

Internal Service Funds

The internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

Administrative Services Fund – This fund is used to account for providing professional services to the management of the City, its employees and the public through the administration of a comprehensive Human Resources Program.

Central Communications Fund – This fund is used to account for overseeing operations related to all City telephones, telephone leases, and long-distance carriers.

Health and Benefit Fund – This fund is used to account for payroll deductions made to the City's self-insured group health insurance plan and processes and payments of health insurance claims.

Insurance and Safety Fund – This fund is used to account for central insurance and safety program costs of the City, which includes centralized handling of premium payments, claims processing, and general insurance administration.

Fiscal Services Fund – This fund is used to account for providing centralized services for accounting, cash investments, utility billing and customer service, debt issuance, and capital asset tracking.

Information Tech Fund – This fund is used to account for providing centralized and personal computer operations, equipment services, and support.

Central Garage Fund – This fund is used to account for fleet operations for the City. Functions include maintenance, fuel dispensing, and replacement services for all major vehicles and motor equipment owned by the City and the Great Falls Housing Authority.

Engineering Fund – This fund is used to account for providing technical support for the Utilities and Operation branches of Public Works and other departments within the City. Public service is also rendered through providing information on City ordinances, assisting in the creation of special improvement districts and providing technical advice to various advisory boards appointed by the City Commission.

Public Works Fund – This fund is used to account for the overall planning, organizing, and coordination of the three branches of Public Works: utilities, operations, and engineering.

Park and Rec Admin Fund – This fund is used to account for the Park and Recreation Director, the Director's immediate support staff, and those overhead expenditures which generally support Park and Recreation operations as a whole.

Facility Services Fund – This fund is used to account for the costs of maintaining and operating the Civic Center and the City departments located there.

City of Great Falls, Montana
Combining Statement of Net Assets
Internal Service Funds
June 30, 2007

	<u>Admini- strative Services</u>	<u>Central Communi- cations</u>	<u>Health and Benefit</u>	<u>Insurance and Safety</u>	<u>Fiscal Services</u>
ASSETS					
Current assets					
Cash and cash investments	\$ 9,228	\$ 44,388	\$ -	\$ 77,695	\$ 103,204
Receivables					
Accounts	-	-	206,842	-	-
Accrued interest	142	287	-	454	858
Interfund loans receivable	-	-	-	-	-
Inventories	-	-	-	-	-
Total current assets	<u>9,370</u>	<u>44,675</u>	<u>206,842</u>	<u>78,149</u>	<u>104,062</u>
Noncurrent assets					
Restricted cash and investments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Interfund utility deposits	-	-	-	-	-
Non-depreciable capital assets	-	-	-	-	-
Depreciable capital assets, net	<u>3,096</u>	<u>40,165</u>	<u>-</u>	<u>-</u>	<u>38,246</u>
Total noncurrent assets	<u>3,096</u>	<u>40,165</u>	<u>-</u>	<u>-</u>	<u>38,246</u>
Total assets	<u>12,466</u>	<u>84,840</u>	<u>206,842</u>	<u>78,149</u>	<u>142,308</u>
LIABILITIES					
Current liabilities					
Account payable	3,356	6,693	621,285	2,652	6,021
Due to other city funds	<u>-</u>	<u>-</u>	<u>41,200</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>3,356</u>	<u>6,693</u>	<u>662,485</u>	<u>2,652</u>	<u>6,021</u>
Non current liabilities					
Compensated absences payable	<u>24,749</u>	<u>1,217</u>	<u>-</u>	<u>1,454</u>	<u>64,714</u>
Total noncurrent liabilities	<u>24,749</u>	<u>1,217</u>	<u>-</u>	<u>1,454</u>	<u>64,714</u>
Total liabilities	<u>28,105</u>	<u>7,910</u>	<u>662,485</u>	<u>4,106</u>	<u>70,735</u>
NET ASSETS					
Invested in capital assets, net of related debt	3,096	40,165	-	-	38,246
Restricted for:					
Equipment replacement reserves	-	-	-	-	-
Unrestricted	<u>(18,735)</u>	<u>36,765</u>	<u>(455,643)</u>	<u>74,043</u>	<u>33,327</u>
Total net assets	<u>\$ (15,639)</u>	<u>\$ 76,930</u>	<u>\$ (455,643)</u>	<u>\$ 74,043</u>	<u>\$ 71,573</u>

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City of Great Falls, Montana
Combining Statement of Net Assets (Continued)
Internal Service Funds
June 30, 2007

	Information Tech	Central Garage	Engineering	Public Works	Park and Rec Admin
ASSETS					
Current assets					
Cash and cash investments	\$ 63,672	\$ -	\$ 175,992	\$ 70,717	\$ -
Receivables					
Accounts	45	3,103	48,407	-	-
Accrued interest	2,183	5,652	2,001	625	-
Interfund loans receivable	-	81,387	-	-	-
Inventories	-	108,278	-	-	-
	<u>65,900</u>	<u>198,420</u>	<u>226,400</u>	<u>71,342</u>	<u>-</u>
Total current assets					
Noncurrent assets					
Restricted cash and investments	282,071	918,581	124,934	4,058	-
Advance to other funds	-	2,367,593	-	-	-
Interfund utility deposits	-	-	-	17,645	-
Non-depreciable capital assets	-	-	-	-	-
Depreciable capital assets, net	93,944	3,410,206	34,654	41,086	-
	<u>376,015</u>	<u>6,696,380</u>	<u>159,588</u>	<u>62,789</u>	<u>-</u>
Total noncurrent assets					
Total assets					
	<u>441,915</u>	<u>6,894,800</u>	<u>385,988</u>	<u>134,131</u>	<u>-</u>
LIABILITIES					
Current liabilities					
Account payable	4,060	4,535	940	4,634	-
Due to other city funds	-	-	-	-	-
	<u>4,060</u>	<u>4,535</u>	<u>940</u>	<u>4,634</u>	<u>-</u>
Total current liabilities					
Non current liabilities					
Compensated absences payable	61,795	65,750	120,671	26,311	-
	<u>61,795</u>	<u>65,750</u>	<u>120,671</u>	<u>26,311</u>	<u>-</u>
Total noncurrent liabilities					
Total liabilities					
	<u>65,855</u>	<u>70,285</u>	<u>121,611</u>	<u>30,945</u>	<u>-</u>
NET ASSETS					
Invested in capital assets, net of related debt	93,944	3,410,206	34,654	41,086	-
Restricted for:					
Equipment replacement reserves	282,071	918,581	124,934	4,058	-
Unrestricted	45	2,495,728	104,789	58,042	-
	<u>45</u>	<u>2,495,728</u>	<u>104,789</u>	<u>58,042</u>	<u>-</u>
Total net assets					
	<u>\$ 376,060</u>	<u>\$ 6,824,515</u>	<u>\$ 264,377</u>	<u>\$ 103,186</u>	<u>\$ -</u>

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City of Great Falls, Montana
Combining Statement of Net Assets (Concluded)
Internal Service Funds
June 30, 2007

	Facility Services	Totals
ASSETS		
Current assets		
Cash and cash investments	\$ 54,432	\$ 599,328
Receivables		
Accounts	-	258,397
Accrued interest	1,233	13,435
Interfund loans receivable	-	81,387
Inventories	-	108,278
	55,665	1,060,825
Total current assets		
Noncurrent assets		
Restricted cash and investments	97,116	1,426,760
Advance to other funds	-	2,367,593
Interfund utility deposits	30,800	48,445
Non-depreciable capital assets	10,155	10,155
Depreciable capital assets, net	144,640	3,806,037
	282,711	7,658,990
Total noncurrent assets		
	338,376	8,719,815
Total assets		
LIABILITIES		
Current liabilities		
Account payable	6,353	660,529
Due to other city funds	-	41,200
	6,353	701,729
Total current liabilities		
Non current liabilities		
Compensated absences payable	14,920	381,581
	14,920	381,581
Total noncurrent liabilities		
	21,273	1,083,310
Total liabilities		
NET ASSETS		
Invested in capital assets, net of related debt	154,795	3,816,192
Restricted for:		
Equipment replacement reserves	97,116	1,426,760
Unrestricted	65,192	2,393,553
	317,103	7,636,505
Total net assets	\$ 317,103	\$ 7,636,505

City of Great Falls, Montana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
Year Ended June 30, 2007

	Admin- istrative Services	Central Communi- cations	Health and Benefit	Insurance and Safety	Fiscal Services
OPERATING REVENUES					
Charges for services	\$ 299,257	\$ 84,309	\$ 4,581,033	\$ 1,189,271	\$ 1,580,176
OPERATING EXPENSES					
Personal services	226,236	53,612	-	58,660	879,094
Supplies and materials	3,752	-	-	1,982	35,828
Purchased services	41,679	17,348	4,644,923	1,070,357	227,465
Internal services	29,865	2,716	-	3,412	397,643
Other	-	-	-	-	(10)
Depreciation	214	5,355	-	-	11,644
Total operating expenses	301,746	79,031	4,644,923	1,134,411	1,551,664
Operating income (loss)	(2,489)	5,278	(63,890)	54,860	28,512
NONOPERATING REVENUES (EXPENSES)					
Investment income	1,106	1,894	(5,716)	4,964	6,326
Gain (loss) on disposal of assets	-	-	-	-	-
Other	-	-	260,182	2,990	-
Total nonoperating revenues (expenses)	1,106	1,894	254,466	7,954	6,326
Change in net assets before transfers	(1,383)	7,172	190,576	62,814	34,838
Transfers in	1,000	-	350,000	-	-
Transfers out	(3,212)	(1,028)	-	(831)	(14,067)
Changes in net assets	(3,595)	6,144	540,576	61,983	20,771
Net assets, beginning of year	(12,044)	70,786	(996,219)	12,060	50,802
Net assets, end of year	<u>\$ (15,639)</u>	<u>\$ 76,930</u>	<u>\$ (455,643)</u>	<u>\$ 74,043</u>	<u>\$ 71,573</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets (Continued)
Internal Service Funds
Year Ended June 30, 2007

	Information Tech	Central Garage	Engineering	Public Works	Park and Rec Admin
OPERATING REVENUES					
Charges for services	\$ 1,046,771	\$ 1,340,108	\$ 956,172	\$ 411,721	\$ -
OPERATING EXPENSES					
Personal services	472,153	581,982	808,099	224,623	-
Supplies and materials	120,775	391,303	19,645	3,909	179
Purchased services	363,489	61,421	25,781	117,362	25,589
Internal services	51,107	116,023	143,717	27,280	-
Other	-	(912)	-	(2)	-
Depreciation	53,527	521,394	9,459	3,442	-
Total operating expenses	<u>1,061,051</u>	<u>1,671,211</u>	<u>1,006,701</u>	<u>376,614</u>	<u>25,768</u>
Operating income (loss)	<u>(14,280)</u>	<u>(331,103)</u>	<u>(50,529)</u>	<u>35,107</u>	<u>(25,768)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment income	11,759	153,417	13,208	4,275	3,369
Gain (loss) on disposal of assets	-	(22,597)	-	-	-
Other	17,876	2,914	-	-	43,512
Total nonoperating revenues (expenses)	<u>29,635</u>	<u>133,734</u>	<u>13,208</u>	<u>4,275</u>	<u>46,881</u>
Change in net assets before transfers	15,355	(197,369)	(37,321)	39,382	21,113
Transfers in	20,404	5,870	165,047	-	-
Transfers out	<u>(6,883)</u>	<u>(24,186)</u>	<u>(12,286)</u>	<u>(2,374)</u>	<u>(74,338)</u>
Changes in net assets	28,876	(215,685)	115,440	37,008	(53,225)
Net assets, beginning of year	<u>347,184</u>	<u>7,040,200</u>	<u>148,937</u>	<u>66,178</u>	<u>53,225</u>
Net assets, end of year	<u>\$ 376,060</u>	<u>\$ 6,824,515</u>	<u>\$ 264,377</u>	<u>\$ 103,186</u>	<u>\$ -</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets (Concluded)
Internal Service Funds
Year Ended June 30, 2007

	Facility Services	Totals
OPERATING REVENUES		
Charges for services	\$ 415,805	\$ 11,904,623
OPERATING EXPENSES		
Personal services	190,151	3,494,610
Supplies and materials	12,036	589,409
Purchased services	130,172	6,725,586
Internal services	49,817	821,580
Other	-	(924)
Depreciation	17,896	622,931
Total operating expenses	400,072	12,253,192
Operating income (loss)	15,733	(348,569)
NONOPERATING REVENUES (EXPENSES)		
Investment income	10,206	204,808
Gain (loss) on disposal of assets	-	(22,597)
Other	567	328,041
Total nonoperating revenues (expenses)	10,773	510,252
Change in net assets before transfers	26,506	161,683
Transfers in	-	542,321
Transfers out	(3,165)	(142,370)
Changes in net assets	23,341	561,634
Net assets, beginning of year	293,762	7,074,871
Net assets, end of year	\$ 317,103	\$ 7,636,505

City of Great Falls, Montana
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2007

	<u>Admin- istrative Services</u>	<u>Central Communi- cations</u>	<u>Health and Benefit</u>	<u>Insurance and Safety</u>	<u>Fiscal Services</u>
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 23,566	\$ -	\$ 66,508	\$ -	\$ 3,387
Interfund cash flow loans	-	-	(500,554)	-	-
Receipts from interfund services provided	275,691	84,309	-	1,189,271	1,576,789
Receipts from others	-	-	4,581,033	2,990	-
Payments to suppliers	(42,406)	(10,654)	(4,557,394)	(1,074,975)	(262,015)
Payments to employees	(227,291)	(53,838)	-	(59,980)	(870,983)
Payments for interfund services used	(29,865)	(2,716)	-	(3,412)	(397,643)
Net cash provided (used) by operating activities	<u>(305)</u>	<u>17,101</u>	<u>(410,407)</u>	<u>53,894</u>	<u>49,535</u>
CASH FLOWS FROM NONCAPITAL FINANCIAL ACTIVITIES					
Transfers in	1,000	-	350,000	-	-
Transfers out	(3,212)	(1,028)	-	(831)	(14,067)
Interfund utility deposits	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>(2,212)</u>	<u>(1,028)</u>	<u>350,000</u>	<u>(831)</u>	<u>(14,067)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCIAL ACTIVITIES					
Proceeds from sale of assets	-	-	-	-	-
Principal payments received/loans made - advance	-	-	-	-	-
Acquisition/construction of capital assets	-	-	-	-	(22,300)
Net cash used by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,300)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends on investments	1,108	1,773	(5,716)	4,730	6,302
Net cash provided (used) by investing activities	<u>1,108</u>	<u>1,773</u>	<u>(5,716)</u>	<u>4,730</u>	<u>6,302</u>
Net increase (decrease) in cash	(1,409)	17,846	(66,123)	57,793	19,470
Cash, beginning of year	<u>10,637</u>	<u>26,542</u>	<u>66,123</u>	<u>19,902</u>	<u>83,734</u>
Cash, end of year (a)	<u>\$ 9,228</u>	<u>\$ 44,388</u>	<u>\$ -</u>	<u>\$ 77,695</u>	<u>\$ 103,204</u>
(a) Shown on the statement of net assets as:					
Cash and cash equivalents	\$ 9,228	\$ 44,388	\$ -	\$ 77,695	\$ 103,204
Restricted cash and investments	-	-	-	-	-
	<u>\$ 9,228</u>	<u>\$ 44,388</u>	<u>\$ -</u>	<u>\$ 77,695</u>	<u>\$ 103,204</u>

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City of Great Falls, Montana
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended June 30, 2007

	Information Tech	Central Garage	Engineering	Public Works	Park and Rec Admin
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 2,145	\$ 9,270	\$ 162,650	\$ -	\$ -
Interfund cash flow loans	-	-	-	-	-
Receipts from interfund services provided	903,246	1,330,037	752,397	411,721	-
Receipts from others	28,078	2,914	52,581	-	43,512
Payments to suppliers	(491,585)	(430,161)	(48,982)	(116,829)	(30,056)
Payments to employees	(468,368)	(577,506)	(807,784)	(222,776)	(43,512)
Payments for interfund services used	80,071	(116,023)	(143,717)	(27,280)	-
	<u>53,587</u>	<u>218,531</u>	<u>(32,855)</u>	<u>44,836</u>	<u>(30,056)</u>
Net cash provided (used) by operating activities					
CASH FLOWS FROM NONCAPITAL FINANCIAL ACTIVITIES					
Transfers in	20,404	5,870	165,047	-	-
Transfers out	(6,883)	(24,186)	(12,286)	(2,374)	(74,338)
Interfund utility deposits	-	-	-	(17,645)	-
	<u>13,521</u>	<u>(18,316)</u>	<u>152,761</u>	<u>(20,019)</u>	<u>(74,338)</u>
Net cash provided (used) by noncapital financing activities					
CASH FLOWS FROM CAPITAL AND RELATED FINANCIAL ACTIVITIES					
Proceeds from sale of assets	-	41,090	-	-	-
Principal payments received/loans made - advanc	-	(354,376)	-	-	-
Acquisition/construction of capital assets	-	(693,334)	-	(2,130)	-
	<u>-</u>	<u>(1,006,620)</u>	<u>-</u>	<u>(2,130)</u>	<u>-</u>
Net cash used by capital and related financing activities					
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends on investments	11,214	157,255	12,348	4,029	4,111
	<u>11,214</u>	<u>157,255</u>	<u>12,348</u>	<u>4,029</u>	<u>4,111</u>
Net cash provided (used) by investing activities					
Net increase (decrease) in cash	78,322	(649,150)	132,254	26,716	(100,283)
Cash, beginning of year	<u>267,421</u>	<u>1,567,731</u>	<u>168,672</u>	<u>48,059</u>	<u>100,283</u>
Cash, end of year (a)	<u>\$ 345,743</u>	<u>\$ 918,581</u>	<u>\$ 300,926</u>	<u>\$ 74,775</u>	<u>\$ -</u>
(a) Shown on the statement of net assets as:					
Cash and cash equivalents	\$ 63,672	\$ -	\$ 175,992	\$ 70,717	\$ -
Restricted cash and investments	282,071	918,581	124,934	4,058	-
	<u>\$ 345,743</u>	<u>\$ 918,581</u>	<u>\$ 300,926</u>	<u>\$ 74,775</u>	<u>\$ -</u>

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City of Great Falls, Montana
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended June 30, 2007

	Facility Services	Totals
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ -	\$ 267,526
Interfund cash flow loans	-	(500,554)
Receipts from interfund services provided	415,805	6,939,266
Receipts from others	567	4,711,675
Payments to suppliers	(137,215)	(7,202,272)
Payments to employees	(186,864)	(3,518,902)
Payments for interfund services used	(49,817)	(690,402)
Net cash provided (used) by operating activities	42,476	6,337
CASH FLOWS FROM NONCAPITAL FINANCIAL ACTIVITIES		
Transfers in	-	542,321
Transfers out	(3,165)	(142,370)
Interfund utility deposits	(30,800)	(48,445)
Net cash provided (used) by noncapital financing activities	(33,965)	351,506
CASH FLOWS FROM CAPITAL AND RELATED FINANCIAL ACTIVITIES		
Proceeds from sale of assets	-	41,090
Principal payments received/loans made - advances	-	(354,376)
Acquisition/construction of capital assets	(94,303)	(812,067)
Net cash used by capital and related financing activities	(94,303)	(1,125,353)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and dividends on investments	10,441	207,595
Net cash provided (used) by investing activities	10,441	207,595
Net increase (decrease) in cash	(75,351)	(559,915)
Cash, beginning of year	226,899	2,586,003
Cash, end of year (a)	\$ 151,548	\$ 2,026,088
(a) Shown on the statement of net assets as:		
Cash and cash equivalents	\$ 54,432	\$ 599,328
Restricted cash and investments	97,116	1,426,760
	\$ 151,548	\$ 2,026,088

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City of Great Falls, Montana
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended June 30, 2007

	<u>Admin- istrative Services</u>	<u>Central Commun- ications</u>	<u>Health and Benefits</u>	<u>Insurance and Safety</u>	<u>Fiscal Services</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (2,489)	\$ 5,278	\$ (63,890)	\$ 54,860	\$ 28,512
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation	214	5,355	-	-	11,644
Cash provided (used) by changes in operating assets and liabilities					
Accounts receivable	-	-	(193,674)	-	-
Inventories	-	-	-	-	-
Accounts payable	3,025	6,694	87,529	(2,636)	1,268
Due to other city funds	-	-	(500,554)	-	-
Compensated absences payable	(1,055)	(226)	-	(1,320)	8,111
Other nonoperating revenue	-	-	260,182	2,990	-
Total adjustments	2,184	11,823	(346,517)	(966)	21,023
Net cash provided (used) by operating activities	<u>\$ (305)</u>	<u>\$ 17,101</u>	<u>\$ (410,407)</u>	<u>\$ 53,894</u>	<u>\$ 49,535</u>

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City of Great Falls, Montana
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended June 30, 2007

	<u>Information Tech</u>	<u>Central Garage</u>	<u>Engineering</u>	<u>Public Works</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (14,280)	\$ (331,103)	\$ (50,529)	\$ 35,107
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	53,527	521,394	9,459	3,442
Cash provided (used) by changes in operating assets and liabilities				
Accounts receivable	-	(801)	11,456	-
Inventories	-	30,780	-	-
Accounts payable	(7,321)	(9,129)	(3,556)	4,440
Due to other city funds	-	-	-	-
Compensated absences payable	3,785	4,476	315	1,847
Other nonoperating revenue	<u>17,876</u>	<u>2,914</u>	<u>-</u>	<u>-</u>
Total adjustments	67,867	549,634	17,674	9,729
Net cash provided (used) by operating activities	<u>\$ 53,587</u>	<u>\$ 218,531</u>	<u>\$ (32,855)</u>	<u>\$ 44,836</u>

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City of Great Falls, Montana
Combining Statement of Cash Flows (Concluded)
Internal Service Funds
Year Ended June 30, 2007

	<u>Park and Rec Admin</u>	<u>Facility Services</u>	<u>Totals</u>
RECONCILIATION OF OPERATING INCOME			
(LOSS) TO NET CASH PROVIDED (USED) BY			
OPERATING ACTIVITIES			
Operating income (loss)	<u>\$ (25,768)</u>	<u>\$ 15,733</u>	<u>\$ (348,569)</u>
Adjustments to reconcile operating income			
(loss) to net cash provided (used) by			
operating activities			
Depreciation	-	17,896	622,931
Cash provided (used) by changes in			
operating assets and liabilities			
Accounts receivable	-	-	(183,019)
Inventories	-	-	30,780
Accounts payable	(4,288)	4,993	81,019
Due to other city funds	-	-	(500,554)
Compensated absences payable	(43,512)	3,287	(24,292)
Other nonoperating revenue	<u>43,512</u>	<u>567</u>	<u>328,041</u>
Total adjustments	(4,288)	26,743	354,906
Net cash provided (used) by operating activities	<u><u>\$ (30,056)</u></u>	<u><u>\$ 42,476</u></u>	<u><u>\$ 6,337</u></u>