

**Internal Service Funds  
Combining Statement of Cash Flows  
For the Year Ended June 30, 2012**

	Central Services Fund	Group Health Insurance Fund	Tort Liability Fund	Employer Insurance Fund	Total
Cash flows from operating activities:					
Receipts from customers	\$ 234,417	\$ ---	\$ ---	\$ ---	\$ 234,417
Receipts from interfund services provided	6,655,788	---	---	---	6,655,788
Premiums received	---	48,291,058	532,468	2,900,583	51,724,109
Refunds received from suppliers	3,890	23,705	---	30,603	58,198
Cash payments to suppliers	(4,613,928)	(3,110,421)	---	(337,463)	(8,061,812)
Cash payments to employees	(1,086,614)	---	---	---	(1,086,614)
Claims paid	---	(43,974,617)	(584,247)	(2,811,318)	(47,370,182)
Payments for interfund services used	(26,069)	---	---	---	(26,069)
Net cash provided by (used in) operating activities	<u>1,167,484</u>	<u>1,229,725</u>	<u>(51,779)</u>	<u>(217,595)</u>	<u>2,127,835</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	---	---	500,000	---	500,000
Transfers to other funds	---	(135,584)	---	---	(135,584)
Net cash provided by (used in) noncapital financing activities	<u>---</u>	<u>(135,584)</u>	<u>500,000</u>	<u>---</u>	<u>364,416</u>
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(202,743)	---	---	---	(202,743)
Insurance recoveries	1,726	---	---	---	1,726
Net cash provided by (used in) capital and related financing activities	<u>(201,017)</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>(201,017)</u>
Cash flows from investing activities:					
Interest and investment earnings	---	72,731	---	---	72,731
Net cash provided by (used in) investing activities	<u>---</u>	<u>72,731</u>	<u>---</u>	<u>---</u>	<u>72,731</u>
Net increase (decrease) in cash and cash equivalents	966,467	1,166,872	448,221	(217,595)	2,363,965
Cash and cash equivalents, June 30, 2011	<u>1,023,464</u>	<u>15,889,187</u>	<u>6,103,911</u>	<u>11,143,397</u>	<u>34,159,959</u>
Cash and cash equivalents, June 30, 2012	<u>\$ 1,989,931</u>	<u>\$ 17,056,059</u>	<u>\$ 6,552,132</u>	<u>\$ 10,925,802</u>	<u>\$ 36,523,924</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	<u>\$ 401,622</u>	<u>\$ 1,680,009</u>	<u>\$ (1,783,997)</u>	<u>\$ 228,009</u>	<u>\$ 525,643</u>
Adjustments:					
Depreciatoin	186,916	---	---	---	186,916
Changes in assets and liabilities:					
Accounts receivable and accrued revenues	15,650	---	---	(1,616)	14,034
Due from other governments	(10,751)	---	---	---	(10,751)
Inventories	(48,978)	---	---	---	(48,978)
Prepays and deferred charges	268,571	---	---	---	268,571
Deposits held by others	---	47,874	---	---	47,874
Net pension asset	11,994	---	---	---	11,994
Accounts payable and accrued liabilities	352,739	(207,261)	---	44,771	190,249
Unearned revenue	---	(39,448)	---	---	(39,448)
Claims payable	---	(251,449)	1,732,218	(488,759)	992,010
Compensated absences payable	5,073	---	---	---	5,073
Net postemployment benefit obligation	(15,352)	---	---	---	(15,352)
Total adjustments	<u>765,862</u>	<u>(450,284)</u>	<u>1,732,218</u>	<u>(445,604)</u>	<u>1,602,192</u>
Net cash provided by (used in) operating activities	<u>\$ 1,167,484</u>	<u>\$ 1,229,725</u>	<u>\$ (51,779)</u>	<u>\$ (217,595)</u>	<u>\$ 2,127,835</u>
Noncash investing, capital, and financing activities:					
Capital asset purchases accrued, not reflected in capital financing activities	\$ 31,606	\$ ---	\$ ---	\$ ---	\$ 31,606