

## **Internal Service Fund Budgets**

Internal Services Funds are used by the County to account for the financing of goods or services provided by one department to other departments or agencies of the County on a cost reimbursement basis. The County Administration Department operates six internal service funds.

### **General Liability (Fund 7100)**

The General Liability Fund was established to account for liability claims against the County. General Liability charges are calculated and charged out to County departments based 80% on the prior six years of costs and 20% on exposure, or potential costs. The budget for General Liability is established in consideration of prior year actual expenditures and an annual actuarial report provided by an outside consulting firm.

### **Workers' Compensation (Fund 7110)**

The Workers' Compensation Fund was established to account for the disability, medical, and rehabilitation expenses and related costs associated with on-the-job injuries. Workers' Compensation charges are calculated based 70% on actual claims identified to each department for the past nine years and 30% based on exposure, or potential costs. The budget for Workers' Compensation is established in consideration of prior year actual expenditures and an annual actuarial report provided by an outside consulting firm.

### **Unemployment Insurance (Fund 7120)**

The Unemployment Insurance Fund was established for the purpose of financing unemployment costs. The County is self-funded for unemployment insurance and all eligible claims are reimbursed directly to the State using insurance premiums collected from departments.

### **Medical Liability Insurance (Fund 7140)**

The Medical Liability Insurance Fund was established for the purpose of providing errors and omissions coverage for medical personnel and supporting staff. It also provides liability coverage for mental health and public health facilities.

### **Miscellaneous Insurance (Fund 7160)**

The Miscellaneous Insurance Fund was established to provide structures and contents insurance for County buildings, physical damage coverage for miscellaneous equipment and programs such as the Literacy Coach, fire engines, aircraft, and etc. Insurance premiums are charged to the operating budgets of the departments benefiting from the coverage.

### **Utilities (Fund 7210)**

The Utilities Fund was established for the purpose of accumulating costs related to utility services such as power, gas, water, sewer, and energy efficiency and improvement projects on an accrual basis. Rates are subsequently established to distribute the costs to all benefiting departments based upon prior usage.

Fund Title Service Activity	General Liability Insurance F-7100 Insurance
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Operating Detail	2016-17 Actual	2017-18 Actual <input type="checkbox"/> Estimated* <input checked="" type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	1,602,732	1,789,003	2,059,000	
Miscellaneous	-	-	-	
Fines, Forfeitures, Penalties	-	-	-	
<b>Total Operating Revenues</b>	<b>\$ 1,602,732</b>	<b>\$ 1,789,003</b>	<b>\$ 2,059,000</b>	<b>\$ -</b>
<b>Operating Expenses:</b>				
Salaries and Benefits	-	-	-	
Services and Supplies	1,916,897	1,456,998	2,182,464	
Other Charges	328,517	150,000	350,000	
Depreciation and Amortization	-	-	-	
Other Financing Uses	-	-	-	
Other Reserves	-	-	-	
<b>Total Operating Expenses</b>	<b>\$ 2,245,413</b>	<b>\$ 1,606,998</b>	<b>\$ 2,532,464</b>	<b>\$ -</b>
<b>Operating Income (Loss)</b>	<b>\$ (642,681)</b>	<b>\$ 182,005</b>	<b>\$ (473,464)</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	(2,809)	20,000	20,000	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (2,809)</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (645,491)</b>	<b>\$ 202,005</b>	<b>\$ (453,464)</b>	<b>\$ -</b>
Capital Contributions	-	-	-	
Transfers-In/Out	(1,423)	(711)	(711)	
<b>Change in Net Assets</b>	<b>\$ (646,914)</b>	<b>\$ 201,294</b>	<b>\$ (454,175)</b>	<b>\$ -</b>
<b>Net Assets-Beginning Balance</b>	<b>1,613,466</b>	<b>966,552</b>	<b>1,167,846</b>	
<b>Net Assets-Ending Balance</b>	<b>966,552</b>	<b>1,167,846</b>	<b>713,671</b>	

\* Estimated 5-1-2018

Fund Title	Workers' Compensation Insurance F-7110
Service Activity	Insurance

Operating Detail	2016-17 Actual	2017-18 Actual <input type="checkbox"/> Estimated* <input checked="" type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	4,280,856	4,909,000	4,208,000	
Miscellaneous	-	-	-	
<b>Total Operating Revenues</b>	<b>\$ 4,280,856</b>	<b>\$ 4,909,000</b>	<b>\$ 4,208,000</b>	<b>\$ -</b>
<b>Operating Expenses:</b>				
Salaries and Benefits	977,151	805,000	1,000,000	
Services and Supplies	4,556,459	3,868,900	4,644,455	
Other Charges	645	-	-	
Depreciation and Amortization	-	-	-	
<b>Total Operating Expenses</b>	<b>\$ 5,534,255</b>	<b>\$ 4,673,900</b>	<b>\$ 5,644,455</b>	<b>\$ -</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,253,399)</b>	<b>\$ 235,100</b>	<b>\$ (1,436,455)</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	14,213	95,000	95,000	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 14,213</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (1,239,187)</b>	<b>\$ 330,100</b>	<b>\$ (1,341,455)</b>	<b>\$ -</b>
Capital Contributions	-	-	-	
Transfers-In/Out	(6,417)	(5,347)	(635)	
<b>Change in Net Assets</b>	<b>\$ (1,245,604)</b>	<b>\$ 324,753</b>	<b>\$ (1,342,090)</b>	<b>\$ -</b>
<b>Net Assets-Beginning Balance</b>	<b>2,780,325</b>	<b>1,534,720</b>	<b>1,859,473</b>	
<b>Net Assets-Ending Balance</b>	<b>1,534,720</b>	<b>1,859,473</b>	<b>517,383</b>	

\* Estimated 4-16-2018

Fund Title	Unemployment Insurance F-7120
Service Activity	Insurance

Operating Detail	2016-17 Actual	2017-18 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	203,489	305,000	305,000	
<b>Total Operating Revenues</b>	<b>\$ 203,489</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>	<b>\$ -</b>
<b>Operating Expenses:</b>				
Salaries and Benefits	271,420	365,000	380,000	
Services and Supplies	2,804	9,760	7,259	
Other Charges	-	-	-	
Depreciation and Amortization	-	-	-	
<b>Total Operating Expenses</b>	<b>\$ 274,224</b>	<b>\$ 374,760</b>	<b>\$ 387,259</b>	<b>\$ -</b>
<b>Operating Income (Loss)</b>	<b>\$ (70,735)</b>	<b>\$ (69,760)</b>	<b>\$ (82,259)</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest income	(207)	2,500	2,500	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (207)</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (70,943)</b>	<b>\$ (67,260)</b>	<b>\$ (79,759)</b>	<b>\$ -</b>
Capital Contributions	-	-	-	
Transfers-In/Out	-	-	-	
<b>Change in Net Assets</b>	<b>\$ (70,943)</b>	<b>\$ (67,260)</b>	<b>\$ (79,759)</b>	<b>\$ -</b>
<b>Net Assets-Beginning Balance</b>	<b>283,372</b>	<b>212,429</b>	<b>145,169</b>	
<b>Net Assets-Ending Balance</b>	<b>212,429</b>	<b>145,169</b>	<b>65,410</b>	

Fund Title	Medical Liability
Service Activity	Insurance F-7140 Insurance

Operating Detail	2016-17 Actual	2017-18 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	158,000	190,000	200,000	
<b>Total Operating Revenues</b>	<b>\$ 158,000</b>	<b>\$ 190,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>
<b>Operating Expenses:</b>				
Salaries and Benefits	-	-	-	
Services and Supplies	157,729	191,511	203,510	
Other Charges	-	-	-	
Depreciation and Amortization	-	-	-	
Other Financing Uses	-	-	-	
<b>Total Operating Expenses</b>	<b>\$ 157,729</b>	<b>\$ 191,511</b>	<b>\$ 203,510</b>	<b>\$ -</b>
<b>Operating Income (Loss)</b>	<b>\$ 271</b>	<b>\$ (1,511)</b>	<b>\$ (3,510)</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	61	-	200	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 61</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 332</b>	<b>\$ (1,511)</b>	<b>\$ (3,310)</b>	<b>\$ -</b>
Capital Contributions	-	-	-	
Transfers-In/Out	-	-	-	
<b>Change in Net Assets</b>	<b>\$ 332</b>	<b>\$ (1,511)</b>	<b>\$ (3,310)</b>	<b>\$ -</b>
<b>Net Assets-Beginning Balance</b>	<b>13,175</b>	<b>13,507</b>	<b>11,996</b>	
<b>Net Assets-Ending Balance</b>	<b>13,507</b>	<b>11,996</b>	<b>8,686</b>	

Fund Title	Miscellaneous
Service Activity	Insurance F-7160
	Insurance

Operating Detail	2016-17 Actual	2017-18 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	139,300	138,702	171,100	
<b>Total Operating Revenues</b>	<b>\$ 139,300</b>	<b>\$ 138,702</b>	<b>\$ 171,100</b>	<b>\$ -</b>
<b>Operating Expenses:</b>				
Salaries and Benefits	-	-	-	
Services and Supplies	143,665	141,939	173,069	
Other Charges	-	-	-	
Depreciation and Amortization	-	-	-	
<b>Total Operating Expenses</b>	<b>\$ 143,665</b>	<b>\$ 141,939</b>	<b>\$ 173,069</b>	<b>\$ -</b>
<b>Operating Income (Loss)</b>	<b>\$ (4,365)</b>	<b>\$ (3,237)</b>	<b>\$ (1,969)</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest Income	(1)	-	500	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (4,366)</b>	<b>\$ (3,237)</b>	<b>\$ (1,469)</b>	<b>\$ -</b>
Capital Contributions	-	-	-	
Transfers-In/Out	-	-	-	
<b>Change in Net Assets</b>	<b>\$ (4,366)</b>	<b>\$ (3,237)</b>	<b>\$ (1,469)</b>	<b>\$ -</b>
<b>Net Assets-Beginning Balance</b>	<b>30,463</b>	<b>26,097</b>	<b>22,860</b>	
<b>Net Assets-Ending Balance</b>	<b>26,097</b>	<b>22,860</b>	<b>21,391</b>	

Fund Title	Utilities Clearing F-7210
Service Activity	Utilities

Operating Detail	2016-17 Actual	2017-18 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	2,713,884	2,632,638	2,607,752	
Miscellaneous	-	-	-	
<b>Total Operating Revenues</b>	<b>\$ 2,713,884</b>	<b>\$ 2,632,638</b>	<b>\$ 2,607,752</b>	<b>\$ -</b>
<b>Operating Expenses:</b>				
Salaries and Benefits	-	-	-	
Services and Supplies	2,262,745	2,520,266	2,505,683	
Other Charges	-	-	-	
Depreciation and Amortization	-	-	-	
Other Financing Uses	273,949	280,000	140,000	
<b>Total Operating Expenses</b>	<b>\$ 2,536,694</b>	<b>\$ 2,800,266</b>	<b>\$ 2,645,683</b>	<b>\$ -</b>
<b>Operating Income (Loss)</b>	<b>\$ 177,190</b>	<b>\$ (167,628)</b>	<b>\$ (37,931)</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	273	4,000	4,000	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 273</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 177,462</b>	<b>\$ (163,628)</b>	<b>\$ (33,931)</b>	<b>\$ -</b>
Capital Contributions	-	-	-	
Transfers-In/Out	-	-	-	
<b>Change in Net Assets</b>	<b>\$ 177,462</b>	<b>\$ (163,628)</b>	<b>\$ (33,931)</b>	<b>\$ -</b>
<b>Net Assets-Beginning Balance</b>	<b>315,630</b>	<b>493,093</b>	<b>329,465</b>	
<b>Net Assets-Ending Balance</b>	<b>493,093</b>	<b>329,465</b>	<b>295,534</b>	

## Department Description and Key Issues

The Waste Management Division of Public Works operates the Neal Road Recycling and Waste Facility (NRRWF); provides for the management of municipal solid waste, household hazardous waste, and universal waste; conducts illegal dumping investigations and solid waste code enforcement activities; conducts tire enforcement inspections under a State Grant; provides education and outreach for recycling programs; interacts with State agencies responsible for regulating waste; administers the County solid waste and recycling franchise agreements and regulates the performance of franchised waste haulers; and coordinates with local jurisdictions on waste management issues as related to the Butte County Integrated Waste Management Plan.

Division staff coordinate engineering design and construction of landfill development, as well as landfill closure activities. Staff develop cost estimates associated with closure, corrective action, and post-closure maintenance of the landfill. Staff also ensure State-required restrictive funds are funded to required levels, as verified by an annual State financial assurance review.

In fiscal year 2018-19, key initiatives for the division include:

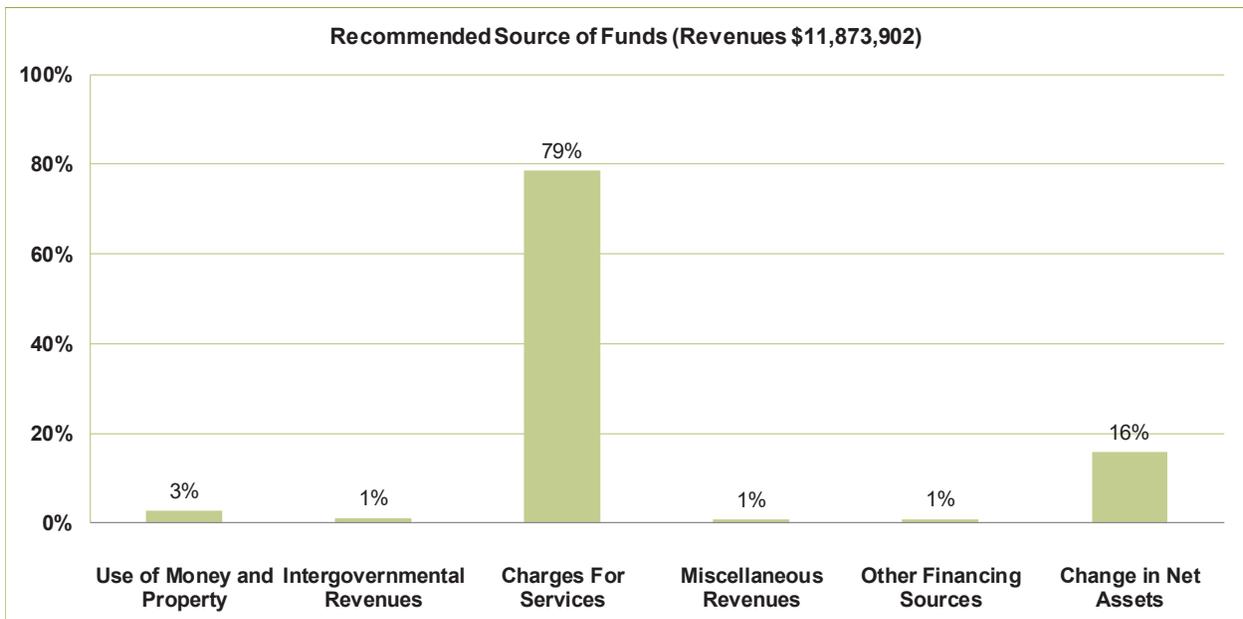
- Excavating the new waste Module 5B.
- Continuing development of an organics management plan to comply with recently enacted State law, which requires organic material be processed and not placed in the landfill.
- Complying with increasing regulations from the Environmental Protection Agency, California Air Resources Board, State Water Resources Control Board, and CalRecycle, which continually increase costs of operation.

## NEAL ROAD RECYCLING AND WASTE FACILITY BUDGET

	2016-17 Actuals	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
Fines, Forfeitures, and Penalties	191	600	100	100
Intergovernmental Revenues	206,974	190,628	137,073	137,073
Charges For Services	8,755,702	8,901,500	9,336,000	9,336,000
Miscellaneous Revenues	139,242	105,200	95,200	95,200
Other Financing Sources	195,000	1,000	1,000	1,000
<b>Total Operating Revenues</b>	<b>\$ 9,297,109</b>	<b>\$ 9,198,928</b>	<b>\$ 9,569,373</b>	<b>\$ 9,569,373</b>
Salaries and Employee Benefits	1,599,208	1,804,520	1,801,378	1,801,378
Services and Supplies	5,663,828	5,969,812	5,724,175	5,724,175
Other Charges	710,801	1,782,976	1,640,349	1,640,349
Capital Assets	72,060	2,295,000	2,608,000	2,608,000
Other Financing Uses	195,000	100,000	100,000	100,000
<b>Total Operating Expenditures</b>	<b>\$ 8,240,897</b>	<b>\$ 11,952,308</b>	<b>\$ 11,873,902</b>	<b>\$ 11,873,902</b>
Operating Income (Loss)	1,056,212	(2,753,380)	(2,304,529)	(2,304,529)
Non-Operating Revenue	41,696	240,000	330,000	330,000
Capital Contributions		100,000	100,000	100,000
<b>Change in Net Assets</b>	<b>\$ 1,097,908</b>	<b>\$ (2,413,380)</b>	<b>\$ (1,874,529)</b>	<b>\$ (1,874,529)</b>

### Source of Funds (Revenues)

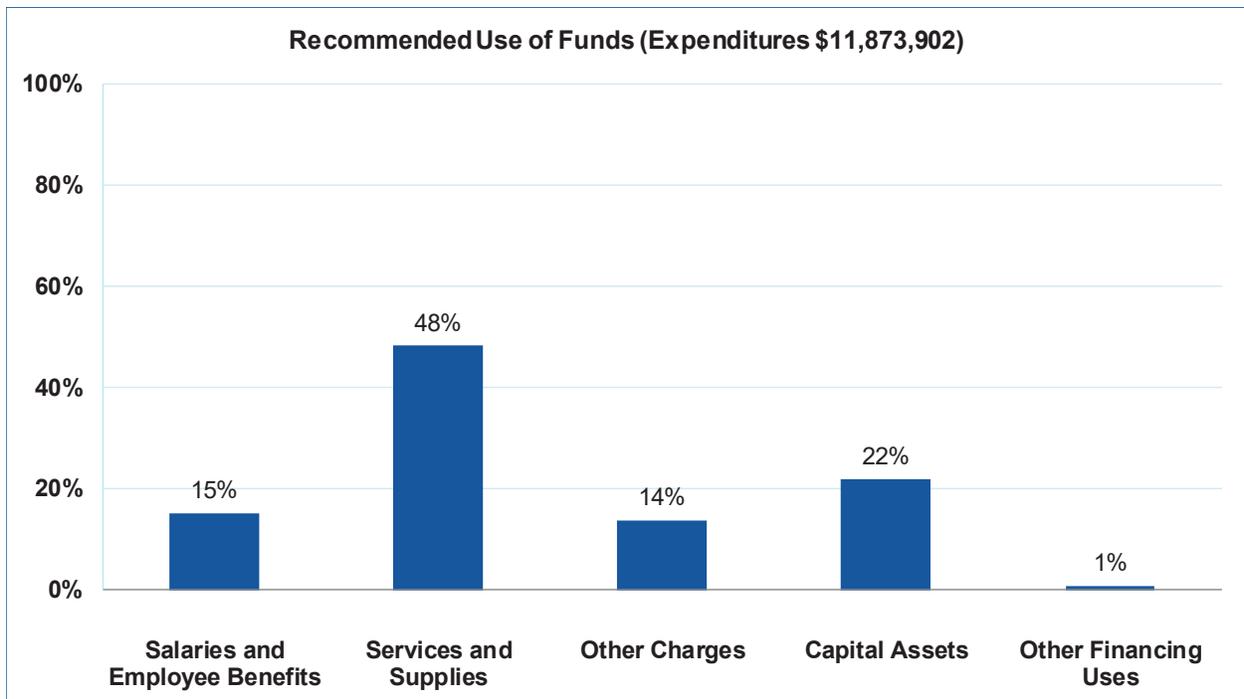
- Charges for services, which are gate or tipping fees paid by waste haulers and individuals to dispose of their waste at the facility, are the largest revenue source for the NRRWF.
- Change in net assets is the use of fund balance for capital projects.
- Intergovernmental revenues are various grants from the State for recycling programs.
- Use of money and property includes interest earnings and methane sales from the NRRWF.
- Miscellaneous revenues are the proceeds from the sale of recycled commodities.
- Other financing sources includes proceeds from surplus equipment.



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### Use of Funds (Expenditures)

- Services and supplies is the largest expenditure category for the NRRWF and includes permit fees to various regulatory agencies and other costs of operating the facilities.
- Capital assets is the next largest category with several projects: Land Acquisition preliminary costs, Module 5B Excavation and Liner Design, a Container Box, a Concrete Generator Pad, and an Oil Filter Crushing Station.
- Other charges includes debt payments on a Certificate of Participation and depreciation of capital assets.
- Employee salaries and benefits make up a relatively small portion of the enterprise fund budget.
- Other financing uses includes a transfer to the Post Closure Fund.



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## Summary of Budget Request and Recommendation

### Salaries & Employee Benefits

#### Requested

- The department budget request includes funding to maintain current staffing levels.

#### Recommended

- The recommendation includes funding to maintain current staffing levels.

Full Time Equivalent		Total
Position Allocations		
2014-15	Adopted Positions	24.00
2015-16	Adopted Positions	26.00
2016-17	Adopted Positions	26.00
2017-18	Adopted Positions	25.00
2017-18	Current Positions *	25.00
2018-19	Recommended Positions	25.00

### Services & Supplies

\*As of 4/24/2018

#### Requested

- The budget request includes funding to maintain current service levels
- The budget request includes funding to continue decommissioning the septage supernatant pond (supernatant disposal) and transferring the wastewater to local wastewater treatment plants.

#### Recommended

- The recommendation includes funding for the requested services and supplies.

### Capital Assets

#### Requested

- The budget request includes \$2,378,000 for capital assets for land, structures and improvements:
  - Land appraisal, environmental studies, and negotiation costs
  - Module 5B Excavation
  - Module 5B Liner Design
  - Container Box Replacement
  - Generator Concrete Pad
  - Oil Filter Crushing Station
- The budget request includes \$560,000 for capital assets:
  - 1 Tarping Machine
  - 2 Water Pumps

#### Recommended

- The recommendation includes funding for the requested capital assets.

<b>Fund Title</b>	<b>Neal Road Sanitary F-7560</b>
<b>Service Activity</b>	<b>Landfill (Close/Post)</b>

**Enterprise Fund Description**

This budget reflects the financial operations of the Neal Road Recycling and Waste Facility Closure/Post Closure Fund. This fund was established in April 1989 in accordance with the state of California Regional Water Quality Control Board which requires the owner of the landfill to insure that adequate funds will be available to close and provide post closure maintenance and continued monitoring of the landfill after its useful life.

Operating Detail	2016-17 Actual	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input type="checkbox"/>	Estimated <input checked="" type="checkbox"/>		
1	2	3		4	5
<b>Operating Revenue</b>					
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Expenses</b>					
Landfill Closure/Postclosure	417,651	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 417,651</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Income (Loss)</b>	<b>\$ (417,651)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest/Investment Income and/or Gain	15,161	60,000	150,000		
Interest/Investment (Expense) and/or (Loss)	-	-	-		
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 15,161</b>	<b>\$ 60,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Income before Capital Contributions and Transfers</b>					
Capital Contributions	-	-	-		
Transfer In/(Out)	195,000	100,000	100,000		
<b>Change in Net Assets</b>	<b>\$ (207,490)</b>	<b>\$ 160,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Assets - Beginning Balance</b>	<b>(1,746,101)</b>	<b>(1,953,591)</b>	<b>(1,793,591)</b>		
<b>Net Assets - Ending Balance</b>	<b>(1,953,591)</b>	<b>(1,793,591)</b>	<b>(1,543,591)</b>		

<b>Fund Title</b>	<b>Neal Road Landfill F-7570</b>
<b>Service Activity</b>	<b>Waste Management</b>

Enterprise Fund Description

This budget reflects the financial operations of the Neal Road Recycling and Waste Facility Management Fund including monitoring the Neal Road Sanitary Landfill, recycling and household hazardous waste programs, and professional engineering and environmental services.

Operating Detail	2016-17 Actual	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input type="checkbox"/>	Estimated <input checked="" type="checkbox"/>		
1	2	3	4	5	
<b>Operating Revenue</b>					
Fines, Forfeitures & Penalties	191	600	100		
State Revenues	206,974	190,628	137,073		
Federal Revenues	-	-	-		
Charges for Services	8,755,702	8,901,500	9,336,000		
Miscellaneous Revenues	139,242	106,200	96,200		
<b>Total Operating Revenues</b>	<b>\$ 9,102,109</b>	<b>\$ 9,198,928</b>	<b>\$ 9,569,373</b>	<b>\$ -</b>	
<b>Operating Expenses</b>					
Salaries & Employee Benefits	1,599,208	1,804,520	1,801,378		
Services & Supplies	5,246,177	5,969,812	5,724,175		
Other Charges	38,995	1,568,300	1,378,853		
Depreciation	743,867	2,509,676	2,869,496		
<b>Total Operating Expenses</b>	<b>\$ 7,628,246</b>	<b>\$ 11,852,308</b>	<b>\$ 11,773,902</b>	<b>\$ -</b>	
<b>Operating Income (Loss)</b>	<b>\$ 1,473,863</b>	<b>\$ (2,653,380)</b>	<b>\$ (2,204,529)</b>	<b>\$ -</b>	
<b>Non-Operating Revenues (Expenses)</b>					
Interest/Investment Income and/or Gain	26,535	180,000	180,000		
Interest/Investment (Expense) and/or (Loss)	-	-	-		
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 26,535</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ -</b>	
<b>Income before Capital Contributions and Transfers</b>					
	<b>\$ 1,500,398</b>	<b>\$ (2,473,380)</b>	<b>\$ (2,024,529)</b>	<b>\$ -</b>	
Capital Contributions	-	-	-		
Transfer In/(Out)	(195,000)	(100,000)	(100,000)		
<b>Change in Net Assets</b>	<b>\$ 1,305,398</b>	<b>\$ (2,573,380)</b>	<b>\$ (2,124,529)</b>	<b>\$ -</b>	
<b>Net Assets - Beginning Balance</b>	<b>30,270,278</b>	<b>31,575,676</b>	<b>29,002,296</b>		
<b>Net Assets - Ending Balance</b>	<b>31,575,676</b>	<b>29,002,296</b>	<b>26,877,767</b>		

<b>CAPITAL ASSETS (561):</b>	
Land Acquisition	240,000
TOTAL 561	\$ 240,000
<b>CAPITAL ASSETS (562):</b>	
Module 5	2,100,000
Container Box Replacement	10,000
Generator Concrete Pad	10,000
Oil Filter Crushing Station	18,000
TOTAL 562	\$ 2,138,000
<b>CAPITAL ASSETS (563):</b>	
Tarping Machine	130,000
Used Flatbed Truck	10,000
2 Water Pumps	90,000
TOTAL 563	\$ 230,000
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ 2,608,000</b>