

Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2008

	Solid Waste Disposal Dist	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities:				
Cash Received from Charges for Services	\$ 5,475,645	\$ 2,129,089	\$ 7,604,734	\$ 8,328,457
Cash Received from Premiums/Recoveries	-	-	-	1,354,344
Cash Received from Rent Proceeds	-	18,439	18,439	-
Cash Received from Miscellaneous Activities	56,356	137,606	193,962	231,974
Payments for Wages & Benefits	-	(1,032,309)	(1,032,309)	(3,388,391)
Payments for Inventory & Supplies	-	-	-	(332,334)
Payments to Suppliers for Goods & Services	(6,298,462)	(1,432,153)	(7,730,615)	(6,698,532)
Payments for Risk Transfer	-	-	-	(290,714)
Payments for Loss and Loss Adjustment	-	-	-	(417,770)
Payments for Other Uses	(6,050)	-	(6,050)	-
Other Non-Operating Revenues	1,790	-	1,790	-
Net Cash Provided (Used) by Operating Activities	(770,721)	(179,328)	(950,049)	(1,212,965)
Cash Flows from Non-Capital Financing Activities:				
Operating Grants Received	431,983	369,857	801,840	77,719
Residual Equity Transfers In	-	-	-	200
Operating Transfer-In	-	85,500	85,500	331,043
Operating Transfer-Out	-	-	-	(778,198)
Cash Provided (Used) by Financing Activities	431,983	455,357	887,340	(369,236)
Cash Flows from Capital and Related Financing Activities:				
Net Proceeds (loss) from Capital Improvement Assessments	-	(11,751)	(11,751)	-
Proceeds from Sale of Capital Assets	-	-	-	40,174
Acquisition/Construction of Capital Assets	-	(1,045,887)	(1,045,887)	(1,341,354)
Capital Grants Received	-	577,354	577,354	-
Insurance Proceeds	-	39,438	39,438	3,712,012
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(440,846)	(440,846)	2,410,832
Cash Flows from Investing Activities:				
Receipt of Interest	1,053	(3,792)	(2,739)	442,076
Sale of Investment Securities	2,939,983	627,183	3,567,166	14,189,269
Purchase of Investment Securities	(3,041,589)	(588,220)	(3,629,809)	(15,602,748)
Cash Provided by Investing Activities	(100,553)	35,171	(65,382)	(971,403)
Net Increase (Decrease) in Cash and Cash Equivalents	(439,291)	(129,646)	(568,937)	(142,772)
Cash and Cash Equivalents at Beginning of Year	2,203,375	471,401	2,674,776	2,464,810
Cash and Cash Equivalents at End of Year	\$ 1,764,084	\$ 341,755	\$ 2,105,839	\$ 2,322,038

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Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Net Operating Income (Loss)	\$ (367,325)	\$ (156,908)	\$ (524,233)	\$ (2,869,625)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:				
Depreciation Expense	-	182,540	182,540	1,007,845
Miscellaneous Non-Operating Income	1,790	-	1,790	540
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	9,996	(15,609)	(5,613)	(306,681)
(Increase) Decrease in Inventories	-	-	-	(19,648)
(Increase) Decrease in Prepays	-	(2,843)	(2,843)	(27,626)
Increase (Decrease) in Payables	(415,182)	(186,508)	(601,690)	1,002,230
Total Adjustments	<u>(403,396)</u>	<u>(22,420)</u>	<u>(425,816)</u>	<u>1,656,660</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (770,721)</u>	<u>\$ (179,328)</u>	<u>\$ (950,049)</u>	<u>\$ (1,212,965)</u>
Noncash Investing, Capital, and Financing Activities:				
Contributions of Capital Assets from Government				1,107,105

See Accompanying Notes to Financial Statements