

Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2014

	Solid Waste Utility	Solid Waste Disposal Dist	Vader Water System Utility
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ 1,894,379	\$ 5,094,385	\$ 192,851
Cash Received from Premiums/Recoveries	-	-	-
Cash Received from Rent Proceeds	-	-	-
Cash Received from Equipment Rental	-	-	-
Cash Received from Miscellaneous Activities	-	76,136	27
Payments for Wages & Benefits	(1,179,598)	-	(112,881)
Payments for Inventory & Supplies	(43,923)	-	(4,781)
Payments to Suppliers for Goods & Services	(828,215)	(5,299,845)	(69,093)
Payments for Risk Transfer	-	-	-
Payments for Claimants & Beneficiaries	-	-	-
Other Non-Operating Revenues	180	1,312	-
Net Cash Provided (Used) by Operating Activities	(157,177)	(128,012)	6,123
Cash Flows from Non-Capital Financing Activities:			
Operating Grants/Contributions Received	155,228	-	69,776
Transfers-In	147,600	-	-
Cash Provided (Used) by Financing Activities	302,828	-	69,776
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Capital Improvement Assessments	-	-	-
Payments for Capital Improvement Assessments	-	-	-
Principal Paid on Capital Debt	-	-	(33,327)
Interest Paid on Capital Debt	-	-	(7,445)
Proceeds from Sale/Disposal of Capital Assets	-	-	-
Acquisition/Construction of Capital Assets	-	-	(616)
Capital Grants Received	-	-	-
Insurance Proceeds	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	(41,388)
Cash Flows from Investing Activities:			
Receipt of Interest	-	-	-
Sale of Investment Securities	577,160	1,180,221	-
Purchase of Investment Securities	(804,327)	(1,407,617)	(19,050)
Cash Provided by Investing Activities	(227,167)	(227,396)	(19,050)
Net Increase (Decrease) in Cash and Cash Equivalents	(81,516)	(355,408)	15,461
Cash and Cash Equivalents at Beginning of Year	721,625	1,477,934	-
Cash and Cash Equivalents at End of Year	\$ 640,109	\$ 1,122,526	\$ 15,461
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Net Operating Income (Loss)	\$ (279,353)	\$ (157,604)	\$ (23,571)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:			
Depreciation Expense	131,037	-	51,654
Other Non-Operating Revenue	180	1,312	-
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	(31,156)	(69,847)	(42,748)
(Increase) Decrease in Inventories	-	-	-
(Increase) Decrease in Prepays	9,372	159	-
Increase (Decrease) in Payables	12,743	97,968	20,788
Total Adjustments	122,176	29,592	29,694
Net Cash Provided (Used) by Operating Activities	\$ (157,177)	\$ (128,012)	\$ 6,123
Noncash Investing, Capital, and Financing Activities:			
Contributions of Capital Assets	\$ -	\$ -	\$ 1,072,649
Gain (Loss) on Disposal of Capital Assets	-	-	-

See Accompanying Notes to Financial Statements

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Proprietary Funds
For The Year Ended December 31, 2014

	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ 119,469	\$ 7,301,084	\$ 4,501,253
Cash Received from Premiums/Recoveries	-	-	1,720,434
Cash Received from Rent Proceeds	19,763	19,763	-
Cash Received from Equipment Rental	-	-	4,078,174
Cash Received from Miscellaneous Activities	(127)	76,036	8,336
Payments for Wages & Benefits	(92,951)	(1,385,430)	(3,421,766)
Payments for Inventory & Supplies	(755)	(49,459)	(2,567,077)
Payments to Suppliers for Goods & Services	(224,077)	(6,421,230)	(3,265,511)
Payments for Risk Transfer	-	-	(582,793)
Payments for Claimants & Beneficiaries	-	-	(1,331,410)
Other Non-Operating Revenues	100	1,592	1,205
Net Cash Provided (Used) by Operating Activities	(178,578)	(457,644)	(859,155)
Cash Flows from Non-Capital Financing Activities:			
Operating Grants/Contributions Received	140,198	365,202	-
Transfers-In	125,000	272,600	800,000
Cash Provided (Used) by Financing Activities	265,198	637,802	800,000
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Capital Improvement Assessments	3,845	3,845	-
Payments for Capital Improvement Assessments	(3,815)	(3,815)	-
Principal Paid on Capital Debt	-	(33,327)	-
Interest Paid on Capital Debt	-	(7,445)	-
Proceeds from Sale/Disposal of Capital Assets	-	-	95,157
Acquisition/Construction of Capital Assets	(45,501)	(46,117)	(2,311,258)
Capital Grants Received	49,015	49,015	-
Insurance Proceeds	-	-	777,489
Net Cash Provided (Used) by Capital and Related Financing Activities	3,544	(37,844)	(1,438,612)
Cash Flows from Investing Activities:			
Receipt of Interest	266	266	82,797
Sale of Investment Securities	91,933	1,849,314	13,288,672
Purchase of Investment Securities	(109,979)	(2,340,973)	(13,059,373)
Cash Provided by Investing Activities	(17,780)	(491,393)	312,096
Net Increase (Decrease) in Cash and Cash Equivalents	72,384	(349,079)	(1,185,671)
Cash and Cash Equivalents at Beginning of Year	114,944	2,314,503	3,033,917
Cash and Cash Equivalents at End of Year	\$ 187,328	\$ 1,965,424	\$ 1,848,246

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

Net Operating Income (Loss)	\$ (359,897)	\$ (820,425)	\$ (272,903)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:			
Depreciation Expense	144,575	327,266	1,162,246
Other Non-Operating Revenue	100	1,592	2,010
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	15,178	(128,573)	(740,002)
(Increase) Decrease in Inventories	-	-	(896,260)
(Increase) Decrease in Prepays	-	9,531	(66,828)
Increase (Decrease) in Payables	21,466	152,965	(47,418)
Total Adjustments	181,319	362,781	(586,252)
Net Cash Provided (Used) by Operating Activities	\$ (178,578)	\$ (457,644)	\$ (859,155)
Noncash Investing, Capital, and Financing Activities:			
Contributions of Capital Assets	\$ -	\$ 1,072,649	\$ 387,315
Gain (Loss) on Disposal of Capital Assets	-	-	85,089

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