

Payments to vendors and contractors fg14b lt 98 and fs06b lt 98 and fg148 ne 35 and fs066 ne 35 and fs006 ne 6 for all lines on this report

Subtract:	Total operating expenses	SRECNA line
Add:	Student financial aid expense	SRECNA line
Add:	Depreciation expense	fg946 when fg914 eq 5405
Add:	Personal service expenses	fs916 when fs916 eq 1 or 2 or fs917 eq 41
Subtract:	Change in inventories/ other assets	(fg946-fg942) when fg915 eq 15 or (fg915 eq 16 and fg914 ne 1690 and 1691 and 1699)
Subtract:	Change in accounts payable/other liabilities	(fg946-fg942) when (fg914 eq 2100 or 2140 or 2142 or 2190) and fg147 ne 5 and fg872 ne 6
Subtract:	Current year capital a/p (2001 transaction file)	ft605 when (ft066 eq 2100 or 2140 or 2142) and ft035 eq 6 and ft050 ge 0630 and (ft043 ne 0 and ft046 ge 5000 and ft046 le 6999) and ft605 gt 0 (Run on current year transaction file)
Add:	Prior year capital a/p (2000 transaction file)	fg605 when (ft066 eq 2100 or 2140 or 2142) and ft035 eq 6 and ft050 ge 0630 and (ft043 ne 0 and ft046 ge 5000 and ft046 le 6999) and ft605 gt 0 (Run on prior year transaction file)

Reconciliation - for General Accounting Use Only

SRECNA	(1,161,116,995)
SRECNA -SFA	26,085,944
DEPR GASB	85,833,594
EXPCATCD	686,060,195
OAWSCD	(253,411)
Adj p/y OA	28
APALWSCD	6,334,467
Adj p/y AP	(2,925,931)
C/Y APTRAN	(10,044,822)
P/Y APTRAN	14,336,321
HCCS A/P	(3,853)
KTI A/P	498,850
KHE A/P	(30,022)
Eliminations	84,855
HCCS O/A	(395)
KTI O/A	(102,977)
KHE O/A	2,314,917
 Total	 (352,929,235)