Attachment A



LAGUNA SECA RECREATION AREA BUDGET TO ACTUAL FINANCIAL REPORTS

FOR THE PERIODS ENDING JULY 1, 2023 - JUNE 30, 2024 AND JULY 1, 2024 - JUNE 30, 2025

Budget Actuals Budget Bud		Modified			Modified		-
Park and Recreation Services			Actuals			Actuals	
Part and Recreation Services \$26,999.275 \$29,260.370 \$22,261.095 \$21,423.030 \$2,236.204 \$10,049 \$1,049		2023-24	2023-24	Variance	2024-25	2024-25	Variance
Miscellaneous Revenues	OPERATING REVENUES:						
Total Operating Revenue	Park and Recreation Services	\$26,999,275	\$29,260,370	\$ (2,261,095)	\$21,423,030	\$ 2,353,204	\$19,069,826
OPERATING EXPENSES: Salaries and Benefits \$ 1,075,228 \$ 969,082 \$ 106,146 \$ 1,008,713 \$ 874,114 \$ 134,599 Services & Supplies 23,145,529 23,706,478 (560,949) 19,354,059 1,704,543 17,649,516 Depreciation and Amortization 872,000 1,672,251 (800,251) 1,667,211 1,638,876 28,335 Other 566,678 176,309 390,369 560,206 9,650 550,556 Total Operating Expenses \$ 25,659,435 \$ 26,524,120 \$ (864,685) \$ 22,590,189 \$ 4,227,184 \$ 18,363,006 Net Operating Income/(Loss) \$ 1,339,840 \$ 2,818,851 \$ (1,479,011) \$ (1,167,159) \$ (1,861,930) \$ 694,771 Non-Operating Revenues \$ 1,339,840 \$ 2,818,851 \$ (1,479,011) \$ (1,167,159) \$ (1,861,930) \$ (694,771) Non-Operating Revenues \$ 1,3373 \$ 161,014 \$ (1,29,281) \$ 175,112 \$ 146,044 \$ 29,068 Gain or Loss on Capital Assets (Sale or Termination) - 19,298,566 (19,298,566) (19,298,566)	Miscellaneous Revenues	-		(82,601)	-	12,049	(12,049)
Salaries and Benefits \$1,075,228 \$969,082 \$106,146 \$1,008,713 \$87,114 \$134,599 Services & Supplies 23,145,529 23,706,478 (560,949) 19,354,059 1,704,543 17,649,516 Depreciation and Amortization 566,678 176,309 390,369 1667,211 1,838,876 28,335 Other 566,678 176,309 390,369 560,026 9,650 550,556 Total Operating Expenses \$25,659,435 \$26,524,120 \$(864,685) \$22,590,189 \$4,227,184 \$18,363,006 Net Operating Income/(Loss) \$1,339,840 \$2,818,851 \$(1,479,011) \$(1,167,159) \$(1,861,930) \$694,771 Net Operating Income/(Expense) \$1,317,33 \$161,014 \$(1,29,281) \$17,5112 \$146,044 \$29,068 Gain or Loss on Capital Assets (Sale or Termination) \$1,317,33 \$161,014 \$(1,29,281) \$175,112 \$146,044 \$29,068 Gain or Loss on Capital Assets (Sale or Termination) \$2,317,33 \$19,451,762 \$(1,940,029) \$125,612 \$25,2273 \$(1,007,616) <td>Total Operating Revenue</td> <td>\$26,999,275</td> <td>\$29,342,972</td> <td>\$ (2,343,697)</td> <td>\$21,423,030</td> <td>\$ 2,365,253</td> <td>\$19,057,777</td>	Total Operating Revenue	\$26,999,275	\$29,342,972	\$ (2,343,697)	\$21,423,030	\$ 2,365,253	\$19,057,777
Salaries and Benefits \$1,075,228 \$969,082 \$106,146 \$1,008,713 \$87,114 \$134,599 Services & Supplies 23,145,529 23,706,478 (560,949) 19,354,059 1,704,543 17,649,516 Depreciation and Amortization 566,678 176,309 390,369 560,206 9,650 550,556 Total Operating Expenses \$25,659,435 \$2,818,851 \$(1,479,011) \$(1,167,159) \$1,861,930) \$69,477 Net Operating Income/(Loss) \$1,339,840 \$2,818,851 \$(1,479,011) \$(1,167,159) \$(1,861,930) \$694,771 Net Operating Income/(Loss) \$1,339,840 \$2,818,851 \$(1,479,011) \$(1,167,159) \$(1,861,930) \$694,771 Net Operating Income/(Loss) \$1,333,840 \$161,014 \$(129,281) \$1,75,112 \$146,044 \$2,906,88 Gain or Loss on Capital Assets (Sale or Termination) \$1,317,33 \$161,014 \$(129,281) \$1,75,112 \$146,044 \$2,906,88 Gain bro-Operating Revenue/(Expense) \$31,733 \$19,295,566 (19,298,566) (19,298,566) <td>ODERATING EYDENSES:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	ODERATING EYDENSES:						
Services & Supplies 23,145,529 23,706,478 (560,949) 19,354,059 1,704,543 17,649,516 Depreciation and Amortization 872,000 1,672,251 (800,251) 1,667,211 1,638,876 28,335 Other 566,678 17,309 390,389 660,206 9,650 550,556 Total Operating Expenses \$25,659,435 \$26,524,120 (864,685) \$22,590,189 \$4,227,184 \$18,363,006 Net Operating Income/(Loss) \$1,339,840 \$2,818,851 \$(1,479,011) \$(1,167,159) \$(1,861,930) \$694,771 NON-OPERATING REVENUES (EXPENSES): Interest Income/(Expense) \$31,733 \$161,014 \$(129,281) \$175,112 \$146,044 \$29,068 Gain or Loss on Capital Assets (Sale or Termination) \$1,317,33 \$161,014 \$7,818 \$15,112 \$146,044 \$29,068 Gain or Loss on Capital Assets (Sale or Termination) \$2,283,666 \$19,298,566 \$19,298,566 \$19,298,566 \$10,399,375 \$366,153 \$22,273 \$366,153 \$22,2273 \$366,153 \$22,2273 \$366,652<		\$ 1.075.228	\$ 969.082	\$ 106 146	\$ 1,008,713	\$ 874 114	\$ 134 500
Depreciation and Amortization							
Other 566,678 176,309 390,369 560,206 9,650 550,556 Total Operating Expenses \$25,659,435 \$26,524,120 \$(864,685) \$22,590,189 \$4,227,184 \$18,363,006 Net Operating Income/(Loss) \$1,339,840 \$2,818,851 \$(1,479,011) \$(1,167,159) \$(1,861,930) \$694,771 NON-OPERATING REVENUES (EXPENSES): Interest Income/(Expense) \$31,733 \$161,014 \$(129,281) \$175,112 \$146,044 \$29,068 Gain or Loss on Capital Assets (Sale or Termination) - (7,818) 7,818 - \$10,076 (10,076) Capital asset expenditure - 19,298,566 (19,298,566) 988,675 366,153 623,522 Total Non-Operating Revenue/(Expense) \$31,733 \$19,451,762 \$(19,420,029) \$125,612 \$522,273 366,662 Net Income (Loss) before Transfers \$1,371,573 \$22,270,613 \$(20,899,040) \$(1,041,547) \$(1,339,657) \$298,110 Operating Transfer Out (1,634,459) 4(402,500) (1,231,959) \$(1,396,547) \$(1,694,657)				, , ,			
Net Operating Income/(Loss)	·	· · · · · · · · · · · · · · · · · · ·		, ,			•
Net Operating Income/(Loss)			•				
NON-OPERATING REVENUES (EXPENSES): Interest Income/(Expense) \$ 31,733 \$ 161,014 \$ (129,281) \$ 175,112 \$ 146,044 \$ 29,068 Gain or Loss on Capital Assets (Sale or Termination) - (7,818) 7,818 - 10,076 (10,076) Capital asset expenditure - 0 (0) (1,039,175) (0) (1,039,175) Grants and Contributions - 19,298,566 (19,298,566) 989,675 366,153 623,522 Total Non-Operating Revenue/(Expense) \$ 31,733 \$19,451,762 \$ (19,420,029) \$ 125,612 \$ 522,273 \$ (396,662) Net Income (Loss) before Transfers \$ 1,371,573 \$22,270,613 \$ (20,899,040) \$ (1,041,547) \$ (1,339,657) \$ 298,110 Operating Transfer Out (1,634,459) (402,500) (1,231,959) \$ (355,000) (355,000) \$ (355,000) \$ (35,000) \$ (2,362,243) \$ (2,343,697) \$ (1,396,547) \$ (1,694,657) \$ 298,110 Beginning Net Position \$ 9,262,343 \$ 9,262,343 \$ 9,262,343 \$ (2,427,366) \$ (2,436,697)	Total Operating Expenses	Ψ20,000,100	Ψ20,021,120	ψ (661,666)	Ψ22,000,100	Ψ 1,227,101	Ψ 10,000,000
NON-OPERATING REVENUES (EXPENSES): Interest Income/(Expense) \$ 31,733 \$ 161,014 \$ (129,281) \$ 175,112 \$ 146,044 \$ 29,068 Gain or Loss on Capital Assets (Sale or Termination) - (7,818) 7,818 - 10,076 (10,076) Capital asset expenditure - 0 (0) (1,039,175) (0) (1,039,175) Grants and Contributions - 19,298,566 (19,298,566) 989,675 366,153 623,522 Total Non-Operating Revenue/(Expense) \$ 31,733 \$19,451,762 \$ (19,420,029) \$ 125,612 \$ 522,273 \$ (396,662) Net Income (Loss) before Transfers \$ 1,371,573 \$22,270,613 \$ (20,899,040) \$ (1,041,547) \$ (1,339,657) \$ 298,110 Operating Transfer Out (1,634,459) (402,500) (1,231,959) \$ (355,000) (355,000) \$ (355,000) \$ (35,500) \$ - Operating Revenues 26,999,275 29,342,972 (2,343,697) \$ (1,423,030) 2,365,253 19,057,777 Operating Expenses (25,659,435) (26,524,120) </td <td>Net Operating Income/(Loss)</td> <td>\$ 1,339,840</td> <td>\$ 2,818,851</td> <td>\$ (1,479,011)</td> <td>\$ (1,167,159)</td> <td>\$ (1,861,930)</td> <td>\$ 694,771</td>	Net Operating Income/(Loss)	\$ 1,339,840	\$ 2,818,851	\$ (1,479,011)	\$ (1,167,159)	\$ (1,861,930)	\$ 694,771
Interest Income/(Expense)						,	<u> </u>
Gain or Loss on Capital Assets (Sale or Termination) - (7,818) 7,818 - 10,076 (10,076) Capital asset expenditure - 0 (0) (1,039,175) (0) (1,039,175) Grants and Contributions - 19,298,566 (19,298,566) 989,675 366,153 623,522 Total Non-Operating Revenue/(Expense) \$ 31,733 \$19,451,762 \$(19,420,029) \$ 125,612 \$522,273 \$ (396,662) Net Income (Loss) before Transfers Out (1,634,459) (402,500) (1,231,959) \$ (1,041,547) \$ (1,339,657) \$ 298,110 Operating Transfer Out (1,634,459) (402,500) (1,231,959) \$ (1,396,547) \$ (1,694,657) \$ 298,110 Beginning Net Position \$ 9,262,343 \$ 9,262,343 \$ - \$ 31,130,456 \$ 31,130,456 \$ - Operating Expenses (26,999,275 29,342,972 (2,343,697) 21,423,030 2,365,253 19,057,777 Operating Expenses (25,659,435) (26,524,120) 864,685 (22,590,189) (4,227,184) (18,363,005)	NON-OPERATING REVENUES (EXPENSES):						
Capital asset expenditure - 0 (0) (1,039,175) (0) (1,039,175) Grants and Contributions - 19,298,566 (19,298,566) 989,675 366,153 623,522 Total Non-Operating Revenue/(Expense) \$ 31,733 \$19,451,762 \$ (19,420,029) \$ 125,612 \$ 522,273 \$ (396,662) Net Income (Loss) before Transfers \$ 1,371,573 \$22,270,613 \$(20,899,040) \$ (1,041,547) \$ (1,339,657) \$ 298,110 Operating Transfer Out (1,634,459) (402,500) (1,231,959) \$ (355,000) (355,000) - Change in Net Position \$ 9,262,343 \$ 9,262,343 * - \$ 31,130,456 \$ 31,130,456 \$ 31,130,456 \$ 31,130,456 * - Operating Revenues 26,999,275 29,342,972 (2,343,697) 21,423,030 2,365,253 19,057,777 Operating Expenses (25,659,435) (26,524,120) 864,685 (22,501,899) (1,231,999) 125,612 522,273 396,661) Operating Revenues(Expenses) 31,733 19,451,762 (19,420,029)	Interest Income/(Expense)	\$ 31,733	\$ 161,014	\$ (129,281)	\$ 175,112	\$ 146,044	\$ 29,068
Grants and Contributions - 19,298,566 (19,298,566) 989,675 366,153 623,522 Total Non-Operating Revenue/(Expense) \$ 31,733 \$19,451,762 \$(19,420,029) \$ 125,612 \$ 522,273 \$ (396,662) Net Income (Loss) before Transfers \$ 1,371,573 \$22,270,613 \$(20,899,040) \$ (1,041,547) \$ (1,339,657) \$ 298,110 Operating Transfer Out \$ (1,634,459) \$ (402,500) \$ (1,231,959) \$ (1,941,547) \$ (1,694,657) \$ 298,110 Beginning Net Position \$ (262,886) \$ 21,868,113 \$ (22,130,999) \$ (1,396,547) \$ (1,694,657) \$ 298,110 Operating Revenues 26,999,275 29,342,972 \$ (2,343,697) 21,423,030 2,365,253 19,057,777 Operating Revenues(Expenses) 31,733 19,451,762 (19,420,029) 125,612 522,273 (396,661) Non-Operating Revenues(Expenses) 31,733 19,451,762 (19,420,029) 125,612 522,273 (396,661) Operating Transfer Out (1,634,459) (402,500) (1,231,959) (355,000) (355,000) </td <td>Gain or Loss on Capital Assets (Sale or Termination)</td> <td>-</td> <td>(7,818)</td> <td>7,818</td> <td>-</td> <td>10,076</td> <td>(10,076)</td>	Gain or Loss on Capital Assets (Sale or Termination)	-	(7,818)	7,818	-	10,076	(10,076)
Total Non-Operating Revenue/(Expense) \$ 31,733 \$ 19,451,762 \$ (19,420,029) \$ 125,612 \$ 522,273 \$ (396,662) Net Income (Loss) before Transfers Operating Transfer Out Change in Net Position \$ 1,371,573 \$ 22,270,613 \$ (20,899,040) \$ (1,041,547) \$ (1,339,657) \$ 298,110 Change in Net Position \$ (262,886) \$ 21,868,113 \$ (22,130,999) \$ (1,396,547) \$ (1,694,657) \$ 298,110 Beginning Net Position Operating Revenues \$ 9,262,343 \$ 9,262,343 \$ - \$ 31,130,456 \$ 31,130,456 \$ - Operating Expenses (26,999,275 29,342,972 (2,343,697) 21,423,030 2,365,253 19,057,777 Operating Expenses (25,659,435) (26,524,120) 864,685 (22,590,189) (4,227,184) (18,363,005) Non-Operating Revenues(Expenses) 31,733 19,451,762 (19,420,029) 125,612 522,273 (396,661) Operating Transfer Out (1,634,459) (402,500) (1,231,959) (355,000) (355,000) - Capital asset expenditure adjustment - - -	Capital asset expenditure	-	0	(0)	(1,039,175)	(0)	(1,039,175)
Net Income (Loss) before Transfers Operating Transfer Out \$ 1,371,573 (1,634,459) \$ 22,270,613 (20,899,040) (1,231,959) \$ (1,041,547) (355,000) (355,000) \$ 298,110 (355,000) Change in Net Position \$ (262,886) (22,1868,113) (22,130,999) \$ (1,396,547) (1,694,657) (1,694,657) (1,694,657) (1,694,657) \$ 298,110 Beginning Net Position \$ 9,262,343 (9,22) (2,343,697) (2,343,697) (2,343,697) (2,343,697) (2,423,030) (2,365,253) (2,652,4120) (2,343,697) (2,423,030) (2,365,253) (2,652,4120) (2,590,189) (4,227,184) (18,363,005) (2,590,189) (4,227,184) (18,363,005) (2,590,189) (4,227,184) (18,363,005) (2,590,189) (4,227,184) (1,634,459) (402,500) (1,231,959) (3,550,00) (3,550,	Grants and Contributions	-	19,298,566	(19,298,566)	989,675	366,153	623,522
Operating Transfer Out (1,634,459) (402,500) (1,231,959) (355,000) (355,000) - Change in Net Position \$ (262,886) \$21,868,113 \$ (22,130,999) \$ (1,396,547) \$ (1,694,657) \$ 298,110 Beginning Net Position \$ 9,262,343 \$ 9,262,343 \$ - \$ 31,130,456 \$ 31,130,456 \$ - Operating Revenues 26,999,275 29,342,972 (2,343,697) 21,423,030 2,365,253 19,057,777 Operating Expenses (25,659,435) (26,524,120) 864,685 (22,590,189) (4,227,184) (18,363,005) Non-Operating Revenues(Expenses) 31,733 19,451,762 (19,420,029) 125,612 522,273 (396,661) Operating Transfer Out (1,634,459) (402,500) (1,231,959) (355,000) (355,000) - Capital asset expenditure adjustment - - 1,039,175 0 1,039,175 Net Investment in Capital Assets \$ 7,401,611 \$ 28,178,956 \$ (20,777,345) \$ 27,550,920 \$ 26,545,694 \$ 1,005,226 Restricted	Total Non-Operating Revenue/(Expense)	\$ 31,733	\$19,451,762	\$(19,420,029)	\$ 125,612	\$ 522,273	\$ (396,662)
Operating Transfer Out (1,634,459) (402,500) (1,231,959) (355,000) (355,000) - Change in Net Position \$ (262,886) \$21,868,113 \$ (22,130,999) \$ (1,396,547) \$ (1,694,657) \$ 298,110 Beginning Net Position \$ 9,262,343 \$ 9,262,343 \$ - \$ 31,130,456 \$ 31,130,456 \$ - Operating Revenues 26,999,275 29,342,972 (2,343,697) 21,423,030 2,365,253 19,057,777 Operating Expenses (25,659,435) (26,524,120) 864,685 (22,590,189) (4,227,184) (18,363,005) Non-Operating Revenues(Expenses) 31,733 19,451,762 (19,420,029) 125,612 522,273 (396,661) Operating Transfer Out (1,634,459) (402,500) (1,231,959) (355,000) (355,000) - Capital asset expenditure adjustment - - 1,039,175 0 1,039,175 Net Investment in Capital Assets \$ 7,401,611 \$ 28,178,956 \$ (20,777,345) \$ 27,550,920 \$ 26,545,694 \$ 1,005,226 Restricted							_
Change in Net Position \$ (262,886) \$21,868,113 \$ (22,130,999) \$ (1,396,547) \$ (1,694,657) \$ 298,110 Beginning Net Position \$ 9,262,343 \$ 9,262,343 \$ - \$31,130,456 \$31,130,456 \$ - Operating Revenues 26,999,275 29,342,972 (2,343,697) 21,423,030 2,365,253 19,057,777 Operating Expenses (25,659,435) (26,524,120) 864,685 (22,590,189) (4,227,184) (18,363,005) Non-Operating Revenues(Expenses) 31,733 19,451,762 (19,420,029) 125,612 522,273 (396,661) Operating Transfer Out (1,634,459) (402,500) (1,231,959) (355,000) (355,000) - Capital asset expenditure adjustment - - 1,039,175 0 1,039,175 NET POSITION 8 7,401,611 \$28,178,956 \$(20,777,345) \$27,550,920 \$26,545,694 \$1,005,226 Restricted - - - - 366,153 (366,153) Unrestricted 1,597,846 2,951,500	Net Income (Loss) before Transfers	\$ 1,371,573	\$22,270,613	\$(20,899,040)	\$ (1,041,547)	\$ (1,339,657)	\$ 298,110
Beginning Net Position \$9,262,343 \$9,262,343 \$1,130,456 \$31,130,456 \$1,005,777	Operating Transfer Out	(1,634,459)			\ ' '		
Operating Revenues 26,999,275 29,342,972 (2,343,697) 21,423,030 2,365,253 19,057,777 Operating Expenses (25,659,435) (26,524,120) 864,685 (22,590,189) (4,227,184) (18,363,005) Non-Operating Revenues(Expenses) 31,733 19,451,762 (19,420,029) 125,612 522,273 (396,661) Operating Transfer Out (1,634,459) (402,500) (1,231,959) (355,000) (355,000) - Capital asset expenditure adjustment - 1,039,175 0 1,039,175 NET POSITION **Net Investment in Capital Assets \$ 7,401,611 \$28,178,956 \$(20,777,345) \$27,550,920 \$26,545,694 \$ 1,005,226 Restricted - - - - - 366,153 (366,153) Unrestricted 1,597,846 2,951,500 (1,353,654) 3,222,164 2,523,952 698,212	Change in Net Position	\$ (262,886)	\$21,868,113	\$(22,130,999)	\$ (1,396,547)	\$ (1,694,657)	\$ 298,110
Operating Revenues 26,999,275 29,342,972 (2,343,697) 21,423,030 2,365,253 19,057,777 Operating Expenses (25,659,435) (26,524,120) 864,685 (22,590,189) (4,227,184) (18,363,005) Non-Operating Revenues(Expenses) 31,733 19,451,762 (19,420,029) 125,612 522,273 (396,661) Operating Transfer Out (1,634,459) (402,500) (1,231,959) (355,000) (355,000) - Capital asset expenditure adjustment - 1,039,175 0 1,039,175 NET POSITION **Net Investment in Capital Assets \$ 7,401,611 \$28,178,956 \$(20,777,345) \$27,550,920 \$26,545,694 \$ 1,005,226 Restricted - - - - - 366,153 (366,153) Unrestricted 1,597,846 2,951,500 (1,353,654) 3,222,164 2,523,952 698,212	Beginning Net Position	\$ 9 262 343	\$ 9 262 343	\$ -	\$31 130 456	\$31 130 456	\$ -
Operating Expenses (25,659,435) (26,524,120) 864,685 (22,590,189) (4,227,184) (18,363,005) Non-Operating Revenues(Expenses) 31,733 19,451,762 (19,420,029) 125,612 522,273 (396,661) Operating Transfer Out (1,634,459) (402,500) (1,231,959) (355,000) (355,000) - Capital asset expenditure adjustment - - 1,039,175 \$30,773,084 \$29,435,799 \$1,337,285 NET POSITION Net Investment in Capital Assets \$7,401,611 \$28,178,956 \$(20,777,345) \$27,550,920 \$26,545,694 \$1,005,226 Restricted - - - - - - 366,153 Unrestricted 1,597,846 2,951,500 (1,353,654) 3,222,164 2,523,952 698,212	<u> </u>	+ -, - ,		*			
Non-Operating Revenues(Expenses) Operating Transfer Out (1,634,459) Operating Transfer							
Operating Transfer Out (1,634,459) (402,500) (1,231,959) (355,000) (355,000) - Capital asset expenditure adjustment - - 1,039,175 0 1,039,175 NET POSITION Net Investment in Capital Assets \$ 7,401,611 \$28,178,956 \$(20,777,345) \$27,550,920 \$26,545,694 \$ 1,005,226 Restricted - - - - - - 366,153 (366,153) Unrestricted 1,597,846 2,951,500 (1,353,654) 3,222,164 2,523,952 698,212			, , ,		, , ,		
Capital asset expenditure adjustment - 1,039,175 0 1,039,175 \$ 8,999,457 \$31,130,456 \$(22,130,999) \$30,773,084 \$29,435,799 \$1,337,285 NET POSITION Net Investment in Capital Assets \$ 7,401,611 \$28,178,956 \$(20,777,345) \$27,550,920 \$26,545,694 \$ 1,005,226 Restricted - - - - - 366,153 (366,153) Unrestricted 1,597,846 2,951,500 (1,353,654) 3,222,164 2,523,952 698,212		•		, , , , , , , , , , , , , , , , , , , ,	·	•	-
NET POSITION \$ 8,999,457 \$ 31,130,456 \$ (22,130,999) \$ 30,773,084 \$ 29,435,799 \$ 1,337,285 Net Investment in Capital Assets \$ 7,401,611 \$ 28,178,956 \$ (20,777,345) \$ 27,550,920 \$ 26,545,694 \$ 1,005,226 Restricted - - - - - - 366,153 (366,153) Unrestricted 1,597,846 2,951,500 (1,353,654) 3,222,164 2,523,952 698,212	. •	(1,001,100)	(10=,000)	-			1.039.175
Net Investment in Capital Assets \$ 7,401,611 \$28,178,956 \$(20,777,345) \$27,550,920 \$26,545,694 \$ 1,005,226 Restricted - - - - - 366,153 (366,153) Unrestricted 1,597,846 2,951,500 (1,353,654) 3,222,164 2,523,952 698,212		\$ 8,999,457	\$31,130,456	\$(22,130,999)		\$29,435,799	
Net Investment in Capital Assets \$ 7,401,611 \$28,178,956 \$(20,777,345) \$27,550,920 \$26,545,694 \$ 1,005,226 Restricted - - - - - 366,153 (366,153) Unrestricted 1,597,846 2,951,500 (1,353,654) 3,222,164 2,523,952 698,212			. , ,				
Restricted 366,153 (366,153) Unrestricted 1,597,846 2,951,500 (1,353,654) 3,222,164 2,523,952 698,212	NET POSITION						
Restricted 366,153 (366,153) Unrestricted 1,597,846 2,951,500 (1,353,654) 3,222,164 2,523,952 698,212	Net Investment in Capital Assets	\$ 7,401,611	\$28,178,956	\$(20,777,345)	\$27,550,920	\$26,545,694	\$ 1,005,226
Unrestricted 1,597,846 2,951,500 (1,353,654) 3,222,164 2,523,952 698,212	·	-	-	-	-		
	Unrestricted	1,597,846	2,951,500	(1,353,654)	3,222,164		
	Total Net Position	\$ 8,999,457	\$31,130,456	\$(22,130,999)	\$30,773,084	\$29,435,799	\$ 1,337,285