

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2014

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Cash Flows from Operating Activities:				
Cash Received from Charges for Services	\$ (878,269)	\$ -	\$ 449,838	\$ 3,050,103
Cash Received from Premiums/Recoveries	-	1,335,722	-	-
Cash Received from Equipment Rental	3,948,982	-	-	-
Cash Received from Miscellaneous Activities	5,503	-	-	2,140
Payments for Wages & Benefits	(941,104)	-	-	(1,397,977)
Payments for Inventory & Supplies	(1,821,414)	(12,232)	(412,413)	(144,762)
Payments to Suppliers for Goods & Services	(1,113,722)	-	(3,075)	(1,637,084)
Payments for Risk Transfer	-	(553,898)	-	-
Payments for Claimants & Beneficiaries	-	(923,977)	-	-
Other Non-Operating Revenues	859	10	-	-
Net Cash Provided (Used) by Operating Activities	(799,165)	(154,375)	34,350	(127,580)
Cash Flows from Non-Capital Financing Activities:				
Transfers-In	600,000	50,000	-	150,000
Cash Provided by Financing Activities	600,000	50,000	-	150,000
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale/Disposal of Capital Assets	95,157	-	-	-
Acquisition/Construction of Capital Assets	(2,251,131)	-	-	-
Insurance Proceeds	777,489	-	-	-
Net Cash Used for Capital and Related Financing Activities	(1,378,485)	-	-	-
Cash Flows from Investing Activities:				
Receipt of Interest	-	66,133	-	-
Sale of Investment Securities	1,705,000	9,019,670	86,647	100,612
Purchase of Investment Securities	(1,257,978)	(8,981,428)	(127,703)	(138,558)
Cash Provided (Used) by Investing Activities	447,022	104,375	(41,056)	(37,946)
Net Increase (Decrease) in Cash and Cash Equivalents	(1,130,628)	-	(6,706)	(15,526)
Cash and Cash Equivalents at Beginning of Year	2,132,267	3,177	108,335	125,795
Cash and Cash Equivalents at End of Year	\$ 1,001,639	\$ 3,177	\$ 101,629	\$ 110,269

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

Net Operating Income (Loss)	\$ 4,632	\$ (16,287)	\$ (29,732)	\$ (252,022)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:				
Depreciation Expense	1,079,612	-	4,646	1,620
Other Non-Operating Revenue	859	10	-	805
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	(997,368)	1,101	75,235	117,544
(Increase) Decrease in Inventories	(885,248)	-	(15,854)	4,842
(Increase) Decrease in Prepaids	(2,062)	(97,874)	23	4,002
Increase (Decrease) in Payables	410	(41,325)	32	(4,371)
Total Adjustments	(803,797)	(138,088)	64,082	124,442
Net Cash Provided (Used) by Operating Activities	\$ (799,165)	\$ (154,375)	\$ 34,350	\$ (127,580)
Noncash Investing, Capital, and Financing Activities:				
Contributions of Capital Assets	\$ 387,315	\$ -	\$ -	\$ -
Gain (Loss) on Disposal of Capital Assets	95,157	-	-	-

See Accompanying Notes to Financial Statements

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2014

	County Insurance	Information Services	Totals
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ -	\$ 1,879,581	\$ 4,501,253
Cash Received from Premiums/Recoveries	384,712	-	1,720,434
Cash Received from Equipment Rental	-	129,192	4,078,174
Cash Received from Miscellaneous Activities	693	-	8,336
Payments for Wages & Benefits	-	(1,082,685)	(3,421,766)
Payments for Inventory & Supplies	(34,995)	(141,261)	(2,567,077)
Payments to Suppliers for Goods & Services	-	(511,630)	(3,265,511)
Payments for Risk Transfer	(28,895)	-	(582,793)
Payments for Claimants & Beneficiaries	(407,433)	-	(1,331,410)
Other Non-Operating Revenues	-	336	1,205
Net Cash Provided (Used) by Operating Activities	(85,918)	273,533	(859,155)
Cash Flows from Non-Capital Financing Activities:			
Transfers-In	-	-	800,000
Cash Provided by Financing Activities	-	-	800,000
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Sale/Disposal of Capital Assets	-	-	95,157
Acquisition/Construction of Capital Assets	-	(60,127)	(2,311,258)
Insurance Proceeds	-	-	777,489
Net Cash Used for Capital and Related Financing Activities	-	(60,127)	(1,438,612)
Cash Flows from Investing Activities:			
Receipt of Interest	16,664	-	82,797
Sale of Investment Securities	1,873,390	503,353	13,288,672
Purchase of Investment Securities	(1,804,136)	(749,570)	(13,059,373)
Cash Provided (Used) by Investing Activities	85,918	(246,217)	312,096
Net Increase (Decrease) in Cash and Cash Equivalents	-	(32,811)	(1,185,671)
Cash and Cash Equivalents at Beginning of Year	35,000	629,343	3,033,917
Cash and Cash Equivalents at End of Year	\$ 35,000	\$ 596,532	\$ 1,848,246

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

Net Operating Income (Loss)	\$ (91,381)	\$ 111,887	\$ (272,903)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:			
Depreciation Expense	-	76,368	1,162,246
Other Non-Operating Revenue	-	336	2,010
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	11,270	52,216	(740,002)
(Increase) Decrease in Inventories	-	-	(896,260)
(Increase) Decrease in Prepaids	(2,659)	31,742	(66,828)
Increase (Decrease) in Payables	(3,148)	984	(47,418)
Total Adjustments	5,463	161,646	(586,252)
Net Cash Provided (Used) by Operating Activities	\$ (85,918)	\$ 273,533	\$ (859,155)
Noncash Investing, Capital, and Financing Activities:			
Contributions of Capital Assets	\$ -	\$ -	\$ 387,315
Gain (Loss) on Disposal of Capital Assets	-	(10,068)	85,089

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