

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Cash Flows**  
For The Year Ended December 31, 2013

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Charges for Services	\$ 94,360	\$ -	\$ 511,952	\$ 2,670,484
Cash Received from Premiums/Recoveries	-	1,425,680	-	-
Cash Received from Rent Proceeds	-	-	-	-
Cash Received from Equipment Rental	3,847,026	-	-	-
Cash Received from Miscellaneous Activities	8,439	-	-	999
Payments for Wages & Benefits	(914,812)	-	-	(1,319,327)
Payments for Inventory & Supplies	(929,175)	(99,749)	(525,993)	(193,514)
Payments to Suppliers for Goods & Services	(1,242,783)	-	(5,220)	(1,487,735)
Payments for Risk Transfer	-	(415,978)	-	-
Payments for Claimants & Beneficiaries	-	(524,858)	-	-
Other Non-Operating Revenues	700	92	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>863,755</b>	<b>385,187</b>	<b>(19,261)</b>	<b>(329,093)</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>				
Payments of Interfund Loan & Interest	-	-	-	-
Operating Grants/Contributions Received	-	-	-	-
Transfers-In	188,726	-	-	230,000
Transfers-Out	-	(188,726)	-	-
<b>Cash Provided by Financing Activities</b>	<b>188,726</b>	<b>(188,726)</b>	<b>-</b>	<b>230,000</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Proceeds from Capital Improvement Assessments	-	-	-	-
Payments for Capital Improvement Assessments	-	-	-	-
Proceeds from Sale/Disposal of Capital Assets	1,204,321	-	10,100	-
Acquisition/Construction of Capital Assets	(2,297,666)	-	-	-
Capital Grants Received	-	-	-	-
Insurance Proceeds	4,640	302,327	-	145,415
<b>Net Cash Used for Capital and Related Financing Activities</b>	<b>(1,088,705)</b>	<b>302,327</b>	<b>10,100</b>	<b>145,415</b>
<b>Cash Flows from Investing Activities:</b>				
Receipt of Interest	-	80,802	-	-
Sale of Investment Securities	1,975,517	8,440,080	104,128	91,857
Purchase of Investment Securities	(1,705,000)	(9,019,670)	(86,647)	(100,612)
<b>Cash Provided (Used) by Investing Activities</b>	<b>270,517</b>	<b>(498,788)</b>	<b>17,481</b>	<b>(8,755)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>234,293</b>	<b>-</b>	<b>8,320</b>	<b>37,567</b>
Cash and Cash Equivalents at Beginning of Year	1,897,974	3,177	100,015	88,228
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 2,132,267</b>	<b>\$ 3,177</b>	<b>\$ 108,335</b>	<b>\$ 125,795</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>				
<b>Net Operating Income (Loss)</b>	<b>\$ (128,348)</b>	<b>\$ 817,986</b>	<b>\$ 42,914</b>	<b>\$ (284,938)</b>
<b>Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:</b>				
Depreciation Expense	914,785	-	4,646	1,620
Other Non-Operating Revenue	700	92	-	-
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	(33,945)	(13,360)	(43,562)	(102,548)
(Increase) Decrease in Inventories	62,323	-	(21,225)	(1,925)
(Increase) Decrease in Prepaids	(2,526)	(26,558)	(29)	(12,580)
Increase (Decrease) in Payables	50,766	(392,973)	(2,005)	71,278
<b>Total Adjustments</b>	<b>992,103</b>	<b>(432,799)</b>	<b>(62,175)</b>	<b>(44,155)</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 863,755</b>	<b>\$ 385,187</b>	<b>\$ (19,261)</b>	<b>\$ (329,093)</b>
<b>Noncash Investing, Capital, and Financing Activities:</b>				
Contributions of Capital Assets from Government	\$ 77,075	\$ -	\$ -	\$ -
Gain (Loss) on Disposal of Capital Assets	674,908	-	-	-

See Accompanying Notes to Financial Statements

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Cash Flows**  
*For The Year Ended December 31, 2013*

	County Insurance	Information Services	Totals
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Charges for Services	\$ -	\$ 1,602,962	\$ 4,879,758
Cash Received from Premiums/Recoveries	395,495	-	1,821,175
Cash Received from Rent Proceeds	-	-	-
Cash Received from Equipment Rental	-	125,460	3,972,486
Cash Received from Miscellaneous Activities	6,372	-	15,810
Payments for Wages & Benefits	-	(1,016,737)	(3,250,876)
Payments for Inventory & Supplies	(22,909)	(1,776)	(1,773,116)
Payments to Suppliers for Goods & Services	-	(736,872)	(3,472,610)
Payments for Risk Transfer	(44,508)	-	(460,486)
Payments for Claimants & Beneficiaries	(309,636)	-	(834,494)
Other Non-Operating Revenues	1,323	152	2,267
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>26,137</b>	<b>(26,811)</b>	<b>899,914</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Payments of Interfund Loan & Interest	-	-	-
Operating Grants/Contributions Received	-	250	250
Transfers-In	-	-	418,726
Transfers-Out	-	-	(188,726)
<b>Cash Provided by Financing Activities</b>	<b>-</b>	<b>250</b>	<b>230,250</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Proceeds from Capital Improvement Assessments	-	-	-
Payments for Capital Improvement Assessments	-	-	-
Proceeds from Sale/Disposal of Capital Assets	-	2,000	1,216,421
Acquisition/Construction of Capital Assets	-	(51,310)	(2,348,976)
Capital Grants Received	-	-	-
Insurance Proceeds	-	-	452,382
<b>Net Cash Used for Capital and Related Financing Activities</b>	<b>-</b>	<b>(49,310)</b>	<b>(680,173)</b>
<b>Cash Flows from Investing Activities:</b>			
Receipt of Interest	20,151	-	100,953
Sale of Investment Securities	1,816,443	616,460	13,044,485
Purchase of Investment Securities	(1,873,390)	(503,353)	(13,288,672)
<b>Cash Provided (Used) by Investing Activities</b>	<b>(36,796)</b>	<b>113,107</b>	<b>(143,234)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(10,659)</b>	<b>37,236</b>	<b>306,757</b>
Cash and Cash Equivalents at Beginning of Year	45,659	592,107	2,727,160
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 35,000</b>	<b>\$ 629,343</b>	<b>\$ 3,033,917</b>

**Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:**

<b>Net Operating Income (Loss)</b>	<b>\$ (94,223)</b>	<b>\$ (31,598)</b>	<b>\$ 321,793</b>
<b>Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:</b>			
Depreciation Expense	-	75,572	996,623
Other Non-Operating Revenue	1,323	152	2,267
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	18,040	(50,832)	(226,207)
(Increase) Decrease in Inventories	-	-	39,173
(Increase) Decrease in Prepaids	(280)	(40,315)	(82,288)
Increase (Decrease) in Payables	101,277	20,210	(151,447)
<b>Total Adjustments</b>	<b>120,360</b>	<b>4,787</b>	<b>578,121</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 26,137</b>	<b>\$ (26,811)</b>	<b>\$ 899,914</b>

**Noncash Investing, Capital, and Financing Activities:**

Contributions of Capital Assets from Government	\$ -	\$ 5,623	\$ 82,698
Gain (Loss) on Disposal of Capital Assets	-	(16,758)	658,150

See Accompanying Notes to Financial Statements