

CITY OF DAVIS
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2005

	General Services	Building Maintenance	City Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$5,130,916	\$1,098,551	\$5,669,839	\$11,899,306
Payments to suppliers	(236,210)	(1,389,249)	(5,811,414)	(7,436,873)
Payments to employees	(4,416,785)	(3,731)		(4,420,516)
Claims paid			(104,637)	(104,637)
Other revenues	85,688		8,861	94,549
	<u>563,609</u>	<u>(294,429)</u>	<u>(237,351)</u>	<u>31,829</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Change in Grants and contributions	1,683			1,683
Transfer in	189,531		282,105	471,636
Transfer in	(1,250,787)			(1,250,787)
Due from other funds	362,565			362,565
Due to other funds			(60,278)	(60,278)
	<u>(697,008)</u>		<u>221,827</u>	<u>(475,181)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital asset additions, net	(527,314)			(527,314)
Proceeds from sale of fixed assets	9,658			9,658
	<u>(517,656)</u>			<u>(517,656)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	141,436	29,711	15,524	186,671
	<u>141,436</u>	<u>29,711</u>	<u>15,524</u>	<u>186,671</u>
	(509,619)	(264,718)		(774,337)
Cash and investments at beginning of period	2,540,541	772,053		3,312,594
Cash and investments at end of period	<u>\$2,030,922</u>	<u>\$507,335</u>		<u>\$2,538,257</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:				
Operating income (loss)	(\$13,193)	(\$263,453)	(\$309,382)	(\$586,028)
Adjustments to reconcile operating income to net cash flows from operating activities:				
Depreciation	716,349			716,349
Other revenues	85,688		8,861	94,549
Change in assets and liabilities:				
General accounts receivable	(8,916)		(4,090)	(13,006)
Inventory	(58,209)			(58,209)
Accounts payable	(178,001)	(27,245)	27,058	(178,188)
Leave benefits payable	11,891	(3,731)		8,160
Claims payable			40,202	40,202
Deposits payable	8,000			8,000
	<u>\$563,609</u>	<u>(\$294,429)</u>	<u>(237,351)</u>	<u>\$31,829</u>