

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS**  
Year ended 2005

	<u>Communications Fund</u>	<u>Employee Insurance Fund</u>
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 1,114,038	\$ 6,866,919
Cash received from other funds for goods and services	340,379	29,675,439
Cash payments to employees for services	(645,173)	(421,751)
Cash payments to suppliers for goods and services	(241,072)	(37,375,907)
Cash payments to other funds for goods and services	(285,675)	(195,970)
Cash payments to claimants and beneficiaries	-	-
Miscellaneous	<u>71,729</u>	<u>12,681</u>
<b>Net cash provided by (used for) operating activities</b>	<u>354,226</u>	<u>(1,438,589)</u>
<b>Cash flows from noncapital financing activities:</b>	-	
Operating transfers out to other funds	<u>-</u>	<u>-</u>
<b>Net cash provided by (used for) noncapital financing activities</b>	<u>-</u>	<u>-</u>
<b>Cash flows from capital financing activities:</b>		
Acquisition and construction of capital assets	(67,166)	(5,206)
Receipt in anticipation of future land sale	-	-
Proceeds from sale of property and equipment	<u>-</u>	<u>-</u>
<b>Net cash provided by (used for) capital financing</b>	<u>(67,166)</u>	<u>(5,206)</u>
<b>Cash flows from investing activities:</b>		
Interest on investments	<u>6,815</u>	<u>76,937</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	293,875	(1,366,858)
Cash and cash equivalents, July 1	<u>311,249</u>	<u>4,081,344</u>
Cash and cash equivalents, June 30	<u>\$ 605,124</u>	<u>\$ 2,714,486</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>		
Operating income (loss)	\$ 229,393	\$ 335,931
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</b>		
Depreciation	22,192	3,115
Miscellaneous income	71,729	12,681
Adjustment of liability for claims and judgments	-	-
<b>Changes in assets and liabilities:</b>		
<b>Decrease (increase) in assets:</b>		
Accounts receivable	-	-
Due from other governments	11,210	(100,895)
Due from other funds	-	(2,303,484)
Inventories of supplies	5,233	-
Prepaid expenses	40,232	-
<b>Increase (decrease) in liabilities:</b>		
Accounts payable	(8,157)	612,294
Accrued employee comp. and benefits	<u>(17,606)</u>	<u>1,769</u>
<b>Net cash provided by (used for) operating activities</b>	<u>\$ 354,226</u>	<u>\$ (1,438,589)</u>
<b>Cash, investments, and accrued interest</b>	<u>\$ 605,124</u>	<u>\$ 2,714,486</u>
<b>Non cash transactions:</b>		
Unrealized gains (losses) on investments	\$ (1,851)	\$ 8,351

The accompanying notes are an integral part of these financial statements

Fleet Management Fund	Risk Management Fund	Supplies Inventory Management Fund	Totals
\$ 9,579,280	\$ 4,493,338	\$ 27,235	\$ 22,080,810
797,154	28,034,381	4,717,449	63,564,802
(2,660,166)	(2,041,867)	(360,921)	(6,129,878)
(7,138,909)	(2,638,068)	(4,382,736)	(51,776,692)
(648,864)	(665,150)	(218,761)	(2,014,420)
-	(20,882,279)	-	(20,882,279)
<u>11,992</u>	<u>415</u>	<u>1,780</u>	<u>98,597</u>
<u>(59,513)</u>	<u>6,300,770</u>	<u>(215,954)</u>	<u>4,940,940</u>
-	(269,000)	-	(269,000)
-	(269,000)	-	(269,000)
(47,794)	(12,873)	-	(133,039)
-	25,000	-	25,000
<u>22,682</u>	<u>-</u>	<u>3,735</u>	<u>26,417</u>
<u>(25,112)</u>	<u>12,127</u>	<u>3,735</u>	<u>(81,622)</u>
<u>31,068</u>	<u>885,559</u>	<u>20,417</u>	<u>1,020,796</u>
(53,557)	6,929,456	(191,802)	5,611,114
<u>1,642,894</u>	<u>33,496,743</u>	<u>829,090</u>	<u>40,361,320</u>
<u>\$ 1,589,337</u>	<u>\$ 40,426,199</u>	<u>\$ 637,288</u>	<u>\$ 45,972,434</u>
\$ (22,030)	\$ 3,296,468	\$ 37,146	\$ 3,876,908
50,699	8,602	25,882	110,490
11,992	415	1,780	98,597
-	2,800,516	-	2,800,516
(6)	50,799	-	50,793
-	-	-	(89,685)
-	-	-	(2,303,484)
(11,961)	-	(221,712)	(228,440)
-	-	-	40,232
(26,588)	160,885	(44,556)	693,878
<u>(61,619)</u>	<u>(16,915)</u>	<u>(14,494)</u>	<u>(108,865)</u>
<u>\$ (59,513)</u>	<u>\$ 6,300,770</u>	<u>\$ (215,954)</u>	<u>\$ 4,940,940</u>
<u>\$ 1,589,337</u>	<u>\$ 40,426,199</u>	<u>\$ 637,288</u>	<u>\$ 45,972,434</u>
\$ (211)	\$ (45,303)	\$ 1,352	\$ (35,811)

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