

BOARD OF EDUCATION
COMBINED STATEMENT OF CASH FLOWS
FOR ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT F-VI-A

FUND TYPE	PROPRIETARY		FIDUCIARY	TOTAL
DESCRIPTION	ENTERPRISE	INTERNAL SERVICE	NON EXPENDABLE TRUST	(Memorandum Only)
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received:				
Cash Received from Participants & Users				
Other Cash Receipts				
Cash Payments:				
Cash Paid to Employees				
Cash Paid to Suppliers				
Cash Paid for Claims				
Other Payments of Cash				
* Net Cash Provided by (Used In) Operating Activities				
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers for General Fund				
Other Subsidies				
Net Cash Provided by (Used In) Non-Capital Financing Activities				
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:				
Proceeds from Sale of Fixed Assets				
Other Proceeds from Capital & Related Activities				
Payments for Fixed Assets				
Payments of Principal on Capitalized Lease Debt				
Payments of Interest on Capitalized Lease Debt				
Other Payments for Capital Activities				
Net Cash Provided (used) by Cap. & Related Financing Activities				
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Investments				
Other Cash Flows from Investing Activities				
Net cash provided (used) by investing activities				
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS				
CASH & CASH EQUIVALENTS - OCTOBER 1				
CASH & CASH EQUIVALENTS - SEPTEMBER 30				

* Reconciles to Net Cash Provided by (Used In) Operating Activities on Page B.

BOARD OF EDUCATION
RECONCILIATION OF OPERATING INCOME TO
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

EXHIBIT F-VI-B

FUND TYPE DESCRIPTION	PROPRIETARY		FIDUCIARY	TOTAL
	ENTERPRISE	INTERNAL SERVICE	NON EXPENDABLE TRUST	(Memorandum Only)
OPERATING INCOME (Loss)				
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: [Non-Cash Items included in Income (Loss)]				
Changes in Assets & Liabilities:				
Accounts Receivable				
Inventories				
Claims Payable				
Accrued Expenses				
Deferred Revenue				
Compensated Absences				
Other Changes in Assets & Liabilities				
Depreciation				
Loss on Disposals				
Donated Commodities				
Other Adjustments				
TOTAL ADJUSTMENTS				
* NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
NON-CASH INVESTING, CAPITAL & FINANCING ACTIVITIES:				
Transfer of Equipment to (from) Other Funds				
Acquisition of Equipment through Capital Lease				
Other Non-Cash Investing, Capital & Financing Activities				

* Reconciles to Net Cash Provided by (Used In) Operating Activities on Page A.