

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For The Year Ended December 31, 2013

	Packwood Airport	South County Airport	Water-Sewer Utility	Totals
Cash Flows from Operating Activities:				
Cash Received from Charges for Services	\$ -	\$ 70,396	\$ 80,401	\$ 150,797
Cash Received from Premiums/Recoveries	-	-	-	-
Cash Received from Rent Proceeds	-	20,814	-	20,814
Cash Received from Equipment Rental	-	-	-	-
Cash Received from Miscellaneous Activities	-	341	-	341
Payments for Wages & Benefits	-	(61,152)	(86,041)	(147,193)
Payments for Inventory & Supplies	-	-	-	-
Payments to Suppliers for Goods & Services	(7,642)	(163,703)	(17,444)	(188,789)
Payments for Risk Transfer	-	-	-	-
Payments for Claimants & Beneficiaries	-	-	-	-
Other Non-Operating Revenues	-	-	-	-
Net Cash Provided (Used) by Operating Activities	(7,642)	(133,304)	(23,084)	(164,030)
Cash Flows from Non-Capital Financing Activities:				
Payments of Interfund Loan & Interest	(59,948)	(45,895)	-	(105,843)
Operating Grants Received	-	-	9,521	9,521
Transfers-In	2,000	90,000	-	92,000
Transfers-Out	-	-	-	-
Cash Provided (Used) by Financing Activities	(57,948)	44,105	9,521	(4,322)
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Capital Improvement Assessments	-	-	4,795	4,795
Payments for Capital Improvement Assessments	-	-	(7,381)	(7,381)
Proceeds from Sale/Disposal of Capital Assets	-	-	-	-
Acquisition/Construction of Capital Assets	-	-	-	-
Capital Grants Received	-	156,893	-	156,893
Insurance Proceeds	-	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	-	156,893	(2,586)	154,307
Cash Flows from Investing Activities:				
Receipt of Interest	-	-	59	59
Sale of Investment Securities	48,477	-	64,180	112,657
Purchase of Investment Securities	(13,087)	(30,082)	(48,764)	(91,933)
Cash Provided by Investing Activities	35,390	(30,082)	15,475	20,783
Net Increase (Decrease) in Cash and Cash Equivalents	(30,200)	37,612	(674)	6,738
Cash and Cash Equivalents at Beginning of Year	46,562	-	61,644	108,206
Cash and Cash Equivalents at End of Year	\$ 16,362	\$ 37,612	\$ 60,970	\$ 114,944
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Net Operating Income (Loss)	\$ (40,822)	\$ (267,412)	\$ (8,826)	\$ (317,060)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:				
Depreciation Expense	21,383	123,191	-	144,574
Other Non-Operating Revenue	-	-	-	-
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	-	295	(6,778)	(6,483)
(Increase) Decrease in Inventories	-	-	-	-
(Increase) Decrease in Prepaids	-	(52)	-	(52)
Increase (Decrease) in Payables	11,797	10,674	(7,480)	14,991
Total Adjustments	33,180	134,108	(14,258)	153,030
Net Cash Provided (Used) by Operating Activities	\$ (7,642)	\$ (133,304)	\$ (23,084)	\$ (164,030)
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