



2023 | ANNUAL REPORT

**PROVIDING HIGH SPEED INTERNET, DATA, VOICE,
SECURITY, AND CONSULTATION SERVICES**

Welcome

Our Annual Report

This was a milestone year for the Iowa Communications Network, as we celebrated 30 years of the Network. I want to thank the people that had the vision years ago to establish a one of kind statewide Network. Those first years were spent finalizing fiber installations and establishing our county points of presence to allow us to take the next step of connecting K-12 schools and other customers to the Network.

I also wanted to thank Governor Kim Reynolds for issuing a signed proclamation celebrating our 30 Years of Service. The proclamation explained our critical communications and how the network meets the always changing needs of our customers now and into the future.

As a telecommunications provider, we need to ensure broadband connectivity is available far beyond the base service level requirements defined by State and Federal guidance. Today, our focus is listening to our customers and hearing their needs. We continue to hear about bandwidth demands, cloud connections, and security concerns. As we have in the past, we will always strive to meet those needs.

We're proud of our first 30 years and we look forward to our future.

Randy Goddard
Executive Director
Iowa Communications Network



Iowa Telecommunications and Technology Commission

Steve Olson, Chair | Robert Holz | Brett Mason | Denise Sturm | Carmine Boal
Rob Sand, ex officio, State of Iowa Auditor | Dr. Matt Behrens, ex officio, Chief Information Officer

ICN Executive Team

Randy Goddard, Executive Director
Mark Johnson, Chief Administrative Officer | Scott Pappan, Chief Technology Officer

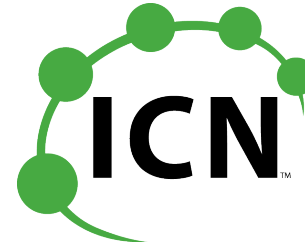


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IOWA TELECOMMUNICATIONS AND TECHNOLOGY COMMISSION

Steve Olson, Chair

Robert F. Holz

Brett Mason

Denise Sturm

Carmine Boal

Matt Behrens, State CIO
(ex officio)

Rob Sand, State Auditor
(ex officio)

Randy Goddard, Executive Director

Governor Kim Reynolds

Lt. Governor Adam Gregg

November 16, 2023

The Honorable Kim Reynolds
Governor, State of Iowa
State Capitol
Des Moines, Iowa 50319

Dear Governor Reynolds:

On behalf of the Iowa Telecommunications and Technology Commission, I am submitting to you the Fiscal Year 2023 Annual Report for the Iowa Communications Network (ICN).

Fiscal Year 2023 was a milestone year for the Network, when we celebrated the 30th anniversary. We were honored to receive a proclamation for the *'30 Years of Service with the Iowa Communications Network'*, which described the efforts and enhancements of the Network.

The ICN takes great pride in being a crucial telecommunications and broadband asset to support our users in the sectors of education, healthcare, government, and public safety. Of note, we continue to support more than 220 healthcare facilities located in more than 80 counties, as well as providing the primary backbone connectivity to all of Iowa's Public Safety Answering Points (PSAPs) in partnership with the Iowa Department of Homeland Security and Emergency Management (HSEMD). As seen by the information in this report, the ICN continues to serve a critical role in safeguarding the welfare, health, and safety of all Iowans. A few projects highlighted in the report include:

- The design and installation of a FirstNet failover solution for PSAPs throughout Iowa in partnership with Iowa's HSEMD. ICN provides the primary network for the state's 911 system with a failover network operated by FirstNet/AT&T. The FirstNet failover solution provides a redundant connection that is completely separate from the ICN's network that will allow the PSAPs to continue their operations in the event the primary traffic route fails. More than 75 PSAPs currently have this failover solution.
- The beginning of a three-year project to redesign and upgrade our 10Gb aggregation network facilities. The design improvements and equipment upgrades will result in a more efficient network with greater capacity. It provides a more redundant and resilient network infrastructure that serves our users statewide.
- ICN's coordination of the 800 tip line used state-wide for the Safe+Sound Iowa app.
- Providing affordable Managed Voice Services to a number of K-12 schools with limited funding.

Please take a look at our Fiscal Year 2023 report. The Commission and ICN staff will continue to provide a statewide, dependable, and secure network, as well as technical solutions that support improved broadband, government accessibility, and economic growth for Iowans.

On behalf of the Commission and all ICN employees, we appreciate the opportunity to be of service.

Sincerely,

Steve Olson
Chair, Iowa Telecommunications and Technology Commission

Iowa Communications Network

Grimes State Office Building, 400 E. 14th Street, Des Moines, IA 50319 Phone: 515-725-4692 icn.iowa.gov

Our Mission

Providing a statewide, innovative, secure, reliable network, and technology solutions for education, healthcare, public safety, and government.

Who We Are



We are a State government agency operating a state-of-the-art fiber optic network providing broadband and telecommunications services to authorized users in all 99 counties.


Our business offices are located on the State Capitol Complex in Des Moines, and our primary hub and Network Operations Center are located at the Iowa National Guard Joint Forces Headquarters (JFHQ) in Johnston.

Authorized Users

The ICN is statutorily limited by the Code of Iowa, Chapter 8D, in who is permitted to utilize the Network.

 <p>EDUCATION</p> <p>K-12 Public + Private Schools Libraries Higher Education Regent Universities</p>	 <p>HEALTHCARE</p> <p>Hospitals Medical Clinics</p>	 <p>PUBLIC SAFETY</p> <p>Homeland Security Dept. of Public Safety National Guard</p>	 <p>GOVERNMENT</p> <p>State Government Federal Government Judicial Branch</p>
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SERVICES

 <p>SECURITY</p> <p>PALO ALTO FIREWALL FORTINET FIREWALL DDoS MITIGATION</p>	 <p>DATA</p> <p>INTERNET ETHERNET CLOUD CONNECTION</p>
 <p>COMMUNICATIONS</p> <p>MANAGED VOICE LONG DISTANCE & TOLL VOICE CONFERENCING</p>	 <p>PROFESSIONAL SERVICES</p> <p>CONSULTATION COLOCATION STRUCTURED CABLING</p>

General Updates

Legislative Session Recap

Commission Member Updates

Governor Reynolds appointed three individuals to serve as new members on the Iowa Telecommunications and Technology Commission (ITTC), the governing body of the ICN. In addition, she appointed Steve Olson as Chair of the Commission. All of the appointments received Senate confirmation on April 17, 2023.



Brett Mason



Denise Sturm



Carmine Boal



Steve Olson, Chair

Lucas Building Switch Room HVAC, Rebuild Iowa Infrastructure Fund Appropriation

The Lucas Building Switch Room is the primary demarcation point for telecommunications services on the Capitol Complex in Des Moines, IA. The existing HVAC started failing during the summer of 2022. The Department of Administrative Services (DAS), who is the contractor, also recommended replacement. The total of this appropriation is \$578,412.

Contracts Exceeding \$1M

Code of Iowa Reference

ICN contracts entered into during FY 2023 exceeding \$1 million, as required by the Code of Iowa, Section 8D.3(3)(f).

- None

Public/Private Partnerships

In Fiscal Year 2023, ICN reinvested a total of \$23M back into the private sector with \$9.1M of that going to private telecommunications providers.

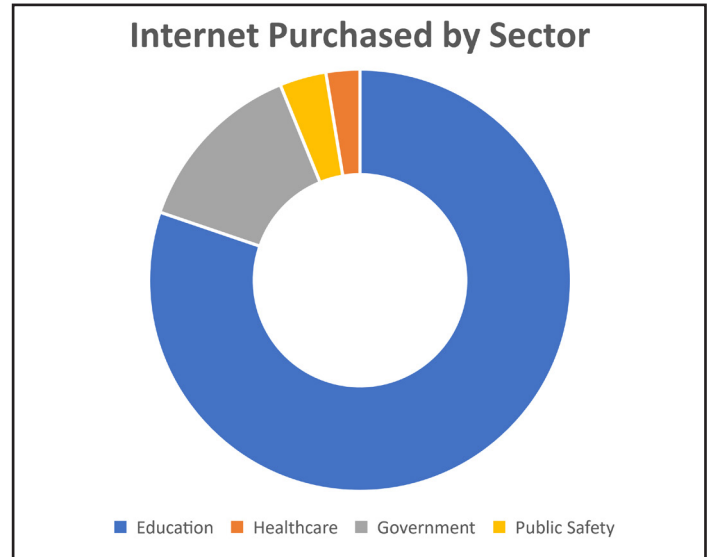
Service Updates

Internet

Internet Purchased by Sector

- Education 232.830 Gb
 - Higher Education 82.915 Gb
 - K-12 127.895 Gb
 - AEA 17.800 Gb
 - Libraries 4.130 Gb
- Healthcare 7.540 Gb
- Government 39.511 Gb
- Public Safety 10.340 Gb

Total Internet Purchased: 290.221 Gb



Voice

Our VoIP platform is hosted in a cloud environment. To date, there are 160 active customer groups*, with 6,197 employee seats activated. The service provides relocation benefits during disaster recovery situations, free long distance, 800 calling, and call encryption.

*One building can incorporate multiple customer groups.

Voice Migrations During FY 2023:

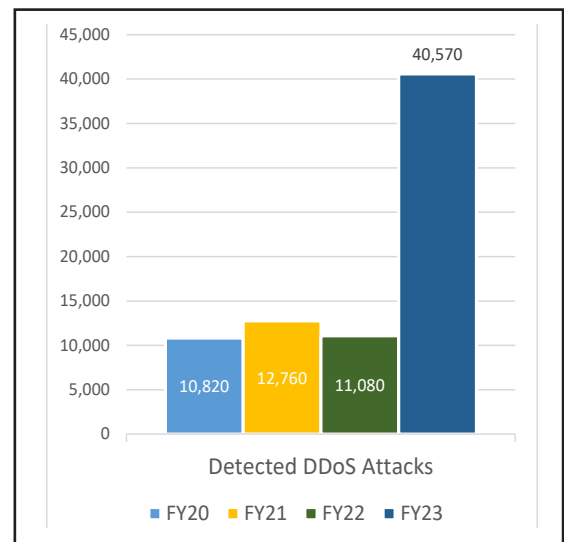
- A provider change was initiated for our voice conferencing service. Customers migrated to LoopUp voice conferencing. Larger users include the Judicial Branch and the Dept of Human Services.

Security

Our DDoS Mitigation service continues to grow as we provide the security protection to all Executive Branch agencies with Internet service.

During the Last 12 Months:

- Detected 40,570 DDoS attacks on the State’s Network.
- Longest DDoS attack was 11 hrs, 59 mins.
- Largest DDoS attack was 1.74TB (Terabyte).



Customer Initiatives

Connecting Classrooms

Many Iowa schools are turning to the ICN for Voice services to connect classrooms throughout their buildings.

Educators are able to customize settings using any web enabled device to set up voicemail, set call forwarding, and manage contacts.

Service Highlights:

- During the summer of 2022, ICN installed a wireless phone for AGWSR (Ackley Geneva Wellsburg Steamboat Rock) to restore service for the school secretary after a lightning strike.
- In the months prior to school beginning in 2023, ICN converted 90+ phones for Grundy Center CSD. We used the school's current fiber connections to the elementary, middle, and high school buildings. In addition, an existing wireless connection was implemented for the Administration building to connect to the VoIP platform.

Preparing for State Government Restructuring

In April 2023, Gov. Kim Reynolds signed an [agency reorganization plan in law](#), reducing Iowa's 37 executive-level cabinet agencies down to 16. The restructuring was enacted July 1.

In the weeks preceding July 1, our ICN team has worked to ensure that state government functions smoothly for Iowans during the agency restructuring.

This project required:

- Processing orders for cabling, data, and voice services.
- Installing or removing cabling for office relocations, as agencies consolidate and merge.
- Office workstation reconfigurations and infrastructure upgrades to handle voice and data requirements for new employees.

The ICN continues to be available to assist agencies as they modify their telecommunication services.

Safe + Sound Iowa

The ICN worked on this important resource for Iowa's education community and local law enforcement. We coordinated the 800 tip line used for reporting safety concerns.

To help identify students in crisis, the Governor's School Safety Bureau established the Safe+Sound Iowa app available to students, school personnel, parents, and concerned community members. Reports of safety concerns can be made securely and anonymously in one of three ways:

- Downloading and using the free Safe+Sound Iowa app,
- Going to SafeandSoundIowa.gov,
- Calling the Safe+Sound Iowa tip line at 800-224-6018.



Customer Initiatives, cont.

Assisting ISU Research with Wireless Technology

An advanced wireless research project is being managed and deployed on the campus of Iowa State University (ISU). This smart agriculture and rural broadband project spans the counties of Story, Boone and Marshall, and includes surrounding research and producer farms, along with rural communities in central Iowa.

We are providing wavelengths across the ICN fiber to ISU in support of this project and connections. The primary physical connections are between the Agronomy Farm and the Black Engineering Building, and Boone High School and an ICN core point-of-presence (PoP). Those physical locations then connect to a number of towers, enabling the establishment of a wireless network providing coverage across the three project counties.

The project will support rural-focused research, education, and innovation. The technology for the agriculture community will focus on precision agriculture in both crop and livestock farms.

Examples of technology used include:

- Livestock tracking and plant/weed identification with artificial intelligence (AI).
- Agriculture vehicle automation in tractors and drones.
- Connectivity between high-resolution cameras and edge/cloud computing for real-time data analytics.

Our Public Safety Dedication

Throughout the year, our structured cabling team has been installing FirstNet backup service for Public Safety Answering Points (PSAPs) throughout Iowa. The FirstNet failover solution provides a redundant connection that is completely separate from the ICN's Network that will allow the PSAPs to continue their operations in the event the primary traffic route fails.

By the end of June 2023, the team installed the CradlePoint back-up equipment at over 75 locations.

For PSAPs in Iowa, ICN provides the primary network for the state's 911 system with a failover network operated by FirstNet/AT&T.

FirstNet Authority News

January 5, 2023

By John Hunt, Senior Public Safety Advisor,
First Responder Network Authority (FirstNet Authority)

No single point of failure

The Iowa Communications Network is a publicly owned fiber network that has served as Iowa's ESInet since 2010. It provides the backbone connectivity for PSAPs to remotely access the centralized call-handling equipment. [Blake] DeRouchey recognized that they needed a secondary connection that was totally separate from the Iowa Communications Network.

"Enter FirstNet—a great solution for us. It ensured that there was not going to be a single point of failure," he said.

"Before shared services, there was just one connection into the PSAP, and now we have an environment where 70 PSAPs have a backup. Plus we are saving money through a technological consolidation," said DeRouchey. "So it's multiple reasons for the value add."

Customer Initiatives, cont.

Relocating Back-up Power During the Summer Months

Generators and propane tanks are pieces of equipment that are tested regularly to help ensure back-up power starts, if needed, to power ICN’s FOTS rooms (fiber-optic transmission system) located at numerous sites throughout the State. In August 2022, our team wrapped up a major relocation that required planning and coordination both internally, with our customers, and with outside vendors.

Ames High School, Ames

The installation of a generator and a propane tank was needed to stand up a new FOTS room for network equipment at the new Ames High School, which opened in August 2022. This collaborative effort was completed on time.

Generator & Tank Project
Ames High School



Ames High School (prior location)



New FOTS Room



Ames High School
(new generator & tank location)

SYBAC Update and Parent Feedback

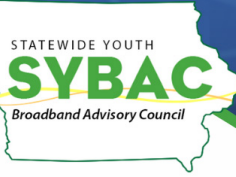
Students that make up ICN’s Statewide Youth Broadband Advisory Council (SYBAC) completed Fortinet’s Network Security Expert Level 1 certificate. This certification provides an understanding of the ever-increasing threat landscape and common concepts.

During the school year, the SYBAC students also learned about a variety of topics, such as:

- Technology in healthcare.
- FirstNet and how it relates to the Iowa HSEMD and 9-1-1 initiatives.
- The importance of cybersecurity, protecting Iowa schools.
- ICN’s robust and statewide infrastructure.

PARENT TESTIMONIAL

“ This group is amazing! My son learned so much about different career opportunities and how many technology jobs there are in Iowa! ”



TO APPLY:
[ICN.IOWA.GOV/SYBAC](https://icn.iowa.gov/sybac)

Patricia H.
Southeast Warren CSD



Looking Ahead to Fiscal Year 2024

Aggregation Equipment Upgrade

This three-year project is to redesign and upgrade our 10Gb aggregation network facilities. The design improvements and equipment upgrades will result in a more efficient network with greater capacity. It provides a more redundant and resilient network infrastructure that serves our users statewide. This project will increase interoperability between core and aggregation equipment and provide additional security for our customers. This helps reduce network complexity and costs by simplifying management, increasing flexibility, and improving performance.

SIP Migration (Session Initiation Protocol)

The ICN recognizes the need to migrate from the legacy Public Switched Telephone Network (PSTN) infrastructure to a SIP trunking architecture. This allows the ability to plan and design new services that provide our customers access to additional unified communications (UC) applications. This is the pathway forward for voice services, which would allow the ability to retire the legacy platform.

Security Enhancements

Firewall Decentralization: Implementing the second phase of the Firewall decentralization, which includes taking the government agencies and providing their own individualized security solution. Firewall customers will have added security enhancements like intrusion prevention, content filtering, anti-malware, while also receiving enhanced reporting.

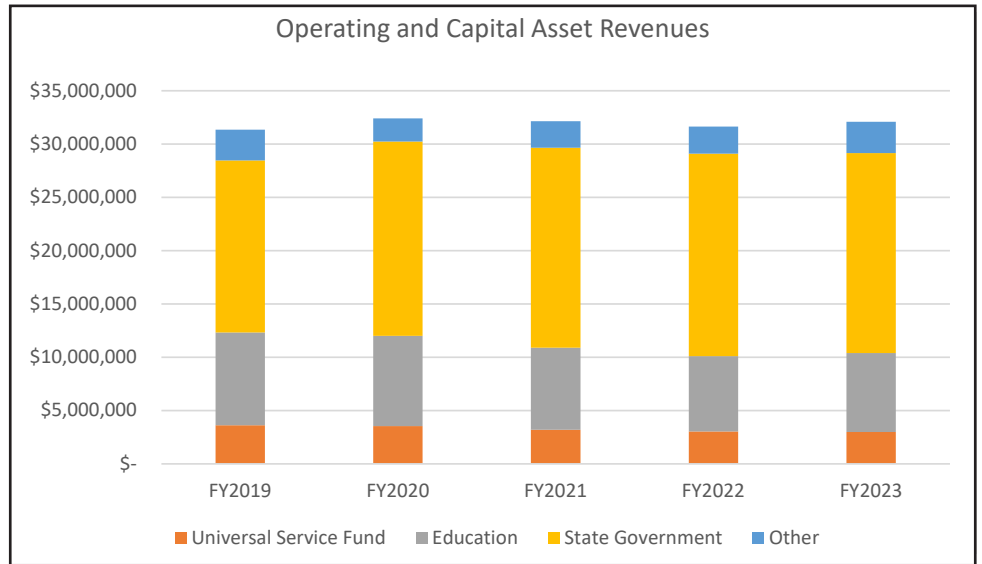
Distributed Denial of Service (DDoS) Mitigation Platform: Redesigning our mitigation platform to offer the ability to process and mitigate additional malicious traffic. The enhanced platform will also allow for greater flexibility to perform updates without taking the DDoS mitigation system offline. ICN will have more redundancy and efficient traffic flows across the State when mitigating attacks for our customers that subscribe to the service.

Peer to Career

The Ottumwa Job Corps Center reached out to the ICN, resulting in a partnership with ICN that connects future network cabling technicians with Iowa's telecommunications industry. This new program will provide student trainees exclusive exposure to a variety of Iowa telecommunications companies. Students will hear from representatives explaining outside plant work, fiber optic cabling, network troubleshooting, facilities, and more.

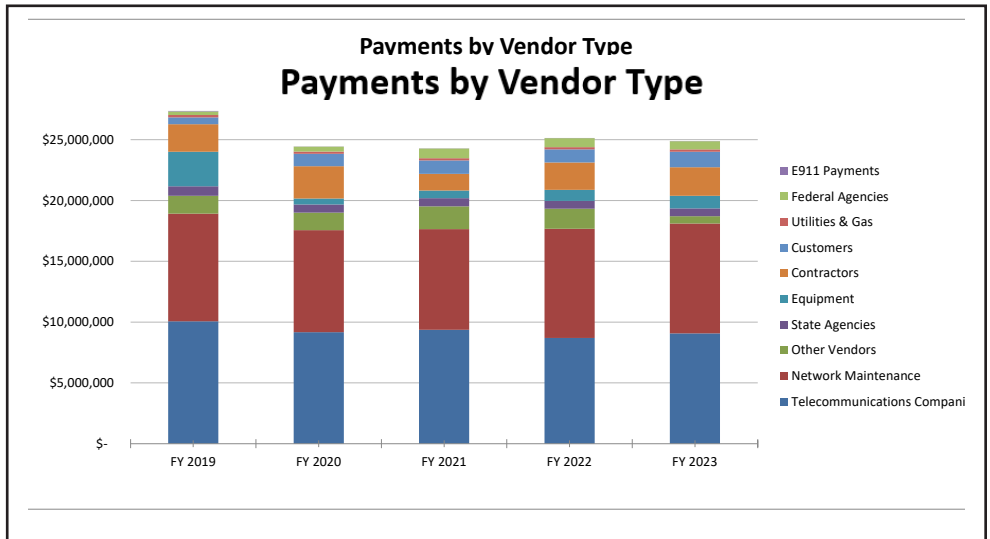
Financial Charts

The “Operating and Capital Asset Revenues” graph shows ICN generated over \$32M in revenues from billed services to authorized users.



The “Payments by Vendor Type” graph shows how the revenue generated is used in supporting the network.

The largest ICN expenses in FY23 were the network maintenance and payments to vendor telecommunication companies supplying voice, data transport, and Internet services. Payment for the cost of the “last-mile” connections that are leased from telecommunications companies is directed back to Iowa’s private sector providers.



Expenses to outside vendors only. Excludes payroll and employee reimbursements.

ICN’s financial statements are shown using Generally Accepted Accounting Principles (GAAP). As a government entity in a fee-for-service environment, ICN uses accrual accounting with a measurement focus emphasizing the matching of revenues with costs of services including depreciation of assets such as network equipment and fiber. Most other State of Iowa agencies use the modified accrual accounting method with a measurement focus emphasizing control and accountability over the raising and spending of public monies.

Fiscal Year 2023 Financial Information

Operating Budget Proposal For Fiscal Year Ending June 30, 2024

Revised 5/13/2023

	FY2023 through March 31, 2023 12 Month Projected Actuals	FY23 Budget	FY24 Budget Proposal
REVENUES			
Voice Revenue	7,717,639	8,472,975	7,464,963
Data Revenue	14,269,957	14,154,913	13,875,009
Internet Revenue	6,251,159	6,396,022	6,575,673
Security Revenue	418,864	531,267	468,660
Colocation Revenue	249,180	228,780	249,180
Outside Plant Build Out/Maintenance Revenue	2,470,320	2,435,718	2,983,654
Network Professional Services Revenue	37,129	23,000	35,000
Structured Cabling Revenue	3,300	50,000	36,650
Interest Revenue	121,993	11,796	101,913
Other Revenue	72,478	21,568	9,577
Federal			
Gross Revenues	\$ 31,612,019	\$ 32,326,039	\$ 31,800,279
DIRECT EXPENSES			
Voice Direct Expense	5,123,279	5,388,928	4,376,791
Data Expenses	5,040,952	4,937,823	4,387,595
Internet Expenses	624,312	700,528	664,243
Security Expenses	90,956	89,126	78,368
Colocation Expenses	3,000	-	6,881
Outside Plant Build Out Expenses	254,246	601,762	303,073
Network Professional Services Expenses	16,051	12,350	15,250
Structured Cabling Expense	2,287	28,400	18,600
Total Direct Expenses	\$ 11,155,083	\$ 11,758,917	\$ 9,850,801
Gross Margin	\$ 20,456,936	\$ 20,567,122	\$ 21,949,478
OPERATING EXPENSES			
System Maintenance and Technical Support	6,549,007	6,887,456	6,506,553
Outside Plant Maintenance Expenses	2,597,541	2,551,772	2,979,963
Operating Professional Fees	127,607	94,095	124,095
Other Operating Expenses	573,979	674,515	567,553
Total Operating Expenses	\$ 9,848,134	\$ 10,207,838	\$ 10,178,164
Net Margin	\$ 10,608,802	\$ 10,359,284	\$ 11,771,314
GENERAL AND ADMINISTRATIVE			
Personnel Services	9,168,897	9,025,562	9,379,605
Travel	31,986	33,196	45,098
Other General & Administrative Expenses	651,966	700,810	690,472
Professional Fees	168,778	85,000	169,312
Total G, S, and A Expenses	\$ 10,021,627	\$ 9,844,568	\$ 10,284,487
Net Cash (Deficit) from Operations	\$ 587,175	\$ 514,716	\$ 1,486,827
CAPITAL BUDGET			
Capital Expenditures	465,278	514,716	1,356,587
Net Equipment Purchases	\$ 465,278	\$ 514,716	\$ 1,356,587
Net Cash (Deficit)	\$ 121,897	\$ -	\$ 130,240

Fiscal Year 2023 Financial Information

Balance Sheet (Statement of Net Assets) For the Thirteen Months Ending June 30, 2023

	June Fiscal Year 2023	June Fiscal Year 2022	Increase (Decrease) Amount	%
ASSETS				
Cash & Cash Equivalents	\$6,791,203.45	\$6,239,218.25	\$551,985.20	8.85%
Accounts Receivable	3,552,916.14	3,461,029.69	91,886.45	2.65%
Due From Other Agencies	46,503.99	0.00	46,503.99	0.00%
Interest Receivable	45,043.69	9,584.49	35,459.20	369.96%
Inventory	891,631.78	1,090,401.82	(198,770.04)	(18.23%)
Prepaid Expenses	1,219,727.76	1,264,840.41	(45,112.65)	(3.57%)
Total Current Assets	12,547,026.81	12,065,074.66	481,952.15	3.99%
Fixed Assets(Net)	4,937,139.02	6,738,504.97	(1,801,365.95)	(26.73%)
Lease Assets(Net)	4,202,980.78	4,866,096.58	(663,115.80)	(13.63%)
Total Deferred outflows of resources	1,055,498.09	1,126,645.54	(71,147.45)	(6.31%)
TOTAL ASSETS	\$22,742,644.70	\$24,796,321.75	(\$2,053,677.05)	(8.28%)
LIABILITIES				
Accounts Payable & Accruals	2,087,842.44	2,705,865.72	(618,023.28)	(22.84%)
Sick Leave Incentive Program - Retirees	29,031.00	38,976.00	(9,945.00)	(25.52%)
Current Portion, Lease Liability	620,253.09	613,583.41	6,669.68	1.09%
Unearned Revenue	980,557.04	1,241,913.15	(261,356.11)	(21.04%)
Short-Term Compensated Absences	659,254.39	732,222.04	(72,967.65)	(9.97%)
Sick Leave Incentive Program - Employees	64,237.45	59,856.49	4,380.96	7.32%
Other Post-Employment Benefits	47,613.85	49,384.05	(1,770.20)	(3.58%)
Total Current Liabilities	4,488,789.26	5,441,800.86	(953,011.60)	(17.51%)
LT Sick Leave Incentive Program - Retirees	14,318.00	54,428.00	(40,110.00)	(73.69%)
Long-Term Lease Liability	3,632,296.07	4,252,513.20	(620,217.13)	(14.58%)
Long-Term Compensated Absences	285,219.74	227,257.68	57,962.06	25.50%
LT Sick Leave Incentive Program - Employees	658,560.73	609,772.99	48,787.74	8.00%
Accrued Sick Leave	69,075.31	69,434.20	(358.89)	(0.52%)
Other Post-Employment Benefits	793,370.15	882,259.95	(88,889.80)	(10.08%)
Net Pension Liabilities	3,231,366.00	117,158.00	3,114,208.00	2658.13%
Total deferred inflows of resources	1,325,745.01	5,278,489.00	(3,952,743.99)	(74.88%)
Total Long-Term Liabilities	10,009,951.01	11,491,313.02	(1,481,362.01)	(12.89%)
TOTAL LIABILITIES	14,498,740.27	16,933,113.88	(2,434,373.61)	(14.38%)
FUND EQUITY				
Retained Earnings	8,243,904.43	7,863,207.87	380,696.56	4.84%
TOTAL FUND EQUITY	8,243,904.43	7,863,207.87	380,696.56	4.84%
TOTAL LIABILITIES & FUND EQUITY	\$22,742,644.70	\$24,796,321.75	(\$2,053,677.05)	(8.28%)

Fiscal Year 2023 Financial Information

Statement of Changes in Net Position For the Thirteen Months Ending June 30, 2023

	Fiscal Year 2023 Year to Date	Fiscal Year 2022 Year to Date	Increase(Decrease)	
			Amount	Percent
ASSETS				
Current Assets				
Cash & Cash Equivalents	\$5,349,173	\$5,540,248	(\$191,076)	-3.45%
Accounts Receivable	3,552,916	3,461,030	91,886	2.65%
Due From OTher Agencies	46,504	0	46,504	0.00%
Interest Receivable	45,044	9,584	35,459	369.96%
Inventory	891,632	1,090,402	(198,770)	-18.23%
Prepaid Expenses	1,219,728	1,264,840	(45,113)	-3.57%
Total Current Assets	11,104,996	11,366,105	(261,109)	-2.30%
Unexpended Appropriations	1,442,031	0	1,442,031	0.00%
Fixed Assets(Net)	4,937,139	6,738,505	(1,801,366)	-26.73%
Lease Assets(Net)	4,202,981	4,866,097	(663,116)	-13.63%
Total Assets	\$21,687,147	\$22,970,706	(\$1,283,560)	-5.59%
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred outflows of resources	1,055,498	1,126,646	(71,147)	-6.31%
Total Assets And Deferred Outflows	22,742,645	24,097,352	(1,354,707)	-5.62%
LIABILITIES				
Current Liabilities				
Accounts Payable & Accruals	2,087,842	2,705,866	(618,023)	-22.84%
Sick Leave Incentive Program - Retirees	29,031	38,976	(9,945)	-25.52%
Current Portion, Lease Liability	620,253	613,583	6,670	1.09%
Unearned Revenue	980,557	1,241,913	(261,356)	-21.04%
Short-Term Compensated Absences	659,254	732,222	(72,968)	-9.97%
Sick Leave Incentive Program - Employees	64,237	59,856	4,381	7.32%
Short-Term OPEB	47,614	49,384	(1,770)	-3.58%
Total Current Liabilities	4,488,789	5,441,801	(953,012)	-17.51%
Non Current Liabilities				
LT Sick Leave Incentive Program - Retirees	14,318	54,428	(40,110)	-73.69%
Long-Term Lease Liability	3,632,296	4,252,513	(620,217)	-14.58%
Long-Term Compensated Absences	285,220	227,258	57,962	25.50%
LT Sick Leave Incentive Program - Employees	658,561	609,773	48,788	8.00%
Accrued Sick Leave	69,075	69,434	(359)	-0.52%
Other Post-Employment Benefits	793,370	882,260	(88,890)	-10.08%
Net Pension Liabilities	3,231,366	117,158	3,114,208	2658.13%
Total Long-Term Liabilities	8,684,206	6,212,824	2,471,382	39.78%
Total Liabilities	13,172,995	11,654,625	1,518,370	13.03%
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	1,325,745	5,278,489	(3,952,744)	-74.88%
NET POSITION				
Unrestricted	8,243,904	7,863,208	380,697	4.84%
Total Net Position	8,243,904	7,863,208	380,697	4.84%



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