

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2013

COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS

| | Total | Health and Other Self-Insured Employee Benefits | HMO Health Insurance | Life Insurance |
|---|-------------------|---|-------------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts from Customers | \$ 62,615 | \$ -- | \$ 37 | \$ -- |
| Cash Received for Premiums Within the County's Enty | 274,853 | 66,026 | 141,651 | 1,120 |
| Payments to Suppliers for Goods and Services | (322,170) | (68,094) | (141,627) | (1,208) |
| Payments to Employees for Services | (17,677) | -- | -- | -- |
| Receipts (Payments) for Interfund Services | 51 | -- | -- | -- |
| Cash Receipts (Payments) for Interfund Services | (148) | 1 | -- | -- |
| Taxes and Other Fees | (10) | -- | -- | -- |
| Other Operating Receipts (Payments) - Net | 1,754 | 1,033 | 118 | -- |
| Net Cash Provided (Used) by Operating Activities | <u>(732)</u> | <u>(1,034)</u> | <u>179</u> | <u>(88)</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Transfers In | 4,063 | 1,848 | 7 | -- |
| Transfers Out | (40) | -- | (35) | (1) |
| Intergovernmental Revenues | 1,161 | 1,161 | -- | -- |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>5,184</u> | <u>3,009</u> | <u>(28)</u> | <u>(1)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Acquisition of Capital Assets | (3,843) | -- | -- | -- |
| Net Cash Used by Capital and Related Financing Activities | <u>(3,843)</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Interest on Investments | 422 | 61 | 42 | 1 |
| Net Cash Provided by Investing Activities | <u>422</u> | <u>61</u> | <u>42</u> | <u>1</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 1,031 | 2,036 | 193 | (88) |
| Cash and Cash Equivalents - Beginning of Year | 171,507 | 20,926 | 5,149 | 239 |
| Cash and Cash Equivalents - End of Year | <u>\$ 172,538</u> | <u>\$ 22,962</u> | <u>\$ 5,342</u> | <u>\$ 151</u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities | | | | |
| Operating Income (Loss) | \$ (12,312) | \$ (2,175) | \$ 24 | \$ (88) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | |
| Depreciation | 3,125 | -- | -- | -- |
| Other Revenue - net | 4,135 | 1,806 | 118 | -- |
| (Increases) Decreases In: | | | | |
| Accounts Receivable | (1) | -- | -- | -- |
| Due from Other Funds | (456) | -- | -- | -- |
| Due from Other Governmental Agencies | (279) | (241) | 37 | -- |
| Inventory of Materials and Supplies | 26 | -- | -- | -- |
| Prepaid Costs | (272) | -- | -- | -- |
| Increases (Decreases) In: | | | | |
| Accounts Payable | (616) | 28 | -- | -- |
| Retainage Payable | (3) | -- | -- | -- |
| Salaries and Employee Benefits Payable | 7 | -- | -- | -- |
| Due to Other Funds | 359 | 1 | -- | -- |
| Due to Other Governmental Agencies | 4 | -- | -- | -- |
| Insurance Claims Payable | 5,612 | (453) | -- | -- |
| Compensated Employee Absences Payable | (61) | -- | -- | -- |
| Total Adjustments | 11,580 | 1,141 | 155 | -- |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (732)</u> | <u>\$ (1,034)</u> | <u>\$ 179</u> | <u>\$ (88)</u> |
| Reconciliation of Cash and Cash Equivalents to Statement of Net Position | | | | |
| Pooled Cash/Investments | \$ 172,400 | \$ 22,832 | \$ 5,342 | \$ 151 |
| Imprest Cash Funds | 138 | 130 | -- | -- |
| Total Cash and Cash Equivalents | <u>\$ 172,538</u> | <u>\$ 22,962</u> | <u>\$ 5,342</u> | <u>\$ 151</u> |

| Workers' Compensation | Unemployment Insurance | Property & Casualty Risk |
|--------------------------|---------------------------|-----------------------------|
| \$ -- | \$ -- | \$ 42 |
| 32,604 | 3,516 | 29,936 |
| (35,055) | (1,318) | (32,362) |
| (1,548) | -- | (1,365) |
| (140) | -- | (31) |
| -- | (26) | -- |
| -- | -- | -- |
| 492 | 4 | 461 |
| <u>(3,647)</u> | <u>2,176</u> | <u>(3,319)</u> |
| 590 | -- | -- |
| -- | -- | -- |
| -- | -- | -- |
| <u>590</u> | <u>--</u> | <u>--</u> |
| -- | -- | -- |
| <u>--</u> | <u>--</u> | <u>--</u> |
| 175 | 30 | 33 |
| <u>175</u> | <u>30</u> | <u>33</u> |
| (2,882) | 2,206 | (3,286) |
| 81,012 | 10,907 | 19,339 |
| <u>\$ 78,130</u> | <u>\$ 13,113</u> | <u>\$ 16,053</u> |

CASH FLOWS FROM OPERATING ACTIVITIES

| |
|---|
| Receipts from Customers |
| Cash Received for Premiums Within the County's Entity |
| Payments to Suppliers for Goods and Services |
| Payments to Employees for Services |
| Receipts (Payments) for Interfund Services |
| Cash Receipts (Payments) for Interfund Services |
| Taxes and Other Fees |
| Other Operating Receipts (Payments) - Net |
| Net Cash Provided (Used) by Operating Activities |

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

| |
|---|
| Transfers In |
| Transfers Out |
| Intergovernmental Revenues |
| Net Cash Provided (Used) by Noncapital Financing Activities |

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

| |
|---|
| Acquisition of Capital Assets |
| Net Cash Used by Capital and Related Financing Activities |

CASH FLOW FROM INVESTING ACTIVITIES

| |
|---|
| Interest on Investments |
| Net Cash Provided by Investing Activities |

| |
|--|
| Net Increase (Decrease) in Cash and Cash Equivalents |
| Cash and Cash Equivalents - Beginning of Year |
| Cash and Cash Equivalents - End of Year |

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

| | | |
|-------------------|-----------------|-------------------|
| \$ (12,164) | \$ 2,018 | \$ (1,515) |
| -- | -- | -- |
| 685 | 4 | 584 |
| -- | -- | (3) |
| (172) | -- | (50) |
| (1) | -- | 45 |
| -- | -- | -- |
| (18) | -- | (19) |
| (129) | -- | (261) |
| -- | -- | -- |
| 28 | -- | (3) |
| 32 | (26) | 19 |
| -- | -- | -- |
| 7,986 | 180 | (2,101) |
| 106 | -- | (15) |
| <u>8,517</u> | <u>158</u> | <u>(1,804)</u> |
| <u>\$ (3,647)</u> | <u>\$ 2,176</u> | <u>\$ (3,319)</u> |

| |
|---|
| Operating Income (Loss) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: |
| Depreciation |
| Other Revenue - net |
| (Increases) Decreases In: |
| Accounts Receivable |
| Due from Other Funds |
| Due from Other Governmental Agencies |
| Inventory of Materials and Supplies |
| Prepaid Costs |
| Increases (Decreases) In: |
| Accounts Payable |
| Retainage Payable |
| Salaries and Employee Benefits Payable |
| Due to Other Funds |
| Due to Other Governmental Agencies |
| Insurance Claims Payable |
| Compensated Employee Absences Payable |

| |
|--|
| Total Adjustments |
| Net Cash Provided (Used) by Operating Activities |

Reconciliation of Cash and Cash Equivalents to Statement of Net Position

| | | |
|------------------|------------------|------------------|
| \$ 78,130 | \$ 13,113 | \$ 16,048 |
| -- | -- | 5 |
| <u>\$ 78,130</u> | <u>\$ 13,113</u> | <u>\$ 16,053</u> |

| |
|---------------------------------|
| Pooled Cash/Investments |
| Imprest Cash Funds |
| Total Cash and Cash Equivalents |

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2013

COMBINING STATEMENT OF CASH FLOWS (Continued)
 INTERNAL SERVICE FUNDS

| | Transportation | Publishing Services | Information & Technology |
|---|------------------|------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from Customers | \$ 20,202 | \$ 3,713 | \$ 38,621 |
| Cash Received for Premiums Within the County's Entity | -- | -- | -- |
| Payments to Suppliers for Goods and Services | (11,766) | (1,547) | (29,193) |
| Payments to Employees for Services | (6,412) | (1,573) | (6,779) |
| Receipts (Payments) for Interfund Services | -- | 42 | 180 |
| Cash Receipts (Payments) for Interfund Services | (123) | -- | -- |
| Taxes and Other Fees | (10) | -- | -- |
| Other Operating Receipts (Payments) - Net | 53 | (192) | (215) |
| Net Cash Provided (Used) by Operating Activities | <u>1,944</u> | <u>443</u> | <u>2,614</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | |
| Transfers In | 1,617 | -- | 1 |
| Transfers Out | (4) | -- | -- |
| Intergovernmental Revenues | -- | -- | -- |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>1,613</u> | <u>--</u> | <u>1</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Acquisition of Capital Assets | (2,958) | -- | (885) |
| Net Cash Used by Capital and Related Financing Activities | <u>(2,958)</u> | <u>--</u> | <u>(885)</u> |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Interest on Investments | 35 | 2 | 43 |
| Net Cash Provided by Investing Activities | <u>35</u> | <u>2</u> | <u>43</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 634 | 445 | 1,773 |
| Cash and Cash Equivalents - Beginning of Year | 14,982 | 797 | 18,156 |
| Cash and Cash Equivalents - End of Year | <u>\$ 15,616</u> | <u>\$ 1,242</u> | <u>\$ 19,929</u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities | | | |
| Operating Income (Loss) | \$ (412) | \$ 138 | \$ 1,862 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | |
| Depreciation | 2,518 | 71 | 536 |
| Other Revenue - net | 132 | 262 | 544 |
| (Increases) Decreases In: | | | |
| Accounts Receivable | -- | 1 | 1 |
| Due from Other Funds | (244) | 4 | 6 |
| Due from Other Governmental Agencies | (106) | (12) | (1) |
| Inventory of Materials and Supplies | 26 | -- | -- |
| Prepaid Costs | (111) | (28) | (96) |
| Increases (Decreases) In: | | | |
| Accounts Payable | 55 | -- | (309) |
| Retainage Payable | -- | -- | (3) |
| Salaries and Employee Benefits Payable | 2 | (9) | (11) |
| Due to Other Funds | 121 | 38 | 174 |
| Due to Other Governmental Agencies | -- | 4 | -- |
| Insurance Claims Payable | -- | -- | -- |
| Compensated Employee Absences Payable | (37) | (26) | (89) |
| Total Adjustments | <u>2,356</u> | <u>305</u> | <u>752</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 1,944</u> | <u>\$ 443</u> | <u>\$ 2,614</u> |
| Reconciliation of Cash and Cash Equivalents to Statement of Net Position | | | |
| Pooled Cash/Investments | \$ 15,616 | \$ 1,242 | \$ 19,926 |
| Imprest Cash Funds | -- | -- | 3 |
| Total Cash and Cash Equivalents | <u>\$ 15,616</u> | <u>\$ 1,242</u> | <u>\$ 19,929</u> |