The statement of cash flows: <http://news.morningstar.com/classroom2/course.asp?docId=142913&page=4&CN=COM>

FASB 2016-18 Statement of Cash flows Topic 230 <https://fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176168619952&acceptedDisclaimer=true>

Presenting restricted cash and cash equivalents in not for profit statements of cash flows <https://www.aicpa.org/interestareas/notforprofit/resources/financialaccounting/nonprofit-statement-of-cash-flows.html> Thought this was an interesting read.