



Statement of Cash Flows
For the Year Ended June 30, 2021

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

Operating loss	\$	(22,721,360)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation expense		1,496,317
Nonemployer contributing entity revenue		170,182
Changes in assets and liabilities		
(Increase) decrease in accounts receivable, net		328,774
(Increase) decrease in inventories		(9,675)
(Increase) decrease in prepaid expenses & advances		(484,310)
(Increase) decrease in notes receivable		-
(Increase) decrease in deferred outflows related to OPEB		1,185,994
(Increase) decrease in deferred outflows related to pensions		(3,783,250)
(Increase) decrease in other assets		-
Increase (decrease) in accounts payable & accrued liabilities		(239,730)
Increase (decrease) in unearned revenues		3,063,421
Increase (decrease) in amounts held in custody for other accrued liabilities		72,491,641

=====
=====

=====
=====

=====
=====