

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2010

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Cash Flows from Operating Activities:				
Cash Received from Charges for Services	\$ 99,209	\$ -	\$ 289,943	\$ 2,512,111
Cash Received from Premiums/Recoveries	-	399,466	-	-
Cash Received from Equipment Rental	3,513,160	-	-	-
Cash Received from Miscellaneous Activities	2,007	-	-	49,616
Payments for Wages & Benefits	(870,967)	-	-	(1,561,840)
Payments for Inventory & Supplies	(845,001)	(149,664)	(189,695)	(215,211)
Payments to Suppliers for Goods & Services	(833,971)	-	(3,625)	(1,461,393)
Payments for Risk Transfer	-	(489,888)	-	-
Payments for Claimants & Beneficiaries	-	(638,521)	-	-
Net Cash Provided (Used) by Operating Activities	1,064,437	(878,607)	96,623	(676,717)
Cash Flows from Non-Capital Financing Activities:				
Payments of Interfund Loan (Due To Other Funds, Pymt Error)	-	-	27,683	-
Operating Grants/Contributions Received	301	-	-	98,130
Operating Transfer-In	-	100,000	-	411,125
Cash Provided by Financing Activities	301	100,000	27,683	509,255
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale of Capital Assets	177,356	-	-	-
Acquisition/Construction of Capital Assets	(915,297)	-	-	-
Insurance Proceeds	88	-	-	-
Net Cash Used for Capital and Related Financing Activities	(737,853)	-	-	-
Cash Flows from Investing Activities:				
Receipt of Interest	-	240,230	-	-
Sale of Investment Securities	1,884,248	9,369,967	90,945	148,329
Purchase of Investment Securities	(1,513,681)	(8,831,590)	(111,701)	(50,370)
Cash Provided (Used) by Investing Activities	370,567	778,607	(20,756)	97,959
Net Increase (Decrease) in Cash and Cash Equivalents	697,452	-	103,550	(69,503)
Cash and Cash Equivalents at Beginning of Year	2,040,626	3,177	98,468	160,599
Cash and Cash Equivalents at End of Year	\$ 2,738,078	\$ 3,177	\$ 202,018	\$ 91,096

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	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Net Operating Income (Loss)	\$ (173,935)	\$ (1,413,735)	\$ (32,767)	\$ (572,661)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:				
Depreciation Expense	1,326,970	-	2,866	3,000
Expense for Donation of Non-Capital Asset	1,773	-	-	-
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	14,178	5,809	28,664	(27,692)
(Increase) Decrease in Inventories	(99,103)	-	97,945	7,722
(Increase) Decrease in Prepays	(4,755)	(102,056)	-	(21,896)
Increase (Decrease) in Payables	(691)	631,375	(85)	(65,190)
Total Adjustments	1,238,372	535,128	129,390	(104,056)
Net Cash Provided (Used) by Operating Activities	\$ 1,064,437	\$ (878,607)	\$ 96,623	\$ (676,717)
Noncash Investing, Capital, and Financing Activities:				
Contributions of Capital Assets from Government	\$ 87,012	\$ -	\$ 64,498	\$ -
Contributions of Non-Capital Assets from Local Sources	1,773	-	-	-
Gain (Loss) on Disposal of Capital Assets	162,069	-	-	-

See Accompanying Notes to Financial Statements

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2010

	County Insurance	Information Services	Totals
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ -	\$ 1,712,989	\$ 4,614,252
Cash Received from Premiums/Recoveries	292,951	-	692,417
Cash Received from Equipment Rental	-	97,910	3,611,070
Cash Received from Miscellaneous Activities	-	54	51,677
Payments for Wages & Benefits	-	(995,430)	(3,428,237)
Payments for Inventory & Supplies	(244,851)	3,236	(1,641,186)
Payments to Suppliers for Goods & Services	-	(707,688)	(3,006,677)
Payments for Risk Transfer	(29,442)	-	(519,330)
Payments for Claimants & Beneficiaries	(231,031)	-	(869,552)
Net Cash Provided (Used) by Operating Activities	(212,373)	111,071	(495,566)
Cash Flows from Non-Capital Financing Activities:			
Payments of Interfund Loan (Due To Other Funds, Pyrmt Error)	-	-	27,683
Operating Grants/Contributions Received	-	-	98,431
Operating Transfer-In	-	-	511,125
Cash Provided by Financing Activities	-	-	637,239
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Sale of Capital Assets	-	-	177,356
Acquisition/Construction of Capital Assets	-	(69,149)	(984,446)
Insurance Proceeds	-	-	88
Net Cash Used for Capital and Related Financing Activities	-	(69,149)	(807,002)
Cash Flows from Investing Activities:			
Receipt of Interest	24,802	-	265,032
Sale of Investment Securities	1,494,412	463,536	13,451,437
Purchase of Investment Securities	(1,306,841)	(358,669)	(12,172,852)
Cash Provided (Used) by Investing Activities	212,373	104,867	1,543,617
Net Increase (Decrease) in Cash and Cash Equivalents	-	146,789	878,288
Cash and Cash Equivalents at Beginning of Year	35,000	501,884	2,839,754
Cash and Cash Equivalents at End of Year	\$ 35,000	\$ 648,673	\$ 3,718,042

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	County Insurance	Information Services	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided by:			
Net Operating Income (Loss)	\$ (215,235)	\$ 39,225	\$ (2,369,108)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:			
Depreciation Expense	-	80,260	1,413,096
Expense for Donation of Non-Capital Asset	-	-	1,773
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	12,729	14,258	47,946
(Increase) Decrease in Inventories	-	3,958	10,522
(Increase) Decrease in Prepaids	(1,398)	(28,261)	(158,366)
Increase (Decrease) in Payables	(8,469)	1,631	558,571
Total Adjustments	<u>2,862</u>	<u>71,846</u>	<u>1,873,542</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (212,373)</u>	<u>\$ 111,071</u>	<u>\$ (495,566)</u>
Noncash Investing, Capital, and Financing Activities:			
Contributions of Capital Assets from Government	\$ -	\$ 199,122	\$ 350,632
Contributions of Non-Capital Assets from Local Sources	-	-	1,773
Gain (Loss) on Disposal of Capital Assets	-	-	162,069

See Accompanying Notes to Financial Statements