

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

	<u>Liability Self- Insurance</u>	<u>Employee Benefits Self- Insurance</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Received from Interfund Services Provided	\$ 50,000	\$ 600,000	\$ 650,000
Payments for Contract Services	(7,200)	(48,000)	(55,200)
Payments for Claims	(36,000)	(575,000)	(611,000)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>6,800</u>	<u>(23,000)</u>	<u>(16,200)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>6,800</u>	<u>(23,000)</u>	<u>(16,200)</u>
Cash and Cash Equivalents Beginning of Year		48,000	48,000
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 6,800</u>	<u>\$ 25,000</u>	<u>\$ 31,800</u>
Reconciliation of Operating Income (Loss) to Net			
Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	6,800	(33,000)	(26,200)
Adjustments:			
Increase (Decrease) in Liabilities:			
Claims Payable		10,000	10,000
<i>Total Adjustments</i>		<u>10,000</u>	<u>10,000</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$ 6,800</u>	<u>\$ (23,000)</u>	<u>\$ (16,200)</u>