

## Combining Statement of Cash Flows

## Internal Service Funds

Year ended June 30, 2009

	City Garage	Information Technology	Health Insurance	OPEB	Risk Management	Total
Cash flows from operating activities:						
Receipts from customers	\$ 9,481,333	5,377,059	21,231,851	-	6,959,877	43,050,120
Payments to suppliers	(4,103,787)	(1,899,259)	(15,776,259)	-	(3,911,926)	(25,691,231)
Payments to employees	(2,164,293)	(2,790,652)	-	-	(294,041)	(5,248,986)
Net cash provided by operating activities	3,213,253	687,148	5,455,592	-	2,753,910	12,109,903
Cash flows from noncapital financing activity -						
Transfers (out) / in	(250,000)	-	(5,500,000)	2,000,000	1,000,000	(2,750,000)
Net cash provided by noncapital financing activities	(250,000)	-	(5,500,000)	2,000,000	1,000,000	(2,750,000)
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	(1,643,665)	-	-	-	-	(1,643,665)
Proceeds from sale of capital assets	20,967	-	-	-	-	20,967
Principal paid on long-term debt	(392,136)	(612,247)	-	-	-	(1,004,383)
Interest (paid) / received	(171,114)	(46,070)	20,805	-	17,124	(179,255)
Net cash used for capital and related financing activities	(2,185,948)	(658,317)	20,805	-	17,124	(2,806,336)
Cash flows from investing activities -						
Interest received	2,279	1,616	-	-	-	3,895
Net cash provided by investing activities	2,279	1,616	-	-	-	3,895
Net increase in cash and temporary investments	779,584	30,447	(23,603)	2,000,000	3,771,034	6,557,462
Cash and temporary investments, beginning of year	1,163,626	1,289,605	9,370,802	-	8,940,509	20,764,542
Cash and temporary investments, end of year	\$ 1,943,210	1,320,052	9,347,199	2,000,000	12,711,543	27,322,004
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>						
Operating income	\$ 801,253	(11,175)	5,470,276	-	2,539,793	8,800,147
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation and amortization	1,789,508	583,022	-	-	-	2,372,530
Changes in assets and liabilities increasing (decreasing) cash and temporary investments:						
Accounts receivable	69,939	21,637	27,279	-	(61,625)	57,230
Inventory of supplies	306,799	-	-	-	-	306,799
Accounts payable	74,652	(51,661)	-	-	(15,628)	7,363
Compensated absences	(1,110)	(18,487)	-	-	(10,540)	(30,137)
Other post employment benefit obligation	172,212	163,812	-	-	8,401	344,425
Claims payable	-	-	(41,963)	-	293,509	251,546
Net cash provided by operating activities	\$ 3,213,253	687,148	5,455,592	-	2,753,910	12,109,903

## Supplemental information on significant noncash transactions:

Borrowing under capital leases:  
City Garage Fund \$1,616,383