

Joint Powers Solid Waste Authority
Financial Report Thru March 31, 2008

Description	Yankton Transfer	Vermillion Landfill	Total Joint	3 Month Budget	Legal 2008 Budget
Joint Power Transfer/Landfill					
<i>Total Revenue</i>	\$169,155.86	\$96,928.63	\$266,084.49	\$270,945.00	\$1,083,780.00
<i>Expenses:</i>					
Personal Services	46,561.58	59,933.84	106,495.42	116,679.75	466,719.00
Operating Expenses	65,130.23	70,100.95	135,231.18	97,970.25	391,881.00
Depreciation (est)	21,445.50	33,843.36	55,288.86	56,445.50	225,782.00
Trench Depletion	0.00	11,376.96	11,376.96	14,000.00	56,000.00
Closure/Postclosure Resrv	0.00	1,837.01	1,837.01	1,712.50	6,850.00
Amortization of Permit	0.00	440.89	440.89	893.75	3,575.00
<i>Total Operating Expenses</i>	<u>133,137.31</u>	<u>177,533.01</u>	<u>310,670.32</u>	<u>287,701.75</u>	<u>1,150,807.00</u>
<i>Non Operating Expense-Interest</i>	0.00	3,703.74	3,703.74	5,798.00	23,192.00
<i>Landfill Operating Income</i>	<u>36,018.55</u>	<u>(84,308.12)</u>	<u>(48,289.57)</u>	<u>(22,554.75)</u>	<u>(90,219.00)</u>
Joint Recycling Center					
<i>Total Revenue</i>	26,485.54	53,912.09	80,397.63	75,895.00	303,580.00
<i>Expenses:</i>					
Personal Services	4,313.17	38,199.29	42,512.46	51,041.50	204,166.00
Operating Expenses	2,659.30	15,540.32	18,199.62	20,964.00	83,856.00
Depreciation (est)	8,721.66	5,305.98	14,027.64	14,471.75	57,887.00
<i>Total Operating Expenses</i>	<u>15,694.13</u>	<u>59,045.59</u>	<u>74,739.72</u>	<u>86,477.25</u>	<u>345,909.00</u>
<i>Non Operating Expense-Interest</i>	0.00	0.00	0.00	0.00	0.00
<i>Recycling Operating Income</i>	<u>10,791.41</u>	<u>(5,133.50)</u>	<u>5,657.91</u>	<u>(10,582.25)</u>	<u>(42,329.00)</u>
<i>Total Operating Income</i>	<u>\$46,809.96</u>	<u>(\$89,441.62)</u>	<u>(\$42,631.66)</u>	<u>(\$33,137.00)</u>	<u>(\$132,548.00)</u>
Tonage in Trench:					
Asbestos		0.00	0.00	17.50	70.00
Bon Homme		0.00	0.00	0.00	0.00
Centerville Garbage		68.04	68.04	90.00	360.00
Clay County Garbage		2,297.38	2,297.38	2,500.00	10,000.00
Elk Point		222.68	222.68	275.00	1,100.00
Yankton County Garbage		4,759.88	4,759.88	4,750.00	19,000.00
<i>Total Tonage in Trench</i>		<u>7,347.98</u>	<u>7,347.98</u>	<u>7,632.50</u>	<u>30,530.00</u>
Operating Cost per ton			<u>\$42.78</u>	<u>\$38.45</u>	<u>\$38.45</u>

This report is based on the following:

- Revenue accrual thru March 31, 2008
- Expenses cash thru March 31, 2008 with April's Schedule of Bills

Joint Powers Solid Waste Authority
Financial Report Thru March 31, 2008

Description	Yankton Transfer	Vermillion Landfill	Total Joint	3 Month Budget	Legal 2008 Budget
Source of Funds					
<i>Beginning Balance</i>	\$419,181.00	\$683,000.00	\$1,102,181.00	\$1,102,181.00	\$1,102,181.00
<i>Operating Revenue:</i>					
Net Income	46,809.96	(89,441.62)	(42,631.66)	(33,137.00)	(132,548.00)
Depreciation	30,167.16	39,149.34	69,316.50	70,917.25	283,669.00
Trench Depletion	0.00	11,376.96	11,376.96	14,000.00	56,000.00
Amortization of Permit	0.00	440.89	440.89	893.75	3,575.00
<i>Non Operating Revenue:</i>					
Grant	0.00	0.00	0.00	3,181.25	12,725.00
Loan Proceeds	0.00	0.00	0.00	11,892.50	47,570.00
Contributed Capital	0.00	0.00	0.00	0.00	0.00
Sale Proceeds	0.00	0.00	0.00	0.00	0.00
Comp. for Loss & Damage	0.00	0.00	0.00	0.00	0.00
Interest	6,464.15	9,459.03	15,923.18	10,500.00	42,000.00
<i>Cash Flow Transfer:</i>					
Joint Power Transfer/Landfill	(80,224.83)	80,224.83	0.00	0.00	0.00
Joint Recycling Center	(12,134.05)	12,134.05	0.00	0.00	0.00
<i>Total Funds Available</i>	<u>410,263.39</u>	<u>746,343.48</u>	<u>1,156,606.87</u>	<u>1,180,428.75</u>	<u>1,415,172.00</u>
Application of Funds Available					
<i>Joint Power Transfer/Landfill</i>					
Equipment	0.00	0.00	0.00	19,634.25	78,537.00
Trench	0.00	0.00	0.00	0.00	0.00
Closure/Postclosure Cash Res.	0.00	1,837.01	1,837.01	1,712.50	6,850.00
<i>Joint Recycling Center</i>					
Equipment	0.00	0.00	0.00	10,625.00	42,500.00
<i>Payment Principal</i>	0.00	62,952.49	62,952.49	28,998.00	115,992.00
<i>Appropriation to Reserve</i>	0.00	0.00	0.00	0.00	0.00
<i>Total Applied</i>	<u>0.00</u>	<u>64,789.50</u>	<u>64,789.50</u>	<u>60,969.75</u>	<u>243,879.00</u>
<i>Ending Balance</i>	<u>\$410,263.39</u>	<u>\$681,553.99</u>	<u>\$1,091,817.38</u>	<u>\$1,119,459.00</u>	<u>\$1,171,293.00</u>

Joint Powers Solid Waste Authority
Financial Report Thru March 31, 2008

Joint Power Transfer/Landfill Description	Yankton Transfer	Vermillion Landfill	Total Joint	3 Month Budget	Legal 2008 Budget
<i>Revenue: (accrual)</i>					
Asbestos	\$0.00	\$10.00	\$10.00	\$1,000.00	\$4,000.00
Elk Point	0.00	8,022.84	8,022.84	9,900.00	\$39,600.00
Centerville	0.00	2,449.44	2,449.44	3,240.00	12,960.00
Bon Homme	0.00	0.00	0.00	0.00	0.00
Union County	0.00	0.00	0.00	0.00	0.00
Yankton County	0.00	0.00	0.00	0.00	0.00
Clay County Garbage	0.00	83,903.80	83,903.80	103,750.00	415,000.00
Compost-Yd Waste-Wood	0.00	1,331.76	1,331.76	1,500.00	6,000.00
Contaminated Soil	0.00	630.34	630.34	3,750.00	15,000.00
White Goods	0.00	8,076.85	8,076.85	3,750.00	15,000.00
Tires	0.00	177.90	177.90	625.00	2,500.00
Other Revenue	10.85	0.00	10.85	775.00	3,100.00
Less Recycling Tipping Fee	(14,351.49)	(7,674.30)	(22,025.79)	(20,845.00)	(83,380.00)
Cash long	12.02	0.00	12.02	0.00	0.00
Yard Waste	0.00	0.00	0.00	0.00	0.00
Rubble	8,438.23	0.00	8,438.23	8,750.00	35,000.00
Transfer Fees	175,046.25	0.00	175,046.25	154,750.00	619,000.00
Total Revenue	169,155.86	96,928.63	266,084.49	270,945.00	1,083,780.00
<i>Expenses: (cash)</i>					
Personal Services	46,561.58	59,933.84	106,495.42	116,679.75	466,719.00
Insurance	11,071.72	0.00	11,071.72	4,370.25	17,481.00
Professional Service/Fees	1,660.02	4,656.93	6,316.95	8,750.00	35,000.00
Non Professional Fees	0.00	0.00	0.00	0.00	0.00
Processing- Reduction	0.00	0.00	0.00	1,250.00	5,000.00
State Fees	0.00	7,347.98	7,347.98	8,412.50	33,650.00
Professional -Legal	0.00	0.00	0.00	62.50	250.00
Publishing & Advertising	0.00	257.12	257.12	700.00	2,800.00
Rental	0.00	0.00	0.00	125.00	500.00
Hauling fee	0.00	0.00	0.00	0.00	0.00
Equipment repair	2,598.06	10,310.07	12,908.13	10,250.00	41,000.00
Motor vehicle repair	18,415.80	0.00	18,415.80	437.50	1,750.00
Vehicle fuel & maintenance	15,710.11	7,084.75	22,794.86	28,750.00	115,000.00
Equip, Mat'l & Labor	2,635.84	0.00	2,635.84	1,250.00	5,000.00
Building repair	295.73	3,339.22	3,634.95	4,750.00	19,000.00
Facility repair & maintenance	0.00	159.29	159.29	1,875.00	7,500.00
Postage	72.69	11.69	84.38	200.00	800.00
Office supplies	148.25	280.47	428.72	1,000.00	4,000.00
Copy supplies	42.98	35.68	78.66	87.50	350.00
Uniforms	60.47	319.68	380.15	662.50	2,650.00
Small Tools & Hardware	0.00	0.00	0.00	25.00	100.00
Travel & Training	0.00	351.14	351.14	1,000.00	4,000.00
Operating supply	69.00	22,244.22	22,313.22	10,975.00	43,900.00
Electricity	1,808.93	1,487.12	3,296.05	3,675.00	14,700.00
Heating Fuel - Gas	10,094.28	11,799.49	21,893.77	8,000.00	32,000.00
Water	163.65	124.80	288.45	312.50	1,250.00
WW service	55.68	0.00	55.68	125.00	500.00
Landfill	39.00	0.00	39.00	50.00	200.00
Telephone	188.02	291.30	479.32	875.00	3,500.00
Depreciation (est)	21,445.50	33,843.36	55,288.86	56,445.50	225,782.00
Trench Depletion	0.00	11,376.96	11,376.96	14,000.00	56,000.00
Closure/Postclosure Resrv	0.00	1,837.01	1,837.01	1,712.50	6,850.00
Amortization of Permit	0.00	440.89	440.89	893.75	3,575.00
Total Op Expenses	133,137.31	177,533.01	310,670.32	287,701.75	1,150,807.00

Joint Powers Solid Waste Authority
Financial Report Thru March 31, 2008

Joint Power Transfer/Landfill Description	Yankton Transfer	Vermillion Landfill	Total Joint	3 Month Budget	Legal 2008 Budget
<i>Non Operating Expense-Interest</i>	0.00	3,703.74	3,703.74	5,798.00	23,192.00
<i>Operating Income (Loss)</i>	\$36,018.55	(\$84,308.12)	(\$48,289.57)	(\$22,554.75)	(\$90,219.00)
<i>Capital:</i>					
Capital Outlay	\$0.00	\$0.00	\$0.00	\$19,634.25	\$78,537.00
Landfill Development	0.00	0.00	0.00	21,325.00	\$85,300.00
Capital Lease	0.00	0.00	0.00	0.00	\$0.00
<i>Total Capital Expenditures</i>	\$0.00	\$0.00	\$0.00	\$40,959.25	\$163,837.00
<i>Grant Reimbursement</i>	\$0.00	\$0.00	\$0.00	\$3,181.25	\$12,725.00
Equipment Sale Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Cash Flow Transfer</i>	(\$80,224.83)	\$80,224.83	\$0.00	\$0.00	\$0.00
<i>Tonage in Trench:</i>					
Asbestos		0.00	0.00	17.50	70.00
Centerville Garbage		68.04	68.04	90.00	360.00
Bon Homme		0.00	0.00	0.00	0.00
Clay County Garbage		2,297.38	2,297.38	2,500.00	10,000.00
Elk Point		222.68	222.68	275.00	1,100.00
Yankton County Garbage		4,759.88	4,759.88	4,750.00	19,000.00
<i>Total Tonage in Trench</i>		<u>7,347.98</u>	<u>7,347.98</u>	<u>7,632.50</u>	<u>30,530.00</u>
Operating Cost per ton			<u>\$42.78</u>	<u>\$38.45</u>	<u>\$38.45</u>

Joint Powers Solid Waste Authority
Financial Report Thru March 31, 2008

Joint Recycling Center Description	Yankton Transfer	Vermillion Center	Total Joint	3 Month Budget	Legal 2008 Budget
<i>Revenue:</i>					
Tipping Fees	\$14,351.49	7,674.30	\$22,025.79	20,845.00	\$83,380.00
Magazines	0.00	2,024.83	2,024.83	4,375.00	17,500.00
Metal/Tin	0.00	4,253.74	4,253.74	1,250.00	5,000.00
Plastic	0.00	4,442.15	4,442.15	6,250.00	25,000.00
Aluminum	375.00	6,220.31	6,595.31	10,300.00	41,200.00
Newsprint	4,780.49	5,777.35	10,557.84	9,000.00	36,000.00
Cardboard	6,978.56	9,953.68	16,932.24	14,375.00	57,500.00
High Grade Paper	0.00	5,227.01	5,227.01	4,250.00	17,000.00
Other Material	0.00	8,338.72	8,338.72	4,000.00	16,000.00
County Contributions	0.00	0.00	0.00	1,250.00	5,000.00
Total Revenue	26,485.54	53,912.09	80,397.63	75,895.00	303,580.00
<i>Expenses:</i>					
Personal Services	4,313.17	38,199.29	42,512.46	51,041.50	204,166.00
Insurance	179.69	0.00	179.69	801.50	3,206.00
Professional Service/Fees	0.00	0.00	0.00	1,000.00	4,000.00
Non Professional Services/Fees	0.00	0.00	0.00	0.00	0.00
Professional-Legal	0.00	0.00	0.00	25.00	100.00
Publishing & Advertising	593.96	287.50	881.46	1,625.00	6,500.00
Rental	0.00	0.00	0.00	0.00	0.00
Equipment repair	242.16	4,049.92	4,292.08	2,062.50	8,250.00
Vehicle repair & maintenance	0.00	27.84	27.84	150.00	600.00
Vehicle fuel	315.87	5.15	321.02	1,050.00	4,200.00
Building repair & maintenance	0.00	781.00	781.00	1,250.00	5,000.00
Postage	0.00	5.27	5.27	300.00	1,200.00
Freight	0.00	1,498.99	1,498.99	1,875.00	7,500.00
Office supplies	14.38	96.91	111.29	550.00	2,200.00
Uniforms	12.00	0.00	12.00	187.50	750.00
Materials Purchases	0.00	2,958.25	2,958.25	3,750.00	15,000.00
Travel & Training	0.00	627.94	627.94	562.50	2,250.00
Operating sply	0.00	1,076.34	1,076.34	1,875.00	7,500.00
Copy Supply	0.00	8.96	8.96	100.00	400.00
Electricity	0.00	1,208.14	1,208.14	1,050.00	4,200.00
Heating Fuel-Gas	0.00	2,453.31	2,453.31	1,375.00	5,500.00
Water	0.00	117.14	117.14	125.00	500.00
WW service	0.00	127.29	127.29	125.00	500.00
Telephone	0.00	210.37	210.37	250.00	1,000.00
Transportation to Vermillion	1,050.00	0.00	1,050.00	625.00	2,500.00
Processing Recyclables	251.24	0.00	251.24	250.00	1,000.00
Depreciation (est)	8,721.66	5,305.98	14,027.64	14,471.75	57,887.00
Total Op Expenses	15,694.13	59,045.59	74,739.72	86,477.25	345,909.00
<i>Non Operating Expense-Interest</i>	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	\$10,791.41	(\$5,133.50)	\$5,657.91	(\$10,582.25)	(\$42,329.00)
Capital Outlay	\$0.00	\$0.00	\$0.00	\$10,625.00	\$42,500.00
Grant Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cash Flow Transfer	(\$12,134.05)	\$12,134.05	\$0.00	\$0.00	\$0.00

This report is based on the following:

Revenue accrual thru March 31, 2008

Expenses cash thru March 31, 2008 with April's Schedule of Bills

2008 Joint Powers Total Operations Recap

Month	Yankton Transfer	Vermillion Landfill	Total	Total Tons	\$ per ton	Recycling			Yankton Operations	Vermillion Operations	Total Operations
						Yankton	Vermillion	Total			
January	20,233.24	(40,700.30)	(20,467.06)	2,434.59	42.35	4,772.99	(7,053.92)	(2,280.93)	25,006.23	(47,754.22)	(22,747.99)
February	7,535.31	(26,323.23)	(18,787.92)	2,257.10	43.26	1,679.32	(3,858.73)	(2,179.41)	9,214.63	(30,181.96)	(20,967.33)
Subtotal	27,768.55	(67,023.53)	(39,254.98)	4,691.69	43.58	6,452.31	(10,912.65)	(4,460.34)	34,220.86	(77,936.18)	(43,715.32)
March	8,250.00	(13,580.85)	(5,330.85)	2,656.29	41.68	4,339.10	5,779.15	10,118.25	12,589.10	(7,801.70)	4,787.40
Subtotal	36,018.55	(80,604.38)	(44,585.83)	7,347.98	42.78	10,791.41	(5,133.50)	5,657.91	46,809.96	(85,737.88)	(38,927.92)

4/9/2008

City of Yankton Transfer Station
Recap of Customer Tonnage

Date	City	Licensed Haulers								All Other	Total Transfer	Recycling
	Compactors (577)	Bartunek (587)	Janssen (547)	Arts (586)	Fischer (590)	Independence (627)	Loren Fischer (648)	Kortan (673)	Sub-Total			Plastic Tonnage
January 2007	245.89	91.47	425.03	253.27	50.44	2.86	72.80	13.14	909.01	193.17	1,348.07	3.74
February 2007	197.97	83.37	358.87	212.54	43.93	0.00	63.69	12.33	774.73	136.33	1,109.03	3.55
March 2007	237.06	109.63	483.43	229.47	58.44	0.00	55.87	17.45	954.29	228.38	1,419.73	6.26
April 2007	240.54	109.32	482.92	296.80	64.00	0.00	74.62	15.48	1,043.14	489.43	1,773.11	3.98
May 2007	264.77	142.47	583.06	330.06	57.50	6.11	72.65	14.66	1,206.51	292.58	1,763.86	4.19
June 2007	239.62	105.38	520.62	369.46	68.04	13.01	65.94	20.21	1,162.66	325.21	1,727.49	4.06
July 2007	258.73	98.31	541.12	325.86	62.14	6.09	80.40	17.01	1,130.93	322.04	1,711.70	4.33
August 2007	292.43	122.18	581.62	491.52	81.29	5.51	72.03	17.92	1,372.07	315.01	1,979.51	6.88
September 2007	230.18	96.46	477.87	423.55	61.54	4.85	76.74	13.40	1,154.41	393.11	1,777.70	4.38
October 2007	258.85	114.05	500.78	579.24	82.57	7.31	62.81	14.40	1,361.16	387.68	2,007.69	4.61
November 2007	252.00	107.58	418.20	451.42	69.45	13.89	73.25	17.01	1,150.80	412.32	1,815.12	3.40
December 2007	226.65	80.69	359.38	404.19	59.87	0.00	72.29	13.37	989.79	309.47	1,525.91	4.52
Total	2,944.69	1,260.91	5,732.90	4,367.38	759.21	59.63	843.09	186.38	13,209.50	3,804.73	19,958.92	53.90
January 2008	244.43	95.32	397.47	421.97	53.41	11.36	50.85	11.16	1,041.54	287.16	1,573.13	4.23
February 2008	207.63	78.47	401.71	362.12	58.31	9.74	67.63	13.37	991.35	352.88	1,551.86	5.61
March 2008	220.24	86.90	413.27	402.03	64.51	23.29	61.40	11.61	1,063.01	375.59	1,658.84	4.28
Total	672.30	260.69	1,212.45	1,186.12	176.23	44.39	179.88	36.14	3,095.90	1,015.63	4,783.83	14.12
											Total Tons	1,658.84
											X \$3	3.00
											Recycling Fee	<u>4,976.52</u>

CITY OF VERMILLION
LANDFILL TONS

	2008	Independence Waste	Fischer Disposal	TJP Waste	Verm. Garbage	City of Elk Point	Loren Fischer	Turner County	Bon Homme County	Other	2008 Tons
\$36.00 PER TON	Jan	175.01	163.28	75.04	64.82	79.27	179.83	27.47	0.00	88.22	852.94
	Feb	194.66	151.77	71.31	61.25	64.05	142.09	17.17	0.00	59.24	761.54
	Mar	214.53	158.99	75.97	68.85	79.12	221.14	23.40		131.62	973.62
	April										0.00
	May										0.00
	June										0.00
	July										0.00
	Aug										0.00
	Sept										0.00
	Oct										0.00
	Nov										0.00
	Dec										0.00
			584.20	474.04	222.32	194.92	222.44	543.06	68.04	0.00	279.08

	2007	Independence Waste	Fischer Disposal	TJP Waste	Verm. Garbage	City of Elk Point	Loren Fischer	Turner County	Bon Homme County	Other	2007 Tons
\$36.00 PER TON	Jan	177.30	188.07	78.62	71.11	89.89	164.78	31.70	0.00	44.16	845.63
	Feb	192.74	150.51	63.12	64.53	69.63	126.64	24.53	0.00	51.48	743.18
	Mar	237.17	185.98	82.01	85.55	87.78	184.75	14.64	0.00	64.89	942.77
	April	251.35	196.96	76.60	68.46	90.49	138.21	29.96	0.00	76.11	928.14
	May	278.95	215.37	105.82	85.90	95.88	181.98	31.10	0.00	155.98	1150.98
	June	282.69	197.42	88.40	74.83	84.19	226.30	17.80	0.00	225.65	1197.28
	July	252.01	203.51	86.31	68.37	93.33	225.41	21.63	0.00	175.84	1126.41
	Aug	228.73	225.71	96.32	84.30	91.98	233.03	26.17	0.00	156.35	1142.59
	Sept	249.12	180.00	83.97	75.45	79.93	194.22	21.19	0.00	137.09	1020.97
	Oct	236.02	206.92	97.94	87.47	102.33	218.59	23.90	0.00	262.22	1235.39
	Nov	212.97	190.54	83.60	69.42	81.77	180.23	24.18	0.00	114.99	957.70
	Dec	210.05	184.78	69.30	76.39	77.12	134.10	11.53	0.00	71.18	834.45
			2809.10	2325.77	1012.01	911.78	1044.32	2208.24	278.33	0.00	1535.94