

**Student tuition and fees** **fg14b It 98 and fs06b It 98 and fg148 ne 35 and fs066 ne 35 and fs006 ne 6 for all lines on this report**

- Add: Student tuition and fees SRECNA line
- Subtract: Change in accounts receivable (fg946-fg942) when (fg14b eq 0101 and fg914 eq 1376 and fg008 ne 010323) or ((fg14b eq 0101 or 0111) and fg914 eq 1381) or (fg008 eq 010154 or 010284 or 010802)
- Subtract: Change in inventories/ other assets ((fg946-fg942) when fg915 eq 16 and fg144 eq 83400)
- Subtract: Change in accounts payable/other liabilities ((fg946-fg942) when fg914 ge 2155 and fg914 le 2158)
- Subtract: Change in deferred revenue ((fg946-fg942) when fg14a eq 0101 and (fg914 eq 2452 or 2474 or 2475 or 2476))

Reconciliation - for General Accounting Use Only

SRECNA	104,750,225
ARWSCD	5,872
OAWSCD	(63,694)
APALWSCD	256,650
DRWSCD	(318,204)
 Total	 104,630,849