Town of Limon, Colorado Proprietary Funds Statement of Cash Flows For the Year Ended December 31, 2012

CASH FLOWS FROM OPERATING ACTIVITIES: Receips From Customers \$1,086,478 \$174,786 \$180,283 \$1,441,545 Payments to Supplies for Goods and Services \$253,261 \$(134,606) \$(129,052) \$(1518,319) Payments to Employees \$253,261 \$(194,493) \$(121,062) \$(158,319) Payments to Employees \$78,299 \$(154,313) \$70,0775 \$353,211 CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: \$10,000 \$12,000 \$12,000 \$12,000 \$10,000 Intergovernmental Grants \$12,552 \$10,024 \$10,000 \$10,000 \$10,000 Intergovernmental Grants \$12,552 \$10,000 \$23,022 \$23,072 Potential From Other Fund \$12,552 \$10,000 \$23,023 \$280,228 CASH FLOWS FROM Capital Financing Activities \$12,552 \$10,000 \$23,027 \$20,000 CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES: \$10,000 \$10,000 CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES: \$10,000 \$10,000 Fay Fos		UTILITY FUND	AMBULANCE SERVICE FUND	NON-MAJOR PROPRIETARY FUNDS	TOTALS
Payments to Suppliers for Goods and Services	CASH FLOWS FROM OPERATING ACTIVITIES:				
Payments to Employees	1				
Net Cash Provided (Used) By Operating Activities 578,299					
Privatorial Cartifities Privatorial Cart	Payments to Employees	(253,918)	(194,493)	(121,106)	(569,517)
PINANCING ACTIVITIES	Net Cash Provided (Used) By Operating Activities	578,299	(154,313)	(70,775)	353,211
Donations	CASH FLOWS FROM NON-CAPITAL				
Intergovernmental Grants 12,552 110,264 . 5,174 . 5,174 Transfer From Other Fund . 2,0050 62,322 82,372	FINANCING ACTIVITIES:				
Insurance Proceeds		-	· · · · · · · · · · · · · · · · · · ·	65,261	
Net Cash Provided By Non-Capital Financing Activities 12.552	e	12,552		-	
Net Cash Provided By Non-Capital Financing Activities 12,552		-	· · · · · · · · · · · · · · · · · · ·	-	,
CASH FLOWS FROM CAPITAL AND FINANCING A CTIVITIES: Capital Ascets Capital Assets Capital Capit	Transfer From Other Fund	-	20,050	62,322	82,372
STANCING ACTIVITIES: State of Colorado - Sewer Line Maintenance (2,086) - - (2,086) - - (2,086) - - (2,086) - - (2,086) - - (2,086) - - (2,086) - - (2,086) - (2,086) - (2,086) - (2,086) - (2,086) - (2,086) - (2,086) - (2,086) - (2,086) - (2,086) - (2,086) - (2,086) - (2,086) - (2,088) - (2,086) - (2	Net Cash Provided By Non-Capital Financing Activities	12,552	140,093	127,583	280,228
Tap Fees					
Transfer To Restricted Assets	State of Colorado - Sewer Line Maintenance	(2,086)	-	-	(2,086)
Sale of Capital Assets 184,364 186,257 191,077 126,1648 Purchase of Capital Assets (84,364) (86,257) (91,027) (261,648) Capital Capi	•		-	-	26,690
Purchase of Capital Assets (84,364) (86,257) (91,027) (261,648) Interest Paid (175,504) (4,116) - (179,620) (179,620)		(498,067)	160,970	23,657	(313,440)
Interest Paid (175,504) (4,116) - (179,620) Debt Proceeds 3,125,041 - 3,125,041 Debt Proceeds 3,125,041 - 3,125,041 Note - Frazier Farms 14,734 - - 14,734 Note - Frazier Farms 14,734 1,732 193 19,356 Net Cash (Used) By Capital and Financing Activities 17,431 1,732 193 19,356 Net Cash Provided By Investing Activities 17,431 1,732 193 19,356 Net Cash Provided By Investing Activities 132,965 20,109 (10,369) 142,705 Net Increase (Decrease) in Cash and Cash Equivalents 574,023 12,157 11,991 598,171 Net Organization of Year 574,023 12,157 11,991 598,171 Net Organization of Operating Income (Loss) to Net Cash Provided by (Used) Operating Activities 5244,598 (107,164) 8(83,577) 53,857 Net Organization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (10,6784) (10,6784) (10,6784) (10,6784) (10,6784) (10,6784) (10,6784) (10,6784) (10,6784) (10,6784) (10,6784) (10,6785) (1	-	-	-	-
Debt Proceeds	•	. , ,		(91,027)	
Debt Principal Payments (2,881,761) (38,000) - (2,919,761) Note - Frazier Farms 14,734 - - 14,734 14,734 14,734 14,734 14,734 14,734 14,734 14,734 14,734 14,734 14,734 14,734 14,734 14,735 1930 19,356 Net Cash FLOWS FROM INVESTING ACTIVITIES: Interest Revenue 17,431 1,732 193 19,356 Net Cash Provided By Investing Activities 17,431 1,732 193 19,356 Net Increase (Decrease) in Cash and Cash Equivalents CASH AND CASH EQUIVALENTS Reginning of Year 574,023 12,157 11,991 598,171 End of Year \$706,988 \$32,266 \$1,622 \$740,876 Net Operating Income (Loss) to Net Cash Provided by (Used) Operating Activities \$244,598 \$107,164 \$83,577 \$53,857 Net Operating Income (Loss) S22,373 59,414 22,167 403,954 Amortization 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) (10,2921) (10,29			(4,116)	-	
Note - Frazier Farms 14,734 - - 14,734 Net Cash (Used) By Capital and Financing Activities (475,317) 32,597 (67,370) (510,090) CASH FLOWS FROM INVESTING ACTIVITIES: Interest Revenue 17,431 1,732 193 19,356 Net Cash Provided By Investing Activities 17,431 1,732 193 19,356 Net Increase (Decrease) in Cash and Cash Equivalents 132,965 20,109 (10,369) 142,705 CASH AND CASH EQUIVALENTS Beginning of Year 574,023 12,157 11,991 598,171 End of Year \$ 706,988 \$ 32,266 \$ 1,622 \$ 740,876 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used) Operating Activities \$ 706,988 \$ 32,266 \$ 1,622 \$ 740,876 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used) Operating Activities \$ 244,598 \$ (107,164) \$ (83,577) \$ 53,857 Depreciation 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182			(38,000)	-	
Net Cash (Used) By Capital and Financing Activities (475,317) 32,597 (67,370) (510,090) CASH FLOWS FROM INVESTING ACTIVITIES: Interest Revenue 17,431 1,732 193 19,356 Net Cash Provided By Investing Activities 17,431 1,732 193 19,356 Net Increase (Decrease) in Cash and Cash Equivalents 132,965 20,109 (10,369) 142,705 CASH AND CASH EQUIVALENTS 574,023 12,157 11,991 598,171 End of Year \$706,988 \$32,266 \$1,622 \$740,876 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used) Operating Activities \$1,622 \$740,876 Reconciliation of Operating Income (Loss) to Net Cash \$244,598 \$(107,164) \$(83,577) \$53,857 Depreciation 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Prepaid Expense 2,085 637 633	1 2		(38,000)	-	
CASH FLOWS FROM INVESTING ACTIVITIES: Interest Revenue	Title Tullis	14,754			17,737
Interest Revenue 17,431 1,732 193 19,356 Net Cash Provided By Investing Activities 17,431 1,732 193 19,356 Net Increase (Decrease) in Cash and Cash Equivalents 132,965 20,109 (10,369) 142,705 CASH AND CASH EQUIVALENTS Beginning of Year 574,023 12,157 11,991 598,171 End of Year \$ 706,988 \$ 32,266 \$ 1,622 \$ 740,876 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used) Operating Activities \$ 244,598 \$ (107,164) \$ (83,577) \$ 53,857 Depreciation 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Overdraft Cash Balances - - 2,089 2,089 </td <td></td> <td>(475,317)</td> <td>32,597</td> <td>(67,370)</td> <td>(510,090)</td>		(475,317)	32,597	(67,370)	(510,090)
Net Cash Provided By Investing Activities 17,431 1,732 193 19,356 Net Increase (Decrease) in Cash and Cash Equivalents 132,965 20,109 (10,369) 142,705 CASH AND CASH EQUIVALENTS 574,023 12,157 11,991 598,171 End of Year \$ 706,988 \$ 32,266 \$ 1,622 \$ 740,876 Reconcilitation of Operating Income (Loss) to Net Cash Provided by (Used) Operating Activities \$ 244,598 \$ (107,164) \$ (83,577) \$ 53,857 Depreciation 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 56,679 (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) Increase (Decrease) in Overdraft Cash Balances - -		47.404	. ===	400	40.05
Net Increase (Decrease) in Cash and Cash Equivalents 132,965 20,109 (10,369) 142,705 CASH AND CASH EQUIVALENTS 574,023 12,157 11,991 598,171 End of Year \$ 706,988 \$ 32,266 \$ 1,622 \$ 740,876 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used) Operating Activities Net Operating Income (Loss) \$ 244,598 \$ (107,164) \$ (83,577) \$ 53,857 Depreciation 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) Increase (Decrease) in Compensated Absences 49 588 567 1,106 Net Cash Provided (Used) By Operating Activities	Interest Revenue	17,431	1,732	193	19,356
CASH AND CASH EQUIVALENTS 574,023 12,157 11,991 598,171 End of Year \$ 706,988 \$ 32,266 \$ 1,622 \$ 740,876 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used) Operating Activities \$ 244,598 \$ (107,164) \$ (83,577) \$ 53,857 Net Operating Income (Loss) \$ 244,598 \$ (107,164) \$ (83,577) \$ 53,857 Depreciation 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Overdraft Cash Balances - - 2,089 2,089 Increase (Decrease) in Overdraft Cash Balances - - 2,089 2,089 Increase (Decrease) in Compensated Absences 49 588 567 1,	Net Cash Provided By Investing Activities	17,431	1,732	193	19,356
Beginning of Year 574,023 12,157 11,991 598,171 End of Year \$ 706,988 \$ 32,266 \$ 1,622 \$ 740,876 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used) Operating Activities Net Operating Income (Loss) \$ 244,598 \$ (107,164) \$ (83,577) \$ 53,857 Depreciation 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) Increase (Decrease) in Overdraft Cash Balances - - 2,089 2,089 Increase (Decrease) in Compensated Absences (49) 588 567 1,106 Net Cash Provided (Used) By Operating Activities \$ 578,299 \$ (154,313)<		132,965	20,109	(10,369)	142,705
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used) Operating Activities \$ 244,598 \$ (107,164) \$ (83,577) \$ 53,857 Depreciation 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) Increase (Decrease) in Overdraft Cash Balances - - 2,089 2,089 Increase (Decrease) in Compensated Absences (49) 588 567 1,106 Net Cash Provided (Used) By Operating Activities \$ 578,299 \$ (154,313) \$ (70,775) \$ 353,211		574,023	12,157	11,991	598,171
Provided by (Used) Operating Activities Net Operating Income (Loss) \$ 244,598 \$ (107,164) \$ (83,577) \$ 53,857 Depreciation 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) Increase (Decrease) in Overdraft Cash Balances - - 2,089 2,089 Increase (Decrease) in Compensated Absences (49) 588 567 1,106 Net Cash Provided (Used) By Operating Activities \$ 578,299 \$ (154,313) \$ (70,775) \$ 353,211	End of Year	\$ 706,988	\$ 32,266	\$ 1,622	\$ 740,876
Net Operating Income (Loss) \$ 244,598 \$ (107,164) \$ (83,577) \$ 53,857 Depreciation 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) Increase (Decrease) in Overdraft Cash Balances - - 2,089 2,089 Increase (Decrease) in Compensated Absences (49) 588 567 1,106 Net Cash Provided (Used) By Operating Activities \$ 578,299 \$ (154,313) \$ (70,775) \$ 353,211					
Depreciation 322,373 59,414 22,167 403,954 Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) Increase (Decrease) in Overdraft Cash Balances - - - 2,089 2,089 Increase (Decrease) in Compensated Absences (49) 588 567 1,106 Net Cash Provided (Used) By Operating Activities \$578,299 \$(154,313) \$(70,775) \$353,211 Noncash Capital Financing Activities:		\$ 244.598	\$ (107.164)	\$ (83.577)	\$ 53.857
Amortization 6,632 1,550 - 8,182 (Increase) Decrease in Accounts Receivable, Net (2,137) (102,921) 90 (104,968) (Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) Increase (Decrease) in Overdraft Cash Balances - - - 2,089 2,089 Increase (Decrease) in Compensated Absences (49) 588 567 1,106 Net Cash Provided (Used) By Operating Activities \$ 578,299 \$ (154,313) \$ (70,775) \$ 353,211 Noncash Capital Financing Activities:					
(Increase) Decrease in Inventory 291 - (5,970) (5,679) (Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) Increase (Decrease) in Overdraft Cash Balances 2,089 2,089 Increase (Decrease) in Compensated Absences (49) 588 567 1,106 Net Cash Provided (Used) By Operating Activities \$ 578,299 \$ (154,313) \$ (70,775) \$ 353,211	=			,	
(Increase) Decrease in Prepaid Expense 2,085 637 633 3,355 Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) Increase (Decrease) in Overdraft Cash Balances - - - 2,089 2,089 Increase (Decrease) in Compensated Absences (49) 588 567 1,106 Net Cash Provided (Used) By Operating Activities \$ 578,299 \$ (154,313) \$ (70,775) \$ 353,211 Noncash Capital Financing Activities:	(Increase) Decrease in Accounts Receivable, Net	(2,137)	(102,921)	90	(104,968)
Increase (Decrease) in Accounts Payable 4,506 (6,417) (6,774) (8,685) Increase (Decrease) in Overdraft Cash Balances - - 2,089 2,089 Increase (Decrease) in Compensated Absences (49) 588 567 1,106 Net Cash Provided (Used) By Operating Activities \$ 578,299 \$ (154,313) \$ (70,775) \$ 353,211 Noncash Capital Financing Activities:	(Increase) Decrease in Inventory	291	-	(5,970)	(5,679)
Increase (Decrease) in Overdraft Cash Balances - - 2,089 2,089 Increase (Decrease) in Compensated Absences (49) 588 567 1,106 Net Cash Provided (Used) By Operating Activities \$ 578,299 \$ (154,313) \$ (70,775) \$ 353,211 Noncash Capital Financing Activities:	(Increase) Decrease in Prepaid Expense	2,085	637	633	3,355
Increase (Decrease) in Compensated Absences (49) 588 567 1,106 Net Cash Provided (Used) By Operating Activities \$578,299 \$(154,313) \$(70,775) \$353,211 Noncash Capital Financing Activities:		4,506	(6,417)		
Net Cash Provided (Used) By Operating Activities \$\frac{\$578,299}{\$578,299}\$ \$\frac{\$(154,313)}{\$(70,775)}\$ \$\frac{\$353,211}{\$353,211}\$ Noncash Capital Financing Activities:	,	-	-		
Noncash Capital Financing Activities:	Increase (Decrease) in Compensated Absences	(49)	588	567	1,106
	Net Cash Provided (Used) By Operating Activities	\$ 578,299	\$ (154,313)	\$ (70,775)	\$ 353,211
	Noncash Capital Financing Activities:				
		\$ 12,552			\$ 12,552