

Solanco School District
COMBINING SCHEDULE of CASH FLOWS -
PROPRIETARY FUNDS - INTERNAL SERVICE FUNDS
Year Ended June 30, 2009

	<u>Hospitalization</u>	<u>Unemployment Compensation</u>	
<u>CASH FLOWS from OPERATING ACTIVITIES</u>			
Cash Received from Assessments Made to Other Funds	\$ 3,836,982	\$ -0-	\$
Cash Payments for Insurance Services	(3,831,424)	(11,345)	
Cash Payments for Other Operating Expenses	<u>(5,558)</u>	<u>(1,502)</u>	
<u>Net Cash Used by Operating Activities</u>	<u>-0-</u>	<u>(12,847)</u>	
 <u>CASH FLOWS from INVESTING ACTIVITIES</u>			
Earnings on Investments	180	2,339	
Deposits to Investment Pools	(153,000)	(52,339)	
Withdrawals from Investment Pools	<u>35,748</u>	<u>2,339</u>	
<u>Net Cash Used by Investing Activities</u>	<u>(117,072)</u>	<u>(47,661)</u>	
 <u>DECREASE in CASH</u> <u>and CASH EQUIVALENTS</u>			
	(117,072)	(60,508)	
 <u>CASH and CASH EQUIVALENTS</u>			
Beginning of Year	<u>124,949</u>	<u>88,134</u>	
End of Year	<u>7,877</u>	<u>27,626</u>	
 <u>RECONCILIATION of OPERATING LOSS</u> <u>to NET CASH USED by OPERATING ACTIVITIES</u>			
Operating Loss	<u>(85,397)</u>	<u>(20,172)</u>	
 <u>ADJUSTMENTS to RECONCILE OPERATING LOSS</u> <u>to NET CASH USED by OPERATING ACTIVITIES</u>			
(Increase) in Accounts Receivable	(6,067)	-0-	
(Increase) in Other Current Assets	(20,860)	-0-	
Decrease in Prepays	-0-	-0-	
Increase in Accounts and Claims Payable	<u>112,324</u>	<u>7,325</u>	
<u>Total Adjustments</u>	<u>85,397</u>	<u>7,325</u>	
 <u>Net Cash Used by Operating Activities</u>	 <u>\$ -0-</u>	 <u>\$ (12,847)</u>	 \$

See auditors' report.

Total
Internal
Service

3,836,982
(3,842,769)
(7,060)
(12,847)

2,519
(205,339)
38,087
(164,733)

(177,580)

213,083
35,503

(105,569)

(6,067)
(20,860)
-0-
119,649
92,722

(12,847)

Solanco School District
COMBINING SCHEDULE of CASH FLOWS -
PROPRIETARY FUNDS - INTERNAL SERVICE FUNDS
Year Ended June 30, 2009

	<u>Hospitalization</u>	<u>Unemployment Compensation</u>	<u>Total Internal Service</u>
<u>CASH FLOWS from OPERATING ACTIVITIES</u>			
Cash Received from Assessments Made to Other Funds	\$ 3,836,982	\$ -0-	\$ 3,836,982
Cash Payments for Insurance Services	(3,831,424)	(11,345)	(3,842,769)
Cash Payments for Other Operating Expenses	<u>(5,558)</u>	<u>(1,502)</u>	<u>(7,060)</u>
<u>Net Cash Used by Operating Activities</u>	<u>-0-</u>	<u>(12,847)</u>	<u>(12,847)</u>
<u>CASH FLOWS from INVESTING ACTIVITIES</u>			
Earnings on Investments	180	2,339	2,519
Deposits to Investment Pools	(153,000)	(52,339)	(205,339)
Withdrawals from Investment Pools	<u>35,748</u>	<u>2,339</u>	<u>38,087</u>
<u>Net Cash Used by Investing Activities</u>	<u>(117,072)</u>	<u>(47,661)</u>	<u>(164,733)</u>
<u>DECREASE in CASH</u> <u>and CASH EQUIVALENTS</u>	(117,072)	(60,508)	(177,580)
<u>CASH and CASH EQUIVALENTS</u>			
Beginning of Year	<u>124,949</u>	<u>88,134</u>	<u>213,083</u>
End of Year	<u>7,877</u>	<u>27,626</u>	<u>35,503</u>
<u>RECONCILIATION of OPERATING LOSS</u>			
<u>to NET CASH USED by OPERATING ACTIVITIES</u>			
Operating Loss	<u>(85,397)</u>	<u>(20,172)</u>	<u>(105,569)</u>
<u>ADJUSTMENTS to RECONCILE OPERATING LOSS</u>			
<u>to NET CASH USED by OPERATING ACTIVITIES</u>			
(Increase) in Accounts Receivable	(6,067)	-0-	(6,067)
(Increase) in Other Current Assets	(20,860)	-0-	(20,860)
Decrease in Prepays	-0-	-0-	-0-
Increase in Accounts and Claims Payable	<u>112,324</u>	<u>7,325</u>	<u>119,649</u>
<u>Total Adjustments</u>	<u>85,397</u>	<u>7,325</u>	<u>92,722</u>
<u>Net Cash Used by Operating Activities</u>	\$ <u>-0-</u>	\$ <u>(12,847)</u>	\$ <u>(12,847)</u>

See auditors' report.