

Web-GAAP Training School District
Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2002

	<u>Internal Service</u>
Cash Flows from Operating Activities	
Received from Interfund Services Provided	\$ 650,000
Payments for Contract Services	(55,200)
Payments for Claims	<u>(611,000)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(16,200)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(16,200)</u>
Cash and Cash Equivalents Beginning of Year	48,000
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$ 31,800</u></u>
Reconciliation of Operating Income (Loss) to Net	
Cash Provided by (Used for) Operating Activities	
Operating Income (Loss)	(26,200)
Adjustments:	
Increase (Decrease) in Liabilities:	
Claims Payable	<u>10,000</u>
<i>Total Adjustments</i>	<u>10,000</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>\$ (16,200)</u></u>