

*EXAMPLE 1*  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2017

**Create a Statement of Cash Flows using the Example 1 Cash Inflows and Cash Outflows on the following page.**

CASH FLOWS FROM OPERATING ACTIVITIES

	\$
Net Cash Provided (Used) by Operating Activities (A)	

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Net Cash Provided (Used) by Noncapital Financing Activities (B)	

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Net Cash Provided (Used) by Capital Financing Activities (C)	

CASH FLOWS FROM INVESTING ACTIVITIES

Net Cash Provided (Used) by Investing Activities (D)	

Net Increase (Decrease) in Cash and Cash Equivalents (A+B+C+D=E)

Cash and Cash Equivalents - January 1, 2017 (F)	
Cash and Cash Equivalents - December 31, 2017 (E+F)	\$

*EXAMPLE 1*  
 Local City  
 Proprietary Funds  
 For the Year Ended December 31, 2017  
**Cash Inflows and Cash Outflows**

	Enterprise Fund Water and Sewer
Capital contributions	\$ 1,645,919
Interest and dividends	454,793
Operating transfers to other funds	(290,000)
Principal paid on capital debt	(2,178,491)
Other operating receipts (payments)	(2,325,483)
Interest paid on capital debt	(1,479,708)
Payments to other funds for internal activity	(1,296,768)
Proceeds from capital debt	4,041,322
Purchase of capital assets	(4,194,035)
Receipts from customers	
<i>Inflows:</i>	
Receivable (beginning of period)	17,684,312
Revenues of period	21,000,854
Subtotal inflows:	38,685,166
<i>Netted against:</i>	
Receivable (end of period)	(27,284,966)
Net cash inflow	11,400,200
Payments to suppliers	
<i>Outflows:</i>	
Payable (beginning of period)	734,929
Expenses of period	4,361,852
Subtotal outflows:	5,096,781
<i>Netted against:</i>	
Payable (end of period)	(2,371,432)
Net cash outflow	2,725,349
Payments to employees	
<i>Outflows:</i>	
Payable (beginning of period)	5,127,001
Expenses of period	3,319,267
Subtotal outflows:	8,446,268
<i>Netted against:</i>	
Payable (end of period)	(5,086,213)
Net cash outflow	3,360,055
Cash and Cash Equivalents - beginning of the year	\$ 8,724,308
Cash and Cash Equivalents - end of year	

*EXAMPLE 2*  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2017

**Create a Statement of Cash Flows using the Example 2 Cash Inflows and Cash Outflows on the following page.**

CASH FLOWS FROM OPERATING ACTIVITIES

_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
Net Cash Provided (Used) by Operating Activities (A)	_____

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Net Cash Provided (Used) by Noncapital Financing Activities (B)	_____

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Net Cash Provided (Used) by Capital Financing Activities (C)	_____

CASH FLOWS FROM INVESTING ACTIVITIES

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Net Cash Provided (Used) by Investing Activities (D)	_____

Net Increase (Decrease) in Cash and Cash Equivalents (A+B+C+D=E) \_\_\_\_\_

Cash and Cash Equivalents - January 1, 2017 (F)	_____
Cash and Cash Equivalents - December 31, 2017 (E+F)	\$ _____

**EXAMPLE 2**  
**State**  
**Proprietary Funds**  
**For the Year Ended December 31, 2017**  
**Cash Inflows and Cash Outflows**  
*(expressed in thousands)*

	Higher Education Student Services
Transfers in from other funds	\$ 596,492
Principal payments on long-term capital financing	(73,138)
Purchase of investment securities	(75,220)
Operating grants and donations received	19,562
Other operating receipts	145,176
Proceeds from sale of capital assets	26,557
Dividends and interest	2,877
Proceeds from long-term capital financing	222,456
Transfers out to other funds	(543,571)
Interest paid on capital debt	(93,623)
Proceeds from sale of investment securities	44,048
Acquisition of capital assets	(260,420)
Receipts from customers	
<i>Inflows:</i>	
Receivable (beginning of period)	5,687,662
Revenues of period	4,172,485
Subtotal inflows:	9,860,147
<i>Netted against:</i>	
Receivable (end of period)	(7,240,886)
Net cash inflow	2,619,261
Payments to suppliers	
<i>Outflows:</i>	
Payable (beginning of period)	2,134,619
Expenses of period	3,354,123
Subtotal outflows:	5,488,742
<i>Netted against:</i>	
Payable (end of period)	(4,332,959)
Net cash outflow	1,155,783
Payments to employees	
<i>Outflows:</i>	
Payable (beginning of period)	3,760,230
Expenses of period	3,919,267
Subtotal outflows:	7,679,497
<i>Netted against:</i>	
Payable (end of period)	(6,249,256)
Net cash outflow	1,430,241
Cash and Cash Equivalents - beginning of the year	\$ 910,977
Cash and Cash Equivalents - end of year	