

## Combining Statement of Cash Flows

## Internal Service Funds

Year ended June 30, 2007

	City Garage	Information Technology	Health Insurance	Risk Management	Total
Cash flows from operating activities:					
Receipts from customers	\$ 8,216,122	6,044,563	13,814,382	7,233,528	35,308,595
Payments to suppliers	(4,217,998)	(1,647,206)	(13,644,163)	(5,471,077)	(24,980,444)
Payments to employees	(2,127,347)	(2,767,474)	-	(245,175)	(5,139,996)
Net cash provided by operating activities	1,870,777	1,629,883	170,219	1,517,276	5,188,155
Cash flows from noncapital financing activity -					
Transfers in	96,948	-	-	-	96,948
Net cash provided by noncapital financing activities	96,948	-	-	-	96,948
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	(289,633)	(544,568)	-	-	(834,201)
Proceeds from sale of capital assets	123,401	-	-	-	123,401
Principal paid on long-term debt	(1,149,278)	(554,175)	-	-	(1,703,453)
Interest paid	(144,923)	(70,111)	-	-	(215,034)
Net cash used for capital and related financing activities	(1,460,433)	(1,168,854)	-	-	(2,629,287)
Cash flows from investing activities -					
Interest received	-	27,050	2,918	156,146	186,114
Net cash provided by investing activities	-	27,050	2,918	156,146	186,114
Net increase in cash and temporary investments	507,292	488,079	173,137	1,673,422	2,841,930
Cash and temporary investments, beginning of year	1,014,540	843,861	35,000	3,852,226	5,745,627
Cash and temporary investments, end of year	\$ 1,521,832	1,331,940	208,137	5,525,648	8,587,557
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>					
Operating income	\$ 68,242	761,607	3,030,613	1,767,865	5,628,327
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation and amortization	1,458,269	462,808	-	-	1,921,077
Changes in assets and liabilities increasing (decreasing) cash and temporary investments:					
Accounts receivable	132,311	(1,719)	24,622	(100,000)	55,214
Inventory of supplies	142,919	-	-	-	142,919
Due to other funds	-	-	(2,522,016)	-	(2,522,016)
Accounts payable	45,705	342,510	-	3,096	391,311
Compensated absences	23,331	64,677	-	10,136	98,144
Claims payable	-	-	(363,000)	(163,821)	(526,821)
Net cash provided by operating activities	\$ 1,870,777	1,629,883	170,219	1,517,276	5,188,155
Supplemental information on significant noncash transactions:					
Borrowing under capital leases:					
Information Technology Fund	\$ 700,669				
City Garage Fund	1,512,026				