CITY OF PEORIA, ARIZONA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Motor Pool Fund	Self-Insurance Fund	Facilities Maintenance Fund	Information Technology Fund	Total
Increase (decrease) in cash and cash equivalents					
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	$ 6,155,467	$ 17,912,605	$ 5,896,271	$ 7,557,860	$ 37,522,203
Payments to suppliers	(4,265,025)	(955,960)	(2,928,412)	(4,593,317)	(12,742,714)
Payments to employees	(874,443)	(174,150)	(2,810,744)	(4,128,035)	(7,987,372)
Self-insurance costs	-	(13,897,850)	-	-	(13,897,850)
Net cash provided (used) by operating activities	1,015,999	2,884,645	157,115	(1,163,492)	2,894,267
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers in	440,736	-	29,000	1,843,201	2,312,937
Transfers out	(26,299)	(49,645)	(39,856)	(12,500)	(128,300)
Net cash provided (used) by non-capital financing activities	414,437	(49,645)	(10,856)	1,830,701	2,184,637
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(2,232,480)	-	-	(1,710,776)	(3,943,256)
Disposal of capital assets	179,065	-	-	-	179,065
Net cash flows used by capital and related financing activities	(2,053,415)	-	-	(1,710,776)	(3,764,191)
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(10,043,142)	(16,589,490)	(209,474)	(3,488,145)	(30,330,251)
Proceeds from sale of investments	10,609,176	14,411,791	92,850	4,352,549	29,466,366
Interest received on investments	18,625	25,319	322	5,921	50,187
Net cash provided (used) by investing activities	584,659	(2,152,380)	(116,302)	870,325	(813,698)
Net increase (decrease) in cash and cash equivalents	(38,320)	682,620	29,957	(173,242)	501,015
Cash and cash equivalents at beginning of year	2,057,257	2,652,307	12,152	874,451	5,596,167
Cash and cash equivalents at end of year	$ 2,018,937	$ 3,334,927	$ 42,109	$ 701,209	$ 6,097,182
Reconciliation of operating income (loss) to net cash provided (used) by operating activities					
Operating income (loss)	$ (941,990)	$ 5,440,023	$ 163,128	$ (3,012,317)	$ 1,648,844
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation and amortization	2,051,021	-	2,534	1,975,081	4,028,636
(Increase) decrease in assets:					
Accounts receivable	-	(35,200)	-	-	(35,200)
Prepaid items	(4,000)	-	-	(18,745)	(22,745)
Supplies inventory	(32,590)	-	-	-	(32,590)
Increase (decrease) in liabilities:					
Accounts payable	(39,817)	73,017	(21,252)	(102,993)	(91,045)
Accrued payroll	3,565	1,039	2,107	2,227	8,938
Other liabilities	(2,980)	(238)	(10,122)	(15,265)	(28,605)
Claims payable	-	(2,598,906)	-	-	(2,598,906)
Compensated absences	(17,210)	4,910	20,720	8,520	16,940
Total adjustments	1,957,989	(2,555,378)	(6,013)	1,848,825	1,245,423
Net cash provided (used) by operating activities	$ 1,015,999	$ 2,884,645	$ 157,115	$ (1,163,492)	$ 2,894,267
Non-cash investing, capital and financing activities:					
Capital assets acquired through contributions from developers	$ 19,000	$ -	$ -	$ -	$ 19,000
Decrease in fair market value of investments	(13,300)	(18,931)	(124)	(4,336)	(36,691)
Total non-cash investing, capital and financing activities	$ 5,700	$ (18,931)	$ (124)	$ (4,336)	$ (17,691)

The accompanying notes are an integral part of the financial statements