LEA Name: North Schuylkill SD Address: 15 Academy Lane Ashland, PA 17921

County : Schuylkill

AUN Number: 129545003

LEA Type: SD

Annual Financial Report

Accuracy Certification Statement

For Fiscal Year Ending 6/30/2017

Pennsylvania Department of Education

0

Office of Comptroller Operations

PDE-2056: Intermediate Unit

PDE-2057: School District, AVTS/CTC, Charter School, and Special Program Jointure

Duinta 4 10/00/0017 0.44.E4 ANA

Contact Person E-mail Address

ramos@northschuylkill.net

Contact Person

Contact Person Telephone Number

(570)874-8912

Ext:

Contact Person Fax Number

(570)874-1531

Robert L Amos

Printed 10/26/2017 9:46:13 AM

Validations

Page - 1 of 1

Val Number	
Description	

42420

Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.

2700-513, AFR Exp Detail: \$1,575,360.28 2700-513, PY AFR Amount: \$1,297,588.89

SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.

Not as much legal consulting for special education.

50450

SESS Schedule 2350: \$1,381.50 Prior Year SESS Schedule 2350: \$7,235.92

Justification

Additional Routes were added as well as rate increase.

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		Am
	The second of th	Amounte Expressed in Whole Tollers
	(10)	Canasal Frank
	(27)	Bublic Burney Trust Other Count A
	(28) Am	
	(29)	
[31]	<u>apital Reserve (590, 1850)</u>	

Assets	Assets And Deferre	
	And Deferred Outflows Of Resources	
	urces	

	0910 Deferred Outflows of Resources
\$11.159.459	Total Assets
60,309	0180 Prepaid Expenses (Expenditures)
	0170 Inventories
31,835	0150 Other Receivables
	0147 Due from Component Unit
	0146 Due from Primary Government
	0145 Other Intergovernmental Revenue Receivable
240,299	0143 Federal Revenue Receivable
1,072,590	0142 State Revenue Receivable
392,378	0141 Due From Other Governments
23,327	0130 Due From Other Funds
2,579,717	0120 Taxes Receivable
	0110 Investments
6,759,004	0100 Cash and Cash Equivalents
	Assets

The second second and the second seco	Total Assets And Deferred Outflows Of Resources \$11,159,459	0910 Deferred Outflows of Resources	Total Assets 19	0190 Other Cuffent Assets
	erred Outflows Of R	0910 Deferred Outflows of Resources		rent Assets
The state of the s	esources	The second section of the second seco	Approximation of the state of t	
***************************************			The second secon	
AND A SECURE OF THE PARTY OF TH	\$11,159,459		\$11.159.459	
	,459	,,,,,,	459	

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LEA: 129545003 North Schuylkill SD

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3.5.15.487,501; 3.5.15.487,501;				\$4,328,042	Total Assets And Deferred Outflows Of Resources
\$15,487,501				\$4,328,042	Total Assets 0910 Deferred Outflows of Resources
60,309					0190 Other Current Assets
					0180 Prepaid Expenses (Expenditures)
31,835					0170 Inventories
					0150 Other Receivables
					0147 Due from Component Unit
					0146 Due from Primary Government
240,299					0145 Other Intergovernmental Revenue Receivable
1,072,590					0143 Federal Revenue Receivable
392,378					0142 State Revenue Receivable
23,327					0141 Due From Other Governments
2,5/9,/1/					0130 Due From Other Funds
					0120 Taxes Receivable
11,007,046					0110 Investments
				4,328.042	0100 Cash and Cash Equivalents
•					Assets
			[39]		Assets And Deferred Outflows Of Resources
Total Governmental Funds	Permanent (90)	<u>Debt Service</u> (40)	Other Capital Projects Fund	<u>Capital Reserve (1431)</u> (32)	Amounts Expressed in Whole Dollars

LEA: 129545003 North Schuylkill SD Printed 10/26/2017 9:45:38 AM

COLIDIOR OF THE COLUMN CONTRACTOR OF THE COLUMN COL	Total Liabilities. Deferred Inflows Of Resources and Fund Balance	Total Fund Balances	0850 Unassigned Fund Balance	0840 Assigned Fund Balance	0830 Committed Fund Balance	0820 Restricted Fund Balance	0810 Nonspendable Fund Balance	Fund Balances	0950 Deferred Inflows of Resources	Total Liabilities	0490 Other Current Liabilities	0480 Unearned Revenues	0462 Payroll Deductions and Withholding	0461 Accrued Salaries and Benefits	0450 Short-Term Payables	0440 Current Portion of Long-Term Debt	0430 Contracts Payable	0420 Accounts Payable	0413 Due to Companent Unit	0412 Due to Primary Government	0411 Due to Other Governments	0400 Due to Other Funds	Liabilities	Liabilities And Deferred Inflows Of Resources And Fund Balances	Amounts Expressed in Whole Dollars	Printed 10/26/2017 9:45:38 AM
\$11,109, 409	\$6,464,141	\$8 A84 1/44	5,624,216	600,000		239,925			The second secon	\$4,695,318		1,846,231	65,733	2,545,201				238,153							General Fund (10)	
		- many the second secon								The second desired as the content of															Public Purpose Trust (27)	
A CANADA A CANADA CANAD		And the state of t							A company of the second of the	to the contract of the public of which and described and described and women of the second															Other Compt Approved (28)	
Committee of the commit																									Athletic / Activity (29)	
																								ļ	Capital Reserve (690, 1850) (31)	Page - 3 of 4

Balance Sheet - Governmental Funds (NAG)

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Amounts Expressed in Whole Dollars

Liabilities And Deferred Inflows Of Resources And Fund Balances Capital Reserve (1431) Other Capital Projects
(32) Fund
(39) Debt Service (40) Permanent (90) Total Governmental Funds

0411 Due to Other Governments 0400 Due to Other Funds

0420 Accounts Payable 0413 Due to Component Unit

664,920

0412 Due to Primary Government

0440 Current Portion of Long-Term Debt

0430 Contracts Payable

0450 Short-Term Payables

0461 Accrued Salaries and Benefits

0462 Payroll Deductions and Withholding

0480 Unearned Revenues

0490 Other Current Liabilities

Fund Balances Total Liabilities 0950 Deferred Inflows of Resources

0810 Nonspendable Fund Balance

0830 Committed Fund Balance 0820 Restricted Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Liabilities, Deferred Inflows Of Resources And Fund Balances

\$664,920

\$3,663,122

3,663,122

\$4,328,042

\$5,360,238

2,545,201

903,073

1,846,231 65,733

239,925

5,624,216

4,263,122

\$10,127,263

\$15,487,501

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Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (REG)

Page - 1 of 4

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		To the first Homes and the second	(\$667,259)	Total Other Financing Sources (Uses)
				5300 Transfers Out to Component Units/Primary Governments
			2,574,649	5200 Interfund Transfers - Out
				5150 Bond Discounts
			6,437,610	5120 Debt Service – Refunded Bonds
				9990 Insurance Recoveries
				9910 Other Financing Sources Not Listed in the 9000 Series
				9720 Transfers from Primary Governments
				9710 Transfers from Component Units
				9400 Sale of or Compensation for Loss of Fixed Assets
				9300 Interfund Transfers - IN
				9200 Proceeds from Extended-Term Financing
				9130 Bond Premiums
			6,431,000	9120 Proceeds from Refunding of Bonds
			1,914,000	9110 Face Value of Bonds Issued
				Other Financing Sources (Uses)
			\$683,292	Excess (Deficiency) Of Revenues Over Expenditures
			\$28,025,711	Total Expenditures
				5130 Refund of Prior Year Revenues / Receipts
			1,286,059	5110 Debt Service
				4000 Facilities Acquisition, Construction and Improvement Services
			714,502	3000 Operation of Non-Instructional Services
			8,238,415	2000 Support Services
			17,786,735	1000 Instruction
				Expenditures
			\$28,709,003	Total Revenues
			743,921	8000 Revenue from Federal Sources
			15,984,057	7000 Revenue from State Sources
			11,981,025	6000 Revenue from Local Sources
[3]				Revenues
tivity <u>Capital Reserve (690, (29)</u>	Athletic / Activity (29)	Public Purpose Trust Other Compt Approved (27) (28)	General Fund (10)	Amounts Expressed in Whole Dollars

Printed 10/26/2017 9:45:41 AM

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Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (REG)

Page - 2 of 4

6000 Revenue from Local Sources 7000 Revenue from State Sources 8000 Revenue from State Sources 8000 Revenue from Federal Sources 1000 Instruction 1000 Instruction 1000 Instruction 1000 Operation of Non-Instructional Services 1000 Support Services 1000 Support Services 1000 Facilities Acquisition, Construction and Improvement Services 110 Debt Service 110 Debt Service 110 Pebt Services 1110 Pebt Services 1110 Face Value of Prior Year Revenues / Receipts 110 Face Value of Bonds Issued 1110 Face Value of Bonds Issued 1120 Proceeds from Refunding of Bonds 1120 Proceeds from Extended-Term Financing 1130 Bond Premiums 1140 Sale of or Compensation for Loss of Fixed Assets 1150 Proceeds from Component Units 1150 Debt Service - Refunded Bonds 1150 Bond Discounts	37,417 \$37,417 1,990,247 672,241 \$2,662,488 (\$2,625,071)		12,018,442 15,984,057 743,921 \$28,746,420 17,786,735 8,238,415 714,502 1,990,247 1,958,300 \$30,688,199 2,574,649 2,574,649 2,574,649	
December 1		(39)	•	1
Revenues		1		
6000 Revenue from Local Sources) - 			
7000	31,411			
root Revenue from State Sources				
8000 Revenue from Federal Sources				
Iotal Revenues	\$37,417			
Expenditures	44.1			
ADOD ILLE				
1000 Instruction			÷	
2000 Support Services				
3000 Operation of Non-Instructional Services				
4000 Eacilities Acceptation Of the Control of the C				
4000 Facilities Acquisition, Construction and Improvement Services	1.990.247			
5110 Debt Service				
5130 Refund of Drior Voor Downson / Driving	6/2,247			
The second of th				
i otal Expenditures	\$2.662.488			
	(#3 63E 074)			9 4
	(1.10,020,04)			
Other Financing Sources (Uses)			-	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
9110 Face Value of Bonds Issued				
9120 Proceeds from Refunding of Bonds				
9130 Rond Diamitums				
9200 Proceeds from Extended-Term Financing				
9300 Interfund Transfers - IN	2 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7			
9400 Sale of or Compensation for Loss of Fixed Assets	2,374,048			
9710 Transfore from Commence (1)		,		
2. 10 Indiana non component onits				
9720 Transfers from Primary Governments				
9910 Other Financing Sources Not Listed in the 9000 Series				
9990 Insurance Recoveries				
5120 Deht Service - Refunded Bands				
The man deliner politics				
5150 Band Discounts				
5200 Interfund Transfers - Out				
5300 Transfers Out to Component Units/Primary Governments				

LEA: 129545003	2016-2017 PDE-201
North Schuylkill SD	2016-2017 PDE-2057 Annual Financial Report - 06/30/2017 Fiscal Year End

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (REG)

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Special And Extraordinary Items		Printed 10/26/2017 9:45:41 AM
ordinary Items	Amounts Expressed in Whole Dollars	9:45:41 AM
	General Fund (10)	
	General Fund Public Purpose (10)	

5520 Special Items - Losses 9930 Extraordinary Items - Gains 9920 Special Items - Gains

e Trust Other Compt Approved (27) (28)

Athletic / Activity (29)

Capital Reserve (690, 1850) (31)

Fund Balance - End Of Year	0001 Fun	Fund Balance	Net Change in Fund Balances	5530 Extr
End Of Year	0001 Fund Balance - Beginning of Fiscal Year		und Balances	5530 Extraordinary Items – Losses
Fund Balance - End Of Year \$6,464,141	6,448,108	Fund Balance	Net Change in Fund Balances	
		A MARKET AND A TO THE CONTRACT OF THE CONTRACT		

LEA: 129545003 North Schuylkill SD 2016-2017 PDE-2057 Annual Financial Report - 06/30/2017 Fiscal Year End

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (REG)

Printed 10/26/2017 9:45:41 AM

Special And Extraordinary Items Amounts Expressed in Whole Dollars Capital Reserve (1431) (32) Other Capital Projects Fund (39)

Debt Service (40)

Permanent (90)

Total Governmental Funds

Page - 4 of 4

9930 Extraordinary Items - Gains 9920 Special Items - Gains

5520 Special Items - Losses 5530 Extraordinary Items - Losses

Fund Balance

Fund Balance - End Of Year 0001 Fund Balance - Beginning of Fiscal Year

Net Change in Fund Balances (\$50,422) 3,713,544

\$3,663/122

10,161,652

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Printed 10/26/2017 9:45:42 AM LEA: 129545003 North Schuylkill SD

Secources Food Service Child Care Ch	\$163,791 103,862 \$627,358			0910 Deferred Outflows of Resources Total Assets And Deferred Outflows Of Resources
Food Service Child Care Other Enterprise (51) Operations (52) (52) (53) 226,332 4,354 72,918 56,101 583,705	\$455 YO		5	The state of the s
Food Service Child Care Other Enterprise (531) Operations (532) (532) (532) (532) (532) (532) (532) (532) (532) (532) (53	163,791		163,791	Noncurrent Assets 0211 Land 0212 Site Improvements (Net) 0220 Buildings and Building Improvements (Net) 0230 Machinery, Equipment and Furniture (Net)
Food Service (51) (52) (53) (51) Operations (52) (58) (58) (52) (58) (58) (58) (58) (58) (58) (58) (58	\$359,705			
Food Service Child Care Other Enterprise (51) Operations (52) (52) (58) (52) (58) (52) (58) (52) (58) (58) (58) (58) (58) (58) (58) (58	56,101		56,101	0180 Prepaid Expenses (Expenditures) 0190 Other Current Assets
Food Service Child Care Other Enterprise (51) Operations (52) (52)				0150 Other Receivables 0170 Inventories
Food Service Child Care Other Enterprise (51) Operations (58) (58) (52) (52)				0146 Due from Primary Government 0147 Due from Component Unit
Food Service Child Care Other Enterprise (51) Operations (58) (52) 226,332	72,918		72,918	0143 Federal Revenue Receivable
Food Service Child Care Other Enterprise (51) Operations (58) (58) (52) 226,332	<i>4</i> 354		4.354	0141 Due From Other Governments 0142 State Revenue Receivable
Food Service Child Care Other Enterprise (51) Operations (58) (52) (52)				0130 Due From Other Funds
Food Service Child Care Other Enterprise (51) Operations (58) (52)	7000			0110 Investments
Food Service Child Care Other Enterprise (51) Operations (58) (52)	226.332		226,332	0100 Cash and Cash Equivalents
	TOTAL	Other Enterp		

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0799 Unrestr Total Net Position Total Liabilities An	0791 Net Inv 0008 Restric	Total Noncurrent Total Liabilities 0950 Deferrent Net Position	0560 Other I 0570 Net Pe 0599 Other I	0530 Lease- 0540 Accum 0550 Author	0510 Bonds Payable	0490 Other Curre Total Current Liabilities Noncurrent Liabilities	0462 Payrol 0480 Unear	0440 Currer 0450 Short- 0461 Accrue	0413 Due to 0420 Accou 0430 Contra	Current Liabilities 0400 Due to C	Liabilities And De
0799 Unrestricted Net Position Total Net Position Total Liabilities And Deferred Inflows Of Resources And Net Position	0791 Net Investment in Capital Assets 0008 Restricted Net Position (0792 – 0798)	Total Noncurrent Liabilities Total Liabilities 0950 Deferred Inflows of Resources Vet Position	0560 Other Post-Employment Benefits (OPEB) 0570 Net Pension Liability 0599 Other Noncurrent Liabilities	0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	0510 Bonds Payable 0520 Extended-Term Financing Agreements Barrett	0490 Other Current Liabilities Total Current Liabilities Noncurrent Liabilities	0462 Payroll Deductions and Withholding 0480 Unearned Revenues	0440 Current Portion of Long-Term Debt 0450 Short-Term Payables 0461 Accrued Salaries and Benefits	Due to Component Unit Accounts Payable Contracts Payable	rent Liabilities 0400 Due to Other Funds 0411 Due to Other Governments	Amounts Expressed in Whole Dollars Liabilities And Deferred Inflows Of Resources And Net Position
(466,817) (\$303,026) \$627,358	163,791	\$863,213 \$925,512 4,872	863,213		·	\$62,299	14,936	8 710	15,324	23,327	Food Service (51)
											Child Care Operations (52)
(466,817) (\$303,026) \$627,358											Other Enterprise (58)
(466,817) (\$303,026) \$627,358	163,791	\$863,213 \$925,512 4,872	863,213		The state of the s	\$62,299	8,712 14 036		15,324	23,327	TOTAL
					The state of the s						Internal Service (60)

LEA: 129545003 North Schuylkill SD

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6600 Food Service Revenue

Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds (REP)

Page - 1 of 2

Operating Revenues Amounts Expressed in Whole Dollars Food Service (51) Child Care Operations (52) Other Enterprise (58) TOTAL Internal Service (60)

338,721

338,721

		000,721
0071 Charges for Services		
0072 Other Operating Revenue	847	847
Total Operating Revenues	\$339,568	\$339,568
Operating Expenses	CONTROL COMMENT AND AND ADDRESS OF THE CONTROL	es deserte en Andrea marin e emegariste de antredución de cuerta emina la materia de la constimue da compacte
100 Personnel Services - Salaries	285,510	285,510
200 Personnel Services – Employee Benefits	263,013	263,013
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	97,700	97,700
600 Supplies	444,525	444,525
740 Depreciation	40,642	40,642
810 Dues and Fees		•
890 Miscellaneous Expenditures		
Total Operating Expenses	\$1,131,390	\$1,131,390
Operating Income (Loss)	(\$791,822)	(\$791,822)
Non Operating Revenues (Expenses)	t des substitutes de la companse de	destruction and the second section of the section of the second section of the section of t
6500 Earnings on Investments	767	767
6920 Contributions and Donations from Private Sources		
6930 Gains or Losses on Sale of Fixed Assets		
6991 Refunds of a Prior Year Expenditure		
7000 Revenue from State Sources	89,020	89,020
8000 Revenue from Federal Sources	633,377	633,377
820 Claims and Judgments Against the LEA		
830 Interest		
TOTAL Non Operating Revenues (Expenses)	\$723,164	\$723,164
Income (Loss) Before Contributions And Transfers	(\$68,658)	A SA

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Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds (REP)

Page - 2 of 2

Internal Service (60)

Contributions, Transfers, and Special and Extraordinary Items Amounts Expressed in Whole Dollars

Food Service (51)

Child Care Operations (52)

Other Enterprise (58)

5300 Transfers Out to Component Units/Primary Governments 5200 Interfund Transfers - Out

9300 Interfund Transfers - IN 5530 Extraordinary Items - Losses

5520 Special Items - Losses

9500 Capital Contributions

9700 Transfers IN From Component Units/Primary Governments

9920 Special Items - Gains

9930 Extraordinary Items - Gains

Net Position - End Of Year Change in Net Position and Change in Net Positio 0003 Accounting Changes / Residual Equity Transfers 0002 Net Position - Beginning of Fiscal Year (\$303,026) (\$68,658) (234,368)(\$68,658) (234,368)

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Cash Flows From Investing Activities Cash Flows From Capital and Related Financing Activities Cash Flows From Non-Capital Financing Activities Cash Flows From Operating Activities Printed 10/26/2017 9:45:46 AM Net Cash Prov By (Used for) Investing Activities Net Cash Prov By (Used for) Capital and Related Financing Activities Net Cash Prov By (Used for) Non-Capital Financing Activities Net Cash Provided By (Used For) Operating Activities 0041 Earnings on Investments - 6500 0045 Loans Received (Paid) 0044 Proceeds from Sale and Maturity of Inv Securities 0043 Receipts From Investment Pool Withdrawals 0042 Purchase of Inv Securities / Deposits to Inv Pools 0036 (Inc) Dec in Contributed Capital 0035 Interest Paid on Financing Agreements - 5100-830 0034 Principal Paid on Financing Agreements 0033 Proceeds From Extended Term Financing - 9200 0032 Gain / (Loss) on Sale of Fixed Assets - 6930 0031 Payments For Fac Acq, Const, and Imp - 4000 0029 Special and Extraordinary Gains (losses) 0028 Receipts From Refund of Prior Year Expenditures - 6991 0027 Operating Transfers In (Out) Primary Government / Comp Unit 0026 Operating Transfers In (Out)/Residual Equity Trans 0025 Interest Paid on Notes/Loans - 5100-830 0024 Notes and Loans Received (Repaid) 0023 Receipts From Federal Sources -8000 0022 Receipts From State Sources - 7000 0018 Cash Payments For Other Operating Expenses 0016 Cash Payments For Insurance Claims 0015 Cash Payments To Employees For Services 0014 Cash Receipts From Other Operating Revenue 0013 Cash Receipts From Earnings on Investments 0021 Receipts From Local Sources - 6000 0017 Cash Payments To Suppliers For Goods and Services 0012 Cash Receipts From Assessments Made to Other Funds 0011 Cash Receipts From Users Amounts Expressed in Whole Dollars Food Service (51) (\$678,283) 538,226 625,149 489,274 349,217 88,854 767 Child Care Operations (52) Other Enterprise (58)

(\$678,283)

625,149

767

88,854

538,226

489,274

349,217

TOTAL

Internal Service(60)

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casil and Cash Eq	Cast and Cast at	Net increase (Decr	
Cash and Cash Equivalents at Year End	Casil and Casil Equivalents Beginning of Year	net increase (Decrease) in Cash Flows	
\$226,332	189,845	36,487	Food Service (51)
			Child Care Operations (52)
4.7 (1.7 (1.7 (1.7 (1.7 (1.7 (1.7 (1.7 (1			Other Enterprise (58)
\$226,332	189,845	36,487	TOTAL
		ļ	Internal Service (60)

(\$678,283)			ı
	\$113,539 (\$678.783)	lotal Adjustments Cash Provided By (Used for) Total	င္က -
			í
9,648		0063 Inc (Dec) in Other Current or Noncurrent Liabilities	
	9,649	0062 Inc (Dec) in Unearned Revenue (0480)	
		0061 Inc (Dec) in Payroll Deductions/Withholding (0462)	
		0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	
+1,102		0065 Inc (Dec) in Net Pension Liabilities (0570)	
3,999	47,182	0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	
3 200	3,999	0059 Inc (Dec) in Accounts Payable (0400-0450)	
		0064 Deferred Outflows (0910)	
		0058 (Inc) Dec in Other Current or Noncurrent Assets	
		0057 (Inc) Dec in Prepaid Expenses (0180)	
12,067	j	0056 (Inc) Dec in Inventories (0170)	
	12.067	0055 Advances to Other Funds (0160)	
		0054 (Inc) Dec In Accounts Receivable (0120-0150)	
		Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows	三皿
		0053 Other Adjustments	
40,642		0052 Provision for Uncollectible Accounts	
	40,642	0051 Depreciation and Net Amortization	
(220,181)		Adjustments	≱
7704 0000	(791,822)	0005 Operating Income (Loss) per REP	
		Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities	יק עַ