

**CATAWBA COUNTY, NORTH CAROLINA**  
**Solid Waste Management Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP)**  
**For the Fiscal Year Ended June 30, 2007**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2006**

	<u>2007</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Operating revenues				
Charges for services				
Solid waste charges	\$ 5,710,474	\$ 5,996,373		
Methane recovery	624,000	627,239		
Other operating	111,450	54,347		
Total operating revenues	<u>6,445,924</u>	<u>6,677,959</u>	<u>232,035</u>	<u>6,046,872</u>
Nonoperating revenues				
Investment earnings	-	869,235		
Tire disposal tax	140,000	159,521		
White goods disposal tax	51,346	62,304		
White Goods Grant	1,318	1,318		
Scrap tire grant	75,048	96,863		
Pesticide environment trust grant	4,635	4,635		
Community development block grant	225,784	326,316		
Economic development grant	348,600	200,082		
Total nonoperating revenues	<u>846,731</u>	<u>1,720,274</u>	<u>873,543</u>	<u>745,226</u>
Total revenues	<u>7,292,655</u>	<u>8,398,233</u>	<u>1,105,578</u>	<u>6,792,098</u>
<b>Expenditures</b>				
Solid Waste Management				
Administration				
Salaries & employee benefits	194,968	195,035		
Other operating	231,681	223,534		
Solid waste reserve	650,000	-		
	<u>1,076,649</u>	<u>418,569</u>	<u>658,080</u>	<u>210,085</u>
Recycling				
Other operating	56,403	52,233		
	<u>56,403</u>	<u>52,233</u>	<u>4,170</u>	<u>48,069</u>
Solid Waste Management Improvements				
Other operating	1,245,445	597,676		
	<u>1,245,445</u>	<u>597,676</u>	<u>647,769</u>	<u>472,408</u>
Solid Waste Code Enforcement				
Salaries & employee benefits	73,587	59,628		
Other operating	53,220	29,302		
	<u>126,807</u>	<u>88,930</u>	<u>37,877</u>	<u>82,703</u>
Sanitary Landfill				
Salaries & employee benefits	1,062,434	1,036,584		
Other operating	1,273,732	960,339		
	<u>2,336,166</u>	<u>1,996,923</u>	<u>339,243</u>	<u>2,007,318</u>
Convenience Centers				
Other operating	317,298	289,342		
	<u>317,298</u>	<u>289,342</u>	<u>27,956</u>	<u>279,320</u>

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	<u>2007</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Household Hazardous Waste				
Other operating	91,100	57,907		
	<u>91,100</u>	<u>57,907</u>	33,193	<u>69,621</u>
Blackburn Landfill - Methane Recovery				
Salaries & employee benefits	112,325	117,938		
Other operating	572,522	466,819		
	<u>684,847</u>	<u>584,757</u>	100,090	<u>629,349</u>
Total operating expenditures	<u>5,934,715</u>	<u>4,086,337</u>	<u>1,848,378</u>	<u>3,798,873</u>
Capital outlay	<u>4,975,897</u>	<u>2,419,909</u>	<u>2,555,988</u>	<u>2,647,675</u>
Total expenditures	<u>10,910,612</u>	<u>6,506,246</u>	<u>4,404,366</u>	<u>6,446,548</u>
Excess of revenues over (under) expenditures	<u>(3,617,957)</u>	<u>1,891,987</u>	<u>5,509,944</u>	<u>345,550</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from General fund	-	-	-	1,271
Fund balance appropriated	<u>3,617,957</u>	<u>-</u>	<u>(3,617,957)</u>	<u>-</u>
Total other financing sources (uses)	<u>3,617,957</u>	<u>-</u>	<u>(3,617,957)</u>	<u>1,271</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 1,891,987</u>	<u>\$ 1,891,987</u>	<u>\$ 346,821</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Net change in fund balance		<u>\$ 1,891,987</u>		
Reconciling items				
Capital outlay		2,419,909		
Depreciation		(908,793)		
(Increase) decrease in accrued landfill closure and postclosure care costs		(264,601)		
(Increase) decrease in compensated absences		<u>(1,045)</u>		
Total reconciling items		<u>1,245,470</u>		
Increase in net assets (Exhibit 7) (full accrual)		<u>\$ 3,137,457</u>		