

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, 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	General Liability Insurance F-7100
Service Activity	Insurance

Operating Detail	2017-18 Actual	2018-19 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	1,788,732	2,059,000	3,574,000	
Miscellaneous	-	-	-	
Total Operating Revenues	\$ 1,788,732	\$ 2,059,000	\$ 3,574,000	\$ -
Operating Expenses				
Salaries and Benefits	-	-	-	
Services and Supplies	1,357,009	2,182,332	2,934,894	
Other Charges	53,459	350,000	350,712	
Depreciation and Amortization	-	20,000	-	
Total Operating Expenses	\$ 1,410,468	\$ 2,552,332	\$ 3,285,606	\$ -
Operating Income (Loss)	\$ 378,264	\$ (493,332)	\$ 288,394	\$ -
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	2,889	20,000	20,000	
Interest/Investment (Expense) and/or (Loss)	-	-	-	
Total Non-Operating Revenues (Expenses)	\$ 2,889	\$ 20,000	\$ 20,000	\$ -
Income Before Capital Contributions and Transfers	\$ 381,153	\$ (473,332)	\$ 308,394	\$ -
Capital Contributions	-	-	-	
Transfers-In/Out	4,160	(711)	-	
Change in Net Assets	\$ 385,313	\$ (474,043)	\$ 308,394	\$ -
Net Assets-Beginning Balance	966,552	1,351,865	877,822	
Net Assets-Ending Balance	1,351,865	877,822	1,186,216	

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

Operating Detail	2017-18 Actual	2018-19 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	4,908,648	4,208,000	5,319,000	
Miscellaneous	-	-	-	
Total Operating Revenues	\$ 4,908,648	\$ 4,208,000	\$ 5,319,000	\$ -
Operating Expenses				
Salaries and Benefits	708,030	1,000,000	1,000,000	
Services and Supplies	3,493,567	4,644,455	4,659,213	
Other Charges	297	-	298	
Depreciation and Amortization	-	20,000	-	
Total Operating Expenses	\$ 4,201,893	\$ 5,664,455	\$ 5,659,511	\$ -
Operating Income (Loss)	\$ 706,755	\$ (1,456,455)	\$ (340,511)	\$ -
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	30,658	95,000	95,000	
Interest/Investment (Expense) and/or (Loss)	-	-	-	
Total Non-Operating Revenues (Expenses)	\$ 30,658	\$ 95,000	\$ 95,000	\$ -
Income Before Capital Contributions and Transfers	\$ 737,413	\$ (1,361,455)	\$ (245,511)	\$ -
Capital Contributions	-	-	-	
Transfers-In/Out	28,353	(635)	-	
Change in Net Assets	\$ 765,766	\$ (1,362,090)	\$ (245,511)	\$ -
Net Assets-Beginning Balance	1,534,720	2,300,486	938,396	
Net Assets-Ending Balance	2,300,486	938,396	692,885	

Fund Title	Unemployment Insurance F-7120
Service Activity	Insurance

Operating Detail	2017-18 Actual	2018-19 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	215,021	305,000	340,000	
Miscellaneous	-	-	-	
Total Operating Revenues	\$ 215,021	\$ 305,000	\$ 340,000	\$ -
Operating Expenses				
Salaries and Benefits	320,475	380,000	350,000	
Services and Supplies	4,322	7,259	7,302	
Other Charges	-	-	-	
Depreciation and Amortization	-	-	-	
Total Operating Expenses	\$ 324,797	\$ 387,259	\$ 357,302	\$ -
Operating Income (Loss)	\$ (109,776)	\$ (82,259)	\$ (17,302)	\$ -
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	968	2,500	1,500	
Interest/Investment (Expense) and/or (Loss)	-	-	-	
Total Non-Operating Revenues (Expenses)	\$ 968	\$ 2,500	\$ 1,500	\$ -
Income Before Capital Contributions and Transfers	\$ (108,808)	\$ (79,759)	\$ (15,802)	\$ -
Capital Contributions	-	-	-	
Transfers-In/Out	-	-	-	
Change in Net Assets	\$ (108,808)	\$ (79,759)	\$ (15,802)	\$ -
Net Assets-Beginning Balance	212,429	103,622	23,863	
Net Assets-Ending Balance	103,622	23,863	8,061	

Fund Title	Medical Liability Insurance F-7140
Service Activity	Insurance

Operating Detail	2017-18 Actual	2018-19 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	163,000	200,000	200,000	
Miscellaneous	-	-	-	
Total Operating Revenues	\$ 163,000	\$ 200,000	\$ 200,000	\$ -
Operating Expenses				
Salaries and Benefits	-	-	-	
Services and Supplies	164,500	203,510	202,175	
Other Charges	-	-	-	
Depreciation and Amortization	-	-	-	
Total Operating Expenses	\$ 164,500	\$ 203,510	\$ 202,175	\$ -
Operating Income (Loss)	\$ (1,500)	\$ (3,510)	\$ (2,175)	\$ -
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	133	200	200	
Interest/Investment (Expense) and/or (Loss)	-	-	-	
Total Non-Operating Revenues (Expenses)	\$ 133	\$ 200	\$ 200	\$ -
Income Before Capital Contributions and Transfers	\$ (1,367)	\$ (3,310)	\$ (1,975)	\$ -
Capital Contributions	-	-	-	
Transfers-In/Out	-	-	-	
Change in Net Assets	\$ (1,367)	\$ (3,310)	\$ (1,975)	\$ -
Net Assets-Beginning Balance	13,507	12,140	8,830	
Net Assets-Ending Balance	12,140	8,830	6,855	

Fund Title	Miscellaneous Insurance F-7160
Service Activity	Insurance

Operating Detail	2017-18 Actual	2018-19 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	138,702	171,100	186,969	
Miscellaneous	-	-	-	
Total Operating Revenues	\$ 138,702	\$ 171,100	\$ 186,969	\$ -
Operating Expenses				
Salaries and Benefits	-	-	-	
Services and Supplies	126,893	173,069	188,287	
Other Charges	-	-	-	
Depreciation and Amortization	-	-	-	
Total Operating Expenses	\$ 126,893	\$ 173,069	\$ 188,287	\$ -
Operating Income (Loss)	\$ 11,809	\$ (1,969)	\$ (1,318)	\$ -
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	232	500	500	
Interest/Investment (Expense) and/or (Loss)	-	-	-	
Total Non-Operating Revenues (Expenses)	\$ 232	\$ 500	\$ 500	\$ -
Income Before Capital Contributions and Transfers	\$ 12,041	\$ (1,469)	\$ (818)	\$ -
Capital Contributions	-	-	-	
Transfers-In/Out	-	-	-	
Change in Net Assets	\$ 12,041	\$ (1,469)	\$ (818)	\$ -
Net Assets-Beginning Balance	26,097	38,138	36,669	
Net Assets-Ending Balance	38,138	36,669	35,851	

Fund Title	Utilities Clearing F-7210
Service Activity	Utilities

Operating Detail	2017-18 Actual	2018-19 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	2,652,382	2,607,752	2,925,618	
Miscellaneous	-	-	-	
Total Operating Revenues	\$ 2,652,382	\$ 2,607,752	\$ 2,925,618	\$ -
Operating Expenses				
Salaries and Benefits	-	-	-	
Services and Supplies	2,835,728	2,505,683	2,927,038	
Other Charges	-	-	-	
Depreciation and Amortization	-	-	-	
Total Operating Expenses	\$ 2,835,728	\$ 2,505,683	\$ 2,927,038	\$ -
Operating Income (Loss)	\$ (183,346)	\$ 102,069	\$ (1,420)	\$ -
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	3,750	4,000	1,000	
Interest/Investment (Expense) and/or (Loss)	-	-	-	
Total Non-Operating Revenues (Expenses)	\$ 3,750	\$ 4,000	\$ 1,000	\$ -
Income Before Capital Contributions and Transfers	\$ (179,596)	\$ 106,069	\$ (420)	\$ -
Capital Contributions	-	-	-	
Transfers-In/Out	(277,181)	(140,000)	-	
Change in Net Assets	\$ (456,777)	\$ (33,931)	\$ (420)	\$ -
Net Assets-Beginning Balance	493,093	36,315	2,384	
Net Assets-Ending Balance	36,315	2,384	1,964	

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 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 coordinates State programs for the County from Cal Recycle, State Air and Water Boards, California Department of Toxic Substances Control, Cal OSHA, and Butte County Environmental Health. The Division performs and coordinates all environmental testing, analytics, reporting, safety, training and submittals for compliance. In addition, staff is responsible for Neal Road Landfill engineering design and construction development as well as landfill closure activities. Staff develops cost estimates associated with closure, corrective action and post-closure maintenance of the landfill, and ensures that State-required restrictive funds are funded to required levels as verified by an annual State financial assurance review.

In its forty-nine year history operating as a municipal sanitary landfill, the NRRWF has provided solid waste disposal service for Butte County unincorporated areas and the County's five incorporated jurisdictions. More than six million (6,000,000) tons of solid waste have been buried in the NRRWF from the period 1970 through 2018. Waste minimization, diversion and recycling came to the forefront in the early 1990s with passage of the California Integrated Waste Management Act (AB 939). With AB 939 came the implementation of municipal recycling and waste diversion programs within the urban areas, including but not limited to the operation of curbside recycling programs, green waste composting, and household hazardous waste (HHW) management programs. Limited on-site recycling options have been developed at the NRRWF over the years. The NRRWF's more notable recycling activities include waste diversion programs for scrap metal, electronic waste (EW), tires, concrete, waste motor oil, and mattresses. The site also constructed a landfill gas collection system in the early 2000s to collect methane which is converted to electricity by a two megawatt (2 MW) facility located on-site and privately operated by Ameresco, Incorporated via a public-private collaboration. NRRWF staff have endured limited waste diversion programs for green waste (i.e. residential yard waste) as markets to produce either biomass or compost products are weak at best. NRRWF has temporarily suspended waste motor oil recycling until a newer on-site location is developed. NRRWF re-started a green waste diversion program in February 2019 and continues efforts to enhance this program, with the goal of minimizing the amount of green waste that is buried in the landfill. The NRRWF has not yet fully implemented waste diversion and recycling programs for construction and demolition debris and food (organic) waste.

During this fiscal period, we anticipate the NRRWF will process an additional 1 million cubic yards of fire debris, which is about the same amount of waste that would normally be landfilled in nearly three years, while at the same time we will divert 8,000 tons of wood, green waste, and construction and demolition debris away from disposal in the landfill. We anticipate

implementing a residential recycle drop off area and a used oil and oil filter crushing area to improve the customer experience and help keep waste oil and filters out of the landfill.

The NRRWF is still recovering from losing its gas collection system and its storm water collection system due to the Camp Fire. Damage to this infrastructure is approximately two million dollars and repairs are underway. NRRWF will be constructing over 1.8 million cubic yards of new landfill disposal volume while continuing dewatering and decommissioning the remaining primary septage pond of 20,000 cubic yards of septage sludge by summer of 2019.

In fiscal year 2019-20, key initiatives for the division include:

- Development of Residential Drop Off Area to provide expanded Recycling, Household Hazardous Waste, and Covered Electronic Waste collection for the community.
- Receipt, processing and proper disposal of up to 1 million tons of Camp Fire debris. Landfill Module 4 and Module 5 airspace liner installation to develop an additional 1.8 million cubic yards of solid waste disposal volume.
- Clean Closure of the remaining septage pond which will allow construction of Module 5C, the next waste cell to be developed.
- Development of organics management plan to comply with enacted State laws such as AB 1826 (organics recycling), SB 1383 (food waste recycling) which requires organic material and green waste be processed for compost and not placed in the landfill. This includes a 5000 cubic yard demonstration project of technology for commercial kitchen food waste.
- Complying with increasing regulations from the Environmental Protection Agency, California Air Resources Board, State Water Resources Control Board, and Cal Recycle, which continually increases costs of operation
- Development of Construction and Demolition (C&D) recycling processing and transfer to meet Cal Recycle Cal Green 65% diversion requirements, a critical component to reduce landfill airspace consumption.
- Continue to explore new ways to divert cardboard, green waste and metal from burial in the landfill waste cells.

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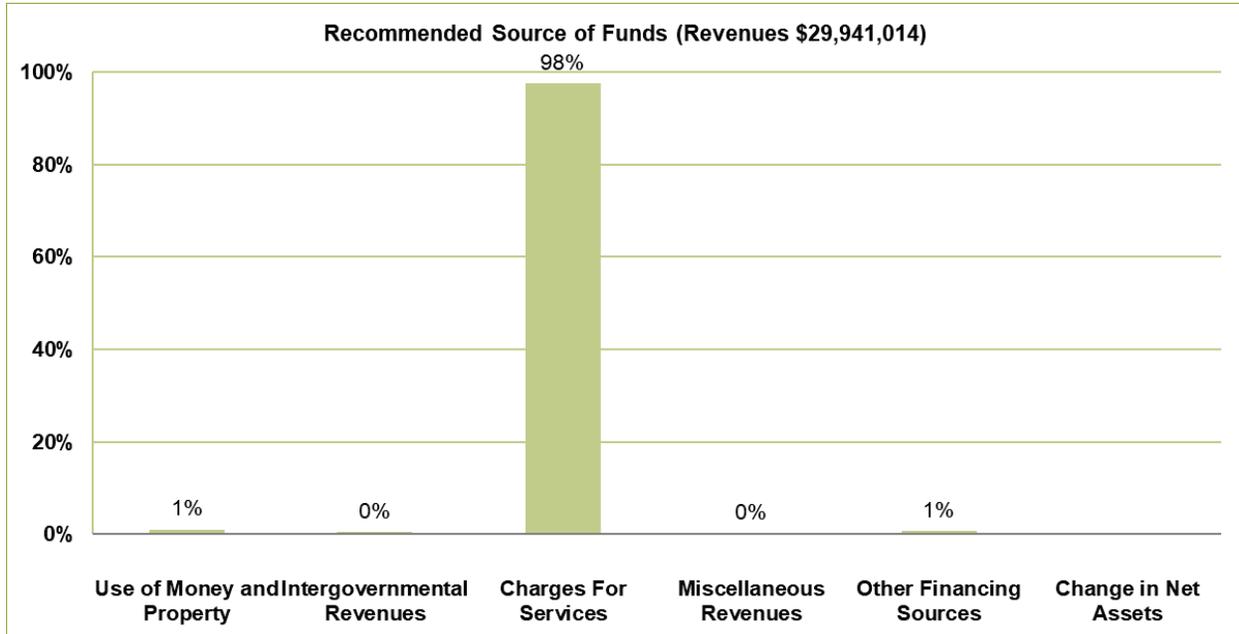
NEAL ROAD RECYCLING AND WASTE FACILITY BUDGET

	2017-18 Actuals	2018-19 Adopted	2019-20 Requested	2019-20 Recommended
Fines, Forfeitures, and Penalties	57	100	6,012	6,012
Intergovernmental Revenues	99,386	137,073	133,500	133,500
Charges For Services	8,364,652	9,336,000	29,209,124	29,209,124
Miscellaneous Revenues	106,053	95,200	70,070	70,070
Other Financing Sources	262,393	1,000	200,000	200,000
Total Operating Revenues	\$ 8,832,541	\$ 9,569,373	\$ 29,618,706	\$ 29,618,706
Salaries and Employee Benefits	1,331,250	1,801,378	2,292,000	2,292,000
Services and Supplies	5,270,283	4,424,175	14,033,812	14,033,812
Other Charges	814,314	1,640,349	1,450,243	1,450,243
Capital Assets	189,864	5,708,000	11,964,959	11,964,959
Other Financing Uses	177,168	100,000	200,000	200,000
Total Operating Expenditures	\$ 7,782,880	\$ 13,673,902	\$ 29,941,014	\$ 29,941,014
Operating Income (Loss)	1,049,661	(4,104,529)	(322,308)	(322,308)
Non-Operating Revenue	41,696	240,000	400,000	400,000
Capital Contributions		100,000	-	-
Change in Net Assets	\$ 1,091,357	\$ (3,764,529)	\$ 77,692	\$ 77,692

Source of Funds (Revenues)

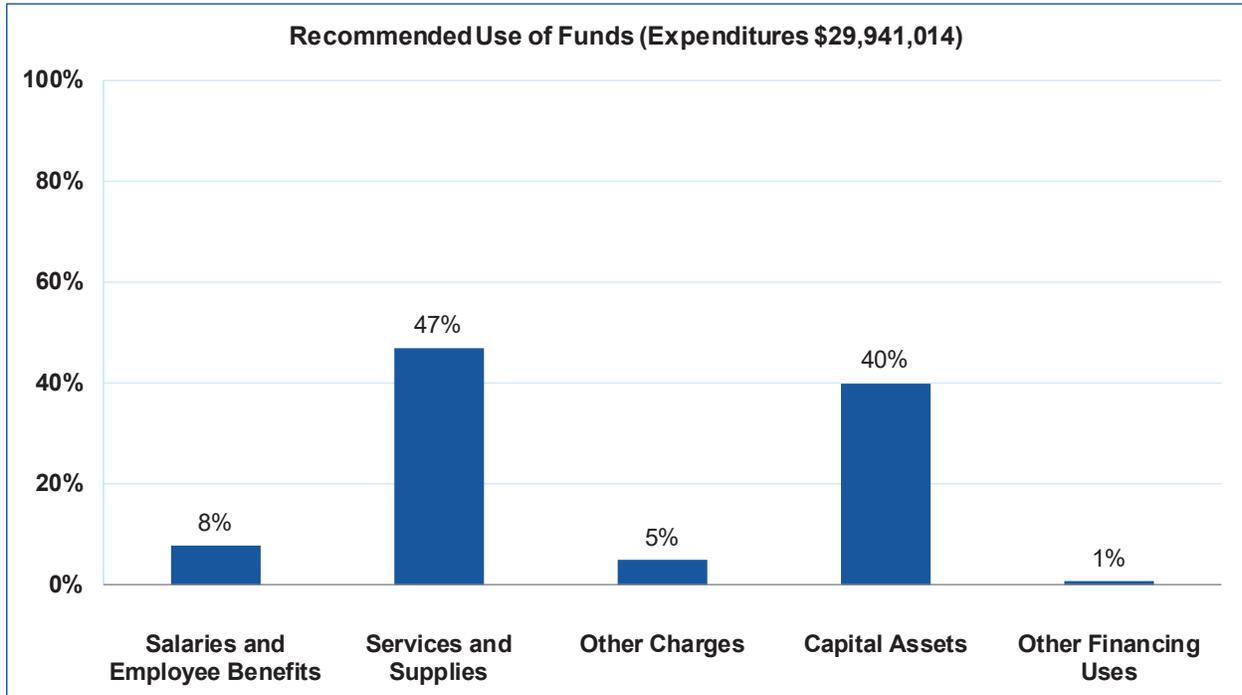
- Charges for services are gate or tipping fees paid by waste haulers and individuals to dispose of waste at the facility, and are the largest revenue source for the NRRWF. The increase in this revenue source is from the disposal of fire debris from the Camp Fire.
- Use of money and property include interest earnings and methane sales from the NRRWF.
- Other financing sources includes revenue to the post closure fund 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.
- Miscellaneous revenues are the proceeds from the sale of recycled commodities.

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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 enterprise fund.
- Capital Assets is the next largest category with several projects including acquisition of land adjacent to NRRWF, Module 5B Liner, Module 5C Liner Design, Module 5C Excavation, Module 5C Base Liner, Module 5C Development-Pond Decommissioning as well as other smaller projects. Land acquisition and several large projects for Modules 5B and 5C increased the typical percentage for this expenditure category.
- Other charges include 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 from the post closure fund to the NRRWF.



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 Position Allocations		Total
2015-16	Adopted Positions	26.00
2016-17	Adopted Positions	26.00
2017-18	Adopted Positions	25.00
2018-19	Adopted Positions	25.00
2018-19	Current Positions *	27.00
2019-20	Recommended Positions	27.00

*As of 4/9/2019

Services & Supplies

Requested

- The budget request includes funding to maintain current service levels, including recent changes to accommodate Camp Fire debris from the Alternative and Government Fire Debris Removal Programs.

Recommended

- The recommendation includes funding to maintain current service levels.

Capital Assets

Requested

- The budget request includes funding for the following Capital Assets:
 - Land Acquisition
 - Module 5B Liner
 - Module 5C Liner Design
 - Module 5C Excavation
 - Module 5C Base Liner
 - Module 5C Development-Pond Decommissioning
 - Cover for Recycle Area
 - Concrete Pad for Residential Drop Off Area
 - Residential Drop Off Area - Recycling, CEW, HHW
 - Scale House Replacement
 - Used Oil and Filter Crushing Area with Equipment
 - Roll-Off Truck with Tandem Trailer
 - 10 Roll Off Boxes
 - 2 Pre Crusher Compactors with 30 Yard Receiver Body
 - 2 Pickup Trucks (Replacement)
 - Roll Off Hazardous Storage Shed - Chambered and Fire Suppression
 - Roll Off Hazardous Storage Shed - Covered Electronic Waste
 - 2 Water Pumps (Replacement)

Recommended

- The recommendation includes funding for the requested capital assets and improvements.

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

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	2017-18 Actual	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input type="checkbox"/>	Estimated <input checked="" type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses					
Landfill Closure/Postclosure	450,244	-	-	-	-
Total Operating Expenses	\$ 450,244	\$ -	\$ -	\$ -	\$ -
Operating Income (Loss)	\$ (450,244)	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenues (Expenses)					
Interest/Investment Income and/or Gain	27,851	150,000	100,000		
Interest/Investment (Expense) and/or (Loss)	-	-	-		
Total Non-Operating Revenues (Expenses)	\$ 27,851	\$ 150,000	\$ 100,000	\$ -	\$ -
Income before Capital Contributions and Transfers	\$ (422,393)	\$ 150,000	\$ 100,000	\$ -	\$ -
Capital Contributions	-	-	-		
Transfers-In/Out	177,168	100,000	200,000		
Change in Net Assets	\$ (245,225)	\$ 250,000	\$ 300,000	\$ -	\$ -
Net Assets - Beginning Balance	(1,953,591)	(2,198,816)	(1,948,816)		
Net Assets - Ending Balance	(2,198,816)	(1,948,816)	(1,648,816)		

Fund Title	Neal Road Landfill F-7570
Service Activity	Waste Management

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	2017-18 Actual	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input type="checkbox"/>	Estimated <input checked="" type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Licenses, Permits & Franchises	82,057	-	-	-	
Fines, Forfeitures & Penalties	57	100	6,012		
State Revenues	99,386	137,073	133,500		
Federal Revenues	-	-	-		
Charges for Services	8,364,652	9,336,000	29,209,124		
Miscellaneous	106,053	95,200	70,070		
Total Operating Revenues	\$ 8,652,205	\$ 9,568,373	\$ 29,418,706	\$ -	
Operating Expenses					
Salaries and Benefits	1,331,250	1,801,378	2,292,000		
Services and Supplies	4,445,354	4,424,175	14,033,812		
Other Charges	81,599	1,368,853	1,437,793		
Depreciation and Amortization	732,088	5,969,496	11,967,409		
Total Operating Expenses	\$ 6,590,292	\$ 13,563,902	\$ 29,731,014	\$ -	
Operating Income (Loss)	\$ 2,061,913	\$ (3,995,529)	\$ (312,308)	\$ -	
Non-Operating Revenues (Expenses)					
Interest/Investment Income and/or Gain	57,964	180,000	310,000		
Interest/Investment (Expense) and/or (Loss)	-	-	-		
Gain or (Loss) on Sale of Capital Assets	85,225	1,000	-		
Judgements & Damages	(627)	(10,000)	(10,000)		
Total Non-Operating Revenues (Expenses)	\$ 142,562	\$ 171,000	\$ 300,000	\$ -	
Income before Capital Contributions and Transfers	\$ 2,204,475	\$ (3,824,529)	\$ (12,308)	\$ -	
Capital Contributions	-	-	-		
Transfers-In/Out	(177,168)	(100,000)	(200,000)		
Change in Net Assets	\$ 2,027,307	\$ (3,924,529)	\$ (212,308)	\$ -	
Net Assets - Beginning Balance	31,575,676	33,602,982	29,678,453		
Net Assets - Ending Balance	33,602,982	29,678,453	29,466,145		

Capital Assets (Land):	
Land Acquisition	2,250,000
Total Land	\$ 2,250,000
Capital Assets (Buildings/Improvements):	
Module 5	8,183,333
Cover for Recycle Area	50,000
Residential Drop off Area	340,000
Scale House Replacement	200,000
Used Oil and Filter Crushing Station w/Equipment	150,000
Total Buildings/Improvements	\$ 8,923,333
Capital Assets (Equipment):	
Roll-Off Truck w/Tandem Trailer	230,000
10 Roll-Off Boxes	90,000
2 Pre Crusher Compactors w/30 yd. Receiving Body	190,000
2 Pickup Trucks	110,000
2 Roll-Off Hazardous Storage Sheds	81,518
2 Water Pumps	90,108
Total Equipment	\$ 791,626
Total Capital Assets	\$ 11,964,959