# STATE OF CALIFORNIA – STATE LANDS COMMISSION GRANTED PUBLIC TRUST LANDS STANDARDIZED REPORTING FORM

SLC 150 (formerly Form 12.26)

See Attachment A

## <u>DUE DECEMBER 31 Pursuant to Public Resources Code § 6306</u>

Fiscal/Calendar Year: 2022/2023
Grantee Name: City of Monterey
Contact Person: Stella Sandoval
Mailing Address: 735 Pacific St. Ste A, Monterey, CA 93940
1. Funds
a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?
YES ☑ NO □
If "Yes", please list the name(s) of the fund(s).
Tidelands Trust Fund, Marina Fund
If "No", under what fund are they accounted for?
<ul> <li>b. Are separate financial statements prepared for the trust?</li> <li>YES □ NO ☑</li> <li>If "Yes," describe the organization of the separate financial statement.</li> </ul>
If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)).
FY2022-23 ACFR: Statement of Revenues, Expenditures, and Changes in Fund Balances Tidelands Fund (pg.23) and the Combining Statement of Net Position Marina Fund (pg.140)
2. Revenue
a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year?
\$4,120,989 reflecting adjustment of (\$95,782)
b. Please list all sources of revenue and the amount of revenue generated from each source (e.g., permits, rentals, percentage of lease, etc.).

#### GRANTED PUBLIC TRUST LANDS STANDARDIZED REPORTING FORM

SLC 150 (formerly Form 12.26)

### 3. Expenses

a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year?

\$4,030,533

b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended.

See Attachment A

c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?

See Attachment A

d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of entity or under the management of another political subdivision of the grantee under an agreement, settlement, or memorandum of understanding.

N/A

## 4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

Beginning balance: \$4,109,296 Ending balance: \$4,199,751

Wharf II Warehouse Exterior Rehab

Pay Station Upgrades

Wharf II Critical Repairs & Parking Area

Revenues:		Revenues:			
Tidelands Rents	2,872,569	Parking fees/parking meters	1,087,240		
Harbor	2,012,000	Liveaboard fees	20,789		
Outer harbor mooring - West	120,124	Transient boat fees	164,570		
Outer harbor mooring - East	8,534	Berthing fees	1,616,797		
Transient boat fees	16,639	Rental income	491,251		
Maintenance fees	53,145	Interest income	116,371		
Other revenue	36,051	Unrealized gain on investments GASB 31	29,697		
Interest income/loans/leases GASB 87	1,043,624	Interest revenue leases	13,548		
Unrealized gain on investments GASB 31	63,097	Other revenue	69,269		
Sale of property	2,988	04.0. 1070.140	00,200		
Total revenues	4,216,771	Total revenues	3,609,532		
Expenditures/Transfers:		Expenditures/Transfers:			
Harbor Administration/maintenance/security	1,516,474	Marina Administration	909,985		
Fire Shore operations/training/equipment	111,292	Marina Maintenance	3,579,870		
Police patrol, investigations	452,233	Marina Security	431,117		
Economic development/Property management	729,385	Accumulated depreciation	203,739		
Parks/maintenance	44,299	Interest and fiscal charges	40,246		
Tidelands trust/admin support	350,676	Transfers	,		
Finance revenue administration	48,804	Net transfers	235,873		
	3,253,164				
Transfers	-,, -	Total Expenditures/Transfers:	5,400,829		
Programmatic Wharf Repairs	526,793	Net income	(1,791,297		
Causeway Shoreline Embank Erosion Control	6,611		(1,101,-01		
CW-Wharf 2 Truck Turnaround	9,794	Beginning fund balance	8,577,426		
Coast Guard Pier Reuse Project	12,105	Ending Marina fund balance	6,786,129		
Wharf 2 Warehouse Exterior Rehab	4,216				
Wharf I ADA Improvement	333				
City Fire Boat Storage Building Repair	2,901				
Parks and Maintenance	224,617				
Transfers In	(10,000)				
	777,369	Capital Improvement Program Projects:			
Total Expenditures/Transfers:	4,030,533	Marina Pay Station Upgrades	29,760		
Net income	186,238	Waterfront Parking Lot Resurface/Stripe Wharf II Fire Supression	2,083,740 1,828,533		
Beginning fund balance	4,109,296	Waterfront Parking Resurface/Stripe/ADA	484,234		
Audit reconcile to FY23	(95,782)	Marina Structural Repairs and Replacement	180,577		
Ending Tidelands fund balance	4,199,751	Marina Guadara Nopalis and Nopalsoment	4,606,843		
Capital improvement Projects budgeted >\$2  Programmatic Wharf Repairs	250,000 in FY24: 314,861	Wharf II Fire Suppression	472,519		

**Note:** in accordance with Generally Accepted Accounting Priniciples, the Tidelands Fund is accounted for using the modified accrual basis. The Marina Fund, an enterprise fund, is accounted for using the full accrual basis of accounting and capital expenditures are listed separately for information purposes.

Waterfront Parking Lot Resurface/Stripe

Wharf II Mid-Wharf Restroom

383,322

657,908

395,942

337,489

266,817

	General	Presidio of Monterey Public Works	Tidelands	Measure P Sales Tax	Community Development Block Grant	
REVENUES:						
Property tax	\$ 11,207,217	\$ -	\$ -	\$ -	\$ -	
Sales tax	15,853,867	-	-	11,804,659	-	
In-lieu sales tax	3,550,094	-	-	-	-	
Transient occupancy tax	30,282,540	-	-	-	-	
Utility users tax	4,645,839	-	-	-	-	
Other taxes	2,890,651	-	-	-	-	
Intergovernmental	1,968,159	12,291,004	-	-	235,491	
Use of money and property	1,062,584	-	645,057	155,615	288,063	
Rental income	3,515,300	-	2,872,569	-	358,992	
Licenses and permits	5,579,904	-	-	-	-	
Charges for current services	17,495,979	11,790,316	198,442	-	-	
Fines	308,997	-	-	-	-	
Other	129,398		401,933		16	
Total revenues	98,490,529	24,081,320	4,118,001	11,960,274	882,562	
EXPENDITURES:						
Current:						
General government:	12,500,973	-	398,526	-	-	
Police	21,482,942	-	452,234	-	-	
Fire	26,421,364	-	111,292	-	-	
Public works	7,535,251	16,028,784	1,604,971	-	-	
Community development	4,983,813	-	641,843	-	1,232,158	
Parks and recreation	13,291,185	-	44,299	-	-	
Library and museum	2,792,698	-	-	-	-	
Capital outlay	-	-	-	-	-	
Debt service:						
Principal	155,839	-	-	-	-	
Interest and fiscal charges	13,586					
Total expenditures	89,177,651	16,028,784	3,253,165		1,232,158	
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	9,312,878	8,052,536	864,836	11,960,274	(349,596)	
OTHER FINANCING SOURCES (USES):						
Proceeds from sale of capital assets	-	-	2,988	-	(8,125)	
Transfers in	11,160,722	- (40 202 522)	10,000	- (4.252.275)	-	
Transfers out	(3,466,754)	(10,393,523)	(787,369)	(4,353,275)		
Total other financing sources (uses)	7,693,968	(10,393,523)	(774,381)	(4,353,275)	(8,125)	
NET CHANGE IN FUND BALANCES	17,006,846	(2,340,987)	90,455	7,606,999	(357,721)	
FUND BALANCES:						
Beginning of year, as restated	36,749,747		4,109,296	9,896,159	2,853,828	
End of year	\$ 53,756,593	\$ (2,340,987)	\$ 4,199,751	\$ 17,503,158	\$ 2,496,107	

Name			_	Materials				
Current Assetts:         Cash and investments         \$ 3,345,140         \$ 5,386         3 3,249,167         \$ 172,672           Accounts receivable (au within one year         18,649         3,625,268         3,776,775         1018         18,447           Lease receivables, due within one year         3,645,568         97,701         33,888         3,776,757           Total current assets:         8,055,568         97,701         33,888         3,776,757           Copratible (au more than one year         300,897         82,051         0         382,948           Capital assets:         1,068,8186         1,106,828         3,502,741         1,277,827,782           Poperciable         1,068,8186         1,106,828         3,502,741         1,277,827,782           Accrumlated depreciation         9,520,513         3,717,882         7,778,82         4,198,573           Total capital assets, net         5,404,546         389,332         977,058         6,771,131           Total capital assets, net         5,404,546         389,332         977,058         6,771,131           Total capital assets, net         5,404,546         389,332         977,058         6,771,131           Total capital assets, net         5,404,546         389,332         977,058         3,52,068 </th <th>ACCETC.</th> <th> Marina</th> <th>Cer</th> <th>metery</th> <th></th> <th>Recovery</th> <th></th> <th>Total</th>	ACCETC.	 Marina	Cer	metery		Recovery		Total
Accounts receivable         \$3,45,14         \$5,4         \$3,200         \$13,78,40           Interest receivable         118,249         36,00         10,00								
Page	Cash and investments Accounts receivable	\$ 113,192	\$	- 59,480	\$	-	\$	172,672
Total current assets:				- 38 221		198		•
Noncurrent assets:         and sear receivables, due more than one year         300,897         82,051         382,948           Capital assets:         300,897         82,051         382,948           Coprida spests:         4,198,573         4,198,573           Depreciable         10,668,186         1,106,382         3,503,274         15,277,842           Accumulated depreciation         9,462,213         (716,850)         (2,526,216)         (12,705,279)           Total capital assets, net         5,404,546         389,582         977,058         6,711,136           Total assets         5,705,443         471,583         977,058         7,514,084           Total assets         5,705,443         471,583         977,058         7,514,084           Total assets         264,957         94,263         359,220           Pensions related deferred outflows of resources         264,957         94,263         359,220           Other postemployment benefits related deferred outflows of resources         36,334         13,033         49,657           Total deferred outflows of resources         441,559         14,064         455,333           Accounts payable         441,259         14,064         455,333           Accounts payable         49,264         1,504<	·			•		33 488		
Capit alssets   Capit alsset		 3,0 13,500		37,702		30,100		0,1.0,1.0.
Depreciable	Lease receivables, due more than one year Capital assets:	300,897		82,051		-		382,948
Accumulated depreciation         (9.462,213)         (716,850)         (2.50,216)         (1.705,278)           Total capital assets, net         5,040,456         389,532         977,058         6,711,136           Total noncurrent assets         3,051,011         569,284         1,010,546         1,093,0841           DEFERRED OUTFLOWS OF RESOURCES:           Pensions related deferred outflows of resources         264,957         94,263         -         359,220           Other postemployment benefits related deferred outflows of resources         30,591         107,296         -         49,687           Total deferred outflows of resources         36,634         130,33         -         49,687           Total deferred outflows of resources         36,534         130,33         -         49,687           Total deferred outflows of resources         36,531         130,796         -         408,887           Total cert flabilities           Accound liabilities         441,259         14,064         -         455,232           Cert flabilities         43,631         1,910         -         45,14           Accounts payable         441,259         1,41         -         52,73	•			-		-		
Total capital assets, net         5,404,546         389,532         977,058         6,771,130           Total ancurrent assets         5,705,443         471,583         977,058         7,154,084           Total assets         9,351,011         569,284         1,010,546         10,930,841           DEFERRED OUTFLOWS OF RESOURCES:           Pensions related deferred outflows of resources         264,957         94,263         5,359,220           Other postemployment benefits related deferred outflows of resources         30,591         107,296         40,887           Cappage of the postemployment benefits related deferred outflows of resources         30,591         107,296         40,888           Cappage out of the postemployment benefits related deferred outflows of resources         301,591         107,296         40,888           Cappage out of the postemployment benefits asset to the postemployment benefits related deferred inflows of resources         4,052,29         26,763         2,260,20           Despension related deferred inflows of resources         2,390,49	•					-		
Total noncurrent assets         5,705,443         471,583         977,058         7,154,084           Total assets         9,351,011         569,284         1,010,546         10,930,841           EFERRED OUTFLOWS OF RESOURCES:           Pensions related deferred outflows of resources         264,957         94,263         359,226           Other postemployment benefits related deferred outflows of resources         301,591         107,296         408,887           Total deferred outflows of resources         301,591         107,296         408,887           USBUILTIES           Current liabilities           Accrused liabilities         441,259         14,064         455,323           Accrused liabilities         43,631         43,631         43,631           Interest payable         441,259         14,064         25,232           Accrused liabilities         43,631         43,631         43,631           Interest payable         43,631         525,218         525,218           Compensated absences, due within one year         2,604         1,910         2,752,218           Total current liabilities         388,816         265,232         7,742,722           Roncia and loans payable         311,320         5,762,723 <td>·</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	·							
Total assets         9,351,011         569,284         1,010,546         10,930,841           DEFERRED OUTFLOWS OF RESOURCES:         Pensions related deferred outflows of resources         264,957         94,653         .         359,220           Other postemployment benefits related deferred outflows of resources         301,591         107,296         .         49,667           Total deferred outflows of resources         301,591         10,796         .         28,887           LUABILITIES:           Current liabilities:           Accrued liabilities         43,631         14,064         .         455,323           Accrued liabilities         43,631         103,394         .         103,394           Due to other funds         -         252,218         .         252,218           Compensated absences, due within one year         2,604         1,910         4,514           Bonds and loans payable         297,928         -         -         259,383           Total current liabilities         888,816         268,192         -         1,517,008           Noncurrent liabilities         311,320         -         2,529,383         -         2,529,383           Compensated absences, due in more than one year         47	•							
DEFERRED OUTFLOWS OF RESOURCES:           Pensions related deferred outflows of resources         264,957         94,263         359,220           Other postemployment benefits related deferred outflows of resources         36,634         13,033         49,667           Total deferred outflows of resources         301,591         107,296         408,887           LIABILITIES           Current liabilities:           Accounts payable         441,259         14,064         455,323           Accrued liabilities         43,631         45,631         43,631           Interest payable         103,394         103,394         103,394           Due to other funds         2,604         1,910         4,514           Bonds and loans payable         297,928         -         297,928           Total current liabilities         88,816         268,192         1,157,008           Noncurrent liabilities         21,92,928         -         297,928           Total current liabilities         28,88,816         268,192         1,157,008           Noncurrent liabilities         259,383         -         74,272           Bonds and loans payable         311,320         -         -         311,320 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr<>								
Pensions related deferred outflows of resources         264,957         94,263         359,220           Other postemployment benefits related deferred outflows of resources         36,634         13,033         49,667           Total deferred outflows of resources         301,591         107,296         408,887           LIABILITIES:         Use of the final deferred outflows of resources           Current liabilities:           Accounts payable         441,259         14,064         455,323           Accounts payable         43,631         103,394         103,394           Due to other funds         2,504         1,910         4,518           Compensated absences, due within one year         2,604         1,910         4,514           Bonds and loans payable         888,816         268,192         2,1157,008           Noncurrent liabilities           Advances from other funds         2,52,218         2,52,218           Compensated absences, due in more than one year         47,509         26,763         74,272           Bonds and loans payable         311,320         2,59,383         2,59,383           Compensated absences, due in more than one year         47,509         26,763         74,272           Bonds and loans payable         311,320		9,351,011		509,284		1,010,546		10,930,841
Other postemployment benefits related deferred outflows of resources         36,634         13,033         - 49,667           Total deferred outflows of resources         301,591         107,296         - 408,887           LIABILITES:           Current liabilities:           Accounts payable         441,259         14,064         - 455,323           Accrued liabilities         43,631         - 63,631         - 103,394           Interest payable         103,394         - 103,394         - 252,218         252,218           Compensated absences, due within one year         2,604         1,910         - 4,514         80,512           Bonds and loans payable         297,928         - 2 52,218         297,928         - 2 52,218         297,928           Total current liabilities         888,816         268,192         - 13,157,008         208           Noncurrent liabilities         31,320         - 5,253,83         259,383         259,383         259,383         259,383         259,383         259,383         259,383         259,383         260,663         13,1320         - 311,320         - 311,320         - 311,320         - 311,320         - 311,320         - 311,320         - 30,334         - 1412,672         Net other postemployment benefits liability		254.057		04.050				252 222
Total deferred outflows of resources         301,591         107,296         - 408,887           LIABILITIES:           Current liabilities:         301,591         14,064         - 455,323           Accounts payable         43,631         43,631         43,631           Interest payable         103,394         103,394         103,394           Due to other funds         2         252,218         252,218         252,218           Compensated absences, due within one year         2,604         1,10         2         257,288           Bonds and loans payable         297,928         9         2         279,288           Total current liabilities         888,816         268,192         2         1,157,008           Noncurrent liabilities         888,816         268,192         2         279,288           Quencial days payable         3         2,513,208         3         2,293,288         3         2,293,288         2         2,513,208         3         3,283         2         2,513,208         3         3,283         2         2,513,208         3         3,283         2         2,513,208         3         3,283         2         2,513,208         3         3,283,209         3,214,202         3,214,202		· ·		•		-		•
Name		 •				_		
Accounts payable         441,259         14,064         -         455,323           Accrued liabilities         43,631         43,631         43,631           Interest payable         103,394         -         252,218         252,218           Due to other funds         2,604         1,910         -         4,514           Bonds and loans payable         297,928         -         -         297,928           Total current liabilities         888,816         268,192         -         297,928           Moncurrent liabilities         -         259,383         -         259,383           Compensated absences, due in more than one year         47,509         26,763         -         74,272           Bonds and loans payable         311,320         -         56,633         -         74,272           Bonds and loans payable         311,320         -         2,538         -         72,272           Bonds and loans payable         311,320         -         1,412,672           Net pension liabilities         1,510,233         38,933         -         148,366           Total noncurrent liabilities         1,510,233         695,780         -         2,206,013           Total liabilities         460,281<	LIABILITIES:							100,001
Accounts payable         441,259         14,064         -         455,323           Accrued liabilities         43,631         43,631         43,631           Interest payable         103,394         -         252,218         252,218           Due to other funds         2,604         1,910         -         4,514           Bonds and loans payable         297,928         -         -         297,928           Total current liabilities         888,816         268,192         -         297,928           Moncurrent liabilities         -         259,383         -         259,383           Compensated absences, due in more than one year         47,509         26,763         -         74,272           Bonds and loans payable         311,320         -         56,633         -         74,272           Bonds and loans payable         311,320         -         2,538         -         72,272           Bonds and loans payable         311,320         -         1,412,672           Net pension liabilities         1,510,233         38,933         -         148,366           Total noncurrent liabilities         1,510,233         695,780         -         2,206,013           Total liabilities         460,281<								
Interest payable         103,394         103,394           Due to other funds         - 252,218         - 252,218           Compensated absences, due within one year         2,604         1,910         - 297,928           Bonds and loans payable         297,928         - 20         297,928           Total current liabilities         888,816         268,192         - 1,157,008           Noncurrent liabilities         259,383         - 259,383         259,383           Compensated absences, due in more than one year         47,509         26,763         - 74,272           Bonds and loans payable         311,320         - 259,383         - 74,272           Bonds and loans payable         311,320         - 2 206,613         - 1,412,672           Net pension liability         1,041,971         370,701         - 1,412,672           Net other postemployment benefits liability         109,433         38,933         - 148,366           Total noncurrent liabilities         1,510,233         695,780         - 2,206,013           Total liabilities         2,399,049         963,972         - 3,363,021           DEFERRED INFLOW OF RESOURCES:           Lease related         460,281         116,548         - 576,829           Pensions related deferred inflo		441,259		14,064		-		455,323
Due to other funds         252,218         252,218           Compensated absences, due within one year         2,604         1,910         -         4,514           Bonds and loans payable         297,928         -         -         297,928           Total current liabilities         888,816         268,192         -         1,157,008           Noncurrent liabilities:         -         259,383         -         259,383           Compensated absences, due in more than one year         47,509         26,763         -         74,272           Bonds and loans payable         311,320         -         -         311,320           Net pension liability         1,041,971         370,701         -         1,412,672           Net other postemployment benefits liability         109,433         38,933         -         148,366           Total noncurrent liabilities         1,510,233         695,780         -         2,206,013           Total liabilities         460,281         116,548         -         576,829           Persions related deferred inflows of resources         4,389         1,562         -         5,951           Other postemployment benefits related deferred inflows of resources         2,754         980         -         3,734     <	Accrued liabilities	43,631						43,631
Compensated absences, due within one year         2,604         1,910         -         4,514           Bonds and loans payable         297,928         -         -         297,928           Total current liabilities         888,816         268,192         -         1,157,008           Noncurrent liabilities         -         259,383         -         259,383           Advances from other funds         -         259,383         -         74,272           Bonds and loans payable         311,320         -         -         311,320           One pension liability         1,041,971         370,701         -         1,412,672           Net other postemployment benefits liability         109,433         38,933         -         148,366           Total noncurrent liabilities         2,399,049         963,972         -         2,206,013           Total liabilities         2,399,049         963,972         -         3,363,021           DEFERRED INFLOW OF RESOURCES:           Lease related         460,281         116,548         -         576,829           Pensions related deferred inflows of resources         4,389         1,562         -         5,951           Other postemployment benefits related deferred inflows of resources <td>Interest payable</td> <td>103,394</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>103,394</td>	Interest payable	103,394						103,394
Bonds and loans payable         297,928         -         297,928           Total current liabilities         888,816         268,192         -         1,157,008           Noncurrent liabilities:         259,383         259,383         259,383           Compensated absences, due in more than one year         47,509         26,763         -         74,272           Bonds and loans payable         311,320         -         -         311,320           Net pension liability         1,041,971         370,701         -         1,412,672           Net other postemployment benefits liability         109,433         38,933         -         148,366           Total noncurrent liabilities         1,510,233         695,780         -         2,206,013           Total liabilities         2,399,049         963,972         -         3,363,021           DEFERRED INFLOW OF RESOURCES:           Lease related         460,281         116,548         576,829           Pensions related deferred inflows of resources         4,389         1,562         5,951           Other postemployment benefits related deferred inflows of resources         467,424         119,090         586,514           NET POSITION:         Total deferred inflows of resources         4,795,298		-		•		-		· ·
Total current liabilities         888,816         268,192         -         1,157,008           Noncurrent liabilities:         259,383         -         259,383           Advances from other funds         -         259,383         -         74,272           Bonds and loans payable         311,320         -         -         311,320           Net pension liability         1,041,971         370,701         -         1,412,672           Net other postemployment benefits liability         109,433         38,933         -         148,366           Total noncurrent liabilities         2,399,049         963,972         -         3,363,021           DEFERRED INFLOW OF RESOURCES:           Lease related         460,281         116,548         -         576,829           Pensions related deferred inflows of resources         4,389         1,562         557,829           Other postemployment benefits related deferred inflows of resources         2,754         980         -         3,734           NET POSITION:           Net investment in capital assets         4,795,298         389,532         977,058         6,161,888           Restricted         325,344         -         -         325,344           Unrestricted (deficit)<	·	· ·		1,910		-		
Noncurrent liabilities:         Section of the funds         Section of funds <td></td> <td></td> <td></td> <td>260.402</td> <td></td> <td></td> <td></td> <td>_</td>				260.402				_
Advances from other funds         -         259,383         -         259,383           Compensated absences, due in more than one year         47,509         26,763         -         74,272           Bonds and loans payable         311,320         -         -         311,320           Net pension liability         1,041,971         370,701         -         1,412,672           Net other postemployment benefits liability         109,433         38,933         -         148,366           Total noncurrent liabilities         1,510,233         695,780         -         2,206,013           Total liabilities         2,399,049         963,972         -         3,363,021           DEFERRED INFLOW OF RESOURCES:           Lease related         460,281         116,548         -         576,829           Pensions related deferred inflows of resources         4,389         1,562         -         5,951           Other postemployment benefits related deferred inflows of resources         2,754         980         -         3,734           Total deferred inflows of resources         467,424         119,090         -         586,514           NET POSITION:           Net investment in capital assets         4,795,298         389,53		 888,816		268,192				1,157,008
Compensated absences, due in more than one year         47,509         26,763         -         74,272           Bonds and loans payable         311,320         -         -         311,320           Net pension liability         1,041,971         370,701         -         1,412,672           Net other postemployment benefits liability         109,433         38,933         -         148,366           Total noncurrent liabilities         1,510,233         695,780         -         2,206,013           Total liabilities         2,399,049         963,972         -         3,363,021           DEFERRED INFLOW OF RESOURCES:           Lease related         460,281         116,548         -         576,829           Pensions related deferred inflows of resources         4,389         1,562         -         5,951           Other postemployment benefits related deferred inflows of resources         2,754         980         -         3,734           NET POSITION:         -         467,424         119,090         -         586,514           Net investment in capital assets         4,795,298         389,532         977,058         6,161,888           Restricted         325,344         -         -         -         325,344				250 202				250 202
Bonds and loans payable         311,320         -         -         311,320           Net pension liability         1,041,971         370,701         -         1,412,672           Net other postemployment benefits liability         109,433         38,933         -         148,366           Total noncurrent liabilities         1,510,233         695,780         -         2,206,013           Total liabilities         2,399,049         963,972         -         3,363,021           DEFERRED INFLOW OF RESOURCES:           Lease related         460,281         116,548         -         576,829           Pensions related deferred inflows of resources         4,389         1,562         -         5,951           Other postemployment benefits related deferred inflows of resources         2,754         980         -         3,734           Total deferred inflows of resources         467,424         119,090         -         586,514           NET POSITION:           Net investment in capital assets         4,795,298         389,532         977,058         6,161,888           Restricted         325,344         -         -         -         325,344           Unrestricted (deficit)         1,665,487         (796,014) <td< td=""><td></td><td>47 509</td><td></td><td></td><td></td><td>-</td><td></td><td>· ·</td></td<>		47 509				-		· ·
Net pension liability         1,041,971         370,701         - 1,412,672           Net other postemployment benefits liability         109,433         38,933         - 148,366           Total noncurrent liabilities         1,510,233         695,780         - 2,206,013           Total liabilities         2,399,049         963,972         - 3,363,021           DEFERRED INFLOW OF RESOURCES:           Lease related         460,281         116,548         - 576,829           Pensions related deferred inflows of resources         4,389         1,562         - 5,951           Other postemployment benefits related deferred inflows of resources         2,754         980         - 3,734           Total deferred inflows of resources         467,424         119,090         - 586,514           NET POSITION:         8         4,795,298         389,532         977,058         6,161,888           Restricted         325,344         - 6         - 7         325,344           Unrestricted (deficit)         1,665,487         (796,014)         33,488         902,961	•	-		-		-		· ·
Total noncurrent liabilities         1,510,233         695,780         -         2,206,013           Total liabilities         2,399,049         963,972         -         3,363,021           DEFERRED INFLOW OF RESOURCES:           Lease related         460,281         116,548         -         576,829           Pensions related deferred inflows of resources         4,389         1,562         -         5,951           Other postemployment benefits related deferred inflows of resources         2,754         980         -         3,734           Total deferred inflows of resources         467,424         119,090         -         586,514           NET POSITION:           Net investment in capital assets         4,795,298         389,532         977,058         6,161,888           Restricted         325,344         -         -         -         325,344           Unrestricted (deficit)         1,665,487         (796,014)         33,488         902,961		· ·		370,701		-		· ·
Total liabilities         2,399,049         963,972         -         3,363,021           DEFERRED INFLOW OF RESOURCES:           Lease related         460,281         116,548         -         576,829           Pensions related deferred inflows of resources         4,389         1,562         -         5,951           Other postemployment benefits related deferred inflows of resources         2,754         980         -         3,734           Total deferred inflows of resources         467,424         119,090         -         586,514           NET POSITION:           Net investment in capital assets         4,795,298         389,532         977,058         6,161,888           Restricted         325,344         -         -         -         325,344           Unrestricted (deficit)         1,665,487         (796,014)         33,488         902,961	Net other postemployment benefits liability	109,433		38,933		-		148,366
DEFERRED INFLOW OF RESOURCES:           Lease related         460,281         116,548         -         576,829           Pensions related deferred inflows of resources         4,389         1,562         -         5,951           Other postemployment benefits related deferred inflows of resources         2,754         980         -         3,734           Total deferred inflows of resources         467,424         119,090         -         586,514           NET POSITION:           Net investment in capital assets         4,795,298         389,532         977,058         6,161,888           Restricted         325,344         -         -         -         325,344           Unrestricted (deficit)         1,665,487         (796,014)         33,488         902,961	Total noncurrent liabilities	 1,510,233		695,780		-		2,206,013
Lease related       460,281       116,548       -       576,829         Pensions related deferred inflows of resources       4,389       1,562       -       5,951         Other postemployment benefits related deferred inflows of resources       2,754       980       -       3,734         Total deferred inflows of resources         NET POSITION:         Net investment in capital assets       4,795,298       389,532       977,058       6,161,888         Restricted       325,344       -       -       -       325,344         Unrestricted (deficit)       1,665,487       (796,014)       33,488       902,961	Total liabilities	 2,399,049		963,972		-		3,363,021
Pensions related deferred inflows of resources         4,389         1,562         -         5,951           Other postemployment benefits related deferred inflows of resources         2,754         980         -         3,734           Total deferred inflows of resources         467,424         119,090         -         586,514           NET POSITION:           Net investment in capital assets         4,795,298         389,532         977,058         6,161,888           Restricted         325,344         -         -         -         325,344           Unrestricted (deficit)         1,665,487         (796,014)         33,488         902,961	DEFERRED INFLOW OF RESOURCES:							
Other postemployment benefits related deferred inflows of resources         2,754         980         -         3,734           Total deferred inflows of resources         467,424         119,090         -         586,514           NET POSITION:           Net investment in capital assets         4,795,298         389,532         977,058         6,161,888           Restricted         325,344         -         -         -         325,344           Unrestricted (deficit)         1,665,487         (796,014)         33,488         902,961	Lease related	460,281		116,548		-		576,829
Total deferred inflows of resources         467,424         119,090         -         586,514           NET POSITION:           Net investment in capital assets         4,795,298         389,532         977,058         6,161,888           Restricted         325,344         -         -         -         325,344           Unrestricted (deficit)         1,665,487         (796,014)         33,488         902,961						-		
NET POSITION:         Net investment in capital assets       4,795,298       389,532       977,058       6,161,888         Restricted       325,344       -       -       -       325,344         Unrestricted (deficit)       1,665,487       (796,014)       33,488       902,961	· · · · ·		-					
Net investment in capital assets       4,795,298       389,532       977,058       6,161,888         Restricted       325,344       -       -       -       325,344         Unrestricted (deficit)       1,665,487       (796,014)       33,488       902,961		 467,424		119,090				586,514
Restricted       325,344       -       -       325,344         Unrestricted (deficit)       1,665,487       (796,014)       33,488       902,961	NET POSITION:							
Unrestricted (deficit) 1,665,487 (796,014) 33,488 902,961	·			389,532		977,058		
		· ·	_	(796,014)	_	33,488	_	
	Total net position	\$ 6,786,129	\$	(406,482)	\$	1,010,546	\$	7,390,193