

Preliminary

Statement of Cash Flows
December 31, 2023

POA Board

	Operating	Capital Fund	Master Plan (CCF) Fund	Capital Reserve Fund	Total
Cash, beginning of the year	\$2,343,182	\$1,749,215	\$1,296,000	\$2,845,774	\$8,234,171
Sources of Cash:					
Income before Depreciation	\$4,251,585	\$9,579	\$46,649	\$83,606	\$4,391,419
Designated Fund Income (Capital portion of Assessments & CCF)	\$0	\$1,723,922	\$796,500	\$0	\$2,520,422
Changes in Assets and Liabilities	\$280,000	(\$592)	(\$347)	\$8,843	\$287,904
Total Sources of Cash	\$4,531,584	\$1,732,909	\$842,802	\$92,449	\$7,199,744
Uses of Cash:					
Principal Payments on Loan and Equipment Financing	(\$1,359,024)	\$0	\$0	\$0	(\$1,359,024)
Land & Equipment Disposals	\$126,810	\$0	\$0	\$0	\$126,810
Capital Spend	\$0	(\$5,949,861)	\$0	\$0	(\$5,949,861)
Total Uses of Cash	(\$1,232,215)	(\$5,949,861)	\$0	\$0	(\$7,182,076)
Net Increase (Decrease) in Cash	\$3,299,370	(\$4,216,952)	\$842,802	\$92,449	\$17,668
Funding Capital Fund (Depreciation Expense)	(\$3,101,732)	\$3,101,732	\$0	\$0	\$0
One time insurance claim transfer	(\$473,964)	\$473,964	\$0	\$0	\$0
Year-end transfer from Operating to Capital Fund	(\$1,000,000)	\$1,000,000	\$0	\$0	\$0
Cash Balance December 31, 2023	\$1,066,856	\$2,107,958	\$2,138,802	\$2,938,223	\$8,251,840