

JASPER COUNTY, GEORGIA
LANDFILL FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>Operating Revenue:</u>	
Fees	\$ 764,015
Total Revenues	<u>764,015</u>
<u>Operating Expenses:</u>	
Salaries and benefit	103,656
Supplies and materials	3,600
Fuel, oil and grease	6,437
Repairs and maintenance	22,049
Utilities	419
Professional fees	52,804
Disposal cost	1,955
Tipping fees and pick up charges	506,736
Other operating expenses	2,432
Depreciation	<u>31,609</u>
Total Operating Expenses	<u>731,697</u>
Operating Income (Loss)	<u>32,318</u>
<u>Non-Operating Revenues (Expenses):</u>	
Interest expense	(2,687)
Interest earned	<u>1,620</u>
Total Non-Operating Revenues (Expenses)	<u>(1,067)</u>
Net Income (Loss)	31,251
Retained Earnings (Deficit) - Beginning of Year	<u>(1,745,999)</u>
Retained Earnings (Deficit) - End of Year	<u>\$ (1,714,748)</u>

See auditor's report.

JASPER COUNTY, GEORGIA
LANDFILL FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 2003

<u>Operating Revenue:</u>	
Fees	\$ 537,730
Total Revenues	<u>537,730</u>
<u>Operating Expenses:</u>	
Salaries and benefit	134,278
Supplies and materials	9,426
Fuel, oil and grease	2,347
Repairs and maintenance	11,523
Utilities	614
Professional fees	52,351
Disposal cost	1,175
Tipping fees and pick up charges	511,708
Billing	5,221
Other operating expenses	4,148
Depreciation	<u>28,891</u>
Total Operating Expenses	<u>761,682</u>
Operating Income (Loss)	<u>(223,952)</u>
<u>Non-Operating Revenues (Expenses):</u>	
Interest earned	<u>687</u>
Total Non-Operating Revenues (Expenses)	<u>687</u>
Net Income (Loss)	(223,265)
Retained Earnings (Deficit) - Beginning of Year	<u>(1,714,748)</u>
Retained Earnings (Deficit) - End of Year	<u>\$ (1,938,013)</u>

See auditor's report.

Jasper County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2004

	Business-type Activities - Enterprise Funds		
	Landfill	Curbside	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers	\$ 52,822	\$ 294,131	\$ 346,953
Cash payments to employees for services	(117,787)	(14,694)	(132,481)
Cash payments for goods and services	(191,986)	(194,289)	(386,275)
Net Cash Provided by (Used in) Operating Activities	(256,951)	85,148	(171,803)
Cash Flows from Noncapital Financing Activities			
Increase in interfund loan receivable	-	(50,701)	(50,701)
Increase in interfund loan payable	190,978	-	190,978
Net Cash Flows from Noncapital Financing Activities	190,978	(50,701)	140,277
Cash Flows from Investing Activities			
Investment earnings	429	611	1,040
Net Increase (Decrease) in Cash and Cash Equivalents	(65,544)	35,058	(30,486)
Cash and Cash Equivalents Beginning of Year	156,291	-	156,291
Cash and Cash Equivalents End of Year	\$ 90,747	\$ 35,058	\$ 125,805
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$ (301,300)	\$ 85,148	\$ (216,152)
Adjustments:			
Depreciation	28,891	-	28,891
(Increase) Decrease in Assets:	-	-	-
Accounts receivable	10,260	-	10,260
Increase (Decrease) in Liabilities:	-	-	-
Accounts payable	22	-	22
Accrued wages	608	-	608
Compensated absences	4,568	-	4,568
Net Cash Provided by (Used in) Operating Activities	\$ (256,951)	\$ 85,148	\$ (171,803)

See accompanying notes to the basic financial statements