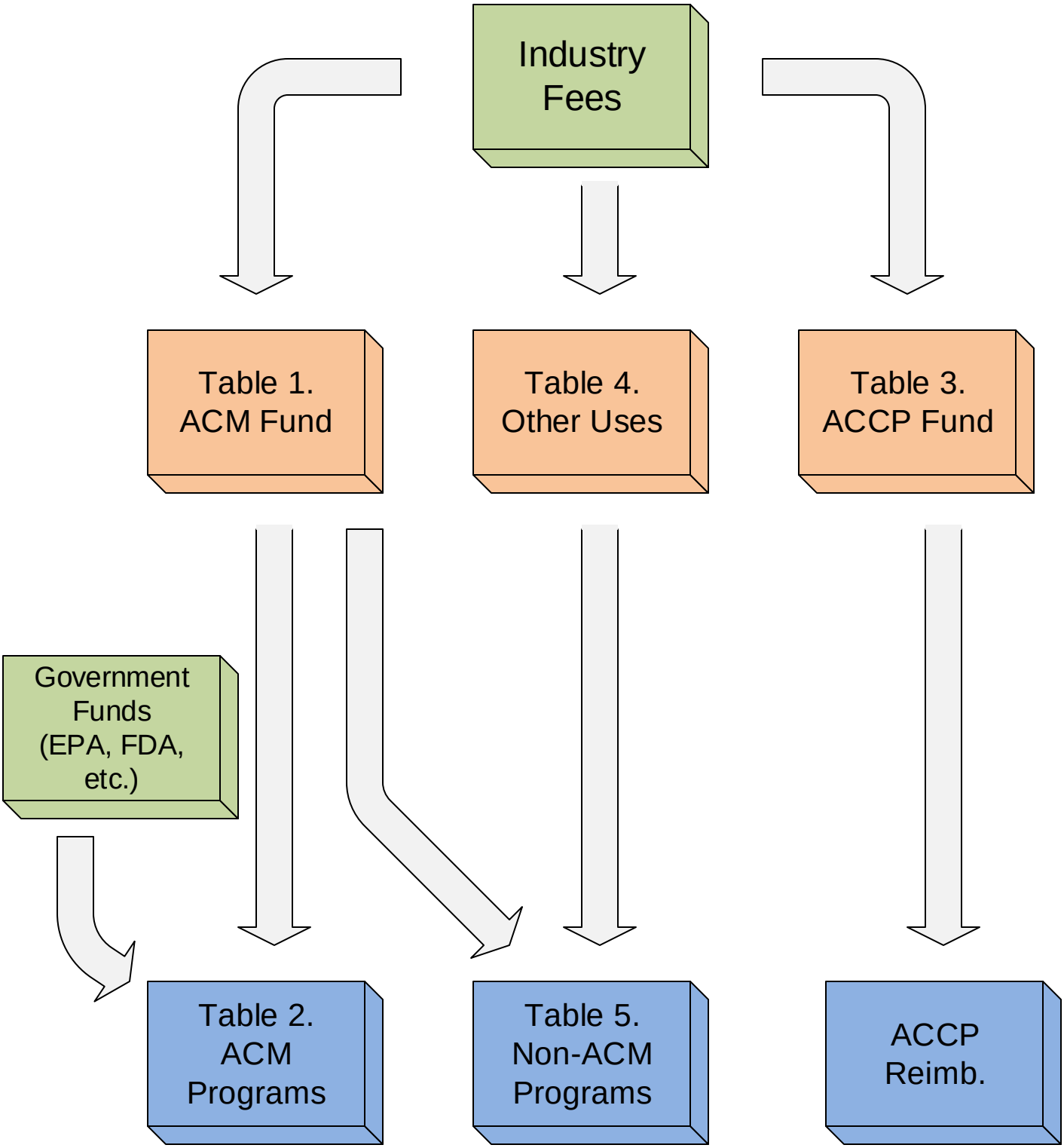Flowchart 1. Revenue and Expenditures Flow