



WEST COOK COUNTY
SOLID WASTE AGENCY

West Cook County **SOLID WASTE AGENCY**

Board of Directors Meeting

Wednesday, April 24, 2024

6:00 PM

Village of North Riverside
Community Center (Behind Village Hall)

2401 S. Des Plaines Avenue

AGENDA

- I. **Call to Order** – Chairman James Caporusso
- II. **Pledge of Allegiance** – Chairman James Caporusso
- III. **Roll Call** – Judy Corvo, WCCSWA
- IV. **Approval of Minutes** – November 1, 2023 (Agenda Item #1)
Action Requested: Motion to approve the minutes from the November 1, 2024 Board of Directors Meeting.
- V. **Treasurer’s Report** – Treasurer Joseph Pisano (Hillside)
 - a. Year to Date Financial Report through February 2024 (Agenda Item #2)
Action Requested: Motion to approve Fiscal Year 2024 year to date financials through February 2024 as recommended by the Executive Committee.
 - b. Fiscal Year 2025 Budget (Agenda Item #3)
Action Requested: Motion to approve Fiscal Year 2025 Budget as recommended by the WCCSWA Finance Committee and WCCSWA Executive Committee
- VI. **Administrator’s Report** – Leonard B. Cannata, WCCSWA
 - a. **FY 2025 Meeting Dates** (Agenda Item #4)
- VII. **Chairman’s Report** – Chairman James Caporusso
- VIII. **Other Business**
- IX. **Next Meeting** – TBD
- X. **Adjournment**

MEMBER COMMUNITIES

Bellwood
Berwyn*
Broadview*
Brookfield*
Cicero
Elmwood Park
Forest Park*
Franklin Park
Harwood Heights*
Hillside*
Hodgkins
LaGrange*
LaGrange Park*
Leyden Township
Lyons*
Maywood
Melrose Park
Norridge
Northlake*
North Riverside
Oak Park*
River Forest
River Grove
Riverside*
Rosemont
Schiller Park
Westchester
Western Springs*
Willow Springs*

ASSOCIATE MEMBERS

Brookfield Zoo
Triton College
Morton College

CHAIR

James Caporusso
Leyden Twshp

VICE CHAIR

Anthony Abruzzo
Melrose Park

TREASURER

Joe Pisano
Hillside

ADMINISTRATOR

Leonard B Cannata

*denotes RDP Member

**WEST COOK COUNTY SOLID WASTE AGENCY
MEMBERSHIP MEETING MINUTES**

November 1, 2023

I. Call to Order and Roll Call

Administrator Len Cannata called the meeting to order at 5:45 p.m. at the Village of North Riverside.

Members Present:

Berwyn -	Mayor Robert Lovero, Claudia Ayala
Brookfield -	Mayor Michael Garvey
Cicero -	Mr. Emo Cundari
Elmwood Park -	Mr. Paul Volpe
Franklin Park -	Trustee John Johnson
Harwood Heights -	Trustee Joe Zerillo
Hillside -	Mr. Joe Pisano
Hodgkins -	Mr. Pat Rogers
LaGrange -	Mayor Mark Kuchler
LaGrange Park -	Ms. Julia Cedillo
Leyden Township -	Supervisor Rocco Biscaglio, James Caporusso
Lyons -	Mr. Dan Hilker
Maywood -	Ms. LaSondra Banks
Melrose Park -	Trustee Anthony Abruzzo
Northlake -	Mayor Jeff Sherwin
North Riverside -	Mayor Joe Mengoni
River Grove -	Mayor Dave Guerin
Schiller Park -	Mayor Nick Caiafa
Western Springs -	Ms. Ellen Bayer

Others Present:

Mr. Neil James, MMC; Mr. John Doria, Chris Burke Eng; Ms. Erin Sloan, IL State Treasures Office; Mr. Cory Foster, ComEd; Mr. Kenny Valentino, It Pure Water; Supervisor Joe Thomas, Proviso Township; Mishelle Padula, SBE Media Consulting; Mr. Peter Pacione WCCSWA General Counsel; Ms. Debra Baumgart, Ms. Judy Corvo, WCCSWA.

II. Pledge of Allegiance

By Len Cannata

III. Roll Call

By Judy Corvo

IV. Confirmation of the Appointments of James Caporusso to the Chairman of the WCCSWA

A motion was made by Mayor Nick Caiafa to approve the Appointment of Director James Caporusso to the Chairman of the WCCSWA. Following a second by Trustee John Johnson, the motion was unanimously approved. (Roll Call).

V. Approval of Minutes

A motion was made by Trustee John Johnson to approve the Minutes of the April 26, 2023, Meeting. Following a second by Trustee Anthony Abruzzo, the motion was unanimously approved.

VI. Treasurer's Report

A. Year-to-date Financial Report

Joe Pisano referenced Agenda Item #2, the year-to-date financial reports for the month of August 31, 2023. Joe Pisano highlighted the following:

- The Balance Sheet reflects Operating Cash of \$596,393.
- The Balance reflects RDP Accounts Receivable of \$769,659.
- Total Current Assets are \$1,388,567.
- Deferred Outflows Related to Pension are \$244,794.
- Total liabilities include \$602,387 in RDP accounts payable and \$66,702 due to WCMC.
- The Net pension Obligation is \$414,727.
- Deferred Inflows Related to pension is \$177,618.
- The General Fund items as noted:
 - The General Fund Statement reported revenue at 57.87% of the annual budget.
 - The General Fund Statement reported expenses at 35.27% of the annual budget.
 - The General Fund Statement **gain** to date is \$23,210.

- The RDP Fund items as noted:
 - The RDP Fund Statement reported revenues at 33.42% of the annual budget.
 - The RDP Fund Statement reported expenses at 33.10% of the annual budget.
 - The RDP Fund Statement **gain** of revenues over expenses to date is \$76,251.

Director Abruzzo made a motion to approve the August 31, 2023 Financial Report. Following a second by Mayor Mike Garvey, the motion was unanimously approved. (Roll Call).

B. Fiscal Year 2023 Audit Report

Mayor Terry Carr made a motion to approve Fiscal Year 2023 Audit Report as recommended by the WCCSWA Finance Committee and Executive Committee. Following a second by Director Cundari, the motion was unanimously approved. (Roll Call)

VI. Old Business

VII. Administrator's Report

No Report

VIII. Chairman's Report

No Report

IX. Next Meetings

Administrator Cannata announced that the next West Cook County Solid Waste Agency Executive Committee Meeting will be January 17, 2024.

The next Agency Board of Directors Meeting will be held on January 31, 2024.

X. Adjournment

Following a motion by Director Abruzzo, and a second by Mayor Guerin there was a unanimous vote to adjourn the meeting at 5:55 p.m.

Respectfully submitted, Judith A. Corvo, Recycling Coordinator

WEST COOK COUNTY SOLID WASTE AGENCY
STATEMENT OF NET POSITION
September 30, 2023

ASSETS

CURRENT ASSETS:

Cash - Operating RDP	\$595,427.22
Accounts Receivable RDP	763,272.93
Other Receivable RDP	31,144.78
Prepaid expenses	1,251.27
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Total Current Assets 1,391,096.20

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to pension (IMRF)

244,794.00

Total Assets and Deferred Outflows of Resources

\$1,635,890.20

LIABILITIES

CURRENT LIABILITIES:

Accounts payable - RDP	\$587,167.82
Accrued Expense	-
Due to WCMC	83,494.06
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Total Current Liabilities 670,661.88

NONCURRENT LIABILITIES:

Net Pension Obligation

414,727.00

Total Liabilities 1,085,388.88

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows Related to pension (IMRF)

177,618.00

Total Liabilities and Deferred Inflows of Resources 1,263,006.88

NET POSITION:

Unrestricted

372,883.32

Total Net Position

\$372,883.32

WEST COOK COUNTY SOLID WASTE AGENCY
RDP - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2023

	SEPT ACTUAL	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	Y-T-D ACTUAL vs. ANNUAL BUDGET \$ VARIANCE
REVENUES				
General Fund				
Interest - Operating	0.00	0.00	0.00	0.00
Interest - Investment	0.00	0.00	0.00	0.00
Total General Fund	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Fund				
Regional Disposal Project	\$305,284.33	1,621,836.09	\$3,939,320.00	(\$2,317,483.91)
Interest - Regional Disposal Project		0.00	0.00	0.00
Landfill Audit		0.00	0.00	0.00
Total Enterprise Fund	305,284.33	1,621,836.09	3,939,320.00	(2,317,483.91)
TOTAL REVENUES	305,284.33	1,621,836.09	3,939,320.00	(2,317,483.91)
EXPENSES				
Operating Expenses				
Salaries and Benefits				
RDP Salaries/Benefits	5,903.10	22,665.64	55,205.00	32,539.36
Total Salaries and Benefits	5,903.10	22,665.64	55,205.00	32,539.36
Office Expenses				
Telephone	243.03	1,002.35	2,040.00	1,037.65
Equipment and maintenance	113.43	539.79	1,553.00	1,013.21
Printing		0.00	120.00	120.00
Supplies	2.95	86.88	400.00	313.12
Postage	26.46	257.49	1,062.00	804.51
Publications		0.00	200.00	200.00
Awards/Memorials/Donations		0.00	0.00	0.00
Administrative Filing Fees		0.00	0.00	0.00
Bank Charges	16.95	109.75	0.00	(109.75)
Office Maintenance		0.00	240.00	240.00
Total Office Expenses	402.82	1,996.26	5,615.00	3,618.74
Contractual Services				
Legal - Solid Waste		0.00	0.00	0.00
Legal - RDP	(177.70)	320.20	10,000.00	9,679.80
Technical Consultant - RDP	690.00	4,560.00	23,000.00	18,440.00
Legislative		0.00	0.00	0.00
Insurance	212.43	1,062.17	2,500.00	1,437.83
Audit/Landfill Audit	1,120.00	5,288.00	5,035.00	(253.00)
Computer/Office Technology	96.36	453.01	1,277.00	823.99
Payroll	238.34	858.76	1,712.00	853.24
Administrator		0.00	12,000.00	12,000.00
Special Counsel		0.00	4,080.00	4,080.00
Total Contractual Services	2,179.43	12,542.14	59,604.00	47,061.86
Other Expenses				
Meetings & Conferences		95.00	1,000.00	905.00
Dues and Travel	86.52	72.26	1,000.00	927.74
Total Other Expenses	86.52	167.26	2,000.00	1,832.74
Total Operating Expenses	8,571.87	37,371.30	122,424.00	85,052.70
Enterprise Fund				
Regional Disposal Project	280,928.19	1,492,429.31	3,625,160.00	2,132,730.69
Landfill Audit		0.00	0.00	0.00
Events - HHW Program		0.00	0.00	0.00
Events - Paint Exchange		0.00	0.00	0.00
Events - Electronics Recycling		0.00	0.00	0.00
Events - 10-year Anniversaries		0.00	0.00	0.00
Annual Dinner/Workshop	-	0.00	0.00	0.00
Total Enterprise Fund	280,928.19	1,492,429.31	3,625,160.00	2,132,730.69
TOTAL EXPENSES	289,500.06	1,529,800.61	3,747,584.00	2,217,783.39
NET REVENUE/EXPENSES	\$15,784.27	\$92,035.48	\$191,736.00	(\$99,700.52)

WEST COOK COUNTY SOLID WASTE AGENCY
GF - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2023

	SEPTEMBER ACTUAL	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	Y-T-D ACTUAL vs. ANNUAL BUDGET \$ VARIANCE
REVENUES				
General Fund				
Membership Dues		\$72,800.00	72,800.00	\$0.00
WCMC Grant		\$0.00	50,000.00	(\$50,000.00)
Interest - Investment		\$0.00	0.00	0.00
Total General Fund	0.00	72,800.00	122,800.00	(50,000.00)
Enterprise Fund				
Earth Day Luncheon		\$0.00	3,000.00	(3,000.00)
Keep West Cook Beautiful		\$0.00	0.00	0.00
Total Enterprise Fund	0.00	0.00	3,000.00	(3,000.00)
TOTAL REVENUES	0.00	72,800.00	125,800.00	(53,000.00)
EXPENSES				
Operating Expenses				
Salaries and Benefits				
Solid Waste Prog Salaries/Benefits	4,435.46	\$17,023.55	41,404.00	24,380.46
Environmental Prog Salaries/Benefits	4,435.58	\$17,023.60	41,404.00	24,380.41
Total Salaries and Benefits	8,871.06	34,047.14	82,808.00	48,760.86
Office Expenses				
Telephone	281.43	\$1,230.46	3,060.00	1,829.54
Equipment and Maintenance	164.85	\$630.77	2,329.00	1,498.23
Printing		\$11.45	180.00	168.55
Supplies	4.42	\$264.76	600.00	335.24
Postage		\$229.82	1,594.00	1,364.18
Publications		\$0.00	200.00	200.00
Awards/Memorials/Donations		\$0.00	200.00	200.00
Administrative Filing Fees/Bank Chg		\$0.00	180.00	180.00
Office Maintenance		\$0.00	180.00	180.00
Total Office Expenses	450.70	2,567.26	8,523.00	5,955.74
Contractual Services				
Legal - Solid Waste	(177.70)	\$320.20	4,000.00	3,679.80
Consultant		\$0.00	0.00	0.00
Insurance	212.42	\$1,062.07	2,500.00	1,437.93
Audit	1,680.00	\$7,932.00	7,553.00	(379.00)
Computer/Office Technology	116.22	\$467.88	1,915.00	1,447.12
Payroll	238.33	\$858.75	2,568.00	1,709.25
Administrator	2,500.00	\$12,500.00	18,000.00	5,500.00
Special Counsel	850.00	\$4,250.00	6,120.00	1,870.00
Total Contractual Services	5,419.27	27,390.90	42,656.00	15,265.10
Other Expenses				
Meetings & Conferences		\$95.00	1,000.00	905.00
Dues and Travel	86.52	\$317.26	2,600.00	2,282.74
Total Other Expenses	86.52	412.26	3,600.00	3,187.74
Total Operating Expenses	14,827.55	64,417.56	137,587.00	73,169.44
Enterprise Fund				
Events - HHW Program		\$0.00	0.00	0.00
Events - Paint Exchange		\$0.00	0.00	0.00
Events - Electronics Recycling		\$0.00	0.00	0.00
Events - Lawn/shredding		\$0.00	0.00	0.00
Events - Tire Recycling		\$0.00	0.00	0.00
Recycling Outreach Programs		\$0.00	0.00	0.00
Events - ARD Day		\$0.00	0.00	0.00
Events - Earth Day		\$0.00	3,000.00	3,000.00
Keep West Cook Beautiful		\$0.00	0.00	0.00
Clean Air Counts grant expense		\$0.00	0.00	0.00
Annual Dinner/Workshop		\$0.00	0.00	0.00
Total Enterprise Fund	0.00	0.00	3,000.00	3,000.00
TOTAL EXPENSES	14,827.55	64,417.56	140,587.00	76,169.44
NET REVENUE/EXPENSES	(\$14,827.55)	\$8,382.44	(\$14,787.00)	\$23,169.44

WEST COOK COUNTY SOLID WASTE AGENCY

STATEMENT OF NET POSITION

October 31, 2023

ASSETS

CURRENT ASSETS:

Cash - Operating RDP	\$738,654.09
Accounts Receivable RDP	603,527.40
Other Receivable RDP	40,798.74
Prepaid expenses	<u>793.09</u>

Total Current Assets 1,383,773.32

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to pension (IMRF)	<u>244,794.00</u>
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Total Assets and Deferred Outflows of Resources \$1,628,567.32

LIABILITIES

CURRENT LIABILITIES:

Accounts payable - RDP	\$554,833.68
Accrued Expense	-
Due to WCMC	<u>95,234.00</u>

Total Current Liabilities 650,067.68

NONCURRENT LIABILITIES:

Net Pension Obligation	<u>414,727.00</u>
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Total Liabilities 1,064,794.68

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows Related to pension (IMRF)	<u>177,618.00</u>
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Total Liabilities and Deferred Inflows of Resources 1,242,412.68

NET POSITION:

Unrestricted	<u>386,153.74</u>
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Total Net Position \$386,153.74

WEST COOK COUNTY SOLID WASTE AGENCY
GF - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

	OCTOBER ACTUAL	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	Y-T-D ACTUAL vs. ANNUAL BUDGET \$ VARIANCE
REVENUES				
General Fund				
Membership Dues	5,200.00	\$78,000.00	72,800.00	\$5,200.00
WCMC Grant	0.00	\$0.00	50,000.00	(\$50,000.00)
Interest - Investment	0.00	\$0.00	0.00	0.00
Total General Fund	5,200.00	78,000.00	122,800.00	(44,800.00)
Enterprise Fund				
Earth Day Luncheon	0.00	\$0.00	3,000.00	(3,000.00)
Keep West Cook Beautiful	0.00	\$0.00	0.00	0.00
Total Enterprise Fund	0.00	0.00	3,000.00	(3,000.00)
TOTAL REVENUES	5,200.00	78,000.00	125,800.00	(47,800.00)
EXPENSES				
Operating Expenses				
Salaries and Benefits				
Solid Waste Prog Salaries/Benefits	3,134.97	\$20,158.52	41,404.00	21,245.49
Environmental Prog Salaries/Benefits	3,134.97	\$20,158.57	41,404.00	21,245.44
Total Salaries and Benefits	6,269.94	40,317.08	82,808.00	42,490.92
Office Expenses				
Telephone	140.35	\$1,370.81	3,060.00	1,689.19
Equipment and Maintenance	173.80	\$1,004.57	2,329.00	1,324.43
Printing	0.00	\$11.45	180.00	168.55
Supplies	0.00	\$264.76	600.00	335.24
Postage	0.00	\$229.82	1,594.00	1,364.18
Publications	0.00	\$0.00	200.00	200.00
Awards/Memorials/Donations	0.00	\$0.00	200.00	200.00
Administrative Filing Fees/Bank Chg	0.00	\$0.00	180.00	180.00
Office Maintenance	0.00	\$0.00	180.00	180.00
Total Office Expenses	314.15	2,881.41	8,523.00	5,641.59
Contractual Services				
Legal - Solid Waste	0.00	\$320.20	4,000.00	3,679.80
Consultant	0.00	\$0.00	0.00	0.00
Insurance	212.42	\$1,274.49	2,500.00	1,225.51
Audit	0.00	\$7,932.00	7,553.00	(379.00)
Computer/Office Technology	208.82	\$674.70	1,915.00	1,240.30
Payroll	158.88	\$1,017.63	2,568.00	1,550.37
Administrator	2,500.00	\$15,000.00	18,000.00	3,000.00
Special Counsel	850.00	\$5,100.00	6,120.00	1,020.00
Total Contractual Services	3,928.12	31,319.02	42,656.00	11,336.98
Other Expenses				
Meetings & Conferences		\$95.00	1,000.00	905.00
Dues and Travel	57.70	\$374.96	2,600.00	2,225.04
Total Other Expenses	57.70	469.96	3,600.00	3,130.04
Total Operating Expenses	10,569.91	74,987.47	137,587.00	62,599.53
Enterprise Fund				
Events - HHW Program	0.00	\$0.00	0.00	0.00
Events - Paint Exchange	0.00	\$0.00	0.00	0.00
Events - Electronics Recycling	0.00	\$0.00	0.00	0.00
Events - Lawn/shredding	0.00	\$0.00	0.00	0.00
Events - Tire Recycling	0.00	\$0.00	0.00	0.00
Recycling Outreach Programs	0.00	\$0.00	0.00	0.00
Events - ARD Day	0.00	\$0.00	0.00	0.00
Events - Earth Day	0.00	\$0.00	3,000.00	3,000.00
Keep West Cook Beautiful	0.00	\$0.00	0.00	0.00
Clean Air Counts grant expense	0.00	\$0.00	0.00	0.00
Annual Dinner/Workshop	0.00	\$0.00	0.00	0.00
Total Enterprise Fund	0.00	0.00	3,000.00	3,000.00
TOTAL EXPENSES	10,569.91	74,987.47	140,587.00	65,599.53
NET REVENUE/EXPENSES	(\$5,369.91)	\$3,012.53	(\$14,787.00)	\$17,799.53

WEST COOK COUNTY SOLID WASTE AGENCY
RD - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

	OCT ACTUAL	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	Y-T-D ACTUAL vs. ANNUAL BUDGET \$ VARIANCE
REVENUES				
General Fund				
Interest - Operating	0.00	0.00	0.00	0.00
Interest - Investment	0.00	0.00	0.00	0.00
Total General Fund	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Fund				
Regional Disposal Project	\$297,541.88	1,919,377.97	\$3,939,320.00	(\$2,019,942.03)
Interest - Regional Disposal Project	-	0.00	0.00	0.00
Landfill Audit	-	0.00	0.00	0.00
Total Enterprise Fund	297,541.88	1,919,377.97	3,939,320.00	(2,019,942.03)
TOTAL REVENUES	297,541.88	1,919,377.97	3,939,320.00	(2,019,942.03)
EXPENSES				
Operating Expenses				
Salaries and Benefits				
RDP Salaries/Benefits	4,173.41	26,839.05	55,205.00	28,365.95
Total Salaries and Benefits	4,173.41	26,839.05	55,205.00	28,365.95
Office Expenses				
Telephone	101.90	1,104.25	2,040.00	935.75
Equipment and maintenance	118.13	657.92	1,553.00	895.08
Printing		0.00	120.00	120.00
Supplies		86.88	400.00	313.12
Postage	13.23	270.72	1,062.00	791.28
Publications		0.00	200.00	200.00
Awards/Memorials/Donations		0.00	0.00	0.00
Administrative Filing Fees		0.00	0.00	0.00
Bank Charges	16.95	126.70	0.00	(126.70)
Office Maintenance		0.00	240.00	240.00
Total Office Expenses	250.21	2,246.47	5,615.00	3,368.53
Contractual Services				
Legal - Solid Waste		0.00	0.00	0.00
Legal - RDP		320.20	10,000.00	9,679.80
Technical Consultant - RDP		4,560.00	23,000.00	18,440.00
Legislative		0.00	0.00	0.00
Insurance	212.43	1,274.60	2,500.00	1,225.40
Audit/Landfill Audit		5,288.00	5,035.00	(253.00)
Computer/Office Technology	143.43	596.44	1,277.00	680.56
Payroll	158.90	1,017.66	1,712.00	694.34
Administrator		0.00	12,000.00	12,000.00
Special Counsel		0.00	4,080.00	4,080.00
Total Contractual Services	514.76	13,056.90	59,604.00	46,547.10
Other Expenses				
Meetings & Conferences		95.00	1,000.00	905.00
Dues and Travel	57.68	129.94	1,000.00	870.06
Total Other Expenses	57.68	224.94	2,000.00	1,775.06
Total Operating Expenses	4,996.06	42,367.36	122,424.00	80,056.64
Enterprise Fund				
Regional Disposal Project	273,905.49	1,766,334.80	3,625,160.00	1,858,825.20
Landfill Audit		0.00	0.00	0.00
Events - HHW Program		0.00	0.00	0.00
Events - Paint Exchange		0.00	0.00	0.00
Events - Electronics Recycling		0.00	0.00	0.00
Events - 10-year Anniversaries		0.00	0.00	0.00
Annual Dinner/Workshop	-	0.00	0.00	0.00
Total Enterprise Fund	273,905.49	1,766,334.80	3,625,160.00	1,858,825.20
TOTAL EXPENSES	278,901.55	1,808,702.16	3,747,584.00	1,938,881.84
NET REVENUE/EXPENSES	\$18,640.33	\$110,675.81	\$191,736.00	(\$81,060.19)

WEST COOK COUNTY SOLID WASTE AGENCY
STATEMENT OF NET POSITION
November 30, 2023

ASSETS

CURRENT ASSETS:

Cash - Operating RDP	\$744,158.92
Accounts Receivable RDP	650,532.53
Other Receivable RDP	19,909.49
Prepaid expenses	334.98

Total Current Assets 1,414,935.92

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to pension (IMRF) 244,794.00

Total Assets and Deferred Outflows of Resources \$1,659,729.92

LIABILITIES

CURRENT LIABILITIES:

Accounts payable - RDP	\$564,921.36
Accrued Expense	-
Due to WCMC	107,475.36

Total Current Liabilities 672,396.72

NONCURRENT LIABILITIES:

Net Pension Obligation 414,727.00

Total Liabilities 1,087,123.72

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows Related to pension (IMRF) 177,618.00

Total Liabilities and Deferred Inflows of Resources 1,264,741.72

NET POSITION:

Unrestricted 394,988.20

Total Net Position \$394,988.20

WEST COOK COUNTY SOLID WASTE AGENCY
GF - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

	NOVEMBER ACTUAL	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	Y-T-D ACTUAL vs. ANNUAL BUDGET \$ VARIANCE
REVENUES				
General Fund				
Membership Dues		\$78,000.00	72,800.00	\$5,200.00
WCMC Grant		\$0.00	50,000.00	(\$50,000.00)
Interest - Investment		\$0.00	0.00	0.00
Total General Fund	0.00	78,000.00	122,800.00	(44,800.00)
Enterprise Fund				
Earth Day Luncheon		\$0.00	3,000.00	(3,000.00)
Keep West Cook Beautiful		\$0.00	0.00	0.00
Total Enterprise Fund	0.00	0.00	3,000.00	(3,000.00)
TOTAL REVENUES	0.00	78,000.00	125,800.00	(47,800.00)
EXPENSES				
Operating Expenses				
Salaries and Benefits				
Solid Waste Prog Salaries/Benefits	3,134.97	\$23,293.48	41,404.00	18,110.52
Environmental Prog Salaries/Benefits	3,134.96	\$23,293.52	41,404.00	18,110.48
Total Salaries and Benefits	6,269.92	46,587.00	82,808.00	38,221.00
Office Expenses				
Telephone	223.71	\$1,594.52	3,060.00	1,465.48
Equipment and Maintenance	167.02	\$1,171.59	2,329.00	1,157.41
Printing		\$11.45	180.00	168.55
Supplies	121.86	\$386.62	600.00	213.38
Postage	114.91	\$344.73	1,594.00	1,249.27
Publications		\$0.00	200.00	200.00
Awards/Memorials/Donations		\$0.00	200.00	200.00
Administrative Filing Fees/Bank Chg		\$0.00	180.00	180.00
Office Maintenance		\$0.00	180.00	180.00
Total Office Expenses	627.50	3,508.91	8,523.00	5,014.09
Contractual Services				
Legal - Solid Waste		\$320.20	4,000.00	3,679.80
Consultant		\$0.00	0.00	0.00
Insurance	212.39	\$1,486.88	2,500.00	1,013.12
Audit		\$7,932.00	7,553.00	(379.00)
Computer/Office Technology	134.19	\$808.89	1,915.00	1,106.11
Payroll	158.90	\$1,176.53	2,568.00	1,391.47
Administrator	2,500.00	\$17,500.00	18,000.00	500.00
Special Counsel	850.00	\$5,950.00	6,120.00	170.00
Total Contractual Services	3,855.48	35,174.50	42,656.00	7,481.50
Other Expenses				
Meetings & Conferences	130.87	\$225.87	1,000.00	774.13
Dues and Travel	118.69	\$493.65	2,600.00	2,106.35
Total Other Expenses	249.56	719.52	3,600.00	2,880.48
Total Operating Expenses	11,002.46	85,989.93	137,587.00	51,597.07
Enterprise Fund				
Events - HHW Program		\$0.00	0.00	0.00
Events - Paint Exchange		\$0.00	0.00	0.00
Events - Electronics Recycling		\$0.00	0.00	0.00
Events - Lawn/shredding		\$0.00	0.00	0.00
Events - Tire Recycling		\$0.00	0.00	0.00
Recycling Outreach Programs		\$0.00	0.00	0.00
Events - ARD Day		\$0.00	0.00	0.00
Events - Earth Day		\$0.00	3,000.00	3,000.00
Keep West Cook Beautiful		\$0.00	0.00	0.00
Clean Air Counts grant expense		\$0.00	0.00	0.00
Annual Dinner/Workshop		\$0.00	0.00	0.00
Total Enterprise Fund	0.00	0.00	3,000.00	3,000.00
TOTAL EXPENSES	11,002.46	85,989.93	140,587.00	54,597.07
NET REVENUE/EXPENSES	(\$11,002.46)	(\$7,989.93)	(\$14,787.00)	\$6,797.07

WEST COOK COUNTY SOLID WASTE AGENCY
RD - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

	NOVEMBER ACTUAL	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	Y-T-D ACTUAL vs. ANNUAL BUDGET \$ VARIANCE
REVENUES				
General Fund				
Interest - Operating	0.00	0.00	0.00	0.00
Interest - Investment	0.00	0.00	0.00	0.00
Total General Fund	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Fund				
Regional Disposal Project	\$316,082.65	2,235,460.62	\$3,939,320.00	(\$1,703,859.38)
Interest - Regional Disposal Project		0.00	0.00	0.00
Landfill Audit		0.00	0.00	0.00
Total Enterprise Fund	316,082.65	2,235,460.62	3,939,320.00	(1,703,859.38)
TOTAL REVENUES	316,082.65	2,235,460.62	3,939,320.00	(1,703,859.38)
EXPENSES				
Operating Expenses				
Salaries and Benefits				
RDP Salaries/Benefits	4,173.41	31,012.46	55,205.00	24,192.54
Total Salaries and Benefits	4,173.41	31,012.46	55,205.00	24,192.54
Office Expenses				
Telephone	185.28	1,289.53	2,040.00	750.47
Equipment and maintenance	111.35	769.27	1,553.00	783.73
Printing		0.00	120.00	120.00
Supplies	81.27	168.15	400.00	231.85
Postage	76.61	347.33	1,062.00	714.67
Publications		0.00	200.00	200.00
Awards/Memorials/Donations		0.00	0.00	0.00
Administrative Filing Fees		0.00	0.00	0.00
Bank Charges	16.95	143.65	0.00	(143.65)
Office Maintenance		0.00	240.00	240.00
Total Office Expenses	471.46	2,717.93	5,615.00	2,897.07
Contractual Services				
Legal - Solid Waste		0.00	0.00	0.00
Legal - RDP		320.20	10,000.00	9,679.80
Technical Consultant - RDP		4,560.00	23,000.00	18,440.00
Legislative		0.00	0.00	0.00
Insurance	212.40	1,487.00	2,500.00	1,013.00
Audit/Landfill Audit		5,288.00	5,035.00	(253.00)
Computer/Office Technology	95.01	691.45	1,277.00	585.55
Payroll	158.88	1,176.54	1,712.00	535.46
Administrator		0.00	12,000.00	12,000.00
Special Counsel		0.00	4,080.00	4,080.00
Total Contractual Services	466.29	13,523.19	59,604.00	46,080.81
Other Expenses				
Meetings & Conferences		95.00	1,000.00	905.00
Dues and Travel	118.70	248.64	1,000.00	751.36
Total Other Expenses	118.70	343.64	2,000.00	1,656.36
Total Operating Expenses	5,229.86	47,597.22	122,424.00	74,826.78
Enterprise Fund				
Regional Disposal Project	291,015.87	2,057,350.67	3,625,160.00	1,567,809.33
Landfill Audit		0.00	0.00	0.00
Events - HHW Program		0.00	0.00	0.00
Events - Paint Exchange		0.00	0.00	0.00
Events - Electronics Recycling		0.00	0.00	0.00
Events - 10-year Anniversaries		0.00	0.00	0.00
Annual Dinner/Workshop	-	0.00	0.00	0.00
Total Enterprise Fund	291,015.87	2,057,350.67	3,625,160.00	1,567,809.33
TOTAL EXPENSES	296,245.73	2,104,947.89	3,747,584.00	1,642,636.11
NET REVENUE/EXPENSES	\$19,836.92	\$130,512.73	\$191,736.00	(\$61,223.27)

WEST COOK COUNTY SOLID WASTE AGENCY
STATEMENT OF NET POSITION
December 31, 2023

ASSETS

CURRENT ASSETS:

Cash - Operating RDP	\$720,110.42
Accounts Receivable RDP	683,704.00
Other Receivable RDP	28,749.41
Prepaid expenses	5,122.14
	5,122.14

Total Current Assets	1,437,685.97
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DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to pension (IMRF)	244,794.00
	244,794.00

Total Assets and Deferred Outflows of Resources	\$1,682,479.97
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LIABILITIES

CURRENT LIABILITIES:

Accounts payable - RDP	\$565,562.52
Accrued Expense	-
Due to WCMC	121,377.98
	121,377.98

Total Current Liabilities	686,940.50
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NONCURRENT LIABILITIES:

Net Pension Obligation	414,727.00
	414,727.00

Total Liabilities	1,101,667.50
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DEFERRED INFLOWS OF RESOURCES

Deferred Inflows Related to pension (IMRF)	177,618.00
	177,618.00

Total Liabilities and Deferred Inflows of Resources	1,279,285.50
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NET POSITION:

Unrestricted	403,194.47
	403,194.47

Total Net Position	\$403,194.47
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WEST COOK COUNTY SOLID WASTE AGENCY
GF - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

	DECEMBER ACTUAL	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	Y-T-D ACTUAL vs. ANNUAL BUDGET \$ VARIANCE
REVENUES				
General Fund				
Membership Dues		\$78,000.00	72,800.00	\$5,200.00
WCMC Grant		\$0.00	50,000.00	(\$50,000.00)
Interest - Investment		\$0.00	0.00	0.00
Total General Fund	0.00	78,000.00	122,800.00	(44,800.00)
Enterprise Fund				
Earth Day Luncheon		\$0.00	3,000.00	(3,000.00)
Keep West Cook Beautiful		\$0.00	0.00	0.00
Total Enterprise Fund	0.00	0.00	3,000.00	(3,000.00)
TOTAL REVENUES	0.00	78,000.00	125,800.00	(47,800.00)
EXPENSES				
Operating Expenses				
Salaries and Benefits				
Solid Waste Prog Salaries/Benefits	3,172.32	\$26,465.80	41,404.00	14,938.20
Environmental Prog Salaries/Benefits	3,172.33	\$26,465.85	41,404.00	14,938.15
Total Salaries and Benefits	6,344.65	52,931.65	82,808.00	29,876.35
Office Expenses				
Telephone	257.11	\$1,851.63	3,060.00	1,208.37
Equipment and Maintenance	154.19	\$1,325.78	2,329.00	1,003.22
Printing		\$11.45	180.00	168.55
Supplies	71.30	\$457.92	600.00	142.08
Postage		\$344.73	1,594.00	1,249.27
Publications		\$0.00	200.00	200.00
Awards/Memorials/Donations		\$0.00	200.00	200.00
Administrative Filing Fees/Bank Chg		\$0.00	180.00	180.00
Office Maintenance		\$0.00	180.00	180.00
Total Office Expenses	482.60	3,991.51	8,523.00	4,531.49
Contractual Services				
Legal - Solid Waste		\$320.20	4,000.00	3,679.80
Consultant		\$0.00	0.00	0.00
Insurance	218.80	\$1,705.68	2,500.00	794.32
Audit		\$7,932.00	7,553.00	(379.00)
Computer/Office Technology	59.91	\$868.80	1,915.00	1,046.20
Payroll	158.89	\$1,335.42	2,568.00	1,232.58
Administrator	2,500.00	\$20,000.00	18,000.00	(2,000.00)
Special Counsel	850.00	\$6,800.00	6,120.00	(680.00)
Total Contractual Services	3,787.60	38,962.10	42,656.00	3,693.90
Other Expenses				
Meetings & Conferences		\$225.87	1,000.00	774.13
Dues and Travel	57.68	\$551.33	2,600.00	2,048.67
Total Other Expenses	57.68	777.20	3,600.00	2,822.80
Total Operating Expenses	10,672.53	96,662.46	137,587.00	40,924.54
Enterprise Fund				
Events - HHW Program		\$0.00	0.00	0.00
Events - Paint Exchange		\$0.00	0.00	0.00
Events - Electronics Recycling		\$0.00	0.00	0.00
Events - Lawn/shredding		\$0.00	0.00	0.00
Events - Tire Recycling		\$0.00	0.00	0.00
Recycling Outreach Programs		\$0.00	0.00	0.00
Events - ARD Day		\$0.00	0.00	0.00
Events - Earth Day		\$0.00	3,000.00	3,000.00
Keep West Cook Beautiful		\$0.00	0.00	0.00
Clean Air Counts grant expense		\$0.00	0.00	0.00
Annual Dinner/Workshop		\$0.00	0.00	0.00
Total Enterprise Fund	0.00	0.00	3,000.00	3,000.00
TOTAL EXPENSES	10,672.53	96,662.46	140,587.00	43,924.54
NET REVENUE/EXPENSES	(\$10,672.53)	(\$18,662.46)	(\$14,787.00)	(\$3,875.46)

WEST COOK COUNTY SOLID WASTE AGENCY
RDP - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

	DEC ACTUAL	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	Y-T-D ACTUAL vs. ANNUAL BUDGET \$ VARIANCE
REVENUES				
General Fund				
Interest - Operating		0.00	0.00	0.00
Interest - Investment		0.00	0.00	0.00
Total General Fund	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Fund				
Regional Disposal Project	298,484.73	2,533,945.35	\$3,939,320.00	(\$1,405,374.65)
Interest - Regional Disposal Project		0.00	0.00	0.00
Landfill Audit		0.00	0.00	0.00
Total Enterprise Fund	298,484.73	2,533,945.35	3,939,320.00	(1,405,374.65)
TOTAL REVENUES	298,484.73	2,533,945.35	3,939,320.00	(1,405,374.65)
EXPENSES				
Operating Expenses				
Salaries and Benefits				
RDP Salaries/Benefits	4,223.20	35,235.66	55,205.00	19,969.34
Total Salaries and Benefits	4,223.20	35,235.66	55,205.00	19,969.34
Office Expenses				
Telephone	218.65	1,508.18	2,040.00	531.82
Equipment and maintenance	102.80	872.07	1,553.00	680.93
Printing	2.50	2.50	120.00	117.50
Supplies	47.53	215.68	400.00	184.32
Postage		347.33	1,062.00	714.67
Publications		0.00	200.00	200.00
Awards/Memorials/Donations		0.00	0.00	0.00
Administrative Filing Fees		0.00	0.00	0.00
Bank Charges	16.95	160.60	0.00	(160.60)
Office Maintenance		0.00	240.00	240.00
Total Office Expenses	388.43	3,106.36	5,615.00	2,508.64
Contractual Services				
Legal - Solid Waste		0.00	0.00	0.00
Legal - RDP		320.20	10,000.00	9,679.80
Technical Consultant - RDP		4,560.00	23,000.00	18,440.00
Legislative		0.00	0.00	0.00
Insurance	218.78	1,705.78	2,500.00	794.22
Audit/Landfill Audit		5,288.00	5,035.00	(253.00)
Computer/Office Technology	22.28	713.73	1,277.00	563.27
Payroll	158.89	1,335.43	1,712.00	376.57
Administrator		0.00	12,000.00	12,000.00
Special Counsel		0.00	4,080.00	4,080.00
Total Contractual Services	399.95	13,923.14	59,604.00	45,680.86
Other Expenses				
Meetings & Conferences		95.00	1,000.00	905.00
Dues and Travel	57.70	306.34	1,000.00	693.66
Total Other Expenses	57.70	401.34	2,000.00	1,598.66
Total Operating Expenses	5,069.28	52,666.50	122,424.00	69,757.50
Enterprise Fund				
Regional Disposal Project	274,536.65	2,331,887.32	3,625,160.00	1,293,272.68
Landfill Audit		0.00	0.00	0.00
Events - HHW Program		0.00	0.00	0.00
Events - Paint Exchange		0.00	0.00	0.00
Events - Electronics Recycling		0.00	0.00	0.00
Events - 10-year Anniversaries		0.00	0.00	0.00
Annual Dinner/Workshop	-	0.00	0.00	0.00
Total Enterprise Fund	274,536.65	2,331,887.32	3,625,160.00	1,293,272.68
TOTAL EXPENSES	279,605.93	2,384,553.82	3,747,584.00	1,363,030.18
NET REVENUE/EXPENSES	\$18,878.80	\$149,391.53	\$191,736.00	(\$42,344.47)

WEST COOK COUNTY SOLID WASTE AGENCY
STATEMENT OF NET POSITION
January 31, 2024

ASSETS

CURRENT ASSETS:

Cash - Operating RDP	\$783,023.05
Accounts Receivable RDP	613,421.14
Other Receivable RDP	38,348.26
Prepaid expenses	<u>4,648.30</u>

Total Current Assets 1,439,440.75

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to pension (IMRF) 244,794.00

Total Assets and Deferred Outflows of Resources \$1,684,234.75

LIABILITIES

CURRENT LIABILITIES:

Accounts payable - RDP	\$547,134.05
Accrued Expense	-
Due to WCMC	<u>91,582.51</u>

Total Current Liabilities 638,716.56

NONCURRENT LIABILITIES:

Net Pension Obligation 414,727.00

Total Liabilities 1,053,443.56

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows Related to pension (IMRF) 177,618.00

Total Liabilities and Deferred Inflows of Resources 1,231,061.56

NET POSITION:

Unrestricted 453,173.19

Total Net Position \$453,173.19

WEST COOK COUNTY SOLID WASTE AGENCY
GF - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE 9 MONTHS ENDING JANUARY 31, 2024

	JANUARY ACTUAL	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	Y-T-D ACTUAL vs. ANNUAL BUDGET \$ VARIANCE
REVENUES				
General Fund				
Membership Dues		\$78,000.00	72,800.00	\$5,200.00
WCMC Grant	50,000.00	\$50,000.00	50,000.00	\$0.00
Interest - Investment		\$0.00	0.00	0.00
Total General Fund	50,000.00	128,000.00	122,800.00	5,200.00
Enterprise Fund				
Earth Day Luncheon		\$0.00	3,000.00	(3,000.00)
Keep West Cook Beautiful		\$0.00	0.00	0.00
Total Enterprise Fund	0.00	0.00	3,000.00	(3,000.00)
TOTAL REVENUES	50,000.00	128,000.00	125,800.00	2,200.00
EXPENSES				
Operating Expenses				
Salaries and Benefits				
Solid Waste Prog Salaries/Benefits	5,379.72	\$31,845.52	41,404.00	9,558.48
Environmental Prog Salaries/Benefits	5,379.71	\$31,845.56	41,404.00	9,558.44
Total Salaries and Benefits	10,759.43	63,691.08	82,808.00	19,116.92
Office Expenses				
Telephone	190.39	\$2,042.02	3,060.00	1,017.98
Equipment and Maintenance	168.83	\$1,494.61	2,329.00	834.39
Printing	56.24	\$67.69	180.00	112.31
Supplies		\$457.92	600.00	142.08
Postage	114.92	\$459.65	1,594.00	1,134.35
Publications		\$0.00	200.00	200.00
Awards/Memorials/Donations		\$0.00	200.00	200.00
Administrative Filing Fees/Bank Chg		\$0.00	180.00	180.00
Office Maintenance		\$0.00	180.00	180.00
Total Office Expenses	530.38	4,521.89	8,523.00	4,001.11
Contractual Services				
Legal - Solid Waste		\$320.20	4,000.00	3,679.80
Consultant		\$0.00	0.00	0.00
Insurance	413.67	\$2,119.35	2,500.00	380.65
Audit		\$7,932.00	7,553.00	(379.00)
Computer/Office Technology	349.58	\$1,218.38	1,915.00	696.62
Payroll	280.80	\$1,616.22	2,568.00	951.78
Administrator	2,500.00	\$22,500.00	18,000.00	(4,500.00)
Special Counsel	850.00	\$7,650.00	6,120.00	(1,530.00)
Total Contractual Services	4,394.05	43,356.15	42,656.00	(700.15)
Other Expenses				
Meetings & Conferences		\$225.87	1,000.00	774.13
Dues and Travel	57.69	\$609.02	2,600.00	1,990.98
Total Other Expenses	57.69	834.89	3,600.00	2,765.11
Total Operating Expenses	15,741.55	112,404.01	137,587.00	25,182.99
Enterprise Fund				
Events - HHW Program		\$0.00	0.00	0.00
Events - Paint Exchange		\$0.00	0.00	0.00
Events - Electronics Recycling		\$0.00	0.00	0.00
Events - Lawn/shredding		\$0.00	0.00	0.00
Events - Tire Recycling		\$0.00	0.00	0.00
Recycling Outreach Programs		\$0.00	0.00	0.00
Events - ARD Day		\$0.00	0.00	0.00
Events - Earth Day		\$0.00	3,000.00	3,000.00
Keep West Cook Beautiful		\$0.00	0.00	0.00
Clean Air Counts grant expense		\$0.00	0.00	0.00
Annual Dinner/Workshop		\$0.00	0.00	0.00
Total Enterprise Fund	0.00	0.00	3,000.00	3,000.00
TOTAL EXPENSES	15,741.55	112,404.01	140,587.00	28,182.99
NET REVENUE/EXPENSES	\$34,258.45	\$15,595.99	(\$14,787.00)	\$30,382.99

WEST COOK COUNTY SOLID WASTE AGENCY
RDP - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE 9 MONTHS ENDING JANUARY 31, 2024

	JAN ACTUAL	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	Y-T-D ACTUAL vs. ANNUAL BUDGET \$ VARIANCE
REVENUES				
General Fund				
Interest - Operating	0.00	0.00	0.00	0.00
Interest - Investment	0.00	0.00	0.00	0.00
Total General Fund	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Fund				
Regional Disposal Project	\$296,697.07	2,830,642.42	\$3,939,320.00	(\$1,108,677.58)
Interest - Regional Disposal Project		0.00	0.00	0.00
Landfill Audit		0.00	0.00	0.00
Total Enterprise Fund	296,697.07	2,830,642.42	3,939,320.00	(1,108,677.58)
TOTAL REVENUES	296,697.07	2,830,642.42	3,939,320.00	(1,108,677.58)
EXPENSES				
Operating Expenses				
Salaries and Benefits				
RDP Salaries/Benefits	7,171.00	42,406.66	55,205.00	12,798.34
Total Salaries and Benefits	7,171.00	42,406.66	55,205.00	12,798.34
Office Expenses				
Telephone	149.53	1,657.71	2,040.00	382.29
Equipment and maintenance	109.99	982.06	1,553.00	570.94
Printing	56.23	58.73	120.00	61.27
Supplies	89.21	304.89	400.00	95.11
Postage		347.33	1,062.00	714.67
Publications		0.00	200.00	200.00
Awards/Memorials/Donations		0.00	0.00	0.00
Administrative Filing Fees		0.00	0.00	0.00
Bank Charges	16.95	177.55	0.00	(177.55)
Office Maintenance		0.00	240.00	240.00
Total Office Expenses	421.91	3,528.27	5,615.00	2,086.73
Contractual Services				
Legal - Solid Waste		0.00	0.00	0.00
Legal - RDP		320.20	10,000.00	9,679.80
Technical Consultant - RDP		4,560.00	23,000.00	18,440.00
Legislative		0.00	0.00	0.00
Insurance	218.78	1,924.56	2,500.00	575.44
Audit/Landfill Audit		5,288.00	5,035.00	(253.00)
Computer/Office Technology	239.24	952.97	1,277.00	324.03
Payroll	280.77	1,616.20	1,712.00	95.80
Administrator		0.00	12,000.00	12,000.00
Special Counsel		0.00	4,080.00	4,080.00
Total Contractual Services	738.79	14,661.93	59,604.00	44,942.07
Other Expenses				
Meetings & Conferences		95.00	1,000.00	905.00
Dues and Travel	57.70	364.04	1,000.00	635.96
Total Other Expenses	57.70	459.04	2,000.00	1,540.96
Total Operating Expenses	8,389.40	61,055.90	122,424.00	61,368.10
Enterprise Fund				
Regional Disposal Project	272,587.40	2,604,474.72	3,625,160.00	1,020,685.28
Landfill Audit		0.00	0.00	0.00
Events - HHW Program		0.00	0.00	0.00
Events - Paint Exchange		0.00	0.00	0.00
Events - Electronics Recycling		0.00	0.00	0.00
Events - 10-year Anniversaries		0.00	0.00	0.00
Annual Dinner/Workshop	-	0.00	0.00	0.00
Total Enterprise Fund	272,587.40	2,604,474.72	3,625,160.00	1,020,685.28
TOTAL EXPENSES	280,976.80	2,665,630.62	3,747,584.00	1,082,053.38
NET REVENUE/EXPENSES	\$15,720.27	\$165,111.80	\$191,736.00	(\$26,624.20)

WEST COOK COUNTY SOLID WASTE AGENCY

General Fund

Revenue and Expenditures

FY2024 BUDGET	FY2024 PROJECTED YEAR-END		Projected Year-End as a % of Budget	FY2025 BUDGET
Revenues				
General				
Membership Dues	\$72,800			Membership Dues
WCMC Grant	\$50,000			WCMC Grant
General Revenues Subtotal	\$122,800	\$128,000	104.2%	General Revenues Subtotal
Enterprise				
Earth Day Luncheon	\$3,000	\$0	0.0%	Earth Day Luncheon
Enterprise Revenues Subtotal	\$3,000	\$0	0.0%	Enterprise Revenues Subtotal
TOTAL GENERAL FUND REVENUES	\$125,800	\$128,000	101.7%	TOTAL GENERAL FUND REVENUES
Expenses				
General				
Salaries and Benefits				
Solid Waste Program Salaries/Benefits	\$41,404	\$43,904	106.0%	Solid Waste Program Salaries/Benefits
Environmental Program Salaries/Benefits	\$41,404	\$43,904	106.0%	Environmental Program Salaries/Benefits
Total Salaries and Benefits	\$82,807	\$87,808	106.0%	Total Salaries and Benefits
Office Expenses				
Telephone	\$3,060	\$2,808	91.8%	Telephone
Equipment & Maintenance	\$2,329	\$1,944	83.5%	Equipment & Maintenance
Printing	\$180	\$180	100.0%	Printing
Supplies	\$600	\$720	120.0%	Supplies
Postage	\$1,594	\$1,026	64.4%	Postage
Publications	\$200	\$200	100.0%	Publications
Awards / Memorials / Donations	\$200	\$100	50.0%	Awards / Memorials / Donations
Administrative Filing Fees	\$180	\$180	100.0%	Administrative Filing Fees
Office Maint	\$180	\$180	100.0%	Office Maint
Total Office Expenses	\$8,523	\$7,338	86.1%	Total Office Expenses
Contractual Services				
Legal - Solid Waste	\$4,000	\$4,000	100.0%	Legal - Solid Waste
Insurance	\$2,500	\$3,000	120.0%	Insurance
Audit	\$7,553	\$7,932	105.0%	Audit
Computer/Office Technology	\$1,915	\$1,500	78.3%	Computer/Office Technology
Payroll	\$2,568	\$2,496	97.2%	Payroll
Adminstrator Consultant	\$18,000	\$18,000		Adminstrator Consultant
Special Counsel Consultant	\$6,120	\$6,120		Special Counsel Consultant
Total Contractual Services	\$42,656	\$43,048	100.9%	Total Contractual Services
Other Expenses				
Meetings and Conferences	\$1,000	\$1,000	100.0%	Meetings and Conferences
Dues and Travel	\$2,600	\$2,600	100.0%	Dues and Travel
Total Other Expenses	\$3,600	\$3,600	100.0%	Total Other Expenses
Total General Expenses	\$137,586	\$141,794	103.1%	Total General Expenses
Enterprise				
Events - HHW Program	\$0	\$0	#DIV/0!	Events - HHW Program
Events - Electronics Recycling	\$0	\$0	#DIV/0!	Events - Electronics Recycling
Earth Day Luncheon	\$3,000	\$0	0.0%	Earth Day Luncheon
School Recycling Outreach Program	\$0	\$0	#DIV/0!	School Recycling Outreach Program
Total Enterprise Expenses	\$3,000	\$0	0.0%	Total Enterprise Expenses
TOTAL GENERAL FUND EXPENSES	\$140,586	\$141,794	100.9%	TOTAL GENERAL FUND EXPENSES
NET REVENUE/EXPENSES	(\$14,786)	(\$13,794)	93.3%	NET REVENUE/EXPENSES

FY2024 BUDGET	FY2024 PROJECTED YEAR-END			FY2025 BUDGET
BUDGETED SWA FUND BALANCE				
May 1, 2023	\$232,807	May 1, 2023	\$232,807	May 1, 2024
FY2024 Budgeted Surplus / (Deficit)	\$176,950	FY2024 Projected Surplus / (Deficit)	\$189,211	FY2025 Budgeted Surplus / (Deficit)
Budgeted Fund Balance 4/30/2024	\$409,757	Projected Fund Balance 4/30/2024	\$422,019	Budgeted Fund Balance 4/30/2025

WEST COOK COUNTY SOLID WASTE AGENCY

Regional Disposal Project Fund

Revenue and Expenditures

FY2024 BUDGET	
Revenues	
Enterprise	
RDP Disposal & Admin Fees	\$3,939,320
Total Enterprise Revenues	\$3,939,320
Expenses	
General	
Salaries and Benefits	
RDP Program Salaries/Benefits	\$55,205
Total Salaries and Benefits	\$55,205
Offices Expenses	
Telephone	\$2,040
Publications/Awards	\$200
Equipment & Maintenance	\$1,553
Printing	\$120
Supplies	\$400
Postage	\$1,062
Office Maint and Alarm Service	\$240
Total Office Expenses	\$5,615
Contractual Services	
Disposal Fees	\$3,625,160
RDP Legal Fees	\$10,000
Engineering Consultant	\$23,000
Insurance	\$2,500
Audit	\$5,035
Computer & Office Technology	\$1,277
Payroll	\$1,712
Adminstrator Consultant	\$12,000
Special Counsel Consultant	\$4,080
Total Contractual Services	\$3,684,764
Other Expenses	
Meetings and Conferences	\$1,000
Dues and Travel	\$1,000
Total Other Expenses	\$2,000
Total Enterprise Expenses	\$3,747,584
NET REVENUE/EXPENSES	\$191,736

FY2024 PROJECTED YEAR-END	
Revenues	
Enterprise	
RDP Disposal & Admin Fees	\$3,879,609
Total Enterprise Revenues	\$3,879,609
Expenses	
General	
Salaries and Benefits	
RDP Program Salaries/Benefits	\$57,705
Total Salaries and Benefits	\$57,705
Office Expenses	
Telephone	\$1,872
Publications/Awards	\$300
Equipment & Maintenance	\$1,296
Printing	\$120
Supplies	\$480
Postage	\$684
Office Maint and Alarm Service	\$240
Total Office Expenses	\$4,992
Contractual Services	
Disposal Fees	\$3,568,874
RDP Legal Fees	\$4,000
Engineering Consultant	\$12,000
Insurance	\$3,000
Audit	\$5,288
Computer & Office Technology	\$1,000
Payroll	\$1,664
Adminstrator Consultant	\$12,000
Special Counsel Consultant	\$4,080
Total Contractual Services	\$3,611,906
Other Expenses	
Meetings and Conferences	\$1,000
Dues and Travel	\$1,000
Total Other Expenses	\$2,000
Total Enterprise Expenses	\$3,676,603
NET REVENUE/EXPENSES	\$203,005

Variance \$	Projected Year-End as a % of Budget
(\$59,711)	98.5%
(\$59,711)	98.5%
(\$2,500)	104.5%
(\$2,500)	104.5%
\$168	91.8%
\$257	83.5%
\$0	100.0%
(\$80)	120.0%
\$378	64.4%
\$0	100.0%
\$623	88.9%
\$56,286	98.4%
\$6,000	40.0%
\$11,000	52.2%
(\$500)	120.0%
(\$253)	105.0%
\$277	78.3%
\$48	97.2%
\$0	100.0%
\$0	100.0%
\$72,858	98.0%
\$0	100.0%
\$0	100.0%
\$0	100.0%
\$70,981	98.1%
\$11,269	105.9%

FY2025 BUDGET	
Revenues	
Enterprise	
RDP Disposal & Admin Fees	\$3,962,250
Total Enterprise Revenues	\$3,962,250
Expenses	
General	
Salaries and Benefits	
RDP Program Salaries/Benefits	\$57,320
Total Salaries and Benefits	\$57,320
Offices Expenses	
Telephone	\$1,872
Publications/Awards	\$300
Equipment & Maintenance	\$1,296
Printing	\$120
Supplies	\$480
Postage	\$684
Office Maint and Alarm Service	\$240
Total Office Expenses	\$4,992
Contractual Services	
Disposal Fees	\$3,641,250
RDP Legal Fees	\$4,000
Engineering Consultant	\$12,000
Insurance	\$3,060
Audit	\$4,698
Computer & Office Technology	\$1,200
Payroll	\$1,714
Adminstrator Consultant	\$12,000
Special Counsel Consultant	\$4,080
Total Contractual Services	\$3,684,002
Other Expenses	
Meetings and Conferences	\$1,000
Dues and Travel	\$1,000
Total Other Expenses	\$2,000
Total Enterprise Expenses	\$3,748,314
NET REVENUE/EXPENSES	\$213,936

EXHIBIT #1

WEST COOK COUNTY SOLID WASTE AGENCY

FY2025 Salaries & Benefits

<u>Title</u>	<u>Agency GF %</u>	<u>RDP %</u>	<u>Total</u>
Deputy Treasurer	60%	40%	100%
Recycling Coordinator	60%	40%	100%
Proposed Budget	\$85,980	\$57,320	\$143,301

EXHIBIT #2

WEST COOK COUNTY SOLID WASTE AGENCY

GENERAL AND RDP FUNDS

FY2024 PROJECTED YEAR-END						FY2025 BUDGET					
	Total Cost	Agency	Agency %	RDP	RDP %		Total Cost	Agency	Agency %	RDP	RDP %
Office Expense						Office Expense					
Publications	\$400.00	\$200.00	Actual \$	\$200.00	Actual \$	Publications	\$400.00	\$200.00	Actual \$	\$200.00	Actual \$
Awards/Memorials/Donations	\$200.00	\$100.00	Actual \$	\$100.00	Actual \$	Awards/Memorials/Donations	\$200.00	\$100.00	Actual \$	\$100.00	Actual \$
Administrative Filing Fees	\$300.00	\$180.00	60%	\$120.00	40%	Administrative Filing Fees	\$300.00	\$180.00	60%	\$120.00	40%
Office Maintenance	\$300.00	\$180.00	60%	\$120.00	40%	Office Maintenance	\$300.00	\$180.00	60%	\$120.00	40%
Telephone						Telephone					
Telephone Service	\$4,080.00	\$2,448.00	60%	\$1,632.00	40%	Telephone Service	\$4,080.00	\$2,448.00	60%	\$1,632.00	40%
Cellular Service	\$600.00	\$360.00	60%	\$240.00	40%	Cellular Service	\$600.00	\$360.00	60%	\$240.00	40%
Equipment						Equipment					
Lease - Konica	\$3,240.00	\$1,944.00	60%	\$1,296.00	40%	Lease - Konica	\$3,240.00	\$1,944.00	60%	\$1,296.00	40%
Printing	\$300.00	\$180.00	60%	\$120.00	40%	Printing	\$300.00	\$180.00	60%	\$120.00	40%
Supplies	\$1,200.00	\$720.00	60%	\$480.00	40%	Supplies	\$1,200.00	\$720.00	60%	\$480.00	40%
Postage						Postage					
Meter Rental	\$810.00	\$486.00	60%	\$324.00	40%	Meter Rental	\$810.00	\$486.00	60%	\$324.00	40%
Postage	\$900.00	\$540.00	60%	\$360.00	40%	Postage	\$900.00	\$540.00	60%	\$360.00	40%
Total Office Expenses	\$12,330.00	\$7,338.00		\$4,992.00		Total Office Expenses	\$12,330.00	\$7,338.00		\$4,992.00	
Contractual Services						Contractual Services					
Legal	\$8,000.00	\$4,000.00	Actual \$	\$4,000.00	Actual \$	Legal	\$8,000.00	\$4,000.00	Actual \$	\$4,000.00	Actual \$
Insurance	\$6,000.00	\$3,000.00	50%	\$3,000.00	50%	Insurance	\$6,120.00	\$3,060.00	50%	\$3,060.00	50%
Audit	\$13,220.00	\$7,932.00	60%	\$5,288.00	40%	Audit	\$11,745.00	\$7,047.00	60%	\$4,698.00	40%
Computer & Office Technology	\$2,500.00	\$1,500.00	60%	\$1,000.00	40%	Computer & Office Technology	\$3,000.00	\$1,800.00	60%	\$1,200.00	40%
Payroll	\$4,160.00	\$2,496.00	60%	\$1,664.00	40%	Payroll	\$4,284.80	\$2,570.88	60%	\$1,713.92	40%
Adminstrator Consultant	\$30,000.00	\$18,000.00	60%	\$12,000.00	40%	Adminstrator Consultant	\$30,000.00	\$18,000.00	60%	\$12,000.00	40%
Special Counsel Consultant	\$10,200.00	\$6,120.00	60%	\$4,080.00	40%	Special Counsel Consultant	\$10,200.00	\$6,120.00	60%	\$4,080.00	40%
Engineering Consultant	\$12,000.00	\$0.00		\$12,000.00	Actual \$	Engineering Consultant	\$12,000.00	\$0.00	Actual \$	\$12,000.00	Actual \$
Total Contractual Services	\$86,080.00	\$43,048.00		\$43,032.00		Total Contractual Services	\$85,349.80	\$42,597.88		\$42,751.92	

Dues schedule - WCCSWA

Cust No		FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
					10%	14%	0%	6%	0%	0%
55	Bellwood	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
60	Berkeley	\$ 3,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Cicero	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
70	Countryside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410	Elmwood Park	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
420	Forest View	\$ 3,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430	Franklin Park	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
510	Hodgkin's *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200
610	Leyden Township	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
615	Maywood	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
620	Melrose Park	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
622	Norridge	\$ -	\$ -	\$ -	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
625	North Riverside	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
760	River Forest	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
770	River Grove	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
780	Rosemont	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
790	Schiller Park	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
800	Stickney	\$ 3,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
810	Stone Park	\$ 3,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1010	Westchester	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,318	\$ 4,900	\$ 4,900	\$ 5,200	\$ 5,200	\$ 5,200
		\$ 66,725	\$ 51,025	\$ 51,025	\$ 60,452	\$ 68,600	\$ 68,600	\$ 72,800	\$ 72,800	\$ 78,000
	No. of Members	17	13	13	14	14	14	14	14	15
	Originally billed	18	16	13	14	14	14	14	14	15
	Originally budgeted	20	18	13	14	14	14	14	14	15

* Hodgkin's membership started November 2023

FISCAL YEAR 2025 OFFICERS AND EXECUTIVE COMMITTEE MEMBERS

CHAIRMAN:	James Caporusso, Leyden Township
VICE-CHAIRMAN	Anthony Abruzzo, Melrose Park
TREASURER:	Joe Pisano, Hillside
DIRECTOR:	Claudia Ayala, Berwyn
DIRECTOR:	Emilio Cundari, Cicero

FISCAL YEAR 2025 MEETING SCHEDULE

FALL MEETING
November 6, 2024

WINTER MEETING
January 29, 2025

SPRING MEETING
April 30, 2025

The Board of Directors Meetings are held at 6:00 p.m. on the following dates:

FALL MEETING
October 22, 2024

WINTER MEETING
January 15, 2025

SPRING MEETING
April 16, 2025

