

City of Muscatine, Iowa
Non-Major Enterprise Funds
Combining Statement of Cash Flows
Year Ended June 30, 2012

	<u>Airport Operations</u>	<u>Parking Operations</u>	<u>Transit Operations</u>	<u>Golf Course</u>	<u>Boat Harbor</u>
Cash flows from operating activities					
Receipts from customers and users	\$ 42,344	\$ 175,499	\$ 181,275	\$ 878,785	\$ 40,815
Payments to suppliers	(103,415)	(13,095)	(42,002)	(385,900)	(7,697)
Payments to employees	-	(115,318)	(529,239)	(262,641)	(10,518)
Payments for employee benefits	-	(29,303)	(123,152)	(81,645)	(2,152)
Payments for interfund services used	(9,281)	(19,900)	(295,601)	(50,187)	(5,000)
Net cash provided (used) by operating activities	<u>(70,352)</u>	<u>(2,117)</u>	<u>(808,719)</u>	<u>98,412</u>	<u>15,448</u>
Cash flows from noncapital financing activities					
Transfers to other funds	-	-	-	-	-
Transfers from other funds	129,020	-	301,472	-	-
Advances from other funds	-	-	-	-	-
Advances to other funds	-	(526)	-	-	-
Repayment of advances from other funds	(17,042)	-	-	-	(7,247)
Repayment of advances to other funds	-	7,247	-	-	-
Subsidies from federal, state and local grants	13,682	-	555,157	-	-
Net cash provided (used) by noncapital financing activities	<u>125,660</u>	<u>6,721</u>	<u>856,629</u>	<u>-</u>	<u>(7,247)</u>
Cash flows from capital and related financing activities					
Capital contributions	486,233	-	-	-	-
Purchase of capital assets	(541,542)	-	(6,195)	(58,958)	-
Proceeds from sale of capital assets	-	-	-	3,250	-
Net cash provided (used) by capital and related financing activities	<u>(55,309)</u>	<u>-</u>	<u>(6,195)</u>	<u>(55,708)</u>	<u>-</u>
Cash flows from investing activities					
Proceeds from sales and maturities of investments	-	-	-	-	-
Purchase of investments	-	-	-	-	-
Interest received	1	153	21	161	-
Net cash provided (used) by investing activities	<u>1</u>	<u>153</u>	<u>21</u>	<u>161</u>	<u>-</u>
Net increase (decrease) in cash and pooled investments	-	4,757	41,736	42,865	8,201
Cash and pooled investments, June 30, 2011	-	90,227	46,850	86,284	-
Cash and pooled investments, June 30, 2012	<u>\$ -</u>	<u>\$ 94,984</u>	<u>\$ 88,586</u>	<u>\$ 129,149</u>	<u>\$ 8,201</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Cash flows from operating activities:					
Operating income (loss)	<u>\$ (419,970)</u>	<u>\$ (62,581)</u>	<u>\$ (898,628)</u>	<u>\$ 5,328</u>	<u>\$ 8,709</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	349,115	61,449	86,875	95,012	6,034
Changes in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	(26)	(756)	4,304	2,254	1,001
Inventories	-	-	-	(13,253)	-
Prepaid items	-	-	-	-	-
Increase (decrease) in:					
Accounts payable and accruals	283	(153)	(1,212)	2,517	(558)
Compensated absences payable	-	4,652	(902)	2,205	262
Other post-employment benefits	-	1,237	928	2,319	-
Deferred revenue	246	(5,965)	(84)	2,030	-
Deposits	-	-	-	-	-
Total adjustments	<u>349,618</u>	<u>60,464</u>	<u>89,909</u>	<u>93,084</u>	<u>6,739</u>
Net cash provided (used) by operating activities	<u>\$ (70,352)</u>	<u>\$ (2,117)</u>	<u>\$ (808,719)</u>	<u>\$ 98,412</u>	<u>\$ 15,448</u>
Non-cash capital and related financing activities:					
Change in accounts payable used to purchase capital assets	\$ (115,018)	\$ -	\$ -	\$ -	\$ -

<u>Marina Operations</u>	<u>Ambulance Operations</u>	<u>Public Housing</u>	<u>Total</u>
\$ 18,893	\$ 1,183,089	\$ 551,484	\$ 3,072,184
(19,536)	(234,558)	(430,049)	(1,236,252)
(1,527)	(100,434)	(281,940)	(1,301,617)
(199)	(23,047)	(102,094)	(361,592)
-	(65,364)	(86,351)	(531,684)
<u>(2,369)</u>	<u>759,686</u>	<u>(348,950)</u>	<u>(358,961)</u>
-	(786,300)	(65,277)	(851,577)
775	12,482	-	443,749
526	-	-	526
-	-	-	(526)
-	-	-	(24,289)
-	-	-	7,247
-	-	83,132	651,971
<u>1,301</u>	<u>(773,818)</u>	<u>17,855</u>	<u>227,101</u>
-	-	-	486,233
-	(212,928)	(114,415)	(934,038)
-	-	-	3,250
<u>-</u>	<u>(212,928)</u>	<u>(114,415)</u>	<u>(444,555)</u>
-	-	727,210	727,210
-	-	(286,680)	(286,680)
-	375	8,222	8,933
<u>-</u>	<u>375</u>	<u>448,752</u>	<u>449,463</u>
(1,068)	(226,685)	3,242	(126,952)
<u>1,068</u>	<u>257,217</u>	<u>4,556</u>	<u>486,202</u>
<u>\$ -</u>	<u>\$ 30,532</u>	<u>\$ 7,798</u>	<u>\$ 359,250</u>
<u>\$ (750)</u>	<u>\$ 691,782</u>	<u>\$ (614,966)</u>	<u>\$ (1,291,076)</u>
-	54,036	296,819	949,340
136	16,047	179	23,139
2,529	-	-	(10,724)
-	-	(38,624)	(38,624)
(4,284)	(3,778)	195	(6,990)
-	826	(3,603)	3,440
-	773	2,466	7,723
-	-	6,989	3,216
-	-	1,595	1,595
<u>(1,619)</u>	<u>67,904</u>	<u>266,016</u>	<u>932,115</u>
<u>\$ (2,369)</u>	<u>\$ 759,686</u>	<u>\$ (348,950)</u>	<u>\$ (358,961)</u>
\$ -	\$ -	\$ -	\$ (115,018)