

MEMORANDUM

TO: Board of Commissioners
FROM: John Balparda, Director of Finance
DATE: October 28, 2025
RE: **FY26 Q1 End Results**

HIGHLIGHTS

Overall

CSWD outperformed both the prior year and the budget. FY26 Income exceeded FY25 by \$154K or 3.4% and the budget by \$281K or 6.4%, primarily driven by higher fees netted against declining volumes. YTD Expenses totaled \$81K or 2.3% below the prior year and \$633K or 15.5% below budget. 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. FY26 Net Operating Income (net income before interest and depreciation) exceeded, FY25 by \$212K or 23.9% and the budget by \$865K or 369.1%.

Table 1: ALL Departments Net Operating Income Summary

	ACT Current		ACT Prior				BUD Current			
	Year	% REV	Year	% REV	\$ Change	% Change	Year	% REV	\$ Change	% Change
Income	\$4,652,902	100.0%	\$4,498,966	100.0%	\$153,936	3.4%	\$4,371,458	100.0%	\$281,444	6.4%
Cost of Goods Sold	\$99,805	2.1%	\$76,868	1.7%	\$22,937	29.8%	\$49,737	1.1%	\$50,069	100.7%
Gross Profit	\$4,553,096	97.9%	\$4,422,097	98.3%	\$130,999	3.0%	\$4,321,721	98.9%	\$231,375	5.4%
Expenses	\$3,453,567	74.2%	\$3,534,752	78.6%	(\$81,185)	-2.3%	\$4,087,310	93.5%	(\$633,743)	-15.5%
Net Operating Income	\$1,099,529	23.6%	\$887,345	19.7%	\$212,184	23.9%	\$234,411	5.4%	\$865,119	369.1%
Less Grant	\$0	0.0%	\$0	0.0%	\$0		\$0	0.0%	\$0	
Adj Net Operating Inc	\$1,099,529	23.6%	\$887,345	19.7%	\$212,184	23.9%	\$234,411	5.4%	\$865,119	369.1%

Notable Items

- SWMF is \$40 beginning FY26 versus \$30 during FY25
- Recycled Material Sales are down by \$222K or 36.03% (see Table 6) due to lower prices (ACR)
 - Avg \$/ton outbound is \$72.45 versus \$110.48 last year, \$38.02 / ton or 34.4% decrease (see Table 7)
- Material processing fees are down by \$259K or 32.2% due to a 3.3% decrease in inbound volume at the MRF (see Table 10)

Net Position

The District ended FY26 Q1 in a positive net position with \$11M in cash and 4.0 months of cash designated for operating. 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 month 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	\$ 866,001	\$ 866,001
32105 - Operating Fund	\$ 2,729,314	\$ 2,729,314
32106 - Capital Fund	\$ 2,011,881	\$ -
32107 - MRF Project Capital Fund	\$ 3,774,289	\$ 3,774,289
32201 - Facilities Closure Fund	\$ 1,506,983	\$ 1,506,983
32202 - COMMUNITY CLEAN UP FUND	\$ 95,000	\$ 95,000
33001 - Landfill Post Closure Fund	\$ 987,736	\$ 987,736
33002 - Biosolids Fund	\$ 421,324	\$ 421,324
34100 - Debt Service Fund	\$ 481,340	\$ 481,340
	\$ 12,721,125	\$ 10,175,625
Total CASH & CASH EQUIVALENT		\$ 11,011,653
Excess (Shortfall) Cash Reserves		\$ 836,028
Working Capital		
Total - 11001 - ACCOUNTS RECEIVABLE		\$ 1,987,216
Less:		
Total - 20100 - ACCOUNTS PAYABLE		\$ 535,822
Total - 20200 - CREDIT CARD PAYABLE		\$ 10,148
Total - 20400 - ACCRUED TAXES		\$ 773
Total - 20600 - ACCRUED EXPENSES		\$ 10,601
21662 - Capital Lease Payable - current		\$ 106,590
Total - 20670 - UNEARNED REVENUE		\$ 1,786
Subtotal		\$ 1,434,176
Working Capital		\$ 1,045,275
Total Reserves		\$ 1,937,550
<i>KPI - 3 Months of Cash on Hand for Operating</i>		
Quarterly Average Cash Burn		\$ 1,397,812
Months of Cash Designated for Operating		4.0
Prior Month - Months of Cash Designated for Operating (revised)		4.2

Table 3: AVERAGE MONTHLY CASH BURN	
Warrant Date	Warrant Amount
7/8/2025	652,842
7/22/2025	979,117
MRF Exps	(196,450)
Subtotal	1,435,508
8/5/2025	356,619
8/19/2025	792,581
MRF Exps	(129,034)
Subtotal	1,020,166
9/3/2025	957,916
9/16/2025	422,889
9/30/2025	770,249
MRF Exps	(413,291)
Subtotal	1,737,763
Total	4,193,437
Monthly Avg	1,397,812

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	\$1,580,560	\$367,991	\$13,682	\$66,047	(\$41,065)	\$1,987,216
% 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		99.90%				

Income

Tipping Fees make up the majority of CSWD’s revenue totaling \$2.0M or 42.2% (see Table 5 below). The Solid Waste Management Fee makes up 29.2% of total revenue at \$1.4M and the Sale of Materials comprised 16.3% at \$758K.

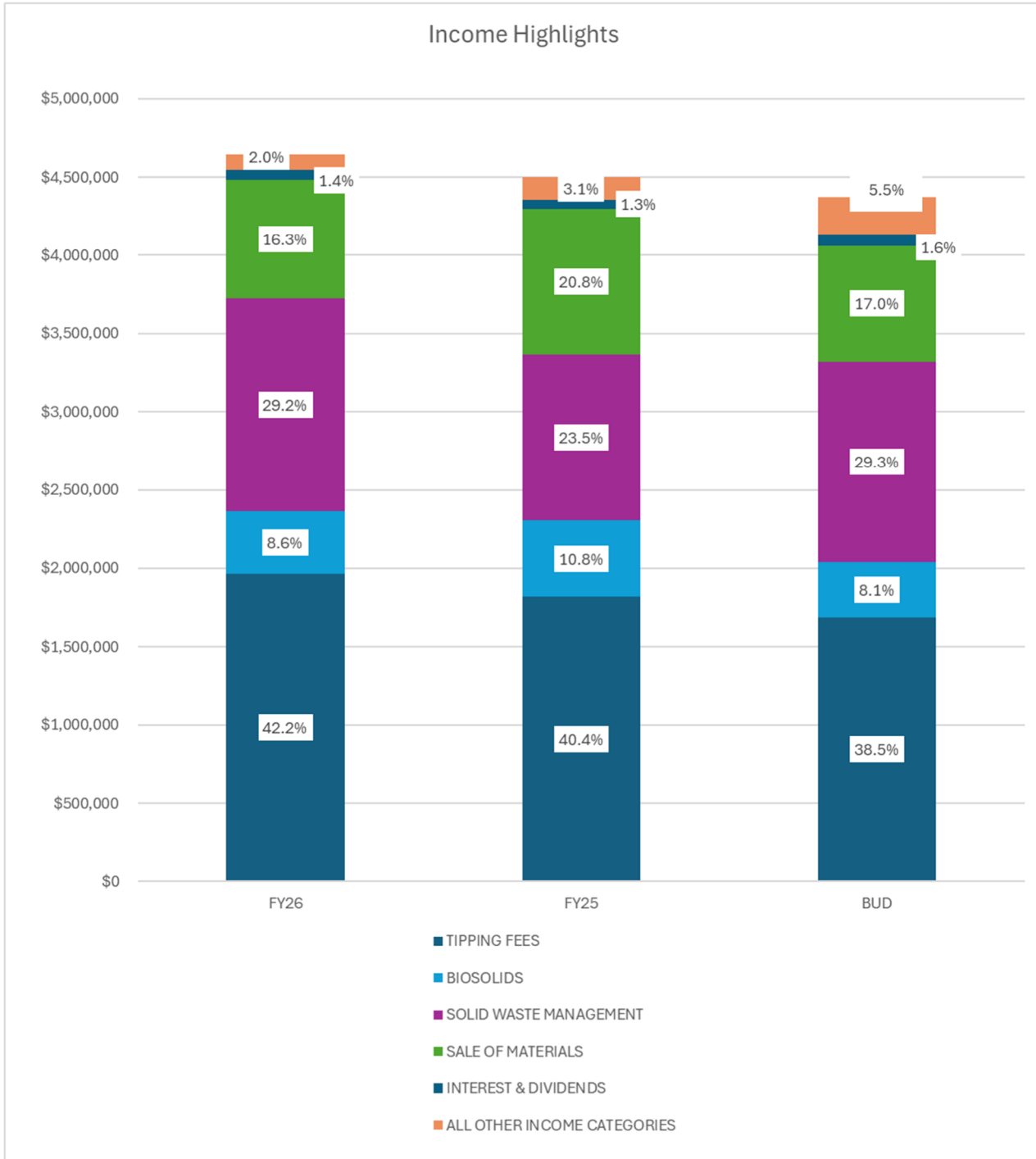


Table 5: All Departments Tipping Fees Detail						
	ACT Current		ACT Prior		\$ Change	% Change
	Year	% REV	Year	% REV		
40100 - TIPPING FEES						
40110 - Trash Tipping Fee	\$929,375	20.0%	\$758,842	16.9%	\$170,533	22.5%
40120 - Recycling Tipping Fee	\$956,213	20.6%	\$982,981	21.8%	(\$26,768)	-2.7%
40130 - Feedstock Tipping Fee	\$75,861	1.6%	\$75,006	1.7%	\$854	1.1%
40140 - Organics Food Scrap & Leaf/Yard & Wood	\$0	0.0%	\$0	0.0%	\$0	0.0%
40170 - Handling Fee	\$0	0.0%	\$0	0.0%	\$0	0.0%
40180 - Contaminated or Rejected Load	\$1,660	0.0%	\$2,141	0.0%	(\$481)	-22.5%
Total - 40100 - TIPPING FEES	\$1,963,109	42.2%	\$1,818,970	40.4%	\$144,138	7.9%

MRF

The MRF generated 20.6% of total FY26 tipping fees (see Table 5) that was \$27K or 2.72% lower than FY25 primarily due to lower volumes. The tipping fee was consistent at \$90/ton, netted against a drop in volume of 361 tons or 3.3%.

The Sale of Materials revenue is primarily the result of lower prices compounding slightly lower volumes. Outbound volumes were lower than prior year by 62 tons or 0.6% with material sales declining from prior year by \$222K or 36.03%. The average \$/ton was \$72.45 in FY26 compared to \$110.48 in FY25, a \$38.02 per ton or 34.4% decrease.

Table 6: MRF Income Summary				
	FY26	FY25	Variance	% Variance
40000 - INCOME				
40100 - TIPPING FEES				
40120 - Recycling Tipping Fee	\$956,213.10	\$982,980.80	(\$26,767.70)	-2.72%
40180 - Contaminated or Rejected Load	\$570.50	\$1,048.00	(\$477.50)	-45.56%
Total - 40100 - TIPPING FEES	\$956,783.60	\$984,028.80	(\$27,245.20)	-2.77%
42000 - SALE OF MATERIALS				
42500 - Recycled Material Sales	\$393,820.03	\$615,597.74	(\$221,777.71)	-36.03%
Total - 42000 - SALE OF MATERIALS	\$393,820.03	\$615,597.74	(\$221,777.71)	-36.03%
47500 - GAIN/LOSS ON DISPOSAL OF ASSETS	(\$9,862.43)	\$0.00	(\$9,862.43)	0.00%
49000 - OTHER INCOME				
49900 - Miscellaneous Income				
49910 - Over/Under Cash	\$0.00	\$17.00	(\$17.00)	-100.00%
Total - 49900 - Miscellaneous Income	\$0.00	\$17.00	(\$17.00)	-100.00%
Total - 49000 - OTHER INCOME	\$0.00	\$17.00	(\$17.00)	-100.00%
Total - 40000 - INCOME	\$1,340,741.20	\$1,599,643.54	(\$258,902.34)	-16.19%

Table 7: MRF Volumes Summary				
	Fiscal Year		Change	
	2026	2025	#	%
Inbound Tons	10,624.59	10,985.90	(361.3)	-3.3%
\$/ton in	90.05	89.57	0.48	0.5%
Outbound Tons	10,870.75	10,932.72	(62.0)	-0.6%
Avg \$/ton out	72.45	110.48	(38.02)	-34.4%

DOC

The DOCs are responsible for 20.0% of total tipping fee revenue (see Table 5). As a matter of practicality, volume data is not available for the inbound materials at the DOCs. This is due to the diversity of the materials and the impracticality of specifically identifying and weighing each item. Instead, 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, etc.).

Total Trash Tipping Fees plus Special Materials Fees exceeded prior year by \$144K or 18.4%. The increase is due to increases in both volume (measured in “trips”) and fees. In FY26 the DOCs generated \$10.69 per trip compared to \$9.17 in FY25, a \$1.53 per trip or 16.7% increase spread across 1.3K or 1.5% more trips. Pricing was increased on several items during FY26.

	FY25	FY24	\$ Variance	% Variance
40000 - INCOME				
40100 - TIPPING FEES				
40110 - Trash Tipping Fee	\$929,375	\$758,842	\$170,533	22.47%
Total - 40100 - TIPPING FEES	\$929,375	\$758,842	\$170,533	22.47%
40300 - SPECIAL MATERIALS				
40310 - Tires	\$0	\$21,432	(\$21,432)	-100.00%
40320 - Construction & Demolition	\$0	\$1,313	(\$1,313)	-100.00%
40340 - Bulky Waste	\$0	\$3,460	(\$3,460)	-100.00%
Total - 40300 - SPECIAL MATERIALS	\$0	\$26,205	(\$26,205)	-100.00%
Trash & Special Materials Tip Fees	\$929,375	\$785,048	\$144,328	18.38%
40400 - HAZARDOUS WASTE				
40412 - CEG	\$643	\$0	\$643	0.00%
Total - 40400 - HAZARDOUS WASTE	\$643	\$0	\$643	0.00%
42000 - SALE OF MATERIALS				
42100 - Battery Sales	\$2,978	\$1,452	\$1,526	105.07%
42150 - Textile Sales	\$3,140	\$3,713	(\$573)	-15.43%
42300 - Scrap Metal Sales	\$57,466	\$66,014	(\$8,548)	-12.95%
42700 - Bins & Container Sales	\$9	\$25	(\$16)	-62.44%
42990 - Material Sales Over/Under	\$234	\$241	(\$8)	-3.11%
Total - 42000 - SALE OF MATERIALS	\$63,827	\$71,445	(\$7,618)	-10.66%
45000 - PRODUCT STEWARDSHIP AND REIMB				
45300 - Electronics Reimbursement	\$4,390	\$8,737	(\$4,347)	-49.75%
Total - 45000 - PRODUCT STEWARDSHIP AND REIMB	\$4,390	\$8,737	(\$4,347)	-49.75%
47500 - GAIN/LOSS ON DISPOSAL OF ASSETS	(\$954)	\$0	(\$954)	0.00%
49000 - OTHER INCOME				
49100 - Credit Card Convenience Fee	\$5,921	\$3,823	\$2,098	54.88%
49900 - Miscellaneous Income				
49910 - Over/Under Cash	\$29	\$210	(\$180)	-86.03%
Total - 49900 - Miscellaneous Income	\$29	\$210	(\$180)	-86.03%
Total - 49000 - OTHER INCOME	\$5,950	\$4,032	\$1,918	47.56%
Total - 40000 - INCOME	\$1,003,230	\$869,261	\$133,969	15.41%

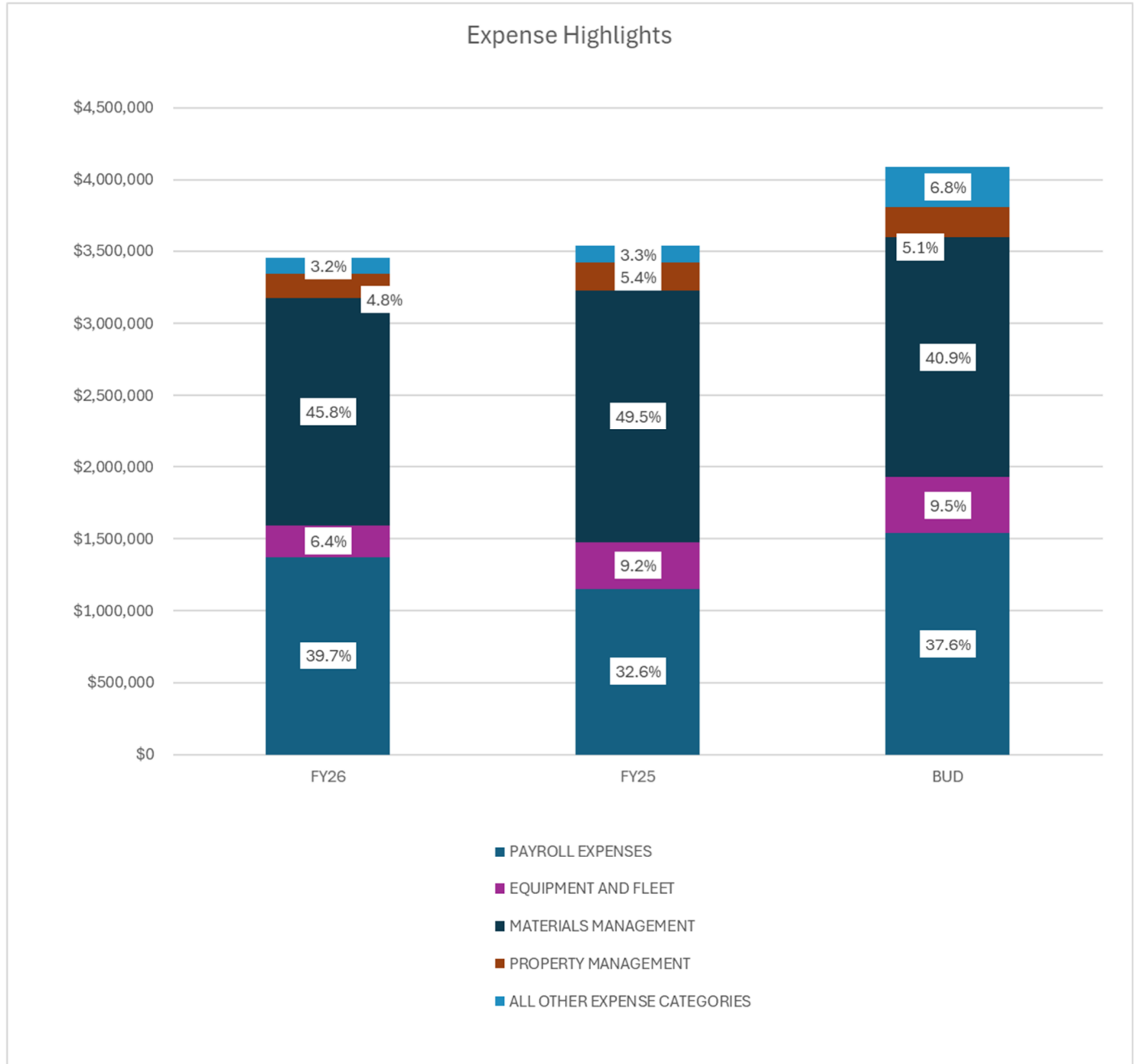
Table 9: DOC Trips & Revenue Summary				
	Fiscal Year		Change	
	2026	2025	#	%
Total Trips	86,900	85,647	1,253	1.5%
Trash & SM Tip Fees	\$ 929,375	\$ 785,048	\$ 144,328	18.4%
\$ / Trip	\$ 10.69	\$ 9.17	\$ 1.53	16.7%

SWMF

The SWMF revenue makes up 29.2% of revenue and was \$301K or 28.5% higher in Y26 compared to FY25. This is due to higher rates netted against lower volumes. The management fee was \$40/ton in FY26 vs. \$30/ton in FY25, a \$10 or 33.3% increase. While total volumes for FY26 were 38K tons compared to 41K tons in FY25, a 2.8k tons or 6.8% decrease.

Expense

Year to date expenses as of September 2025 totaled \$3.454 million which compares favorably to both prior year at \$3.535 million and to the budget at \$4.087 million. FY26 expenses were below prior year by \$81K or 2.3% and below budget by \$633K or 15.5%.



Materials Management

Materials management costs make up 46.3.1% of FY26 expenses and were \$168K or 9.6% lower than FY25. This is mostly due to lower materials processing fees at the MRF netted against higher trucking and sludge disposal costs. Trucking costs are higher due utilizing more trucking services to dispose of stockpiled glass at the MRF (see Table 7). Sludge removal costs are higher due to increased rates, \$122/ton in September of 2025 compared to \$118/ton in September of 2024. These costs are fully covered by the Biosolids fees collected monthly.

Material processing fees are lower than FY25 by \$259K or 32.2% due to a 3.3% decrease in inbound volume at the MRF (see MRF discussion in Income section above).

	FY26	% Total	FY25	% Total	\$ Change	% Change
67000 - MATERIALS MANAGEMENT						
67100 - TRUCKING AND HAULING	59,371	3.8%	25,351	1.4%	34,020	134.2%
67200 - DISPOSAL FEES	965,469	61.1%	906,909	51.8%	58,560	6.5%
67300 - MATERIALS PROCESSING	546,978	34.6%	806,314	46.1%	(259,336)	-32.2%
67400 - LEACHATE	6,305	0.4%	8,061	0.5%	(1,756)	-21.8%
67500 - TESTING	3,188	0.2%	3,073	0.2%	116	3.8%
Total - 67000 - MATERIALS MANAGEMENT	1,581,311	100.0%	1,749,707	100.0%	(168,396)	-9.6%

Payroll

Payroll costs make 40.2% of total expense. FY26 total payroll expenses are \$219K or 19% higher than FY25. This is due to the cumulative effect of increased headcount, annual pay raises, and higher medical insurance costs. There were 50 FTEs in FY26 compared to 49.6 in FY25, a .4 FTE or 0.8% increase. Pay per FTE increased by \$2,077 or 12.2%, while overall pay increased by \$111K or 13.2%. Medical insurance per FTE increased by \$446 or 23.9%, while overall medical insurance costs increased by \$77K or 50.2%.

	ACT Curent		ACT Prior		\$ Change	% Change
	Year	% REV	Year	% REV		
60100 - PAYROLL EXPENSES						
60200 - SALARIES AND WAGES	951,833	20.5%	841,212	18.7%	110,621	13.2%
60300 - BENEFITS						
60310 - MANDATED BENEFITS	115,602	2.5%	92,571	2.1%	23,031	24.9%
60320 - MEDICAL BENEFITS	229,065	4.9%	152,543	3.4%	76,522	50.2%
60330 - OPTIONAL BENEFITS	75,343	1.6%	65,560	1.5%	9,783	14.9%
60340 - OTHER BENEFITS	450	0.0%	1,400	0.0%	(950)	-67.9%
Total - 60300 - BENEFITS	420,461	9.0%	312,075	6.9%	108,386	34.7%
Total - 60100 - PAYROLL EXPENSES	1,372,294	29.5%	1,153,286	25.6%	219,007	19.0%

Table 12: All Departments Payroll Expense per FTE						
	FY26		FY25		\$ Change	% Change
FTE	50.00		49.60		0.40	0.8%
60200 - SALARIES AND WAGES	19,037	20.5%	16,960	18.7%	2,077	12.2%
60310 - MANDATED BENEFITS	2,312	2.5%	1,866	2.1%	446	23.9%
60320 - MEDICAL BENEFITS	4,581	4.9%	3,075	3.4%	1,506	49.0%
60330 - OPTIONAL BENEFITS	1,507	1.6%	1,322	1.5%	185	14.0%
60340 - OTHER BENEFITS	9	0.0%	28	0.0%	(19)	-68.1%
Total - 60300 - BENEFITS	8,409	9.0%	6,292	6.9%	2,117	33.7%
Total - 60100 - PAYROLL EXPENSES	27,446	29.5%	23,252	25.6%	4,194	18.0%

Equipment & Fleet

A notable decrease from FY25 expense is a \$103K or 31.6% decline in Equipment & Fleet costs. Equipment maintenance at the existing MRF accounts for \$83K or 80.6% the decrease.

DETAILED FINANCIALS

CSWD				
Balance Sheet				
September 30				
	FY26	FY25	\$ Change	% Change
ASSETS				
Current Assets				
10000 - CASH & CASH EQUIVALENT				
10100 - CHECKING	\$4,631,393	\$4,354,777	\$276,616	6.4%
10200 - CASH ON HAND	\$2,675	\$2,675	\$0	0.0%
10300 - SAVING & MONEY MARKET	\$4,664,959	\$4,564,815	\$100,144	2.2%
10400 - INVESTMENT	\$1,712,627	\$4,535,083	(\$2,822,456)	-62.2%
Total - 10000 - CASH & CASH EQUIVALENT	\$11,011,653	\$13,457,350	(\$2,445,697)	-18.2%
10500 - VT Bond Bank Trust	\$12,000,000	\$0	\$12,000,000	N/A
Accounts Receivable				
11001 - ACCOUNTS RECEIVABLE				
11001 - ACCOUNTS RECEIVABLE	\$2,062,089	\$2,448,196	(\$386,108)	-15.8%
11002 - Allowance for Doubtful Accounts	(\$75,049)	(\$1,368)	(\$73,681)	5386.2%
11003 - NSF Checks	\$176	\$155	\$21	13.5%
Total - 11001 - ACCOUNTS RECEIVABLE	\$1,987,216	\$2,446,983	(\$459,768)	-18.8%
Other Current Asset				
11200 - Undeposited Funds	\$186	\$0	\$186	N/A
11210 - Unbilled A/R SWMF	\$450,999	\$0		
11211 - Unbilled A/R Biosolids	\$152,341	\$0		
11212 - Unbilled A/R Scrap Metal	\$0	\$0		
11213 - Unbilled A/R Battery Sales	\$0	\$0		
11214 - Unbilled A/R Paint Reimbursement	(\$2,218)	\$0		
11215 - Unbilled A/R Electronics Reimbursement	\$4,922	\$0		
11400 - PREPAID EXPENSE	\$3,043	\$52,269	(\$49,226)	-94.2%
11500 - INVENTORY ASSET	\$620,925	\$292,826	\$328,099	112.0%
Total Other Current Asset	\$1,230,199	\$345,095	\$885,104	256.5%
Total Current Assets	\$26,229,068	\$16,249,428	\$9,979,639	61.4%
Fixed Assets				
12000 - FIXED ASSETS	\$32,578,383	\$27,861,617	\$4,716,766	16.9%
12200 - ACCUMULATED DEPRECIATION	(\$15,231,723)	(\$14,267,783)	(\$963,940)	6.8%
13000 - Capital Assets in Progress	\$61,054	\$1,119,395	(\$1,058,341)	-94.5%
13500 - MRF Project	\$13,082,250	\$11,721,753	\$1,360,496	11.6%
Total Fixed Assets	\$30,489,963	\$26,434,981	\$4,054,982	15.3%
Total ASSETS	\$56,719,030	\$42,684,409	\$14,034,621	32.9%
Liabilities & Equity				
Current Liabilities				
20100 - ACCOUNTS PAYABLE	\$535,822	\$1,349,154	(\$813,332)	-60.3%
20200 - CREDIT CARD PAYABLE	\$10,148	\$7,647	\$2,501	32.7%
20400 - ACCRUED TAXES	\$773	\$64	\$709	1110.0%
20500 - ACCRUED BENEFITS	\$1,391	(\$1,715)	\$3,107	-181.1%
20600 - ACCRUED EXPENSES				
20611 - Accrued Payroll	\$135,768	\$434	\$135,334	31200.3%
20613 - Accrued Compensated Time	\$295,882	\$296,640	(\$758)	-0.3%
Other Accrued Expenses	\$10,601	\$5,167	\$5,434	105.2%
Total - 20600 - ACCRUED EXPENSES	\$442,252	\$302,241	\$140,011	46.3%
21000 - CURRENT LONG TERM LIABILITY				
21661 - Post Closure Payable -current	\$138,301	\$138,301	\$0	0.0%
21662 - Capital Lease Payable - current	\$106,590	\$0	\$106,590	N/A
Total - 21000 - CURRENT LONG TERM LIABILITY	\$244,890	\$138,301	\$106,590	77.1%
20099 - Unbilled Biosolids Payable	\$151,823	\$0		
20670 - UNEARNED REVENUE	\$1,786	\$101,788	(\$100,002)	-98.2%
Total Current Liabilities	\$1,388,886	\$1,897,479	(\$508,593)	-26.8%
Long Term Liabilities				
23000 - LONG TERM LIABILITY				
23201 - VT Bond series 1	\$10,000,000	\$10,000,000	\$0	0.0%
23202 - VT Bond series 2	\$12,000,000	\$0		
23661 - Post Closure Payable - noncurrent	\$378,379	\$378,379	\$0	0.0%
23662 - Capital Lease Payable - noncurrent	\$156,668	\$393,565	(\$236,897)	-60.2%
Total - 23000 - LONG TERM LIABILITY	\$22,535,047	\$10,771,944	\$11,763,103	109.2%
Total Long Term Liabilities				
Equity				
30000 - NET POSITION				
31000 - INVESTMENT IN CAPITAL ASSETS	\$20,226,705	\$15,694,201	\$4,532,504	28.9%
32100 - DESIGNATED FOR INTERNAL PURPOSES				
32103 - Solid Waste Management Fund	\$866,001	\$86,642	\$779,358	899.5%
32105 - Operating Fund	\$2,729,314	\$1,250,002	\$1,479,312	118.3%
32106 - Capital Fund	\$2,011,881	\$8,983,400	(\$6,971,519)	-77.6%
32107 - MRF Project Capital Fund	\$3,774,289	\$0	\$3,774,289	N/A
Total - 32100 - DESIGNATED FOR INTERNAL PURPOSES	\$9,381,484	\$10,320,044	(\$938,560)	-9.1%
32200 - DESIGNATED FOR EXTERNAL PURPOSES				
32201 - Facilities Closure Fund	\$1,506,983	\$1,636,766	(\$129,783)	-7.9%
32202 - CCUF	\$95,000	\$117,234	(\$22,234)	-19.0%
Total - 32200 - DESIGNATED FOR EXTERNAL PURPOSES	\$1,601,983	\$1,754,001	(\$152,018)	-8.7%
33000 - RESTRICTED				
33001 - Landfill Post Closure Fund	\$987,736	\$1,000,000	(\$12,264)	-1.2%
33002 - Biosolids Fund	\$421,324	\$380,724	\$40,600	10.7%
Total - 33000 - RESTRICTED	\$1,409,060	\$1,380,724	\$28,336	2.1%
34000 - TEMPORARILY RESTRICTED				
34100 - Debt Service Fund	\$481,340	\$0	\$481,340	N/A
Total - 34000 - TEMPORARILY RESTRICTED	\$481,340	\$0	\$481,340	N/A
36000 - UNDESIGNATED	(\$154,428)	\$0	(\$154,428)	N/A
38000 - Prior Year Adjustment	(\$151,047)	(\$22,132)	(\$128,915)	582.5%
Total - 30000 - NET POSITION	\$32,795,098	\$29,126,837	\$3,668,260	12.6%
Total - Equity				
Retained Earnings	(\$0)	(\$2,061)	\$2,061	-100.0%
Net Income	(\$0)	\$890,209	(\$890,209)	-100.0%
Total Equity	\$32,795,098	\$30,014,986	\$2,780,111	9.3%
Total Liabilities & Equity	\$56,719,030	\$42,684,409	\$14,034,621	32.9%

CSWD										
Income Statement Summary - All Departments										
September 30										
	ACT FY26	% REV	ACT FY25	% REV	\$ Change	% Change	BUD FY26	% REV	\$ Change	% Change
Ordinary Income/Expense										
Income										
40100 - TIPPING FEES	\$1,963,109	42.2%	\$1,818,970	40.4%	144,138	7.9%	\$1,684,727	38.5%	\$278,381	16.5%
40300 - SPECIAL MATERIALS	\$0	0.0%	\$26,205	0.6%	(26,205)	-100.0%	\$141,750	3.2%	(\$141,750)	-100.0%
40400 - HAZARDOUS WASTE	\$23,327	0.5%	\$30,717	0.7%	(7,390)	-24.1%	\$26,000	0.6%	(\$2,673)	-10.3%
40500 - BIOSOLIDS	\$401,174	8.6%	\$485,941	10.8%	(84,767)	-17.4%	\$353,250	8.1%	\$47,924	13.6%
41000 - SOLID WASTE MANAGEMENT	\$1,359,768	29.2%	\$1,058,302	23.5%	301,466	28.5%	\$1,282,251	29.3%	\$77,517	6.0%
42000 - SALE OF MATERIALS	\$758,403	16.3%	\$934,087	20.8%	(175,685)	-18.8%	\$742,167	17.0%	\$16,236	2.2%
43000 - LICENSE FEES FINES & PENALTIES	\$14,623	0.3%	\$13,750	0.3%	873	6.3%	\$4,750	0.1%	\$9,873	207.8%
44000 - RENTAL INCOME	\$0	0.0%	\$3,000	0.1%	(3,000)	-100.0%	\$0	0.0%	\$0	0.0%
45000 - PRODUCT STEWARDSHIP AND REIMB	\$40,809	0.9%	\$62,744	1.4%	(21,935)	-35.0%	\$44,812	1.0%	(\$4,004)	-8.9%
46000 - INTEREST & DIVIDENDS	\$65,864	1.4%	\$60,272	1.3%	5,592	9.3%	\$70,000	1.6%	(\$4,136)	-5.9%
47000 - GRANT REVENUE	\$0	0.0%	\$0	0.0%	-	0.0%	\$0	0.0%	\$0	0.0%
47500 - EQUIPMENT SALE/TRADEIN	\$9,980	0.2%	\$0	0.0%	9,980	0.0%	\$0	0.0%	\$9,980	0.0%
48000 - HAULING	\$9,184	0.2%	\$0	0.0%	9,184	0.0%	\$16,000	0.4%	(\$6,816)	-42.6%
49000 - OTHER INCOME	\$6,662	0.1%	\$4,977	0.1%	1,684	33.8%	\$5,750	0.1%	\$912	15.9%
Total - Income	\$4,652,902	100.0%	\$4,498,966	100.0%	153,936	3.4%	\$4,371,458	100.0%	\$281,444	6.4%
50000 - COST OF GOODS SOLD	\$99,805	2.1%	\$76,868	1.7%	22,937	29.8%	\$49,737	1.1%	\$50,069	100.7%
Gross Profit	\$4,553,096	97.9%	\$4,422,097	98.3%	130,999	3.0%	\$4,321,721	98.9%	\$231,375	5.4%
	\$0		\$0				\$0			
Expense										
60100 - PAYROLL EXPENSES										
60200 - SALARIES AND WAGES	\$951,833	20.5%	\$841,212	18.7%	110,621	13.2%	\$1,084,354	24.8%	(\$132,521)	-12.2%
60300 - BENEFITS										
60310 - MANDATED BENEFITS	\$115,602	2.5%	\$92,571	2.1%	23,031	24.9%	\$132,837	3.0%	(\$17,235)	-13.0%
60320 - MEDICAL BENEFITS	\$229,065	4.9%	\$152,543	3.4%	76,522	50.2%	\$226,570	5.2%	\$2,496	1.1%
60330 - OPTIONAL BENEFITS	\$75,343	1.6%	\$65,560	1.5%	9,783	14.9%	\$84,652	1.9%	(\$9,309)	-11.0%
60340 - OTHER BENEFITS	\$450	0.0%	\$1,400	0.0%	(950)	-67.9%	\$10,397	0.2%	(\$9,947)	-95.7%
Total - 60300 - BENEFITS	\$420,461	9.0%	\$312,075	6.9%	108,386	34.7%	\$454,457	10.4%	(\$33,996)	-7.5%
Total - 60100 - PAYROLL EXPENSES	\$1,372,294	29.5%	\$1,153,286	25.6%	219,007	19.0%	\$1,538,811	35.2%	(\$166,517)	-10.8%
61000 - TRAVEL & TRAINING	\$17,276	0.4%	\$9,620	0.2%	7,656	79.6%	\$38,904	0.9%	(\$21,628)	-55.6%
62000 - ADMINISTRATIVE COSTS	\$31,155	0.7%	\$21,723	0.5%	9,432	43.4%	\$43,819	1.0%	(\$12,663)	-28.9%
63000 - PROFESSIONAL FEES	\$32,568	0.7%	\$23,708	0.5%	8,860	37.4%	\$104,221	2.4%	(\$71,653)	-68.8%
64000 - EQUIPMENT AND FLEET										
64100 - LARGE EQUIPMENT	\$95,922	2.1%	\$156,520	3.5%	(60,598)	-38.7%	\$220,776	5.1%	(\$124,854)	-56.6%
64200 - GENERAL EQUIPMENT	\$1,808	0.0%	\$3,731	0.1%	(1,923)	-51.5%	\$7,111	0.2%	(\$5,303)	-74.6%
64300 - INFORMATION TECHNOLOGY	\$71,674	1.5%	\$87,781	2.0%	(16,107)	-18.3%	\$86,338	2.0%	(\$14,664)	-17.0%
65000 - FLEET MAINTENANCE	\$52,208	1.1%	\$76,120	1.7%	(23,913)	-31.4%	\$73,915	1.7%	(\$21,707)	-29.4%
Total - 64000 - EQUIPMENT AND FLEET	\$221,612	4.8%	\$324,152	7.2%	(102,540)	-31.6%	\$388,140	8.9%	(\$166,528)	-42.9%
66000 - SUPPLIES	\$17,834	0.4%	\$20,947	0.5%	(3,113)	-14.9%	\$34,358	0.8%	(\$16,525)	-48.1%
67000 - MATERIALS MANAGEMENT										
67100 - TRUCKING AND HAULING	\$59,371	1.3%	\$25,351	0.6%	34,020	134.2%	\$53,266	1.2%	\$6,105	11.5%
67200 - DISPOSAL FEES	\$965,469	20.7%	\$906,909	20.2%	58,560	6.5%	\$757,727	17.3%	\$207,742	27.4%
67300 - MATERIALS PROCESSING	\$546,978	11.8%	\$806,314	17.9%	(259,336)	-32.2%	\$843,626	19.3%	(\$296,648)	-35.2%
67400 - LEACHATE	\$6,305	0.1%	\$8,061	0.2%	(1,756)	-21.8%	\$7,200	0.2%	(\$895)	-12.4%
67500 - TESTING	\$3,188	0.1%	\$3,073	0.1%	116	3.8%	\$9,569	0.2%	(\$6,381)	-66.7%
Total - 67000 - MATERIALS MANAGEMENT	\$1,581,311	34.0%	\$1,749,707	38.9%	(168,396)	-9.6%	\$1,671,388	38.2%	(\$90,077)	-5.4%
68000 - PROPERTY MANAGEMENT										
68100 - BUILDING & LAND	\$85,568	1.8%	\$62,506	1.4%	23,061	36.9%	\$101,340	2.3%	(\$15,773)	-15.6%
68200 - UTILITIES	\$23,869	0.5%	\$25,170	0.6%	(1,301)	-5.2%	\$23,947	0.5%	(\$78)	-0.3%
68300 - COMMERCIAL INSURANCE	\$41,821	0.9%	\$35,621	0.8%	6,200	17.4%	\$46,257	1.1%	(\$4,435)	-9.6%
68400 - GOVERNMENT TAXES & FEES	\$14,881	0.3%	\$68,183	1.5%	(53,301)	-78.2%	\$38,064	0.9%	(\$23,183)	-60.9%
Total - 68000 - PROPERTY MANAGEMENT	\$166,139	3.6%	\$191,480	4.3%	(25,341)	-13.2%	\$209,608	4.8%	(\$43,469)	-20.7%
69000 - PROMOTION & EDUCATION	\$13,157	0.3%	\$32,314	0.7%	(19,157)	-59.3%	\$32,675	0.7%	(\$19,518)	-59.7%
70000 - COMMUNITY SUPPORT	\$222	0.0%	\$7,816	0.2%	(7,594)	-97.2%	\$25,388	0.6%	(\$25,166)	-99.1%
80000 - MAINTENANCE & ROLL OFF DISTRIBUTION	\$0	0.0%	\$0	0.0%	-	0.0%	\$0	0.0%	\$0	0.0%
Total - Expense	\$3,453,567	74.2%	\$3,534,752	78.6%	(81,185)	-2.3%	\$4,087,310	93.5%	(\$633,743)	-15.5%
Net Ordinary Income	\$1,099,529	23.6%	\$887,345	19.7%	212,184	23.9%	\$234,411	5.4%	\$865,119	369.1%
99300 - Depreciation	\$504,108	10.8%	\$0	0.0%	504,108	0.0%	\$0	0.0%	\$504,108	0.0%
Net Income	\$595,422	12.8%	\$887,345	19.7%	(291,923)	-32.9%	\$234,411	5.4%	\$361,011	154.0%

CSWD										
Income Statement Summary - Administrative Departments										
September 30										
	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	\$1,359,768.20	\$1,359,768.20
43000 - LICENSE FEES FINES & PENALTIES	\$14,622.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,622.60
46000 - INTEREST & DIVIDENDS	\$0.00	\$0.00	\$57,682.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,682.11
Total - 40000 - INCOME	\$14,622.60	\$0.00	\$57,682.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,359,768.20	\$1,432,072.91
Total - Income	\$14,622.60	\$0.00	\$57,682.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,359,768.20	\$1,432,072.91
Gross Profit	\$14,622.60	\$0.00	\$57,682.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,359,768.20	\$1,432,072.91
Expense										
60000 - EXPENSES										
60100 - PAYROLL EXPENSES	\$53,891.55	\$54,563.19	\$111,016.76	\$72,159.44	\$59,041.39	\$30,819.34	\$44,919.40	\$93,173.86	\$0.00	\$519,584.93
61000 - TRAVEL & TRAINING	\$823.00	\$3,473.64	\$0.00	\$5,418.00	\$0.00	\$4,997.43	\$728.00	\$373.24	\$0.00	\$15,813.31
62000 - ADMINISTRATIVE COSTS	\$892.47	\$34.30	(\$728.35)	\$5,837.96	\$0.00	\$0.00	\$95.31	\$950.66	\$0.00	\$7,082.35
63000 - PROFESSIONAL FEES	\$2,706.90	\$3,652.32	\$1,881.25	\$6,740.41	\$0.00	\$8,610.00	\$0.00	\$0.00	\$0.00	\$23,590.88
64000 - EQUIPMENT AND FLEET	\$4,759.66	\$0.00	\$20,248.96	\$637.75	\$28,806.08	\$472.15	\$0.00	\$417.60	\$0.00	\$55,342.20
66000 - SUPPLIES	\$0.00	\$0.00	\$767.23	\$1,306.90	\$0.00	\$0.00	\$0.00	\$272.25	\$0.00	\$2,346.38
67000 - MATERIALS MANAGEMENT	\$0.00	\$0.00	\$0.00	\$883.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$883.80
68000 - PROPERTY MANAGEMENT	\$0.00	\$0.00	\$997.04	\$42,975.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,972.10
69000 - PROMOTION & EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,090.45	\$0.00	\$1,366.47	\$0.00	\$12,456.92
Total - 60000 - EXPENSES	\$63,073.58	\$61,723.45	\$134,182.89	\$135,959.32	\$87,847.47	\$55,989.37	\$45,742.71	\$96,554.08	\$0.00	\$681,072.87
Total - Expense	\$63,073.58	\$61,723.45	\$134,182.89	\$135,959.32	\$87,847.47	\$55,989.37	\$45,742.71	\$96,554.08	\$0.00	\$681,072.87
Net Ordinary Income	(\$48,450.98)	(\$61,723.45)	(\$76,500.78)	(\$135,959.32)	(\$87,847.47)	(\$55,989.37)	(\$45,742.71)	(\$96,554.08)	\$1,359,768.20	\$751,000.04
Other Income and Expenses										
Other Income										
91000 - SUBSIDIES & TRANSFERS										
91100 - Management Subsidy (SWMF)	\$48,450.98	\$61,723.45	\$79,828.41	\$139,085.56	\$87,847.47	\$55,989.37	\$54,308.07	\$96,554.08	(\$623,787.39)	\$0.00
Total - 91000 - SUBSIDIES & TRANSFERS	\$48,450.98	\$61,723.45	\$79,828.41	\$139,085.56	\$87,847.47	\$55,989.37	\$54,308.07	\$96,554.08	(\$623,787.39)	\$0.00
Total - Other Income	\$48,450.98	\$61,723.45	\$79,828.41	\$139,085.56	\$87,847.47	\$55,989.37	\$54,308.07	\$96,554.08	(\$623,787.39)	\$0.00
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	\$735,980.81	\$735,980.81
Total - 95000 - FUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$735,980.81	\$735,980.81
99000 - YEAR END ADJUSTMENTS										
99300 - Depreciation	\$0.00	\$0.00	\$3,327.63	\$3,126.24	\$0.00	\$0.00	\$8,565.36	\$0.00	\$0.00	\$15,019.23
Total - 99000 - YEAR END ADJUSTMENTS	\$0.00	\$0.00	\$3,327.63	\$3,126.24	\$0.00	\$0.00	\$8,565.36	\$0.00	\$0.00	\$15,019.23
Total - Other Expense	\$0.00	\$0.00	\$3,327.63	\$3,126.24	\$0.00	\$0.00	\$8,565.36	\$0.00	\$735,980.81	\$751,000.04
Net Other Income	\$48,450.98	\$61,723.45	\$76,500.78	\$135,959.32	\$87,847.47	\$55,989.37	\$45,742.71	\$96,554.08	(\$1,359,768.20)	(\$751,000.04)
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								
September 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	\$929,375.10	\$0.00	\$0.00	\$956,783.60	\$0.00	\$76,949.85	\$0.00	\$1,963,108.55
40400 - HAZARDOUS WASTE	\$642.60	\$22,684.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,326.99
42000 - SALE OF MATERIALS	\$63,826.75	\$2,431.26	\$0.00	\$393,820.03	\$0.00	\$298,324.60	\$0.00	\$758,402.64
45000 - PRODUCT STEWARDSHIP AND REIMB	\$4,389.89	\$36,418.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,808.80
47500 - GAIN/LOSS ON DISPOSAL OF ASSETS	(\$954.38)	(\$4,935.00)	\$62,485.00	(\$9,862.43)	\$0.00	(\$438.75)	(\$36,314.09)	\$9,980.35
48000 - HAULING	\$0.00	\$0.00	\$9,184.25	\$0.00	\$0.00	\$0.00	\$0.00	\$9,184.25
49000 - OTHER INCOME	\$5,950.32	\$207.52	\$0.00	\$0.00	\$0.00	\$503.69	\$0.00	\$6,661.53
Total - 40000 - INCOME	\$1,003,230.28	\$56,807.08	\$71,669.25	\$1,340,741.20	\$0.00	\$375,339.39	(\$36,314.09)	\$2,811,473.11
Total - Income	\$1,003,230.28	\$56,807.08	\$71,669.25	\$1,340,741.20	\$0.00	\$375,339.39	(\$36,314.09)	\$2,811,473.11
Cost Of Sales								
50000 - COST OF GOODS SOLD								
51000 - Organics Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,805.36	\$0.00	\$99,805.36
Total - 50000 - COST OF GOODS SOLD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,805.36	\$0.00	\$99,805.36
Total - Cost Of Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,805.36	\$0.00	\$99,805.36
Gross Profit	\$1,003,230.28	\$56,807.08	\$71,669.25	\$1,340,741.20	\$0.00	\$275,534.03	(\$36,314.09)	\$2,711,667.75
Expense								
60000 - EXPENSES								
60100 - PAYROLL EXPENSES	\$310,067.92	\$120,816.86	\$114,100.66	\$50.81	\$127,348.78	\$173,528.75	\$0.00	\$845,913.78
61000 - TRAVEL & TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$47.28	\$1,415.00	\$0.00	\$1,462.28
62000 - ADMINISTRATIVE COSTS	\$20,224.28	\$729.23	\$359.28	\$430.00	\$346.64	\$1,774.89	\$0.00	\$23,864.32
63000 - PROFESSIONAL FEES	\$920.00	\$1,164.00	\$0.00	\$0.00	\$0.00	\$3,136.50	\$3,756.24	\$8,976.74
64000 - EQUIPMENT AND FLEET	\$9,277.39	\$1,533.86	\$29,296.64	\$68,727.26	\$332.40	\$57,102.16	\$0.00	\$166,269.71
66000 - SUPPLIES	\$5,437.76	\$4,169.68	\$3,273.22	\$0.00	\$8.05	\$1,982.50	\$35.96	\$14,907.17
67000 - MATERIALS MANAGEMENT	\$349,830.70	\$80,871.92	\$2,345.30	\$585,559.18	\$0.00	\$11,320.84	\$768.00	\$1,030,695.94
68000 - PROPERTY MANAGEMENT	\$21,746.08	\$15,104.51	\$7,613.90	\$17,612.16	\$660.00	\$22,473.86	\$36,007.84	\$121,218.35
69000 - PROMOTION & EDUCATION	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00
70000 - COMMUNITY SUPPORT	\$222.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$222.00
Total - 60000 - EXPENSES	\$717,726.13	\$225,090.06	\$156,989.00	\$672,379.41	\$128,743.15	\$272,734.50	\$40,568.04	\$2,214,230.29
Total - Expense	\$717,726.13	\$225,090.06	\$156,989.00	\$672,379.41	\$128,743.15	\$272,734.50	\$40,568.04	\$2,214,230.29
Net Ordinary Income	\$285,504.15	(\$168,282.98)	(\$85,319.75)	\$668,361.79	(\$128,743.15)	\$2,799.53	(\$76,882.13)	\$497,437.46
Other Income and Expenses								
Other Income								
91000 - SUBSIDIES & TRANSFERS								
91100 - Management Subsidy (SWMF)	\$0.00	\$0.00	\$0.00	\$172,411.70	\$0.00	\$0.00	\$0.00	\$172,411.70
91200 - Operating Subsidy	(\$268,293.78)	\$194,146.31	\$128,323.96	(\$615,839.84)	\$128,743.15	\$207,529.40	\$225,390.80	\$0.00
Total - 91000 - SUBSIDIES & TRANSFERS	(\$268,293.78)	\$194,146.31	\$128,323.96	(\$443,428.14)	\$128,743.15	\$207,529.40	\$225,390.80	\$172,411.70
Total - Other Income	(\$268,293.78)	\$194,146.31	\$128,323.96	(\$443,428.14)	\$128,743.15	\$207,529.40	\$225,390.80	\$172,411.70
Other Expense								
95000 - FUND TRANSFERS								
95450 - Transfer MRF Project Capital Fund	\$0.00	\$0.00	\$0.00	\$183,454.96	\$0.00	\$0.00	\$0.00	\$183,454.96
Total - 95000 - FUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$183,454.96	\$0.00	\$0.00	\$0.00	\$183,454.96
99000 - YEAR END ADJUSTMENTS								
99300 - Depreciation	\$17,210.37	\$25,863.33	\$43,004.21	\$41,478.69	\$0.00	\$210,328.93	\$148,508.67	\$486,394.20
Total - 99000 - YEAR END ADJUSTMENTS	\$17,210.37	\$25,863.33	\$43,004.21	\$41,478.69	\$0.00	\$210,328.93	\$148,508.67	\$486,394.20
Total - Other Expense	\$17,210.37	\$25,863.33	\$43,004.21	\$224,933.65	\$0.00	\$210,328.93	\$148,508.67	\$669,849.16
Net Other Income	(\$285,504.15)	\$168,282.98	\$85,319.75	(\$668,361.79)	\$128,743.15	(\$2,799.53)	\$76,882.13	(\$497,437.46)
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			
September 30			
	Pass Through		
	Biosolids	Closed Landfill	Total
Ordinary Income/Expense			
Income			
40000 - INCOME			
40500 - BIOSOLIDS	\$401,173.90	\$0.00	\$401,173.90
46000 - INTEREST & DIVIDENDS	\$2,914.20	\$5,267.62	\$8,181.82
Total - 40000 - INCOME	\$404,088.10	\$5,267.62	\$409,355.72
Total - Income	\$404,088.10	\$5,267.62	\$409,355.72
Gross Profit	\$404,088.10	\$5,267.62	\$409,355.72
Expense			
60000 - EXPENSES			
60100 - PAYROLL EXPENSES	\$0.00	\$6,794.93	\$6,794.93
62000 - ADMINISTRATIVE COSTS	\$0.00	\$208.64	\$208.64
66000 - SUPPLIES	\$0.00	\$580.35	\$580.35
67000 - MATERIALS MANAGEMENT	\$543,426.61	\$6,304.68	\$549,731.29
68000 - PROPERTY MANAGEMENT	\$0.00	\$948.66	\$948.66
Total - 60000 - EXPENSES	\$543,426.61	\$14,837.26	\$558,263.87
Total - Expense	\$543,426.61	\$14,837.26	\$558,263.87
Net Ordinary Income	(\$139,338.51)	(\$9,569.64)	(\$148,908.15)
Other Income and Expenses			
Other Income			
91000 - SUBSIDIES & TRANSFERS			
91700 - Landfill Post Closure Transfer	\$0.00	\$8,298.49	\$8,298.49
Total - 91000 - SUBSIDIES & TRANSFERS	\$0.00	\$8,298.49	\$8,298.49
Total - Other Income	\$0.00	\$8,298.49	\$8,298.49
Other Expense			
95000 - FUND TRANSFERS			
95300 - Transfer Biosolids Fund	(\$139,338.51)	\$0.00	(\$139,338.51)
95700 - Transfer Landfill Post Closure Fund	\$0.00	(\$3,965.36)	(\$3,965.36)
Total - 95000 - FUND TRANSFERS	(\$139,338.51)	(\$3,965.36)	(\$143,303.87)
99000 - YEAR END ADJUSTMENTS			
99300 - Depreciation	\$0.00	\$2,694.21	\$2,694.21
Total - 99000 - YEAR END ADJUSTMENTS	\$0.00	\$2,694.21	\$2,694.21
Total - Other Expense	(\$139,338.51)	(\$1,271.15)	(\$140,609.66)
Net Other Income	\$139,338.51	\$9,569.64	\$148,908.15
Net Income	\$0.00	\$0.00	\$0.00