

# U.S. Government Printing Office

## Consolidated Statements of Cash Flows For the Fiscal Years Ended September 30, 1995 and 1994 (Dollars in Thousands)

	<u>1995</u>	<u>1994</u> (Unaudited) (Restated - See Note 2K)
<b>Cash flows from operating activities:</b>		
Net loss	\$ (3,025)	\$(21,774)
Adjustments to reconcile net loss to net cash used in operating activities-		
Depreciation and amortization	7,805	6,166
Gain on disposal of property, plant, and equipment	(119)	(104)
Changes in assets and liabilities-		
(Increase) decrease in assets:		
Accounts receivable	2,047	(14,047)
Inventories	(4,991)	1,035
Prepaid expenses	(14)	(17)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(4,388)	3,169
Deferred revenue	3,411	779
Accrued annual leave	371	(1,641)
Allocated workers' compensation liability	(3,010)	-
Total adjustments	<u>1,112</u>	<u>(4,660)</u>
Net cash used in operating activities	<u>(1,913)</u>	<u>(26,434)</u>
<b>Cash flows from investing activities:</b>		
Capital expenditures	(15,011)	(17,329)
Proceeds from sale of property, plant, and equipment	139	118
Net cash used in investing activities	<u>(14,872)</u>	<u>(17,211)</u>
<b>Cash flows from financing activities:</b>		
Increase in unexpended appropriations	15,684	17,189
Funds returned to U.S. Treasury - from sales of publications operations	-	(544)
Net cash provided by financing activities	<u>15,684</u>	<u>16,645</u>
<b>Net decrease in funds with U.S. Treasury</b>	<u>(1,101)</u>	<u>(27,000)</u>
<b>Funds with U.S. Treasury, beginning of year</b>	<u>149,180</u>	<u>176,180</u>
<b>Funds with U.S. Treasury, end of year</b>	<u><u>\$148,079</u></u>	<u><u>\$149,180</u></u>

The accompanying notes are an integral part of these consolidated balance sheets.