

Northwest Vermont Solid Waste Management District

158 MORSE DRIVE, FAIRFAX, VT 05454
802-524-5986 • FAX: 802-524-5987

NOTICE

NORTHWEST VERMONT SOLID WASTE DISTRICT BOARD OF SUPERVISORS MEETING

DATE: OCTOBER 2, 2024
TIME: 6:30 PM
LOCATION: CITY HALL AUDITORIUM, ST. ALBANS, VT AND
VIA ZOOM: <https://us02web.zoom.us/j/4456759564>

1. Adjustments to the Agenda
2. Welcome, introductions, opening remarks –Chair
3. Opportunity for Public Comment
4. Approval of Minutes: August 7, 2024 (enclosed)
5. STAFF REPORTS
 - 1) Executive Director's Report
 - 2) Financial Report
6. COMMITTEE REPORTS/UPDATES
 - FINANCE- Draft FY 26 Budget Presentation
 - BUILDING- Georgia Expansion Update
 - OPERATIONS- Alburgh Transfer Station negotiations
 - ADMINISTRATION- (No Action)
 - EXECUTIVE – (No Action)
7. Other Business/Announcements
8. Adjourn

Pizza will be provided.

MEMBER COMMUNITIES

ALBURGH • BAKERSFIELD • BERKSHIRE • ENOSBURG • FAIRFIELD • FLETCHER • FRANKLIN • GEORGIA • GRAND ISLE
HIGHGATE • ISLE LA MOTTE • MONTGOMERY • NORTH HERO • RICHFORD • ST. ALBANS CITY • ST. ALBANS TOWN
SHELDON • SOUTH HERO • SWANTON

Minutes

NWSWD Board of Supervisors Meeting & Annual Organization of the Board

August 7, 2024

The Board of Supervisors of the Northwest Vermont Solid Waste Management District held their regularly scheduled board meeting on August 7, 2024, via zoom and at the St. Albans Town Hall at 6:30 PM.

Supervisors Present:

Doremus, Mark – Bakersfield – zoom
Getty, Jennifer – Fletcher
Kade, Barry – Montgomery
Lambert, Paul – Georgia
Micheli, Carlo – Swanton – zoom

Richards, Jim - No. Hero – zoom
Shepard, Kristin – Richford
St. Francis, April – Highgate
Sturtevant, Brooks – Franklin
Tibbits, Jaime – Fairfield

Supervisors Absent:

Buermann, Bob – So. Hero
Duchaine, Russel – Alburgh
Sylvester, Mary – Berkshire
Voegele, Al - St. Albans Town

Others Present:

John Leddy, Executive Director
Pam Bolster, Finance
Dale Chapman, Operations
Tony Miller, Finance Assistant

Full Board Meeting

Chair Jaime Tibbits called the meeting to order at 6:34 PM. .

- 1) **Agenda Review-Additions/Deletions:** Jaime Tibbits asked for an addition under executive committee reports to relay the outcome of their committee meeting held in relation to the Executive Director John Leddy's Increase. The motion was seconded by Ms. Getty. All were in favor and the addition was made.
- 2) **Welcome, Introductions, Opening Remarks – Chair:** Jaime Tibbits welcomed the board.
- 3) **Public Hearing & Public Comments:** No Attendees / No Public Comments
- 4) **District Announcements:** None beyond normal reporting.
- 5) **Approval of Minutes for May 2024.** Jaime Tibbits asked for a motion to approve the minutes as follows. Jennifer Getty asked for a couple of corrections to the attendance record – Jennifer Getty and April St. Francis attended in person not zoom and Paul Lambert was not in attendance. She also asked for a reword of statement under line one of the directors report,

to now read “JL reported that the SWIP report has been submitted to the state ahead of schedule.” Ms. Getty made a motion to accept the minutes with those corrections. All were in favor and the motion passed.

6) Staff Reports:

1. Directors Report:

John Leddy updated board members of the status of the SWIP, that it has been submitted the report to the state ahead of schedule. John Leddy noted the following points to the board.

- The District plastics program vendor for tubing and rigid plastics for the last few years has gone out of business. He noted and turned over to Dale Chapman that they were working with a Canadian vendor that is a strong possibility and who was currently testing our product. Dale felt it would work out well and said that the District has two loads ready to go.
- The drop off site maintenance has been going well over the summer with a site getting railing and decking replacements, box work, and the coordination for work at the North Hero site
- A program coordinator was hired who has a great deal of experience in key areas the District was looking for, Mikhala Kaseweter.
- Alburgh Update: Changes by The District to the MOU provided from Alburgh were given to them. They did not want to engage in a discussion about the capital maintenance fund at their meeting and pushed it back to the district to present what it could do. An operations meeting will be scheduled for this discussion and plan.

2. Finance Report:

Pam Bolster noted the following:

- She received the final draft to the FY23 Audit from RHR for approval, they asked as well for additional calculation which she provided, approving the final draft as well. A brief review of the final figures and noting the one adjusting transaction and their two suggestions for clearing issued but uncashed checks and a policy which she will gather additional information on.
- A 2019 Isuzu truck was purchased with prior board approval, for composting. Dale Chapman gave specifics – it has a lift gate and ramp and the plan is to eventually replace the Freightliner box truck with this once a modified tipping truck is completed.
- FY24 is still being finalized but anticipate a small surplus of 10K
- Building project information will come back to finance upon John Leddy’s update.

7) Committee Reports:

1. Finance Committee – None

- 2. Building Committee –** John Leddy reported that the building committee met after all bids were received for this second round of bidding and giving a recap from the last board meeting that the only bidder from the first round of bidding came in at 2.8M and that the board rejected the bid. This round of bidding was released with a broader range

and longer timeline and produced two bids, Negley and Chase at 2.5M and Rearch at 2.1M. Still well over what the estimate for the project was. He noted the original bidder from the first round did not resubmit a bid. The Committee found Rearch to have two areas of desirable focus besides price, the project timeline, the extra detailing of site planning for their crew and equipment showing no expected loss of business to district operations, and had a lot of pre-construction work currently with other districts. Barry Kade asked if they had checked with the other districts for a level of satisfaction. Jennifer Getty was able to attest that, in relation to work with CSWD, it was said that they are extremely professional, they come with a team and are known to have really good relationships with their sub-contractors and vendors.

The building committee made a motion at their meeting to suggest Rearch to the board and to enter into negotiations with them to try to lower the cost as a few areas were identified through value engineering that can be reassessed and could potentially shave a few hundred thousand dollars.

Discussion turned to financing the additional funds the project will cost. Pam Bolster noted the many pieces for consideration including, current capital maintenance fund balance currently and over the next few years along with what has already been secured against those funds, bonding an additional 500K, current debt to service ratio, the possibility of needing additional short term funding due to timing, future needs against current capital maintenance funds specifically our intent to pay the principals of our bonds over the next few years with them and a new roll off truck within the next few years, a necessity. This generated a discussion on EPA regulations effective in 2026 for diesel trucks, its cost, and when it makes sense to secure a new vehicle. Noted also was the fact that some relief financially will occur in 2027 when the initial bond for the building is paid off. A number of motions were made and rejected. The board felt the necessity to have the finance committee explore further. After extensive discussion Jaime Tibbets made a motion that the Finance Committee meet to explore and devise feasible options to bridge any potential gaps in financing and that John Leddy be given authorization to select Rearch as the contractor and begin negotiations to reduce the cost of the project. Ms. Getty seconded the motion. All were in favor and the motion passed.

3. Operations Committee – None:

4. Administration Committee – None

5. Executive Committee: Jaime Tibbets noted that the Executive Committee met in July in regards to John Leddy's review. She said that they approved a pay increase for John retroactive to July 1st. She noted the intent is to meet with him to revise the review process. She thanked him and stated how impressed she was with the thoroughness of his directors reports and the amount of information he is able to give quickly to the board.

8) Other Business: None

9) Board Adjourned at 8:45PM

Director's Report
9-27-2024

It has been an interesting month here at NWSWD HQ. Here are some of the highlights.

Summer operations continue with volumes and visits remaining high at our Drop off centers, however we are beginning to see volume declines that accompany the change in seasons. We completed our end of summer rover HHW collections but appointments and walk-in at the Georgia Recycling Center continue daily.

As we have just started working on the budget for FY26. In the next month we will take a look at how, in the next fiscal year, we offer all of the services that we feel are important to our mission, necessary to implement our SWIP and meet the State's standards, how we retain the proper caliber and number of staff members necessary to provide said programs, and how we keep expenses within our realistic revenue projections. We are planning on having committee meetings in the next month to get the board's input on our planning so a vetted draft budget can be brought to the full board in November.

Over the past month we have been working with ReArch, Cross Engineering, and VISCC to conduct Value Engineering to find ways to cut the cost of the project. This is an ongoing exercise to approve or calculate the savings of changes identified, but we are mostly done identifying items. We have been able to trim just over \$100K from the construction cost presented. We are now just waiting for final permits to be approved and hope to begin construction October 22. A final contract is expected in the next week or two for approval.

Since our last meeting there has been productive conversations and negotiations with Alburgh related to the operation of their Transfer Station. We have agreed to the maintenance of the site and its equipment. I will bring the latest draft of the Agreement between the town and the District. If all is approved by both parties, we plan on taking over operations on December 1.

That's the news from the District offices. We'll discuss all of this and more this Wednesday. I can't wait to see you there.

Onward!

John

NWSWD October 2, 2024 Board Meeting

Finance Narrative:

Three Parts to this one, General Info, Fiscal Year Audit Updates, & FY24 Final P&L – All For Further Discussion if Needed.

General Info:

Building Project:

- a. We've found the necessity (it is a requirement) to carry Builders Risk Insurance for this project. VLCT does not offer what is needed but has recommended Acadia Underwriting as they have worked with them before satisfactorily. I've spoken with them and partially completed the application. The estimated cost is appx. 16K a year, however we are able to cancel the policy once the project is completed, not all risk policies allow that option.
- b. I've notified the bond bank of our intent to apply for 500K in the winter bond pool. I've also spoken with our Attorney Eli Emerson as his bond opinion is needed again. He's already provided that and sent it to all appropriate parties.

State Audit Request:

The state has chosen us to audit the materials management grant, one of the grants being utilized for the building project. That audit will occur with John and myself on October 9th via zoom. They have provided some excel sheets to fill out prior. There has only been one reimbursement submission against this grant and we are on target with the grant reimbursement timeline so this should be a snap.

FY26 Budget and Supervisors Reports:

Budget work for FY26 is underway and we hope to get the finance and/or personnel committees involved prior to our next full board meeting. Healthcare is under review due to the unprecedented increase for the 2025 calendar year - for our plan appx. 22%. We are in the process of speaking with Business Resource Solutions who is offering some new plans through BCBS as well as exploring other BCBS plans and MVP plans too. Along with financial data we have also started the process of material tonnage data to report to towns as well as board members. Tis the season.

Current 1M Bond:

I've submitted the first reimbursement request from the 1M bond for the project, a little over 70K which covers all expenses not reimbursed through grants so far. Grant reimbursements are within the timeline set within each grant.

Fiscal Year Audit Updates:

FY23 Audit: Finally complete it was sent to everyone via email a couple of weeks ago. If hard copies are needed, please request them through Shannon or myself. As previously stated, there was one adjusting transaction, this changed the surplus from 113K to 116K. 100K had been designated by the board for compost trucking, 30K which has been spent on the new to us but used Isuzu. They asked that I clear old uncashed checks which has been done for the FY24 audit and suggested a policy that I will look into as I have no idea what they are talking about....

FY24 Audit: We still do not have an audit date for our FY24 fiscal year. We have had contact however. Something new this year is what they are referring to as the planning stage. They asked for a limited number of things including the GL, Operating Acct Bank Statements etc. and some other limited info, all of which have been provided. They said once they receive these things that we'll be hearing from someone to schedule. That was a few weeks ago. We've not heard from anyone to date. I believe this to be a "buy time" tactic.

FY24 Final P&L:

You will see from the final figures that we show a deficit of appx. 38K, however audit entries have been done which include the payroll liability (not actual cash for FY24) of 18,786 from accumulated PTO. We normally look at the P&L prior to that entry being made though we do include that liability in our personnel planning when possible. That liability however has decreased over the last two years (from appx. 30K) as procedures and allowances have been made to help to reduce this. We planned in our budget on a deficit of appx. 5K

The P&L presented for FY24 in this package includes a previous year comparison for review.

Below is FY 24 User Data Per Site with FY23 Comparison

Drop Off Site	FY24 Users	FY23 Users
Bakersfield	7,190	7,768
Georgia – Sat	5,297	3,925
Montgomery	8,208	8,002
North Hero	8,158	7,323
St. Albans	7,251	6,678
Georgia – M-F	18,003	18,030

More info to follow as we continue to analyze data.

Pam

Northwest Vermont Solid Waste Mgt District Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Compost Collection				
Commercial Route Compost	137,518.50	157,575.00	-20,056.50	87.3%
Brush Collection	755.00	500.00	255.00	151.0%
Residential Route Composting	32,685.06	46,552.00	-13,866.94	70.2%
Compost Collection - Other	2,288.00			
Total Compost Collection	173,246.56	204,627.00	-31,380.44	84.7%
Computer/Electronic Recy Income	20,458.87	24,000.00	-3,541.13	85.2%
Grants				
Pesticide Grant	7,942.00	4,000.00	3,942.00	198.6%
SWIP Grant	47,035.06	47,035.00	0.06	100.0%
Total Grants	54,977.06	51,035.00	3,942.06	107.7%
Hauler Licensing	1,600.00	1,500.00	100.00	106.7%
Haz Waste Fees	22,970.34	30,000.00	-7,029.66	76.6%
Interest Income	7,732.90	4,200.00	3,532.90	184.1%
Miscellaneous Income	4,612.24	500.00	4,112.24	922.4%
Municipal Assessments	62,670.00	63,192.25	-522.25	99.2%
Recycling Income	91,267.75	90,000.00	1,267.75	101.4%
Sale of Recyclables	44,708.16	45,000.00	-291.84	99.4%
Trash Income	370,057.52	367,500.00	2,557.52	100.7%
Surcharge Income	985,324.62	942,885.50	42,439.12	104.5%
Composter Sales	450.00	2,000.00	-1,550.00	22.5%
Recycle Bin Sales	415.00	500.00	-85.00	83.0%
Minor A/R and A/P Charge-Off	-12.59			
Total Income	1,840,478.43	1,826,939.75	13,538.68	100.7%
Cost of Goods Sold	1,267.72			
Cost of Goods Sold	1,267.72			
Total COGS	1,267.72			
Gross Profit	1,839,210.71	1,826,939.75	12,270.96	100.7%
Expense				
Administration Expenses				
Advertising	1,093.95	2,000.00	-906.05	54.7%
Bank Service Charges	5,809.59	0.00	5,809.59	100.0%
Credit Card Processing	0.00	3,000.00	-3,000.00	0.0%
Bank Service Charges - Other	5,809.59	3,000.00	2,809.59	193.7%
Total Bank Service Charges	5,809.59	3,000.00	2,809.59	193.7%
Copier Lease	2,218.72	2,000.00	218.72	110.9%
Dues	18,066.86	10,000.00	8,066.86	180.7%

Northwest Vermont Solid Waste Mgt District Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul 23 - Jun 24	Budget	\$ Over Budget	% of Budget
Insurance	73,842.00	64,800.00	9,042.00	114.0%
Misc.	2,866.26	1,500.00	1,366.26	191.1%
Office Equipment	12,215.24	6,500.00	5,715.24	187.9%
Office Supplies	3,133.66	4,500.00	-1,366.34	69.6%
Postage and Delivery	1,340.00	1,800.00	-460.00	74.4%
Training/Development	2,990.06	5,000.00	-2,009.94	59.8%
Utilities				
Telephone	4,504.38			
Utilities - Other	10,455.69	15,500.00	-5,044.31	67.5%
Total Utilities	14,960.07	15,500.00	-539.93	96.5%
Bad Debt Expense	7,848.66			
Payroll Clearance	-157.59			
Total Administration Expenses	146,227.48	116,600.00	29,627.48	125.4%
Personnel Expenses				
Benefits				
ER 457 Cont	28,235.72	30,685.00	-2,449.28	92.0%
Benefits - Other	212,539.40	250,895.72	-38,356.32	84.7%
Total Benefits	240,775.12	281,580.72	-40,805.60	85.5%
ER Taxes	60,627.26	66,438.00	-5,810.74	91.3%
Gross Wages	747,124.89	804,325.00	-57,200.11	92.9%
Payroll Processing	5,436.68	4,500.00	936.68	120.8%
Total Personnel Expenses	1,053,963.95	1,156,843.72	-102,879.77	91.1%
Board of Supervisors				
VMBB Series 2024-1	8,261.00	0.00	8,261.00	100.0%
Board Meetings/Retreats	414.94	500.00	-85.06	83.0%
Legal/Accounting	12,552.41	12,000.00	552.41	104.6%
Property Taxes	10,469.58	10,300.00	169.58	101.6%
Sheldon Land Note-Contingency	0.00	3,000.00	-3,000.00	0.0%
VMBB Bond Expense Series 2007-1	56,931.75	56,894.00	37.75	100.1%
Total Board of Supervisors	88,629.68	82,694.00	5,935.68	107.2%
Facilities/Equipment Expenses				
Mobile Equipment Maint/Repairs	39,523.18	30,000.00	9,523.18	131.7%
Capital Maintenance	45,944.00	45,944.00	0.00	100.0%
New Equipment	119.90	1,000.00	-880.10	12.0%
Building Improvements	0.00	1,500.00	-1,500.00	0.0%
Building Maintenance / Repairs	1,405.10	2,300.00	-894.90	61.1%
Equipment Supplies/Maintenance	26,632.79	10,000.00	16,632.79	266.3%
Janitorial	8,255.40			
Mobile Equipment Fuel	52,203.50	45,000.00	7,203.50	116.0%
Plowing/Mowing	2,880.00	3,000.00	-120.00	96.0%

Northwest Vermont Solid Waste Mgt District
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Warehouse Supplies	3,954.57	4,000.00	-45.43	98.9%
Total Facilities/Equipment Expenses	180,918.44	142,744.00	38,174.44	126.7%
Direct Services				
Trash Disposal	130,383.41	106,000.00	24,383.41	123.0%
Enforcement	0.00	1,000.00	-1,000.00	0.0%
Community Assistance	0.00	1,000.00	-1,000.00	0.0%
Drop Off Site Expenses	15,247.91	12,000.00	3,247.91	127.1%
Composting				
Brush Collection	14,680.00			
Commercial Route Compost	59,031.00			
Composting - Other	38,037.28			
Total Composting	111,748.28	95,000.00	16,748.28	117.6%
Recycling	90,755.52	70,000.00	20,755.52	129.7%
Computer/Electronic Collection	4,036.44	3,700.00	336.44	109.1%
Drop Off Sites	16.93			
Education Outreach	7,176.37	15,000.00	-7,823.63	47.8%
Hazardous Waste	48,001.00	29,000.00	19,001.00	165.5%
Total Direct Services	407,365.86	332,700.00	74,665.86	122.4%
Reconciliation Discrepancies		330.50		
Cost of Composters Sold	446.94			
Total Expense	1,877,882.85	1,831,581.72	46,301.13	102.5%
Net Ordinary Income	-38,672.14	-4,641.97	-34,030.17	833.1%
Net Income	-38,672.14	-4,641.97	-34,030.17	833.1%

Northwest Vermont Solid Waste Mgt District
Bakersfield Profit & Loss
July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23
Ordinary Income/Expense		
Income		
Compost Collection		
Commercial Route Compost	0.00	0.00
Total Compost Collection	0.00	0.00
Computer/Electronic Recy Income	2,664.24	3,133.95
Haz Waste Fees	5.00	382.00
Recycling Income	136.00	766.00
Sale of Recyclables	3,248.28	2,025.79
Trash Income	39,234.75	51,911.71
Recycle Bin Sales	24.00	6.00
Total Income	45,312.27	58,225.45
Cost of Goods Sold		
Cost of Goods Sold	162.35	6.76
Total COGS	162.35	6.76
Gross Profit	45,149.92	58,218.69
Expense		
Personnel Expenses		
ER Taxes	1,008.16	640.14
Gross Wages	10,338.70	6,564.31
Total Personnel Expenses	11,346.86	7,204.45
Facilities/Equipment Expenses		
Building Maintenance / Repairs	12.29	0.00
Equipment Supplies/Maintenance	329.94	0.00
Total Facilities/Equipment Expenses	342.23	0.00
Direct Services		
Trash Disposal	16,349.49	14,599.40
Drop Off Site Expenses	4,372.19	1,736.66
Recycling	4,092.00	3,461.99
Computer/Electronic Collection	250.40	140.00
Total Direct Services	25,064.08	19,938.05
Total Expense	36,753.17	27,142.50
Net Ordinary Income	8,396.75	31,076.19
Net Income	<u>8,396.75</u>	<u>31,076.19</u>

Northwest Vermont Solid Waste Mgt District
Georgia Drop Off Site Profit & Loss
July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23
Ordinary Income/Expense		
Income		
Compost Collection		
Commercial Route Compost	0.00	0.00
Brush Collection	321.00	68.00
Total Compost Collection	321.00	68.00
Computer/Electronic Recy Income	15,883.77	16,134.30
Haz Waste Fees	18,629.05	15,648.70
Miscellaneous Income	635.00	39.99
Recycling Income	78,057.08	74,057.90
Sale of Recyclables	24,691.45	20,636.31
Trash Income	186,302.63	162,499.98
Composter Sales	400.00	650.00
Recycle Bin Sales	330.00	174.00
Total Income	325,249.98	289,909.18
Cost of Goods Sold		
Cost of Goods Sold	811.72	196.17
Total COGS	811.72	196.17
Gross Profit	324,438.26	289,713.01
Expense		
Administration Expenses		
Misc.	10.68	0.00
Office Supplies	0.00	0.75
Bad Debt Expense	23.00	0.00
Total Administration Expenses	33.68	0.75
Personnel Expenses		
ER Taxes	9,360.58	10,223.41
Gross Wages	95,995.39	104,920.20
Total Personnel Expenses	105,355.97	115,143.61
Facilities/Equipment Expenses		
New Equipment	39.96	0.00
Building Maintenance / Repairs	67.58	0.00
Equipment Supplies/Maintenance	104.24	114.42
Warehouse Supplies	0.00	204.97
Total Facilities/Equipment Expenses	211.78	319.39
Direct Services		
Trash Disposal	66,576.24	56,434.78
Drop Off Site Expenses	3,189.00	2,289.17
Recycling	66,171.25	55,308.96
Computer/Electronic Collection	3,209.52	3,061.52
Education Outreach	434.65	0.00
Total Direct Services	139,580.66	117,094.43
Cost of Composters Sold	397.28	645.58
Total Expense	245,579.37	233,203.76
Net Ordinary Income	78,858.89	56,509.25
Net Income	78,858.89	56,509.25

Northwest Vermont Solid Waste Mgt District
Montgomery Profit & Loss
 July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23
Ordinary Income/Expense		
Income		
Compost Collection		
Commercial Route Compost	0.00	0.00
Total Compost Collection	0.00	0.00
Computer/Electronic Recy Income	1,128.10	1,216.20
Haz Waste Fees	30.00	117.00
Recycling Income	3,808.13	3,370.00
Sale of Recyclables	6,322.07	3,961.60
Trash Income	59,761.87	51,651.60
Composter Sales	50.00	150.00
Recycle Bin Sales	6.00	18.00
Total Income	71,106.17	60,484.40
Cost of Goods Sold		
Cost of Goods Sold	6.76	20.29
Total COGS	6.76	20.29
Gross Profit	71,099.41	60,464.11
Expense		
Administration Expenses		
Utilities	375.29	396.25
Total Administration Expenses	375.29	396.25
Personnel Expenses		
ER Taxes	1,598.74	1,460.96
Gross Wages	16,397.18	14,984.56
Total Personnel Expenses	17,995.92	16,445.52
Facilities/Equipment Expenses		
Building Maintenance / Repairs	12.29	0.00
Equipment Supplies/Maintenance	50.98	0.00
Total Facilities/Equipment Expenses	63.27	0.00
Direct Services		
Trash Disposal	16,154.54	14,197.64
Drop Off Site Expenses	2,510.44	3,306.34
Recycling	8,333.73	7,729.66
Computer/Electronic Collection	311.96	412.32
Total Direct Services	27,310.67	25,645.96
Cost of Composters Sold	49.66	148.98
Total Expense	45,794.81	42,636.71
Net Ordinary Income	25,304.60	17,827.40
Net Income	25,304.60	17,827.40

Northwest Vermont Solid Waste Mgt District
No. Hero Profit & Loss
July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23
Ordinary Income/Expense		
Income		
Compost Collection		
Commercial Route Compost	0.00	0.00
Brush Collection	434.00	459.25
Total Compost Collection	434.00	459.25
Computer/Electronic Recy Income	778.76	542.16
Haz Waste Fees	26.00	58.00
Recycling Income	8,743.80	6,627.55
Sale of Recyclables	3,600.14	2,346.55
Trash Income	40,631.00	36,197.25
Recycle Bin Sales	52.00	30.00
Total Income	54,265.70	46,260.76
Cost of Goods Sold		
Cost of Goods Sold	216.45	33.82
Total COGS	216.45	33.82
Gross Profit	54,049.25	46,226.94
Expense		
Personnel Expenses		
ER Taxes	1,561.32	1,337.45
Gross Wages	16,013.45	13,718.07
Total Personnel Expenses	17,574.77	15,055.52
Facilities/Equipment Expenses		
New Equipment	39.96	0.00
Building Maintenance / Repairs	24.58	0.00
Equipment Supplies/Maintenance	171.93	159.67
Total Facilities/Equipment Expenses	236.47	159.67
Direct Services		
Trash Disposal	17,353.70	15,370.25
Drop Off Site Expenses	2,866.95	2,722.64
Recycling	10,113.00	10,246.20
Computer/Electronic Collection	264.56	161.44
Total Direct Services	30,598.21	28,500.53
Total Expense	48,409.45	43,715.72
Net Ordinary Income	5,639.80	2,511.22
Net Income	5,639.80	2,511.22

Northwest Vermont Solid Waste Mgt District
St. Albans Profit & Loss
 July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23
Ordinary Income/Expense		
Income		
Compost Collection		
Commercial Route Compost	0.00	0.00
Total Compost Collection	0.00	0.00
Recycling Income	5.00	1.00
Sale of Recyclables	2,422.22	1,517.29
Trash Income	42,285.00	37,626.00
Total Income	44,712.22	39,144.29
Gross Profit	44,712.22	39,144.29
Expense		
Personnel Expenses		
ER Taxes	490.88	489.29
Gross Wages	5,032.56	5,016.40
Total Personnel Expenses	5,523.44	5,505.69
Facilities/Equipment Expenses		
Building Maintenance / Repairs	12.29	0.00
Equipment Supplies/Maintenance	0.00	181.51
Total Facilities/Equipment Expenses	12.29	181.51
Direct Services		
Trash Disposal	12,947.19	10,820.09
Drop Off Site Expenses	2,224.48	2,767.34
Recycling	1,920.72	1,728.23
Total Direct Services	17,092.39	15,315.66
Total Expense	22,628.12	21,002.86
Net Ordinary Income	22,084.10	18,141.43
Net Income	22,084.10	18,141.43

Northwest Vermont Solid Waste Mgt District Profit & Loss Budget vs. Actual July 1 through September 29, 2024

	Jul 1 - Sep 29, 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Compost Collection	19,919.75	159,500.00	-139,580.25	12.5%
Commercial Route Compost	337.00	500.00	-163.00	67.4%
Residential Route Composting	8,158.14	40,000.00	-31,841.86	20.4%
Compost Collection - Other	20.00	0.00	20.00	100.0%
Total Compost Collection	28,434.89	200,000.00	-171,565.11	14.2%
Computer/Electronic Recy Income	3,442.35	24,000.00	-20,557.65	14.3%
Grants	0.00	7,942.00	-7,942.00	0.0%
Pesticide Grant	0.00	47,035.00	-47,035.00	0.0%
SWIP Grant	0.00			
Total Grants	0.00	54,977.00	-54,977.00	0.0%
Hauler Licensing	1,550.00	1,600.00	-50.00	96.9%
Haz Waste Fees	7,838.50	28,000.00	-20,161.50	28.0%
Interest Income	18.48	5,300.00	-5,281.52	0.3%
Miscellaneous Income	-421.50	500.00	-921.50	-84.3%
Municipal Assessments	67,892.50	67,892.00	0.50	100.0%
Recycling Income	30,943.32	100,000.00	-69,056.68	30.9%
Sale of Recyclables	14,026.74	44,000.00	-29,973.26	31.9%
Trash Income	108,454.45	372,000.00	-263,545.55	29.2%
Surcharge Income	189,455.92	962,690.00	-773,234.08	19.7%
Composter Sales	60.00	2,000.00	-1,940.00	3.0%
Recycle Bin Sales	283.00	350.00	-67.00	80.9%
Minor A/R and A/P Charge-Off	-0.14	0.00	-0.14	100.0%
Total Income	451,978.51	1,863,309.00	-1,411,330.49	24.3%
Cost of Goods Sold	1,237.40	0.00	1,237.40	100.0%
Cost of Goods Sold	1,237.40	0.00	1,237.40	100.0%
Total COGS	1,237.40	0.00	1,237.40	100.0%
Gross Profit	450,741.11	1,863,309.00	-1,412,567.89	24.2%
Expense				
Administration Expenses	983.05	3,000.00	-2,016.95	32.8%
Advertising				
Bank Service Charges	642.44	4,500.00	-3,857.56	14.3%
Credit Card Processing				
Total Bank Service Charges	642.44	4,500.00	-3,857.56	14.3%
Copier Lease	550.17	2,000.00	-1,449.83	27.5%
Dues	7,171.12	10,000.00	-2,828.88	71.7%
Insurance	36,008.00	74,000.00	-37,992.00	48.7%
Misc.	426.08	2,500.00	-2,073.92	17.0%
Office Equipment	878.00	6,500.00	-5,622.00	13.5%
Office Supplies	975.45	4,000.00	-3,024.55	24.4%
Postage and Delivery	0.00	1,700.00	-1,700.00	0.0%
Training/Development	129.00	5,000.00	-4,871.00	2.6%
Utilities				
Telephone	663.77	0.00	663.77	100.0%

Northwest Vermont Solid Waste Mgt District Profit & Loss Budget vs. Actual July 1 through September 29, 2024

	Jul 1 - Sep 29, 24	Budget	\$ Over Budget	% of Budget
Utilities - Other	1,112.09	15,500.00	-14,387.91	7.2%
Total Utilities	1,775.86	15,500.00	-13,724.14	11.5%
Total Administration Expenses	49,539.17	128,700.00	-79,160.83	38.5%
Personnel Expenses				
Benefits	5,992.49	65,454.00	-59,461.51	9.2%
ER 457 Cont	53,999.25	227,474.00	-173,474.75	23.7%
Benefits - Other				
Total Benefits	59,991.74	292,928.00	-232,936.26	20.5%
ER Taxes	11,788.54	33,861.91	-22,073.37	34.8%
Gross Wages	158,625.96	811,842.00	-653,216.04	19.5%
Payroll Processing	1,237.21	4,900.00	-3,662.79	25.2%
Total Personnel Expenses	231,643.45	1,143,531.91	-911,888.46	20.3%
Board of Supervisors				
VMBB Series 2024-1	0.00	38,070.00	-38,070.00	0.0%
Board Meetings/Retreats	47.37	500.00	-452.63	9.5%
Legal/Accounting	4,200.00	14,700.00	-10,500.00	28.6%
Property Taxes	11,305.30	10,000.00	1,305.30	113.1%
Sheldon Land Note-Contingency	0.00	3,000.00	-3,000.00	0.0%
Total Board of Supervisors	15,552.67	66,270.00	-50,717.33	23.5%
Facilities/Equipment Expenses				
Mobile Equipment Maint/Repairs	6,227.77	30,000.00	-23,772.23	20.8%
Capital Maintenance	0.00	45,944.00	-45,944.00	0.0%
New Equipment	279.00	1,000.00	-721.00	27.9%
Building Improvements	0.00	1,000.00	-1,000.00	0.0%
Building Maintenance / Repairs	0.00	6,000.00	-6,000.00	0.0%
Equipment Supplies/Maintenance	4,891.47	10,000.00	-5,108.53	48.9%
Janitorial	1,816.96	0.00	1,816.96	100.0%
Mobile Equipment Fuel	8,854.83	58,000.00	-49,145.17	15.3%
Plowing/Mowing	1,155.00	3,000.00	-1,845.00	38.5%
Warehouse Supplies	287.73	5,000.00	-4,712.27	5.8%
Total Facilities/Equipment Expenses	23,512.76	159,944.00	-136,431.24	14.7%
Direct Services				
Trash Disposal	36,136.31	107,216.00	-71,079.69	33.7%
Enforcement	0.00	1,000.00	-1,000.00	0.0%
Community Assistance	0.00	1,000.00	-1,000.00	0.0%
Drop Off Site Expenses	5,275.65	12,000.00	-6,724.35	44.0%
Composting				
Brush Collection	400.00	0.00	400.00	100.0%
Commercial Route Compost	10,200.00	0.00	10,200.00	100.0%
Composting - Other	4,280.69	95,000.00	-90,719.31	4.5%
Total Composting	14,880.69	95,000.00	-80,119.31	15.7%
Recycling	18,048.37	72,000.00	-53,951.63	25.1%
Computer/Electronic Collection	0.00	3,800.00	-3,800.00	0.0%
Education Outreach	1,368.00	12,000.00	-10,632.00	11.4%
Hazardous Waste	5,908.11	35,000.00	-29,091.89	16.9%

**Northwest Vermont Solid Waste Mgt District
Profit & Loss Budget vs. Actual
July 1 through September 29, 2024**

	Jul 1 - Sep 29, 24	Budget	\$ Over Budget	% of Budget
Total Direct Services	81,617.13	339,016.00	-257,398.87	24.1%
Cost of Composters Sold	99.32	0.00	99.32	100.0%
Total Expense	401,964.50	1,837,461.91	-1,435,497.41	21.9%
Net Ordinary Income	48,776.61	25,847.09	22,929.52	188.7%
Net Income	48,776.61	25,847.09	22,929.52	188.7%

Northwest Vermont Solid Waste Mgt District
Payments
August 2024

	Aug 24
All Cycle - Highgate Transfer	-13,316.32
Amazon.com	-162.51
Beaulieu, Mark	-43.44
Blue Cross and Blue Shield of VT	-13,490.73
Bobby T's Commercial Cleaning Services	-575.00
Bourne's Energy	-25.92
C Brown Inc	-1,053.20
Casella-Hyde Park Transfer Station	-2,178.78
Champlain Door Co, Inc	-231.40
Charlebois Truck Parts, Inc	-39.66
Chittenden Solid Waste District	-1,762.70
Cintas	-59.03
Comcast Business	-332.31
Cross Engineering	-1,125.00
Crown Lift Trucks	-169.00
De Lage Landen Financial Services, Inc.	-180.39
Domino's Pizza	-47.37
Drummac Wind River Environmental	-1,000.00
Enpro Services of Vermont, Inc *	-5,765.84
Evergreen Property Options, LLP	-385.00
Foley Services	-108.12
Georgia Auto Parts	-510.43
Good Point	-1,173.52
Good Year Tires	-446.43
Green Mountain Power	-512.10
Hudak Farms	-8,700.00
Interstate Refrigerant Recovery, Inc	-279.00
J&L Hardware, Inc.	-54.03
K-N-S Tire Recycling	-1,219.00
King, Butch	-262.64
Lucky's Trailer Sales, Inc.	-384.42
Madison National Life	-388.76
Misc	-9,417.82
Morse Industrial Park Owners Association	-5,541.12
Myers Recycling Center	-6,082.05
New England Kenworth	-984.71
Northeast Delta Dental	-671.82
O'brien, Matt	-95.14
PayData	-72,725.45
Pfeil Sawmill	-480.00
Plant, Shannon	-70.35
Queen City Steel	-430.00
R.L. Vallee, Inc.	-3,371.62
R.R. Charlebois Inc.	-478.68
RHR Smith & Company	-1,800.00
Sheldon, Vendor	-532.60
Sleep Well Recycling	-5,000.00
Staples	-174.89
Sticks & Stuff	-42.14
Stitzel, Page & Fletcher, P.C.	-580.00
Tim Maple	-318.76
Vermont Compactor Service	-455.00
Vermont Electric Coop	-23.10
VIS Construction Consultants	-1,900.00
Visual Edge IT	-9.00
VLCT PACIF	-3,295.00
VT Gas Systems	-47.20
VT Motor Veh	-72.00
W.B. Mason	-216.86
TOTAL	-170,797.36

Payments

September 1 - 29, 2024

	Sep 1 - 29, 24
All Cycle - Highgate Transfer	-7,358.45
Allegiance/Clarks Truck Center	-118.25
Amazon.com	-68.99
Beaulieu, Mark	-14.74
Blaisdell, Darren	-100.00
Bobby T's Commercial Cleaning Services	-575.00
C Brown Inc	-555.20
Casella-Hyde Park Transfer Station	-1,843.40
Chapman, Dale	-106.53
Charlebois Truck Parts, Inc	-45.09
Conveyance Solutions	-157.52
Core, George	-50.00
Corn, Alison	-18.41
Cross Engineering	-1,482.50
De Lage Landen Financial Services, Inc.	-180.39
DerekCo	-2,000.00
Domina, Barry	-100.00
Drummac Wind River Environmental	-400.00
Evergreen Property Options, LLP	-385.00
Foley Services	-36.04
Gagne, Celeste	-86.97
Geo S. Wood	-92.95
Georgia Auto Parts	-68.68
Georgia, Vendor	-10,772.70
Goyne, Jeff	-50.00
Green's Ace Hardware	-102.68
Green Mountain Power	-455.29
Hewitt, Jason	-156.07
Highgate Library & Community Center	-30.00
Hudak Farms	-6,968.50
Infinity Trust VSP	-198.26
J&L Hardware, Inc.	-344.42
Jesco	-279.00
Jordan, Jonathan	-104.54
Kade, Barry	-107.42
Kaseweter, Mikhaila	-50.00
King, Butch	-51.59
Lucky's Trailer Sales, Inc.	-2,510.03
Misc	-7,018.42
Northeast Delta Dental	-671.82
PayData	-61,505.96
Place, Joyce	-20.77
Plant, Shannon	-13.40
Sleep Well Recycling	-1,220.00
Sticks & Stuff	-49.88
Supernault, David W	-106.20
TCI	-439.00
Tim Maple	-9.17
Vermont Electric Coop	-24.11
VLCT PACIF	-18,011.00
VT Gas Systems	-50.29
VT League of Cities & Towns	-79.00
W.B. Mason	-106.78
TOTAL	-127,350.41

Receipts

August 2024

	Aug 24
Alburgh Elementary	160.00
Alburgh, Town of	5,691.71
All Cycle-Williston	15,605.26
All Cycle - Highgate	41,617.86
All Metals Recycling	1,575.20
Bakersfield Elementary/Middle School	68.00
Bayside Pavillion	85.00
Berkshire School	115.00
Berkshire, Town of	2,011.10
Beth-El Court Association	85.00
BFA-St. Albans City (c)	66.00
Blair's Trucking Inc.	185.50
Bousquet, Arthur	20.00
Brookside Condos 2	68.00
Casella-Montpelier	1,279.17
Cash	1,288.00
Cherry Tree Court Apartments	68.00
Drop Off Sites	54,015.50
Duffy's	5,376.00
Enosburg Elementary School (c)	145.00
Enosburg Falls Middle School (c)	145.00
Fairfield Community Center	42.00
Fairfield, Town of	2,657.20
Farm Credit East	5.00
Fletcher Town School District	75.00
Four Winds - Cathedral Square	120.50
Franklin County Rehab	173.00
Franklin Elementary (c)	100.00
Franklin, Town of	1,771.90
Garrow, Stephanie	2.50
Georgia	6,298.50
Georgia Market - c	128.00
Georgia Town School District (c)	85.00
Good Point Recycling, American Retroworks	429.94
Grand Isle State Park	123.00
Grand Isle, Town of	3,170.49
Grice Brook Gardens	376.00
Hawks Nest Housing	75.50
Heritage Lane Apartments	68.00
Hero Haulers	50.00
Highgate Elementary	85.00
Hodgdon Bros & Sons Inc	565.80
Holy Angels Apartments	85.00
Isle La Motte, Town of	634.40
Jeff's Seafood	378.00
Kaiju Kitchen	68.00
Los Jefes	313.00
Main Street Market	265.00
Manahan, Becky	5.00
Maple Run School District Central Office	54.00
Maple Run Unified SD - Fairfield	301.00
Mill River Brewing	235.00
Minchin, Anthony & Nancy	5.00
Montgomery Elementary School	285.00
Montgomery, Town Of	1,539.20
Myers	22,996.37
North Hero	1,220.70
Northwest Counseling & Support Services	170.00
Northwest Medical Center/Hospitality (c)	491.00
Perrigo	49.00
Pet Food Warehouse	30.00
Richford Elementary School	108.50
Richford High School	145.00
Richford, Town Of	3,049.80
Rock Tenn	2,781.00
S&S Trucking	20.00
Shelburne Limestone Corp	282.00
Sheldon School (c)	423.00
Sheldon, Town of	2,776.80

Northwest Vermont Solid Waste Mgt District

Receipts

August 2024

	<u>Aug 24</u>
Simon's Island Beverage	119.00
St. Albans City School (c)	173.00
St. Albans Town	9,084.40
St. Albans, City Customer	8,940.10
Subway #51954	64.00
Superior Technical Ceramics	153.00
Susan LeClair Catering	85.00
Swanton Elementary School-customer	66.00
Sylvesters Rubbish Removal, LLC	7,672.72
Thai House	51.00
Traveled Cup - c	115.00
Tuttle's Trucking-Customer	7,564.14
Tyler Place	550.00
Villa, The	68.00
VT Forests, Parks and Rec.	126.00
Warner Home	115.00
White, Angie	10.00
No name	54.00
TOTAL	<u>219,793.76</u>

Northwest Vermont Solid Waste Mgt District

Receipts

09/29/24

September 1 - 29, 2024

Cash Basis

	Sep 1 - 29, 24
Alburgh Elementary	122.50
Alburgh, Town of	1,791.89
All Cycle-Williston	154.56
All Cycle - Highgate	412.06
All Metals Recycling	1,112.40
Bakersfield Elementary/Middle School	115.00
Bayside Pavillion	51.00
Belfry Restaurant	395.00
Berkshire School	80.00
BFA-St. Albans City (c)	34.00
Blair's Trucking Inc.	243.78
Brookside Condos 2	68.00
Burton Island & Kill Kare VT State Parks	70.00
Call To Recycle	1,106.35
Casella-Montpelier	12.69
Champlain Valley Weatherization	30.00
Cherry Tree Court Apartments	136.00
Complete Demolition Service LLC	146.37
Drop Off Sites	34,561.25
Duffy's	4,731.34
Enosburg Elementary School (c)	80.00
Enosburg Falls Middle School (c)	95.00
Fairfield Center School (c)	17.00
Fairfield Community Center	52.50
Franklin County Rehab	346.00
Franklin Elementary (c)	80.00
Frost Beer	60.00
Georgia Market - c	175.00
Georgia Town School District (c)	51.00
Grand Isle, Town of	417.44
Hawks Nest Housing	98.00
Heritage Lane Apartments	85.00
Highgate Elementary	68.00
Hodgdon Bros & Sons Inc	222.20
Holy Angels Apartments	68.00
Hudak's	86.00
Jeff's Seafood	188.00
Kaiju Kitchen	68.00
Main Street Market	225.00
Maple City Diner	798.50
Maple Run School District Central Office	54.00
Mimmo's-c	113.00
Montgomery Elementary School	95.00
Northwest Counseling & Support Services	136.00
Northwest Medical Center/Hospitality (c)	545.50
Pet Food Warehouse	90.00
Richford Elementary School	97.00
Richford High School	55.00
Rock Tenn	2,956.63
Sheldon School (c)	83.00
Snowshoe Lodge	90.00
St. Albans City School (c)	145.00
St. Albans Town School	113.00
Superior Technical Ceramics	68.00
Susan LeClair Catering	68.00
Sylvesters Rubbish Removal, LLC	6,598.60
Thai House	100.00
Traveled Cup - c	105.50
TREX Company, Inc	2,781.80
Vermont Beer Shepherd	30.00
Vermont New York Battery Co.	448.56
Villa, The	153.00
TOTAL	63,581.42

Northwest Vermont Solid Waste Mgt District

Bakersfield Profit & Loss

August 2024

	<u>Aug 24</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Computer/Electronic Recy Income	26.00
Recycling Income	45.00
Trash Income	4,312.00
Total Income	<u>4,383.00</u>
Gross Profit	4,383.00
Expense	
Personnel Expenses	
ER Taxes	107.01
Gross Wages	1,097.40
Total Personnel Expenses	1,204.41
Direct Services	
Trash Disposal	1,450.93
Drop Off Site Expenses	137.86
Recycling	501.11
Total Direct Services	<u>2,089.90</u>
Total Expense	<u>3,294.31</u>
Net Ordinary Income	1,088.69
Net Income	<u><u>1,088.69</u></u>

Northwest Vermont Solid Waste Mgt District

Bakersfield Profit & Loss

September 1 - 29, 2024

	<u>Sep 1 - 29, 24</u>
Ordinary Income/Expense	
Income	
Computer/Electronic Recy Income	14.00
Trash Income	2,385.75
Total Income	<u>2,399.75</u>
Gross Profit	2,399.75
Expense	
Personnel Expenses	
ER Taxes	81.32
Gross Wages	834.06
Total Personnel Expenses	915.38
Direct Services	
Trash Disposal	962.89
Drop Off Site Expenses	2,011.49
Recycling	226.56
Total Direct Services	<u>3,200.94</u>
Total Expense	<u>4,116.32</u>
Net Ordinary Income	<u>-1,716.57</u>
Net Income	<u><u>-1,716.57</u></u>

Bakersfield Profit & Loss

July 1 through September 29, 2024

	<u>Jul 1 - Sep 29, 24</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Computer/Electronic Recy Income	83.85
Haz Waste Fees	0.00
Recycling Income	60.00
Trash Income	9,903.75
Recycle Bin Sales	15.00
Total Income	10,062.60
Cost of Goods Sold	
Cost of Goods Sold	101.47
Total COGS	101.47
Gross Profit	9,961.13
Expense	
Personnel Expenses	
ER Taxes	282.65
Gross Wages	2,898.66
Total Personnel Expenses	3,181.31
Direct Services	
Trash Disposal	3,419.76
Drop Off Site Expenses	3,362.58
Recycling	888.47
Total Direct Services	7,670.81
Total Expense	10,852.12
Net Ordinary Income	-890.99
Net Income	<u>-890.99</u>

Northwest Vermont Solid Waste Mgt District

Georgia Drop Off Site Profit & Loss

August 2024

	<u>Aug 24</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Brush Collection	98.00
	<hr/>
Total Compost Collection	98.00
Computer/Electronic Recy Income	914.52
Haz Waste Fees	1,461.00
Miscellaneous Income	2.00
Recycling Income	11,738.92
Sale of Recyclables	1,206.76
Trash Income	19,805.00
Recycle Bin Sales	28.00
	<hr/>
Total Income	35,254.20
Cost of Goods Sold	
Cost of Goods Sold	94.69
	<hr/>
Total COGS	94.69
	<hr/>
Gross Profit	35,159.51
Expense	
Personnel Expenses	
ER Taxes	1,029.87
Gross Wages	10,562.74
	<hr/>
Total Personnel Expenses	11,592.61
Direct Services	
Trash Disposal	7,978.63
Drop Off Site Expenses	120.66
Recycling	6,365.65
	<hr/>
Total Direct Services	14,464.94
	<hr/>
Total Expense	26,057.55
	<hr/>
Net Ordinary Income	9,101.96
	<hr/>
Net Income	<u><u>9,101.96</u></u>

Georgia Drop Off Site Profit & Loss

September 1 - 29, 2024

09/29/24

Accrual Basis

	<u>Sep 1 - 29, 24</u>
Ordinary Income/Expense	
Income	
Computer/Electronic Recy Income	752.46
Haz Waste Fees	1,966.00
Miscellaneous Income	80.00
Recycling Income	5,898.50
Sale of Recyclables	1,113.30
Trash Income	13,867.50
Recycle Bin Sales	24.00
Total Income	<u>23,701.76</u>
Cost of Goods Sold	
Cost of Goods Sold	81.17
Total COGS	<u>81.17</u>
Gross Profit	23,620.59
Expense	
Personnel Expenses	
ER Taxes	884.02
Gross Wages	9,066.90
Total Personnel Expenses	<u>9,950.92</u>
Direct Services	
Trash Disposal	4,371.60
Drop Off Site Expenses	111.49
Recycling	789.75
Total Direct Services	<u>5,272.84</u>
Total Expense	<u>15,223.76</u>
Net Ordinary Income	<u>8,396.83</u>
Net Income	<u><u>8,396.83</u></u>

Northwest Vermont Solid Waste Mgt District
Georgia Drop Off Site Profit & Loss
 July 1 through September 29, 2024

	Jul 1 - Sep 29, 24
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Brush Collection	98.00
Total Compost Collection	98.00
Computer/Electronic Recy Income	2,873.26
Haz Waste Fees	6,494.50
Miscellaneous Income	-444.00
Recycling Income	25,915.92
Sale of Recyclables	3,820.46
Trash Income	56,288.00
Composter Sales	50.00
Recycle Bin Sales	212.00
Total Income	95,308.14
Cost of Goods Sold	
Cost of Goods Sold	831.99
Total COGS	831.99
Gross Profit	94,476.15
Expense	
Personnel Expenses	
ER Taxes	2,717.47
Gross Wages	27,871.60
Total Personnel Expenses	30,589.07
Direct Services	
Trash Disposal	17,399.92
Drop Off Site Expenses	369.34
Recycling	11,131.00
Total Direct Services	28,900.26
Cost of Composters Sold	49.66
Total Expense	59,538.99
Net Ordinary Income	34,937.16
Net Income	34,937.16

Northwest Vermont Solid Waste Mgt District
Montgomery Profit & Loss
August 2024

	Aug 24
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Computer/Electronic Recy Income	27.00
Haz Waste Fees	2.00
Recycling Income	612.00
Sale of Recyclables	39.40
Trash Income	6,591.00
Recycle Bin Sales	2.00
Total Income	7,273.40
Cost of Goods Sold	
Cost of Goods Sold	13.53
Total COGS	13.53
Gross Profit	7,259.87
Expense	
Administration Expenses	
Utilities	23.10
Total Administration Expenses	23.10
Personnel Expenses	
ER Taxes	161.22
Gross Wages	1,653.44
Total Personnel Expenses	1,814.66
Direct Services	
Trash Disposal	1,697.01
Drop Off Site Expenses	137.85
Recycling	1,392.52
Total Direct Services	3,227.38
Total Expense	5,065.14
Net Ordinary Income	2,194.73
Net Income	2,194.73

Montgomery Profit & Loss

September 1 - 29, 2024

09/29/24

Accrual Basis

	<u>Sep 1 - 29, 24</u>
Ordinary Income/Expense	
Income	
Computer/Electronic Recy Income	9.00
Recycling Income	113.00
Sale of Recyclables	36.20
Trash Income	3,843.00
Total Income	<u>4,001.20</u>
Gross Profit	4,001.20
Expense	
Administration Expenses	
Utilities	24.11
Total Administration Expenses	24.11
Personnel Expenses	
ER Taxes	131.35
Gross Wages	1,347.14
Total Personnel Expenses	1,478.49
Direct Services	
Trash Disposal	926.74
Drop Off Site Expenses	277.21
Recycling	183.33
Total Direct Services	<u>1,387.28</u>
Total Expense	<u>2,889.88</u>
Net Ordinary Income	<u>1,111.32</u>
Net Income	<u><u>1,111.32</u></u>

Northwest Vermont Solid Waste Mgt District

Montgomery Profit & Loss

July 1 through September 29, 2024

	<u>Jul 1 - Sep 29, 24</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Computer/Electronic Recy Income	172.08
Haz Waste Fees	29.00
Recycling Income	1,318.00
Sale of Recyclables	75.60
Trash Income	16,490.50
Recycle Bin Sales	2.00
Total Income	18,087.18
Cost of Goods Sold	
Cost of Goods Sold	13.53
Total COGS	13.53
Gross Profit	18,073.65
Expense	
Administration Expenses	
Utilities	47.21
Total Administration Expenses	47.21
Personnel Expenses	
ER Taxes	420.99
Gross Wages	4,317.61
Total Personnel Expenses	4,738.60
Direct Services	
Trash Disposal	3,728.40
Drop Off Site Expenses	555.45
Recycling	1,776.10
Total Direct Services	6,059.95
Total Expense	10,845.76
Net Ordinary Income	7,227.89
Net Income	<u>7,227.89</u>

Northwest Vermont Solid Waste Mgt District
No. Hero Profit & Loss
August 2024

	Aug 24
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Brush Collection	70.00
Total Compost Collection	70.00
Computer/Electronic Recy Income	5.00
Haz Waste Fees	1.00
Recycling Income	1,557.00
Sale of Recyclables	61.40
Trash Income	5,340.00
Recycle Bin Sales	34.00
Total Income	7,068.40
Cost of Goods Sold	
Cost of Goods Sold	115.00
Total COGS	115.00
Gross Profit	6,953.40
Expense	
Personnel Expenses	
ER Taxes	148.70
Gross Wages	1,524.90
Total Personnel Expenses	1,673.60
Direct Services	
Trash Disposal	1,822.46
Drop Off Site Expenses	120.66
Recycling	1,902.35
Total Direct Services	3,845.47
Total Expense	5,519.07
Net Ordinary Income	1,434.33
Net Income	1,434.33

No. Hero Profit & Loss

September 1 - 29, 2024

	<u>Sep 1 - 29, 24</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Brush Collection	87.00
Total Compost Collection	87.00
Computer/Electronic Recy Income	13.00
Haz Waste Fees	0.00
Recycling Income	925.00
Trash Income	2,412.00
Total Income	3,437.00
Gross Profit	3,437.00
Expense	
Personnel Expenses	
ER Taxes	148.97
Gross Wages	1,527.72
Total Personnel Expenses	1,676.69
Direct Services	
Trash Disposal	1,521.87
Drop Off Site Expenses	266.44
Recycling	549.90
Total Direct Services	2,338.21
Total Expense	4,014.90
Net Ordinary Income	-577.90
Net Income	-577.90

Northwest Vermont Solid Waste Mgt District

No. Hero Profit & Loss

July 1 through September 29, 2024

	<u>Jul 1 - Sep 29, 24</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Brush Collection	239.00
	<hr/>
Total Compost Collection	239.00
Computer/Electronic Recy Income	313.16
Haz Waste Fees	2.00
Recycling Income	3,500.00
Sale of Recyclables	130.00
Trash Income	12,299.00
Recycle Bin Sales	54.00
	<hr/>
Total Income	16,537.16
Cost of Goods Sold	
Cost of Goods Sold	250.29
	<hr/>
Total COGS	250.29
	<hr/>
Gross Profit	16,286.87
Expense	
Personnel Expenses	
ER Taxes	426.72
Gross Wages	4,376.12
	<hr/>
Total Personnel Expenses	4,802.84
Direct Services	
Trash Disposal	4,620.05
Drop Off Site Expenses	593.15
Recycling	4,107.90
	<hr/>
Total Direct Services	9,321.10
	<hr/>
Total Expense	14,123.94
	<hr/>
Net Ordinary Income	2,162.93
	<hr/>
Net Income	<u><u>2,162.93</u></u>

Northwest Vermont Solid Waste Mgt District
St. Albans Profit & Loss
August 2024

	<u>Aug 24</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Trash Income	5,430.00
Total Income	5,430.00
Gross Profit	5,430.00
Expense	
Personnel Expenses	
ER Taxes	50.32
Gross Wages	516.17
Total Personnel Expenses	566.49
Direct Services	
Trash Disposal	1,264.24
Drop Off Site Expenses	137.86
Total Direct Services	1,402.10
Total Expense	1,968.59
Net Ordinary Income	3,461.41
Net Income	<u><u>3,461.41</u></u>

Northwest Vermont Solid Waste Mgt District

St. Albans Profit & Loss

September 1 - 29, 2024

	<u>Sep 1 - 29, 24</u>
Ordinary Income/Expense	
Income	
Trash Income	3,037.00
Total Income	<u>3,037.00</u>
Gross Profit	3,037.00
Expense	
Personnel Expenses	
ER Taxes	39.32
Gross Wages	403.25
Total Personnel Expenses	442.57
Direct Services	
Trash Disposal	958.59
Drop Off Site Expenses	111.54
Total Direct Services	<u>1,070.13</u>
Total Expense	<u>1,512.70</u>
Net Ordinary Income	1,524.30
Net Income	<u><u>1,524.30</u></u>

Northwest Vermont Solid Waste Mgt District

St. Albans Profit & Loss

July 1 through September 29, 2024

	<u>Jul 1 - Sep 29, 24</u>
Ordinary Income/Expense	
Income	
Compost Collection	
Commercial Route Compost	0.00
Total Compost Collection	0.00
Trash Income	12,466.00
Total Income	12,466.00
Gross Profit	12,466.00
Expense	
Personnel Expenses	
ER Taxes	127.40
Gross Wages	1,306.54
Total Personnel Expenses	1,433.94
Direct Services	
Trash Disposal	3,016.39
Drop Off Site Expenses	395.13
Recycling	144.90
Total Direct Services	3,556.42
Total Expense	4,990.36
Net Ordinary Income	7,475.64
Net Income	<u>7,475.64</u>