Internal Service Funds



Insurance and Risk Management Fund

To account for transactions relating to insurance and risk management services provided to other departments of the District on a reimbursement basis.

Graphic Arts Production Fund

To account for transactions relating to printing services provided to other departments of the District on a cost reimbursement basis.



ANNUAL COMPREHENSIVE FINANCIAL REPORT



CLARK COUNTY SCHOOL DISTRICT INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION FOR THE FISCAL YEAR ENDED FOR THE FISCAL YEAR ENDED JUNE 30, 2024 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

	Insurance and Risk	Graphic Arts Production	To	tals
	Management Fund	Fund	2024	2023
ASSETS				
Current assets: Pooled cash and investments Accounts receivable Interest receivable Prepaids	\$ 114,234,597 616,403 125,875 6,976,842	\$ 3,396,593 167 - 2,899	\$ 117,631,190 616,570 125,875 6,979,741	\$ 86,557,103 328,214 54,760 6,011,184
Total current assets	121,953,717	3,399,659	125.353.376	92,951,261
Noncurrent assets: Restricted pooled cash and investments: Certificate of deposit for self-insurance Capital assets:	9,097,000	-	9,097,000	9,129,000
Capital assets, net of accumulated depreciation SBITAs - net of accumulated amortization	383,567 312,456	71,101	454,668 312,456	328,122 653,318
Total noncurrent assets	9,793,023	71,101	9,864,124	10,110,440
Total assets	131,746,740	3,470,760	135,217,500	103,061,701
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources - pension related Deferred outflows of resources - OPEB related	1,774,383 96,681	438,410 21,435	2,212,793 118,116	2,425,149 59,808
Total deferred outflows of resources	1,871,064	459,845	2,330,909	2,484,957
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	133,617,804	3,930,605	137,548,409	105,546,658
LIABILITIES				
Current liabilities: Accounts payable Accrued salaries and benefits Liability insurance claims payable Workers compensation claims payable SBITA obligations payable	242,789 121,706 15,284,126 10,953,227	13,440 50,098 - -	256,229 171,804 15,284,126 10,953,227	209,230 140,395 13,012,147 7,437,694 323,899
Total OPEB liability Compensated absences liability	11,393 215,814	2,322 60,632	13,715 276,446	241,992
Total current liabilities	26,829,055	126,492	26,955,547	21,365,357
Noncurrent liabilities: Compensated absences liability Total OPEB liability Net pension liability Long term claims payable	326,597 225,914 5,660,983 93,861,639	163,220 46,820 1,398,703	489,817 272,734 7,059,686 93,861,639	172,787 206,243 7,036,471 69,270,029
Total noncurrent liabilities	100,075,133	1,608,743	101,683,876	76,685,530
Total liabilities	126,904,188	1,735,235	128,639,423	98,050,887
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension related Deferred inflows of resources - OPEB related	142,924 44,859	35,314 9,355	178,238 54,214	180,600 23,582
Total deferred inflows of resources	187,783	44,669	232,452	204,182
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	127.091.971	1.779.904	128.871.875	98.255.069
NET POSITION				
Net investment in capital assets Restricted for certificate of deposit for self-insurance	696,023 9,097,000	71,101	767,124 9,097,000	657,541 9,129,000
Unrestricted	(3,267,190)	2,079,600	(1,187,590)	(2,494,952)
TOTAL NET POSITION	\$ 6,525,833	\$ 2,150,701	\$ 8,676,534	\$ 7,291,589

CLARK COUNTY SCHOOL DISTRICT INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2024 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

	Insurance and Risk	Insurance and Risk Graphic Arts		tals
	Management Fund	Production Fund	2024	2023
OPERATING REVENUES				
Charges for sales and services: Graphic production sales Insurance premiums Subrogation claims Other revenue	\$ - 62,622,753 2,289,654	\$ 1,978,421 - - -	\$ 1,978,421 62,622,753 2,289,654	\$ 1,293,996 42,145,394 1,396,654 45
TOTAL OPERATING REVENUES	64,912,407	1,978,421	66,890,828	44,836,089
OPERATING EXPENSES				
Salaries Benefits Purchased services Supplies Insurance claims Depreciation Other expenses	2,626,902 1,293,666 8,889,245 15,706 56,373,753 377,902 22,749	668,858 350,008 267,675 476,345 - 3,352	3,295,760 1,643,674 9,156,920 492,051 56,373,753 381,254 22,749	3,077,906 1,383,970 8,839,307 376,179 53,761,740 373,806 22,975
TOTAL OPERATING EXPENSES	69,599,923	1,766,238	71,366,161	67,835,883
OPERATING INCOME (LOSS)	(4,687,516)	212,183	(4,475,333)	(22,999,794)
NON-OPERATING REVENUES (EXPENSES)				
Net loss on disposal of assets OPEB income (expense) Pension income (expense) Investment income (loss)	(42,284) (286,378) 5,623,625	- (10,246) 53,170 150,065	(52,530) (233,208) 5,773,690	(2,640) 14,843 (236,781) (113,277)
TOTAL NON-OPERATING REVENUES (EXPENSES)	5,294,963	192,989	5,487,952	(337,855)
CHANGE IN NET POSITION BEFORE CONTRIBUTIONS	607,447	405,172	1,012,619	(23,337,649)
Capital contributions	55,928		55,928	39,135
OTHER FINANCING SOURCES Transfers in		600,000	600,000	600,000
CHANGE IN NET POSITION	663,375	1,005,172	1,668,547	(22,698,514)
NET POSITION, JULY 1 (AS ORIGINALLY STATED)	6,048,641	1,242,948	7,291,589	29,990,103
ADJUSTMENTS AND RESTATEMENTS	(186,183)	(97,419)	(283,602)	
NET POSITION, JULY 1 (AS RESTATED)	5,862,458	1,145,529	7,007,987	29,990,103
NET POSITION, JUNE 30	\$ 6,525,833	\$ 2,150,701	\$ 8,676,534	\$ 7,291,589



CLARK COUNTY SCHOOL DISTRICT INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED JUNE 30, 2024 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

	Incu	rance and Risk		Graphic Arts Production Fund		Totals			
		agement Fund	Р			2024	2023		
Cash flows from operating activities:									
Cash received from customers	\$	62,334,511	\$	1,978,307	\$	64,312,818	\$	43,111,176	
Cash received from other operating sources		2,289,655		-		2,289,655		1,396,654	
Cash paid for services and supplies		(9,837,972)		(732,555)		(10,570,527)		(9,349,984)	
Cash paid for claims and other payments		(26,017,380)		-		(26,017,380)		(23,794,827)	
Cash paid to employees		(3,869,314)		(970,830)		(4,840,144)		(4,416,051)	
Cash received from other sources		-		-		_		45	
Net cash provided by operating activities		24,899,500		274,922		25,174,422		6,947,013	
Cash flows from capital and related financing activities:									
Purchase of capital assets		(374,960)		(59,950)		(434,910)		(670,280)	
Cash flows from noncapital financing activities:									
Transfer from other funds				600,000		600,000		600,000	
Cash flows from investing activities:									
Investment gain/(loss)		5,552,510		150,065		5,702,575		(150,101)	
Sale of restricted investments		-		-		-		10,270,000	
Purchase of restricted investments		-		-		-		(9,129,000)	
Net cash used in investing activities		5,552,510		150,065		5,702,575		990,899	
Net increase in cash and cash equivalents		30,077,050		965,037		31,042,087		7,867,632	
Cash, cash equivalents, and restricted cash, July 1		93,254,547		2,431,556		95,686,103		11,560,556	
Cash and cash equivalents, June 30		114,234,597		3,396,593		117,631,190		86,557,103	
Restricted cash, June 30		9,097,000		-		9,097,000		9,129,000	
Cash, cash equivalents, and restricted cash, June 30	\$	123,331,597	\$	3,396,593	\$	126,728,190	\$	95,686,103	
Reconciliation of operating income to net cash provided by/ (used in) operating activities:									
Operating income (loss)	\$	(4,687,516)	\$	212,183	\$	(4,475,333)	\$	(22,999,794)	
Adjustments to reconcile operating income to net cash									
provided by/(used in) operating activities:									
Depreciation		377,902		3,352		381,254		373,806	
(Increase) in accounts receivable		(288,242)		(113)		(288,355)		(328,214)	
(Increase) in prepaids		(968,472)		(85)		(968,557)		(244,021)	
Increase in accounts payable		35,451		11,549		47,000		109,523	
Increase in workers compensation claims payable		3,515,533		-		3,515,533		1,374,782	
Increase in liability insurance claims payable		2,271,979		-		2,271,979		4,481,893	
Increase in liability for compensated absences		37,849		30,032		67,881		25,697	
Increase in accrued salaries and benefits		13,405		18,004		31,409		20,128	
Increase in long term claims payable		24,591,611		<u>-</u>		24,591,611		24,133,213	
Total adjustments		29,587,016		62,739		29,649,755		29,946,807	
Net cash provided by operating activities	\$	24,899,500	\$	274,922	\$	25,174,422	\$	6,947,013	
Noncash capital activities:									
Contribution of capital assets ¹	\$	55,928	\$	_	\$	55,928	\$	39,135	

¹ Contribution of capital assets represents an increase in capital assets contributed from governmental funds that did not affect cash.

	2024	2023
ASSETS		
Current assets: Pooled cash and investments Accounts receivable Interest receivable Prepaids	\$ 114,234,597 616,403 125,875 6,976,842	\$ 84,125,547 328,160 54,760 6,008,369
Total current assets	121,953,717	90,516,836
Noncurrent assets: Restricted pooled cash and investments: Certificate of deposit for self-insurance Capital assets: Capital assets, net of accumulated depreciation SBITAs - net of accumulated amortization	9,097,000 383,567 312,456	9,129,000 313,619 653,318
Total noncurrent assets	9,793,023	10,095,937
Total assets	131,746,740	100,612,773
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension related Deferred outflows of resources - OPEB related	1,774,383 96,681	1,894,371 49,839
Total deferred outflows of resources	1,871,064	1,944,210
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	133,617,804	102,556,983
LIABILITIES		
Current liabilities: Accounts payable Accrued salaries and benefits Liability insurance claims payable Workers compensation claims payable SBITA obligations payable Total OPEB liability Compensated absences liability	242,789 121,706 15,284,126 10,953,227 - 11,393 215,814	207,339 108,300 13,012,147 7,437,694 323,899 - 200,606
Total current liabilities	26,829,055	21,289,985
Noncurrent liabilities: Compensated absences liability Total OPEB liability Net pension liability Long term claims payable Total noncurrent liabilities	326,597 225,914 5,660,983 93,861,639 100,075,133	117,773 173,429 5,496,443 69,270,029 75,057,674
Total liabilities	126,904,188	96,347,659
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension related Deferred inflows of resources - OPEB related	142,924 44,859	141,072 19,611
Total deferred inflows of resources	187,783	160,683
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	127,091,971_	96,508,342
NET POSITION		
Net investment in capital assets Restricted for certificate of deposit for self-insurance Unrestricted	696,023 9,097,000 (3,267,190)	643,038 9,129,000 (3,723,397)
TOTAL NET POSITION	\$ 6,525,833	\$ 6,048,641



CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUND - INSURANCE AND RISK MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET (GAAP BASIS) AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

	 2024					2023
	Budget		Actual		Variance- Positive (Negative)	Actual
OPERATING REVENUES					(1311 1)	
Charges for sales and services: Insurance premiums Subrogation claims Other revenue	\$ 50,800,000 500,000 -	\$	62,622,753 2,289,654	\$	11,822,753 1,789,654	\$ 42,145,394 1,396,654 45
TOTAL OPERATING REVENUES	51,300,000		64,912,407		13,612,407	43,542,093
OPERATING EXPENSES						
Salaries Benefits Purchased services Supplies Insurance claims Depreciation Other expenses	2,659,759 2,247,421 12,292,521 482,479 31,241,812 130,000 33,000		2,626,902 1,293,666 8,889,245 15,706 56,373,753 377,902 22,749		32,857 953,755 3,403,276 466,773 (25,131,941) (247,902) 10,251	2,459,538 1,088,216 8,667,163 78,867 53,761,740 371,702 22,975
TOTAL OPERATING EXPENSES	49,086,992		69,599,923		(20,512,931)	66,450,201
OPERATING INCOME (LOSS)	 2,213,008		(4,687,516)		(6,900,524)	(22,908,108)
NON-OPERATING REVENUES (EXPENSES)						
Net loss on disposal of assets OPEB income (expense) Pension expense Investment income (loss)	 - - - 237,000		(42,284) (286,378) 5,623,625		(42,284) (286,378) 5,386,625	(2,640) 3,930 (279,948) (100,979)
TOTAL NON-OPERATING REVENUES (EXPENSES)	 237,000		5,294,963		5,057,963	 (379,637)
CHANGE IN NET POSITION BEFORE CONTRIBUTIONS	2,450,008		607,447		(1,842,561)	(23,287,745)
Capital contributions	 -		55,928		55,928	39,135
CHANGE IN NET POSITION	2,450,008		663,375		(1,786,633)	 (23,248,610)
NET POSITION, JULY 1 (AS ORIGINALLY STATED)	6,048,641		6,048,641		-	29,297,251
ADJUSTMENTS AND RESTATEMENTS	-		(186,183)		(186,183)	
NET POSITION, JULY 1 (AS RESTATED)	 6,048,641		5,862,458		(186,183)	29,297,251
NET POSITION, JUNE 30	\$ 8,498,649	\$	6,525,833	\$	(1,972,816)	\$ 6,048,641

CLARK COUNTY SCHOOL DISTRICT INTERNAL SERVICE FUNDS - GRAPHIC ARTS PRODUCTION FUND COMPARATIVE SCHEDULE OF NET POSITION JUNE 30, 2024 AND 2023

STATE Current asserts Pooled cash and investments \$ 3,396,596 \$ 2,431,596 \$ 2,431,596 \$ 2,431,596 \$ 2,431,596 \$ 2,432,596			2024	2023
Pooled cash and investments \$ 3,39,583 \$ 2,431,556 Accounts receivable 16 9 4 5 Prepaids 2,899 2,818 Total current assets 3,399,659 2,434,425 Noncurrent assets 71,101 14,503 Capital assets, net of accumulated depreciation 71,101 14,503 Total assets 3,470,760 2,448,028 Deferred coufflows of resources - pension related 3,470,760 2,448,028 Deferred outflows of resources - OPEB related 2,438,419 5,040,77 Total deferred outflows of resources - OPEB related 2,438,419 5,040,77 Total deferred outflows of resources - OPEB related 2,438,429 5,040,77 Total deferred outflows of resources - OPEB related 2,438,431 5,040,77 Total deferred outflows of resources - OPEB related 2,438,452 5,040,77 Total deferred outflows of resources - OPEB related 13,440 1,881 Corporation and path of the path of th	ASSETS			
Prepaids 2.899 2.815 Total current assets 3.399.659 2.434.25 Noncurrent assets. 71.101 14.503 Total assets, net of accumulated depreciation 71.101 14.503 Total assets 3.470.760 2.448,928 Deferred outflows of resources - pension related 438,410 50.778 Deferred outflows of resources - Pension related 438,401 50.778 Total deferred outflows of resources 459,845 540,747 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 3,930,605 2,989,675 LIABILITIES 13,440 1,891 Current liabilities 13,440 1,891 Accounts payable 13,440 1,891 Accounts payable 13,440 1,891 Accounts payable 13,400 2,932 Total current liabilities 16,642 75,372 Total current liabilities 16,642 75,372 Noncurrent liabilities 16,820 5,944 Compensated absences liability 163,220 5,944 Total oncurrent li		\$	3,396,593	\$ 2,431,556
Total current assets 3,399,659 2,434,225 Noncurrent assets Capital assets Noncurrent assets Capital assets Noncurrent assets N	Accounts receivable		167	54
Noncurrent assets: 71,101 14,503 Capital assets, net of accumulated depreciation 71,101 14,503 Total assets 3,470,760 2,448,928 DEFERRED OUTFLOWS OF RESOURCES 3,347,760 2,448,928 Deferred outflows of resources - pension related 438,410 530,778 Deferred outflows of resources - OPEB related 21,435 9,666 Total deferred outflows of resources 459,845 540,747 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 3,930,665 2,898,675 LIABILITIES **** **Current liabilities** **Accounts payable**	Prepaids		2,899	2,815
Capital assets, net of accumulated depreciation 71,01 14,03 Total assets 3,470,760 2,448,028 DEFERRED OUTFLOWS OF RESOURCES Deferred outflows of resources - pension related 438,410 530,778 Deferred outflows of resources - OPEB related 21,435 9,080 Total deferred outflows of resources 459,845 540,747 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 3,930,605 2,989,675 LIABILITIES Current liabilities 3,440 1,881 Accounts payable 13,440 1,881 4,881 Accounts payable 13,440 1,881 4,882 4,882 1,882	Total current assets		3,399,659	2,434,425
Total assets 3,470,760 2,448,928 DEFERRED OUTFLOWS OF RESOURCES Total cutflows of resources - pension related 438,410 530,778 Deferred outflows of resources - OPEB related 21,435 9,696 Total deferred outflows of resources 459,845 540,747 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 3,930,605 2,989,675 LIABILITIES Total cutfle stabilities: 13,440 1,881 Accounds payable 13,440 1,881 42,995 Accounds payable 13,440 1,881 42,995 Total OPEB liability 2,322 1,752 1 Compensated absences liability 60,632 41,386 Total current liabilities: 163,220 55,014 Compensated absences liability 163,220 55,014 Total OPEB liability 46,820 32,814 Net pension liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES 35,314 39,528 Deferred inflows of resources - pension relate	Noncurrent assets:			
DEFERRED OUTFLOWS OF RESOURCES Deferred outflows of resources - pension related 438,410 530,778 Deferred outflows of resources - OPEB related 21,435 9,686 Total deferred outflows of resources 459,845 540,747 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 3,930,605 2,989,675 LIABILITIES TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 13,440 1,891 Accounts payable 1,891 4,682 Accounts payable 1,891 4,682 Accounts payable 1,891 4,682 Total operation blade blade payable 1,892 5,501 Total current liabilities 1,892 3,281 Noncurrent liabilities	Capital assets, net of accumulated depreciation		71,101	14,503
Deferred outflows of resources - pension related Deferred outflows of resources 438,410 21,435 9,069 Total deferred outflows of resources 459,845 540,747 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 3,930,605 2,989,675 LIABILITIES Current liabilities: Accounts payable 13,440 1,891 Accound salaries and benefits 50,98 32,995 Compensated absences liability 2,232 0,701 Compensated absences liability 60,632 41,386 41,386 Total ourent liabilities 126,492 75,372 Noncurrent liabilities 163,220 55,042 Total orgensiated absences liability 64,620 32,814 Net pension liability 46,620 32,814 Net pension liability 46,620 32,814 Net pension liability 1,338,703 1,540,028 1,540,028 Total Inoncurrent liabilities 7,014 liabilities 1,735,235 1,703,228 1,703,228 DEFERRED INFLOWS OF RESOURCES 1,735,235 1,703,228 Deferred inflows of resources - pension related 9,351 3,971 39,352 3,971 Total deferred inflows of resources - OPEB related 9,335 3,971 3,974 3,972 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 1,746,727 Net POSITION 1,750,710 1,450,72 Investment in capital assets 7,11,10 14,503 1,228,445 Investment in capital assets 7,11,10 14,503	Total assets		3,470,760	2,448,928
Deferred outflows of resources 21,435 9,086 Total deferred outflows of resources 459,845 540,747 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 3,930,605 2,989,675 LIABILITIES Current liabilities: Accounts payable 13,440 1,891 Accounds alaries and benefits 50,098 30,095 Total OPEB liability 60,632 41,386 Compensated absences liability 60,632 41,386 Total current liabilities: 2 75,372 Compensated absences liability 163,220 55,014 Total opeB liability 163,220 55,014 Total current liabilities: Total current liabilities: Compensated absences liability 163,220 55,014 Noncurrent liabilities: 1,398,703 1,540,028 Total individual operation liability 1,398,703 1,540,028 Total current liabilities: 1,008,743 1,627,856 Total indivities: 3,351 3,971 Total indivities: 35,314 39,528	DEFERRED OUTFLOWS OF RESOURCES			
Total deferred outflows of resources 459,845 540,747 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 3,930,605 2,989,675 LIABILITIES Current liabilities: Current liabilities: 13,440 1,891 Accounts payable 13,440 1,891 Accrued salaries and benefits 50,098 32,095 Total OPEB liability 6,0632 41,386 Total current liabilities Total current liabilities Compensated absences liability 163,220 55,014 Total OPEB liability 48,820 32,814 Noncurrent liabilities 1,398,703 1,540,028 Total noncurrent liabilities 1,608,743 1,627,856 Total inabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES 3,3314 39,528 Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION 1,728,445 1,7	Deferred outflows of resources - pension related		438,410	530,778
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 3,930,605 2,989,675 LIABILITIES Current liabilities: Accounts payable 13,440 1,891 Accounts payable 50,098 32,095 Total OPEB liability 2,322 1 Compensated absences liability 60,632 41,386 Total current liabilities: Use of the colspan="2">Use o	Deferred outflows of resources - OPEB related	-	21,435	9,969
LIABILITIES Current liabilities: Accounts payable 13,440 1,891 Accrued salaries and benefits 50,098 32,095 Total OPEB liability 2,322 - Compensated absences liability 60,632 41,386 Total current liabilities: 8,2492 75,372 Noncurrent liabilities: 8,2492 55,014 Compensated absences liability 163,220 55,014 Total OPEB liability 46,820 32,814 Net pension liabilities 1,398,703 1,540,028 Total noncurrent liabilities 1,608,743 1,627,856 Total liabilities 1,608,743 1,627,856 Total liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES 35,314 39,528 Deferred inflows of resources - pension related 35,314 39,528 Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,79,900	Total deferred outflows of resources		459,845	540,747
Current liabilities: 13,440 1,891 Accounts payable 13,440 1,891 Accrued salaries and benefits 50,098 32,095 Total OPEB liability 2,322 - Compensated absences liability 60,632 41,386 Total current liabilities: 126,492 75,372 Noncurrent liabilities: 163,220 55,014 Compensated absences liability 163,220 32,814 Total OPEB liability 46,820 32,814 Net pension liabilities 1,398,703 1,540,028 Total noncurrent liabilities 1,608,743 1,627,856 Total liabilities 1,608,743 1,627,856 Deferred inflows of resources - pension related 35,314 39,528 Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 NET POSITION 1,779,904 1,746,727 Investment in capital assets 71,101 14,503 Investment in capital assets 2,079,600 1,228,445	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		3,930,605	2,989,675
Accounts payable 13,440 1,891 Accoued salaries and benefits 50,098 32,095 Total OPEB liability 2,322 - Compensated absences liability 60,632 41,386 Total current liabilities 126,492 75,372 Noncurrent liabilities 163,220 55,014 Compensated absences liability 163,220 32,814 Total OPEB liability 46,820 32,814 Net pension liabilities 1,987,733 1,540,028 Total noncurrent liabilities 1,608,743 1,627,856 Total liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES 35,314 39,528 Deferred inflows of resources - pension related 35,314 39,528 Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 NET POSITION 1,779,904 1,746,727 Investment in capital assets 71,101 14,503 Investment in capital assets 2,079,600 1,228,445 <td>LIABILITIES</td> <td></td> <td>_</td> <td></td>	LIABILITIES		_	
Accrued salaries and benefits 50,098 32,095 Total OPEB liability 2,322 - Compensated absences liability 60,632 41,386 Total current liabilities 126,492 75,372 Noncurrent liabilities: - - Compensated absences liability 163,220 55,014 Total OPEB liability 46,820 32,814 Net pension liabilities 1,398,703 1,540,028 Total noncurrent liabilities 1,608,743 1,627,856 Total liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES 35,314 39,528 Deferred inflows of resources - pension related 35,314 39,528 Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION 71,101 14,503 Investment in capital assets 71,101 14,503 Investment in capital assets 2,079,600 1,228,	Current liabilities:			
Total OPEB liability 2,322 (0.0000) 1.0000 <td>Accounts payable</td> <td></td> <td>13,440</td> <td>1,891</td>	Accounts payable		13,440	1,891
Compensated absences liability 60,632 41,386 Total current liabilities 126,492 75,372 Noncurrent liabilities: 80,000 55,014 Compensated absences liability 163,220 55,014 Total OPEB liability 46,820 32,814 Net pension liabilities 1,398,703 1,540,028 Total noncurrent liabilities 1,608,743 1,627,856 Total liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES S 35,314 39,528 Deferred inflows of resources - opension related 9,355 3,971 Total deferred inflows of resources - OPEB related 9,355 3,971 Total LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION Investment in capital assets 71,101 14,503 Investment in capital assets 2,079,600 1,228,445				32,095
Total current liabilities 126,492 75,372 Noncurrent liabilities: 0 55,014 Compensated absences liability 163,220 55,014 Total OPEB liability 46,820 32,814 Net pension liability 1,398,703 1,540,028 Total noncurrent liabilities 1,608,743 1,627,856 Total liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES 35,314 39,528 Deferred inflows of resources - pension related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION Investment in capital assets 71,101 14,503 Unrestricted 2,079,600 1,228,445	·			-
Noncurrent liabilities: 163,220 55,014 Compensated absences liability 163,220 55,014 Total OPEB liability 46,820 32,814 Net pension liability 1,398,703 1,540,028 Total noncurrent liabilities 1,608,743 1,627,856 Total liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES 35,314 39,528 Deferred inflows of resources - pension related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION Investment in capital assets 71,101 14,503 Unrestricted 2,079,600 1,228,445	Compensated absences liability		60,632	41,386
Compensated absences liability 163,220 55,014 Total OPEB liability 46,820 32,814 Net pension liability 1,398,703 1,540,028 Total noncurrent liabilities 1,608,743 1,627,856 Total liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES S 35,314 39,528 Deferred inflows of resources - pension related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION Investment in capital assets 71,101 14,503 Unrestricted 2,079,600 1,228,445	Total current liabilities		126,492	75,372
Total OPEB liability 46,820 32,814 Net pension liability 1,398,703 1,540,028 Total noncurrent liabilities 1,608,743 1,627,856 Total liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES September of inflows of resources - pension related 35,314 39,528 Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION Investment in capital assets 71,101 14,503 Unrestricted 2,079,600 1,228,445				
Net pension liability 1,398,703 1,540,028 Total noncurrent liabilities 1,608,743 1,627,856 Total liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES Deferred inflows of resources - pension related 35,314 39,528 Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION 1nvestment in capital assets 71,101 14,503 Unrestricted 2,079,600 1,228,445	·			
Total noncurrent liabilities 1,608,743 1,627,856 Total liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES Deferred inflows of resources - pension related 35,314 39,528 Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION Investment in capital assets 71,101 14,503 Unrestricted 2,079,600 1,228,445	•			
Total liabilities 1,735,235 1,703,228 DEFERRED INFLOWS OF RESOURCES Deferred inflows of resources - pension related 35,314 39,528 Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION 1,101 14,503 Unrestricted 2,079,600 1,228,445	Net pension liability		1,398,703	1,540,028
DEFERRED INFLOWS OF RESOURCES Deferred inflows of resources - pension related 35,314 39,528 Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION Total tin capital assets 71,101 14,503 Unrestricted 2,079,600 1,228,445	Total noncurrent liabilities		1,608,743	1,627,856
Deferred inflows of resources - pension related 35,314 39,528 Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION 1,101 14,503 Unrestricted 2,079,600 1,228,445	Total liabilities		1,735,235	1,703,228
Deferred inflows of resources - OPEB related 9,355 3,971 Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION T1,101 14,503 Unrestricted 2,079,600 1,228,445	DEFERRED INFLOWS OF RESOURCES			
Total deferred inflows of resources 44,669 43,499 TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION Investment in capital assets 71,101 14,503 Unrestricted 2,079,600 1,228,445	·			
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 1,779,904 1,746,727 NET POSITION Investment in capital assets 71,101 14,503 Unrestricted 2,079,600 1,228,445	Deferred inflows of resources - OPEB related		9,355	3,971
NET POSITION 71,101 14,503 Investment in capital assets 2,079,600 1,228,445	Total deferred inflows of resources		44,669	43,499
Investment in capital assets 71,101 14,503 Unrestricted 2,079,600 1,228,445	TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		1,779,904	1,746,727
Unrestricted 2,079,600 1,228,445	NET POSITION			
	Investment in capital assets		71,101	14,503
TOTAL NET POSITION \$ 2,150,701 \$ 1,242,948	Unrestricted		2,079,600	1,228,445
	TOTAL NET POSITION	\$	2,150,701	\$ 1,242,948



CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUND - GRAPHIC ARTS PRODUCTION FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET (GAAP BASIS) AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Purchamper Pur			2024				
Graphic production sales \$ 1,200,000 \$ 1,784,21 \$ 778,421 \$ 1,293,996 OPERATING EXPENSES Salaries 979,400 668,858 310,542 618,368 Benefits 510,795 350,008 160,767 295,754 Putchased services 377,000 267,675 109,325 172,144 Supplies 522,000 476,345 45,655 297,312 Depreciation 62,500 3,352 59,148 2,104 TOTAL OPERATING EXPENSES 2,451,695 1,766,238 685,457 1,385,682 OPERATING INCOME (LOSS) (1,251,695) 212,183 1,463,878 (91,686) NON-OPERATING REVENUES (EXPENSES) (1,251,695) 212,183 1,463,878 (91,686) OPEB income (expense) - (10,246) (10,246) 10,913 Pension income - 53,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,065 (12,298) CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 <th>OPERATING REVENUES</th> <th>Budget</th> <th>Actual</th> <th>Positive</th> <th>Actual</th>	OPERATING REVENUES	Budget	Actual	Positive	Actual		
Graphic production sales \$ 1,200,000 \$ 1,784,21 \$ 778,421 \$ 1,293,996 OPERATING EXPENSES Salaries 979,400 668,858 310,542 618,368 Benefits 510,795 350,008 160,767 295,754 Putchased services 377,000 267,675 109,325 172,144 Supplies 522,000 476,345 45,655 297,312 Depreciation 62,500 3,352 59,148 2,104 TOTAL OPERATING EXPENSES 2,451,695 1,766,238 685,457 1,385,682 OPERATING INCOME (LOSS) (1,251,695) 212,183 1,463,878 (91,686) NON-OPERATING REVENUES (EXPENSES) (1,251,695) 212,183 1,463,878 (91,686) OPEB income (expense) - (10,246) (10,246) 10,913 Pension income - 53,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,065 (12,298) CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 <td></td> <td></td> <td></td> <td></td> <td></td>							
OPERATING EXPENSES Salaries 979,400 668,858 310,542 618,368 Benefits 510,795 350,000 160,787 295,754 Purchased services 377,000 267,675 109,325 172,144 Supplies 522,000 476,345 45,655 297,312 Depreciation 62,500 3,352 59,148 2,104 TOTAL OPERATING EXPENSES 2,451,695 1,766,238 685,457 1,385,682 OPERATING INCOME (LOSS) (1,251,695) 212,183 1,463,878 (91,686) NON-OPERATING REVENUES (EXPENSES) (10,246) (10,246) 10,913 Pension income 53,170 53,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,065 (12,298) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 690,000 CHANGE IN NET POSITION (644,695) 1,005,172 <td< td=""><td></td><td>A 4 000 000</td><td>4.070.404</td><td>4 770.404</td><td>4 000 000</td></td<>		A 4 000 000	4.070.404	4 770.404	4 000 000		
Salaries 979,400 668,858 310,542 618,368 Benefits 510,795 350,008 160,787 295,754 Purchased services 377,000 267,675 109,325 172,144 Supplies 522,000 476,345 45,655 297,312 Depreciation 62,500 3,352 59,148 2,104 TOTAL OPERATING EXPENSES 2,451,695 1,766,238 685,457 1,385,682 OPERATING INCOME (LOSS) (1,251,695) 212,183 1,463,878 (91,686) NON-OPERATING REVENUES (EXPENSES) 0 1,766,238 685,457 1,385,682 OPEB income (expense) - (10,246) (10,246) 10,913 Pension income - 53,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,066 (12,298) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 560,000	Graphic production sales	\$ 1,200,000	\$ 1,978,421	\$ 778,421	\$ 1,293,996		
Benefitis 510,795 350,008 160,787 295,754 Purchased services 377,000 267,675 109,325 172,144 Supplies 522,000 476,345 45,655 297,312 Depreciation 62,500 3,352 59,148 2,104 TOTAL OPERATING EXPENSES 2,451,695 1,766,238 685,457 1,385,682 OPERATING INCOME (LOSS) (1,251,695) 212,183 1,463,878 (91,686) NON-OPERATING REVENUES (EXPENSES) - (10,246) 10,246,91 10,913 Pension income (expense) - 53,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,065 (12,298) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096	OPERATING EXPENSES						
Purchased services 377,000 267,675 109,325 172,144 Supplies 522,000 476,345 45,655 297,312 Depreciation 62,500 3,352 59,148 2,104 TOTAL OPERATING EXPENSES 2,451,695 1,766,238 685,457 1,385,682 OPERATING INCOME (LOSS) (1,251,695) 212,183 1,463,878 (91,686) NON-OPERATING REVENUES (EXPENSES) - (10,246) (10,246) 10,913 Pension income (expense) - (10,246) (10,246) 10,913 Pension income (loss) 7,000 150,065 143,065 (12,238) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 - 692,852 </td <td>Salaries</td> <td>979,400</td> <td>668,858</td> <td>310,542</td> <td>618,368</td>	Salaries	979,400	668,858	310,542	618,368		
Supplies 522,000 476,345 45,655 297,312 Depreciation 62,500 3,352 59,148 2,104 TOTAL OPERATING EXPENSES 2,451,695 1,766,238 685,457 1,385,682 OPERATING INCOME (LOSS) (1,251,695) 212,183 1,463,878 (91,686) NON-OPERATING REVENUES (EXPENSES) - (10,246) 10,913 Pension income (expense) - 53,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,065 (12,298) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) 692		•	•	•	•		
Depreciation 62,500 3,352 59,148 2,104 TOTAL OPERATING EXPENSES 2,451,695 1,766,238 685,457 1,385,682 OPERATING INCOME (LOSS) (1,251,695) 212,183 1,463,878 (91,686) NON-OPERATING REVENUES (EXPENSES) - (10,246) (10,246) 10,913 Pension income (expense) - 63,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,065 (12,298) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) 692,852		•	•	· ·	· ·		
TOTAL OPERATING EXPENSES 2,451,695 1,766,238 685,457 1,385,682 OPERATING INCOME (LOSS) (1,251,695) 212,183 1,463,878 (91,686) NON-OPERATING REVENUES (EXPENSES) OPEB income (expense) - (10,246) (10,246) 10,913 Pension income - 53,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,065 (12,298) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) - NET POSITION, JULY 1 (AS RESTATED) 1,242,948 1,145,529 (97,419) 692,852	• •			•			
OPERATING INCOME (LOSS) (1,251,695) 212,183 1,463,878 (91,686) NON-OPERATING REVENUES (EXPENSES) OPEB income (expense) - (10,246) (10,246) 10,913 Pension income - 53,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,065 (12,298) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) 692,852	Depreciation	62,500	3,352	59,148	2,104		
NON-OPERATING REVENUES (EXPENSES) OPEB income (expense) - (10,246) (10,246) (10,246) 10,913 Pension income - 53,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,065 (12,298) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 692,852 NET POSITION, JULY 1 (AS RESTATEMENTS - (97,419) (97,419) (97,419) 692,852	TOTAL OPERATING EXPENSES	2,451,695	1,766,238	685,457	1,385,682		
OPEB income (expense) - (10,246) (10,246) 10,913 Pension income - 53,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,065 (12,298) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) - 692,852 NET POSITION, JULY 1 (AS RESTATED) 1,242,948 1,145,529 (97,419) 692,852	OPERATING INCOME (LOSS)	(1,251,695)	212,183	1,463,878	(91,686)		
Pension income - 53,170 53,170 43,167 Investment income (loss) 7,000 150,065 143,065 (12,298) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) - NET POSITION, JULY 1 (AS RESTATED) 1,242,948 1,145,529 (97,419) 692,852	NON-OPERATING REVENUES (EXPENSES)						
Investment income (loss) 7,000 150,065 143,065 (12,298) TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) - NET POSITION, JULY 1 (AS RESTATED) 1,242,948 1,145,529 (97,419) 692,852	OPEB income (expense)	-	(10,246)	(10,246)	10,913		
TOTAL NON-OPERATING REVENUES 7,000 192,989 185,989 41,782 CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) - NET POSITION, JULY 1 (AS RESTATED) 1,242,948 1,145,529 (97,419) 692,852	Pension income	-	·	•	•		
CHANGE IN NET POSITION BEFORE TRANSFERS (1,244,695) 405,172 1,649,867 (49,904) Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) - NET POSITION, JULY 1 (AS RESTATED) 1,242,948 1,145,529 (97,419) 692,852	Investment income (loss)	7,000	150,065	143,065	(12,298)		
Transfers in 600,000 600,000 - 600,000 CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) - NET POSITION, JULY 1 (AS RESTATED) 1,242,948 1,145,529 (97,419) 692,852	TOTAL NON-OPERATING REVENUES	7,000	192,989	185,989	41,782		
CHANGE IN NET POSITION (644,695) 1,005,172 1,649,867 550,096 NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) - NET POSITION, JULY 1 (AS RESTATED) 1,242,948 1,145,529 (97,419) 692,852	CHANGE IN NET POSITION BEFORE TRANSFERS	(1,244,695)	405,172	1,649,867	(49,904)		
NET POSITION, JULY 1 (AS ORIGINALLY STATED) 1,242,948 1,242,948 - 692,852 ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) - NET POSITION, JULY 1 (AS RESTATED) 1,242,948 1,145,529 (97,419) 692,852	Transfers in	600,000	600,000		600,000		
ADJUSTMENTS AND RESTATEMENTS - (97,419) (97,419) - NET POSITION, JULY 1 (AS RESTATED) 1,242,948 1,145,529 (97,419) 692,852	CHANGE IN NET POSITION	(644,695)	1,005,172	1,649,867	550,096		
NET POSITION, JULY 1 (AS RESTATED) 1,242,948 1,145,529 (97,419) 692,852	NET POSITION, JULY 1 (AS ORIGINALLY STATED)	1,242,948	1,242,948	-	692,852		
	ADJUSTMENTS AND RESTATEMENTS		(97,419)	(97,419)			
NET DOSITION ILINE 20 \$ 500 252 \$ 2.450 704 \$ 4.552 449 \$ 4.242 049	NET POSITION, JULY 1 (AS RESTATED)	1,242,948	1,145,529	(97,419)	692,852		
19L1 FOOTHON, JUNE JU <u>\$\tau 280,293 \tau 2,100,701 \tau 1,002,448 \tau 1,242,948</u>	NET POSITION, JUNE 30	\$ 598,253	\$ 2,150,701	\$ 1,552,448	\$ 1,242,948		