

County of Orange  
 Comprehensive Annual Financial Report  
 For the Year Ended June 30, 2011

COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS

	Total	Health and Other Self-Insured Employee Benefits	HMO Health Insurance	Life Insurance
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	\$ 63,628	\$ --	\$ 50	\$ --
Cash Received for Premiums Within the County's Enty	229,688	57,340	121,307	831
Payments to Suppliers for Goods and Services	(301,448)	(67,465)	(121,512)	(1,325)
Payments to Employees for Services	(17,814)	--	--	--
Payments for Interfund Services Provided	(393)	--	(16)	--
Cash Receipts for Interfund Services Provided	1,950	119	--	--
Taxes and Other Fees	(8)	--	--	--
Other Operating Receipts (Payments) - Net	1,392	1,756	95	--
Net Cash Provided (Used) by Operating Activities	(23,005)	(8,250)	(76)	(494)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers In	5,707	1,651	6	--
Transfers Out	(504)	--	(50)	(1)
Intergovernmental Revenues	3,903	2,802	1,101	--
Net Cash Provided (Used) by Noncapital Financing Activities	9,106	4,453	1,057	(1)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets	(758)	--	--	--
Net Cash Used by Capital and Related Financing Activities	(758)	--	--	--
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Interest on Investments	1,435	143	50	17
Net Cash Provided by Investing Activities	1,435	143	50	17
Net Increase (Decrease) in Cash and Cash Equivalents	(13,222)	(3,654)	1,031	(478)
Cash and Cash Equivalents - Beginning of Year	183,788	24,324	3,762	1,039
Cash and Cash Equivalents - End of Year	\$ 170,566	\$ 20,670	\$ 4,793	\$ 561
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating Income (Loss)	\$ (39,386)	\$ (9,888)	\$ (205)	\$ (494)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	4,424	--	--	--
Other Revenue - net	4,913	2,158	95	--
(Increases) Decreases In:				
Accounts Receivable	90	--	41	--
Due from Other Funds	(547)	119	(16)	--
Due from Other Governmental Agencies	(192)	(9)	9	--
Inventory of Materials and Supplies	(76)	--	--	--
Prepaid Costs	(3,161)	--	--	--
Increases (Decreases) In:				
Accounts Payable	(734)	67	--	--
Salaries and Employee Benefits Payable	123	--	--	--
Due to Other Funds	2,103	--	--	--
Due to Other Governmental Agencies	1	--	--	--
Insurance Claims Payable	9,279	(697)	--	--
Compensated Employee Absences Payable	158	--	--	--
Total Adjustments	16,381	1,638	129	--
Net Cash Provided (Used) by Operating Activities	\$ (23,005)	\$ (8,250)	\$ (76)	\$ (494)
<b>Reconciliation of Cash and Cash Equivalents to Statement of Net Assets</b>				
Pooled Cash/Investments	\$ 170,035	\$ 20,545	\$ 4,793	\$ 163
Imprest Cash Funds	133	125	--	--
Restricted Cash and Investments with Trustee	398	--	--	398
Total Cash and Cash Equivalents	\$ 170,566	\$ 20,670	\$ 4,793	\$ 561

Workers' Compensation	Unemployment Insurance	Property & Casualty Risk																																																																																																																																																					
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County of Orange  
Comprehensive Annual Financial Report  
For the Year Ended June 30, 2011  
(Dollar Amounts in Thousands)

COMBINING STATEMENT OF CASH FLOWS (Continued)  
INTERNAL SERVICE FUNDS

	Transportation	Publishing Services	Information & Technology
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers	\$ 20,251	\$ 3,043	\$ 40,523
Cash Received for Premiums Within the County's Entity	--	--	--
Payments to Suppliers for Goods and Services	(12,137)	(1,640)	(31,955)
Payments to Employees for Services	(6,501)	(1,694)	(7,112)
Payments for Interfund Services Provided	(377)	--	--
Cash Receipts for Interfund Services Provided	--	260	1,116
Taxes and Other Fees	(8)	--	--
Other Operating Receipts (Payments) - Net	42	(182)	(1,837)
Net Cash Provided (Used) by Operating Activities	<u>1,270</u>	<u>(213)</u>	<u>735</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers In	271	--	3,461
Transfers Out	(453)	--	--
Intergovernmental Revenues	--	--	--
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(182)</u>	<u>--</u>	<u>3,461</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of Capital Assets	(490)	--	(268)
Net Cash Used by Capital and Related Financing Activities	<u>(490)</u>	<u>--</u>	<u>(268)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Interest on Investments	125	13	121
Net Cash Provided by Investing Activities	<u>125</u>	<u>13</u>	<u>121</u>
Net Increase (Decrease) in Cash and Cash Equivalents	723	(200)	4,049
Cash and Cash Equivalents - Beginning of Year	13,601	1,232	12,813
Cash and Cash Equivalents - End of Year	<u>\$ 14,324</u>	<u>\$ 1,032</u>	<u>\$ 16,862</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>			
Operating Income (Loss)	\$ (31)	\$ (543)	\$ (733)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	3,309	123	992
Other Revenue - net	133	240	479
(Increases) Decreases In:			
Accounts Receivable	17	10	--
Due from Other Funds	(512)	--	(130)
Due from Other Governmental Agencies	--	4	65
Inventory of Materials and Supplies	(76)	--	--
Prepaid Costs	(1,138)	(297)	(1,265)
Increases (Decreases) In:			
Accounts Payable	(626)	(5)	(107)
Salaries and Employee Benefits Payable	40	5	64
Due to Other Funds	134	260	1,246
Due to Other Governmental Agencies	--	1	--
Insurance Claims Payable	--	--	--
Compensated Employee Absences Payable	20	(11)	124
Total Adjustments	1,301	330	1,468
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,270</u>	<u>\$ (213)</u>	<u>\$ 735</u>
<b>Reconciliation of Cash and Cash Equivalents to Statement of Net Assets</b>			
Pooled Cash/Investments	\$ 14,324	\$ 1,032	\$ 16,859
Imprest Cash Funds	--	--	3
Restricted Cash and Investments with Trustee	--	--	--
Total Cash and Cash Equivalents	<u>\$ 14,324</u>	<u>\$ 1,032</u>	<u>\$ 16,862</u>