

Web-GAAP Training School District
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2002

	<u>Food Service</u>	<u>Other Enterprise Funds</u>	<u>Totals</u>	<u>Internal Service Funds</u>
Cash Flows from Operating Activities				
Received from Sales	\$ 909,000	\$ 5,125	\$ 914,125	
Received from Interfund Services Provided				650,000
Payments to Suppliers for Goods and Services	(385,000)	(4,925)	(389,925)	
Payments for Contract Services				(55,200)
Payments to Employees for Services	(480,000)		(480,000)	
Payments for Claims				(611,000)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>44,000</u>	<u>200</u>	<u>44,200</u>	<u>(16,200)</u>
Cash Flows from Noncapital Financing Activities				
Received from Operating Grants	6,000		6,000	
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>6,000</u>		<u>6,000</u>	
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Related Debt Principal	(15,000)		(15,000)	
Payments for Capital Related Debt Interest	(10,000)		(10,000)	
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(25,000)</u>		<u>(25,000)</u>	
Cash Flows from Investing Activities				
Received for Interest on Investments	50,000		50,000	
<i>Net Cash Provided by (Used for) Investing Activities</i>	<u>50,000</u>		<u>50,000</u>	
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>75,000</u>	<u>200</u>	<u>75,200</u>	<u>(16,200)</u>
Cash and Cash Equivalents Beginning of Year	125,000		125,000	48,000
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 200,000</u>	<u>\$ 200</u>	<u>\$ 200,200</u>	<u>\$ 31,800</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	44,000	200	44,200	(26,200)
Adjustments:				
Depreciation	5,000		5,000	
Other Non-operating Expenses	(5,000)		(5,000)	
(Increase) Decrease In Assets:				
Accounts Receivable	1,000		1,000	
Prepaid Items	(1,000)		(1,000)	
Increase (Decrease) in Liabilities:				
Accounts Payable	(2,000)		(2,000)	
Accrued Wages	2,000		2,000	
Claims Payable				10,000
<i>Total Adjustments</i>				<u>10,000</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$ 44,000</u>	<u>\$ 200</u>	<u>\$ 44,200</u>	<u>\$ (16,200)</u>
Noncash Investing, Capital, and Financing Activities				
Contributions of capital assets from other funds	7,500		7,500	