

IRON COUNTY
Statement of Revenues, Expenditures, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2013

	Solid Waste Landfill	Ambulance Service Fund	Nonmajor		Total
			Sewer Service	Solid Waste Collection	
Operating revenues:					
Charges for services	\$ 1,380,943	\$ 1,557,158	\$ 86,583	\$ 318,514	\$ 3,343,198
Connection fees	-	-	18,810	-	18,810
Miscellaneous	76,901	3,508	-	-	80,409
Total operating revenues	1,457,844	1,560,666	105,393	318,514	3,442,417
Operating expenses:					
Salaries and wages	372,984	972,592	-	139,857	1,485,433
Employee benefits	199,765	325,152	-	74,977	599,894
Materials and supplies	65,901	30,638	-	13,015	109,554
Contract services	25,700	106,244	-	-	131,944
Closure and post closure costs	95,712	-	-	-	95,712
Other expense	83,050	122,494	2,805	9,366	217,715
Auto expense	185,756	94,412	-	87,421	367,589
Rental expense	661	2,400	-	-	3,061
Travel and training	1,462	24,783	-	-	26,245
Utilities	13,954	32,194	86,425	-	132,573
Depreciation	190,700	153,966	-	62,075	406,741
Total operating expenses	1,235,645	1,864,875	89,230	386,711	3,576,461
Operating income (loss)	222,199	(304,209)	16,163	(68,197)	(134,044)
Nonoperating income (expense):					
Sale of capital assets	-	3,333	-	-	3,333
Grant revenues	-	28,948	-	-	28,948
Interest earnings	15,607	-	1,112	244	16,963
Total nonoperating income (expense)	15,607	32,281	1,112	244	49,244
Income before contributions and transfers	237,806	(271,928)	17,275	(67,953)	(84,800)
Transfers out	-	(5,272)	-	-	(5,272)
Change in net position	237,806	(277,200)	17,275	(67,953)	(90,072)
Total net position - beginning	3,639,098	23,988	260,370	384,065	4,307,521
Prior period adjustment	(5,423)	(10,470)	-	(1,410)	(17,303)
Total net position (deficit) - ending	\$ 3,871,481	\$ (263,682)	\$ 277,645	\$ 314,702	\$ 4,200,146

The accompanying notes are an integral part of the financial statements