

Combining Statement of Cash Flows

Internal Service Funds

Year ended June 30, 2006

| | City Garage | Information Technology | Health Insurance | Risk Management | Total |
|--|----------------|---------------------------|---------------------|--------------------|--------------|
| Cash flows from operating activities: | | | | | |
| Receipts from customers | \$ 7,346,364 | 5,068,272 | 15,019,194 | 6,459,481 | 33,893,311 |
| Payments to suppliers | (4,886,830) | (1,726,507) | (14,984,194) | (4,029,491) | (25,627,022) |
| Payments to employees | (1,963,696) | (2,558,854) | - | (211,688) | (4,734,238) |
| Net cash provided by operating activities | 495,838 | 782,911 | 35,000 | 2,218,302 | 3,532,051 |
| Cash flows from noncapital financing activity - | | | | | |
| Transfers out | (48,665) | - | - | - | (48,665) |
| Net cash used for noncapital financing activity | (48,665) | - | - | - | (48,665) |
| Cash flows from capital and related financing activities: | | | | | |
| Acquisition and construction of capital assets | (334,800) | (5,294) | - | - | (340,094) |
| Proceeds from sale of capital assets | 63,406 | - | - | - | 63,406 |
| Transfers out | - | (134,700) | - | - | (134,700) |
| Principal paid on long-term debt | (713,087) | (369,854) | - | - | (1,082,941) |
| Interest paid | (89,810) | (31,601) | - | - | (121,411) |
| Net cash used for capital and related financing activities | (1,074,291) | (541,449) | - | - | (1,615,740) |
| Cash flows from investing activity - | | | | | |
| Interest received | - | 16,165 | - | 56,515 | 72,680 |
| Net cash provided by investing activity | - | 16,165 | - | 56,515 | 72,680 |
| Net increase (decrease) in cash and temporary investments | (627,118) | 257,627 | 35,000 | 2,274,817 | 1,940,326 |
| Cash and temporary investments, beginning of year | 1,641,658 | 586,234 | - | 1,577,409 | 3,805,301 |
| Cash and temporary investments, end of year | \$ 1,014,540 | 843,861 | 35,000 | 3,852,226 | 5,745,627 |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities | | | | | |
| Operating income (loss) | \$ (673,526) | 595,932 | 577,010 | 3,762,809 | 4,262,225 |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: | | | | | |
| Depreciation and amortization | 1,401,966 | 367,055 | - | - | 1,769,021 |
| Changes in assets and liabilities increasing (decreasing) cash and temporary investments: | | | | | |
| Accounts receivable | (85,865) | (13,774) | (109,152) | - | (208,791) |
| Inventory of supplies | (283,994) | - | - | - | (283,994) |
| Due to other funds | (807) | (1,912) | (313,505) | (162) | (316,386) |
| Accounts payable | 145,381 | (132,428) | (130,353) | 8,988 | (108,412) |
| Compensated absences | (7,317) | (31,962) | 11,000 | 5,041 | (23,238) |
| Insurance payable | - | - | - | (25,638) | (25,638) |
| Claims payable | - | - | - | (1,532,736) | (1,532,736) |
| Net cash provided by operating activities | \$ 495,838 | 782,911 | 35,000 | 2,218,302 | 3,532,051 |