



**Statement of Cash Flows
For the Year Ended June 30, 2020**

**Reconciliation of Net Operating Revenues (Expenses) to
Net Cash Provided (used) by Operating Activities**

Operating loss	\$	(83,287,561)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation expense		4,104,261
Nonemployer contributing entity revenue		344,317
Changes in assets and liabilities		
(Increase) decrease in accounts receivable, net		3,911,897
(Increase) decrease in inventories		349,327
(Increase) decrease in prepaid expenses & advances		28,250
(Increase) decrease in notes receivable		-
(Increase) decrease in deferred outflows related to OPEB		(30,124,434)
(Increase) decrease in deferred outflows related to pensions		(2,524,543)
(Increase) decrease in other assets		-
Increase (decrease) in accounts payable & accrued liabilities		(670,735)
Increase (decrease) in unearned revenues		(1,567,107)
Increase (decrease) in amounts held in custody for others		96,390
Increase (decrease) in compensated absences		32,785
Increase (decrease) in OPEB payable		18,129,715
Increase (decrease) in NPL		5,046,116
Increase (decrease) in deferred inflows related to OPEB		17,612,563
Increase (decrease) in deferred inflows related to pensions		(3,322,400)
Increase (decrease) in other liabilities		(35,009)
Net cash provided (used) by operating activities:		(71,876,168)

**Noncash Investing, Noncapital Financing, and Capital &
Related Financing Transactions**

Capital appropriations		-
Property acquired through capital lease		
Amortized borrowing expense		-
Increase (Decrease) in fair market value of assets		107,249
Non-employer contributing entity revenue		344,317
Capital gifts and grants		-
Transfer/disposal of capital assets		-
Net non-cash transactions		451,566

Reconciliation of Cash & Cash Equivalents to the SNP

Cash and cash equivalents classified as current assets		16,648,515
Cash and cash equivalents classified as noncurrent assets		4,599,524
	\$	21,248,039

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