

Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2012

	Solid Waste Utility	Solid Waste Disposal Dist	Other Enterprise Funds
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ 2,093,764	\$ 4,785,485	\$ 138,779
Cash Received from Premiums/Recoveries	-	-	-
Cash Received from Rent Proceeds	-	-	16,567
Cash Received from Equipment Rental	-	-	-
Cash Received from Miscellaneous Activities	430	83,629	(163)
Payments for Wages & Benefits	(1,141,310)	-	(131,530)
Payments for Inventory & Supplies	-	-	-
Payments to Suppliers for Goods & Services	(732,776)	(5,270,287)	(261,135)
Payments for Risk Transfer	-	-	-
Payments for Claimants & Beneficiaries	-	-	-
Net Cash Provided (Used) by Operating Activities	220,108	(401,173)	(237,482)
Cash Flows from Non-Capital Financing Activities:			
Operating Grants Received	116,743	11,071	14,479
Transfer-In	147,600	-	100,000
Cash Provided (Used) by Financing Activities	264,343	11,071	114,479
Cash Flows from Capital and Related Financing Activities:			
Net Proceeds (loss) from Capital Improvement Assessments	-	-	(2,669)
Proceeds from Sale of Capital Assets	-	-	-
Acquisition/Construction of Capital Assets	(338,732)	-	(8,247)
Capital Grants Received	-	-	58,362
Insurance Proceeds	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(338,732)	-	47,446
Cash Flows from Investing Activities:			
Receipt of Interest	-	-	(75)
Sale of Investment Securities	441,596	1,606,965	145,503
Purchase of Investment Securities	(533,320)	(1,471,289)	(112,657)
Cash Provided by Investing Activities	(91,724)	135,676	32,771
Net Increase (Decrease) in Cash and Cash Equivalents	53,995	(254,426)	(42,786)
Cash and Cash Equivalents at Beginning of Year	458,255	1,669,891	150,992
Cash and Cash Equivalents at End of Year	\$ 512,250	\$ 1,415,465	\$ 108,206

Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:

Net Operating Income (Loss)	\$ (233,571)	\$ (390,822)	\$ (494,332)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:			
Depreciation Expense	122,329	-	144,575
Expense of Non-Capitalized Construction in Progress	-	-	51,852
Miscellaneous Non-Operating Income	373	-	-
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	308,974	6,785	7,854
(Increase) Decrease in Inventories	-	-	-
(Increase) Decrease in Prepaids	128	(147)	-
Increase (Decrease) in Payables	21,875	(16,989)	52,569
Total Adjustments	453,679	(10,351)	256,850
Net Cash Provided (Used) by Operating Activities	\$ 220,108	\$ (401,173)	\$ (237,482)
Noncash Investing, Capital, and Financing Activities:			
Contributions of Capital Assets from Government	\$ -	\$ -	\$ -
Gain (Loss) on Disposal of Capital Assets	-	-	-

See Accompanying Notes to Financial Statements

Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2012

	Totals	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities:		
Cash Received from Charges for Services	\$ 7,018,028	\$ 4,982,885
Cash Received from Premiums/Recoveries	-	1,937,051
Cash Received from Rent Proceeds	16,567	-
Cash Received from Equipment Rental	-	3,249,069
Cash Received from Miscellaneous Activities	83,896	119,485
Payments for Wages & Benefits	(1,272,840)	(3,143,589)
Payments for Inventory & Supplies	-	(2,239,141)
Payments to Suppliers for Goods & Services	(6,264,198)	(3,135,748)
Payments for Risk Transfer	-	(439,317)
Payments for Claimants & Beneficiaries	-	(925,375)
Net Cash Provided (Used) by Operating Activities	(418,547)	405,320
Cash Flows from Non-Capital Financing Activities:		
Operating Grants Received	142,293	2,903
Transfer-In	247,600	375,000
Cash Provided (Used) by Financing Activities	389,893	377,903
Cash Flows from Capital and Related Financing Activities:		
Net Proceeds (loss) from Capital Improvement Assessments	(2,669)	-
Proceeds from Sale of Capital Assets	-	157,810
Acquisition/Construction of Capital Assets	(346,979)	(656,747)
Capital Grants Received	58,362	-
Insurance Proceeds	-	4,044
Net Cash Provided (Used) by Capital and Related Financing Activities	(291,286)	(494,893)
Cash Flows from Investing Activities:		
Receipt of Interest	(75)	122,370
Sale of Investment Securities	2,194,064	12,531,693
Purchase of Investment Securities	(2,117,266)	(13,044,485)
Cash Provided by Investing Activities	76,723	(390,422)
Net Increase (Decrease) in Cash and Cash Equivalents	(243,217)	(102,092)
Cash and Cash Equivalents at Beginning of Year	2,279,138	2,829,252
Cash and Cash Equivalents at End of Year	\$ 2,035,921	\$ 2,727,160
Reconciliation of Operating Income (Loss) to Net Cash Provided		
Net Operating Income (Loss)	\$ (1,118,725)	\$ (533,977)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:		
Depreciation Expense	266,904	1,007,667
Expense of Non-Capitalized Construction in Progress	51,852	-
Miscellaneous Non-Operating Income	373	91,855
Change in Assets and Liabilities:		
(Increase) Decrease in Receivables	323,613	(22,144)
(Increase) Decrease in Inventories	-	(108,648)
(Increase) Decrease in Prepays	(19)	15,197
Increase (Decrease) in Payables	57,455	(44,630)
Total Adjustments	700,178	939,297
Net Cash Provided (Used) by Operating Activities	\$ (418,547)	\$ 405,320
Noncash Investing, Capital, and Financing Activities:		
Contributions of Capital Assets from Government	\$ -	\$ 154,639
Gain (Loss) on Disposal of Capital Assets	-	32,462

See Accompanying Notes to Financial Statements