

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For The Year Ended December 31, 2014

	Packwood Airport	South County Airport	Water-Sewer Utility	Totals
Cash Flows from Operating Activities:				
Cash Received from Charges for Services	\$ -	\$ 82,314	\$ 37,155	\$ 119,469
Cash Received from Rent Proceeds	-	19,763	-	19,763
Cash Received from Miscellaneous Activities	-	(127)	-	(127)
Payments for Wages & Benefits	-	(62,708)	(30,243)	(92,951)
Payments for Inventory & Supplies	-	(755)	-	(755)
Payments to Suppliers for Goods & Services	(14,562)	(201,588)	(7,927)	(224,077)
Other Non-Operating Revenues	-	100	-	100
Net Cash Provided (Used) by Operating Activities	(14,562)	(163,001)	(1,015)	(178,578)
Cash Flows from Non-Capital Financing Activities:				
Operating Grants/Contributions Received	-	140,198	-	140,198
Transfers-In	10,000	90,000	25,000	125,000
Cash Provided (Used) by Financing Activities	10,000	230,198	25,000	265,198
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)
Acquisition/Construction of Capital Assets	(45,501)	-	-	(45,501)
Capital Grants Received	49,015	-	-	49,015
Net Cash Provided (Used) by Capital and Related Financing Activities	3,514	-	30	3,544
Cash Flows from Investing Activities:				
Receipt of Interest	-	-	266	266
Sale of Investment Securities	13,087	30,082	48,764	91,933
Purchase of Investment Securities	(15,815)	(75,114)	(19,050)	(109,979)
Cash Provided by Investing Activities	(2,728)	(45,032)	29,980	(17,780)
Net Increase (Decrease) in Cash and Cash Equivalents	(3,776)	22,165	53,995	72,384
Cash and Cash Equivalents at Beginning of Year	16,362	37,612	60,970	114,944
Cash and Cash Equivalents at End of Year	\$ 12,586	\$ 59,777	\$ 114,965	\$ 187,328
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Net Operating Income (Loss)	\$ (68,295)	\$ (280,666)	\$ (10,936)	\$ (359,897)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:				
Depreciation Expense	21,384	123,191	-	144,575
Other Non-Operating Revenue	-	100	-	100
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	-	(127)	15,305	15,178
Increase (Decrease) in Payables	32,349	(5,499)	(5,384)	21,466
Total Adjustments	53,733	117,665	9,921	181,319
Net Cash Provided (Used) by Operating Activities	\$ (14,562)	\$ (163,001)	\$ (1,015)	\$ (178,578)
Noncash Investing, Capital, and Financing Activities:				
Contributions of Capital Assets	\$ -	\$ -	\$ -	\$ -
Gain (Loss) on Disposal of Capital Assets	-	-	-	-

See Accompanying Notes to Financial Statements