

**ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS**  
**COMBINED STATEMENT OF CASH FLOWS**

FISCAL YEAR ENDED JUNE 30, 2002

|   | Proprietary Fund Types |                     | Fiduciary<br>Fund Type  | Total<br>(Memorandum<br>Only) |
|---|------------------------|---------------------|-------------------------|-------------------------------|
|   | Water<br>Enterprise    | Internal<br>Service | Nonexpendable<br>Trusts |                               |
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>  |                        |                     |                         |                               |
| Receipts from customers and users.....  | \$ 2,128,902           | \$ -                | \$ 130,411              | \$ 2,259,313                  |
| Receipts from interfund services provided.....  | -                      | 3,595,440           | -                       | 3,595,440                     |
| Payments to vendors.....  | (445,463)              | (4,257,504)         | (37,785)                | (4,740,752)                   |
| Payments to employees.....  | (364,766)              | -                   | -                       | (364,766)                     |
| NET CASH FROM OPERATING ACTIVITIES.....   | 1,318,673              | (662,064)           | 92,626                  | 749,235                       |
| <u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>                                     |                        |                     |                         |                               |
| Transfers out.....  | (170,000)              | -                   | (82,060)                | (252,060)                     |
| NET CASH FROM NONCAPITAL FINANCING ACTIVITIES.....  | (170,000)              | -                   | (82,060)                | (252,060)                     |
| <u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>                            |                        |                     |                         |                               |
| Proceeds from the issuance of bonds and notes.....  | 685,978                | -                   | -                       | 685,978                       |
| Acquisition and construction of capital assets.....   | (1,034,492)            | -                   | -                       | (1,034,492)                   |
| Principal payments on bonds and notes.....  | (465,000)              | -                   | -                       | (465,000)                     |
| NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....                                 | (813,514)              | -                   | -                       | (813,514)                     |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>  |                        |                     |                         |                               |
| Proceeds from sales and maturities of investments.....                                      | -                      | -                   | 239,059                 | 239,059                       |
| Investment income (expense).....  | (146,529)              | 24,278              | (93,587)                | (215,838)                     |
| NET CASH FROM INVESTING ACTIVITIES.....   | (146,529)              | 24,278              | 145,472                 | 23,221                        |
| NET CHANGE IN CASH AND SHORT-TERM INVESTMENTS.....  | 188,630                | (637,786)           | 156,038                 | (293,118)                     |
| CASH AND SHORT-TERM INVESTMENTS AT BEGINNING OF YEAR.....                                   | 1,109,773              | 637,786             | 1,000,414               | 2,747,973                     |
| CASH AND SHORT-TERM INVESTMENTS AT END OF YEAR.....   | \$ 1,298,403           | \$ -                | \$ 1,156,452            | \$ 2,454,855                  |
| <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH<br/>FROM OPERATING ACTIVITIES:</u> |                        |                     |                         |                               |
| Operating income (loss).....  | \$ 728,683             | \$ (911,884)        | \$ 92,626               | \$ (90,575)                   |
| Adjustments to reconcile operating income (loss) to net<br>cash from operating activities:  |                        |                     |                         |                               |
| Depreciation.....   | 475,288                | -                   | -                       | 475,288                       |
| User fees receivable.....   | 76,499                 | -                   | -                       | 76,499                        |
| Working capital deposit.....  | -                      | (75,300)            | -                       | (75,300)                      |
| Warrants payable.....   | 24,598                 | (217,092)           | -                       | (192,494)                     |
| Health claims payable.....  | -                      | 150,000             | -                       | 150,000                       |
| Other liabilities.....  | 13,605                 | -                   | -                       | 13,605                        |
| Due to other funds.....   | -                      | 392,212             | -                       | 392,212                       |
| Total adjustments.....  | 589,990                | 249,820             | -                       | 839,810                       |
| NET CASH FROM OPERATING ACTIVITIES.....   | \$ 1,318,673           | \$ (662,064)        | \$ 92,626               | \$ 749,235                    |

See notes to general purpose financial statements.