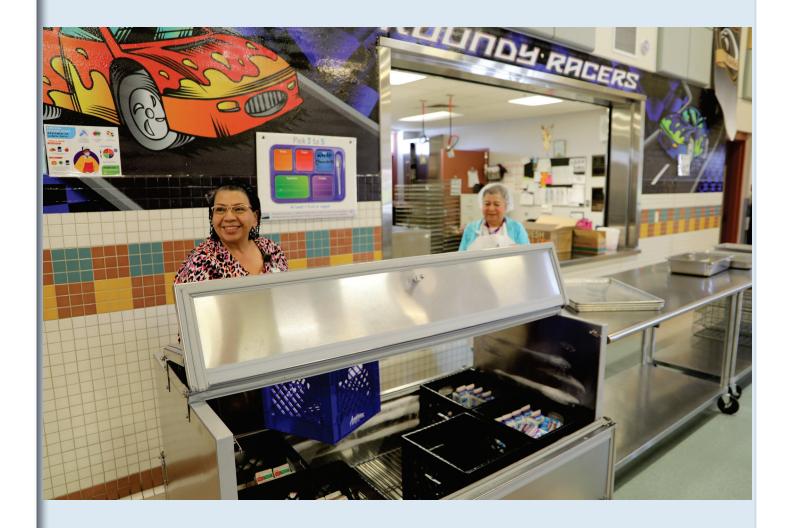
## **Major Enterprise Fund**



## **Food Service Fund**

To account for transactions relating to the food services provided to schools and other locations. Financing is provided by user charges and federal subsidies.



## ANNUAL COMPREHENSIVE FINANCIAL REPORT



CLARK COUNTY SCHOOL DISTRICT MAJOR FUND - FOOD SERVICE ENTERPRISE FUND COMPARATIVE SCHEDULE OF NET POSITION JUNE 30, 2024 AND 2023

Schedule E-1

ACCETO	2024	2023	
ASSETS			
Current assets:			
Pooled cash and investments	\$ 225,560,144		
Accounts receivable Inventories	12,113,729 8,635,890	3,104,468 10,795,061	
inventories	6,033,690	10,795,061	
Total current assets	246,309,763	208,401,131	
Noncurrent assets:			
Capital assets - net of accumulated depreciation	16,748,481	16,363,721	
Total assets	263,058,244	224,764,852	
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pension related	22,177,902	21,563,261	
Deferred outflows of resources - OPEB related	1,794,783	773,458	
Total deferred outflows of resources	23,972,685	22,336,719	
		·	
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	287,030,929	247,101,571	
LIABILITIES			
Current liabilities:	005.044	774.005	
Accounts payable	985,841	771,605	
Accrued salaries and benefits Unearned revenues	772,241 666,912	641,684 829,190	
Total OPEB liability	190,123	629,190	
Compensated absences liability	2,070,158	1,574,648	
compensated absorbed hability	2,070,100	1,07-1,0-10	
Total current liabilities	4,685,275	3,817,127	
Noncurrent liabilities:			
Compensated absences liability	4,820,594	338,097	
Total OPEB liability	3,851,588	2,512,556	
Net pension liability	70,756,231	62,565,333	
Total noncurrent liabilities	79,428,413	65,415,986	
Total liabilities	84,113,688	69,233,113	
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - pension related	1,786,413	1,605,818	
Deferred inflows of resources - OPEB related	770,890	346,800	
Total deferred inflows of resources	2,557,303	1,952,618	
TOTAL LIABILTIES AND DEFERRED INFLOWS OF RESOURCES	86,670,991	71,185,731	
NET POSITION			
Investment in capital assets	16,748,481	16,363,721	
Unrestricted	183,611,457	159,552,119	
	100,011,101	.00,002,110	
TOTAL NET POSITION	\$ 200,359,938	\$ 175,915,840	

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - FOOD SERVICE ENTERPRISE 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)

Schedule E-2

Part		2024		2023	
Charges for sales and services:   Dilly food sales   \$1,000.00   \$554,763   \$6445,237   \$393,184   \$393,184   \$393,184   \$393,184   \$393,184   \$393,184   \$393,184   \$393,184   \$393,184   \$393,184   \$393,184   \$393,184   \$393,184   \$393,184   \$393,185				Positive	
Charges for sales and services:   Daily food sales   \$ 1,000,000   \$ 554,763   \$ 149,227   \$ 393,184     Catering sales   \$ 1,000,000   \$ 554,763   \$ 159,992   741,827     Chiter revenue   - 828,645   28,645   28,645   39,655     TOTAL OPERATING REVENUES   1,000,000   1,102,400   102,400   1,174,666     OPERATING EXPENSES	ODEDATING DEVENIUES	Budget	Actual	(Negative)	Actual
Daily food sales   \$ 1,000,000   \$ 554,763   \$ (445,237)   \$ 303,184   \$ Catering sales   \$ 1,000,000   \$ 1,102,400   \$ 158,992   \$ 741,827   \$ 386,655   \$ 2,645   \$ 386,65	OFERATING REVENUES				
Catering sales         -         518,992         741,827           Other revenue         -         28,845         28,645         39,655           TOTAL OPERATING REVENUES         1,000,000         1,102,400         102,400         1,174,666           OPERATING EXPENSES           Salaries         41,345,885         40,697,325         648,560         35,842,116           Benefits         24,865,615         25,661,759         (766,144)         19,433,997           Purchased services         6,810,650         6358,330         227,200         6,943,928           Food and supplies         78,872,075         79,745,726         (873,651)         77,556,542           Opereciation         1,882,500         1,870,878         1,1922         1,688,145           Other expenses         5,154,750         4,773,866         380,884         4,080,473           TOTAL OPERATING EXPENSES         158,931,475         159,277,584         (346,109)         145,514,801           OPERATING EXPENUES (EXPENSES)         158,931,475         158,175,184)         (243,709)         (144,340,135)           Federal subsidies         150,000,000         171,145,633         21,145,633         169,367,094           Commodify revenue         9,700,000         12,28	Charges for sales and services:				
Other revenue         -         28,645         28,645         39,655           TOTAL OPERATING REVENUES         1,000,000         1,102,400         102,400         1,174,666           OPERATING EXPENSES           Salaries         41,345,885         40,697,325         648,560         35,842,116           Benefits         24,865,615         25,661,759         (768,144)         19,433,597           Purchased services         6,810,680         6,538,330         272,320         6,943,928           Food and supplies         78,872,075         77,756,542         (373,551)         77,756,542           Other expenses         5,154,750         4,773,866         300,884         4,080,473           TOTAL OPERATING EXPENSES         158,931,475         159,277,584         (346,109)         145,514,801           OPERATING LOSS         (157,931,475)         (158,175,184)         (243,709)         (144,340,135)           NON-OPERATING EXPENUES (EXPENSES)         158,931,475         159,277,584         (346,109)         144,340,135)           NON-OPERATING FLOW         9,700,000         171,145,633         21,145,633         169,367,094           Commodity revenue         9,700,000         12,269,161         2,569,161         10,207,341           Stat		\$ 1,000,000		. , ,	
TOTAL OPERATING REVENUES         1,000,000         1,102,400         102,400         1,174,666           OPERATING EXPENSES           Salaries         41,345,885         40,697,325         648,560         35,842,116           Benefits         24,865,615         25,651,759         (786,144)         19,433,597           Purchased services         6,810,650         6,538,330         272,320         6,943,828           Food and supplies         78,872,075         79,745,726         (873,651)         77,556,542           Depreciation         1,882,500         1,870,778         (1873,651)         1,658,145           Other expenses         5,154,760         4,773,866         380,884         4,080,473           TOTAL OPERATING EXPENSES         158,931,475         159,277,584         (346,109)         145,514,801           OPERATING LOSS         (157,931,475)         (158,175,184)         (243,709)         (144,340,135)           NON-OPERATING REVENUES (EXPENSES)         150,000,000         171,145,633         21,145,633         169,367,094           Commodity revenue         9,700,000         12,269,161         2,569,161         10,207,341           State matching funds         550,000         523,928         (26,072)         807,803           <		-	•		
Detail	Other revenue		20,043	20,043	39,033
Salaries         41,345,885         40,697,325         648,560         35,842,116           Benefits         24,865,615         25,651,759         (786,144)         19,433,597           Purchased services         6,810,650         6,538,330         272,320         6,943,928           Food and supplies         78,872,075         79,745,726         (873,651)         77,556,542           Depreciation         1,882,500         1,870,578         11,922         1,689,145           Other expenses         5,154,750         4,773,866         380,884         4,080,473           TOTAL OPERATING EXPENSES         158,931,475         159,277,584         (346,109)         145,514,801           OPERATING REVENUES (EXPENSES)         (157,931,475)         (158,175,184)         (243,709)         (144,340,135)           NON-OPERATING REVENUES (EXPENSES)         150,000,000         171,145,633         21,145,633         169,367,094           Federal subsidies         150,000,000         171,145,633         21,145,633         169,367,094           Commodify revenue         9,700,000         12,269,161         2,569,161         10,207,341           State matching funds         550,000         523,928         (26,072)         807,803           Net lo matching funds	TOTAL OPERATING REVENUES	1,000,000	1,102,400	102,400	1,174,666
Benefits         24,865,615         25,651,759         (786,144)         19,433,597           Purchased services         6,810,650         6,536,330         272,320         6,943,928           Food and supplies         78,872,075         79,745,726         (873,661)         77,556,542           Depreciation         1,882,500         1,870,578         11,922         1,658,145           Other expenses         5,154,750         4,773,866         380,884         4,080,473           TOTAL OPERATING EXPENSES         158,931,475         159,277,584         (346,109)         145,514,801           OPERATING COSS         (157,931,475)         (158,175,184)         (243,709)         (144,340,135)           NON-OPERATING REVENUES (EXPENSES)         (158,175,184)         (243,709)         (144,340,135)           Federal subsidies         150,000,000         171,145,633         21,145,633         169,367,094           Commodity revenue         9,700,000         12,269,161         2,569,161         10,207,341           State matching funds         550,000         523,928         (26,072)         807,803           Net loss on disposal of assets         (4,361)         (4,361)         (4,361)         -           OPEB income (expenses)         (5,872,878)         (7,7	OPERATING EXPENSES				
Purchased services         6,810,650         6,538,330         272,320         6,943,928           Food and supplies         78,872,075         79,745,726         (873,651)         77,566,542           Depreciation         1,882,500         1,870,758         11,922         1,658,145           Other expenses         5,154,750         4,773,866         380,884         4,080,473           TOTAL OPERATING EXPENSES         158,931,475         159,277,584         (346,109)         145,514,801           OPERATING REVENUES (EXPENSES)         (157,931,475)         (158,175,184)         (243,709)         (144,340,135)           NON-OPERATING REVENUES (EXPENSES)         150,000,000         171,145,633         21,145,633         169,367,094           Commodity revenue         9,700,000         12,269,161         2,569,161         10,207,341           State matching funds         550,000         523,928         (26,072)         807,803           Net loss on disposal of assets         -         (4,361)         (4,361)         (4,361)         -           Pension expense         -         (7,756,852)         (7,756,852)         (7,756,852)         (7,756,852)         (1,713,945)           TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111	Salaries	41,345,885	40,697,325	648,560	35,842,116
Food and supplies         78,872,075         79,745,726         (873,651)         77,556,542           Depreciation         1,882,500         1,870,578         11,922         1,658,145           Other expenses         5,154,760         4,773,666         380,884         4,080,473           TOTAL OPERATING EXPENSES         158,931,475         159,277,584         (346,109)         145,514,801           OPERATING LOSS         (157,931,475)         (158,175,184)         (243,709)         (144,340,135)           NON-OPERATING REVENUES (EXPENSES)         (150,000,000)         171,145,633         21,145,633         169,367,094           Federal subsidies         150,000,000         171,145,633         21,145,633         169,367,094           Commodity revenue         9,700,000         12,269,161         2,569,161         10,207,341           State matching funds         550,000         523,928         (26,072)         807,803           Net loss on disposal of assets         -         (4,361)         (4,361)         -           OPEB income (expense)         -         (931,920)         (931,920)         319,234           Investment income (loss)         537,000         11,253,522         10,716,522         (1,713,945)           TOTAL NON-OPERATING REVENUES	Benefits	24,865,615	25,651,759	(786,144)	19,433,597
Depreciation Other expenses         1,882,500 5,154,750         1,870,578 4,773,866         380,884 3,884         4,080,473           TOTAL OPERATING EXPENSES         158,931,475         159,277,584         (346,109)         145,514,801           OPERATING LOSS         (157,931,475)         (158,175,184)         (243,709)         (144,340,135)           NON-OPERATING REVENUES (EXPENSES)         8         150,000,000         171,145,633         21,145,633         169,367,094           Commodity revenue         9,700,000         12,269,161         2,569,161         10,207,341           State matching funds         550,000         523,928         (26,072)         807,803           Net loss on disposal of asets         -         (4,361)         (4,361)         -           OPEB income (expense)         -         (7,756,852)         (7,756,852)         (5,872,878)           Investment income (loss)         537,000         11,253,522         10,716,522         (1,713,945)           TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111         173,114,649           CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,9					
Other expenses         5,154,750         4,773,866         380,884         4,080,473           TOTAL OPERATING EXPENSES         158,931,475         159,277,584         (346,109)         145,514,801           OPERATING LOSS         (157,931,475)         (158,175,184)         (243,709)         (144,340,135)           NON-OPERATING REVENUES (EXPENSES)         VIX.         VIX.         VIX.         VIX.         (243,709)         (144,340,135)           Federal subsidies         150,000,000         171,145,633         21,145,633         169,367,094         Commodity revenue         9,700,000         12,269,161         2,569,161         10,207,341         State matching funds         550,000         523,928         (26,072)         807,803         Net loss on disposal of assets         -         (4,361)         -         40,361)         -         -         807,803         Net loss on disposal of assets         -         (4,361)         -         931,920         931,920         319,234         Pension expense         -         (7,756,852)         (7,756,852)         (5,872,878)         Investment income (loss)         537,000         112,253,522         10,716,522         (1,713,945)         10,714,514         10,714,514         Pension expense         -         4,756,852)         25,468,402         28,774,514         2					
TOTAL OPERATING EXPENSES         158,931,475         159,277,584         (346,109)         145,514,801           OPERATING LOSS         (157,931,475)         (158,175,184)         (243,709)         (144,340,135)           NON-OPERATING REVENUES (EXPENSES)           Federal subsidies         150,000,000         171,145,633         21,145,633         169,367,094           Commodity revenue         9,700,000         12,269,161         2,569,161         10,207,341           State matching funds         550,000         523,928         (26,072)         807,803           Net loss on disposal of assets         -         (4,361)         (4,361)         -           OPEB income (expense)         -         (931,920)         (931,920)         319,234           Pension expense         -         (7,756,852)         (7,756,852)         (5,872,878)           Investment income (loss)         537,000         11,253,522         10,716,522         (1,713,945)           TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111         173,114,649           CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,323,927         25,468,402         28,774,514           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877					
OPERATING LOSS         (157,931,475)         (158,175,184)         (243,709)         (144,340,135)           NON-OPERATING REVENUES (EXPENSES)           Federal subsidies         150,000,000         171,145,633         21,145,633         169,367,094           Commodity revenue         9,700,000         12,269,161         2,569,161         10,207,341           State matching funds         550,000         523,928         (26,072)         807,803           Net loss on disposal of assets         -         (4,361)         (4,361)         -           OPEB income (expense)         -         (7,756,852)         (5,756,852)         (5,872,878)           Investment income (loss)         537,000         11,253,522         10,716,522         (1,713,945)           TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111         173,114,649           CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,323,927         25,468,402         28,774,514           Capital contributions         -         1,475         1,475         577,577           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840	Other expenses	5,154,750	4,773,866	380,884	4,080,473
NON-OPERATING REVENUES (EXPENSES)   Federal subsidies	TOTAL OPERATING EXPENSES	158,931,475	159,277,584	(346,109)	145,514,801
Federal subsidies         150,000,000         171,145,633         21,145,633         169,367,094           Commodity revenue         9,700,000         12,269,161         2,569,161         10,207,341           State matching funds         550,000         523,928         (26,072)         807,803           Net loss on disposal of assets         -         (4,361)         (4,361)         -           OPEB income (expense)         -         (931,920)         (931,920)         319,234           Pension expense         -         (7,756,852)         (7,756,852)         (5,872,878)           Investment income (loss)         537,000         11,253,522         10,716,522         (1,713,945)           TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111         173,114,649           CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,323,927         25,468,402         28,774,514           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840         -         146,563,749           ADJUSTMENTS AND RESTATEMENTS         -         (3,881,304)         (3,881,304)         146,563,749	OPERATING LOSS	(157,931,475)	(158,175,184)	(243,709)	(144,340,135)
Commodity revenue         9,700,000         12,269,161         2,569,161         10,207,341           State matching funds         550,000         523,928         (26,072)         807,803           Net loss on disposal of assets         -         (4,361)         (4,361)         -           OPEB income (expense)         -         (931,920)         (931,920)         319,223           Pension expense         -         (7,756,852)         (7,756,852)         (5,872,878)           Investment income (loss)         537,000         11,253,522         10,716,522         (1,713,945)           TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111         173,114,649           CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,323,927         25,468,402         28,774,514           CApital contributions         -         1,475         1,475         577,577           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840         -         146,563,749           NET POSITION, JULY 1 (AS RESTATED)         175,915,840         172,034,536         (3,881,304)         146,563,749	NON-OPERATING REVENUES (EXPENSES)				
State matching funds         550,000         523,928         (26,072)         807,803           Net loss on disposal of assets         -         (4,361)         (4,361)         -           OPEB income (expense)         -         (931,920)         (931,920)         319,234           Pension expense         -         (7,756,852)         (7,756,852)         (5,872,878)           Investment income (loss)         537,000         11,253,522         10,716,522         (1,713,945)           TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111         173,114,649           CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,323,927         25,468,402         28,774,514           CApital contributions         -         1,475         1,475         577,577           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840         -         146,563,749           ADJUSTMENTS AND RESTATEMENTS         -         (3,881,304)         (3,881,304)         146,563,749	Federal subsidies	150,000,000	171,145,633	21,145,633	169,367,094
Net loss on disposal of assets         -         (4,361)         (4,361)         -           OPEB income (expense)         -         (931,920)         (931,920)         319,234           Pension expense         -         (7,756,852)         (7,756,852)         (5,872,878)           Investment income (loss)         537,000         11,253,522         10,716,522         (1,713,945)           TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111         173,114,649           CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,323,927         25,468,402         28,774,514           CApital contributions         -         1,475         1,475         577,577           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840         -         146,563,749           ADJUSTMENTS AND RESTATEMENTS         -         (3,881,304)         (3,881,304)         146,563,749           NET POSITION, JULY 1 (AS RESTATED)         175,915,840         172,034,536         (3,881,304)         146,563,749	Commodity revenue	9,700,000	12,269,161	2,569,161	10,207,341
OPEB income (expense)         -         (931,920)         (931,920)         319,234           Pension expense         -         (7,756,852)         (7,756,852)         (5,872,878)           Investment income (loss)         537,000         11,253,522         10,716,522         (1,713,945)           TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111         173,114,649           CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,323,927         25,468,402         28,774,514           Capital contributions         -         1,475         1,475         577,577           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840         -         146,563,749           ADJUSTMENTS AND RESTATEMENTS         -         (3,881,304)         (3,881,304)         -           NET POSITION, JULY 1 (AS RESTATED)         175,915,840         172,034,536         (3,881,304)         146,563,749		550,000	•		807,803
Pension expense Investment income (loss)         -         (7,756,852)         (7,756,852)         (5,872,878)           Investment income (loss)         537,000         11,253,522         10,716,522         (1,713,945)           TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111         173,114,649           CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,323,927         25,468,402         28,774,514           Capital contributions         -         1,475         1,475         577,577           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840         -         146,563,749           ADJUSTMENTS AND RESTATEMENTS         -         (3,881,304)         (3,881,304)         -           NET POSITION, JULY 1 (AS RESTATED)         175,915,840         172,034,536         (3,881,304)         146,563,749		-			-
Investment income (loss)         537,000         11,253,522         10,716,522         (1,713,945)           TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111         173,114,649           CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,323,927         25,468,402         28,774,514           Capital contributions         -         1,475         1,475         577,577           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840         -         146,563,749           ADJUSTMENTS AND RESTATEMENTS         -         (3,881,304)         (3,881,304)         -           NET POSITION, JULY 1 (AS RESTATED)         175,915,840         172,034,536         (3,881,304)         146,563,749		-			
TOTAL NON-OPERATING REVENUES         160,787,000         186,499,111         25,712,111         173,114,649           CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,323,927         25,468,402         28,774,514           Capital contributions         -         1,475         1,475         577,577           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840         -         146,563,749           ADJUSTMENTS AND RESTATEMENTS         -         (3,881,304)         (3,881,304)         -           NET POSITION, JULY 1 (AS RESTATED)         175,915,840         172,034,536         (3,881,304)         146,563,749		-			,
CHANGE IN NET POSITION BEFORE CONTRIBUTIONS         2,855,525         28,323,927         25,468,402         28,774,514           Capital contributions         -         1,475         1,475         577,577           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840         -         146,563,749           ADJUSTMENTS AND RESTATEMENTS         -         (3,881,304)         (3,881,304)         -           NET POSITION, JULY 1 (AS RESTATED)         175,915,840         172,034,536         (3,881,304)         146,563,749	investment income (loss)	537,000	11,253,522	10,716,522	(1,713,945)
Capital contributions         -         1,475         1,475         577,577           CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840         -         146,563,749           ADJUSTMENTS AND RESTATEMENTS         -         (3,881,304)         (3,881,304)         -           NET POSITION, JULY 1 (AS RESTATED)         175,915,840         172,034,536         (3,881,304)         146,563,749	TOTAL NON-OPERATING REVENUES	160,787,000	186,499,111	25,712,111	173,114,649
CHANGE IN NET POSITION         2,855,525         28,325,402         25,469,877         29,352,091           NET POSITION, JULY 1 (AS ORIGINALLY STATED)         175,915,840         175,915,840         -         146,563,749           ADJUSTMENTS AND RESTATEMENTS         -         (3,881,304)         (3,881,304)         -           NET POSITION, JULY 1 (AS RESTATED)         175,915,840         172,034,536         (3,881,304)         146,563,749	CHANGE IN NET POSITION BEFORE CONTRIBUTIONS	2,855,525	28,323,927	25,468,402	28,774,514
NET POSITION, JULY 1 (AS ORIGINALLY STATED)       175,915,840       175,915,840       -       146,563,749         ADJUSTMENTS AND RESTATEMENTS       -       (3,881,304)       (3,881,304)       -         NET POSITION, JULY 1 (AS RESTATED)       175,915,840       172,034,536       (3,881,304)       146,563,749	Capital contributions		1,475	1,475	577,577
ADJUSTMENTS AND RESTATEMENTS - (3,881,304) (3,881,304) -  NET POSITION, JULY 1 (AS RESTATED) 175,915,840 172,034,536 (3,881,304) 146,563,749	CHANGE IN NET POSITION	2,855,525	28,325,402	25,469,877	29,352,091
NET POSITION, JULY 1 (AS RESTATED) 175,915,840 172,034,536 (3,881,304) 146,563,749	NET POSITION, JULY 1 (AS ORIGINALLY STATED)	175,915,840	175,915,840	-	146,563,749
	ADJUSTMENTS AND RESTATEMENTS		(3,881,304)	(3,881,304)	
NET POSITION, JUNE 30 \$ 178,771,365 \$ 200,359,938 \$ 21,588,573 \$ 175,915,840	NET POSITION, JULY 1 (AS RESTATED)	175,915,840	172,034,536	(3,881,304)	146,563,749
	NET POSITION, JUNE 30	\$ 178,771,365	\$ 200,359,938	\$ 21,588,573	\$ 175,915,840



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