

| <u>Code</u> | <u>Description</u> | <u>Parent Acct</u> | <u>Type</u> | <u>Fund Category</u> | <u>Statement</u> |
|-------------|--|----------------------------|----------------------------|--------------------------|--------------------------------|
| 1.00.000 | BALANCE SHEET/STATEMENT OF Net Position | | Asset (Heading) | | |
| 1.01.000 | ASSETS: | | Asset (Heading) | | |
| 1.01.100 | Current Assets: | ASSETS: | Asset (Classified Heading) | Business-Type Activities | |
| 1.01.101 | Equity in Pooled Cash and Cash Equivalents | Current Assets: | Asset (Detail) | | |
| 1.01.102 | Cash and Cash Equivalents in Segregated Accounts | Current Assets: | Asset (Detail) | | |
| 1.01.103 | Cash and Cash Equivalents with Fiscal Agents | Current Assets: | Asset (Detail) | | |
| 1.01.104 | Cash and Cash Equivalents with Escrow Agents | Current Assets: | Asset (Detail) | | |
| 1.01.105 | Cash and Cash Equivalents: | Current Assets: | Asset (Heading) | | |
| 1.01.106 | In Segregated Accounts | Cash and Cash Equivalents: | Asset (Detail) | | |
| 1.01.107 | With Fiscal Agents | Cash and Cash Equivalents: | Asset (Detail) | | |
| 1.01.108 | With Escrow Agents | Cash and Cash Equivalents: | Asset (Detail) | | |
| 1.01.109 | Investments | Current Assets: | Asset (Detail) | | |
| 1.01.110 | Investments in Segregated Accounts | Current Assets: | Asset (Detail) | | |
| 1.01.111 | Investments with Fiscal Agents | Current Assets: | Asset (Detail) | | |
| 1.01.112 | Investments with Escrow Agents | Current Assets: | Asset (Detail) | | |
| 1.01.113 | Investments: | Current Assets: | Asset (Heading) | | |
| 1.01.114 | In Segregated Accounts | Investments: | Asset (Detail) | | |
| 1.01.115 | With Fiscal Agents | Investments: | Asset (Detail) | | |
| 1.01.116 | With Escrow Agent | Investments: | Asset (Detail) | | |
| 1.01.117 | Inventory Held for Resale | Current Assets: | Asset (Detail) | | |
| 1.01.118 | Materials and Supplies Inventory | Current Assets: | Asset (Detail) | | |
| 1.01.119 | Accrued Interest Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.120 | Accounts Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.121 | Interfund Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.122 | Due from Other Funds | Current Assets: | Asset (Detail) | | |
| 1.01.123 | Internal Balances | Current Assets: | Asset (Detail) | | |
| 1.01.124 | Internal Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.125 | Due from Component Unit | Current Assets: | Asset (Detail) | | |
| 1.01.126 | Due from Primary Government | Current Assets: | Asset (Detail) | | |
| 1.01.127 | Intergovernmental Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.128 | Prepaid Items | Current Assets: | Asset (Detail) | | |
| 1.01.130 | Taxes Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.131 | Income Taxes Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.132 | Property and Other Local Taxes Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.133 | Property Taxes Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.134 | Revenue in Lieu of Taxes Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.135 | Due from Other Governments | Current Assets: | Asset (Detail) | | |
| 1.01.136 | Notes Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.137 | Loans Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.138 | Special Assessments Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.139 | Capital Leases Receivable | Current Assets: | Asset (Detail) | | |
| 1.01.141 | Allowance for Doubtful Accounts | Current Assets: | Asset (Detail) | | |
| 1.01.145 | Investment in Joint Venture | Current Assets: | Asset (Detail) | Governmental Activities | |
| 1.01.146 | Securities Lending Collateral | Current Assets: | Asset (Detail) | Fiduciary | |
| 1.01.147 | Other Assets | Current Assets: | Asset (Detail) | Fiduciary | |
| 1.01.151 | Restricted Cash and Cash Equivalents | Current Assets: | Asset (Detail) | | |
| 1.01.152 | Restricted Assets | Current Assets: | Asset (Detail) | | |
| 1.01.153 | Restricted Assets: | Current Assets: | Asset (Heading) | | |
| 1.01.154 | Equity in Pooled Cash and Cash Equivalents | Restricted Assets: | Asset (Detail) | | |
| 1.01.155 | Cash and Cash Equivalents with Fiscal Agents | Restricted Assets: | Asset (Detail) | | |
| 1.01.156 | Cash and Cash Equivalents with Escrow Agents | Restricted Assets: | Asset (Detail) | | |
| 1.01.182 | Total Current Assets | | Asset (Total) | Business-Type Activities | Full Accrual Trial Balance |
| 1.01.186 | Total Current Assets | | Asset (Total) | Business-Type Activities | Fund Net Position |
| 1.01.187 | Total Current Assets | | Asset (Total) | Governmental Activities | Consolidation Trial Balance |
| 1.01.188 | Total Current Assets | | Asset (Total) | Governmental Activities | Statement of Net Position (EW) |
| 1.01.200 | Noncurrent Assets: | | Asset (Classified Heading) | Business-Type Activities | |
| 1.01.201 | Restricted Cash and Cash Equivalents | Noncurrent Assets: | Asset (Detail) | | |

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| 1.01.202 | Restricted Assets | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.203 | Restricted Assets: | Noncurrent Assets: | Asset (Heading) | | |
| 1.01.204 | Equity in Pooled Cash and Cash Equivalents | Restricted Assets: | Asset (Detail) | | |
| 1.01.205 | Cash and Cash Equivalents with Fiscal Agents | Restricted Assets: | Asset (Detail) | | |
| 1.01.206 | Cash and Cash Equivalents with Escrow Agents | Restricted Assets: | Asset (Detail) | | |
| 1.01.207 | Customer Deposits | Restricted Assets: | Asset (Detail) | | |
| 1.01.208 | Deferred Charges | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.209 | Advances to Other Funds | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.210 | Special Assessments Receivable | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.211 | Investment in Joint Venture | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.212 | Non-Depreciable Capital Assets | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.213 | Land | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.214 | Land and Land Improvements | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.216 | Land and Construction in Progress | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.216 | Land, Land Improvements and Construction in Progress | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.217 | Depreciable Capital Assets, net | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.218 | Capital Assets, net | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.219 | Capital Assets: | Noncurrent Assets: | Asset (Heading) | | |
| 1.01.220 | Land | Capital Assets: | Asset (Detail) | | |
| 1.01.221 | Land Improvements | Capital Assets: | Asset (Detail) | | |
| 1.01.222 | Building and Building Improvements | Capital Assets: | Asset (Detail) | | |
| 1.01.223 | Improvements Other Than Buildings | Capital Assets: | Asset (Detail) | | |
| 1.01.225 | Equipment | Capital Assets: | Asset (Detail) | | |
| 1.01.226 | Furniture, Fixtures, and Equipment | Capital Assets: | Asset (Detail) | | |
| 1.01.227 | Vehicles | Capital Assets: | Asset (Detail) | | |
| 1.01.228 | Infrastructure | Capital Assets: | Asset (Detail) | | |
| 1.01.229 | Construction in Progress | Capital Assets: | Asset (Detail) | | |
| 1.01.230 | Other Capital Assets | Capital Assets: | Asset (Detail) | | |
| 1.01.231 | Accumulated Depreciation | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.232 | Accumulated Depreciation: | Noncurrent Assets: | Asset (Heading) | | |
| 1.01.233 | Land Improvements | Accumulated Depreciation: | Asset (Detail) | | |
| 1.01.234 | Buildings & Building Improvements | Accumulated Depreciation: | Asset (Detail) | | |
| 1.01.236 | Equipments | Accumulated Depreciation: | Asset (Detail) | | |
| 1.01.237 | Furniture, Fixtures, and Equipment | Accumulated Depreciation: | Asset (Detail) | | |
| 1.01.238 | Vehicles | Accumulated Depreciation: | Asset (Detail) | | |
| 1.01.239 | Infrastructure | Accumulated Depreciation: | Asset (Detail) | | |
| 1.01.240 | Other Capital Assets | Accumulated Depreciation: | Asset (Detail) | | |
| 1.01.250 | Assets Held for Resale | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.251 | Net Pension Asset | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.252 | Net OPEB Asset | Noncurrent Assets: | Asset (Detail) | | |
| 1.01.402 | Total Noncurrent Assets | | Asset (Total) | Business-Type Activities | Full Accrual Trial Balance |
| 1.01.406 | Total Noncurrent Assets | | Asset (Total) | Business-Type Activities | Fund Net Position |
| 1.01.408 | Total Noncurrent Assets | | Asset (Total) | Governmental Activities | Statement of Net Position (EW) |
| 1.01.500 | Total Assets | | Asset (Grand Total) | | Balance Sheet |
| 1.01.501 | Total Assets | | Asset (Total) | | Modified Accrual Trial Balance |
| 1.01.502 | Total Assets | | Asset (Subtotal) | | Full Accrual Trial Balance |
| 1.01.503 | Total Assets | | Asset (Total) | | Restatement Trial Balance |
| 1.01.504 | Total Assets | | Asset (Total) | | Fixed Asset Worksheet |
| 1.01.505 | Total Assets | | Asset (Total) | | Consolidation Trial Balance |
| 1.01.506 | Total Assets | | Asset (Subtotal) | | Fund Net Position |
| 1.01.507 | Total Assets | | Asset (Total) | | Statement of Net Position (EW) |
| 1.01.508 | Total Assets | | Asset (Total) | Governmental Activities | Debt Consolidation Worksheet |
| 1.01.700 | DEFERRED OUTFLOWS OF RESOURCES: | | Deferred Outflows of Resources (Heading) | | |
| 1.01.701 | Deferred Charge on Refunding | DEFERRED OUTFLOWS OF RESOURCES: | Deferred Outflows of Resources (Detail) | | |
| 1.01.702 | Deferred Outflows 1 | DEFERRED OUTFLOWS OF RESOURCES: | Deferred Outflows of Resources (Detail) | | |
| 1.01.703 | Deferred Outflows 2 | DEFERRED OUTFLOWS OF RESOURCES: | Deferred Outflows of Resources (Detail) | | |
| 1.01.704 | Deferred Outflows 3 | DEFERRED OUTFLOWS OF RESOURCES: | Deferred Outflows of Resources (Detail) | | |
| 1.01.705 | Deferred Outflows 4 | DEFERRED OUTFLOWS OF RESOURCES: | Deferred Outflows of Resources (Detail) | | |
| 1.01.706 | Deferred Outflows 5 | DEFERRED OUTFLOWS OF RESOURCES: | Deferred Outflows of Resources (Detail) | | |

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| 1.01.707 | Deferred Outflows 6 | DEFERRED OUTFLOWS OF RESOURCES: | Deferred Outflows of Resources (Detail) | |
| 1.01.708 | Deferred Outflows 7 | DEFERRED OUTFLOWS OF RESOURCES: | Deferred Outflows of Resources (Detail) | |
| 1.01.709 | Deferred Outflows 8 | DEFERRED OUTFLOWS OF RESOURCES: | Deferred Outflows of Resources (Detail) | |
| 1.01.710 | Deferred Outflows 9 | DEFERRED OUTFLOWS OF RESOURCES: | Deferred Outflows of Resources (Detail) | |
| 1.01.711 | Deferred Outflows 10 | DEFERRED OUTFLOWS OF RESOURCES: | Deferred Outflows of Resources (Detail) | |
| 1.01.790 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Total) | Balance Sheet |
| 1.01.791 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Total) | Modified Accrual Trial Balance |
| 1.01.792 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Total) | Full Accrual Trial Balance |
| 1.01.793 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Total) | Restatement Trial Balance |
| 1.01.794 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Total) | Fixed Asset Worksheet |
| 1.01.795 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Total) | Consolidation Trial Balance |
| 1.01.796 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Total) | Fund Net Position |
| 1.01.797 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Total) | Statement of Net Position (EW) |
| 1.01.798 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Total) | Debt Consolidation Worksheet |
| 1.01.800 | TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Grand Total) | Balance Sheet |
| 1.01.801 | TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Grand Total) | Modified Accrual Trial Balance |
| 1.01.802 | TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Grand Total) | Restatement Trial Balance |
| 1.01.803 | TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Grand Total) | Full Accrual Trial Balance |
| 1.01.804 | TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | Deferred Outflows of Resources (Grand Total) | Restatement Trial Balance |
| 1.02.000 | LIABILITIES AND FUND BALANCES: | | Liability (Heading) | Governmental Activities |
| 1.02.000 | LIABILITIES: | | Liability (Heading) | |
| 1.02.100 | Current Liabilities: | LIABILITIES: | Liability (Classified Heading) | Business-Type Activities |
| 1.02.101 | Accounts Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.102 | Accrued Wages | Current Liabilities: | Liability (Detail) | |
| 1.02.103 | Accrued Wages and Benefits | Current Liabilities: | Liability (Detail) | |
| 1.02.105 | Contracts Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.106 | Intergovernmental Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.107 | Due to Other Governments | Current Liabilities: | Liability (Detail) | |
| 1.02.108 | Matured Compensated Absences | Current Liabilities: | Liability (Detail) | |
| 1.02.109 | Matured Bonds Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.110 | Matured Interest Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.111 | Accrued Interest Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.112 | Liabilities Payable from Restricted Assets | Current Liabilities: | Liability (Detail) | |
| 1.02.113 | Accrued Vacation Leave Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.114 | Accrued Sick Leave Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.115 | Retainage Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.116 | Interfund Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.117 | Due to Other Funds | Current Liabilities: | Liability (Detail) | |
| 1.02.118 | Internal Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.119 | Due to Component Unit | Current Liabilities: | Liability (Detail) | |
| 1.02.120 | Due to Primary Government | Current Liabilities: | Liability (Detail) | |
| 1.02.121 | Claims Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.122 | Deferred Revenue | Current Liabilities: | Liability (Detail) | |
| 1.02.123 | Unearned Revenue | Current Liabilities: | Liability (Detail) | |
| 1.02.125 | Notes Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.126 | Judgments Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.127 | Early Retirement Incentive Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.128 | Compensated Absences Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.129 | General Obligation Bonds Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.130 | Capital Leases Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.131 | Loans Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.132 | OPWC Loans Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.133 | OWDA Loans Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.134 | EPA Loans Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.135 | FEMA Loans Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.140 | Landfill Closure and Postclosure Costs Payable | Current Liabilities: | Liability (Detail) | |
| 1.02.141 | Obligations Under Securities Lending | Current Liabilities: | Liability (Detail) | |
| 1.02.146 | Payroll Withholdings | Current Liabilities: | Liability (Detail) | |
| 1.02.147 | Undistributed Monies | Current Liabilities: | Liability (Detail) | |

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| 1.02.148 | Deposits Held and Due to Others | Current Liabilities: | Liability (Detail) | | |
| 1.02.182 | Total Current Liabilities | | Liability (Total) | Business-Type Activities | Full Accrual Trial Balance |
| 1.02.186 | Total Current Liabilities | | Liability (Total) | Business-Type Activities | Fund Net Position |
| 1.02.188 | Total Current Liabilities | | Liability (Total) | Governmental Activities | Statement of Net Position (EW) |
| 1.02.191 | Current Liabilities Payable from Restricted Assets: | LIABILITIES: | Liability (Heading) | | |
| 1.02.192 | Revenue Bonds Payable | Current Liabilities Payable from Restricted Assets: | Liability (Detail) | | |
| 1.02.193 | Accrued Interest Payable | Current Liabilities Payable from Restricted Assets: | Liability (Detail) | | |
| 1.02.194 | Refundable Deposits | Current Liabilities Payable from Restricted Assets: | Liability (Detail) | | |
| 1.02.196 | Total Current Liabilities Payable from Restricted Assets | | Liability (Total) | Business-Type Activities | Full Accrual Trial Balance |
| 1.02.197 | Total Current Liabilities Payable from Restricted Assets | | Liability (Total) | Business-Type Activities | Fund Net Position |
| 1.02.200 | Noncurrent Liabilities: | LIABILITIES: | Liability (Classified Heading) | | |
| 1.02.201 | Long-Term Liabilities: | Noncurrent Liabilities: | Liability (Heading) | | |
| 1.02.202 | Due Within One Year | Long-Term Liabilities: | Liability (Detail) | | |
| 1.02.203 | Due in More Than One Year | Long-Term Liabilities: | Liability (Detail) | | |
| 1.02.204 | Advances from Other Funds | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.205 | Notes Payable - net of current portion | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.206 | Claims Payable - net of current portion | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.207 | Judgments Payable - net of current portion | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.208 | Compensated Absences Payable - net of current portion | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.209 | Early Retirement Incentive Payable - net of current portion | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.210 | General Obligation Bonds Payable - net of current portion | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.211 | Revenue Bonds Payable - net of current portion | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.212 | Capital Leases Payable - net of current portion | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.221 | Loans Payable - net of current portion | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.222 | OPWC Loans Payable - net of current portion | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.223 | OWDA Loans Payable - net of current portion | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.227 | Unamortized Premium on Bonds | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.228 | Unamortized Discount on Bonds | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.229 | Unamortized Charge - Refunding Bonds | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.230.010 | Net OPEB Liability | Noncurrent Liabilities: | Liability (Detail) | | |
| 1.02.231 | Due in More Than One Year: | Long-Term Liabilities: | Liability (Heading) | | |
| 1.02.232 | Net Pension Liability | Due in More Than One Year: | Liability (Detail) | | |
| 1.02.232.010 | Net OPEB Liability | Due in More Than One Year: | Liability (Detail) | | |
| 1.02.233 | Other Amounts Due in More Than One Year | Due in More Than One Year: | Liability (Detail) | | |
| 1.02.402 | Total Noncurrent Liabilities | | Liability (Total) | Business-Type Activities | Full Accrual Trial Balance |
| 1.02.406 | Total Noncurrent Liabilities | | Liability (Total) | Business-Type Activities | Fund Net Position |
| 1.02.408 | Total Noncurrent Liabilities | | Liability (Total) | Governmental Activities | Statement of Net Position (EW) |
| 1.02.500 | Total Liabilities | | Liability (Total) | | Balance Sheet |
| 1.02.501 | Total Liabilities | | Liability (Total) | | Modified Accrual Trial Balance |
| 1.02.502 | Total Liabilities | | Liability (Subtotal) | | Full Accrual Trial Balance |
| 1.02.503 | Total Liabilities | | Liability (Total) | | Restatement Trial Balance |
| 1.02.504 | Total Liabilities | | Liability (Total) | | Fixed Asset Worksheet |
| 1.02.505 | Total Liabilities | | Liability (Total) | | Consolidation Trial Balance |
| 1.02.506 | Total Liabilities | | Liability (Subtotal) | | Fund Net Position |
| 1.02.507 | Total Liabilities | | Liability (Total) | | Statement of Net Position (EW) |
| 1.02.508 | Total Liabilities | | Liability (Total) | Governmental Activities | Debt Consolidation Worksheet |
| 1.02.700 | DEFERRED INFLOWS OF RESOURCES: | | Deferred Inflows of Resources (Heading) | | |
| 1.02.701 | Deferred Charge on Refunding | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |
| 1.02.702 | Property Taxes not Levied to Finance Current Year Operations | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |
| 1.02.703 | Payment in Lieu of Taxes not Intended to Finance Current Year Operations | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |
| 1.02.704 | Unavailable Revenue | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |
| 1.02.705 | Deferred Inflows 1 | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |
| 1.02.706 | Deferred Inflows 2 | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |
| 1.02.707 | Deferred Inflows 3 | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |
| 1.02.708 | Deferred Inflows 4 | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |
| 1.02.709 | Deferred Inflows 5 | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |
| 1.02.710 | Deferred Inflows 6 | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |
| 1.02.711 | Deferred Inflows 7 | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |
| 1.02.712 | Deferred Inflows 8 | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | | |

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| 1.02.713 | Deferred Inflows 9 | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | |
| 1.02.714 | Deferred Inflows 10 | DEFERRED INFLOWS OF RESOURCES: | Deferred Inflows of Resources (Detail) | |
| 1.02.790 | TOTAL DEFERRED INFLOWS OF RESOURCES | | Deferred Inflows of Resources (Total) | Balance Sheet |
| 1.02.791 | TOTAL DEFERRED INFLOWS OF RESOURCES | | Deferred Inflows of Resources (Total) | Modified Accrual Trial Balance |
| 1.02.792 | TOTAL DEFERRED INFLOWS OF RESOURCES | | Deferred Inflows of Resources (Total) | Full Accrual Trial Balance |
| 1.02.793 | TOTAL DEFERRED INFLOWS OF RESOURCES | | Deferred Inflows of Resources (Total) | Restatement Trial Balance |
| 1.02.794 | TOTAL DEFERRED INFLOWS OF RESOURCES | | Deferred Inflows of Resources (Total) | Fixed Asset Worksheet |
| 1.02.795 | TOTAL DEFERRED INFLOWS OF RESOURCES | | Deferred Inflows of Resources (Total) | Consolidation Trial Balance |
| 1.02.796 | TOTAL DEFERRED INFLOWS OF RESOURCES | | Deferred Inflows of Resources (Total) | Fund Net Position |
| 1.02.797 | TOTAL DEFERRED INFLOWS OF RESOURCES | | Deferred Inflows of Resources (Total) | Statement of Net Position (EW) |
| 1.02.798 | TOTAL DEFERRED INFLOWS OF RESOURCES | | Deferred Inflows of Resources (Total) | Debt Consolidation Worksheet |
| 1.03.000 | Fund Equity: | | Fund Balance/Net Position (Heading) | |
| 1.03.001 | FUND BALANCES: | | Fund Balance/Net Position (Heading) | Governmental Activities |
| 1.03.010 | Nonspendable | FUND BALANCES: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.011 | Nonspendable: | FUND BALANCES: | Fund Balance/Net Position (Heading) | Governmental Activities |
| 1.03.012 | Inventories | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.013 | Prepaid Items | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.014 | Long-term Receivables | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.015 | Advances | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.016 | Assets Held for Resale | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.017 | Endowment | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.018 | Permanent Fund Principal | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.019 | Revolving Loan Fund Capital | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.020 | Unclaimed Monies | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.021 | Nonspendable 1 | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.022 | Nonspendable 2 | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.023 | Nonspendable 3 | Nonspendable: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.030 | Restricted | FUND BALANCES: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.031 | Restricted for: | FUND BALANCES: | Fund Balance/Net Position (Heading) | Governmental Activities |
| 1.03.032 | Restricted 1 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.033 | Restricted 2 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.034 | Restricted 3 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.035 | Restricted 4 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.036 | Restricted 5 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.037 | Restricted 6 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.038 | Restricted 7 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.039 | Restricted 8 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.040 | Restricted 9 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.041 | Restricted 10 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.042 | Restricted 11 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.043 | Restricted 12 | Restricted for: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.050 | Committed | FUND BALANCES: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.051 | Committed to: | FUND BALANCES: | Fund Balance/Net Position (Heading) | Governmental Activities |
| 1.03.052 | Committed 1 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.053 | Committed 2 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.054 | Committed 3 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.055 | Committed 4 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.056 | Committed 5 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.057 | Committed 6 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.058 | Committed 7 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.059 | Committed 8 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.060 | Committed 9 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.061 | Committed 10 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.062 | Committed 11 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.063 | Committed 12 | Committed to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.070 | Assigned | FUND BALANCES: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.071 | Assigned to: | FUND BALANCES: | Fund Balance/Net Position (Heading) | Governmental Activities |
| 1.03.072 | Assigned 1 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities |
| 1.03.073 | Assigned 2 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities |

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| 1.03.074 | Assigned 3 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.075 | Assigned 4 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.076 | Assigned 5 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.077 | Assigned 6 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.078 | Assigned 7 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.079 | Assigned 8 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.080 | Assigned 9 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.081 | Assigned 10 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.082 | Assigned 11 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.083 | Assigned 12 | Assigned to: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.090 | Unassigned | FUND BALANCES: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.101 | Reserved: | FUND BALANCES: | Fund Balance/Net Position (Heading) | Governmental Activities | |
| 1.03.102 | Reserved for Encumbrances | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.103 | Reserved for Inventory | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.104 | Reserved for Prepaid Items | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.105 | Reserved for Advances | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.106 | Reserved for Notes Receivable | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.107 | Reserved for Assets Held for Resale | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.108 | Reserved for Endowments | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.109 | Reserved for Principal | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.110 | Reserved for Debt Service | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.111 | Reserved for Debt Service Principal | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.112 | Reserved for Debt Service Interest | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.113 | Reserved for Capital Improvements | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.114 | Reserved for Unclaimed Monies | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.115 | Reserved for 1 | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.116 | Reserved for 2 | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.117 | Reserved for 3 | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.118 | Reserved for 4 | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.119 | Reserved for Other Purposes | Reserved: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.130 | Unreserved, Designated: | FUND BALANCES: | Fund Balance/Net Position (Heading) | Governmental Activities | |
| 1.03.131 | Designated for (1) | Unreserved, Designated: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.132 | Designated for (2) | Unreserved, Designated: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.133 | Designated for (3) | Unreserved, Designated: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.134 | Designated for (4) | Unreserved, Designated: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.140 | Unreserved, Undesignated, Reported in: | FUND BALANCES: | Fund Balance/Net Position (Heading) | Governmental Activities | |
| 1.03.141 | General Fund | Unreserved, Undesignated, Reported in: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.142 | Special Revenue Funds | Unreserved, Undesignated, Reported in: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.143 | Debt Service Funds | Unreserved, Undesignated, Reported in: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.144 | Capital Projects Funds | Unreserved, Undesignated, Reported in: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.145 | Permanent Funds | Unreserved, Undesignated, Reported in: | Fund Balance/Net Position (Detail) | Governmental Activities | |
| 1.03.180 | Total Fund Balances | | Fund Balance/Net Position (Subtotal) | Governmental Activities | Balance Sheet |
| 1.03.181 | Total Fund Balances | | Fund Balance/Net Position (Total) | Governmental Activities | Modified Accrual Trial Balance |
| 1.03.183 | Total Fund Balances | | Fund Balance/Net Position (Total) | Governmental Activities | Restatement Trial Balance |
| 1.03.190 | Total Liabilities, Deferred Inflows of Resources and Fund Balances | | Fund Balance/Net Position (Grand Total) | | Balance Sheet |
| 1.03.191 | Total Liabilities, Deferred Inflows of Resources and Fund Balances | | Fund Balance/Net Position (Subtotal) | | Modified Accrual Trial Balance |
| 1.03.192 | Total Liabilities, Deferred Inflows of Resources and Fund Balances | | Fund Balance/Net Position (Subtotal) | | Full Accrual Trial Balance |
| 1.03.193 | Total Liabilities, Deferred Inflows of Resources and Fund Balances | | Fund Balance/Net Position (Subtotal) | | Restatement Trial Balance |
| 1.03.200 | NET POSITION: | | Fund Balance/Net Position (Heading) | | |
| 1.03.201 | Invested in Capital Assets | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.202 | Net Investment in Capital Assets | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.203 | Restricted for Debt Service | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.204 | Restricted for Capital Outlay | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.205 | Restricted for Other Purposes | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.206 | Restricted for (1) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.207 | Restricted for (2) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.208 | Restricted for (3) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.209 | Restricted for (4) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.210 | Restricted for (5) | NET POSITION: | Fund Balance/Net Position (Detail) | | |

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| 1.03.211 | Restricted for (6) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.212 | Restricted for (7) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.213 | Restricted for (8) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.214 | Restricted for (9) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.215 | Restricted for (10) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.216 | Restricted for (11) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.217 | Restricted for (12) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.220 | Restricted - Expendable | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.221 | Restricted for (2) - Expendable 2 | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.222 | Restricted for (3) - Expendable 3 | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.223 | Restricted - Nonexpendable | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.224 | Restricted for (2) - Nonexpendable 2 | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.225 | Restricted for (3) - Nonexpendable 3 | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.240 | Unrestricted | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.241 | Unrestricted (Deficit) | NET POSITION: | Fund Balance/Net Position (Detail) | | |
| 1.03.250 | Restricted for Pool Participants | NET POSITION: | Fund Balance/Net Position (Detail) | Fiduciary | |
| 1.03.251 | Restricted for Individual Investment Accounts | NET POSITION: | Fund Balance/Net Position (Detail) | Fiduciary | |
| 1.03.252 | Restricted for Pension Benefits | NET POSITION: | Fund Balance/Net Position (Detail) | Fiduciary | |
| 1.03.253 | Restricted for Private Purposes | NET POSITION: | Fund Balance/Net Position (Detail) | Fiduciary | |
| 1.03.254 | Restricted for (3) | NET POSITION: | Fund Balance/Net Position (Detail) | Fiduciary | |
| 1.03.255 | Restricted for (4) | NET POSITION: | Fund Balance/Net Position (Detail) | Fiduciary | |
| 1.03.256 | Restricted for OPEB Benefits | NET POSITION: | Fund Balance/Net Position (Detail) | Fiduciary | |
| 1.03.257 | Restricted for Individuals, Organizations and Other Governments | NET POSITION: | Fund Balance/Net Position (Detail) | Fiduciary | |
| 1.03.258 | Restricted for (1) - Other Fiduciary | NET POSITION: | Fund Balance/Net Position (Detail) | Fiduciary | |
| 1.03.300 | Total Net Position | | Fund Balance/Net Position (Total) | Business-Type Activities | Operating Statement |
| 1.03.301 | Total Net Position | | Fund Balance/Net Position (Total) | | Modified Accrual Trial Balance |
| 1.03.302 | Total Net Position | | Fund Balance/Net Position (Total) | | Full Accrual Trial Balance |
| 1.03.303 | Total Net Position | | Fund Balance/Net Position (Total) | | Restatement Trial Balance |
| 1.03.304 | Total Net Position | | Fund Balance/Net Position (Total) | | Fixed Asset Worksheet |
| 1.03.305 | Total Net Position | | Fund Balance/Net Position (Total) | | Consolidation Trial Balance |
| 1.03.306 | Total Net Position | | Fund Balance/Net Position (Grand Total) | | Fund Net Position |
| 1.03.307 | Total Net Position | | Fund Balance/Net Position (Grand Total) | | Statement of Net Position (EW) |
| 1.03.308 | Total Net Position | | Fund Balance/Net Position (Total) | Governmental Activities | Debt Consolidation Worksheet |
| 1.03.502 | Total Liabilities, Deferred Inflows of Resources and Net Position | | Fund Balance/Net Position (Subtotal) | | Full Accrual Trial Balance |
| 1.03.503 | Total Liabilities, Deferred Inflows of Resources and Net Position | | Fund Balance/Net Position (Subtotal) | | Restatement Trial Balance |
| 2.00.000 | STATEMENT OF REVS AND EXPENDS/STATEMENT OF ACTIVI | | Fund Balance/Net Position (Heading) | | |
| 2.01.000 | PROGRAM REVENUES: | | Revenue (Heading) | | |
| 2.01.001 | Charges for Sales and Services | PROGRAM REVENUES: | Revenue (Detail) | | |
| 2.01.002 | Operating Grants, Contributions, and Interest | PROGRAM REVENUES: | Revenue (Detail) | | |
| 2.01.003 | Capital Grants, Contributions, and Interest | PROGRAM REVENUES: | Revenue (Detail) | | |
| 2.02.000 | GENERAL REVENUES: | | Revenue (Heading) | | |
| 2.02.001 | Taxes: | GENERAL REVENUES: | Revenue (Heading) | | |
| 2.02.002 | Property Taxes | Taxes: | Revenue (Detail) | | |
| 2.02.010 | Property Taxes Levied for General Purposes | Taxes: | Revenue (Detail) | | |
| 2.02.020 | Property Taxes Levied for Debt Service | Taxes: | Revenue (Detail) | | |
| 2.02.030 | Property Taxes Levied for Capital Outlay | Taxes: | Revenue (Detail) | | |
| 2.02.040 | Property Taxes Levied for Police and Fire Pension | Taxes: | Revenue (Detail) | | |
| 2.02.050 | Property Taxes Levied for Special Revenue | Taxes: | Revenue (Detail) | | |
| 2.02.060 | Property Taxes Levied for Other Purposes | Taxes: | Revenue (Detail) | | |
| 2.02.100 | Income Taxes | Taxes: | Revenue (Detail) | | |
| 2.02.110 | Income Taxes Levied for General Purposes | Taxes: | Revenue (Detail) | | |
| 2.02.120 | Income Taxes Levied for Debt Service | Taxes: | Revenue (Detail) | | |
| 2.02.130 | Income Tax Levied for Capital Outlay | Taxes: | Revenue (Detail) | | |
| 2.02.150 | Kilowatt Per Hour Taxes Levied for General Purposes | Taxes: | Revenue (Detail) | | |
| 2.02.160 | Lodging Taxes | Taxes: | Revenue (Detail) | | |
| 2.02.170 | Municipal Motor Vehicle Taxes | Taxes: | Revenue (Detail) | | |
| 2.02.180 | Other Taxes | Taxes: | Revenue (Detail) | | |
| 2.02.200 | Payments in Lieu of Taxes | GENERAL REVENUES: | Revenue (Detail) | | |
| 2.02.210 | Grants and Entitlements not Restricted to Specific Programs | GENERAL REVENUES: | Revenue (Detail) | | |

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| 2.02.220 | Shared Revenues | GENERAL REVENUES: | Revenue (Detail) | |
| 2.02.230 | Unrestricted Contributions | GENERAL REVENUES: | Revenue (Detail) | |
| 2.02.240 | Investment Earnings | GENERAL REVENUES: | Revenue (Detail) | |
| 2.02.250 | Investment in Joint Venture | GENERAL REVENUES: | Revenue (Detail) | |
| 2.02.260 | Gain on Sale of Capital Assets | GENERAL REVENUES: | Revenue (Detail) | |
| 2.02.270 | Miscellaneous | GENERAL REVENUES: | Revenue (Detail) | |
| 2.03.000 | OTHER ACTIVITY STATEMENT ACCOUNTS | | Revenue (Heading) | |
| 2.03.001 | Contributions to Permanent Funds | | Revenue (Detail) | |
| 2.03.002 | Special Item | | Revenue (Detail) | |
| 2.03.003 | Extraordinary Item | | Revenue (Detail) | |
| 2.03.004 | Transfers | | Revenue (Detail) | |
| 2.03.005 | Transfers In | | Revenue (Detail) | |
| 2.03.006 | Transfers Out | | Expense/Expenditure (Detail) | |
| 2.04.000 | REVENUES: | | Revenue (Heading) | Governmental Activities |
| 2.04.001 | Taxes | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.002 | Property and Other Local Taxes | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.003 | Property Taxes | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.004 | Income Taxes | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.005 | Permissive Motor Vehicle License Taxes | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.006 | Other Local Taxes | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.007 | Payments in Lieu of Taxes | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.008 | Special Assessments | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.009 | Charges for Services | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.010 | Licenses and Permits | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.011 | Fines and Forfeitures | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.012 | Intergovernmental | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.013 | Interest | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.014 | Decrease in Fair Value of Investments | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.015 | Increase in Fair Value of Investments | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.016 | Increase (Decrease) in Fair Value of Investments | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.017 | Rent | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.018 | Contributions and Donations | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.019 | Refunds | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.020 | Reimbursements | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.021 | Tap-In Fees | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.029 | Other | REVENUES: | Revenue (Detail) | Governmental Activities |
| 2.04.200 | Total Revenues | | Revenue (Total) | Governmental Activities Operating Statement |
| 2.04.201 | Total Revenues | | Revenue (Total) | Governmental Activities Modified Accrual Trial Balance |
| 2.04.202 | Total Revenues | | Revenue (Total) | Governmental Activities Full Accrual Trial Balance |
| 2.04.203 | Total Revenues | | Revenue (Total) | Governmental Activities Restatement Trial Balance |
| 2.04.204 | Total Revenues | | Revenue (Total) | Governmental Activities Fixed Asset Worksheet |
| 2.04.205 | Total Revenues | | Revenue (Total) | Governmental Activities Consolidation Trial Balance |
| 2.04.208 | Total Revenues | | Revenue (Total) | Governmental Activities Debt Consolidation Worksheet |
| 2.05.000 | EXPENDITURES: | | Expense/Expenditure (Heading) | Governmental Activities |
| 2.05.001 | Current: | EXPENDITURES: | Expense/Expenditure (Heading) | Governmental Activities |
| 2.05.010 | General Government | Current: | Expense/Expenditure (Detail) | Governmental Activities |
| 2.05.011 | General Government: | Current: | Expense/Expenditure (Heading) | Governmental Activities |
| 2.05.012 | Legislative and Executive | General Government: | Expense/Expenditure (Detail) | Governmental Activities |
| 2.05.013 | Judicial System | General Government: | Expense/Expenditure (Detail) | Governmental Activities |
| 2.05.014 | General Government 4 | General Government: | Expense/Expenditure (Detail) | Governmental Activities |
| 2.05.015 | General Government 5 | General Government: | Expense/Expenditure (Detail) | Governmental Activities |
| 2.05.016 | General Government 6 | General Government: | Expense/Expenditure (Detail) | Governmental Activities |
| 2.05.017 | General Government 7 | General Government: | Expense/Expenditure (Detail) | Governmental Activities |
| 2.05.018 | General Government 8 | General Government: | Expense/Expenditure (Detail) | Governmental Activities |
| 2.05.020 | Security of Persons and Property | Current: | Expense/Expenditure (Detail) | Governmental Activities |
| 2.05.021 | Security of Persons and Property: | Current: | Expense/Expenditure (Heading) | Governmental Activities |
| 2.05.022 | Police | Security of Persons and Property: | Expense/Expenditure (Detail) | Governmental Activities |
| 2.05.023 | Fire | Security of Persons and Property: | Expense/Expenditure (Detail) | Governmental Activities |
| 2.05.024 | Security of Persons and Property 4 | Security of Persons and Property: | Expense/Expenditure (Detail) | Governmental Activities |

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| 2.05.091 | Transportation: | Current: | Expense/Expenditure (Heading) | Governmental Activities | |
| 2.05.092 | Street Maintenance and Repair | Transportation: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.093 | Transportation 3 | Transportation: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.094 | Transportation 4 | Transportation: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.095 | Transportation 5 | Transportation: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.096 | Transportation 6 | Transportation: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.097 | Transportation 7 | Transportation: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.098 | Transportation 8 | Transportation: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.100 | General Services | Current: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.101 | General Services: | Current: | Expense/Expenditure (Heading) | Governmental Activities | |
| 2.05.102 | General Services 2 | General Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.103 | General Services 3 | General Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.104 | General Services 4 | General Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.105 | General Services 5 | General Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.106 | General Services 6 | General Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.107 | General Services 7 | General Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.108 | General Services 8 | General Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.110 | Central Services | Current: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.111 | Central Services: | Current: | Expense/Expenditure (Heading) | Governmental Activities | |
| 2.05.112 | Central Services 2 | Central Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.113 | Central Services 3 | Central Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.114 | Central Services 4 | Central Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.115 | Central Services 5 | General Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.116 | Central Services 6 | Central Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.117 | Central Services 7 | Central Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.118 | Central Services 8 | Central Services: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.120 | Intergovernmental | EXPENDITURES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.121 | Intergovernmental: | EXPENDITURES: | Expense/Expenditure (Heading) | Governmental Activities | |
| 2.05.122 | Intergovernmental 2 | Intergovernmental: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.123 | Intergovernmental 3 | Intergovernmental: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.124 | Intergovernmental 4 | Intergovernmental: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.125 | Intergovernmental 5 | Intergovernmental: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.126 | Intergovernmental 6 | Intergovernmental: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.127 | Intergovernmental 2 | Intergovernmental: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.128 | Intergovernmental 8 | Intergovernmental: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.130 | Capital Outlay | EXPENDITURES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.131 | Capital Outlay: | EXPENDITURES: | Expense/Expenditure (Heading) | Fiduciary | |
| 2.05.132 | Capital Outlay 2 | Capital Outlay: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.133 | Capital Outlay 3 | Capital Outlay: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.134 | Capital Outlay 4 | Capital Outlay: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.135 | Capital Outlay 5 | Capital Outlay: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.136 | Capital Outlay 6 | Capital Outlay: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.137 | Capital Outlay 7 | Capital Outlay: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.138 | Capital Outlay 8 | Capital Outlay: | Revenue (Detail) | Governmental Activities | |
| 2.05.140 | Interest and Fiscal Charges | EXPENDITURES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.141 | Debt Service: | EXPENDITURES: | Expense/Expenditure (Heading) | Governmental Activities | |
| 2.05.142 | Principal Retirements | Debt Service: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.143 | Interest and Fiscal Charges | Debt Service: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.144 | Issuance Costs | Debt Service: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.145 | Advance Refund Escrow | Debt Service: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.146 | Current refunding | Debt Service: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.150 | Depreciation - Unallocated | EXPENDITURES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.05.200 | Total Expenditures | | Expense/Expenditure (Total) | Governmental Activities | Operating Statement |
| 2.05.201 | Total Expenditures | | Expense/Expenditure (Total) | Governmental Activities | Modified Accrual Trial Balance |
| 2.05.202 | Total Expenses | | Expense/Expenditure (Total) | Governmental Activities | Full Accrual Trial Balance |
| 2.05.203 | Total Expenses | | Expense/Expenditure (Total) | Governmental Activities | Restatement Trial Balance |
| 2.05.204 | Total Expenses | | Expense/Expenditure (Total) | Governmental Activities | Fixed Asset Worksheet |
| 2.05.205 | Total Expenses | | Expense/Expenditure (Total) | Governmental Activities | Consolidation Trial Balance |
| 2.05.208 | Total Expenses | | Expense/Expenditure (Total) | Governmental Activities | Debt Consolidation Worksheet |

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| 2.05.250 | Component Unit Expenses | | Expense/Expenditure (Detail) | | Statement of Activities |
| 2.05.300 | Excess of Revenues Over(Under) Expenditures | | Revenue (Subtotal) | Governmental Activities | Operating Statement |
| 2.05.301 | Excess of Revenues Over(Under) Expenditures | | Revenue (Subtotal) | Governmental Activities | Modified Accrual Trial Balance |
| 2.05.302 | Excess of Revenues Over(Under) Expenses | | Revenue (Subtotal) | Governmental Activities | Full Accrual Trial Balance |
| 2.05.303 | Excess of Revenues Over(Under) Expenses | | Revenue (Subtotal) | Governmental Activities | Restatement Trial Balance |
| 2.05.305 | Excess of Revenues Over(Under) Expenses | | Revenue (Subtotal) | Governmental Activities | Consolidation Trial Balance |
| 2.06.000 | OTHER FINANCING SOURCES AND USES: | | Expense/Expenditure (Heading) | Governmental Activities | |
| 2.06.001 | Transfers In | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.002 | Transfers In - Component Unit | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.003 | Transfers In - Primary Government | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.010 | Bonds Issued | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.011 | General Obligation Bonds Issued | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.012 | Refunding Bonds Issued | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.013 | Special Assessment Bonds Issued | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.020 | Notes Issued | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.021 | Bond Anticipation Notes Issued | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.022 | Revenue Notes Issued | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.025 | Proceeds of Loans | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.026 | Proceeds of OPWC Loans | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.027 | Proceeds of OWDA Loans | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.028 | Proceeds of EPA Loan | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.029 | Proceeds of FEMA Loan | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.030 | Premium on Debt Issued | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.031 | Discount on Debt Issued | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.032 | Accrued Interest Received on Debt Issuance | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.040 | Proceeds from Sale of Capital Assets | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.043 | Insurance Recoveries | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.045 | Refund of Prior Year Expenditures | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.047 | Inception of Capital Lease | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.048 | Advances In | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.049 | Other Financing Sources | OTHER FINANCING SOURCES AND USES: | Revenue (Detail) | Governmental Activities | |
| 2.06.051 | Transfers Out | OTHER FINANCING SOURCES AND USES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.06.052 | Transfers Out - Component Unit | OTHER FINANCING SOURCES AND USES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.06.053 | Transfers Out - Primary Government | OTHER FINANCING SOURCES AND USES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.06.054 | Advances Out | OTHER FINANCING SOURCES AND USES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.06.060 | Payment to Refunded Bond Escrow Agent | OTHER FINANCING SOURCES AND USES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.06.065 | Current Refunding | OTHER FINANCING SOURCES AND USES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.06.070 | Refund of Prior Year Receipts | OTHER FINANCING SOURCES AND USES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.06.099 | Other Financing Uses | OTHER FINANCING SOURCES AND USES: | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.06.100 | Total Other Financing Sources and Uses | | Revenue (Total) | Governmental Activities | Operating Statement |
| 2.06.101 | Total Other Financing Sources and Uses | | Revenue (Total) | Governmental Activities | Modified Accrual Trial Balance |
| 2.06.102 | Total Other Financing Sources and Uses | | Revenue (Total) | Governmental Activities | Full Accrual Trial Balance |
| 2.06.103 | Total Other Financing Sources and Uses | | Revenue (Total) | Governmental Activities | Restatement Trial Balance |
| 2.06.150 | Total Financing Sources (Uses) | | Revenue (Subtotal) | Governmental Activities | Consolidation Trial Balance |
| 2.06.155 | Total Other Financing Sources (Uses) | | Revenue (Subtotal) | Governmental Activities | Fixed Asset Worksheet |
| 2.06.158 | Total Other Financing Sources (Uses) | | Revenue (Subtotal) | Governmental Activities | Debt Consolidation Worksheet |
| 2.07.000 | Other Governmental Accounts: | | Expense/Expenditure (Heading) | Governmental Activities | |
| 2.07.001 | Special Items | | Expense/Expenditure (Detail) | Governmental Activities | |
| 2.07.002 | Extraordinary Items | | Revenue (Detail) | Governmental Activities | |
| 2.07.100 | Total Special and Extraordinary Items | | Revenue (Total) | Governmental Activities | Operating Statement |
| 2.07.101 | Total Special and Extraordinary Items | | Revenue (Total) | Governmental Activities | Modified Accrual Trial Balance |
| 2.07.102 | Total Special and Extraordinary Items | | Revenue (Subtotal) | Governmental Activities | Full Accrual Trial Balance |
| 2.07.103 | Total Special and Extraordinary Items | | Revenue (Total) | Governmental Activities | Restatement Trial Balance |
| 2.07.150 | Total Special and Extraordinary Items | | Revenue (Subtotal) | Governmental Activities | Consolidation Trial Balance |
| 2.07.155 | Total Special and Extraordinary Items | | Revenue (Subtotal) | Governmental Activities | Fixed Asset Worksheet |
| 2.07.158 | Total Special and Extraordinary Items | | Revenue (Subtotal) | Governmental Activities | Debt Consolidation Worksheet |
| 2.07.200 | Net Change in Fund Balance | | Revenue (Unformatted Total) | Governmental Activities | Operating Statement |
| 2.07.201 | Change in Fund Balance | | Revenue (Unformatted Total) | Governmental Activities | Modified Accrual Trial Balance |
| 2.07.202 | Change in Net Position | | Fund Balance/Net Position (Subtotal) | Governmental Activities | Full Accrual Trial Balance |

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| 2.07.203 | Net Change in Fund Balance | | Fund Balance/Net Position (Unformatted Total Governmental Activities | Restatement Trial Balance |
| 2.07.205 | Change in Net Position | | Fund Balance/Net Position (Unformatted Total Governmental Activities | Fixed Asset Worksheet |
| 2.07.206 | Change in Net Position | | Fund Balance/Net Position (Unformatted Total Governmental Activities | Consolidation Trial Balance |
| 2.07.208 | Change in Net Position | | Fund Balance/Net Position (Unformatted Total Governmental Activities | Debt Consolidation Worksheet |
| 2.07.250 | Net Position Beginning of Year | | Revenue (Detail) | Statement of Activities |
| 2.07.400 | Fund Balance (Deficit) at Beginning of Year | | Revenue (Unformatted Total) | Operating Statement |
| 2.07.401 | Fund Balance (Deficit) at Beginning of Year | | Fund Balance/Net Position (Unformatted Total Governmental Activities | Modified Accrual Trial Balance |
| 2.07.402 | Net Position (Deficit) at Beginning of Year | | Fund Balance/Net Position (Unformatted Total Governmental Activities | Full Accrual Trial Balance |
| 2.07.405 | Net Position (Deficit) at Beginning of Year | | Fund Balance/Net Position (Unformatted Total Governmental Activities | Fixed Asset Worksheet |
| 2.07.406 | Net Position (Deficit) at Beginning of Year | | Fund Balance/Net Position (Unformatted Total Governmental Activities | Consolidation Trial Balance |
| 2.07.408 | Net Position (Deficit) at Beginning of Year | | Fund Balance/Net Position (Unformatted Total Governmental Activities | Debt Consolidation Worksheet |
| 2.07.430 | Increase in Reserve for Inventory | | Revenue (Detail) | Governmental Activities |
| 2.07.431 | Decrease in Reserve for Inventory | | Revenue (Detail) | Governmental Activities |
| 2.07.432 | Increase (Decrease) in Reserve for Inventory | | Expense/Expenditure (Detail) | Governmental Activities |
| 2.07.450 | Prior Year Encumbrances Appropriated | | Revenue (Unformatted Total) | Governmental Activities |
| 2.07.500 | Fund Balance (Deficit) at End of Year | | Revenue (Grand Total) | Governmental Activities |
| 2.07.501 | Fund Balance (Deficit) at End of Year | | Fund Balance/Net Position (Subtotal) | Governmental Activities |
| 2.07.502 | Net Position (Deficit) at End of Year | | Fund Balance/Net Position (Grand Total) | Governmental Activities |
| 2.07.503 | Fund Balance (Deficit) at End of Year | | Fund Balance/Net Position (Grand Total) | Governmental Activities |
| 2.07.505 | Net Position (Deficit) at End of Year | | Fund Balance/Net Position (Grand Total) | Governmental Activities |
| 2.07.508 | Net Position (Deficit) at End of Year | | Fund Balance/Net Position (Grand Total) | Governmental Activities |
| 3.00.000 | STATEMENT OF REVS, EXPS AND CHANGES IN FUND Net Positi | | Revenue (Heading) | Business-Type Activities |
| 3.01.000 | OPERATING REVENUES: | | Revenue (Heading) | Business-Type Activities |
| 3.01.001 | Charges for Services | OPERATING REVENUES: | Revenue (Detail) | Business-Type Activities |
| 3.01.002 | Tap-In Fees | OPERATING REVENUES: | Revenue (Detail) | Business-Type Activities |
| 3.01.003 | Patient Fees | OPERATING REVENUES: | Revenue (Detail) | Business-Type Activities |
| 3.01.005 | Utility Deposits Received | OPERATING REVENUES: | Revenue (Detail) | Business-Type Activities |
| 3.01.007 | Reimbursements | OPERATING REVENUES: | Revenue (Detail) | Business-Type Activities |
| 3.01.009 | Other | OPERATING REVENUES: | Revenue (Detail) | Business-Type Activities |
| 3.01.100 | Total Operating Revenues | | Revenue (Total) | Business-Type Activities |
| 3.01.101 | Total Operating Revenues | | Revenue (Subtotal) | Business-Type Activities |
| 3.01.102 | Total Operating Revenues | | Revenue (Total) | Business-Type Activities |
| 3.01.105 | Total Operating Revenues | | Revenue (Total) | Business-Type Activities |
| 3.02.000 | OPERATING EXPENSES: | | Expense/Expenditure (Heading) | Business-Type Activities |
| 3.02.010 | Personal Services | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.011 | Salaries and Wages | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.012 | Fringe Benefits | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.013 | Travel | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.020 | Operations and Maintenance | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.021 | Contractual Services | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.022 | Purchased Power | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.023 | Materials and Supplies | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.024 | Utilities | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.030 | Claims | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.031 | Closure/Postclosure Costs | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.037 | Bad Debt | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.038 | Depreciation | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.040 | Capital Outlay | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.050 | Utility Deposits Returned | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.051 | Refunds | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.052 | Reimbursements | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.059 | Other | OPERATING EXPENSES: | Expense/Expenditure (Detail) | Business-Type Activities |
| 3.02.100 | Total Operating Expenses | | Expense/Expenditure (Total) | Business-Type Activities |
| 3.02.101 | Total Operating Expenses | | Expense/Expenditure (Subtotal) | Business-Type Activities |
| 3.02.102 | Total Operating Expenses | | Expense/Expenditure (Total) | Business-Type Activities |
| 3.02.105 | Total Operating Expenses | | Expense/Expenditure (Total) | Business-Type Activities |
| 3.02.200 | Operating Income (Loss) | | Revenue (Subtotal) | Business-Type Activities |
| 3.02.201 | Operating Income(Loss) | | Revenue (Total) | Business-Type Activities |
| 3.02.202 | Operating Income (Loss) | | Revenue (Subtotal) | Business-Type Activities |

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| 3.03.000 | NON-OPERATING REVENUES (EXPENSES): | | Revenue (Heading) | Business-Type Activities | |
| 3.03.001 | Interest | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.002 | Decrease in Fair Value of Investments | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.003 | Increase in Fair Value of Investments | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.004 | Increase (Decrease) in Fair Value of Investments | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.005 | Federal and State Subsidies | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.006 | Operating Grants | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.007 | Intergovernmental | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.008 | Capital Grants and Contributions | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.009 | Property Taxes | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.010 | Gain on Sale of Capital Assets | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.011 | Proceeds from Sales of Capital Assets | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.012 | Municipal Income Taxes | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.013 | Advances In | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.014 | Refund of Prior Year Expenses | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.016 | Underground Line Charges | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.017 | Capacity Charges | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.018 | Sale of Meters | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.020 | Bonds Issued | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.021 | General Obligation Bonds Issued | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.022 | Revenue Bonds Issued | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.023 | Refunding Bonds Issued | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.025 | Notes Issued | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.026 | Bond Anticipation Notes Issued | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.027 | Revenue Notes Issued | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.031 | Proceeds from Loans | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.032 | Proceeds from OPWC Loans | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.033 | Proceeds from OWDA Loans | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.034 | Proceeds from EPA Loans | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.035 | Proceeds from FEMA Loan | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.038 | Premium on Debt Issued | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.039 | Accrued Interest Received on Debt Issuance | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.040 | Gain on Investment in Joint Venture | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.049 | Other Non-Operating Revenues | NON-OPERATING REVENUES (EXPENSES): | Revenue (Detail) | Business-Type Activities | |
| 3.03.051 | Interest and Fiscal Charges | NON-OPERATING REVENUES (EXPENSES): | Expense/Expenditure (Detail) | Business-Type Activities | |
| 3.03.052 | Loss on Sale of Capital Assets | NON-OPERATING REVENUES (EXPENSES): | Expense/Expenditure (Detail) | Business-Type Activities | |
| 3.03.053 | Advances Out | NON-OPERATING REVENUES (EXPENSES): | Expense/Expenditure (Detail) | Business-Type Activities | |
| 3.03.054 | Principal Retirement | NON-OPERATING REVENUES (EXPENSES): | Expense/Expenditure (Detail) | Business-Type Activities | |
| 3.03.055 | Discount on Debt Issued | NON-OPERATING REVENUES (EXPENSES): | Expense/Expenditure (Detail) | Business-Type Activities | |
| 3.03.056 | Bond Issuance Costs | NON-OPERATING REVENUES (EXPENSES): | Expense/Expenditure (Detail) | Business-Type Activities | |
| 3.03.057 | Payment to Refunded Bond Escrow Agent | NON-OPERATING REVENUES (EXPENSES): | Expense/Expenditure (Detail) | Business-Type Activities | |
| 3.03.058 | Loss on Investment in Joint Venture | NON-OPERATING REVENUES (EXPENSES): | Expense/Expenditure (Detail) | Business-Type Activities | |
| 3.03.059 | Other Non-Operating Expenses | NON-OPERATING REVENUES (EXPENSES): | Expense/Expenditure (Detail) | Business-Type Activities | |
| 3.03.100 | Total Non-Operating Revenues (Expenses) | | Revenue (Total) | Business-Type Activities | Operating Statement |
| 3.03.102 | Total Non-Operating Revenues (Expenses) | | Revenue (Total) | Business-Type Activities | Full Accrual Trial Balance |
| 3.03.105 | Total Non-Operating Revenues(Expenses) | | Revenue (Total) | | Consolidation Trial Balance |
| 3.03.200 | Income (Loss) Before Contributions and Transfers | | Revenue (Unformatted Total) | Business-Type Activities | Operating Statement |
| 3.03.202 | Income(Loss) Before Contributions and Transfers | | Revenue (Subtotal) | Business-Type Activities | Full Accrual Trial Balance |
| 3.04.000 | Other Proprietary Accounts: | | Revenue (Heading) | Business-Type Activities | |
| 3.04.001 | Capital Contributions | | Revenue (Detail) | Business-Type Activities | |
| 3.04.002 | Special Assessments | | Revenue (Detail) | Business-Type Activities | |
| 3.04.003 | Special Items | | Revenue (Detail) | Business-Type Activities | |
| 3.04.004 | Extraordinary Items | | Revenue (Detail) | Business-Type Activities | |
| 3.04.005 | Transfers In | | Revenue (Detail) | Business-Type Activities | |
| 3.04.006 | Transfers In - Component Unit | | Revenue (Detail) | Business-Type Activities | |
| 3.04.007 | Transfers In - Primary Government | | Revenue (Detail) | Business-Type Activities | |
| 3.04.011 | Capital Contributions from Grants | | Revenue (Detail) | Business-Type Activities | |
| 3.04.012 | Capital Contributions from Developers | | Revenue (Detail) | Business-Type Activities | |
| 3.04.013 | Capital Contributions from Customers | | Revenue (Detail) | Business-Type Activities | |

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| 3.04.014 | Capital Contributions from Other Funds | | Revenue (Detail) | Business-Type Activities | |
| 3.04.050 | Transfers Out | | Expense/Expenditure (Detail) | Business-Type Activities | |
| 3.04.051 | Transfers Out - Component Unit | | Expense/Expenditure (Detail) | Business-Type Activities | |
| 3.04.200 | Change in Net Position | | Revenue (Unformatted Total) | Business-Type Activities | Operating Statement |
| 3.04.202 | Change in Net Position | | Fund Balance/Net Position (Total) | Business-Type Activities | Full Accrual Trial Balance |
| 3.04.203 | Change in Net Position | | Fund Balance/Net Position (Total) | Business-Type Activities | Restatement Trial Balance |
| 3.04.205 | Change in Net Position | | Fund Balance/Net Position (Unformatted Total) | | Consolidation Trial Balance |
| 3.04.300 | Net Position (Deficit) at Beginning of Year | | Revenue (Unformatted Total) | | Operating Statement |
| 3.04.302 | Net Position (Deficit) at Beginning of Year | | Revenue (Unformatted Total) | Business-Type Activities | Full Accrual Trial Balance |
| 3.04.305 | Net Position(Deficit) at Beginning of Year | | Fund Balance/Net Position (Unformatted Total) | Business-Type Activities | Consolidation Trial Balance |
| 3.04.306 | Net Position(Deficit) at Beginning of Year | | Fund Balance/Net Position (Unformatted Total) | | Budget Versus Actual |
| 3.04.350 | Prior Year Encumbrances Appropriated | | Revenue (Unformatted Total) | Business-Type Activities | Budget Versus Actual |
| 3.04.400 | Net Position (Deficit) at End of Year | | Revenue (Grand Total) | Business-Type Activities | Operating Statement |
| 3.04.402 | Net Position (Deficit) at End of Year | | Revenue (Grand Total) | Business-Type Activities | Full Accrual Trial Balance |
| 3.04.404 | Net Position (Deficit) at End of Year | | Fund Balance/Net Position (Grand Total) | Governmental Activities | Consolidation Trial Balance |
| 4.00.000 | STATEMENT OF CHANGES IN FIDUCIARY Net Position | | Revenue (Heading) | Fiduciary | |
| 4.01.000 | ADDITIONS: | | Revenue (Heading) | Fiduciary | |
| 4.01.001 | Gifts and Contributions | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.002 | Interest, Dividends, and Other Investment Income | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.003 | Net Gain (Loss) on Sale of Investments | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.004 | Net Increase (Decrease) in Fair Value of Investments | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.005 | Investment Activity Expenses | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.006 | Capital Share Transactions: | ADDITIONS: | Revenue (Heading) | Fiduciary | |
| 4.01.007 | Shares Sold | Capital Share Transactions: | Revenue (Detail) | Fiduciary | |
| 4.01.008 | Reinvested Distributions | Capital Share Transactions: | Revenue (Detail) | Fiduciary | |
| 4.01.009 | Shares Redeemed | Capital Share Transactions: | Revenue (Detail) | Fiduciary | |
| 4.01.010 | Unclaimed Monies Received | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.011 | Miscellaneous | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.015 | Agency Fund Receipts | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.019 | Miscellaneous | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.020 | Custodial Fund Receipts | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.021 | Intergovernmental | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.022 | Amounts Received as Fiscal Agent | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.023 | Licenses and Permits and Fees for Other Governments | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.024 | Fines and Forfeitures for Other Governments | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.025 | Amounts Held for Employees | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.026 | Property Tax Collections for Other Governments | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.027 | Excise Tax Collections for Other Governments | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.028 | Special Assessment Collections for Other Governments | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.029 | Miscellaneous Collections for Other Governments | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.030 | Contributions from Individuals | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.031 | Amounts Received for Others | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.032 | Collections _____ | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.033 | Collections _____ | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.034 | Collections _____ | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.035 | Miscellaneous | ADDITIONS: | Revenue (Detail) | Fiduciary | |
| 4.01.200 | Total Additions | | Revenue (Total) | Fiduciary | Change in Fiduciary Net Position |
| 4.01.201 | Total Additions | | Revenue (Total) | Fiduciary | Full Accrual Trial Balance |
| 4.02.000 | DEDUCTIONS: | | Expense/Expenditure (Heading) | Fiduciary | |
| 4.02.001 | Benefits | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.002 | Administrative Expenses | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.003 | Payments in Accordance with Trust Agreements | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.004 | Distributions to Participants | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.005 | Monies Claimed | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.006 | Monies Escheated | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.007 | Refunds | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.008 | Agency Fund Payments | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.009 | Miscellaneous | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.010 | Custodial Fund Disbursements | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |

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|----------|--|--|---|-------------|----------------------------------|
| 4.02.011 | Distributions as Fiscal Agent | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.012 | Distributions of State Funds to Other Governments | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.013 | Distributions to the State of Ohio | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.014 | Licenses and Permits and Fees Distributions to Other Governments | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.015 | Fines and Forfeitures Distributions to Other Governments | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.016 | Distributions on Behalf of Employees | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.017 | Property Tax Distributions to Other Governments | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.018 | Excise Tax Distributions to Other Governments | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.019 | Special Assessment Distributions to Other Governments | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.020 | Miscellaneous Distributions to Other Governments | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.021 | Distributions to Other Governments | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.022 | Distributions to Individuals | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.023 | Other Distributions | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.024 | Distributions _____ | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.025 | Distributions _____ | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.026 | Distributions _____ | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.027 | Miscellaneous | DEDUCTIONS: | Expense/Expenditure (Detail) | Fiduciary | |
| 4.02.200 | Total Deductions | | Expense/Expenditure (Total) | Fiduciary | Change in Fiduciary Net Position |
| 4.02.201 | Total Deductions | | Expense/Expenditure (Total) | Fiduciary | Full Accrual Trial Balance |
| 4.03.200 | Change in Net Position | | Fund Balance/Net Position (Total) | | Operating Statement |
| 4.03.201 | Change in Net Position | | Fund Balance/Net Position (Total) | Fiduciary | Modified Accrual Trial Balance |
| 4.03.202 | Change in Net Position | | Fund Balance/Net Position (Total) | Fiduciary | Full Accrual Trial Balance |
| 4.03.206 | Change in Net Position | | Revenue (Total) | Fiduciary | Change in Fiduciary Net Position |
| 4.03.300 | Net Position Beginning of Year | | Revenue (Unformatted Total) | Fiduciary | Operating Statement |
| 4.03.301 | Net Position Beginning of Year | | Fund Balance/Net Position (Unformatted Total) | Fiduciary | Modified Accrual Trial Balance |
| 4.03.302 | Net Position Beginning of Year | | Fund Balance/Net Position (Unformatted Total) | Fiduciary | Full Accrual Trial Balance |
| 4.03.306 | Net Position Beginning of Year | | Revenue (Total) | Fiduciary | Change in Fiduciary Net Position |
| 4.03.350 | Prior Year Encumbrances Appropriated | | Revenue (Unformatted Total) | Fiduciary | Budget Versus Actual |
| 4.03.500 | Net Position End of Year | | Revenue (Grand Total) | Fiduciary | |
| 4.03.501 | Net Position End of Year | | Fund Balance/Net Position (Grand Total) | Fiduciary | Modified Accrual Trial Balance |
| 4.03.502 | Net Position End of Year | | Fund Balance/Net Position (Grand Total) | Fiduciary | Full Accrual Trial Balance |
| 4.03.506 | Net Position End of Year | | Revenue (Grand Total) | Fiduciary | Change in Fiduciary Net Position |
| 5.00.000 | STATEMENT OF ACTIVITIES | | Asset (Heading) | | Consolidation Trial Balance |
| 5.00.001 | Auditor Net Position End of Year - Adjustment | | Asset (Detail) | | Consolidation Trial Balance |
| 6.00.000 | STATEMENT OF CASH FLOWS | | Asset (Heading) | Proprietary | Cash Flows |
| 6.01.000 | Cash Flows from Operating Activities: | | Revenue (Heading) | Proprietary | Cash Flows |
| 6.01.010 | Received from Customers | Cash Flows from Operating Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.01.020 | Received from Sales | Cash Flows from Operating Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.01.030 | Received for Charges for Services | Cash Flows from Operating Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.01.040 | Received from Rentals | Cash Flows from Operating Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.01.050 | Received from Interfund Services Provided | Cash Flows from Operating Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.01.060 | Received from Other Governments | Cash Flows from Operating Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.01.070 | Received from Contributions and Donations | Cash Flows from Operating Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.01.080 | Received from Other Operating Sources | Cash Flows from Operating Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.01.090 | Received from Other Non-operating Sources | Cash Flows from Operating Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.01.095 | Utility Deposits Received | Cash Flows from Operating Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.01.100 | Payments to Suppliers for Goods and Services | Cash Flows from Operating Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.01.110 | Payments for Contract Services | Cash Flows from Operating Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.01.120 | Payments to Employees for Services | Cash Flows from Operating Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.01.130 | Payments for Employee Benefits | Cash Flows from Operating Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.01.140 | Payments for Other Operating Expenses | Cash Flows from Operating Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.01.150 | Payments for Other Non-operating Expenses | Cash Flows from Operating Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.01.160 | Payments of Interfund Services Used | Cash Flows from Operating Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.01.170 | Payments for Claims | Cash Flows from Operating Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.01.180 | Utility Deposits Returned | Cash Flows from Operating Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.01.999 | Net Cash Provided by (Used for) Operating Activities | | Revenue (Total) | Proprietary | Cash Flows |
| 6.02.000 | Cash Flows from Noncapital Financing Activities: | | Revenue (Heading) | Proprietary | Cash Flows |
| 6.02.010 | Received from Operating Grants | Cash Flows from Noncapital Financing Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.02.020 | Short Term Loans Received from Other Funds | Cash Flows from Noncapital Financing Activities: | Revenue (Detail) | Proprietary | Cash Flows |

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|----------|--|---|-----------------------------------|-------------|------------|
| 6.02.030 | Repayment of Short Term Loans from Other Funds | Cash Flows from Noncapital Financing Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.02.040 | Property Taxes | Cash Flows from Noncapital Financing Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.02.050 | Transfers In | Cash Flows from Noncapital Financing Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.02.060 | Transfers Out | Cash Flows from Noncapital Financing Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.02.070 | Advances In | Cash Flows from Noncapital Financing Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.02.080 | Advances Out | Cash Flows from Noncapital Financing Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.02.999 | Net Cash Provided by (Used for) Noncapital Financing Activities | | Fund Balance/Net Position (Total) | Proprietary | Cash Flows |
| 6.03.000 | Cash Flows from Capital and Related Activities: | | Revenue (Heading) | Proprietary | Cash Flows |
| 6.03.010 | Proceeds from Capital Related Debt | Cash Flows from Capital and Related Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.03.020 | Capital Contributions | Cash Flows from Capital and Related Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.03.030 | Payments for Capital Acquisitions | Cash Flows from Capital and Related Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.03.040 | Payments fro Capital Related Debt Principal | Cash Flows from Capital and Related Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.03.050 | Payments for Capital Related Interest | Cash Flows from Capital and Related Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.03.060 | Payments for Capital Lease Principal | Cash Flows from Capital and Related Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.03.070 | Payments for Capital Lease Interest | Cash Flows from Capital and Related Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.03.080 | Payments for Bond Issuance Costs | Cash Flows from Capital and Related Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.03.090 | Proceeds from Sales of Capital Assets | Cash Flows from Capital and Related Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.03.999 | Net Cash Provided by (Used for) Capital and Related Financing Activities | | Revenue (Total) | Proprietary | Cash Flows |
| 6.04.000 | Cash Flows from Investing Activities: | | Revenue (Heading) | Proprietary | Cash Flows |
| 6.04.010 | Proceeds from Sale of Investments | Cash Flows from Investing Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.04.020 | Purchase of Investments | Cash Flows from Investing Activities: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.04.030 | Increase (Decrease) in Fair Value Cash Equivalents | Cash Flows from Investing Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.04.040 | Received for Interest on Investments | Cash Flows from Investing Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.04.999 | Net Cash Provided by (Used for) Investing Activities | | Revenue (Total) | Proprietary | Cash Flows |
| 6.05.000 | Net Increase (Decrease) in Cash and Cash Equivalents | | Revenue (Unformatted Total) | Proprietary | Cash Flows |
| 6.05.100 | Cash and Cash Equivalents Beginning of Year | | Asset (Detail) | Proprietary | Cash Flows |
| 6.05.200 | Cash and Cash Equivalents End of Year | | Asset (Grand Total) | Proprietary | Cash Flows |
| 6.06.000 | Reconciliation of Operating Income (Loss) to Net | | Revenue (Heading) | Proprietary | Cash Flows |
| 6.06.001 | Cash Provided by (Used for) Operating Activities: | Reconciliation of Operating Income (Loss) to Net | Revenue (Heading) | Proprietary | Cash Flows |
| 6.06.010 | Operating Income (Loss) | Cash Provided by (Used for) Operating Activities: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.06.100 | Adjustments: | Cash Provided by (Used for) Operating Activities: | Revenue (Heading) | Proprietary | Cash Flows |
| 6.06.110 | Donated Commodities Received During the Year | Adjustments: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.06.120 | Depreciation | Adjustments: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.06.130 | Other Non-Operating Revenues | Adjustments: | Revenue (Detail) | Proprietary | Cash Flows |
| 6.06.140 | Other Non-Operating Expenses | Adjustments: | Expense/Expenditure (Detail) | Proprietary | Cash Flows |
| 6.06.200 | (Increase) Decrease in Assets: | Adjustments: | Asset (Heading) | Proprietary | Cash Flows |
| 6.06.210 | Accounts Receivable | (Increase) Decrease in Assets: | Asset (Detail) | Proprietary | Cash Flows |
| 6.06.220 | Interfund Receivable | (Increase) Decrease in Assets: | Asset (Detail) | Proprietary | Cash Flows |
| 6.06.230 | Intergovernmental Receivable | (Increase) Decrease in Assets: | Asset (Detail) | Proprietary | Cash Flows |
| 6.06.240 | Prepaid Items | (Increase) Decrease in Assets: | Asset (Detail) | Proprietary | Cash Flows |
| 6.06.250 | Inventory Held for Resale | (Increase) Decrease in Assets: | Asset (Detail) | Proprietary | Cash Flows |
| 6.06.260 | Material and Supplies Inventory | (Increase) Decrease in Assets: | Asset (Detail) | Proprietary | Cash Flows |
| 6.06.300 | Increase (Decrease) in Liabilities: | Adjustments: | Liability (Heading) | Proprietary | Cash Flows |
| 6.06.310 | Accounts Payable | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.320 | Contracts Payable | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.330 | Accrued Wages | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.340 | Accrued Wages and Benefits | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.350 | Compensated Absences Payable | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.360 | Pension Obligation Payable | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.370 | Early Retirement Incentive | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.380 | Interfund Payable | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.390 | Intergovernmental Payable | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.400 | Deferred Revenues | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.410 | Claims Payable | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.420 | Liabilities Payable from Restricted Assets | Increase (Decrease) in Liabilities: | Liability (Detail) | Proprietary | Cash Flows |
| 6.06.998 | Total Adjustments | | Asset (Total) | Proprietary | Cash Flows |
| 6.06.999 | Net Cash Provided by (Used for) Operating Activities | | Asset (Grand Total) | Proprietary | Cash Flows |
| 6.07.000 | Noncash Investing, Capital, and Financing Activities: | | Revenue (Heading) | Proprietary | Cash Flows |
| 6.07.010 | Contributions of capital assets from developers | Noncash Investing, Capital, and Financing Activities: | Revenue (Detail) | Proprietary | Cash Flows |

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| 6.07.020 | Contributions of capital assets from other funds | Noncash Investing, Capital, and Financing Activiti Revenue (Detail) | Proprietary | Cash Flows |
| 6.07.030 | Borrowing under capital lease | Noncash Investing, Capital, and Financing Activiti Revenue (Detail) | Proprietary | Cash Flows |
| 6.07.040 | Purchase of capital assets on account | Noncash Investing, Capital, and Financing Activiti Revenue (Detail) | Proprietary | Cash Flows |
| 6.07.050 | Capital asset trade-in | Noncash Investing, Capital, and Financing Activiti Revenue (Detail) | Proprietary | Cash Flows |
| 6.07.060 | Increase (decrease) in fair value of investments | Noncash Investing, Capital, and Financing Activiti Revenue (Detail) | Proprietary | Cash Flows |

Governmental Expenditure/Expense Table

| <u>Code</u> | <u>Web-GAAP Description</u> | <u>Cash Journal Code</u> | |
|-------------|--------------------------------------|--------------------------|---------|
| 2.05.000 | EXPENDITURES: | | Heading |
| 2.05.001 | Current: | | Heading |
| 2.05.010 | General Government | 1000 | |
| 2.05.011 | General Government: | | Heading |
| 2.05.012 | Legislative and Executive | 1010 | |
| 2.05.013 | Judicial System | 1020 | |
| 2.05.014 | General Government 4 | 1040 | |
| 2.05.015 | General Government 5 | 1050 | |
| 2.05.016 | General Government 6 | 1060 | |
| 2.05.017 | General Government 7 | 1070 | |
| 2.05.018 | General Government 8 | 1080 | |
| 2.05.020 | Security of Persons and Property | 1100 | |
| 2.05.021 | Security of Persons and Property: | | Heading |
| 2.05.022 | Police | 1110 | |
| 2.05.023 | Fire | 1120 | |
| 2.05.024 | Security of Persons and Property 4 | 1140 | |
| 2.05.025 | Security of Persons and Property 5 | 1150 | |
| 2.05.026 | Security of Persons and Property 6 | 1160 | |
| 2.05.027 | Security of Persons and Property 7 | 1170 | |
| 2.05.028 | Security of Persons and Property 8 | 1180 | |
| 2.05.030 | Public Services | 1200 | |
| 2.05.031 | Public Services: | | Heading |
| 2.05.032 | Public Services 2 | 1220 | |
| 2.05.033 | Public Services 3 | 1230 | |
| 2.05.034 | Public Services 4 | 1240 | |
| 2.05.035 | Public Services 5 | 1250 | |
| 2.05.036 | Public Services 6 | 1260 | |
| 2.05.037 | Public Services 7 | 1270 | |
| 2.05.038 | Public Services 8 | 1280 | |
| 2.05.040 | Public Health | 1300 | |
| 2.05.041 | Public Health: | | Heading |
| 2.05.042 | Public Health 2 | 1320 | |
| 2.05.043 | Public Health 3 | 1330 | |
| 2.05.044 | Public Health 4 | 1340 | |
| 2.05.045 | Public Health 5 | 1350 | |
| 2.05.046 | Public Health 6 | 1360 | |
| 2.05.047 | Public Health 7 | 1370 | |
| 2.05.048 | Public Health 8 | 1380 | |
| 2.05.050 | Lesiure Time Services | 1400 | |
| 2.05.051 | Leisure Time Services: | | Heading |
| 2.05.052 | Leisure Time Services 2 | 1420 | |
| 2.05.053 | Leisure Time Services 3 | 1430 | |
| 2.05.054 | Leisure Time Services 4 | 1440 | |
| 2.05.055 | Leisure Time Services 5 | 1450 | |
| 2.05.056 | Leisure Time Services 6 | 1460 | |
| 2.05.057 | Leisure Time Services 7 | 1470 | |
| 2.05.058 | Leisure Time Services 8 | 1480 | |
| 2.05.060 | Community and Economic Development | 1500 | |
| 2.05.061 | Community and Economic Development: | | Heading |
| 2.05.062 | Community and Economic Development 2 | 1520 | |
| 2.05.063 | Community and Economic Development 3 | 1530 | |
| 2.05.064 | Community and Economic Development 4 | 1540 | |
| 2.05.065 | Community and Economic Development 5 | 1550 | |
| 2.05.066 | Community and Economic Development 6 | 1560 | |
| 2.05.067 | Community and Economic Development 7 | 1570 | |
| 2.05.068 | Community and Economic Development 8 | 1580 | |
| 2.05.070 | Public Works | 1600 | |
| 2.05.071 | Public Works: | | Heading |
| 2.05.072 | Engineer | 1620 | |
| 2.05.073 | Streets | 1630 | |
| 2.05.074 | Refuse | 1640 | |
| 2.05.075 | Public Works 5 | 1650 | |

| <u>Code</u> | <u>Description</u> | <u>Code</u> |
|-------------|-------------------------------|-------------|
| 2.05.076 | Public Works 6 | 1660 |
| 2.05.077 | Public Works 7 | 1670 |
| 2.05.078 | Public Works 8 | 1680 |
| 2.05.080 | Basic Utility Services | 1700 |
| 2.05.081 | Basic Utility Services: | Heading |
| 2.05.082 | Sanitation Services | 1720 |
| 2.05.083 | Basic Utility Service 3 | 1730 |
| 2.05.084 | Basic Utility Service 4 | 1740 |
| 2.05.085 | Basic Utility Service 5 | 1750 |
| 2.05.086 | Basic Utility Service 6 | 1760 |
| 2.05.087 | Basic Utility Service 7 | 1770 |
| 2.05.088 | Basic Utility Service 8 | 1780 |
| 2.05.090 | Transportation | 1800 |
| 2.05.091 | Transportation: | Heading |
| 2.05.092 | Street Maintenance and Repair | 1820 |
| 2.05.093 | Transportation 3 | 1830 |
| 2.05.094 | Transportation 4 | 1840 |
| 2.05.095 | Transportation 5 | 1850 |
| 2.05.096 | Transportation 6 | 1860 |
| 2.05.097 | Transportation 7 | 1870 |
| 2.05.098 | Transportation 8 | 1880 |
| 2.05.100 | General Services | 1900 |
| 2.05.101 | General Services: | Heading |
| 2.05.102 | General Services 2 | 1920 |
| 2.05.103 | General Services 3 | 1930 |
| 2.05.104 | General Services 4 | 1940 |
| 2.05.105 | General Services 5 | 1950 |
| 2.05.106 | General Services 6 | 1960 |
| 2.05.107 | General Services 7 | 1970 |
| 2.05.108 | General Services 8 | 1980 |
| 2.05.110 | Central Services | 2000 |
| 2.05.111 | Central Services: | Heading |
| 2.05.112 | Central Services 2 | 2020 |
| 2.05.113 | Central Services 3 | 2030 |
| 2.05.114 | Central Services 4 | 2040 |
| 2.05.115 | Central Services 5 | 2050 |
| 2.05.116 | Central Services 6 | 2060 |
| 2.05.117 | Central Services 7 | 2070 |
| 2.05.118 | Central Services 8 | 2080 |
| 2.05.120 | Intergovernmental | 3000 |
| 2.05.121 | Intergovernmental: | Heading |
| 2.05.122 | Intergovernmental 2 | 3020 |
| 2.05.123 | Intergovernmental 3 | 3030 |
| 2.05.124 | Intergovernmental 4 | 3040 |
| 2.05.125 | Intergovernmental 5 | 3050 |
| 2.05.126 | Intergovernmental 6 | 3060 |
| 2.05.127 | Intergovernmental 2 | 3070 |
| 2.05.128 | Intergovernmental 8 | 3080 |
| 2.05.130 | Capital Outlay | 4000 |
| 2.05.131 | Capital Outlay: | Heading |
| 2.05.132 | Capital Outlay 2 | 4020 |
| 2.05.133 | Capital Outlay 3 | 4030 |
| 2.05.134 | Capital Outlay 4 | 4040 |
| 2.05.135 | Capital Outlay 5 | 4050 |
| 2.05.136 | Capital Outlay 6 | 4060 |
| 2.05.137 | Capital Outlay 7 | 4070 |
| 2.05.138 | Capital Outlay 8 | 4080 |
| 2.05.140 | Interest and Fiscal Charges | 4500 |
| 2.05.141 | Debt Service: | Heading |
| 2.05.142 | Principal Retirements | 4520 |
| 2.05.143 | Interest and Fiscal Charges | 4530 |
| 2.05.144 | Issuance Costs | 4540 |
| 2.05.145 | Advance Refund Escrow | 4550 |
| 2.05.150 | Depreciation - Unallocated | 4900 |

| <u>Code</u> | <u>Description</u> | <u>Code</u> | |
|-------------|---------------------------------------|-------------|---------|
| 2.06.000 | OTHER FINANCING SOURCES AND USES: | | Heading |
| 2.06.051 | Transfers Out | 5000 | |
| 2.06.052 | Transfers Out - Component Unit | 5020 | |
| 2.06.053 | Transfers Out - Primary Government | 5030 | |
| 2.06.054 | Advances Out | 5040 | |
| 2.06.060 | Payment to Refunded Bond Escrow Agent | 5050 | |
| 2.06.070 | Refund of Prior Year Receipts | 5060 | |
| 2.06.099 | Other Financing Uses | 5070 | |
| 2.07.000 | Other Governmental Accounts: | | Heading |
| 2.07.001 | Special Items | 6100 | |
| 2.07.002 | Extraordinary Items | 6200 | |

Proprietary Expense Table

| <u>Code</u> | <u>Web-GAAP Description</u> | <u>Cash Journal Code</u> | |
|-------------|------------------------------------|--------------------------|---------|
| 3.02.000 | OPERATING EXPENSES: | | Heading |
| 3.02.010 | Personal Services | 100 | |
| 3.02.011 | Salaries and Wages | 125 | |
| 3.02.012 | Fringe Benefits | 150 | |
| 3.02.013 | Travel | 175 | |
| 3.02.020 | Operations and Maintenance | 199 | |
| 3.02.021 | Contractual Services | 200 | |
| 3.02.022 | Purchased Power | 225 | |
| 3.02.023 | Materials and Supplies | 250 | |
| 3.02.024 | Utilities | 275 | |
| 3.02.030 | Claims | 300 | |
| 3.02.031 | Closure/Postclosure Costs | 350 | |
| 3.02.037 | Bad Debt | 400 | |
| 3.02.038 | Depreciation | 450 | |
| 3.02.059 | Other Operating Expenses | 500 | |
| 3.02.040 | Capital Outlay | 550 | |
| 3.02.050 | Utility Deposits Returned | 575 | |
| 3.02.051 | Refunds | 580 | |
| 3.02.052 | Reimbursements | 590 | |
| 3.03.000 | NON-OPERATING REVENUES (EXPENSES): | | Heading |
| 3.03.021 | Interest and Fiscal Charges | 600 | |
| 3.03.022 | Loss on Sale of Capital Assets | 625 | |
| 3.03.023 | Advances Out | 650 | |
| 3.03.024 | Principal Retirement | 675 | |
| 3.03.025 | Discount on Debt Issued | 680 | |
| 3.03.029 | Other Non-Operating Expenses | 699 | |
| 3.04.000 | Other Proprietary Accounts: | | Heading |
| 3.04.003 | Special Items | 700 | |
| 3.04.004 | Extraordinary Items | 725 | |
| 3.04.050 | Transfers Out | 750 | |
| 3.04.051 | Transfers Out - Component Unit | 775 | |

Fiduciary Expense Table

| <u>Code</u> | <u>Web-GAAP Description</u> | <u>Cash Journal Code</u> | Heading |
|-------------|--|------------------------------|---------|
| 4.02.000 | DEDUCTIONS: | | |
| 4.02.001 | Benefits | 810 | |
| 4.02.002 | Administrative Expenses | 820 | |
| 4.02.003 | Payments in Accordance with Trust Agreements | 830 | |
| 4.02.004 | Distributions to Participants | 840 | |
| 4.02.005 | Monies Claimed | 850 | |
| 4.02.006 | Monies Escheated | 860 | |
| 4.02.007 | Miscellaneous | 899 | |

Governmental Revenue Table

| <u>Code</u> | <u>Web-GAAP Description</u> | <u>Cash Journal Code</u> | |
|-------------|--|------------------------------|---------|
| 2.04.000 | REVENUES: | | Heading |
| 2.04.001 | Taxes | 1100 | |
| 2.04.002 | Property and Other Local Taxes | 1150 | |
| 2.04.003 | Property Taxes | 1110 | |
| 2.04.004 | Income Taxes | 1120 | |
| 2.04.005 | Permissive Motor Vehicle License Taxes | 1140 | |
| 2.04.006 | Other Local Taxes | 1130 | |
| 2.04.007 | Payments in Lieu of Taxes | 1190 | |
| 2.04.008 | Special Assessments | 1600 | |
| 2.04.009 | Charges for Services | 1200 | |
| 2.04.010 | Licenses and Permits | 1300 | |
| 2.04.011 | Fines and Forfeitures | 1400 | |
| 2.04.012 | Intergovernmental | 1500 | |
| 2.04.013 | Interest | 1700 | |
| 2.04.014 | Decrease in Fair Value of Investments | 1710 | |
| 2.04.015 | Increase in Fair Value of Investments | 1720 | |
| 2.04.016 | Increase (Decrease) in Fair Value of Investments | 1730 | |
| 2.04.017 | Rent | 1820 | |
| 2.04.018 | Contributions and Donations | 1830 | |
| 2.04.019 | Refunds | 1910 | |
| 2.04.020 | Reimbursements | 1900 | |
| 2.04.029 | Other | 1810 | |
| 2.06.000 | OTHER FINANCING SOURCES AND USES: | | Heading |
| 2.06.001 | Transfers In | 4110 | |
| 2.06.002 | Transfers In - Component Unit | 4120 | |
| 2.06.003 | Transfers In - Primary Government | 4130 | |
| 2.06.010 | Proceeds from Sale of Bonds | 4200 | |
| 2.06.011 | General Obligation Bonds Issued | 4210 | |
| 2.06.012 | Refunding Bonds Issued | 4220 | |
| 2.06.013 | Special Assessment Bonds Issued | 4230 | |
| 2.06.020 | Notes Issued | 4300 | |
| 2.06.021 | Bond Anticipation Notes Issued | 4310 | |
| 2.06.022 | Revenue Notes Issued | 4320 | |
| 2.06.025 | Proceeds of Loans | 4400 | |
| 2.06.026 | Proceeds of OPWC Loans | 4420 | |
| 2.06.027 | Proceeds of OWDA Loans | 4430 | |
| 2.06.028 | Proceeds of EPA Loan | 4440 | |
| 2.06.029 | Proceeds of FEMA Loan | 4450 | |
| 2.06.030 | Premium on Debt Issued | 4480 | |
| 2.06.031 | Discount on Debt Issed | 4490 | |
| 2.06.032 | Accrued Interest Received on Debt Issuance | 4495 | |
| 2.06.040 | Proceeds from Sale of Capital Assets | 4500 | |
| 2.06.045 | Refund of Prior Year Expenditures | 4600 | |
| 2.06.047 | Inception of Capital Lease | 4700 | |
| 2.06.048 | Advances In | 4800 | |
| 2.06.049 | Other Financing Sources | 4900 | |
| 2.07.000 | Other Governmental Accounts: | | Heading |
| 2.07.001 | Special Items | 6300 | |
| 2.07.002 | Extraordinary Items | 6400 | |

Proprietary Revenue Table

| <u>Code</u> | <u>Web-GAAP Description</u> | <u>Cash Journal Code</u> | |
|-------------|--|------------------------------|---------|
| 3.01.000 | OPERATING REVENUES: | | Heading |
| 3.01.001 | Charges for Services | 2100 | |
| 3.01.002 | Tap-In Fees | 2200 | |
| 3.01.003 | Patient Fees | 2300 | |
| 3.01.009 | Other Operating Revenues | 2400 | |
| 3.01.005 | Utility Deposits Received | 2600 | |
| 3.01.007 | Reimbursements | 2700 | |
| 3.03.000 | NON-OPERATING REVENUES (EXPENSES): | | Heading |
| 3.03.001 | Interest | 5100 | |
| 3.03.002 | Decrease in Fair Value of Investments | 5110 | |
| 3.03.003 | Increase in Fair Value of Investments | 5120 | |
| 3.03.004 | Increase (Decrease) in Fair Value of Investments | 5130 | |
| 3.03.005 | Federal and State Subsidies | 5200 | |
| 3.03.006 | Operating Grants | 5210 | |
| 3.03.007 | Intergovernmental | 5220 | |
| 3.03.008 | Capital Grants and Contributions | 5400 | |
| 3.03.009 | Property Taxes | 5500 | |
| 3.03.010 | Gain on Sale of Capital Assets | 5300 | |
| 3.03.011 | Proceeds from Sale of Capital Assets | 5310 | |
| 3.03.013 | Advances In | 5600 | |
| 3.03.014 | Refund of Prior Year Expenses | 5710 | |
| 3.03.016 | Bonds Issued | 5900 | |
| 3.03.017 | Notes Issued | 5800 | |
| 3.03.018 | Premium on Debt issued | 5950 | |
| 3.03.019 | Other Non-Operating Revenues | 5700 | |
| 3.04.000 | Other Proprietary Accounts: | | Heading |
| 3.04.001 | Capital Contributions | 6100 | |
| 3.04.002 | Special Assessments | 6200 | |
| 3.04.003 | Special Items | 6300 | |
| 3.04.004 | Extraordinary Items | 6400 | |
| 3.04.005 | Transfers In | 4110 | |
| 3.04.006 | Transfers In - Component Unit | 4120 | |
| 3.04.007 | Transfers In - Primary Government | 4130 | |

Fiduciary Revenue Table

| <u>Code</u> | <u>Web-GAAP Description</u> | <u>Cash Journal Code</u> | |
|-------------|--|------------------------------|---------|
| 4.01.000 | ADDITIONS: | | Heading |
| 4.01.001 | Gifts and Contributions | 8100 | |
| 4.01.002 | Interest, Dividends, and Other Investment Income | 8150 | |
| 4.01.003 | Net Gain (Loss) on Sale of Investments | 8200 | |
| 4.01.004 | Net Increase (Decrease) in Fair Value of Investments | 8250 | |
| 4.01.005 | Investment Activity Expenses | 8300 | |
| 4.01.006 | Capital Share Transactions: | | Heading |
| 4.01.007 | Shares Sold | 8400 | |
| 4.01.008 | Reinvested Distributions | 8450 | |
| 4.01.009 | Shares Redeemed | 8500 | |
| 4.01.010 | Unclaimed Monies Received | 8550 | |
| 4.01.011 | Miscellaneous | 8900 | |