

**ROCKWALL COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Governmental Activities <u>Internal Service</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from users	\$ 3,372,911
Cash paid to employees	( 394,716)
Cash paid to suppliers	( 3,291,808)
Net cash used by operating activities	<u>( 313,613)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest income	<u>759</u>
Net cash provided by investing activities	<u>759</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	( 312,854)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>753,673</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 440,819</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES</b>	
Operating loss	\$( 206,161)
Change in assets and liabilities:	
Decrease (increase) in receivables	45,648
Increase (decrease) in accounts payable	3,772
Increase (decrease) in claims payable	( 90,170)
Increase (decrease) in accrued liabilities	( 66,702)
Total adjustments	<u>( 107,452)</u>
Net cash used by operating activities	<u>\$( 313,613)</u>

**The accompanying notes are an integral part of these financial statements.**