PENNSYLVANIA LIQUOR CONTROL BOARD MEETING MINUTES LISTEN TO THE RECORDING

WEDNESDAY, OCTOBER 5, 2022

NORTHWEST OFFICE BUILDING, CONFERENCE ROOM 117, HARRISBURG, PA TELEPHONE CONFERENCE MEETING

Tim Holden, Chairman Mike Negra, Board Member Mary Isenhour, Board Member Michael Demko, Executive Director Michael Vigoda, Board Secretary Office of Chief Counsel Bureau of Licensing Bureau of Human Resources Bureau of Accounting & Purchasing Office of Retail Operations Bureau of Product Selection Financial Report Other Issues

PUBLIC MEETING - 11:00 A.M

Pledge of Allegiance to the Flag

Board Secretary Michael Vigoda indicated that a quorum of the Board was present, and Chairman Holden called the meeting to order.

OLD BUSINESS	.Secretary	Vigoda

A. Motion to approve previous Board Meeting Minutes of the September 21, 2022 meeting.

Motion Made:	Board Member Negra
Seconded:	Board Member Isenhour
Board Decision:	Unanimously agreed (3-0 vote) to approve previous Board Meeting Minutes.

PUBLIC COMMENT ON AGENDA ITEMS

There were no public comments or questions on the printed agenda items.

NEW BUSINESS

From the Office of Chief Counsel......Rodrigo Diaz, Chief Counsel

 Royal Oaks Vineyard & Winery, Inc. ALJ Appeal t/a Royal Oaks Vineyard & Winery
399 Royal Road Lebanon, PA 17042 License Number: LK-472/LID 72173 Citation Number: 18-1401 At Board Member Mike Negra's request, Chief Counsel Rod Diaz provided the following background. The Pennsylvania State Police, Bureau of Liquor Control Enforcement (BLCE) appealed the decision of the Administrative Law Judge (ALJ) to dismiss two counts of BLCE's citation concerning access to licensee's records. The BLCE contends that it was not provided access to licensee's records as required; however, at a hearing before the ALJ, the licensee disputed that claim. The ALJ accepted licensee's position on the matter of access to the records. Mr. Diaz noted that such determinations of witness credibility are within the ALJ's discretion where, as here, there is evidence of record to support such determination. Therefore, the Chief Counsel's office recommended that the Board affirm the decision of the ALJ.

Motion Made:	Board Member Negra
Seconded:	Board Member Isenhour
Board Decision:	Unanimously agreed (3-0 vote) to affirm the ALJ's opinion.

(2) Virtual Hearing Regulation

Proposed-Form Regulatory Change

Board Member Negra once again asked Chief Counsel Rod Diaz to provide background: Chief Counsel Diaz explained that this is a proposed regulatory change. He stated that during COVID, the PLCB had initiated virtual hearings via Microsoft Teams. He explained that it has proven to be successful in saving the parties and the Commonwealth money, along with being more convenient. He went on to say that this proposed regulatory change would codify what has been done regarding virtual hearings since the beginning of COVID. The public will have an opportunity to comment. Under the regulation there is still an opportunity to have live hearings if necessary and requested by both parties. He gave an example by saying that a hearing scheduled in a couple of weeks will have 70 protestants. In this case, a live hearing will work better.

Board Member Negra asked for clarification about live hearings and if they could happen if desired by both parties.

Mr. Diaz affirmed that it could but expounded by saying they would have to have a good reason to have a live hearing. He went further by saying that virtual hearings are more efficient, hearing examiners do not need to travel, and police officers who might have to work different shifts would not be as inconvenienced.

Motion Made:	Board Member Negra
Seconded:	Board Member Isenhour
Board Decision:	Unanimously agreed (3-0 vote) to approve the proposed regulatory change.

(3)	Promotion with Licensees	Fin
(3)	Promotion with Licensees	Fir

Final-Form Regulatory Change

Board Member Mike Negra asked Chief Counsel Rod Diaz to provide background on the change: Chief Counsel Diaz explained that this was the final form change that the Board had previously seen. The regulatory change had then been posted for comments by IRRC and the public. Mr. Diaz went on to review the changes by saying that this change clarifies the difference between tasting and sampling and clarifies what venues and licensees are able to do in regard to tastings.

Mr. Diaz further explained that, if the Board approves this final form, the regulatory change will go back to IRRC for any further comments or questions from IRRC or the public.

Motion Made:	Board Member Negra
Seconded:	Board Member Isenhour
Board Decision:	Unanimously agreed (3-0 vote) to approve the final regulatory change.

(1)	Baics Restaurant & 7 R-5684 (LID No. 838) 1867 Smith Township Smith Township Slovan, Washington C	30) State Road	Request to Sell Other Items on the Licensed Premises – Restaurant
	Motion Made: Seconded:	Board Member Negra Board Member Isenhour	
	Board Decision:	Unanimously agreed (3-0 vote) to on the licensed premises.	approve the request to sell other items
(2)	El Pueblito Food and t/a El Pueblo E-123 (LID No. 1034' 1137 South 9th Street Philadelphia, Philadel Motion Made: Seconded:	75) Case No. 22-9082	Double Transfer – Eating Place Malt Beverage
	Board Decision:	Unanimously agreed (3-0 vote) to	approve the transfer.
(3)	Frog Pond Propertie R-3072 (LID No. 905 1800 West Girard Ave Philadelphia, Philadel	10) Case No. 22-9045 enue	Request for Hearing to Extend Safekeeping Period & Validation – Restaurant

Motion Made:	Board Member Negra
Seconded:	Board Member Isenhour
Board Decision:	Unanimously agreed (3-0 vote) to approve the request to extend safekeeping period & validation for one year with no fee.

(4)	Full Throttle Adre	naline Park – Pittsburgh, LLC	"Intermunicipal" Double Transfer &	
	t/a Full Throttle Adrenaline Park		Request for Interior Connections	
	R-18435 (LID No. 1	112480)	with Another Business – Restaurant	
	360 Mall Circle Dri	ve		
	Monroeville, Allegheny County			
	Motion Made:	Board Member Negra		
	Seconded:	Board Member Isenhour		

Board Decision: Unanimously agreed (3-0 vote) to approve the transfer and request for interior connections with another business.

(5)	Island of Misfit Toys, LLC	Return (Release) from Safekeeping -
	t/a Harris Grill	Restaurant
	R-9750 (LID No. 84057) Case No. 22-9084	
	245 Fourth Avenue	
	Pittsburgh, Allegheny County	

Motion Made: Board Member Negra

Chairman Holden asked if there was anyone in the listening audience who had any comments. There were no representatives in the queue or in person to speak on behalf of Island of Misfit Toys, LLC.

Board Member Isenhour asked for clarification that this issue is statutory such that the Board's hands are tied on the matter.

Chief Counsel Diaz confirmed that this matter is governed by statute. The issue is whether the licensee who has decided to permanently close and has thus availed themselves of the statutory provision that allowed them to sell their inventory to another licensee may then change course and not permanently close. Mr. Diaz stated that the relevant statute does not authorize such action.

Seconded:	Board Member Isenhour
Board Decision:	Unanimously agreed (3-0 vote) to refuse the return from safekeeping and
	that the license remains in safekeeping.

(6)	Pennsylvania Used E t/a Herring Farm Wi (LID No. 112843) 355 Gibbon Glade Roa Wharton Township Farmington, Fayette C	ad	New & Request for Interior Connections with Another Business – Limited Winery
	Motion Made: Seconded:	Board Member Negra Board Member Isenhour	
	Board Decision:	Unanimously agreed (3-0 vote) to license and request for interior cor	••
(7)	Srikrsna, Inc. R-12478 (LID No. 727) 413 Railroad Street Bridgeville, Allegheny	777) Case No. 21-9108 7 County	Renewal – Restaurant
	Motion Made:	Board Member Negra	
		ed if there was anyone in the listenin ntatives in the queue or in person to	
	Seconded:	Board Member Isenhour	
	Board Decision:	Unanimously agreed (3-0 vote) to	refuse the renewal.
(8)	Tunkhannock Bevera D-3489 (LID No. 1029 178 East Tioga Street Tunkhannock Borough Tunkhannock, Wyomi	994) 1	Place-to-Place Transfer & Request for Interior Connections with Another Business – Distributor
	Motion Made: Seconded:	Board Member Negra Board Member Isenhour	
	Board Decision:	Unanimously agreed (3-0 vote) to interior connections with another b	approve the transfer and request for ousiness.
(9)	6	me Association of Elizabethtown	Renewal – District 2
	PA CC-5049 (LID No. 39) 240 N Hannover St P.O. Box 201	25) Case No. 2022-3925	
	Elizabethtown, Lancas		
	Motion Made: Seconded:	Board Member Negra Board Member Isenhour	
	Board Decision:	Unanimously agreed (3-0 vote) to	approve the renewal.

(10)	Liberty Lunch 450, In E-1136 (LID No. 6445 247 N 12th St Allentown, Lehigh Cor	8) Case No. 2022-64458	Renewal – District 4			
	Motion Made:	Board Member Negra				
	Seconded:	Board Member Isenhour				
	Board Decision:	Unanimously agreed (3-0 vote) to	approve the renewal.			
(11)	Waterfront Bar and	Grill, LLC	Renewal – District 2			
	Ϋ́Υ,	(73) Case No. 2022-65373				
	13 S Main St					
	Marysville, Perry County					
	Motion Made:	Board Member Negra				
	Seconded:	Board Member Isenhour				

Board Decision: Unanimously agreed (3-0 vote) to approve the renewal.

Personnel Actions

There were 15 personnel actions presented for consideration.

(1) Stephanie Bell – Affirm Removal

- (2) Nyiem Bibbs Removal
- (3) Ashley Ezekiel Affirm Removal
- (4) Jalyn Futrell Affirm Removal
- (5) Saran Irving Affirm Removal
- (6) Casey Kerrigan Removal
- (7) Jamilet Leonardo Affirm Removal
- (8) Albert Lynch 5 -Day Suspension
- (9) Pamela Pentz Affirm Removal
- (10) Nicolle Rivers 5 Day Suspension
- (11) Rashaad Scott Affirm Removal

(12) Alec Smith – Affirm Removal

- (13) Anthony Sommers Affirm Removal
- (14) Amadeus Stern Affirm Removal
- (15) Jamie Zacour Removal

Motion Made:	Board Member Negra
Seconded:	Board Member Isenhour
Board Decision:	Unanimously agreed (3-0 vote) to approve all Personnel Actions.

Procurement Actions:

(1) Cisco Smartnet Maintenance Renewal – Renew Cisco Smartnet hardware and software maintenance support (next business day) for the PLCB's Cisco network components such as switches, routers, access points, and other appliances. These components are installed in distribution centers, regional offices, PLCB Central Office, and Point of Sale (POS) stores. Procured via DGS Contract #4400020304 – VENDOR: ePlus – TERM: One year for period 11/1/2022 through 10/31/2023 - \$113,394.92 estimated cost.

Inter-Agency Charges:

(1) Department of General Services (DGS) Property Costs (JOB 7) – Billing of \$89,294.28 for the first quarter of FY 2022-23 for Commonwealth property costs. This is for the property costs for the Northwest Office Building (NWOB), which includes direct costs paid by DGS (electricity charges), as well as prorated expenses for Capital Police services, City of Harrisburg Fire Protection. This billing includes a \$27,147.97 credit for the true-up of FY 2021-22's actual charges. The estimated quarterly charges for FY 22-23 will be \$116,442.28, which reflects the CPI adjustment of +7.3% (NE Urban 12 Month % Change) applied to last year's actual charges for the year. Note: Despite the 7.3% increase from last year's actual cost, the estimated charge is only 1% more (\$1,135/qtr) than last years estimated quarterly billings.

The Bureau of Financial Management and Analysis has reviewed these charges and determined that they are reasonable based on billing methodology and previous experience.

Motion Made:	Board Member Negra
Seconded:	Board Member Isenhour
Board Decision:	Unanimously agreed (3-0 vote) to approve all Procurement Actions and Inter-Agency Charges.

None

VENDOR - ITEM NAME

Various Various Various

BOARD ACTION REQUESTED

REASON

- 1. Regular New Items Accepted
- 2. Regular PA New Items Accepted
- 3. Regular Recommended Delist

1. Regular New Items Accepted

BRAND NAME AND SIZE

Majestic Wine and Spirits USA Inc	
Rancho La Gloria AgaVida Green Apple Agave Wine 750	18
mL	
Rancho La Gloria AgaVida Mango Agave Wine 750 mL	18
Rancho La Gloria AgaVida Peach Agave Wine 750 mL	18
Rancho La Gloria AgaVida Strawberry Agave Wine 750 mL	18
North Wales Wines	
High Noon Peach Vodka Hard Seltzer Tray Pack 24x355 mL	18
Cans	
High Noon Pineapple Vodka Hard Seltzer Tray Pack 24x355	18
mL Cans	10
High Noon Watermelon Vodka Hard Seltzer Tray Pack	18
24x355 mL Cans	
LIQS Margarita Wine Cocktail 3 L	18
LIQS Mojito Wine Cocktail 3 L	18
LIQS Strawberry Margarita Wine Cocktail 3 L	18

Southern Glazers Wine and Spirits of PA

Chalk Hill Pinot Noir Sonoma Coast 750 mL	2
H3 Sauvignon Blanc Horse Heaven Hills 750 mL	2, 3
Intrinsic Sauvignon Blanc Columbia Valley 750 mL	2, 3
JaM Cellars Butter Cabernet Sauvignon 750 mL	2, 3
Rickshaw Cabernet Sauvignon 750 mL	7
Rickshaw Chardonnay 750 mL	7
Rickshaw Pinot Noir 750 mL	7
Rickshaw Sauvignon Blanc 750 mL	7

RECOMMENDED ACTION: We recommend the Board approve this action

2. Regular PA New Items Accepted

BRAND NAME AND SIZE	<u>REASON</u>
Confluence Distilling DBA	
Jaggerbush American Dry Gin 750 mL	16
The T Hard Iced Tea Cocktail 4x355 mL Cans	16
Four Birds Distilling Company	
Four Birds Craft Mojito Vodka Cocktail 4x355 mL Cans	16
Four Birds Moscow Mule Vodka Cocktail 4x355 mL Cans	16
Four Birds Orange Crush Vodka Cocktail 4x355 mL Cans	16
Kickstand Charred Pineapple Poblano Vodka Cocktail 4x355	16
mL Cans Kickstand Roasted Jalapeno Cucumber Vodka Cocktail 4x355	16
mL Cans	
Kickstand Torched Peach Chipotle Vodka Cocktail 4x355 mL Cans	16
Sea Isle Spiked Iced Tea Vodka Cocktail 4x355 mL Cans	16
Holy Water Distillery LLC	
KLYR Krush Rum Cocktail 4x355 mL Cans	16
KLYR Water Rum Cocktail 4x355 mL Cans	16
Oasis Wine and Spirits LLC	
Holla Candy on Top Cotton Candy Vodka 750 mL	10, 16

RECOMMENDED ACTION: We recommend the Board approve this action

New Items – Recommended Listings

Reason Codes

- 1. Strong marketing support
- 2. High brand recognition
- 3. Line/Size extension of successful brand
- 4. Trade up opportunity
- 5. Growing category
- 6. Growing segment
- 7. National rollout
- 8. Niche item / Limited distribution
- 9. High dollar profit potential
- 10. Trade out
- 11. High quality for the value
- 12. Innovative product/flavor
- 13. High sales through other PLCB channels (Luxury, Online, SLO)
- 14. Underrepresented category/segment
- 15. Hole in selection consumer/store requests
- 16. PA Spirits
- 17. PA Wines
- 18. Licensee only
- 19. Probationary listing

3. Regular Recommended Delist

BRAND NAME AND SIZE	CODE
Majestic W S USA Inc	
Underwood Pinot Gris 375 mL Can	42885
Underwood Rosé 375 mL Can	74034
Oasis Wine and Spirits LLC	
Holla Buji Fuji Apple Vodka 750 mL	98663
Pernod Ricard USA	
Absolut Vodka Soda Grapefruit and Rosemary Cocktail 4x355	820
mL Cans	
Absolut Vodka Soda Lime and Cucumber Cocktail 4x355 mL Cans	821
Absolut Vodka Soda Raspberry and Lemongrass Cocktail 4x355 mL Cans	822
4x555 mL Cans	
The Wine Merchant LTD	
75 Wine Company Cabernet Sauvignon 750 mL	36886
EFFECTIVE DATE: The transference to closeout will become effective October 10, 2022	

Motion Made:	Board Member Negra
Seconded:	Board Member Isenhour
Board Decision:	Unanimously agreed (3-0 vote) to approve all Product Selection actions.

FINANCIAL REPORT Michael J. Burns, Comptroller Operations, Office of Budget

Commonwealth of Pennsylvania Pennsylvania Liquor Control Board State Stores Fund Comparative Statement of Net Position (Unaudited)

Less S 33,708,856 S 28,09,507 Cash Invostments - short torm Accounts and claims receivable, net Accounts and claims receivable, net Account propriets I and Intrangible - right assets: Building Intrangible - right assets: Depreciable capital assets: Building Intrangible - right assets: Depreciable capital assets Depreciable capital assets Depreci fore counts pe	ASSETS	<u>June 30, 2022</u>	<u>June 30, 2021*</u>
Cash Investments - short term \$ 133,276,668 \$ 22,205,076 Investments - short term 8,430,957 6,620,034 Due from dirth funds - Note 9 2,041 2,042 Merchandos inventións, net 200,242,245 2,248 Prepaid expenses 451,108,506 509,702,024 Total corrent assets 322,973 322,973 Non-current assets: 322,973 322,973 Non-current assets: 322,973 322,973 Dauling 10,702,0508 10,503,62 Lassenotion inprovements 323,976,768 1209,134 Aschiney and expenses 200,134 200,134 Marchiney and expenses 200,134 200,134 Marchiney and expenses 323,976,530 10,533,222 Intragible - right to use leases - Note 10 333,642,87 322,265,869 Total desets \$ 762,020,144 \$ 853,319,010 Total desets \$ 762,020,144 \$ 852,357,87 Total deferred outflows of resources - Note 5, 6 \$ 114,352,337 \$ 242,020,013 Total deferred outflows of resources - Note 7 5,216,00			
Investments - short term 198.344.078 318.346.78 Accounts and chains recorvable, net 8.430.987 5.622.034 Due from other kinds - Note 9 2.04 2.04 Merchandes inventories, net 418.740 470.243 Prepaid expenses 465.702 410.343 Non-corrent assets: 451.108.598 599.782.022 Non-corrent assets: 322.973 322.973 Depreciable capital assets: 10.762.009 10.833.46.78 Depreciable capital assets: 10.762.009 10.833.46.78 Depreciable capital assets: 10.762.009 10.833.57.28 Building 44.551.156 47.737.28 Intangible - internally generated software 54.598.156 22.30.018 Intangible - internally generated software 54.598.156 280.204.013 Intangible - internally generated software 54.598.156 280.204.03 Intangible - internally generated software 54.598.156 280.204.03 Intangible - internally generated software 52.750.203.184 \$ 289.796.530 Intangible - internaly generated software \$ 2.130.910		¢ 00.700.050	¢ 00.000 507
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Non-depreciable capital assets: 322,973 322,973 Depreciable capital assets: 10,762,508 10,583,827 Building 20,0134 20,0134 Lasschold improvements 20,001,34 20,0134 Mechiney and equipment 448,581,156 47,337,828 Intangible - internally generated software 333,84,227 322,255,87 Less: accumulated depreciation 179,356,578 113,523,57 Net depreciable capital assets 298,044,588 298,926,868 Total assets 298,044,588 298,926,868 Total assets 5 750,203,184 3 869,319,010 Total assets 5 720,203,184 3 869,319,010 Total assets 5 218,092,423 \$ 328,795,530 Current liabilities: Trade accounts payable 21,311,31,23 29,492,503 Accrued exprense 21,300,00 18,643,729 18,643,729 Deter scounts payable 21,311,23 29,422,530 11,643,729 Data to table governments - Note 7 5,038,008 6,293,715 <td< td=""><td>Non-current assets:</td><td></td><td></td></td<>	Non-current assets:		
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Depreciable capital assets: 10,762,508 10,563,822 Leasehold improvements 209,134 209,134 209,134 Machinery and equipment 44,561,156 47,337,828 113,623,578 Itlangbie - internally generated software 54,994,168 22,230,818 22,230,818 22,2265,989 Less: accumulated depreciation 179,369,672 113,523,578 228,926,038 228,926,038 Total assets 299,094,488 228,926,038 228,926,038 228,926,038 Total assets 299,094,488 289,920,403 28,926,038 228,926,038 Total assets 2 750,203,184 \$ 859,319,010 5 210,418,647 Current liabilities: 7 750,203,184 \$ 859,916,837 248,726,938 248,795,530 24,402,530 \$ 210,418,647 Current liabilities: 21,31,123 23,402,531 \$ 28,795,530 23,700,090 18,464,723 \$ 24,702,936 \$ 24,702,937 \$ 24,702,937 \$ 24,702,937 \$ 24,702,937 \$ 24,702,937 \$ 24,702,937 \$ 27,70,737 \$ 24,702,937 \$ 27,70,737 \$ 24,702,937 <td></td> <td>322 973</td> <td>322 973</td>		322 973	322 973
Building 10,262,503 10,583,822 Lasschold improvements 209,134 209,134 209,134 Machinery and equipment 48,581,156 47,337,828 Intangible - internally generated software 363,584,227 322,265,899 Less: accumulated depreciation 179,399,578 113,523,574 Net depreciable capital assets 299,094,588 289,571,165 Total assets 299,094,588 289,526,986 Total assets 299,094,588 289,526,986 Total assets 2 750,203,184 \$ 899,319,010 Total assets 2 750,203,184 \$ 899,319,010 Total assets 2 750,203,184 \$ 899,319,010 Total assets \$ 114,355,005 \$ 210,418,847 LABILITIES \$ 1143,597 \$ 328,795,530 Current liabilities: \$ 213,13,123 29,492,530 \$ 228,795,530 OPEB - Note 6 \$ 23,370,090 18,643,728 \$ 247,633,728 <t< td=""><td></td><td>322,313</td><td>522,315</td></t<>		322,313	522,315
Leasehold improvements 209,134 209,134 209,134 Machnings and equipment 44,581,156 47,337,288 22330,818 Intangible - intenally generated software 343,584,227 322,285,898 322,285,898 Less: accumulated depreciation 179,339,678 113,523,576 298,920,013 298,920,013 Total non-current capital assets 298,971,615 298,920,013 298,920,013 298,920,013 Total non-current capital assets 298,971,615 298,920,013 298,920,010 363,550,05 \$ 210,418,847 Lass: accumulated depreciation Total assets \$ 750,203,184 \$ 859,319,010 Total deferred outflows of resources - Notes 5, 6 \$ 184,355,005 \$ 210,418,847 Listing assets \$ 750,203,184 \$ 859,319,010 Total assets \$ 750,203,184 \$ 859,319,010 Total assets \$ 210,418,847 Current labilities: Total deferred outflows of resources - Notes 7, 6 \$		10 762 508	10 583 822
Machinery and equipment 44,581,156 47,337,282 Intangible - intendly generated software 54,994,168 22,330,818 Intangible - intendly generated software 363,584,227 322,265,899 Less: accumulated depreciation 179,359,578 113,523,578 Net depreciable capital assets 229,074,165 229,024,588 228,024,013 Total non-current capital assets 229,024,588 228,024,013 28,529,986 Total assets \$ 750,203,184 \$ 859,319,010 5 210,418,847 LABILITIES Total deferred outflows of resources - Notes 5, 6 \$ 184,355,005 \$ 210,418,847 Current liabilities: Total ecocurts payable 21,313,123 29,492,530 Accrued expenses 23,730,080 6,229,715 787,416 OPEB - Note 6 \$ 3,270,405 2,776,737 8,553,338 Due to fundary funds - Note 9 9,95,75 787,416 78,416,133,839 OPEB - Note 6 \$ 3,270,405 2,277,673 78,416 OPEB - Note 6 \$ 3,270,405 2,277,673 78,416 OPEB - Note 6 \$ 3,270,405<	-		
Intrangible - internally generated software 54,994,168 22,330,818 Intrangible - internally generated software 333,584,227 322,265,889 Less: accumulated depreciation 179,359,578 111,352,578 Net depreciable capital assets 289,771,615 289,274,165 Total non-current capital assets 299,094,588 289,528,886 Total non-current capital assets 5 750,020,184 \$ 859,319,010 Total deferred outflows of resources - Notes 5, 6 \$ 184,355,005 \$ 210,418,847 LABILITIES Current liabilities: Total deferred outflows of resources - Notes 5, 6 \$ 218,002,423 \$ 328,795,530 Other accounts payable \$ 218,002,423 \$ 328,795,530 29,402,530 Other accounts payable \$ 21,313,123 29,402,530 29,402,530 29,402,530 28,715 29,402,530 29,402,530 29,402,530 29,402,530 29,402,530 29,402,530 20,403,728 29,402,530 21,313,123 29,402,530 29,402,530 29,402,530 29,402,530 29,402,530 29,402,			
Intangible - right to use leases - Note 10 363,584,227 322,265,899 Less: accumulated depreciation 113,523,578 113,523,578 Net depreciable capital assets 298,971,615 298,924,013 Total non-ourrent capital assets 298,971,615 298,924,013 Total assets \$ 750,203,184 \$ 859,319,010 Total deferred outflows of resources - Notes 5, 6 \$ 184,355,005 \$ 210,418,847 LIABILITIES Current liabilities: \$ 218,092,423 \$ 328,795,530 Trade accounts payable \$ 218,092,423 \$ 328,795,530 \$ 210,418,847 OPEB - Note 6 \$ 218,092,423 \$ 328,795,530 \$ 144,3728 \$ 042,733,000 18,643,728 OPEB - Note 6 \$ 213,030,00 18,643,728 \$ 042,775 \$ 042,723 \$ 328,795,530 Due to fude runds - Note 9 \$ 3,370,000 14,454,728 \$ 0442,728 \$ 042,775 Due to other runds - Note 9 \$ 3,370,405 \$ 2,776,737 \$ 0442,539 \$ 339,605,941 4448,133,839 Non-current liabilities \$ 339,605,941 448,133,839 \$ 045,963,00 \$ 052,371,60 \$ 052,371,60 \$ 052,371,60 \$ 052,371,60 \$ 052,371,60 <td< td=""><td></td><td></td><td></td></td<>			
Less: accumulated depreciation 179,359,578 113,523,578 Net depreciable capital assets 299,094,588 289,260,986 Total non-current capital assets 299,094,588 289,526,986 Total assets \$ 750,203,184 \$ 859,319,010 Total assets \$ 750,203,184 \$ 859,319,010 Total deferred outflows of resources - Notes 5, 6 \$ 184,355,005 \$ 210,418,847 LABILITIES Current liabilities: Trade accounts payable \$ 218,092,423 \$ 328,795,530 Accrued expenses 23,730,090 18,643,728 \$ 94,42,530 OPEB - Note 6 \$ 5,038,808 6,298,715 \$ 5,038,908 6,298,715 Due to functary funds - Note 9 \$ 3,370,405 2,776,737 \$ 86,538,38 Due to functary funds - Note 9 \$ 3,370,405 2,776,737 \$ 242,55,000 \$ 52,325,345 Total current liabilities Non-current liabilities \$ 3,390,405,541 \$ 448,133,839 Non-current liabilities \$ 3,390,405,563 \$ 62,215,55,000 \$ 52,325,345 Total current liabilities \$ 3,390,405,563 \$ 62,215,625			
Net depreciable capital assets 289,771,615 289,204,013 Total non-current capital assets 299,094,588 289,526,986 Total assets \$ 750,203,184 \$ 859,319,010 Total assets \$ 750,203,184 \$ 859,319,010 Total deferred outflows of resources - Notes 5, 6 \$ 184,355,005 \$ 210,418,847 LABILITIES Current liabilities: 7 11,455,997 \$ 228,795,530 Tatad accounts payable \$ 213,13,123 29,492,530 \$ 214,902,423 \$ 328,795,530 OPEE - Note 6 \$ 21,313,123 29,492,530 \$ 214,902,423 \$ 28,795,530 OPEE - Note 6 \$ 213,730,090 18,643,728 \$ 979,485,997 \$ 6,503,838 OPEE - Note 6 \$ 11,455,997 \$ 6,503,838 \$ 2,276,737 \$ 98,503,603,941 \$ 44,83,339,900,943 \$ 2,276,737 Due to functinnet, Note 9 \$ 3,370,405 \$ 2,776,737 \$ 98,505,541 \$ 448,33,839 Non-current liabilities \$ 3,370,405 \$ 2,785,743 \$ 448,133,839 \$ 42,2155,000 \$ 512,371,000 Self-insurance, workers' compensation - Note 7 \$ 3,39,605,541 \$ 448,133,839	Intangible - fight to use leases - Note To	303,304,227	322,203,909
Total non-current capital assets 299,094,588 289,526,386 Total assets \$ 750,203,184 \$ 659,319,010 Total deferred outflows of resources - Notes 5, 6 \$ 184,355,005 \$ 210,418,847 LABILITIES Current liabilities: Trade accounts payable \$ 218,092,423 \$ 328,795,530 OPEB - Note 6 \$ 213,731,123 29,492,530 \$ 24,733,090 18,643,728 OPEB - Note 6 \$ 5,038,908 6,298,715 \$ 2,776,737 \$ 2,638,345 Due to functionary tunds - Note 9 \$ 11,455,997 \$ 6,503,838 \$ 2,276,737 Due to funct runds - Note 9 \$ 3,370,405 \$ 2,776,737 \$ 2,285,345 Total current liabilities - Note 9 \$ 93,975 \$ 5,639,020 \$ 52,835,345 Total current liabilities - Note 10 \$ 5,609,020 \$ 52,835,345 \$ 2,276,737 Total current liabilities: \$ 995,975 \$ 75,890,983 \$ 42,215,000 \$ 512,371,000 OPEB - Note 6 \$ 339,005,941 448,133,839 \$ 422,485,983 \$ 26,865,888 2,399,401 Total inability - Note 5 \$ 26,865,588 2,895,401	Less: accumulated depreciation	179,359,578	113,523,578
Total assets \$ 750,203,184 \$ 659,319,010 Total deferred outflows of resources - Notes 5, 6 \$ 184,355,005 \$ 210,418,847 LABILITIES Current liabilities: \$ 218,092,423 \$ 228,795,530 Other accounts payable 21,313,123 29,492,530 21,313,123 29,492,530 Other accounts payable 21,313,123 29,492,530 18,643,728 OPEB - Note 6 OPEB - Note 6 5 5,038,908 6,298,715 0.00 18,643,728 OPEB - Note 6 5,038,908 6,298,715 0.00 18,643,728 0.00 Due to other funds - Note 9 11,455,997 8,503,838 0.00 18,643,728 0.00 2,776,737 Due to other governments - Note 9 9,85,975 7,87,416 0.00,933,345 0.00,933,345 0.00,933,345 0.00,933,345 0.00,933,345 0.00,933,345 0.00,933,345 0.00,933,345,963 0.00,933,345,963,346,963,346,963,346,963,346,963,346,963,346,963,346,963,346,963,346,963,346,963,346,963,346,963,346,963,346,963,963,963,963,963,963,963,963,963,96	Net depreciable capital assets	298,771,615	289,204,013
Total deferred outflows of resources - Notes 5, 6 \$ 184,355,005 \$ 210,418,847 LABILITES Current liabilities: Trade accounts payable \$ 218,092,423 \$ 328,795,530 Other accounts payable 21,313,123 29,492,530 Accrued expenses 23,730,090 18,643,728 OPEB - Note 6 - - - - - Sett-insurance, workers' compensation - Note 7 5,038,908 6,298,715 Due to other funds - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 3,370,405 2,776,737 B,503,838 6,298,715 Total current liabilities: 339,000,201 52,853,445 1448,133,839 1448,133,839 Non-current liabilities: 339,005,941 448,133,839 462,618,628 42,246,197 55,900,020 52,835,651 787,416 OPEB - Note 6 432,155,000 512,371,000 512,371,000 512,371,000 512,371,000 512,371,000 512,371,000 512,371,000 512,371,000 512,371,000 512,371,000 512,371,000 512,371,000	Total non-current capital assets	299,094,588	289,526,986
LABILITIES Current liabilities: Trade accounts payable \$ 218,092,423 \$ 328,795,530 Other accounts payable 21,313,123 29,492,530 Accrued expenses 23,730,090 18,643,728 OFEB - Note 6 5,038,908 6,298,715 Due to other funds - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 3,38,005,941 448,133,839 Total current liabilities 339,605,941 448,133,839 Non-current liabilities: 329,045,963 422,155,000 512,371,000 Self-insurace, workers' compensation - Note 7 423,46,197 55,900,983 426,618,628 Compensated absences - Note 10 199,900,422 216,838,680 216,838,680 Total liabilities \$ 1,409,919,122 \$ 1,724,885,531 1,276,724,682 Total liabilities \$ 3,400,919,122 \$ 1,724,885,531 1,276,724,682 Total liabilities \$ 3,43,505,146 \$ 19,852,961	Total assets	\$ 750,203,184	\$ 859,319,010
LABILITES Current liabilities: Trade accounts payable \$ 218,092,423 \$ 328,795,530 Other accounts payable 21,313,123 29,492,530 Accrued expenses 23,730,090 18,643,728 OFEB - Note 6 5 23,700,050 18,643,728 Due to other funds - Note 9 11,455,997 8,503,838 6298,715 Due to other funds - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 339,605,941 448,133,839 1448,133,839 Non-current liabilities: 339,605,941 448,133,839 1432,155,000 512,371,000 Self-insurace, workers' compensation - Note 7 423,46,197 55,900,983 426,618,628 Compensated absences - Note 10 199,900,422 216,838,680 216,838,680 Total liabilities \$ 1,070,313,181 1,276,724,692 216,838,680 Total liabilities \$ 396,079,3486 \$ 356,167,664 \$ 396,793,486 \$ 356,167,664 Net pension liabilities \$ 396,793,486 \$ 356,167,664 \$ 19,852,961 <td>Total deferred outflows of resources - Notes 5 6</td> <td>\$ 184 355 005</td> <td>\$ 210 / 18 8/7</td>	Total deferred outflows of resources - Notes 5 6	\$ 184 355 005	\$ 210 / 18 8/7
Current liabilities: \$ 218,092,423 \$ 328,795,530 Other accounts payable 21,313,123 29,492,530 18,643,728 29,492,530 Accrued expenses 23,730,090 18,643,728 29,492,530 18,643,728 OPEB - Note 6 5,038,908 6,298,715 5 38,908 6,298,715 Due to other funds - Note 9 11,455,997 8,503,838 2,776,737 Due to other funds - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 995,975 787,416 339,605,941 448,133,839 Non-current liabilities 55,609,020 52,2835,345 5 52,835,345 Total current liabilities: 339,605,941 448,133,839 442,618,628 45,995,6101 1,070,313,181 1,		φ τοτ,000,000	φ 210,410,047
Trade accounts payable \$ 218,092,423 \$ 328,795,530 Other accounts payable 21,31,123 29,492,530 Accrued expenses 23,730,090 18,643,728 OPEB - Note 6 - - Self-insurance, workers' compensation - Note 7 5,038,908 6,298,715 Due to other funds - Note 9 11,455,997 8,503,838 Due to other governments - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 995,975 787,416 Right to use liabilities - Note 9 333,605,941 448,133,839 Non-current liabilities 333,605,941 448,133,839 Non-current liabilities: 0PEB - Note 6 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 Net pension liability - Note 5 369,045,963 462,618,628 Compensated absences - Note 1 26,865,598 25,995,401 Right to use liabilities 1,070,313,181 1,276,724,692 Total liabilities 1,070,313,181 1,276,724,692 Total liabilities \$ 396,793,486 \$ 356,167,664 Net investment in capital assets \$ 43,585,146	LIABILITIES		
Other accounts payable 21,313,123 29,492,530 Accrued expenses 23,730,090 18,643,728 OPEB - Note 6 - - Self-insurance, workers' compensation - Note 7 5,038,908 6,298,715 Due to other funds - Note 9 11,455,997 8,503,838 Due to other governments - Note 9 995,975 787,416 Right to use liabilities 55,609,020 52,835,345 Total current liabilities: 0PEB - Note 6 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,909,893 448,133,839 Non-current liabilities: 0PEB - Note 6 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,909,893 462,618,628 Compensated absences - Note 1 199,900,422 216,838,880 25,995,401 Total liabilities 1,070,313,181 1,276,724,692 1,070,313,181 1,276,724,692 Total liabilities Note 10 199,900,422 216,838,880 25,995,401 1,276,724,692 1,628,8531 Total liabilitities	Current liabilities:		
Accrued expenses 23,730,090 18,643,728 OPEB - Note 6 - - - Self-insurance, workers' compensation - Note 7 5,038,908 6,298,715 Due to other funds - Note 9 11,455,997 8,503,838 Due to other governments - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 995,975 787,416 Right to use liabilities - Note 10 55,609,020 52,835,345 Total current liabilities 339,605,941 448,13,839 Non-current liabilities 0PEB - Note 6 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 Net pension liability - Note 5 369,045,963 462,618,628 Compensated absences - Note 1 199,900,422 216,838,680 Total non-current liabilities 1,070,313,181 1,276,724,692 Total leabilities \$ 1,409,919,122 \$ 1,724,858,531 Total leabilities \$ 1,000,313,181 1,276,724,692 Total leabilities \$ 396,793,486 \$ 356,167,664 <tr< td=""><td>Trade accounts payable</td><td>\$ 218,092,423</td><td>\$ 328,795,530</td></tr<>	Trade accounts payable	\$ 218,092,423	\$ 328,795,530
OPEB - Note 6 - - Self-insurance, workers' compensation - Note 7 5,038,098 6,298,715 Due to other funds - Note 9 11,455,997 8,503,838 Due to other governments - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 995,975 787,416 Right to use liabilities - Note 10 55,609,020 52,835,5345 Total current liabilities 339,605,941 448,133,839 Non-current liabilities: 0PEB - Note 6 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 462,618,628 Compensated absences - Note 1 26,865,598 25,995,401 199,900,422 216,838,680 Right to use liabilities 1.070,313,181 1.276,724,692 216,838,680 Total liabilities Note 10 199,900,422 216,838,680 Total liabilities 1.070,313,181 1.276,724,692 21,638,680 Total liabilities Note 10 199,900,422 \$ 1,648,88 356,167,664 Net perstrion \$ 1,409,919,122 \$ 1,724,858,531	Other accounts payable	21,313,123	29,492,530
Self-insurance, workers' compensation - Note 7 5,038,908 6,298,715 Due to other funds - Note 9 11,455,997 8,503,838 Due to other governments - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 995,975 787,416 Right to use liabilities 56,09,020 52,835,345 Total current liabilities: 339,605,941 448,133,839 Non-current liabilities: 0PEB - Note 6 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 462,618,628 Non-current liabilities: 0PEB - Note 6 366,045,963 462,618,628 25,995,401 Right to use liabilities - Note 10 199,900,422 216,838,860 1,070,313,181 1,276,724,692 Total non-current liabilities \$ 1,409,919,122 \$ 1,724,858,531 Total liabilities \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299) 1,031,141,299) 1,031,141,299)	Accrued expenses	23,730,090	18,643,728
Due to other funds - Note 9 11,455,997 8,503,838 Due to fiduciary funds - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 995,975 787,416 Right to use liabilities - Note 10 55,609,020 52,835,345 Total current liabilities: 339,605,941 448,133,839 Non-current liabilities: 339,605,941 448,133,839 Non-current liabilities: 0PEB - Note 6 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 Net pension liability - Note 5 369,045,963 462,618,628 Compensated absences - Note 1 19,900,422 216,838,680 Right to use liabilities - Note 10 19,900,422 216,838,681 Total non-current liabilities 1,070,313,181 1,276,724,692 Total liabilities \$ 1,409,919,122 \$ 1,724,858,531 Total liabilities \$ 396,793,486 \$ 356,167,664 Net Investment in capital assets \$ 43,585,146 \$ 19,852,961 Deficit (915,739,5	OPEB - Note 6	-	-
Due to fiduciary funds - Note 9 3,370,405 2,776,737 Due to other governments - Note 9 995,975 787,416 Right to use liabilities - Note 10 55,609,020 52,835,345 Total current liabilities: 339,605,941 448,133,839 Non-current liabilities: 339,605,941 448,133,839 OPEB - Note 6 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 Net pension liability - Note 5 369,045,963 442,618,628 Compensated absences - Note 1 26,865,598 25,995,401 Right to use liabilities 1,070,313,181 1,276,724,692 Total labilities 1,070,313,181 1,276,724,692 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION (915,739,564) (1,031,141,299) Net investment in capital assets \$ 43,585,146 19,852,961 Deficit (915,739,564) (1,031,141,299)	Self-insurance, workers' compensation - Note 7	5,038,908	6,298,715
Due to other governments - Note 9 995,975 787,416 Right to use liabilities - Note 10 55,609,020 52,835,345 Total current liabilities 339,605,941 448,133,839 Non-current liabilities: 995,975 787,416 OPEB - Note 6 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 Net pension liability - Note 5 369,045,963 462,618,628 Compensated absences - Note 1 26,865,598 25,995,401 Right to use liabilities 199,900,422 216,838,680 Total non-current liabilities 1,070,313,181 1,276,724,692 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)	Due to other funds - Note 9	11,455,997	8,503,838
Due to other governments - Note 9 995,975 787,416 Right to use liabilities - Note 10 55,609,020 52,835,345 Total current liabilities 339,605,941 448,133,839 Non-current liabilities: 995,975 787,416 OPEB - Note 6 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 Net pension liability - Note 5 369,045,963 462,618,628 Compensated absences - Note 1 26,865,598 25,995,401 Right to use liabilities 199,900,422 216,838,680 Total non-current liabilities 1,070,313,181 1,276,724,692 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)	Due to fiduciary funds - Note 9		
Right to use liabilities - Note 10 55,609,020 52,835,345 Total current liabilities 339,605,941 448,133,839 Non-current liabilities: 92,346,197 58,900,863 OPEB - Note 6 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,863 Non-current liability - Note 5 369,045,963 462,618,628 Compensated absences - Note 1 26,865,598 25,995,401 Right to use liabilities 199,900,422 216,838,680 Total non-current liabilities 1,070,313,181 1,276,724,692 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)			
Total current liabilities 339,605,941 448,133,839 Non-current liabilities 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 Net pension liability - Note 5 369,045,963 462,618,628 Compensated absences - Note 1 26,865,598 25,995,401 Right to use liabilities - Note 10 1,070,313,181 1,276,724,692 Total non-current liabilities 1,070,313,181 1,276,724,692 Total liabilities \$ 1,409,919,122 \$ 1,724,858,531 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)			
OPEB - Note 6 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 Net pension liability - Note 5 369,045,963 462,618,628 Compensated absences - Note 1 26,865,598 25,995,401 Right to use liabilities - Note 10 199,900,422 216,838,680 Total non-current liabilities 1,070,313,181 1,276,724,692 Total liabilities \$ 1,409,919,122 \$ 1,724,858,531 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)	•		
OPEB - Note 6 432,155,000 512,371,000 Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 Net pension liability - Note 5 369,045,963 462,618,628 Compensated absences - Note 1 26,865,598 25,995,401 Right to use liabilities - Note 10 199,900,422 216,838,680 Total non-current liabilities 1,070,313,181 1,276,724,692 Total liabilities \$ 1,409,919,122 \$ 1,724,858,531 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)		<u></u>	<u></u>
Self-insurance, workers' compensation - Note 7 42,346,197 58,900,983 Net pension liability - Note 5 369,045,963 462,618,628 Compensated absences - Note 1 26,865,598 25,995,401 Right to use liabilities - Note 10 199,900,422 216,838,680 Total non-current liabilities 1,070,313,181 1,276,724,692 Total liabilities \$ 1,409,919,122 \$ 1,724,858,531 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)			
Net pension liability - Note 5 369,045,963 462,618,628 Compensated absences - Note 1 26,865,598 25,995,401 Right to use liabilities - Note 10 199,900,422 216,838,680 Total non-current liabilities 1,070,313,181 1,276,724,692 Total liabilities \$ 1,409,919,122 \$ 1,724,858,531 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)			
Compensated absences - Note 1 26,865,598 25,995,401 Right to use liabilities - Note 10 199,900,422 216,838,680 Total non-current liabilities 1,070,313,181 1,276,724,692 Total liabilities \$ 1,409,919,122 \$ 1,724,858,531 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)			
Right to use liabilities - Note 10 199,900,422 216,838,680 Total non-current liabilities 1,070,313,181 1,276,724,692 Total liabilities \$ 1,409,919,122 \$ 1,724,858,531 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)			
Total non-current liabilities 1,070,313,181 1,276,724,692 Total liabilities \$ 1,409,919,122 \$ 1,724,858,531 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)	Compensated absences - Note 1	26,865,598	
Total liabilities \$ 1,409,919,122 \$ 1,724,858,531 Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)	Right to use liabilities - Note 10	199,900,422	216,838,680
Total deferred inflows of resources - Notes 5, 6 \$ 396,793,486 \$ 356,167,664 NET POSITION \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)	Total non-current liabilities	1,070,313,181	1,276,724,692
NET POSITION Net investment in capital assets \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)	Total liabilities	\$ 1,409,919,122	\$ 1,724,858,531
NET POSITION Net investment in capital assets \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)	Total deferred inflows of resources - Notes 5, 6	\$ 396,793,486	\$ 356,167,664
Net investment in capital assets \$ 43,585,146 \$ 19,852,961 Deficit (915,739,564) (1,031,141,299)		÷	- 000,101,004
Deficit (915,739,564) (1,031,141,299)	NET POSITION		
	Net investment in capital assets	\$ 43,585,146	\$ 19,852,961
Total net position - Note 12 \$ (872,154,418) \$ (1,011,288,338)	Deficit	(915,739,564)	(1,031,141,299)
	Total net position - Note 12	\$ (872,154,418)	\$ (1,011,288,338)

* The prior fiscal year (FY) 2020-21 comparative Net investment in capital assets and Deficit amounts are adjusted to include the Right to use liabilities associated with Intangibles - right to use leases as part of Net investment in capital assets, and excluding them from Deficit. The adjustments did not affect Total net position.

Commonwealth of Pennsylvania Pennsylvania Liquor Control Board State Stores Fund Comparative Statements of Revenues, Expenses, and Changes in Net Position For the Month Ending June 30, 2022 and June 30, 2021 (Unaudited)

	20)21-22	2	202	2 0-2 ′	1
Sales net of taxes		\$	195,982,960		\$	192,233,631
Cost of goods sold		Ψ	(130,631,293)		Ψ	(132,932,094)
Gross profit from sales			65,351,667			59,301,537
Operating (expenses):						
Retail operations	(5,499,628)			(29,953,430)		
Marketing & merchandising	(3,008,576)			(4,642,645)		
Supply chain	344,717			(346,469)		
Wholesale operations	132,730			(109,204)		
Information technology services Regulatory affairs	(33,741) 1,389,921			(6,417,850) (1,025,290)		
Administration	663,822			(676,534)		
Finance	256,510			(167,729)		
Board & secretary	(467,341)			(435,387)		
Legal	(389,249)			(306,318)		
Commonwealth provided services - Note 2	(2,292,164)			(1,671,398)		
Total			(8,902,999)			(45,752,254)
Operating profit/(loss)			56,448,668			13,549,283
Other operating revenues (expenses):						
Enforcement fines	150,067			75,073		
License fees	2,020,982			981,510		
Miscellaneous income	263,589			232,915		
Administrative law judge Total	(250,372)		2,184,266	(229,390)		1,060,108
Total operating income/(loss)			58,632,934			14,609,391
Miscellaneous revenues (expenses):						
Interest income (expense)	(281,950)			(388,442)		
Other	-			(1,686,559)		
Total	-		(281,950)			(2,075,001)
Income/(Loss) before operating transfers			58,350,984			12,534,390
Operating transfers out: PSP enforcement - Note 3	(2 501 541)		(2,501,541)	(2.225.621)		(2,225,621)
Net Income/(Loss) from operations	(2,501,541)		55,849,443	(2,225,621)		10,308,769
Statutory Transfers:				(42,500,000)		
General fund - Note 4 Drug and alcohol programs - Note 4	(6,617,019)			(42,500,000) (5,297,166)		
Total	(0,011,010)		(6,617,019)	(0,201,100)		(47,797,166)
Change in net position			49,232,424			(37,488,397)
Total net position - beginning			(921,386,842)			(973,799,941)
Total net position - ending		\$	(872,154,418)		\$	(1,011,288,338)
Liquor tax	34,813,092			34,849,045		
State Sales Tax	13,685,876			13,714,042		
Local Tax Taxes remitted to Dept.of Revenue PTD	904,951	¢	49,403,919	870,558	¢	10 122 615
Taxes remitted to Dept.of Revenue PTD		\$	49,403,919		\$	49,433,645

Commonwealth of Pennsylvania Pennsylvania Liquor Control Board State Stores Fund Comparative Statements of Revenues, Expenses, and Changes in Net Position For the Twelve Months Ending June 30, 2022 and June 30, 2021 (Unaudited)

	202	1-22	2020	-21
Sales net of taxes	S	\$ 2,405,547,154	\$	2,317,842,844
Cost of goods sold		(1,653,534,004)		(1,574,366,426)
Gross profit from sales		752,013,150		743,476,418
Operating (expenses):				
Retail operations	(319,217,203)		(361,343,135)	
Marketing & merchandising	(13,980,900)		(15,324,884)	
Supply chain	(3,665,335)		(7,047,839)	
Wholesale operations	(1,095,957)		(1,520,220)	
Information technology services	(21,993,029)		(31,422,993)	
Regulatory affairs	(12,291,990)		(15,869,386)	
Administration	(7,739,381)		(9,359,624)	
	(2,015,953)		(2,577,206)	
Board & secretary	(12,023,736)		(3,821,345)	
Legal	(4,348,101)		(3,524,128)	
Commonwealth provided services - Note 2 Total	(18,624,348)	(416 005 022)	(14,932,983)	(166 742 742)
Operating profit/(loss)	_	(416,995,933) 335,017,217		<u>(466,743,743)</u> 276,732,675
		555,017,217		210,152,015
Other operating revenues (expenses):				
Enforcement fines	1,927,326		987,585	
License fees	26,128,051		21,889,007	
Miscellaneous income	5,697,148		3,156,831	
Administrative law judge	(2,857,558)	20.004.007	(2,723,139)	00.040.004
Total Total operating income/(loss)	-	30,894,967 365,912,184	—	23,310,284 300,042,959
Miscellaneous revenues (expenses):				
Interest income (expense)	(4,376,215)		(4,277,530)	
Other	49,085		(1,671,143)	
Total	_	(4,327,130)	_	(5,948,673)
Income/(Loss) before operating transfers		361,585,054		294,094,286
Operating transfers out: PSP enforcement - Note 3	(20 724 115)	(20 724 115)	(20, 226, 001)	(20.226.001)
Net Income/(Loss) from operations	(30,734,115)	(30,734,115) 330,850,939	(29,236,001)	(29,236,001) 264,858,285
Net income/(Loss) from operations		330,030,939		204,030,203
Statutory Transfers:				
General fund - Note 4	(185,100,000)		(185,100,000)	
Drug and alcohol programs - Note 4 Total	(6,617,019)	(191,717,019)	(5,297,166)	(190,397,166)
	_		—	
Change in net position		139,133,920		74,461,119
Total net position - beginning - Note 12	_	(1,011,288,338)	_	(1,085,749,457)
Total net position - ending		\$ (872,154,418)	<u></u>	5 (1,011,288,338)
Liquor tax	431,264,479		415,839,371	
State Sales Tax	169,651,110		163,877,596	
Local Tax	10,668,624	-	9,642,553	
Taxes remitted to Dept.of Revenue YTD	ç	\$ 611,584,213	\$	589,359,520

All three board members congratulated the entire PLCB team for doing a great job to achieve these results.

OTHER ISSUES

None

CITIZEN COMMENT/BUSINESS FROM THE FLOOR

None

NEXT BOARD MEETING

The next meeting of the PLCB will be a formal meeting on Wednesday, October 19, 2022 beginning at 11:00 A.M. Prior to the public meeting, there will be an Executive Session to discuss matters of personnel and to engage in non-deliberative informational discussions, some of which are regarding actions and matters which have been approved at previous public meetings.

ADJOURNMENT

On a motion by Board Member Negra, seconded by Board Member Isenhour, the meeting was adjourned.

The foregoing actions are hereby officially approved.

Chairman

Member

Member

ATTEST:

Secretary