

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

	<u>Food Service</u>	<u>Other Enterprise Funds</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Received from Sales	\$ 909,000	\$ 5,125	\$ 914,125
Payments to Suppliers for Goods and Services	(385,000)	(4,925)	(389,925)
Payments to Employees for Services	(480,000)		(480,000)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>44,000</u>	<u>200</u>	<u>44,200</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>
Cash and Cash Equivalents Beginning of Year	125,000		125,000
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 200,000</u>	<u>\$ 200</u>	<u>\$ 200,200</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	44,000	200	44,200
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
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$ 44,000</u>	<u>\$ 200</u>	<u>\$ 44,200</u>
Noncash Investing, Capital, and Financing Activities			
Contributions of capital assets from other funds	7,500		7,500