

**U.S. Government Printing Office**  
**Consolidated Statements of Cash Flows**  
For the Fiscal Years Ended September 30, 2000 and 1999  
(Dollars in thousands)

	2000	1999
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income (loss)	\$ (115)	\$ (5,045)
Adjustments to reconcile net income (loss) to net cash provided by operating activities:		
Depreciation and amortization	7,886	8,403
Depreciation expense funded from appropriated capital	(444)	(444)
Loss (Gain) on disposal of property, plant, and equipment	58	(46)
Changes in assets and liabilities:		
(Increase) decrease in assets-		
Accounts receivable	17,808	(9,097)
Inventories	1,153	909
Prepaid expenses	(121)	46
Increase (decrease) in liabilities-		
Accounts payable and accrued expenses	6,721	9,125
Deferred revenue	23,163	17,901
Accrued annual leave	(93)	(789)
Workers' compensation liability	3,582	3,754
Total adjustments	59,713	29,762
Net cash provided by operating activities	59,598	24,717
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Capital expenditures	(2,685)	(8,091)
Proceeds from sale of property, plant, and equipment	60	88
Net cash used in investing activities	(2,625)	(8,003)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Decrease in unexpended appropriations	(7,876)	(5,987)
Funds returned to U.S. Treasury from:		
Salaries and Expenses Appropriation	-	(155)
Net cash used in financing activities	(7,876)	(6,142)
<b>NET INCREASE IN FUNDS WITH U.S. TREASURY</b>	<b>49,097</b>	<b>10,572</b>
<b>FUNDS WITH U.S. TREASURY, beginning of year</b>	<b>175,772</b>	<b>165,200</b>
<b>FUNDS WITH U.S. TREASURY, end of year</b>	<b>\$ 224,869</b>	<b>\$ 175,772</b>

The accompanying notes are an integral part of these consolidated financial statements.