

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS**  
Year ended June 30, 1998

	Supplies Inventory Management Fund	Risk Management Fund	Fleet Management Fund	Totals	
				1998	1997 as restated
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 5,551,592	\$ 13,113,409	\$ 6,607,834	\$ 25,272,835	\$ 23,436,122
Cash payments to suppliers for goods and services	(5,246,566)	(2,379,042)	(2,404,501)	(10,030,109)	(10,534,191)
Cash payments to employees for services	(373,159)	(2,086,151)	(3,170,485)	(5,629,795)	(5,509,945)
Cash payments to claimants and beneficiaries	-	(12,940,713)	-	(12,940,713)	(13,610,263)
Indirect overhead	(134,046)	(565,755)	(966,283)	(1,666,084)	(1,608,997)
Miscellaneous cash received	77,072	1,997	-	79,069	17,252
Net cash provided by (used for) operating activities	<u>(125,107)</u>	<u>(4,856,255)</u>	<u>66,565</u>	<u>(4,914,797)</u>	<u>(7,810,022)</u>
<b>Cash flows from noncapital financing activities:</b>					
Principal paid on advances from other funds	<u>(50,000)</u>	-	-	<u>(50,000)</u>	<u>(50,000)</u>
<b>Cash flows from capital financing activities:</b>					
Acquisition and construction of capital assets	<u>(56,984)</u>	<u>(2,115)</u>	<u>(38,969)</u>	<u>(98,068)</u>	<u>(155,141)</u>
<b>Cash flows from investing activities:</b>					
Interest on investments	<u>12,412</u>	<u>2,244,672</u>	<u>23,196</u>	<u>2,280,280</u>	<u>2,824,725</u>
Net increase in cash and cash equivalents	(219,679)	(2,613,698)	50,792	(2,782,585)	(5,190,438)
Cash and cash equivalents, July 1, as restated	747,689	39,004,368	850,210	40,602,267	45,792,705
Cash and cash equivalents, June 30	<u>\$ 528,010</u>	<u>\$ 36,390,670</u>	<u>\$ 901,002</u>	<u>\$ 37,819,682</u>	<u>\$ 40,602,267</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>					
Operating income (loss)	\$ (11,409)	\$ (12,419,722)	\$ (192,954)	\$ (12,624,085)	\$ 1,071,980
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</b>					
Depreciation	26,550	31,205	115,371	173,126	160,591
Provision for claims and judgements	-	7,559,672	-	7,559,672	(8,777,066)
Miscellaneous cash received	77,072	1,997	-	79,069	17,252
<b>Changes in assets and liabilities:</b>					
<b>Decrease (increase) in assets:</b>					
Accounts receivable	-	(117)	(73,025)	(73,142)	(13,977)
Due from other governments	(5,765)	-	-	(5,765)	(6,915)
Inventories of supplies	(57,272)	-	137,514	80,242	(103,047)
<b>Increase (decrease) in liabilities:</b>					
Accounts payable	(162,947)	(96,899)	87,558	(172,288)	(202,160)
Due to other funds	-	-	-	-	(5,343)
Accrued employee comp. and benefits	8,664	67,609	(7,899)	68,374	48,663
Net cash provided by (used for) operating activities	<u>\$ (125,107)</u>	<u>\$ (4,856,255)</u>	<u>\$ 66,565</u>	<u>\$ (4,914,797)</u>	<u>\$ (7,810,022)</u>

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	Supplies Inventory Management Fund	Risk Management Fund	Fleet Management Fund	<u>Totals</u>	
				<u>1998</u>	<u>as restated</u>
Cash and cash equivalents at June 30 consist of:					
Cash, investments, and accrued interest	<u>\$ 528,010</u>	<u>\$ 36,390,670</u>	<u>\$ 901,002</u>	<u>\$ 37,819,682</u>	<u>\$ 40,602,267</u>
Non cash transactions:					
Capitalization of prior year capital outlay	\$ -	\$ 2,778	\$ -	\$ 2,778	\$ -
Transfer of fixed assets from the Vehicle and Equipment Replacement Fund	-	-	-	-	14,155