

<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	Sales 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)		
1.01.136	Due from Other Governments	Current Assets:	Asset (Detail)		
1.01.137	Notes Receivable	Current Assets:	Asset (Detail)		
1.01.138	Loans Receivable	Current Assets:	Asset (Detail)		
1.01.139	Capital Leases Receivable	Current Assets:	Asset (Detail)		
1.01.140	Special Assessments Receivable	Current Assets:	Asset (Detail)		
1.01.141	Allowance for Doubtful Accounts	Current Assets:	Asset (Detail)		
1.01.143	Deferred Charges	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
1.01.188	Total Current Assets		Asset (Total)	Governmental Activities	Statement of Net Position (EW)
1.01.200	Noncurrent Assets:	ASSETS:	Asset (Classified Heading)	Business-Type Activities	
1.01.201	Restricted Cash and Cash Equivalents	Noncurrent Assets:	Asset (Detail)		
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)		
1.01.215	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)		
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	Obligations Under Securities Lending	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	Special Assessment Bonds Payable	Current Liabilities:	Liability (Detail)	
1.02.131	Judgment Bonds Payable	Current Liabilities:	Liability (Detail)	
1.02.132	Capital Leases Payable	Current Liabilities:	Liability (Detail)	
1.02.133	Loans Payable	Current Liabilities:	Liability (Detail)	
1.02.134	OPWC Loans Payable	Current Liabilities:	Liability (Detail)	
1.02.135	OWDA Loans Payable	Current Liabilities:	Liability (Detail)	
1.02.136	EPA Loans Payable	Current Liabilities:	Liability (Detail)	
1.02.137	FEMA Loans Payable	Current Liabilities:	Liability (Detail)	
1.02.140	Landfill Closure and Postclosure Costs Payable	Current Liabilities:	Liability (Detail)	
1.02.146	Payroll Withholdings	Current Liabilities:	Liability (Detail)	
1.02.147	Undistributed Monies	Current Liabilities:	Liability (Detail)	
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	Special Assessment Bonds Payable - net of current portion	Noncurrent Liabilities:	Liability (Detail)		
1.02.213	Judgment Bonds Payable - net of current portion	Noncurrent Liabilities:	Liability (Detail)		
1.02.215	Capital Leases Payable - net of current portion	Noncurrent Liabilities:	Liability (Detail)		
1.02.217	Refundable Deposits	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)		
1.02.224	EPA Loans Payable - net of current portion	Noncurrent Liabilities:	Liability (Detail)		
1.02.225	FEMA 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	Landfill Closure and Postclosure Costs Payable - net of current portion	Noncurrent Liabilities:	Liability (Detail)		
1.02.240	Payable from Restricted Assets:	Noncurrent Liabilities:	Liability (Heading)		
1.02.241	Refundable Deposits	Payable from Restricted Assets:	Liability (Detail)		
1.02.242	General Obligation Bonds Payable	Payable from Restricted Assets:	Liability (Detail)		
1.02.243	Revenue Bonds Payable	Payable from Restricted Assets:	Liability (Detail)		
1.02.244	Judgment Bonds Payable	Payable from Restricted Assets:	Liability (Detail)		
1.02.245	Accrued Interest Payable	Payable from Restricted Assets:	Liability (Detail)		
1.02.250	Net Pension Liability	Noncurrent Liabilities:	Liability (Detail)		
1.02.250.010	Net OPEB Liability	Noncurrent Liabilities:	Liability (Detail)		
1.02.251	Due in More Than One Year:	Long-Term Liabilities:	Liability (Heading)		
1.02.252	Net Pension Liability	Due in More Than One Year:	Liability (Detail)		
1.02.252.010	Net OPEB Liability	Due in More Than One Year:	Liability (Detail)		
1.02.253	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 Operati	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)	
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
1.03.023	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
1.03.057	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	
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)	
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
1.03.301	Total Net Position		Fund Balance/Net Position (Total)	Operating Statement
1.03.302	Total Net Position		Fund Balance/Net Position (Total)	Modified Accrual Trial Balance
1.03.303	Total Net Position		Fund Balance/Net Position (Total)	Full Accrual Trial Balance
1.03.304	Total Net Position		Fund Balance/Net Position (Total)	Restatement Trial Balance
1.03.305	Total Net Position		Fund Balance/Net Position (Total)	Fixed Asset Worksheet
1.03.306	Total Net Position		Fund Balance/Net Position (Total)	Consolidation Trial Balance
1.03.307	Total Net Position		Fund Balance/Net Position (Grand Total)	Fund Net Position
1.03.308	Total Net Position		Fund Balance/Net Position (Grand Total)	Statement of Net Position (EW)
1.03.502	Total Liabilities, Deferred Inflows of Resources and Net Position		Fund Balance/Net Position (Total)	Governmental Activities
1.03.503	Total Liabilities, Deferred Inflows of Resources and Net Position		Fund Balance/Net Position (Subtotal)	Debt Consolidation Worksheet
2.00.000	STATEMENT OF REVS AND EXPENDS/STATEMENT OF ACTIVITI		Fund Balance/Net Position (Subtotal)	Full Accrual Trial Balance
2.01.000	PROGRAM REVENUES:		Fund Balance/Net Position (Heading)	Restatement Trial Balance
2.01.001	Charges for Sales and Services	PROGRAM REVENUES:	Revenue (Heading)	
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 (Detail)	
2.02.001	Taxes:	GENERAL REVENUES:	Revenue (Heading)	
2.02.002	Property Taxes	Taxes:	Revenue (Detail)	
2.02.003	Property Taxes, Levied for General Purposes	Taxes:	Revenue (Detail)	
2.02.010	Property Taxes, Levied for Public Safety	Taxes:	Revenue (Detail)	
2.02.011	Property Taxes, Levied for Public Safety - Purpose 1	Taxes:	Revenue (Detail)	
2.02.012	Property Taxes, Levied for Public Safety - Purpose 2	Taxes:	Revenue (Detail)	
2.02.013	Property Taxes, Levied for Public Safety - Purpose 3	Taxes:	Revenue (Detail)	
2.02.014	Property Taxes, Levied for Public Safety - Purpose 4	Taxes:	Revenue (Detail)	
2.02.015	Property Taxes, Levied for Public Safety - Purpose 5	Taxes:	Revenue (Detail)	
2.02.020	Property Taxes, Levied for Public Works	Taxes:	Revenue (Detail)	
2.02.021	Property Taxes, Levied for Public Works - Purpose 1	Taxes:	Revenue (Detail)	
2.02.022	Property Taxes, Levied for Public Works - Purpose 2	Taxes:	Revenue (Detail)	
2.02.023	Property Taxes, Levied for Public Works - Purpose 3	Taxes:	Revenue (Detail)	
2.02.024	Property Taxes, Levied for Public Works - Purpose 4	Taxes:	Revenue (Detail)	

2.02.025	Property Taxes, Levied for Public Works - Purpose 5	Taxes:	Revenue (Detail)	
2.02.030	Property Taxes, Levied for Health	Taxes:	Revenue (Detail)	
2.02.031	Property Taxes, Levied for Health - Purpose 1	Taxes:	Revenue (Detail)	
2.02.032	Property Taxes, Levied for Health - Purpose 2	Taxes:	Revenue (Detail)	
2.02.033	Property Taxes, Levied for Health - Purpose 3	Taxes:	Revenue (Detail)	
2.02.034	Property Taxes, Levied for Health - Purpose 4	Taxes:	Revenue (Detail)	
2.02.035	Property Taxes, Levied for Health - Purpose 5	Taxes:	Revenue (Detail)	
2.02.040	Property Taxes, Levied for Human Services	Taxes:	Revenue (Detail)	
2.02.041	Property Taxes, Levied for Human Services - Purpose 1	Taxes:	Revenue (Detail)	
2.02.042	Property Taxes, Levied for Human Services - Purpose 2	Taxes:	Revenue (Detail)	
2.02.043	Property Taxes, Levied for Human Services - Purpose 3	Taxes:	Revenue (Detail)	
2.02.044	Property Taxes, Levied for Human Services - Purpose 4	Taxes:	Revenue (Detail)	
2.02.045	Property Taxes, Levied for Human Services - Purpose 5	Taxes:	Revenue (Detail)	
2.02.050	Property Taxes, Levied for Capital Outlay	Taxes:	Revenue (Detail)	
2.02.060	Property Taxes, Levied for Debt Service	Taxes:	Revenue (Detail)	
2.02.070	Sales Taxes	Taxes:	Revenue (Detail)	
2.02.071	Sales Taxes, Imposed for General Purposes	Taxes:	Revenue (Detail)	
2.02.072	Sales Taxes, Imposed for Other Purpose 1	Taxes:	Revenue (Detail)	
2.02.073	Sales Taxes, Imposed for Other Purpose 2	Taxes:	Revenue (Detail)	
2.02.074	Sales Taxes, Imposed for Other Purpose 3	Taxes:	Revenue (Detail)	
2.02.075	Sales Taxes, Imposed for Other Purpose 4	Taxes:	Revenue (Detail)	
2.02.076	Lodging Taxes	Taxes:	Revenue (Detail)	
2.02.079	Other Taxes	Taxes:	Revenue (Detail)	
2.02.080	Grants and Entitlements not Restricted to Specific Programs	GENERAL REVENUES:	Revenue (Detail)	
2.02.081	Gifts and Donations	GENERAL REVENUES:	Revenue (Detail)	
2.02.082	Investment Earnings	GENERAL REVENUES:	Revenue (Detail)	
2.02.083	Payments in Lieu of Taxes	GENERAL REVENUES:	Revenue (Detail)	
2.02.084	Gain on Sale of Capital Assets	GENERAL REVENUES:	Revenue (Detail)	
2.02.085	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	Sales 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	Net 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	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	Public Safety	Current:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.021	Public Safety:	Current:	Expense/Expenditure (Heading)	Governmental Activities	
2.05.022		911 Public Safety:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.023	Emergency Medical Services	Public Safety:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.024	Sheriff	Public Safety:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.025	Jail Operation	Public Safety:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.026	Public Safety 6	Public Safety:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.027	Public Safety 7	Public Safety:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.028	Public Safety 8	Public Safety:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.029	Other Public Safety	Public Safety:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.030	Public Works	Current:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.031	Public Works:	Current:	Expense/Expenditure (Heading)	Governmental Activities	
2.05.032	Public Works 2	Public Works:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.033	Public Works 3	Public Works:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.034	Public Works 4	Public Works:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.035	Public Works 5	Public Works:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.036	Public Works 6	Public Works:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.037	Public Works 7	Public Works:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.040	Health	Current:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.041	Health:	Current:	Expense/Expenditure (Heading)	Governmental Activities	
2.05.042	Alcohol, Drug, and Mental Health	Health:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.043	Mental Retardation and Developmental Disabilities	Health:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.044	Health 4	Health:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.045	Health 5	Health:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.046	Health 6	Health:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.047	Health 7	Health:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.048	Health 8	Health:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.049	Other Health	Health:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.050	Human Services	Current:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.051	Human Services:	Current:	Expense/Expenditure (Heading)	Governmental Activities	
2.05.052	Child Welfare	Human Services:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.053	Child Support Enforcement	Human Services:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.054	Children Services	Human Services:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.055	County Home	Human Services:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.056	Job and Family Services	Human Services:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.057	Human Services 7	Human Services:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.058	Human Services 8	Human Services:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.059	Other Human Services	Human Services:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.060	Conservation and Recreation	Current:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.061	Conservation and Recreation:	Current:	Expense/Expenditure (Heading)	Governmental Activities	
2.05.062	Conservation and Recreation 2	Conservation and Recreation:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.063	Conservation and Recreation 3	Conservation and Recreation:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.064	Conservation and Recreation 4	Conservation and Recreation:	Expense/Expenditure (Detail)	Governmental Activities	

2.05.065	Conservation and Recreation 5	Conservation and Recreation:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.066	Conservation and Recreation 6	Conservation and Recreation:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.067	Conservation and Recreation 7	Conservation and Recreation:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.070	Community and Economic Development	Current:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.071	Community and Economic Development:	Current:	Expense/Expenditure (Heading)	Governmental Activities	
2.05.072	Community and Economic Development 2	Community and Economic Development:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.073	Community and Economic Development 3	Community and Economic Development:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.074	Community and Economic Development 4	Community and Economic Development:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.075	Community and Economic Development 5	Community and Economic Development:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.076	Community and Economic Development 6	Community and Economic Development:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.077	Community and Economic Development 7	Community and Economic Development:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.080	Environmental Control	Current:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.081	Environmental Control:	Current:	Expense/Expenditure (Heading)	Governmental Activities	
2.05.082	Environmental Control 2	Environmental Control:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.083	Environmental Control 3	Environmental Control:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.084	Environmental Control 4	Environmental Control:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.085	Environmental Control 5	Environmental Control:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.086	Environmental Control 6	Environmental Control:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.087	Environmental Control 7	Environmental Control:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.090	Transportation	Current:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.091	Transportation:	Current:	Expense/Expenditure (Heading)	Governmental Activities	
2.05.092	Transportation 2	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	
2.05.100	Other	Current:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.110	Capital Outlay	EXPENDITURES:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.111	Capital Outlay:	EXPENDITURES:	Expense/Expenditure (Heading)	Governmental Activities	
2.05.112	Capital Outlay 2	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.113	Capital Outlay 3	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.114	Capital Outlay 4	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.115	Capital Outlay 5	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.116	Capital Outlay 6	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.117	Capital Outlay 7	Capital Outlay:	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 7	Intergovernmental:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.130	Interest and Fiscal Charges	EXPENDITURES:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.131	Debt Service:	EXPENDITURES:	Expense/Expenditure (Heading)	Governmental Activities	
2.05.132	Principal Retirements	Debt Service:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.133	Interest and Fiscal Charges	Debt Service:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.134	Issuance Costs	Debt Service:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.135	Advance Refund Escrow	Debt Service:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.136	Current Refunding	Debt Service:	Expense/Expenditure (Detail)	Governmental Activities	
2.05.140	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
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) Expenditures		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	
2.06.033	Premium on Bonds Issued	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 Other 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 Item		Expense/Expenditure (Detail)	Governmental Activities	
2.07.002	Extraordinary Item		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
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	Net Change in Fund Balance		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)	Governmental Activities	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		Expense/Expenditure (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	Budget Versus Actual
2.07.500	Fund Balance (Deficit) at End of Year		Revenue (Grand Total)	Governmental Activities	Operating Statement
2.07.501	Fund Balance (Deficit) at End of Year		Fund Balance/Net Position (Subtotal)	Governmental Activities	Modified Accrual Trial Balance
2.07.502	Net Position (Deficit) at End of Year		Fund Balance/Net Position (Grand Total)	Governmental Activities	Full Accrual Trial Balance
2.07.503	Fund Balance (Deficit) at End of Year		Fund Balance/Net Position (Grand Total)	Governmental Activities	Restatement Trial Balance
2.07.505	Net Position (Deficit) at End of Year		Fund Balance/Net Position (Grand Total)	Governmental Activities	Fixed Asset Worksheet
2.07.508	Net Position (Deficit) at End of Year		Fund Balance/Net Position (Grand Total)	Governmental Activities	Debt Consolidation Worksheet
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	Operating Statement
3.01.101	Total Operating Revenues		Revenue (Subtotal)	Business-Type Activities	Modified Accrual Trial Balance
3.01.102	Total Operating Revenues		Revenue (Total)	Business-Type Activities	Full Accrual Trial Balance
3.01.105	Total Operating Revenues		Revenue (Total)		Consolidation Trial Balance
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	Operating Statement
3.02.101	Total Operating Expenses		Expense/Expenditure (Subtotal)	Business-Type Activities	Modified Accrual Trial Balance
3.02.102	Total Operating Expenses		Expense/Expenditure (Total)	Business-Type Activities	Full Accrual Trial Balance
3.02.105	Total Operating Expenses		Expense/Expenditure (Total)		Consolidation Trial Balance
3.02.200	Operating Income (Loss)		Revenue (Subtotal)	Business-Type Activities	Operating Statement
3.02.201	Operating Income(Loss)		Expense/Expenditure (Total)	Business-Type Activities	Modified Accrual Trial Balance
3.02.202	Operating Income (Loss)		Revenue (Subtotal)	Business-Type Activities	Full Accrual Trial Balance
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 Sale of Capital Assets	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 Expense	NON-OPERATING REVENUES (EXPENSES);	Revenue (Detail)	Business-Type Activities	
3.03.015	Sales Taxes	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 Loans	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 on-Operating Revenues(Expenses)		Revenue (Total)		Consolidation Trial Balance
3.03.200	Income (Loss) Before Contributions and Transfers		Revenue (Subtotal)	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	
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
3.04.203	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 (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)		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
3.04.360	Unexpended Prior Year Encumbrances		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
4.01.030	Custodial Fund Receipts	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.031	Intergovernmental	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.032	Amounts Received as Fiscal Agent	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.033	Licenses and Permits and Fees for Other Governments	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.034	Fines and Forfeitures for Other Governments	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.035	Amounts Held for Employees	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.036	Property Tax Collections for Other Governments	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.037	Excise Tax Collections for Other Governments	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.038	Special Assessment Collections for Other Governments	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.039	Sheriff Sale Collections for Other Governments	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.040	Contributions from Individuals	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.041	Amounts Received for Others	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.042	Collections _____	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.043	Collections _____	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.044	Collections _____	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.045	Collections _____	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.046	Collections _____	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.047	Collections _____	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.048	Collections _____	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.049	Miscellaneous	ADDITIONS:	Revenue (Detail)		Fiduciary
4.01.200	Total Additions		Revenue (Total)		Fiduciary
4.01.201	Total Additions		Revenue (Total)		Fiduciary
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
					Change in Fiduciary Net Position
					Full Accrual Trial Balance

4.02.009	Miscellaneous	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.030	Custodial Fund Disbursements	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.031	Distributions as Fiscal Agent	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.032	Distributions of State Funds to Other Governments	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.033	Distributions to the State of Ohio	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.034	Licenses and Permits and Fees Distributions to Other Governments	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.035	Fines and Forfeitures Distributions to Other Governments	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.036	Distributions on Behalf of Employees	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.037	Property Tax Distributions to Other Governments	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.038	Excise Tax Distributions to Other Governments	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.039	Special Assessment Distributions to Other Governments	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.040	Sheriff Sale Distributions to Other Governments	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.041	Distributions to Other Governments	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.042	Distributions to Individuals	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.043	Other Distributions	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.044	Distributions _____	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.045	Distributions _____	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.046	Distributions _____	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.047	Distributions _____	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.048	Distributions _____	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
4.02.049	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 of 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		Fund Balance/Net Position (Grand Total)		Operating Statement
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 from 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 for 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
6.02.030	Repayment of Short Term Loans from Other Funds	Cash Flows from Noncapital Financing Activities:	Expense/Expenditure (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
6.02.090	Other Receipt 1	Cash Flows from Noncapital Financing Activities:	Revenue (Detail)	Proprietary	Cash Flows
6.02.091	Other Receipt 2	Cash Flows from Noncapital Financing Activities:	Revenue (Detail)	Proprietary	Cash Flows
6.02.092	Other Receipt 3	Cash Flows from Noncapital Financing Activities:	Revenue (Detail)	Proprietary	Cash Flows
6.02.095	Other Payment 1	Cash Flows from Noncapital Financing Activities:	Expense/Expenditure (Detail)	Proprietary	Cash Flows
6.02.096	Other Payment 2	Cash Flows from Noncapital Financing Activities:	Expense/Expenditure (Detail)	Proprietary	Cash Flows
6.02.097	Other Payment 3	Cash Flows from Noncapital Financing Activities:	Expense/Expenditure (Detail)	Proprietary	Cash Flows
6.02.999	Net Cash Provided by (Used for) Noncapital Financing Activities		Revenue (Total)	Proprietary	Cash Flows
6.03.000	Cash Flows from Capital and Related Financing Activities:		Revenue (Heading)	Proprietary	Cash Flows
6.03.010	Proceeds from Capital Related Debt	Cash Flows from Capital and Related Financing Activities:	Revenue (Detail)	Proprietary	Cash Flows
6.03.020	Capital Contributions	Cash Flows from Capital and Related Financing Activities:	Revenue (Detail)	Proprietary	Cash Flows
6.03.025	Capital Contributions from Other Funds	Cash Flows from Capital and Related Financing Activities:	Revenue (Detail)	Proprietary	Cash Flows
6.03.030	Payments for Capital Acquisitions	Cash Flows from Capital and Related Financing Activities:	Expense/Expenditure (Detail)	Proprietary	Cash Flows
6.03.040	Payments for Capital Related Debt Principal	Cash Flows from Capital and Related Financing Activities:	Expense/Expenditure (Detail)	Proprietary	Cash Flows
6.03.050	Payments for Capital Related Interest	Cash Flows from Capital and Related Financing Activities:	Expense/Expenditure (Detail)	Proprietary	Cash Flows
6.03.060	Payments for Capital Lease Principal	Cash Flows from Capital and Related Financing Activities:	Expense/Expenditure (Detail)	Proprietary	Cash Flows
6.03.070	Payments for Capital Lease Interest	Cash Flows from Capital and Related Financing Activities:	Expense/Expenditure (Detail)	Proprietary	Cash Flows
6.03.080	Payments of Bond Issuance Costs	Cash Flows from Capital and Related Financing Activities:	Expense/Expenditure (Detail)	Proprietary	Cash Flows
6.03.090	Proceeds from Sales of Capital Assets	Cash Flows from Capital and Related Financing 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	Account 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	Materials 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
6.07.020	Contributions of capital assets from other funds	Noncash Investing, Capital, and Financing Activities	Revenue (Detail)	Proprietary	Cash Flows
6.07.030	Borrowing under capital lease	Noncash Investing, Capital, and Financing Activities	Revenue (Detail)	Proprietary	Cash Flows
6.07.040	Purchase of capital assets on account	Noncash Investing, Capital, and Financing Activities	Revenue (Detail)	Proprietary	Cash Flows
6.07.050	Capital asset trade-in	Noncash Investing, Capital, and Financing Activities	Revenue (Detail)	Proprietary	Cash Flows
6.07.060	Increase (decrease) in fair value of investments	Noncash Investing, Capital, and Financing Activities	Revenue (Detail)	Proprietary	Cash Flows

Governmental Expenditure/Expense Table

<u>Code</u>	<u>Description</u>	<u>old-GAAP Code</u>	<u>Cash Journal Code</u>	
2.05.000	EXPENDITURES:			Heading
2.05.001	Current:	1000		Heading
2.05.010	General Government		1000	
2.05.011	General Government:			Heading
2.05.012	Legislative and Executive	1100	1010	
2.05.013	Judicial	1200	1020	
2.05.020	Public Safety	1300	1100	
2.05.021	Public Safety:			Heading
2.05.022	911		1120	
2.05.023	Emergency Medical Services		1130	
2.05.024	Sheriff		1140	
2.05.025	Jail Operation		1150	
2.05.026	Public Safety 6		1160	
2.05.027	Public Safety 7		1170	
2.05.028	Public Safety 8		1180	
2.05.029	Other Public Safety		1190	
2.05.030	Public Works	1400	1200	
2.05.031	Public Works:			Heading
2.05.032	Public Works 2		1220	
2.05.033	Public Works 3		1230	
2.05.034	Public Works 4		1240	
2.05.035	Public Works 5		1250	
2.05.036	Public Works 6		1260	
2.05.037	Public Works 7		1290	
2.05.040	Health	1500	1300	
2.05.041	Health:			Heading
2.05.042	Alcohol, Drug, and Mental Health		1320	
2.05.043	Mental Retardation and Developmental Disabilities		1330	
2.05.044	Health 4		1340	
2.05.045	Health 5		1350	
2.05.046	Health 6		1360	
2.05.047	Health 7		1370	
2.05.048	Health 8		1380	
2.05.049	Other Health		1390	
2.05.050	Human Services	1600	1400	
2.05.051	Human Services:			Heading
2.05.052	Child Welfare		1420	
2.05.053	Child Support Enforcement		1430	
2.05.054	Children Services		1440	
2.05.055	County Home		1450	
2.05.056	Job and Family Services		1460	
2.05.057	Human Services 7		1470	
2.05.058	Human Services 8		1480	
2.05.059	Other Human Services		1490	
2.05.060	Conservation and Recreation	1700	1500	
2.05.061	Conservation and Recreation:			Heading
2.05.062	Conservation and Recreation 2		1520	
2.05.063	Conservation and Recreation 3		1530	
2.05.064	Conservation and Recreation 4		1540	
2.05.065	Conservation and Recreation 5		1550	
2.05.066	Conservation and Recreation 6		1560	
2.05.067	Conservation and Recreation 7		1590	
2.05.070	Community and Economic Development	1800 & 1A00	1600	
2.05.071	Community and Economic Development:			Heading
2.05.072	Community and Economic Development 2		1620	
2.05.073	Community and Economic Development 3		1630	

<u>Code</u>	<u>Description</u>	<u>Code</u>	<u>Code</u>
2.05.074	Community and Economic Development 4		1640
2.05.075	Community and Economic Development 5		1650
2.05.076	Community and Economic Development 6		1660
2.05.077	Community and Economic Development 7		1690
2.05.080	Environmental Control		1700
2.05.081	Environmental Control:		Heading
2.05.082	Environmental Control 2		1720
2.05.083	Environmental Control 3		1730
2.05.084	Environmental Control 4		1740
2.05.085	Environmental Control 5		1750
2.05.086	Environmental Control 6		1760
2.05.087	Environmental Control 7		1790
2.05.090	Transportation	1900	1800
2.05.091	Transportation:		Heading
2.05.092	Transportation 2		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		1890
2.05.100	Other	1B00	1900
2.05.110	Capital Outlay	2000	2000
2.05.111	Capital Outlay:		Heading
2.05.112	Capital Outlay 2		2200
2.05.113	Capital Outlay 3		2300
2.05.114	Capital Outlay 4		2400
2.05.115	Capital Outlay 5		2500
2.05.116	Capital Outlay 6		2600
2.05.117	Capital Outlay 7		2900
2.05.120	Intergovernmental	3000	3000
2.05.121	Intergovernmental:		Heading
2.05.122	Intergovernmental 2		3200
2.05.123	Intergovernmental 3		3300
2.05.124	Intergovernmental 4		3400
2.05.125	Intergovernmental 5		3500
2.05.126	Intergovernmental 6		3600
2.05.127	Intergovernmental 7		3900
2.05.130	Interest and Fiscal Charges		4000
2.05.131	Debt Service:	4000	Heading
2.05.132	Principal Retirements	4100	4100
2.05.133	Interest and Fiscal Charges	4200	4200
2.05.134	Issuance Costs		4400
2.05.135	Advance Refund Escrow	4300	4300
2.05.140	Depreciation - Unallocated		4900
2.06.000	OTHER FINANCING SOURCES AND USES:	5000	Heading
2.06.051	Transfers Out	5210	5200
2.06.052	Transfers Out - Component Unit	5220	5220
2.06.053	Transfer s Out - Primary Government	5230	5230
2.06.054	Advances Out	5300	5300
2.06.060	Payment to Refunded Bond Escrow Agent	5100	5400
2.06.070	Refund of Prior Year Receipts		5500
2.06.099	Other Financing Uses	5400	5900

Proprietary Expense Table

<u>Code</u>	<u>Description</u>	<b>old-GAAP Cash Journal</b>		
		<u>Code</u>	<u>Code</u>	
3.02.000	OPERATING EXPENSES:			Heading
3.02.010	Personal Services	100	100	
3.02.011	Salries and Wages		125	
3.02.012	Fringe Benefits	200	150	
3.02.013	Travel		175	
3.02.020	Operations and Maintenance		199	
3.02.021	Contractual Services	300	200	
3.02.022	Purchased Power		225	
3.02.023	Materials and Supplies	400	250	
3.02.024	Utilities		275	
3.02.030	Claims	500	300	
3.02.031	Closure/Postclosure Costs	600	350	
3.02.037	Bad Debt	700	400	
3.02.038	Depreciation	800	450	
3.02.059	Other Operating Expenses	900	500	
3.02.040	Capital Outlay	A00	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):	C00		Heading
3.03.021	Interest and Fiscal Charges	C10	600	
3.03.022	Loss on Sale of Capital Assets	C20	625	
3.03.023	Advances Out	C30	650	
3.03.024	Principal Retirement	B00	675	
3.03.025	Discount on Debt Issued		680	
3.03.029	Other Non-Operating Expenses	C70	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	C50	750	
3.04.051	Transfers Out - Component Unit	C60	775	

Fiduciary Expense Table

<u>Code</u>	<u>Description</u>	<b>old-GAAP Cash Journal</b>	
		<u>Code</u>	<u>Code</u>
4.02.000	DEDUCTIONS:		Heading
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>Description</u>	<u>old-GAAP Code</u>	<u>Cash Journal Code</u>	
2.04.000	REVENUES:			Heading
2.04.001	Taxes	1100	1100	
2.04.002	Property and Other Local Taxes		1150	
2.04.003	Property Taxes	1110	1110	
2.04.004	Sales Taxes	1120	1120	
2.04.005	Permissive Motor Vehicle License Taxes	1140	1140	
2.04.006	Other Local Taxes	1130	1130	
2.04.007	Payments in Lieu of Taxes		1190	
2.04.008	Special Assessments	1600	1600	
2.04.009	Charges for Services	1200	1200	
2.04.010	Licenses and Permits	1300	1300	
2.04.011	Fines and Forfeitures	1400	1400	
2.04.012	Intergovernmental	1500	1500	
2.04.013	Interest	1700	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	1820	
2.04.018	Contributions and Donations	1830	1830	
2.04.019	Refunds		1910	
2.04.020	Reimbursements		1900	
2.04.029	Other	1810	1810	
2.06.000	OTHER FINANCING SOURCES AND USES:	4000		Heading
2.06.001	Transfers In	4110	4110	
2.06.002	Transfers In - Component Unit	4120	4120	
2.06.003	Transfers In - Primary Government	4130	4130	
2.06.010	Bonds Issued	4210	4200	
2.06.011	General Obligation Bonds Issued		4210	
2.06.012	Refunding Bonds Issued	4220	4220	
2.06.013	Special Assessment Bonds Issued		4230	
2.06.020	Notes Issued	4300	4300	
2.06.021	Bond Anticipation Notes Issued		4310	
2.06.022	Revenue Notes Issued		4320	
2.06.025	Proceeds of Loans	4410	4400	
2.06.026	Proceeds of OPWC Loans	4420	4420	
2.06.027	Proceeds of OWDA Loans	4430	4430	
2.06.028	Proceeds of EPA Loan	4440	4440	
2.06.029	Proceeds of FEMA Loan	4450	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 Fixed Assets	4500	4500	
2.06.045	Refund of Prior Year Expenditures		4600	
2.06.047	Inception of Capital Lease	4700	4700	
2.06.048	Advances In	4800	4800	
2.06.049	Other Financing Sources	4600 & 4900	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>Description</u>	<b>old-GAAP Cash Journal</b>		
		<u>Code</u>	<u>Code</u>	
3.01.000	OPERATING REVENUES:			Heading
3.01.001	Charges for Services	2100	2100	
3.01.002	Tap-In Fees	2200	2200	
3.01.003	Patient Fees	2300	2300	
3.01.004	Other Operating Revenues	2400	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	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	5200	
3.03.006	Operating Grants		5210	
3.03.007	Intergovernmental		5220	
3.03.008	Capital Grants and Contributions	5400	5400	
3.03.009	Property Taxes	5500	5500	
3.03.010	Gain on Sale of Capital Assets	5300	5300	
3.03.011	Proceeds from Sale of Capital Assets		5310	
3.03.013	Advances In	5600	5600	
3.03.014	Refund of Prior Year Expense		5710	
3.03.016	Bonds Issued	5900	5900	
3.03.017	Notes Issued	5800	5800	
3.03.018	Premium on Debt Issued		5950	
3.03.019	Other Non-Operating Revenues	5700	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	4110	
3.04.006	Transfers In - Component Unit	4120	4120	
3.04.007	Transfers In - Primary Government	4130	4130	

Fiduciary Revenue Table

<u>Code</u>	<u>Description</u>	<u>old-GAAP Code</u>	<u>Cash Journal Code</u>
4.01.000	ADDITIONS:		
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:		8350
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