

LINE #	ITEM	REFERENCE	AGREED			COMMENTS
			YES	NO	NA	
SECTION I						
Lines 1-14 must be reviewed in conjunction with SECTION II below						
1	Receipts from customers	Worksheet 1 (Section A or B) "Total to Cash Flow Statement" column				
2	Receipts from other funds	Worksheet 1 (Section A) "Total to Cash Flow Statement" column				
3	Not used					
4	Receipts from federal agencies (exchange activity only)	Worksheet 1(Sections C) "Total to Cash Flow Statement" column				
5	Collections of loans to students and employees	Worksheet 1 (Section D, X) "Total to Cash Flow Statement" column				
6	Payments for salaries and benefits to employees	Worksheet 1 (Section E) "Total to Cash Flow Statement" column				
7	Payments for prizes, benefits and claims	Worksheet 1 (Section F) "Total to Cash Flow Statement" column				
8	Payments to vendors and suppliers	Worksheet 1 (Section G) "Total to Cash Flow Statement" column				
9	Payments to other funds	Worksheet 1 (Section G) "Total to Cash Flow Statement" column				
10	Payments for scholarships and fellowships (univ & colleges)	Worksheet 1 (Section I) "Total to Cash Flow Statement" column				
11	Payments for loans issued to students and employees	Worksheet 1 (Section J) "Total to Cash Flow Statement" column				
12	Other receipts (Operating or nonoperating)	Worksheet 1and/or 2 (Section H1 & AE1)				
13	Other payments - describe	Description on the cash flow statement (Section H2 & AE2)				
14	Net cash provided (used) by operating activities	The sum of lines 1 through 13. Must agree to line 102.				
15a	State appropriations	Agency identified - should tie to operating statement				
15b	State aid-general (for use by component units only)	Agency identified - should tie to operating statement				
15c	State aid-program [For component units only-if deferred state aid was received (deferred inflow of resources) - include here]	Agency identified - should tie to operating statement				
16	State Aid for Higher Education	Lottery only (Worksheet 2 Section AH)				
17	Gifts (noncapital)	Worksheet 2 (Section AC)				
18	Noncapital Grant receipts	Worksheet 2 (Section AB)				
18a	Fed Recovery Funds (receipts of ARRA funds)	Worksheet 2 (Section ABa)				
19a	Proceeds short-term borrowing	Worksheet 2 (Section AJ)				
19b	Principal payments short-term borrowing	Worksheet 2 (Section AJ)				

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			YES	NO	NA	
20a	Advances from Fed Unemployment Acct	Worksheet 2 (Section AK)				
20b	Payments to Fed Unemployment Acct	Worksheet 2 (Section AK)				
20c	Advances from other funds	added FY2015-for use by DOT-Turnpike/any other fund w/ advance				
21	Interest expense and other costs	Worksheet 2 (Section AD)				
22	Bond issuance costs	Worksheet 2 (Section AE2)				
22.5	Grants, aid and subsidies (nonoperating expense)	Worksheet 2 (827-Section AH) Used by DENR for nonop subsidies to other gov'ts for clean water				
23	Transfers in from other funds	Worksheet 2 (Section AF)				
24	Transfers out to other funds	Worksheet 2 (Section AG)				
25	Insurance recoveries	Worksheet 2 (Section AA)				
26	Extraordinary items					
27	Special items					
28	Other noncap financing receipts-describe	Worksheet 2 (Section AE1) --- generally will be non-operating item				
29	Other agency identified noncapital financing payments	Worksheet 2 (Section AE2) --- generally will be non-operating item				
30	Net cash provided (used) by noncapital financing activities	The sum of lines 15 through 29.				
31	Acquisition and construction of capital assets	Worksheet 2 (Section Q)				
32	Proceeds from the sale of capital assets	Worksheet 2 (Section Q)				
33	Proceeds from capital debt	Worksheet 2 (Sections T,U)				
34	Not used					
35	State capital appropriations					
36	Federal interest subsidy on Debt (new for 2010)	Worksheet 2 (Section AI)				
37	Capital grants (nonoperating grants for capital use)	Worksheet 2 (Sections AB)				
38	Capital gifts (nonoperating capital gifts and donations)	Worksheet 2 (Sections AC,)				
39	Transfers from other funds	Worksheet 2 (Sections AF)				
40	Not Used Currently					
41	Principal payments on capital debt and leases	Worksheet 2 (Sections T,U,V)				
42	Interest payments on capital debt and leases	Worksheet 2 (Sections Y,AD)				
43	Payment to bond escrow agent					

LINE #	ITEM	REFERENCE	AGREED			COMMENTS
			YES	NO	NA	
44	Bond issuance costs	Worksheet 2 (Section AE2)				
45	Insurance recoveries	Worksheet 2 (Section AA)				
46	Extraordinary items					
47	Special items					
48	Other receipts [Misc nonoper items that fit here]	Worksheet 2 (Section AE)				
49	Other agency identified capital financing payments	Description on the cash flow statement				
50	Net cash provided (used) by capital and related financing activities	The sum of lines 31 through 49.				
51	Proceeds from sale of non-State Treasurer investments	Worksheet 2 (Section K)				
52	Redemptions from State Treasurer Long-Term Invest. Pool	Worksheet 2 (Section L)				
53	Interest on investments	Worksheet 2 (Sections W, Z)				
54	Purchase of non-State Treasurer investments	Worksheet 2 (Section K)				
55	Purchases of State Treasurer Long-Term Invest. Pool	Worksheet 2 (Section L)				
56	Other receipts [Misc nonoper items that fit here]					
57	Other agency identified investment activity payments	Description on the cash flow statement				
57a,b,c,	for EPA-Revolving Loan specifically	Worksheet 2 (Section N)				
58	Net cash provided (used) by investing activities	The sum of lines 51 through 57c.				
59	Net increase(decrease) in total cash (cash and cash equivalents, pooled cash and restricted cash)	The sum of lines 14, 30, 50, and 58				
60	Cash, Cash Equivalents, Pooled Cash July 1	All cash accounts per CAFR 11P (see line 66 below)				
61	Cash, Cash Equivalents, Pooled Cash June 30	All cash accounts per CAFR 11P (see line 66 below)				
62	Cash and Cash Equivalents, current and noncurrent	Per CAFR 11P (see line 66 below)				
63	Pooled Cash, current and noncurrent	Per CAFR 11P (see line 66 below)				
64	Restricted cash, current and noncurrent	Per CAFR 11P (see line 66 below)				
65	Other agency identified cash reconciliation items	Must be fully identified on the Statement of Cash Flows				
66	Total cash per statement of cash flows	Lines 62,63,64,65 of the statement-(must include all cash accounts)				
67	Operating Income (Loss)	Operating Income (Loss) -- CAFR 53P				
68a	Depreciation expense	Depreciation -- CAFR 53P				
68b	Pension expense (NCAS acct 531595)	Worksheet 1 (811) - [Section E] new for FY15				

LINE #	ITEM	REFERENCE	AGREED			COMMENTS
			YES	NO	NA	
69	Investment Earnings	Investment Earnings-- CAFR 53P				
70	Mortgage/Loan/Note Principal Repayments	Worksheet 2 (Section O)				
71	Loan Sales	Worksheet 2 (Section O)				
72	Mortgages/Loans/Notes Issued	Worksheet 2 (Section O)				
73	Mortgage/Loan/Note Cancellation and Write-offs	Worksheet 2 (Section O)				
74	Allowances and Uncollectible Accounts	Identified by Agency or Bad Debt per section A Worksheet 1				
75	Nonoperating Mortgage/Loan/Note Interest Income	Worksheet 2 (Section Z)				
76	Other adjustments to operating income	Full description must be on the cash flow statement				
77 to 101 Changes in Assets, Deferred outflows and Liabilities		See part 2 for a separate analysis of changes in assets and liabilities. ***Use Comp 11P for DSS agencies for checklist Part 2.				
102	Total Cash Provided From (Used For) Operations	The sum of lines 67 through 101. Must agree to line 14.				
103 to 116	Noncash Investing, Capital, and Financing	This section should agree to the Wsheet 2 references (page 821-828)				
SECTION II						
REVIEW OF WORKSHEETS 1 AND 3						
A	on Worksheet 1--Columns foot					
B	on Worksheet 1--for each section, the total of each " Worksheet 3 Distribution" column carries to and is equal to the related box in "Total to Cash Flow Statement" column					
C	on Worksheet 1--Captions on this worksheet that show internal and external distributions per the " Worksheet 3 Distribution" columns are also identified and described on Worksheet 3					
D	on Worksheet 1--Box in "Total to Cash Flow Statement" column must have proper sign (receipts are plus, payments are minus)					
E	on Worksheet 3--captions described on this worksheet actually have amounts on Worksheet 1					
F	on Worksheet 3--Internal plus external allocations equal 100% and have an explanation					
G	on Worksheet 3--Internal and external distributions that show activity on this worksheet are coming from internal or external columns that have activity on Worksheet 1 (and vice versa).					

STATEMENT OF CASH FLOWS CHECKLIST -- PART 2
 CHANGES IN ASSETS, DEFERRED OUTFLOWS AND LIABILITIES

REVIEWED BY: _____ APPROVED BY / date: _____

For DSS agencies, use Comp 11P report and/or the new DSS Condensed Comp 11P Worksheet for Cash Flows which combines current and noncurrent amounts.

Print and attach for the review of these lines.

This Part 2 checklist can be used for offline agencies or if comments are needed for NCAS agencies.

Current and noncurrent amounts should be combined.

Line #	Bal Sheet Current Yr AMOUNT	Bal Sheet Prior Yr AMOUNT	CHANGE	COMMENTS
77				
78				
79				
80				
81				
81a				
82				
83				
84				
85				
86				
87				
88				new line starting FY2015 Employer contributions to TSERS this year
89				
90				
91				
92				

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Print and attach for the review of these lines.

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Current and noncurrent amounts should be combined.

Line #		Bal Sheet Current Yr AMOUNT	Bal Sheet Prior Yr AMOUNT	CHANGE	COMMENTS
93	Increase (Decrease) in Due to Component Units				
94	Increase (Decrease) in Due to Primary Government				
95	Increase (Decrease) in Obligations/ rev. repo. Agreements				
96	Increase (Decrease) in Claims Payable				
97	Increase (Decrease) in Deposits Payable				
98	Increase (Decrease) in Funds Held for Others				
99	Increase (Decrease) in Comp absences (Accrued vac leave)				
100	Increase (Decrease) in Notes Payable				
101	Increase (Decrease) in Unearned Revenue				

NOTE 1: Only if interest is an operating revenue.

NOTE 2: Only if the prepaid item was originally charged against an operating expense

NOTE 3: Amounts could be affected by noncash accruals. see worksheet 2 section R