

LANE COMMUNITY COLLEGE

Combined Statement of Cash Flows
 ALL PROPRIETARY FUND TYPES
 Year Ended June 30, 2002

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Cash flows from operating activities:			
Operating loss	<u>\$ (312,482)</u>	<u>\$ (1,168,696)</u>	<u>\$(1,481,178)</u>
Adjustments to reconcile operating loss to net cash provided by-(used in) operating activities:			
Depreciation	123,869	120,048	243,917
Decrease-(increase) in:			
Accounts receivable	73,670	-	73,670
Inventories	184,337	(764)	183,573
Increase-(decrease) in:			
Accounts payable	(47,350)	(15,223)	(62,573)
Accrued liabilities	501	-	501
Vacation payable	<u>(1,905)</u>	<u>(9,515)</u>	<u>(11,420)</u>
Total adjustments	<u>333,122</u>	<u>94,546</u>	<u>427,668</u>
Net cash provided by-(used in) operating activities	<u>20,640</u>	<u>(1,074,150)</u>	<u>(1,053,510)</u>
Cash flows from noncapital financing activities:			
Operating transfers in	504,037	288,121	792,158
Operating transfers out	<u>(148,163)</u>	<u>-</u>	<u>(148,163)</u>
Net cash provided by noncapital financing activities	<u>355,874</u>	<u>288,121</u>	<u>643,995</u>
Cash flows from capital and related financing activities:			
Acquisition of fixed assets	<u>(13,187)</u>	<u>(26,400)</u>	<u>(39,587)</u>
Net increase-(decrease) in cash and cash equivalents	363,327	(812,429)	(449,102)
Cash and cash equivalents - July 1, 2001	<u>1,662,648</u>	<u>2,424,637</u>	<u>4,087,285</u>
Cash and cash equivalents - June 30, 2002	<u><u>\$2,025,975</u></u>	<u><u>\$ 1,612,208</u></u>	<u><u>\$ 3,638,183</u></u>
Noncash capital and related financing activities:			
Capital contributions	\$ 17,791	\$ -	\$ 17,791
Fixed assets	17,909	5,875	23,784
Loss on disposal of fixed assets	<u>(35,700)</u>	<u>(5,875)</u>	<u>(41,575)</u>
Total noncash capital and related financing activities	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this statement.