

**Statement of Cash Flows**  
**Proprietary Funds**  
For The Year Ended December 31, 2013

	Solid Waste Utility	Solid Waste Disposal Dist	Other Enterprise Funds
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Charges for Services	\$ 1,876,510	\$ 5,036,537	\$ 150,797
Cash Received from Premiums/Recoveries	-	-	-
Cash Received from Rent Proceeds	-	-	20,814
Cash Received from Equipment Rental	-	-	-
Cash Received from Miscellaneous Activities	-	75,716	341
Payments for Wages & Benefits	(1,167,216)	-	(147,193)
Payments for Inventory & Supplies	-	-	-
Payments to Suppliers for Goods & Services	(887,641)	(5,350,288)	(188,789)
Payments for Risk Transfer	-	-	-
Payments for Claimants & Beneficiaries	-	-	-
Other Non-Operating Revenues	243	9,436	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(178,104)</b>	<b>(228,599)</b>	<b>(164,030)</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Payments of Interfund Loan & Interest	-	-	(105,843)
Operating Grants Received	353,330	-	9,521
Transfers-In	147,600	-	92,000
Transfers-Out	-	-	-
<b>Cash Provided (Used) by Financing Activities</b>	<b>500,930</b>	<b>-</b>	<b>(4,322)</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Proceeds from Capital Improvement Assessments	-	-	4,795
Payments for Capital Improvement Assessments	-	-	(7,381)
Proceeds from Sale/Disposal of Capital Assets	-	-	-
Acquisition/Construction of Capital Assets	(69,611)	-	-
Capital Grants Received	-	-	156,893
Insurance Proceeds	-	-	-
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>(69,611)</b>	<b>-</b>	<b>154,307</b>
<b>Cash Flows from Investing Activities:</b>			
Receipt of Interest	-	-	59
Sale of Investment Securities	533,320	1,471,289	112,657
Purchase of Investment Securities	(577,160)	(1,180,221)	(91,933)
<b>Cash Provided by Investing Activities</b>	<b>(43,840)</b>	<b>291,068</b>	<b>20,783</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>209,375</b>	<b>62,469</b>	<b>6,738</b>
Cash and Cash Equivalents at Beginning of Year	512,250	1,415,465	108,206
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 721,625</b>	<b>\$ 1,477,934</b>	<b>\$ 114,944</b>

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

<b>Net Operating Income (Loss)</b>	<b>\$ (324,217)</b>	<b>\$ (458,987)</b>	<b>\$ (317,060)</b>
<b>Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:</b>			
Depreciation Expense	133,351	-	144,574
Other Non-Operating Revenue	300	9,436	-
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	43,598	268,031	(6,483)
(Increase) Decrease in Inventories	-	-	-
(Increase) Decrease in Prepaids	(9,557)	(135)	(52)
Increase (Decrease) in Payables	(21,579)	(46,944)	14,991
<b>Total Adjustments</b>	<b>146,113</b>	<b>230,388</b>	<b>153,030</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (178,104)</b>	<b>\$ (228,599)</b>	<b>\$ (164,030)</b>

**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, 2013

	Totals	Governmental Activities - Internal Service Funds
<b>Cash Flows from Operating Activities:</b>		
Cash Received from Charges for Services	\$ 7,063,844	\$ 4,879,758
Cash Received from Premiums/Recoveries	-	1,821,175
Cash Received from Rent Proceeds	20,814	-
Cash Received from Equipment Rental	-	3,972,486
Cash Received from Miscellaneous Activities	76,057	15,810
Payments for Wages & Benefits	(1,314,409)	(3,250,876)
Payments for Inventory & Supplies	-	(1,773,116)
Payments to Suppliers for Goods & Services	(6,426,718)	(3,472,610)
Payments for Risk Transfer	-	(460,486)
Payments for Claimants & Beneficiaries	-	(834,494)
Other Non-Operating Revenues	9,679	2,267
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(570,733)</b>	<b>899,914</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Payments of Interfund Loan & Interest	(105,843)	-
Operating Grants Received	362,851	250
Transfers-In	239,600	418,726
Transfers-Out	-	(188,726)
<b>Cash Provided (Used) by Financing Activities</b>	<b>496,608</b>	<b>230,250</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Proceeds from Capital Improvement Assessments	4,795	-
Payments for Capital Improvement Assessments	(7,381)	-
Proceeds from Sale/Disposal of Capital Assets	-	1,216,421
Acquisition/Construction of Capital Assets	(69,611)	(2,348,976)
Capital Grants Received	156,893	-
Insurance Proceeds	-	452,382
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>84,696</b>	<b>(680,173)</b>
<b>Cash Flows from Investing Activities:</b>		
Receipt of Interest	59	100,953
Sale of Investment Securities	2,117,266	13,044,485
Purchase of Investment Securities	(1,849,314)	(13,288,672)
<b>Cash Provided by Investing Activities</b>	<b>268,011</b>	<b>(143,234)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>278,582</b>	<b>306,757</b>
Cash and Cash Equivalents at Beginning of Year	2,035,921	2,727,160
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 2,314,503</b>	<b>\$ 3,033,917</b>

**Reconciliation of Operating Income (Loss) to Net Cash Provided**

<b>Net Operating Income (Loss)</b>	<b>\$ (1,100,264)</b>	<b>\$ 321,793</b>
<b>Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:</b>		
Depreciation Expense	277,925	996,623
Other Non-Operating Revenue	9,736	2,267
Change in Assets and Liabilities:		
(Increase) Decrease in Receivables	305,146	(226,207)
(Increase) Decrease in Inventories	-	39,173
(Increase) Decrease in Prepaids	(9,744)	(82,288)
Increase (Decrease) in Payables	(53,532)	(151,447)
<b>Total Adjustments</b>	<b>529,531</b>	<b>578,121</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (570,733)</b>	<b>\$ 899,914</b>
<b>Noncash Investing, Capital, and Financing Activities:</b>		
Contributions of Capital Assets from Government	\$ -	\$ 82,698
Gain (Loss) on Disposal of Capital Assets	-	658,150

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