

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
2875	1.00.000	BALANCE SHEET/ STATEMENT OF Net Position		Asset (Heading)		
	5	1.01.000	ASSETS:	Asset (Heading)	Business-Type A	
2787	1.01.100	Current Assets:	ASSETS:	Asset (Classified Heading)		
	10	1.01.101	Equity in Pooled Cash and Cash Equivalents	Current Assets:	Asset (Detail)	
	20	1.01.102	Cash and Cash Equivalents in Segregated Accounts	Current Assets:	Asset (Detail)	
	30	1.01.103	Cash and Cash Equivalents with Fiscal Agents	Current Assets:	Asset (Detail)	
2790	1.01.104	Cash and Cash Equivalents with Escrow Agents	Current Assets:	Asset (Detail)		
	33	1.01.105	Cash and Cash Equivalents:	Current Assets:	Asset (Heading)	
	34	1.01.106	In Segregated Accounts	Cash and Cash Equivalents:	Asset (Detail)	
	35	1.01.107	With Fiscal Agents	Cash and Cash Equivalents:	Asset (Detail)	
2791	1.01.108	With Escrow Agents	Cash and Cash Equivalents:	Asset (Detail)		
	40	1.01.109	Investments	Current Assets:	Asset (Detail)	
	50	1.01.110	Investments in Segregated Accounts	Current Assets:	Asset (Detail)	
	60	1.01.111	Investments with Fiscal Agents	Current Assets:	Asset (Detail)	
2788	1.01.112	Investments With Escrow Agents	Current Assets:	Asset (Detail)		
	63	1.01.113	Investments:	Current Assets:	Asset (Heading)	
	64	1.01.114	In Segregated Accounts	Investments:	Asset (Detail)	
	65	1.01.115	With Fiscal Agents	Investments:	Asset (Detail)	
2789	1.01.116	With Escrow Agents	Investments:	Asset (Detail)		
	180	1.01.117	Inventory Held for Resale	Current Assets:	Asset (Detail)	
	190	1.01.118	Materials and Supplies Inventory	Current Assets:	Asset (Detail)	
	70	1.01.119	Accrued Interest Receivable	Current Assets:	Asset (Detail)	
	80	1.01.120	Accounts Receivable	Current Assets:	Asset (Detail)	
	120	1.01.121	Interfund Receivable	Current Assets:	Asset (Detail)	
	100	1.01.122	Due From Other Funds	Current Assets:	Asset (Detail)	
	150	1.01.123	Internal Balances	Current Assets:	Asset (Detail)	
	160	1.01.124	Internal Receivable	Current Assets:	Asset (Detail)	
	110	1.01.125	Intergovernmental Receivable	Current Assets:	Asset (Detail)	
	200	1.01.126	Prepaid Items	Current Assets:	Asset (Detail)	
	130	1.01.127	Taxes Receivable	Current Assets:	Asset (Detail)	
	90	1.01.128	Income Taxes Receivable	Current Assets:	Asset (Detail)	
	140	1.01.129	Property and Other Local Taxes Receivable	Current Assets:	Asset (Detail)	
2794	1.01.130	Property Taxes Receivable	Current Assets:	Asset (Detail)		
	170	1.01.131	Notes Receivable	Current Assets:	Asset (Detail)	
	210	1.01.132	Investment in Joint Venture	Current Assets:	Asset (Detail)	Governmental Ac
13745	1.01.133	Revenue in Lieu of Taxes Receivable	Current Assets:	Asset (Detail)		
14857	1.01.134	Securities Lending Collateral	Current Assets:	Asset (Detail)		
14858	1.01.135	Other Assets	Current Assets:	Asset (Detail)		
	2918	1.01.182	Total Current Assets	Asset (Total)	Business-Type A Full Accrual Trial Balance	
	3137	1.01.186	Total Current Assets	Asset (Total)	Business-Type A Fund Net Position	
14404	1.01.188	Total Current Assets	Total Current Assets	Asset (Total)	Governmental Ac	Statement of Net Position (EW)
2797	1.01.200	Noncurrent Assets:		Asset (Classified Heading)		
	220	1.01.201	Restricted Cash and Cash Equivalents	Noncurrent Assets:	Asset (Detail)	
2798	1.01.202	Restricted Assets	Noncurrent Assets:	Asset (Detail)		
2799	1.01.203	Restricted Assets:	Noncurrent Assets:	Asset (Heading)		
	2800	1.01.204	Equity in Pooled Cash and Cash Equivalents	Restricted Assets:	Asset (Detail)	
2872	1.01.205	Cash and Cash Equivalents with Fiscal Agents	Restricted Assets:	Asset (Detail)		

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
2873	1.01.206	Cash and Cash Equivalents with Escrow Agents	Restricted Assets:	Asset (Detail)		
230	1.01.207	Deferred Charges	Noncurrent Assets:	Asset (Detail)		
240	1.01.208	Advances to Other Funds	Noncurrent Assets:	Asset (Detail)		
250	1.01.209	Investment in Joint Venture	Noncurrent Assets:	Asset (Detail)		
270	1.01.210	Non-Depreciable Capital Assets	Noncurrent Assets:	Asset (Detail)		
2801	1.01.211	Land and Construction in Progress	Noncurrent Assets:	Asset (Detail)		
2802	1.01.212	Land, Land Improvements and Construction in Progress	Noncurrent Assets:	Asset (Detail)		
280	1.01.213	Depreciable Capital Assets, net	Noncurrent Assets:	Asset (Detail)		
290	1.01.214	Capital Assets, net	Noncurrent Assets:	Asset (Detail)		
2803	1.01.215	Capital Assets:	Noncurrent Assets:	Asset (Heading)		
300	1.01.216	Land	Capital Assets:	Asset (Detail)		
310	1.01.217	Land Improvements	Capital Assets:	Asset (Detail)		
320	1.01.218	Buildings and Building Improvements	Capital Assets:	Asset (Detail)		
330	1.01.219	Improvements Other Than Buildings	Capital Assets:	Asset (Detail)		
340	1.01.220	Furniture, Fixtures, and Equipment	Capital Assets:	Asset (Detail)		
350	1.01.221	Vehicles	Capital Assets:	Asset (Detail)		
360	1.01.222	Infrastructure	Capital Assets:	Asset (Detail)		
370	1.01.223	Construction in Progress	Capital Assets:	Asset (Detail)		
380	1.01.224	Textbooks and Library Books	Capital Assets:	Asset (Detail)		
390	1.01.225	Other Fixed Assets	Capital Assets:	Asset (Detail)		
410	1.01.226	Accumulated Depreciation	Noncurrent Assets:	Asset (Detail)		
400	1.01.227	Accumulated Depreciation:	Noncurrent Assets:	Asset (Heading)		
420	1.01.228	Land Improvements	Accumulated Depreciation:	Asset (Detail)		
430	1.01.229	Buildings and Building Improvements	Accumulated Depreciation:	Asset (Detail)		
440	1.01.230	Improvements Other Than Buildings	Accumulated Depreciation:	Asset (Detail)		
450	1.01.231	Furniture, Fixtures, and Equipment	Accumulated Depreciation:	Asset (Detail)		
460	1.01.232	Vehicles	Accumulated Depreciation:	Asset (Detail)		
2874	1.01.233	Infrastructure	Accumulated Depreciation:	Asset (Detail)		
470	1.01.234	Textbooks and Library Books	Accumulated Depreciation:	Asset (Detail)		
480	1.01.235	Other Fixed Assets	Accumulated Depreciation:	Asset (Detail)		
14400	1.01.250	Assets Held for Resale	Noncurrent Assets:	Asset (Detail)		
14759	1.01.251	Net Pension Asset	Noncurrent Assets:	Asset (Detail)		
14760	1.01.252	Net OPEB Asset	Noncurrent Assets:	Asset (Detail)		
3094	1.01.402	Total Noncurrent Assets		Asset (Total)	Business-Type A Full Accrual Trial Balance	
3138	1.01.406	Total Noncurrent Assets		Asset (Total)	Business-Type A Fund Net Position	
14413	1.01.408	Total Noncurrent Assets		Asset (Total)	Governmental A Statement of Net Position (EW)	
2781	1.01.500	Total Assets		Asset (Grand Total)		Balance Sheet
2919	1.01.501	Total Assets		Asset (Total)		Modified Accrual Trial Balance
2936	1.01.502	Total Assets		Asset (Subtotal)		Full Accrual Trial Balance
2937	1.01.503	Total Assets		Asset (Total)		Restatement Trial Balance
2938	1.01.504	Total Assets		Asset (Total)		Fixed Asset Worksheet
3006	1.01.505	Total Assets		Asset (Total)		Consolidation Trial Balance
3020	1.01.506	Total Assets		Asset (Subtotal)		Fund Net Position
3025	1.01.507	Total Assets		Asset (Total)		Statement of Net Position (EW)
3126	1.01.508	Total Assets		Asset (Total)	Governmental A	Debt Consolidation Worksheet
14678	1.01.700	DEFERRED OUTFLOWS OF RESOURCES:		Deferred Outflows of Resources (F		
14679	1.01.701	Deferred Charge on Refunding	DEFERRED OUTFLOWS OF RESOURCES:	Deferred Outflows of Resource		

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
14680	1.01.702	Deferred Outflows 1	DEFERRED OUTFLOWS OF RESOU	Deferred Outflows of Resource		
14681	1.01.703	Deferred Outflows 2	DEFERRED OUTFLOWS OF RESOU	Deferred Outflows of Resource		
14682	1.01.704	Deferred Outflows 3	DEFERRED OUTFLOWS OF RESOU	Deferred Outflows of Resource		
14683	1.01.705	Deferred Outflows 4	DEFERRED OUTFLOWS OF RESOU	Deferred Outflows of Resource		
14684	1.01.706	Deferred Outflows 5	DEFERRED OUTFLOWS OF RESOU	Deferred Outflows of Resource		
14685	1.01.707	Deferred Outflows 6	DEFERRED OUTFLOWS OF RESOU	Deferred Outflows of Resource		
14686	1.01.708	Deferred Outflows 7	DEFERRED OUTFLOWS OF RESOU	Deferred Outflows of Resource		
14687	1.01.709	Deferred Outflows 8	DEFERRED OUTFLOWS OF RESOU	Deferred Outflows of Resource		
14688	1.01.710	Deferred Outflows 9	DEFERRED OUTFLOWS OF RESOU	Deferred Outflows of Resource		
14689	1.01.711	Deferred Outflows 10	DEFERRED OUTFLOWS OF RESOU	Deferred Outflows of Resource		
14690	1.01.790	TOTAL DEFERRED OUTFLOWS OF RESOURCES		Deferred Outflows of Resource		Balance Sheet
14691	1.01.791	TOTAL DEFERRED OUTFLOWS OF RESOURCES		Deferred Outflows of Resource		Modified Accrual Trial Balance
14692	1.01.792	TOTAL DEFERRED OUTFLOWS OF RESOURCES		Deferred Outflows of Resource		Full Accrual Trial Balance
14693	1.01.793	TOTAL DEFERRED OUTFLOWS OF RESOURCES		Deferred Outflows of Resource		Restatement Trial Balance
14694	1.01.794	TOTAL DEFERRED OUTFLOWS OF RESOURCES		Deferred Outflows of Resource		Fixed Asset Worksheet
14695	1.01.795	TOTAL DEFERRED OUTFLOWS OF RESOURCES		Deferred Outflows of Resource		Consolidation Trial Balance
14696	1.01.796	TOTAL DEFERRED OUTFLOWS OF RESOURCES		Deferred Outflows of Resource		Fund Net Position
14697	1.01.797	TOTAL DEFERRED OUTFLOWS OF RESOURCES		Deferred Outflows of Resource		Statement of Net Position (EW)
14698	1.01.798	TOTAL DEFERRED OUTFLOWS OF RESOURCES		Deferred Outflows of Resource		Debt Consolidation Worksheet
14723	1.01.800	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOU		Deferred Outflows of Resources (C		Balance Sheet
14724	1.01.801	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOU		Deferred Outflows of Resource		Modified Accrual Trial Balance
14725	1.01.802	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOU		Deferred Outflows of Resource		Restatement Trial Balance
14732	1.01.803	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOU		Deferred Outflows of Resource		Full Accrual Trial Balance
14733	1.01.804	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOU		Deferred Outflows of Resource		Restatement Trial Balance
2876	1.02.000	LIABILITIES AND FUND BALANCES:		Liability (Heading)	Governmental Ac	
485	1.02.000	LIABILITIES:		Liability (Heading)		
2805	1.02.100	Current Liabilities:	LIABILITIES:	Liability (Classified Heading)	Business-Type A	
490	1.02.101	Accounts Payable	Current Liabilities:	Liability (Detail)		
510	1.02.102	Accrued Wages	Current Liabilities:	Liability (Detail)		
520	1.02.103	Accrued Wages and Benefits	Current Liabilities:	Liability (Detail)		
500	1.02.104	Contracts Payable	Current Liabilities:	Liability (Detail)		
570	1.02.105	Interfund Payable	Current Liabilities:	Liability (Detail)		
580	1.02.106	Due to Other Funds	Current Liabilities:	Liability (Detail)		
590	1.02.107	Internal Payable	Current Liabilities:	Liability (Detail)		
600	1.02.108	Intergovernmental Payable	Current Liabilities:	Liability (Detail)		
630	1.02.109	Undistributed Monies	Current Liabilities:	Liability (Detail)		
640	1.02.110	Due to Students	Current Liabilities:	Liability (Detail)		
650	1.02.111	Payroll Withholdings	Current Liabilities:	Liability (Detail)		
660	1.02.112	Matured Bonds Payable	Current Liabilities:	Liability (Detail)		
670	1.02.113	Matured Interest Payable	Current Liabilities:	Liability (Detail)		
680	1.02.114	Accrued Interest Payable	Current Liabilities:	Liability (Detail)		
690	1.02.115	Liabilities Payable from Restricted Assets	Current Liabilities:	Liability (Detail)		
540	1.02.116	Accrued Vacation Leave Payable	Current Liabilities:	Liability (Detail)		
550	1.02.117	Accrued Sick Leave Payable	Current Liabilities:	Liability (Detail)		
3117	1.02.118	Matured Compensated Absences Payable	Current Liabilities:	Liability (Detail)		
560	1.02.119	Retainage Payable	Current Liabilities:	Liability (Detail)		
610	1.02.120	Deferred Revenue	Current Liabilities:	Liability (Detail)		

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
	620 1.02.121	Unearned Revenue	Current Liabilities:	Liability (Detail)		
	700 1.02.122	Notes Payable	Current Liabilities:	Liability (Detail)		
	710 1.02.123	Claims Payable	Current Liabilities:	Liability (Detail)		
	720 1.02.124	Judgments Payable	Current Liabilities:	Liability (Detail)		
	2807 1.02.125	Early Retirement Incentive Payable	Current Liabilities:	Liability (Detail)		
	530 1.02.126	Compensated Absences Payable	Current Liabilities:	Liability (Detail)		
	730 1.02.127	Capital Leases Payable	Current Liabilities:	Liability (Detail)		
	2808 1.02.128	General Obligation Bonds Payable	Current Liabilities:	Liability (Detail)		
	14859 1.02.129	Obligations Under Securities Lending	Current Liabilities:	Liability (Detail)		
	3095 1.02.182	Total Current Liabilities		Liability (Total)	Business-Type A	Full Accrual Trial Balance
	3139 1.02.186	Total Current Liabilities		Liability (Total)	Business-Type A	Fund Net Position
	14414 1.02.188	Total Current Liabilities		Liability (Total)	Governmental A	Statement of Net Position (EW)
	2864 1.02.200	Noncurrent Liabilities:	LIABILITIES:	Liability (Classified Heading)	Business-Type A	
	2811 1.02.201	Long-Term Liabilities:	Noncurrent Liabilities:	Liability (Heading)		
	830 1.02.202	Due Within One Year	Long-Term Liabilities:	Liability (Detail)		
	840 1.02.203	Due in More Than One Year	Long-Term Liabilities:	Liability (Detail)		
	740 1.02.204	Advances from Other Funds	Noncurrent Liabilities:	Liability (Detail)		
	2806 1.02.205	Notes Payable - net of current portion	Noncurrent Liabilities:	Liability (Detail)		
	2812 1.02.206	Claims Payable - net of current portion	Noncurrent Liabilities:	Liability (Detail)		
	810 1.02.207	Early Retirement Incentive Payable - net of current portion	Noncurrent Liabilities:	Liability (Detail)		
	2813 1.02.208	Compensated Absences Payable - net of current portion	Noncurrent Liabilities:	Liability (Detail)		
	760 1.02.209	School Facilities Loan Payable	Noncurrent Liabilities:	Liability (Detail)		
	770 1.02.210	State Delinquent Property Tax Loan Payable	Noncurrent Liabilities:	Liability (Detail)		
	780 1.02.211	Energy Conservation Loan Payable	Noncurrent Liabilities:	Liability (Detail)		
	790 1.02.212	Asbestos Removal Loan Payable	Noncurrent Liabilities:	Liability (Detail)		
	800 1.02.213	State Operating Loan Payable	Noncurrent Liabilities:	Liability (Detail)		
	820 1.02.214	General Obligation Bonds Payable - net of current portion	Noncurrent Liabilities:	Liability (Detail)		
	14260 1.02.217	Unamortized Premium on Bonds	Noncurrent Liabilities:	Liability (Detail)		
	14261 1.02.218	Unamortized Discount on Bonds	Noncurrent Liabilities:	Liability (Detail)		
	14262 1.02.219	Unamortized Charge - Refunding Bonds	Noncurrent Liabilities:	Liability (Detail)		
	14739 1.02.220	Net Pension Liability	Noncurrent Liabilities:	Liability (Detail)		
	14753 1.02.220.010	Net OPEB Liability	Noncurrent Liabilities:	Liability (Detail)		
	14740 1.02.221	Due in More Than One Year:	Long-Term Liabilities:	Liability (Heading)		
	14741 1.02.222	Net Pension Liability	Due in More Than One Year:	Liability (Detail)		
	14754 1.02.222.010	Net OPEB Liability	Due in More Than One Year:	Liability (Detail)		
	14742 1.02.223	Other Amounts Due in More Than One Year	Due in More Than One Year:	Liability (Detail)		
	2921 1.02.402	Total Noncurrent Liabilities		Liability (Total)	Business-Type A	Full Accrual Trial Balance
	3140 1.02.406	Total Noncurrent Liabilities		Liability (Total)	Business-Type A	Fund Net Position
	14415 1.02.408	Total Noncurrent Liabilities		Liability (Total)	Governmental A	Statement of Net Position (EW)
	2782 1.02.500	Total Liabilities		Liability (Total)		Balance Sheet
	2927 1.02.501	Total Liabilities		Liability (Total)		Modified Accrual Trial Balance
	2939 1.02.502	Total Liabilities		Liability (Subtotal)		Full Accrual Trial Balance
	2940 1.02.503	Total Liabilities		Liability (Total)		Restatement Trial Balance
	2941 1.02.504	Total Liabilities		Liability (Total)		Fixed Asset Worksheet
	3007 1.02.505	Total Liabilities		Liability (Total)		Consolidation Trial Balance
	3022 1.02.506	Total Liabilities		Liability (Subtotal)		Fund Net Position
	3026 1.02.507	Total Liabilities		Liability (Total)		Statement of Net Position (EW)

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
	3127 1.02.508	Total Liabilities		Liability (Total)	Governmental Ac	Debt Consolidation Worksheet
14699	1.02.700	DEFERRED INFLOWS OF RESOURCES:		Deferred Inflows of Resources		
14700	1.02.701	Deferred Charge on Refunding	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14701	1.02.702	Property Taxes not Levied to Finance Current Year Operations	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14702	1.02.703	Payment in Lieu of Taxes not Intended to Finance Current Year	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14703	1.02.704	Unavailable Revenue	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14704	1.02.705	Deferred Inflows 1	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14705	1.02.706	Deferred Inflows 2	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14706	1.02.707	Deferred Inflows 3	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14707	1.02.708	Deferred Inflows 4	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14708	1.02.709	Deferred Inflows 5	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14709	1.02.710	Deferred Inflows 6	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14710	1.02.711	Deferred Inflows 7	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14711	1.02.712	Deferred Inflows 8	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14712	1.02.713	Deferred Inflows 9	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14713	1.02.714	Deferred Inflows 10	DEFERRED INFLOWS OF RESOUR	Deferred Inflows of Resources		
14714	1.02.790	TOTAL DEFERRED INFLOWS OF RESOURCES		Deferred Inflows of Resources		Balance Sheet
14715	1.02.791	TOTAL DEFERRED INFLOWS OF RESOURCES		Deferred Inflows of Resources		Modified Accrual Trial Balance
14716	1.02.792	TOTAL DEFERRED INFLOWS OF RESOURCES		Deferred Inflows of Resources		Full Accrual Trial Balance
14717	1.02.793	TOTAL DEFERRED INFLOWS OF RESOURCES		Deferred Inflows of Resources		Restatement Trial Balance
14718	1.02.794	TOTAL DEFERRED INFLOWS OF RESOURCES		Deferred Inflows of Resources		Fixed Asset Worksheet
14719	1.02.795	TOTAL DEFERRED INFLOWS OF RESOURCES		Deferred Inflows of Resources		Consolidation Trial Balance
14720	1.02.796	TOTAL DEFERRED INFLOWS OF RESOURCES		Deferred Inflows of Resources		Fund Net Position
14721	1.02.797	TOTAL DEFERRED INFLOWS OF RESOURCES		Deferred Inflows of Resources		Statement of Net Position (EW)
14722	1.02.798	TOTAL DEFERRED INFLOWS OF RESOURCES		Deferred Inflows of Resources		Debt Consolidation Worksheet
2865	1.03.000	Equity:		Fund Balance/Net Position (He		
845	1.03.001	FUND BALANCES:		Fund Balance/Net Position (He: Governmental Ac		
14531	1.03.010	Nonspendable	FUND BALANCES:	Fund Balance/Net Position (De: Governmental Ac		
14532	1.03.011	Nonspendable:	FUND BALANCES:	Fund Balance/Net Position (He: Governmental Ac		
14533	1.03.012	Inventories	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14534	1.03.013	Prepaid Items	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14535	1.03.014	Long-term Receivables	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14536	1.03.015	Advances	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14537	1.03.016	Assets Held for Resale	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14538	1.03.017	Endowment	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14539	1.03.018	Permanent Fund Principal	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14540	1.03.019	Revolving Loan Fund Capital	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14541	1.03.020	Unclaimed Monies	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14542	1.03.021	Nonspendable 1	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14543	1.03.022	Nonspendable 2	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14544	1.03.023	Nonspendable 3	Nonspendable:	Fund Balance/Net Position (De: Governmental Ac		
14545	1.03.030	Restricted	FUND BALANCES:	Fund Balance/Net Position (De: Governmental Ac		
14546	1.03.031	Restricted for:	FUND BALANCES:	Fund Balance/Net Position (He: Governmental Ac		
14547	1.03.032	Restricted 1	Restricted for:	Fund Balance/Net Position (De: Governmental Ac		
14548	1.03.033	Restricted 2	Restricted for:	Fund Balance/Net Position (De: Governmental Ac		
14549	1.03.034	Restricted 3	Restricted for:	Fund Balance/Net Position (De: Governmental Ac		
14550	1.03.035	Restricted 4	Restricted for:	Fund Balance/Net Position (De: Governmental Ac		

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
14551	1.03.036	Restricted 5	Restricted for:		Fund Balance/Net Position (De Governmental Ac	
14552	1.03.037	Restricted 6	Restricted for:		Fund Balance/Net Position (De Governmental Ac	
14553	1.03.038	Restricted 7	Restricted for:		Fund Balance/Net Position (De Governmental Ac	
14554	1.03.039	Restricted 8	Restricted for:		Fund Balance/Net Position (De Governmental Ac	
14555	1.03.040	Restricted 9	Restricted for:		Fund Balance/Net Position (De Governmental Ac	
14556	1.03.041	Restricted 10	Restricted for:		Fund Balance/Net Position (De Governmental Ac	
14557	1.03.042	Restricted 11	Restricted for:		Fund Balance/Net Position (De Governmental Ac	
14558	1.03.043	Restricted 12	Restricted for:		Fund Balance/Net Position (De Governmental Ac	
14559	1.03.050	Committed	FUND BALANCES:		Fund Balance/Net Position (De Governmental Ac	
14560	1.03.051	Committed to:	FUND BALANCES:		Fund Balance/Net Position (He Governmental Ac	
14561	1.03.052	Committed 1	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14562	1.03.053	Committed 2	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14563	1.03.054	Committed 3	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14564	1.03.055	Committed 4	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14565	1.03.056	Committed 5	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14566	1.03.057	Committed 6	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14567	1.03.058	Committed 7	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14568	1.03.059	Committed 8	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14569	1.03.060	Committed 9	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14570	1.03.061	Committed 10	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14571	1.03.062	Committed 11	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14572	1.03.063	Committed 12	Committed to:		Fund Balance/Net Position (De Governmental Ac	
14573	1.03.070	Assigned	FUND BALANCES:		Fund Balance/Net Position (De Governmental Ac	
14574	1.03.071	Assigned to:	FUND BALANCES:		Fund Balance/Net Position (He Governmental Ac	
14575	1.03.072	Assigned 1	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14576	1.03.073	Assigned 2	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14577	1.03.074	Assigned 3	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14578	1.03.075	Assigned 4	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14579	1.03.076	Assigned 5	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14580	1.03.077	Assigned 6	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14581	1.03.078	Assigned 7	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14582	1.03.079	Assigned 8	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14583	1.03.080	Assigned 9	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14584	1.03.081	Assigned 10	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14585	1.03.082	Assigned 11	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14586	1.03.083	Assigned 12	Assigned to:		Fund Balance/Net Position (De Governmental Ac	
14587	1.03.090	Unassigned	FUND BALANCES:		Fund Balance/Net Position (De Governmental Ac	
846	1.03.101	Reserved:	FUND BALANCES:		Fund Balance/Net Position (He Governmental Ac	
850	1.03.102	Reserved for Encumbrances	Reserved:		Fund Balance/Net Position (De Governmental Ac	
860	1.03.103	Reserved for Inventory	Reserved:		Fund Balance/Net Position (De Governmental Ac	
870	1.03.104	Reserved for Prepaid Items	Reserved:		Fund Balance/Net Position (De Governmental Ac	
880	1.03.105	Reserved for Debt Service Principal	Reserved:		Fund Balance/Net Position (De Governmental Ac	
890	1.03.106	Reserved for Debt Service Interest	Reserved:		Fund Balance/Net Position (De Governmental Ac	
900	1.03.107	Reserved for Advances	Reserved:		Fund Balance/Net Position (De Governmental Ac	
910	1.03.108	Reserved for Notes Receivable	Reserved:		Fund Balance/Net Position (De Governmental Ac	
920	1.03.109	Reserved for Contributions	Reserved:		Fund Balance/Net Position (De Governmental Ac	
930	1.03.110	Reserved for Property Taxes	Reserved:		Fund Balance/Net Position (De Governmental Ac	

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
	940 1.03.111	Reserved for Textbooks and Instructional Materials	Reserved:	Fund Balance/Net Position (De	Governmental Ac	
	950 1.03.112	Reserved for Capital Improvements	Reserved:	Fund Balance/Net Position (De	Governmental Ac	
	960 1.03.113	Reserved for Budget Stabilization	Reserved:	Fund Balance/Net Position (De	Governmental Ac	
	970 1.03.114	Reserved for Bus Purchases	Reserved:	Fund Balance/Net Position (De	Governmental Ac	
	980 1.03.115	Reserved for Unclaimed Monies	Reserved:	Fund Balance/Net Position (De	Governmental Ac	
	990 1.03.116	Reserved for Other Purposes	Reserved:	Fund Balance/Net Position (De	Governmental Ac	
2866	1.03.117	Unreserved, Designated:	FUND BALANCES:	Fund Balance/Net Position (He	Governmental Ac	
1010	1.03.118	Designated for _____ (1)	Unreserved, Designated:	Fund Balance/Net Position (De	Governmental Ac	
1011	1.03.119	Designated for _____ (2)	Unreserved, Designated:	Fund Balance/Net Position (De	Governmental Ac	
1012	1.03.120	Designated for _____ (3)	Unreserved, Designated:	Fund Balance/Net Position (De	Governmental Ac	
1013	1.03.121	Designated for _____ (4)	Unreserved, Designated:	Fund Balance/Net Position (De	Governmental Ac	
2816	1.03.122	Unreserved, Undesignated, Reported in:	FUND BALANCES:	Fund Balance/Net Position (He	Governmental Ac	
1030	1.03.123	General Fund	Unreserved, Undesignated, Reported in:	Fund Balance/Net Position (De	Governmental Ac	
1040	1.03.124	Special Revenue Funds	Unreserved, Undesignated, Reported in:	Fund Balance/Net Position (De	Governmental Ac	
1050	1.03.125	Debt Service Funds	Unreserved, Undesignated, Reported in:	Fund Balance/Net Position (De	Governmental Ac	
1060	1.03.126	Capital Projects Funds	Unreserved, Undesignated, Reported in:	Fund Balance/Net Position (De	Governmental Ac	
1070	1.03.127	Permanent Funds	Unreserved, Undesignated, Reported in:	Fund Balance/Net Position (De	Governmental Ac	
2886	1.03.180	Total Fund Balances		Fund Balance/Net Position (Sul	Governmental Ac	Balance Sheet
2922	1.03.181	Total Fund Balances		Fund Balance/Net Position (To	Governmental Ac	Modified Accrual Trial Balance
2988	1.03.183	Total Fund Balances		Fund Balance/Net Position (To	Governmental Ac	Restatement Trial Balance
2888	1.03.190	Total Liabilities, Deferred Inflows of Resources and Fund Balan		Fund Balance/Net Position (Gr		Balance Sheet
2923	1.03.191	Total Liabilities, Deferred Inflows of Resources and Fund Balar		Fund Balance/Net Position (Sul		Modified Accrual Trial Balance
3016	1.03.192	Total Liabilities, Deferred Inflows of Resources and Fund Balar		Fund Balance/Net Position (Sul		Full Accrual Trial Balance
3017	1.03.193	Total Liabilities, Deferred Inflows of Resources and Fund Balar		Fund Balance/Net Position (Sul		Restatement Trial Balance
1075	1.03.200	NET POSITION:		Fund Balance/Net Position (He		
1080	1.03.201	Invested in Capital Assets	NET POSITION:	Fund Balance/Net Position (De	Business-Type A	
2817	1.03.202	Net Investment in Capital Assets	NET POSITION:	Fund Balance/Net Position (De		
1160	1.03.203	Restricted for Debt Service	NET POSITION:	Fund Balance/Net Position (De		
1170	1.03.204	Restricted for Capital Outlay	NET POSITION:	Fund Balance/Net Position (De		
1180	1.03.205	Restricted for Other Purposes	NET POSITION:	Fund Balance/Net Position (De		
1090	1.03.206	Restricted for Set Asides	NET POSITION:	Fund Balance/Net Position (De		
1091	1.03.207	Restricted for _____ (2)	NET POSITION:	Fund Balance/Net Position (De		
14339	1.03.208	Restricted for (3)	NET POSITION:	Fund Balance/Net Position (De		
14340	1.03.209	Restricted for (4)	NET POSITION:	Fund Balance/Net Position (De		
14341	1.03.210	Restricted for (5)	NET POSITION:	Fund Balance/Net Position (De		
14342	1.03.211	Restricted for (6)	NET POSITION:	Fund Balance/Net Position (De		
14343	1.03.212	Restricted for (7)	NET POSITION:	Fund Balance/Net Position (De		
14344	1.03.213	Restricted for (8)	NET POSITION:	Fund Balance/Net Position (De		
14345	1.03.214	Restricted for (9)	NET POSITION:	Fund Balance/Net Position (De		
14346	1.03.215	Restricted for (10)	NET POSITION:	Fund Balance/Net Position (De		
14347	1.03.216	Restricted for (11)	NET POSITION:	Fund Balance/Net Position (De		
14348	1.03.217	Restricted for (12)	NET POSITION:	Fund Balance/Net Position (De		
1200	1.03.220	Restricted - Expendable	NET POSITION:	Fund Balance/Net Position (De		
1201	1.03.221	Restricted for _____ - Expendable (2)	NET POSITION:	Fund Balance/Net Position (De		
1210	1.03.222	Restricted - Nonexpendable	NET POSITION:	Fund Balance/Net Position (De		
1211	1.03.223	Restricted for _____ - Nonexpendable (2)	NET POSITION:	Fund Balance/Net Position (De		
1100	1.03.240	Unrestricted	NET POSITION:	Fund Balance/Net Position (De		

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
2871	1.03.241	Unrestricted (Deficit)	NET POSITION:	Fund Balance/Net Position (De		
1110	1.03.250	Restricted for Pool Participants	NET POSITION:	Fund Balance/Net Position (De Fiduciary		
1120	1.03.251	Restricted for Individual Investment Accounts	NET POSITION:	Fund Balance/Net Position (De Fiduciary		
2818	1.03.252	Restricted for Scholarships	NET POSITION:	Fund Balance/Net Position (De Fiduciary		
13661	1.03.253	Restricted for Pension Benefits	NET POSITION:	Fund Balance/Net Position (De Fiduciary		
1130	1.03.254	Restricted for _____(1)	NET POSITION:	Fund Balance/Net Position (De Fiduciary		
1131	1.03.255	Restricted for _____(2)	NET POSITION:	Fund Balance/Net Position (De Fiduciary		
14860	1.03.256	Restricted for OPEB Benefits	NET POSITION:	Fund Balance/Net Position (De Fiduciary		
14861	1.03.257	Restricted for Individuals, Organizations and Other Government	NET POSITION:	Fund Balance/Net Position (De Fiduciary		
14862	1.03.258	Restricted for (3) - Other Fiduciary	NET POSITION:	Fund Balance/Net Position (De Fiduciary		
3108	1.03.300	Total Net Position		Fund Balance/Net Position (Tot	Business-Type A	Operating Statement
2924	1.03.301	Total Net Position		Fund Balance/Net Position (Tot		Modified Accrual Trial Balance
2942	1.03.302	Total Net Position		Fund Balance/Net Position (Tot		Full Accrual Trial Balance
2943	1.03.303	Total Net Position		Fund Balance/Net Position (Tot		Restatement Trial Balance
2944	1.03.304	Total Net Position		Fund Balance/Net Position (Tot		Fixed Asset Worksheet
3015	1.03.305	Total Net Position		Fund Balance/Net Position (Tot		Consolidation Trial Balance
3024	1.03.306	Total Net Position		Fund Balance/Net Position (Gr		Fund Net Position
3027	1.03.307	Total Net Position		Fund Balance/Net Position (Gr		Statement of Net Position (EW)
3128	1.03.308	Total Net Position		Fund Balance/Net Position (Tot	Governmental A	Debt Consolidation Worksheet
3107	1.03.502	Total Liabilities, Deferred Inflows of Resources and Net Positior		Fund Balance/Net Position (Sul		Full Accrual Trial Balance
2991	1.03.503	Total Liabilities, Deferred Inflows of Resources and Net Positior		Fund Balance/Net Position (Sul		Restatement Trial Balance
2820	2.00.000	STATEMENT OF REVS AND EXPENDS/STATEMENT OF A		Fund Balance/Net Position (He		
1820	2.01.000	PROGRAM REVENUES:		Revenue (Heading)		
1830	2.01.001	Charges for Sales and Services	PROGRAM REVENUES:	Revenue (Detail)		
1840	2.01.002	Operating Grants, Contributions and Interest	PROGRAM REVENUES:	Revenue (Detail)		
1850	2.01.003	Capital Grants and Contributions	PROGRAM REVENUES:	Revenue (Detail)		
1860	2.02.000	GENERAL REVENUES:		Revenue (Heading)		
1865	2.02.001	Taxes:	GENERAL REVENUES:	Revenue (Heading)		
14379	2.02.002	Property Taxes	Taxes:	Revenue (Detail)		
1870	2.02.003	Property Taxes, Levied for General Purposes	Taxes:	Revenue (Detail)		
1880	2.02.004	Property Taxes, Levied for Capital Outlay	Taxes:	Revenue (Detail)		
1890	2.02.005	Property Taxes, Levied for Debt Service	Taxes:	Revenue (Detail)		
14380	2.02.006	Property Taxes, Levied for Capital Maintenance	Taxes:	Revenue (Detail)		
2854	2.02.007	Property Taxes, Levied for	Taxes:	Revenue (Detail)		
2855	2.02.010	Income Taxes	Taxes:	Revenue (Detail)		
14401	2.02.011	Income Taxes, Levied for General Purposes	Taxes:	Revenue (Detail)		
14402	2.02.012	Income Taxes, Levied for Permanent Improvements	Taxes:	Revenue (Detail)		
3119	2.02.020	Payments in Lieu of Taxes	GENERAL REVENUES:	Revenue (Detail)		
2856	2.02.030	Grants and Entitlements not Restricted to Specific Programs	GENERAL REVENUES:	Revenue (Detail)		
14381	2.02.035	Grant from School Facilities Commission for Capital Construc	GENERAL REVENUES:	Revenue (Detail)		
14399	2.02.036	Grants Restricted to Permanent Improvement Projects	GENERAL REVENUES:	Revenue (Detail)		
3120	2.02.040	Gifts and Donations not Restricted to Specific Programs	GENERAL REVENUES:	Revenue (Detail)		
2857	2.02.050	Investment Earnings	GENERAL REVENUES:	Revenue (Detail)		
2858	2.02.060	Gain on Sale of Capital Assets	GENERAL REVENUES:	Revenue (Detail)		
3118	2.02.070	Miscellaneous	GENERAL REVENUES:	Revenue (Detail)		
14186	2.02.099	Total General Revenues		Revenue (Total)	Proprietary	Full Accrual Trial Balance
1810	2.03.000	OTHER ACTIVITY STATEMENT ACCOUNTS		Revenue (Heading)		



<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
	3121 2.03.001	Contributions to Permanent Funds		Revenue (Detail)		
	2859 2.03.002	Special Item		Revenue (Detail)		
	2860 2.03.003	Extraordinary Item		Revenue (Detail)		
	2861 2.03.004	Transfers		Revenue (Detail)		
	3122 2.03.005	Transfers In		Revenue (Detail)		
	3123 2.03.006	Transfers Out		Expense/Expenditure (Detail)		
	1290 2.04.000	REVENUES:		Revenue (Heading)	Governmental Ac	
	1300 2.04.001	Taxes	REVENUES:	Revenue (Detail)	Governmental Ac	
	1310 2.04.002	Property and Other Local Taxes	REVENUES:	Revenue (Detail)	Governmental Ac	
	1320 2.04.003	Income Tax	REVENUES:	Revenue (Detail)	Governmental Ac	
	1330 2.04.004	Intergovernmental	REVENUES:	Revenue (Detail)	Governmental Ac	
	1340 2.04.005	Interest	REVENUES:	Revenue (Detail)	Governmental Ac	
	1350 2.04.006	Decrease in Fair Value of Investments	REVENUES:	Revenue (Detail)	Governmental Ac	
	1360 2.04.007	Increase in Fair Value of Investments	REVENUES:	Revenue (Detail)	Governmental Ac	
	1370 2.04.008	Increase (Decrease) in Fair Value of Investments	REVENUES:	Revenue (Detail)	Governmental Ac	
	1380 2.04.009	Tuition and Fees	REVENUES:	Revenue (Detail)	Governmental Ac	
	1390 2.04.010	Rent	REVENUES:	Revenue (Detail)	Governmental Ac	
	1400 2.04.011	Extracurricular Activities	REVENUES:	Revenue (Detail)	Governmental Ac	
	1410 2.04.012	Gifts and Donations	REVENUES:	Revenue (Detail)	Governmental Ac	
	1420 2.04.013	Customer Sales and Services	REVENUES:	Revenue (Detail)	Governmental Ac	
	2880 2.04.014	Payments in Lieu of Taxes	REVENUES:	Revenue (Detail)	Governmental Ac	
	1430 2.04.015	Miscellaneous	REVENUES:	Revenue (Detail)	Governmental Ac	
	2877 2.04.200	Total Revenues		Revenue (Total)	Governmental Ac	Operating Statement
	2925 2.04.201	Total Revenues		Revenue (Total)	Governmental Ac	Modified Accrual Trial Balance
	2945 2.04.202	Total Revenues		Revenue (Total)	Governmental Ac	Full Accrual Trial Balance
	2946 2.04.203	Total Revenues		Revenue (Total)	Governmental Ac	Restatement Trial Balance
	2947 2.04.204	Total Revenues		Revenue (Total)	Governmental Ac	Fixed Asset Worksheet
	3009 2.04.205	Total Revenues		Revenue (Total)	Governmental Ac	Consolidation Trial Balance
	3129 2.04.208	Total Revenues		Revenue (Total)	Governmental Ac	Debt Consolidation Worksheet
	1985 2.05.000	EXPENDITURES:		Expense/Expenditure (Heading)	Governmental Ac	
	1990 2.05.001	Current:	EXPENDITURES:	Expense/Expenditure (Heading)	Governmental Ac	
	2867 2.05.002	Instruction:	Current:	Expense/Expenditure (Heading)	Governmental Ac	
	2834 2.05.003	Regular	Instruction:	Expense/Expenditure (Detail)	Governmental Ac	
	2020 2.05.004	Special	Instruction:	Expense/Expenditure (Detail)	Governmental Ac	
	2030 2.05.005	Vocational	Instruction:	Expense/Expenditure (Detail)	Governmental Ac	
	2040 2.05.006	Adult/Continuing	Instruction:	Expense/Expenditure (Detail)	Governmental Ac	
	14403 2.05.007	Student Intervention Services	Instruction:	Expense/Expenditure (Detail)	Governmental Ac	
	2050 2.05.008	Other	Instruction:	Expense/Expenditure (Detail)	Governmental Ac	
	2055 2.05.010	Support Services:	Current:	Expense/Expenditure (Heading)	Governmental Ac	
	2060 2.05.011	Pupils	Support Services:	Expense/Expenditure (Detail)	Governmental Ac	
	2070 2.05.012	Instructional Staff	Support Services:	Expense/Expenditure (Detail)	Governmental Ac	
	2080 2.05.013	Board of Education	Support Services:	Expense/Expenditure (Detail)	Governmental Ac	
	2090 2.05.014	Administration	Support Services:	Expense/Expenditure (Detail)	Governmental Ac	
	2100 2.05.015	Fiscal	Support Services:	Expense/Expenditure (Detail)	Governmental Ac	
	2110 2.05.016	Business	Support Services:	Expense/Expenditure (Detail)	Governmental Ac	
	2120 2.05.017	Operation and Maintenance of Plant	Support Services:	Expense/Expenditure (Detail)	Governmental Ac	
	2130 2.05.018	Pupil Transportation	Support Services:	Expense/Expenditure (Detail)	Governmental Ac	

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
	2140 2.05.019	Central	Support Services:	Expense/Expenditure (Detail)	Governmental Ac	
	2190 2.05.020	Operation of Non-Instructional/Shared Services	Current:	Expense/Expenditure (Detail)	Governmental Ac	
	2150 2.05.021	Operation of Non-Instructional/Shared Services:	Current:	Expense/Expenditure (Heading)	Governmental Ac	
	2160 2.05.022	Food Service Operations	Operation of Non-Instructional/Shared Serv	Expense/Expenditure (Detail)	Governmental Ac	
	2170 2.05.023	Community Services	Operation of Non-Instructional/Shared	Expense/Expenditure (Detail)	Governmental Ac	
	2180 2.05.024	Enterprise Operations	Operation of Non-Instructional/Shared	Expense/Expenditure (Detail)	Governmental Ac	
	2901 2.05.025	Other	Operation of Non-Instructional/Shared	Expense/Expenditure (Detail)	Governmental Ac	
14738	2.05.026	Shared Services	Operation of Non-Instructional/Shared	Expense/Expenditure (Detail)	Governmental Ac	
	2821 2.05.030	Extracurricular Activities	Current:	Expense/Expenditure (Detail)	Governmental Ac	
	2822 2.05.031	Extracurricular Activities:	Current:	Expense/Expenditure (Heading)	Governmental Ac	
	2210 2.05.032	Academic Oriented Activities	Extracurricular Activities:	Expense/Expenditure (Detail)	Governmental Ac	
	2220 2.05.033	Occupation Oriented Activities	Extracurricular Activities:	Expense/Expenditure (Detail)	Governmental Ac	
	2230 2.05.034	Sport Oriented Activities	Extracurricular Activities:	Expense/Expenditure (Detail)	Governmental Ac	
	2240 2.05.035	School and Public Service Co-Curricular Activities	Extracurricular Activities:	Expense/Expenditure (Detail)	Governmental Ac	
	2250 2.05.040	Capital Outlay	EXPENDITURES:	Expense/Expenditure (Detail)	Governmental Ac	
	2823 2.05.041	Capital Outlay:	EXPENDITURES:	Expense/Expenditure (Heading)	Governmental Ac	
14300	2.05.042	Facilities Acquisition and Construction Services	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Ac	
	2260 2.05.043	Site Acquisition Services	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Ac	
	2270 2.05.044	Site Improvement Services	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Ac	
	2280 2.05.045	Architecture and Engineering Services	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Ac	
	2290 2.05.046	Educational Specifications Develop. Services	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Ac	
	2300 2.05.047	Building Acquisition and Construction Services	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Ac	
	2310 2.05.048	Building Improvement Services	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Ac	
	2320 2.05.049	Other Facilities Acquisition and Construction	Capital Outlay:	Expense/Expenditure (Detail)	Governmental Ac	
	2824 2.05.050	Debt Service:	EXPENDITURES:	Expense/Expenditure (Heading)	Governmental Ac	
	2330 2.05.051	Principal	Debt Service:	Expense/Expenditure (Detail)	Governmental Ac	
	2340 2.05.052	Interest	Debt Service:	Expense/Expenditure (Detail)	Governmental Ac	
	2350 2.05.053	Issuance Costs	Debt Service:	Expense/Expenditure (Detail)	Governmental Ac	
	2360 2.05.054	Advance Refunding Escrow	Debt Service:	Expense/Expenditure (Detail)	Governmental Ac	
14368	2.05.055	Current Refunding	Debt Service:	Expense/Expenditure (Detail)	Governmental Ac	
	2370 2.05.060	Intergovernmental	EXPENDITURES:	Expense/Expenditure (Detail)	Governmental Ac	
	3124 2.05.061	Interest and Fiscal Charges		Expense/Expenditure (Detail)		
	3125 2.05.062	Depreciation - Unallocated		Expense/Expenditure (Detail)		
	2878 2.05.200	Total Expenditures		Expense/Expenditure (Total)	Governmental Ac	Operating Statement
	2926 2.05.201	Total Expenditures		Expense/Expenditure (Total)	Governmental Ac	Modified Accrual Trial Balance
	2948 2.05.202	Total Expenses		Expense/Expenditure (Total)	Governmental Ac	Full Accrual Trial Balance
	2949 2.05.203	Total Expenses		Expense/Expenditure (Total)	Governmental Ac	Restatement Trial Balance
	2950 2.05.204	Total Expenses		Expense/Expenditure (Total)	Governmental Ac	Fixed Asset Worksheet
	3010 2.05.205	Total Expenses		Expense/Expenditure (Total)	Governmental Ac	Consolidation Trial Balance
	3130 2.05.208	Total Expenses		Expense/Expenditure (Total)	Governmental Ac	Debt Consolidation Worksheet
14301	2.05.250	Component Unit Expenses		Expense/Expenditure (Detail)		Statement of Activities
	2879 2.05.300	Excess of Revenues Over (Under) Expenditures		Revenue (Subtotal)	Governmental Ac	Operating Statement
	2928 2.05.301	Excess of Revenues Over (Under) Expenditures		Revenue (Subtotal)	Governmental Ac	Modified Accrual Trial Balance
	2951 2.05.302	Excess of Revenues Over (Under) Expenses		Revenue (Subtotal)	Governmental Ac	Full Accrual Trial Balance
	2952 2.05.303	Excess of Revenues Over (Under) Expenses		Revenue (Subtotal)	Governmental Ac	Restatement Trial Balance
	3011 2.05.305	Excess of Revenues Over (Under) Expenses		Revenue (Subtotal)	Governmental Ac	Consolidation Trial Balance
	2825 2.06.000	OTHER FINANCING SOURCES AND USES:		Expense/Expenditure (Heading)	Governmental Ac	

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
	2826 2.06.001	Transfers In	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	2590 2.06.002	Advances In	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	2827 2.06.010	General Obligation Bonds Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	2828 2.06.011	Refunding Bonds Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	2835 2.06.020	Notes Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	2829 2.06.021	Bond Anticipation Notes Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	14349 2.06.022	Tax Anticipation Notes Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	2830 2.06.023	Revenue Anticipation Notes Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	14350 2.06.025	Long-term Tax Anticipation Notes Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	14351 2.06.026	Energy Conservation Notes Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	14352 2.06.029	Other Notes Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	2550 2.06.030	Premium on Bonds and Notes Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	14353 2.06.031	Premium on Refunding Bonds Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	14093 2.06.032	Accrued Interest Received on Bonds and Notes Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	14354 2.06.033	Accrued Interest Received on Refunding Bonds Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	14357 2.06.034	Premiums and Accrued Interest Received on Other Debt Issued	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	2560 2.06.035	Discount on Bonds and Notes Issued	OTHER FINANCING SOURCES ANI	Expense/Expenditure (Detail)	Governmental Ac	
	14355 2.06.036	Discount on Refunding Bonds Issued	OTHER FINANCING SOURCES ANI	Expense/Expenditure (Detail)	Governmental Ac	
	14356 2.06.037	Discount on Other Debt Issued	OTHER FINANCING SOURCES ANI	Expense/Expenditure (Detail)	Governmental Ac	
	2831 2.06.040	Proceeds from Sale of Capital Assets	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	14378 2.06.043	Insurance Recoveries	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	1550 2.06.045	Refund of Prior Year Expenditures	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	2580 2.06.047	Inception of Capital Lease	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	2610 2.06.049	Other Financing Sources	OTHER FINANCING SOURCES ANI	Revenue (Detail)	Governmental Ac	
	2620 2.06.051	Transfers Out	OTHER FINANCING SOURCES ANI	Expense/Expenditure (Detail)	Governmental Ac	
	2640 2.06.052	Advances Out	OTHER FINANCING SOURCES ANI	Expense/Expenditure (Detail)	Governmental Ac	
	2540 2.06.060	Payment to Refunded Bond Escrow Agent	OTHER FINANCING SOURCES ANI	Expense/Expenditure (Detail)	Governmental Ac	
	14365 2.06.065	Current Refunding	OTHER FINANCING SOURCES ANI	Expense/Expenditure (Detail)	Governmental Ac	
	2630 2.06.070	Refund of Prior Year Receipts	OTHER FINANCING SOURCES ANI	Expense/Expenditure (Detail)	Governmental Ac	
	2650 2.06.099	Other Financing Uses	OTHER FINANCING SOURCES ANI	Expense/Expenditure (Detail)	Governmental Ac	
	2889 2.06.100	Total Other Financing Sources and Uses		Revenue (Total)	Governmental Ac	Operating Statement
	2929 2.06.101	Total Other Financing Sources and Uses		Revenue (Total)	Governmental Ac	Modified Accrual Trial Balance
	3115 2.06.102	Total Other Financing Sources and Uses		Revenue (Total)	Governmental Ac	Full Accrual Trial Balance
	3033 2.06.103	Total Other Financing Sources and Uses		Revenue (Total)	Governmental Ac	Restatement Trial Balance
	2833 2.07.000	Other Governmental Accounts:		Expense/Expenditure (Heading)	Governmental Ac	
	2836 2.07.001	Special Item	Other Governmental Accounts:	Expense/Expenditure (Detail)	Governmental Ac	
	1700 2.07.002	Extraordinary Item	Other Governmental Accounts:	Revenue (Detail)	Governmental Ac	
	2897 2.07.100	Total Special & Extraordinary Items		Revenue (Total)	Governmental Ac	Operating Statement
	2930 2.07.101	Total Special & Extraordinary Items		Fund Balance/Net Position (Tot	Governmental Ac	Modified Accrual Trial Balance
	14137 2.07.102	Total Special & Extraordinary Items		Revenue (Total)	Governmental Ac	Full Accrual Trial Balance
	3034 2.07.103	Total Special & Extraordinary Items		Revenue (Total)	Governmental Ac	Restatement Trial Balance
	3113 2.07.150	Total Other Financing Sources (Uses)		Revenue (Subtotal)	Governmental Ac	Consolidation Trial Balance
	3135 2.07.155	Total Other Financing Sources (Uses)		Revenue (Subtotal)		Fixed Asset Worksheet
	3134 2.07.158	Total Other Financing Sources (Uses)		Revenue (Subtotal)		Debt Consolidation Worksheet
	2898 2.07.200	Net Change in Fund Balances		Revenue (Unformatted Total)	Governmental Ac	Operating Statement
	14375 2.07.201	Change in Fund Balance		Revenue (Unformatted Total)	Governmental Ac	Modified Accrual Trial Balance
	3116 2.07.202	Change in Net Position		Fund Balance/Net Position (Sul	Governmental Ac	Full Accrual Trial Balance

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
2999	2.07.203	Net Change in Fund Balances		Fund Balance/Net Position (Unfor	Governmental A	Restatement Trial Balance
3101	2.07.205	Net Change in Net Position		Fund Balance/Net Position (Un	Governmental A	Fixed Asset Worksheet
3109	2.07.206	Net Change in Fund Balance		Fund Balance/Net Position (Un	Governmental A	Consolidation Trial Balance
3132	2.07.208	Net Change in Net Position		Fund Balance/Net Position (Un		Debt Consolidation Worksheet
14226	2.07.250	Net Position Beginning of Year		Revenue (Detail)		Statement of Activities
2899	2.07.400	Fund Balance (Deficit) at Beginning of Year		Revenue (Unformatted Total)	Governmental A	Operating Statement
2907	2.07.401	Fund Balance (Deficit) at Beginning of Year		Fund Balance/Net Position (Un	Governmental A	Modified Accrual Trial Balance
2908	2.07.402	Net Position (Deficit) at Beginning of Year		Fund Balance/Net Position (Un	Governmental A	Full Accrual Trial Balance
3097	2.07.405	Net Position (Deficit) at Beginning of Year		Fund Balance/Net Position (Un	Governmental A	Fixed Asset Worksheet
3111	2.07.406	Net Position (Deficit) at Beginning of Year		Fund Balance/Net Position (Un	Governmental A	Consolidation Trial Balance
3136	2.07.408	Net Position (Deficit) at Beginning of Year		Fund Balance/Net Position (Un	Governmental A	Debt Consolidation Worksheet
2720	2.07.430	Increase in Reserve for Inventory	Other Governmental Accounts:	Revenue (Detail)	Governmental A	
2837	2.07.431	Decrease in Reserve for Inventory	Other Governmental Accounts:	Expense/Expenditure (Detail)	Governmental A	
2838	2.07.432	Increase (Decrease) in Reserve for Inventory	Other Governmental Accounts:	Expense/Expenditure (Detail)	Governmental A	
3643	2.07.450	Prior Year Encumbrances Appropriated		Revenue (Unformatted Total)	Governmental A	Budget Versus Actual
3644	2.07.460	Unexpended Prior Year Encumbrances		Revenue (Unformatted Total)	Governmental A	Budget Versus Actual
2900	2.07.500	Fund Balance (Deficit) at End of Year		Revenue (Grand Total)	Governmental A	Operating Statement
2931	2.07.501	Fund Balance (Deficit) at End of Year		Fund Balance/Net Position (Sul	Governmental A	Modified Accrual Trial Balance
2909	2.07.502	Net Position (Deficit) at End of Year		Fund Balance/Net Position (Gr	Governmental A	Full Accrual Trial Balance
2910	2.07.503	Fund Balance (Deficit) at End of Year		Fund Balance/Net Position (Gr	Governmental A	Restatement Trial Balance
14281	2.07.505	Net Position (Deficit) at End of Year		Fund Balance/Net Position (Gr	Governmental A	Fixed Asset Worksheet
14283	2.07.508	Net Position (Deficit) at End of Year		Fund Balance/Net Position (Gr	Governmental A	Debt Consolidation Worksheet
2839	3.00.000	STATEMENT OF REVS, EXPS AND CHANGES IN FUND N		Revenue (Heading)	Business-Type A	
1440	3.01.000	OPERATING REVENUES:		Revenue (Heading)	Business-Type A	
2832	3.01.001	Tuition	OPERATING REVENUES:	Revenue (Detail)	Business-Type A	
1460	3.01.002	Sales	OPERATING REVENUES:	Revenue (Detail)	Business-Type A	
1470	3.01.003	Charges for Services	OPERATING REVENUES:	Revenue (Detail)	Business-Type A	
1530	3.01.004	Other Revenues	OPERATING REVENUES:	Revenue (Detail)	Business-Type A	
2890	3.01.100	Total Operating Revenues		Revenue (Total)	Business-Type A	Operating Statement
2912	3.01.101	Total Operating Revenues		Revenue (Subtotal)	Business-Type A	Modified Accrual Trial Balance
2970	3.01.102	Total Operating Revenues		Revenue (Total)	Business-Type A	Full Accrual Trial Balance
3106	3.01.105	Total Operating Revenues		Revenue (Total)		Consolidation Trial Balance
2380	3.02.000	OPERATING EXPENSES:		Expense/Expenditure (Heading	Business-Type A	
2390	3.02.001	Salaries	OPERATING EXPENSES:	Expense/Expenditure (Detail)	Business-Type A	
2400	3.02.002	Fringe Benefits	OPERATING EXPENSES:	Expense/Expenditure (Detail)	Business-Type A	
2410	3.02.003	Purchased Services	OPERATING EXPENSES:	Expense/Expenditure (Detail)	Business-Type A	
2420	3.02.004	Materials and Supplies	OPERATING EXPENSES:	Expense/Expenditure (Detail)	Business-Type A	
2430	3.02.005	Cost of Sales	OPERATING EXPENSES:	Expense/Expenditure (Detail)	Business-Type A	
2440	3.02.006	Depreciation	OPERATING EXPENSES:	Expense/Expenditure (Detail)	Business-Type A	
2450	3.02.007	Claims	OPERATING EXPENSES:	Expense/Expenditure (Detail)	Business-Type A	
2460	3.02.008	Other	OPERATING EXPENSES:	Expense/Expenditure (Detail)	Business-Type A	
2470	3.02.009	Capital Outlay	OPERATING EXPENSES:	Expense/Expenditure (Detail)	Business-Type A	
14185	3.02.010	Capital Outlay Replacement	OPERATING EXPENSES:	Expense/Expenditure (Detail)	Business-Type A	
2891	3.02.100	Total Operating Expenses		Expense/Expenditure (Total)	Business-Type A	Operating Statement
2913	3.02.101	Total Operating Expenses		Expense/Expenditure (Subtotal)	Business-Type A	Modified Accrual Trial Balance
2971	3.02.102	Total Operating Expenses		Expense/Expenditure (Total)	Business-Type A	Full Accrual Trial Balance
3103	3.02.105	Total Operating Expenses		Expense/Expenditure (Total)		Consolidation Trial Balance

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
2894	3.02.200	Operating Income (Loss)		Revenue (Subtotal)	Business-Type A	Operating Statement
2914	3.02.201	Operating Income (Loss)		Revenue (Total)	Business-Type A	Modified Accrual Trial Balance
2972	3.02.202	Operating Income (Loss)		Revenue (Subtotal)	Business-Type A	Full Accrual Trial Balance
2840	3.03.000	NON-OPERATING REVENUES (EXPENSES):		Revenue (Heading)	Business-Type A	
2841	3.03.001	Federal Donated Commodities	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
2842	3.03.002	Interest	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
2843	3.03.003	Decrease in Fair Value of Investments	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
2844	3.03.004	Increase in Fair Value of Investments	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
2845	3.03.005	Increase (Decrease) in Fair Value of Investments	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
1630	3.03.006	Federal and State Subsidies	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
1640	3.03.007	Gain on Sale of Capital Assets	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
2846	3.03.008	Advances In	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
2870	3.03.009	Refund of Prior Year Expense	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
2847	3.03.010	Other	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
2690	3.03.011	Interest and Fiscal Charges	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
2700	3.03.012	Loss on Sale of Capital Assets	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
2710	3.03.013	Advances Out	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
3609	3.03.014	Capital Grants and Contributions	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
1560	3.03.015	Proceeds from Sale of Capital Assets	NON-OPERATING REVENUES (EX)	Revenue (Detail)	Business-Type A	
14277	3.03.021	Principal Retirement	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
14358	3.03.022	Payments to escrow agents	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
14279	3.03.023	Bond Issuance Costs	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
14359	3.03.024	Refunding Bond Issuance Costs	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
14360	3.03.029	Other Debt Service Payments	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
14280	3.03.030	Payment to Refunded Bond Escrow Agent	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
14278	3.03.040	Discount on Debt Issued	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
14361	3.03.041	Discount on Refunding Debt Issued	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
14362	3.03.049	Discount on Other Debt Issued	NON-OPERATING REVENUES (EX)	Expense/Expenditure (Detail)	Business-Type A	
2892	3.03.100	Total Non-Operating Revenues (Expenses)		Revenue (Total)	Business-Type A	Operating Statement
2973	3.03.102	Total Non-Operating Revenues (Expenses)		Revenue (Total)	Business-Type A	Full Accrual Trial Balance
2992	3.03.103	Total Non-Operating Revenues (Expenses)		Revenue (Total)	Business-Type A	Restatement Trial Balance
3104	3.03.105	Total Non-Operating Revenues (Expenses)		Revenue (Total)		Consolidation Trial Balance
2895	3.03.200	Income (Loss) Before Contributions and Transfers		Revenue (Subtotal)	Business-Type A	Operating Statement
2974	3.03.202	Income (Loss) Before Contributions and Transfers		Revenue (Subtotal)	Business-Type A	Full Accrual Trial Balance
2993	3.03.203	Income (Loss) Before Contributions and Transfers		Fund Balance/Net Position (Total)	Business-Type A	Restatement Trial Balance
2848	3.04.000	Other Proprietary Accounts:		Revenue (Heading)	Business-Type A	
1680	3.04.001	Capital Contributions		Revenue (Detail)	Business-Type A	
2660	3.04.002	Special Item - _____		Revenue (Detail)	Business-Type A	
2670	3.04.003	Extraordinary Item - _____		Revenue (Detail)	Business-Type A	
2490	3.04.004	Transfers In		Revenue (Detail)	Business-Type A	
1720	3.04.005	Transfers Out		Expense/Expenditure (Detail)	Business-Type A	
14317	3.04.008	Capital Contributions from Grants		Revenue (Detail)	Business-Type A	
14318	3.04.009	Capital Contributions from Other Funds		Revenue (Detail)	Business-Type A	
2896	3.04.200	Net Change in Net Position		Revenue (Unformatted Total)	Business-Type A	Operating Statement
2975	3.04.202	Net Change in Net Position		Fund Balance/Net Position (Total)	Business-Type A	Full Accrual Trial Balance
2995	3.04.203	Net Change in Net Position		Fund Balance/Net Position (Total)	Business-Type A	Restatement Trial Balance
3102	3.04.205	Net Change in Net Position		Fund Balance/Net Position (Unformatted Total)		Consolidation Trial Balance

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
14190	3.04.300	Net Position(Deficit) at Beginning of Year		Revenue (Unformatted Total)	Business-Type A Operating Statement	
2976	3.04.302	Net Position at Beginning of Year		Revenue (Unformatted Total)	Business-Type A Full Accrual Trial Balance	
3099	3.04.304	Net Position (Deficit) at Beginning of Year		Fund Balance/Net Position (Un	Business-Type A Fixed Asset Worksheet	
3110	3.04.305	Net Position (Deficit) at Beginning of Year		Fund Balance/Net Position (Un	Consolidation Trial Balance	
14161	3.04.306	Net Position (Deficit) at Beginning of Year		Fund Balance/Net Position (Un	Budget Versus Actual	
3645	3.04.350	Prior Year Encumbrances Appropriated		Revenue (Unformatted Total)	Business-Type A Budget Versus Actual	
3646	3.04.360	Unexpended Prior Year Encumbrances		Revenue (Unformatted Total)	Business-Type A Budget Versus Actual	
2904	3.04.400	Net Position (Deficit) at End of Year		Revenue (Grand Total)	Business-Type A Operating Statement	
2977	3.04.402	Net Position (Deficit) at End of Year		Fund Balance/Net Position (Gr	Business-Type A Full Accrual Trial Balance	
3100	3.04.404	Net Position (Deficit) at End of Year		Fund Balance/Net Position (Gr	Business-Type A Consolidation Trial Balance	
2849	4.00.000	STATEMENT OF CHANGES IN FIDUCIARY Net Position		Revenue (Heading)	Fiduciary	
2850	4.01.000	ADDITIONS:		Asset (Heading)	Fiduciary	
1740	4.01.001	Gifts and Contributions	ADDITIONS:	Revenue (Detail)	Fiduciary	
1480	4.01.002	Investment Earnings	ADDITIONS:	Revenue (Detail)	Fiduciary	
1490	4.01.003	Interest	ADDITIONS:	Revenue (Detail)	Fiduciary	
2868	4.01.004	Increase in Fair Value of Investments	ADDITIONS:	Revenue (Detail)	Fiduciary	
1770	4.01.005	Increase (Decrease) in Fair Value of Investments	ADDITIONS:	Revenue (Detail)	Fiduciary	
1800	4.01.006	Capital Transactions	ADDITIONS:	Revenue (Detail)	Fiduciary	
2882	4.01.007	Gain or Loss on Sale of Investments	ADDITIONS:	Revenue (Detail)	Fiduciary	
2884	4.01.008	Commissions	ADDITIONS:	Revenue (Detail)	Fiduciary	
2883	4.01.009	Miscellaneous	ADDITIONS:	Revenue (Detail)	Fiduciary	
2885	4.01.010	Transfers In	ADDITIONS:	Revenue (Detail)	Fiduciary	
14863	4.01.011	Custodial Fund Receipts	ADDITIONS:	Revenue (Detail)	Fiduciary	
14864	4.01.012	Intergovernmental	ADDITIONS:	Revenue (Detail)	Fiduciary	
14865	4.01.013	Amounts Received as Fiscal Agent	ADDITIONS:	Revenue (Detail)	Fiduciary	
14866	4.01.014	Extracurricular Amounts Collected for Other Governments	ADDITIONS:	Revenue (Detail)	Fiduciary	
14867	4.01.015	Amounts Held for Employees	ADDITIONS:	Revenue (Detail)	Fiduciary	
14868	4.01.016	Other Collections for Other Governments	ADDITIONS:	Revenue (Detail)	Fiduciary	
14869	4.01.017	Contributions from Individuals	ADDITIONS:	Revenue (Detail)	Fiduciary	
14870	4.01.018	Amounts Received for Others	ADDITIONS:	Revenue (Detail)	Fiduciary	
14871	4.01.019	Collections _____	ADDITIONS:	Revenue (Detail)	Fiduciary	
14872	4.01.020	Collections _____	ADDITIONS:	Revenue (Detail)	Fiduciary	
14873	4.01.021	Collections _____	ADDITIONS:	Revenue (Detail)	Fiduciary	
14874	4.01.022	Collections _____	ADDITIONS:	Revenue (Detail)	Fiduciary	
14875	4.01.023	Collections _____	ADDITIONS:	Revenue (Detail)	Fiduciary	
14876	4.01.024	Collections _____	ADDITIONS:	Revenue (Detail)	Fiduciary	
14877	4.01.025	Collections _____	ADDITIONS:	Revenue (Detail)	Fiduciary	
14878	4.01.026	Miscellaneous	ADDITIONS:	Revenue (Detail)	Fiduciary	
3030	4.01.200	Total Additions		Revenue (Total)	Fiduciary	Change in Fiduciary Net Position
14879	4.01.201	Total Additions		Revenue (Total)	Fiduciary	Full Accrual Trial Balance
2851	4.02.000	DEDUCTIONS:		Revenue (Heading)	Fiduciary	
2852	4.02.001	Scholarships Awarded	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
2780	4.02.002	Payments in Accordance with Trust Agreements	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
2853	4.02.003	Distributions to Participants	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
1500	4.02.004	Decrease in Fair Value of Investments	DEDUCTIONS:	Revenue (Detail)	Fiduciary	
14880	4.02.005	Custodial Fund Disbursements	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14881	4.02.006	Distributions as Fiscal Agent	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
14882	4.02.007	Distributions of Intergovernmental Funds to Other Governments	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14883	4.02.008	Distributions on Behalf of Employees	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14884	4.02.009	Extracurricular Distributions to Other Governments	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14885	4.02.010	Distributions to Other Governments	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14886	4.02.011	Distributions to Individuals	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14887	4.02.012	Other Distributions	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14888	4.02.013	Distributions	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14889	4.02.014	Distributions	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14890	4.02.015	Distributions	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14891	4.02.016	Distributions	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14892	4.02.017	Distributions	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
14893	4.02.018	Miscellaneous	DEDUCTIONS:	Expense/Expenditure (Detail)	Fiduciary	
3031	4.02.200	Total Deductions		Expense/Expenditure (Total)	Fiduciary	Change in Fiduciary Net Position
14894	4.02.201	Total Deductions		Expense/Expenditure (Total)	Fiduciary	Full Accrual Trial Balance
2881	4.03.000	Other Fiduciary Accounts		Revenue (Heading)	Fiduciary	
3000	4.03.200	Change in Net Position		Revenue (Unformatted Total)	Fiduciary	Operating Statement
2963	4.03.201	Change in Net Position		Fund Balance/Net Position (Total)	Fiduciary	Modified Accrual Trial Balance
3001	4.03.202	Change in Net Position		Fund Balance/Net Position (Total)	Fiduciary	Full Accrual Trial Balance
3032	4.03.206	Change in Net Position		Revenue (Unformatted Total)	Fiduciary	Change in Fiduciary Net Position
2964	4.03.300	Net Position Beginning of Year		Revenue (Unformatted Total)	Fiduciary	Operating Statement
3002	4.03.301	Net Position Beginning of Year		Fund Balance/Net Position (Unformatted Total)	Fiduciary	Modified Accrual Trial Balance
3003	4.03.302	Net Position Beginning of Year		Fund Balance/Net Position (Unformatted Total)	Fiduciary	Full Accrual Trial Balance
3041	4.03.306	Net Position Beginning of Year		Revenue (Unformatted Total)	Fiduciary	Change in Fiduciary Net Position
3647	4.03.350	Prior Year Encumbrances Appropriated		Revenue (Unformatted Total)	Fiduciary	Budget Versus Actual
3648	4.03.360	Unexpended Prior Year Encumbrances		Revenue (Unformatted Total)	Fiduciary	Budget Versus Actual
2965	4.03.500	Net Position End of Year		Revenue (Grand Total)	Fiduciary	Operating Statement
3004	4.03.501	Net Position End of Year		Fund Balance/Net Position (Grand Total)	Fiduciary	Modified Accrual Trial Balance
3005	4.03.502	Net Position End of Year		Fund Balance/Net Position (Grand Total)	Fiduciary	Full Accrual Trial Balance
3042	4.03.506	Net Position End of Year		Revenue (Grand Total)	Fiduciary	Change in Fiduciary Net Position
2869	5.00.000	STATEMENT OF ACTIVITIES		Asset (Heading)		
3133	5.00.001	Auditor Net Position End of Year - Adjustment		Asset (Detail)		Consolidation Trial Balance
13682	6.00.000	STATEMENT OF CASH FLOWS		Asset (Heading)	Proprietary	Cash Flows
13662	6.01.000	Cash Flows from Operating Activities		Revenue (Heading)	Proprietary	Cash Flows
13663	6.01.010	Received from Customers	Cash Flows from Operating Activities	Revenue (Detail)	Proprietary	Cash Flows
13664	6.01.020	Received from Sales	Cash Flows from Operating Activities	Revenue (Detail)	Proprietary	Cash Flows
13665	6.01.030	Received from Charges for Services	Cash Flows from Operating Activities	Revenue (Detail)	Proprietary	Cash Flows
13666	6.01.040	Received from Tuition and Fees	Cash Flows from Operating Activities	Revenue (Detail)	Proprietary	Cash Flows
13667	6.01.050	Received from Rentals	Cash Flows from Operating Activities	Revenue (Detail)	Proprietary	Cash Flows
13668	6.01.060	Received from Interfund Services Provided	Cash Flows from Operating Activities	Revenue (Detail)	Proprietary	Cash Flows
13669	6.01.070	Received from Other Governments	Cash Flows from Operating Activities	Revenue (Detail)	Proprietary	Cash Flows
13670	6.01.080	Received from Contributions and Donations	Cash Flows from Operating Activities	Revenue (Detail)	Proprietary	Cash Flows
13671	6.01.090	Received from Other Operating Sources	Cash Flows from Operating Activities	Revenue (Detail)	Proprietary	Cash Flows
13672	6.01.100	Received from Other Non-operating Sources	Cash Flows from Operating Activities	Revenue (Detail)	Proprietary	Cash Flows
13673	6.01.110	Payments to Suppliers for Goods and Services	Cash Flows from Operating Activities	Expense/Expenditure (Detail)	Proprietary	Cash Flows
13674	6.01.120	Payments for Contract Services	Cash Flows from Operating Activities	Expense/Expenditure (Detail)	Proprietary	Cash Flows
13675	6.01.130	Payments to Employees for Services	Cash Flows from Operating Activities	Expense/Expenditure (Detail)	Proprietary	Cash Flows
13676	6.01.140	Payments for Employee Benefits	Cash Flows from Operating Activities	Expense/Expenditure (Detail)	Proprietary	Cash Flows

<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
13677	6.01.150	Payments for Other Operating Expenses	Cash Flows from Operating Activities	Expense/Expenditure (Detail)	Proprietary	Cash Flows
13678	6.01.160	Payments for Other Non-operating Expenses	Cash Flows from Operating Activities	Expense/Expenditure (Detail)	Proprietary	Cash Flows
13679	6.01.170	Payments for Interfund Services Used	Cash Flows from Operating Activities	Revenue (Detail)	Proprietary	Cash Flows
13680	6.01.180	Payments for Claims	Cash Flows from Operating Activities	Expense/Expenditure (Detail)	Proprietary	Cash Flows
13681	6.01.999	Net Cash Provided by (Used for) Operating Activities		Revenue (Total)	Proprietary	
13683	6.02.000	Cash Flows from Noncapital Financing Activities		Revenue (Heading)	Proprietary	Cash Flows
13684	6.02.010	Received from Operating Grants	Cash Flows from Noncapital Financing Revenue (Detail)		Proprietary	Cash Flows
13685	6.02.020	Short Term Loans Received from Other Funds	Cash Flows from Noncapital Financing Revenue (Detail)		Proprietary	Cash Flows
13686	6.02.030	Repayment of Short Term Loans from Other Funds	Cash Flows from Noncapital Financing Expense/Expenditure (Detail)		Proprietary	Cash Flows
13687	6.02.040	Property Taxes	Cash Flows from Noncapital Financing Revenue (Detail)		Proprietary	Cash Flows
13688	6.02.050	Transfers In	Cash Flows from Noncapital Financing Revenue (Detail)		Proprietary	Cash Flows
13689	6.02.060	Transfers Out	Cash Flows from Noncapital Financing Expense/Expenditure (Detail)		Proprietary	Cash Flows
13690	6.02.070	Advances In	Cash Flows from Noncapital Financing Revenue (Detail)		Proprietary	Cash Flows
13691	6.02.080	Advances Out	Cash Flows from Noncapital Financing Expense/Expenditure (Detail)		Proprietary	Cash Flows
13692	6.02.999	Net Cash Provided by (Used for) Noncapital Financing Activities		Revenue (Total)	Proprietary	Cash Flows
13693	6.03.000	Cash Flows from Capital and Related Financing Activities		Revenue (Heading)	Proprietary	Cash Flows
13694	6.03.010	Proceeds from Capital Related Debt	Cash Flows from Capital and Related Financing Revenue (Detail)		Proprietary	Cash Flows
13695	6.03.020	Capital Contributions	Cash Flows from Capital and Related Financing Revenue (Detail)		Proprietary	Cash Flows
13696	6.03.030	Payments for Capital Acquisitions	Cash Flows from Capital and Related Financing Expense/Expenditure (Detail)		Proprietary	Cash Flows
13697	6.03.040	Payments for Capital Related Debt Principal	Cash Flows from Capital and Related Financing Expense/Expenditure (Detail)		Proprietary	Cash Flows
13698	6.03.050	Payments for Capital Related Debt Interest	Cash Flows from Capital and Related Financing Expense/Expenditure (Detail)		Proprietary	Cash Flows
13699	6.03.060	Payments for Capital Lease Payments	Cash Flows from Capital and Related Financing Expense/Expenditure (Detail)		Proprietary	Cash Flows
13700	6.03.070	Payments for Capital Lease Interest	Cash Flows from Capital and Related Financing Expense/Expenditure (Detail)		Proprietary	Cash Flows
13701	6.03.080	Payments of Bond Issuance Costs	Cash Flows from Capital and Related Financing Revenue (Detail)		Proprietary	Cash Flows
13703	6.03.999	Net Cash Provided by (Used for) Capital and Related Financing		Revenue (Total)	Proprietary	Cash Flows
13704	6.04.000	Cash Flows from Investing Activities		Revenue (Heading)	Proprietary	Cash Flows
13705	6.04.010	Proceeds from Sale of Investments	Cash Flows from Investing Activities	Revenue (Detail)	Proprietary	Cash Flows
13706	6.04.020	Purchase of Investments	Cash Flows from Investing Activities	Expense/Expenditure (Detail)	Proprietary	Cash Flows
13707	6.04.030	Increase (Decrease) in Fair Value Cash Equivalents	Cash Flows from Investing Activities	Revenue (Detail)	Proprietary	Cash Flows
13708	6.04.040	Received for Interest on Investments	Cash Flows from Investing Activities	Revenue (Detail)	Proprietary	Cash Flows
13709	6.04.999	Net Cash Provided by (Used for) Investing Activities		Revenue (Total)	Proprietary	Cash Flows
13710	6.05.000	Net Increase (Decrease) in Cash and Cash Equivalents		Revenue (Unformatted Total)	Proprietary	Cash Flows
13711	6.05.100	Cash and Cash Equivalents Beginning of Year		Asset (Detail)	Proprietary	Cash Flows
13712	6.05.200	Cash and Cash Equivalents End of Year		Asset (Grand Total)	Proprietary	Cash Flows
13713	6.06.000	Reconciliation of Operating Income (Loss) to Net		Revenue (Heading)	Proprietary	Cash Flows
13748	6.06.001	Cash Provided by (Used for) Operating Activities	Reconciliation of Operating Income (Loss)	Revenue (Heading)	Proprietary	Cash Flows
13714	6.06.010	Operating Income (Loss)	Cash Provided by (Used for) Operating Revenue (Detail)		Proprietary	Cash Flows
13715	6.06.100	Adjustments:	Cash Provided by (Used for) Operating Revenue (Heading)		Proprietary	Cash Flows
13716	6.06.110	Donated Commodities Received During The Year	Adjustments:	Revenue (Detail)	Business-Type A	Cash Flows
13717	6.06.120	Depreciation	Adjustments:	Expense/Expenditure (Detail)	Proprietary	Cash Flows
13718	6.06.130	Other Non-operating Revenues	Adjustments:	Revenue (Detail)	Proprietary	Cash Flows
13719	6.06.140	Other Non-operating Expenses	Adjustments:	Expense/Expenditure (Detail)	Proprietary	Cash Flows
13720	6.06.200	(Increase) Decrease In Assets:	Adjustments:	Asset (Heading)	Proprietary	Cash Flows
13721	6.06.210	Accounts Receivable	(Increase) Decrease In Assets:	Asset (Detail)	Proprietary	Cash Flows
13722	6.06.220	Interfund Receivable	(Increase) Decrease In Assets:	Asset (Detail)	Proprietary	Cash Flows
13723	6.06.230	Intergovernmental Receivable	(Increase) Decrease In Assets:	Asset (Detail)	Proprietary	Cash Flows
13724	6.06.240	Prepaid Items	(Increase) Decrease In Assets:	Asset (Detail)	Proprietary	Cash Flows



<u>ID</u>	<u>Code</u>	<u>Description</u>	<u>Parent Acct</u>	<u>Type</u>	<u>Fund Category</u>	<u>Statement</u>
13725	6.06.250	Inventory Held for Resale	(Increase) Decrease In Assets:	Asset (Detail)	Proprietary	Cash Flows
13726	6.06.260	Materials and Supplies Inventory	(Increase) Decrease In Assets:	Asset (Detail)	Proprietary	Cash Flows
13727	6.06.300	Increase (Decrease) in Liabilities:	Adjustments:	Liability (Heading)	Proprietary	Cash Flows
13728	6.06.310	Accounts Payable	Increase (Decrease) in Liabilities:	Liability (Detail)	Proprietary	Cash Flows
13729	6.06.320	Contracts Payable	Increase (Decrease) in Liabilities:	Liability (Detail)	Proprietary	Cash Flows
13730	6.06.330	Accrued Wages	Increase (Decrease) in Liabilities:	Liability (Detail)	Proprietary	Cash Flows
13731	6.06.340	Accrued Wages and Benefits	Increase (Decrease) in Liabilities:	Liability (Detail)	Proprietary	Cash Flows
13732	6.06.350	Compensated Absences Payable	Increase (Decrease) in Liabilities:	Liability (Detail)	Proprietary	Cash Flows
13733	6.06.360	Pension Obligation Payable	Increase (Decrease) in Liabilities:	Liability (Detail)	Proprietary	Cash Flows
13734	6.06.370	Early Retirement Incentive Payable	Increase (Decrease) in Liabilities:	Liability (Detail)	Proprietary	Cash Flows
13735	6.06.380	Interfund Payable	Increase (Decrease) in Liabilities:	Liability (Detail)	Proprietary	Cash Flows
13736	6.06.390	Intergovernmental Payable	Increase (Decrease) in Liabilities:	Liability (Detail)	Proprietary	Cash Flows
13737	6.06.400	Deferred Revenues	Increase (Decrease) in Liabilities:	Liability (Detail)	Proprietary	Cash Flows
13738	6.06.410	Claims Payable	Increase (Decrease) in Liabilities:	Liability (Detail)	Proprietary	Cash Flows
13739	6.06.998	Total Adjustments		Asset (Total)	Proprietary	Cash Flows
13740	6.06.999	Net Cash Provided by (Used for) Operating Activities		Asset (Grand Total)	Proprietary	Cash Flows
13741	6.07.000	Noncash Investing, Capital, and Financing Activities		Revenue (Heading)	Proprietary	Cash Flows
13742	6.07.010	Federal donated commodities that were recorded as revenue	Noncash Investing, Capital, and Financ	Revenue (Detail)	Proprietary	Cash Flows
13743	6.07.020	Contributions of capital assets from other funds	Noncash Investing, Capital, and Financ	Revenue (Detail)	Proprietary	Cash Flows
13744	6.07.030	Increase (decrease) in fair value of investments	Noncash Investing, Capital, and Financ	Revenue (Detail)	Proprietary	Cash Flows