## **BOARD OF EDUCATION COMBINED STATEMENT OF CASH FLOWS** FOR ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS FISCAL YEAR ENDED SEPTEMBER 30, 2023

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					

<sup>\*</sup> Reconciles to Net Cash Provided by (Used In) Operating Activities on Page B.

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

## **EXHIBIT F-VI-B**

	EXHIBIT F-VI-B					
FUND TYPE	PROPRIETARY		FIDUCIARY	TOTAL		
DESCRIPTION	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						
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<sup>\*</sup> Reconciles to **Net Cash Provided by (Used In) Operating Activities** on Page A.