



Board of Supervisors
County of Humboldt
Eureka, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of County of Humboldt as of and for the year ended June 30, 2021, and have issued our report thereon dated August 31, 2023. Our report included an adverse opinion on the omission of the discretely presented component unit and unmodified opinions for all other opinion units. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by County of Humboldt are described in Note 1 to the financial statements.

As described in Note 14, the County changed accounting policies related to fiduciary activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, *Fiduciary Activities*, in 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the applicable fund statements.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the claims liability is based on actuarial reports obtained from third party experts.
- Management's estimate of the net other post-employment benefits (OPEB) liability and related deferred inflows/outflows of resources is based on actuarial valuation reports obtained from third party experts.

- Management's estimate of the net pension liability and the related deferred inflows/outflows of resources is based on actuarial valuation reports obtained from CalPERS.

We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarizes uncorrected misstatements of the financial statements:

- The County passed on increasing total pooled cash and investments by \$2.2 million (or 0.49% of total pooled cash and investments) to adjust cash and investments to fair value and June 30, 2021.
- The County passed on a prior period adjustment to record activity for compensated absences not recorded in the prior year in the amount of \$48,088 in the Airport fund.
- The County passed on recording the County's share of an estimated environmental remediation liability of \$605,000 for the clean-up and remediation of an underground storage tank and a dry cleaner that operated under the Humboldt County courthouse in years past.

Corrected misstatements

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated August 31, 2023.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the entity’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants. We were informed by management that there were no consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Significant findings or issues that were discussed, or the subject of correspondence, with management

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. The following summarizes the significant findings or issues arising from the audit that were discussed, or the subject of correspondence, with management:

- During our audit, we noted the Fortuna Fire Protection District, a discretely presented component unit, had not been audited resulting in an adverse opinion for the omission of the discretely presented component unit from the reporting entity financial statements.

Other audit findings or issues

We have provided a separate letter to you in our single audit report dated August 31, 2023, communicating internal control related matters identified during the audit.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management’s responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and

reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated August 31, 2023.

With respect to the combining and individual fund financial statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated August 31, 2023.

Other information included in annual reports

Other information is being included in documents containing the audited financial statements and the auditors' report thereon and is comprised of the directory of public officials or introductory section. Our responsibility for such other information does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in such documents. As required by professional standards, we read the directory of public officials in the introductory section in order to identify material inconsistencies between the audited financial statements and the other information. We did not identify any material inconsistencies between the other information and the audited financial statements.

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This communication is intended solely for the information and use of the Board of Supervisors and management of County of Humboldt and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Roseville, California
August 31, 2023

Client: **A297039 - County of Humboldt**
 Engagement: **AUD 2021 - County of Humboldt**
 Period Ending: **6/30/2021**
 Trial Balance: **0900 - TB**
 Workpaper: **0921.00 - Combined Journal Entries Reports**
 Fund Level: **All**
 Index: **All**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 101				
RH: AJEs to fix beginning equity				
GF01.1210	ACCOUNTS RECEIVABLE		727,954.00	
GF01.4030	INTERGOVERNMENTAL REVENUES		185,415.00	
GF01.4030	INTERGOVERNMENTAL REVENUES		727,954.00	
GF03.3550	FUND BALANCE - UNASSIGNED		185,415.00	
IS04.8020	SERVICES AND SUPPLIES		7,361.00	
GF01.1210	ACCOUNTS RECEIVABLE			727,954.00
GF01.3550	FUND BALANCE - UNASSIGNED			727,954.00
GF01.6022	PP - NONPAYROLL EXPENSES			185,415.00
GF03.4030	INTERGOVERNMENTAL REVENUES			185,415.00
IS04.3073	NET ASSETS - UNRESTRICTED			7,361.00
Total			1,834,099.00	1,834,099.00
Adjusting Journal Entries JE # 102				
SK: Change in NPL				
EN01.1915	DEFERRED OUTFLOWS - PENSION		68,386.00	
EN01.2915	DEFERRED INFLOWS - PENSION		25,647.00	
EN01.8010	SALARIES AND BENEFITS		280,904.00	
EN01.2796	NET PENSION LIABILITY			374,937.00
Total			374,937.00	374,937.00
Adjusting Journal Entries JE # 103				
GASB 84: Sheriff Prisoner's trust account, an external bank account which hwas not reflected in the County's WTB in the prior year.				
TA01.1022	OTHER REVOLVING ACCOUNTS		162,239.00	
TA01.3080	NET POSITION HELD FOR OTHERS			126,274.00
TA01.8510	OTHER CONTRIBUTIONS			35,965.00
Total			162,239.00	162,239.00
Adjusting Journal Entries JE # 104				
GASB 84: Sheriff Civil trust account, an external bank account which was not reflected in the County's WTB in the prior year.				
GF03.1022	OTHER REVOLVING ACCOUNTS		305,221.00	
GF03.4070	OTHER REVENUES			222,774.00
GF03.9400	CHANGE IN ACCTG PRINCIPLE			82,447.00
Total			305,221.00	305,221.00
Adjusting Journal Entries JE # 105				
RH: To reclass component unit cash to investment trust fund as we are unable to rely on CU report				
CU01.3073	NET ASSETS - UNRESTRICTED		3,562,048.00	
IT01.1000	CASH AND INVESTMENTS		3,562,048.00	
CU01.1000	CASH AND INVESTMENTS			3,562,048.00
IT01.3080	NET POSITION HELD FOR OTHERS			3,562,048.00
Total			7,124,096.00	7,124,096.00
Adjusting Journal Entries JE # 106				
RH: To record due to/from between GF and Debt service to pay off COPs				
DS01.1000	CASH AND INVESTMENTS		8,007,973.00	
GF01.1611	DUE FROM OTHER FUNDS		8,007,973.00	
DS01.2612	DUE TO OTHER FUNDS			8,007,973.00
GF01.1000	CASH AND INVESTMENTS			8,007,973.00
Total			16,015,946.00	16,015,946.00
Adjusting Journal Entries JE # 107				
RH: To record ARPA/CARES funding as unearned as 1st half was received prior to expenditures.				
GF03.4030	INTERGOVERNMENTAL REVENUES		13,165,276.00	
GF03.2501	UNEARNED REVENUES			13,165,276.00
Total			13,165,276.00	13,165,276.00
Adjusting Journal Entries JE # 108				
RH: PBC entries to fix transfers				
GF01.4050	USE OF MONEY AND PROPERTY - INTEREST		36,631.00	
GF01.4050	USE OF MONEY AND PROPERTY - INTEREST		44,143.00	
GF01.6012	GG - NONPAYROLL EXPENSES		62,500.00	
GF01.9101	TRANSFERS IN		1,294,841.00	
GF01.9101	TRANSFERS IN		224,338.00	
GF01.9101	TRANSFERS IN		98,222.00	
GF01.9101	TRANSFERS IN		96,143.00	
GF01.9101	TRANSFERS IN		83,018.00	
GF01.9101	TRANSFERS IN		81,609.00	
GF01.9101	TRANSFERS IN		16,270.00	
GF01.9101	TRANSFERS IN		1,158,000.00	

GF01.9101	TRANSFERS IN	14,680.00	
GF01.9101	TRANSFERS IN	12,820.00	
GF01.9101	TRANSFERS IN	12,350.00	
GF01.9101	TRANSFERS IN	11,930.00	
GF01.9101	TRANSFERS IN	11,728.00	
GF01.9101	TRANSFERS IN	11,680.00	
GF01.9101	TRANSFERS IN	10,960.00	
GF01.9101	TRANSFERS IN	10,810.00	
GF01.9101	TRANSFERS IN	8,947.00	
GF01.9101	TRANSFERS IN	7,671.00	
GF01.9101	TRANSFERS IN	5,020.00	
GF01.9101	TRANSFERS IN	2,660.00	
GF01.9101	TRANSFERS IN	1,600.00	
GF01.9101	TRANSFERS IN	1,530.00	
GF01.9101	TRANSFERS IN	1,000.00	
GF01.9101	TRANSFERS IN	730.00	
GF01.9102	TRANSFERS OUT	999,969.00	
GF01.9102	TRANSFERS OUT	36,631.00	
GF02.4050	USE OF MONEY AND PROPERTY - INTEREST	80,649.00	
GF02.6012	GG - NONPAYROLL EXPENSES	57,254.00	
GF02.9101	TRANSFERS IN	91.00	
GF03.4050	USE OF MONEY AND PROPERTY - INTEREST	63,842.00	
GF03.6022	PP - NONPAYROLL EXPENSES	2,130.00	
GF03.6022	PP - NONPAYROLL EXPENSES	2,240.00	
GF03.6022	PP - NONPAYROLL EXPENSES	3,340.00	
GF03.6022	PP - NONPAYROLL EXPENSES	11,210.00	
GF03.6022	PP - NONPAYROLL EXPENSES	11,480.00	
GF03.6022	PP - NONPAYROLL EXPENSES	11,600.00	
GF03.6022	PP - NONPAYROLL EXPENSES	12,080.00	
GF03.6022	PP - NONPAYROLL EXPENSES	12,730.00	
GF03.6022	PP - NONPAYROLL EXPENSES	12,790.00	
GF03.6022	PP - NONPAYROLL EXPENSES	13,580.00	
GF03.6022	PP - NONPAYROLL EXPENSES	15,080.00	
GF03.6022	PP - NONPAYROLL EXPENSES	16,790.00	
GF03.9101	TRANSFERS IN	912.00	
GF04.4050	USE OF MONEY AND PROPERTY - INTEREST	43,068.00	
GF05.4050	USE OF MONEY AND PROPERTY - INTEREST	19,221.00	
GF06.4050	USE OF MONEY AND PROPERTY - INTEREST	34,392.00	
GF06.9101	TRANSFERS IN	563.00	
GF09.6052	PA - NONPAYROLL EXPENSES	32,750.00	
GF09.6052	PA - NONPAYROLL EXPENSES	28.00	
GF10.4050	USE OF MONEY AND PROPERTY - INTEREST	56,355.00	
IS01.4050	USE OF MONEY AND PROPERTY	5,642.00	
IS03.4050	USE OF MONEY AND PROPERTY	27,138.00	
IS04.4050	USE OF MONEY AND PROPERTY	2,814.00	
IS05.9101	TRANSFERS IN	34,409.00	
IS14.9101	TRANSFERS IN	54,140.00	
SR01.4050	USE OF MONEY AND PROPERTY - INTEREST	1,029.00	
SR08.4050	USE OF MONEY AND PROPERTY - INTEREST	1,155.00	
SR09.6022	PP - NONPAYROLL EXPENSES	4,913.00	
GF01.4011	PROPERTY TAXES REVENUE		1,158,000.00
GF01.4030	INTERGOVERNMENTAL REVENUES		14,680.00
GF01.4030	INTERGOVERNMENTAL REVENUES		12,820.00
GF01.4030	INTERGOVERNMENTAL REVENUES		12,350.00
GF01.4030	INTERGOVERNMENTAL REVENUES		11,930.00
GF01.4030	INTERGOVERNMENTAL REVENUES		11,680.00
GF01.4030	INTERGOVERNMENTAL REVENUES		10,960.00
GF01.4030	INTERGOVERNMENTAL REVENUES		10,810.00
GF01.4030	INTERGOVERNMENTAL REVENUES		2,660.00
GF01.4030	INTERGOVERNMENTAL REVENUES		1,600.00
GF01.4030	INTERGOVERNMENTAL REVENUES		1,530.00
GF01.4030	INTERGOVERNMENTAL REVENUES		730.00
GF01.4040	FINES AND FORFEITURES		16,270.00
GF01.4050	USE OF MONEY AND PROPERTY - INTEREST		999,969.00
GF01.4050	USE OF MONEY AND PROPERTY - INTEREST		36,631.00
GF01.4060	CHARGES FOR SERVICES		1,294,841.00
GF01.4060	CHARGES FOR SERVICES		98,222.00
GF01.4060	CHARGES FOR SERVICES		96,143.00
GF01.4060	CHARGES FOR SERVICES		83,018.00
GF01.4060	CHARGES FOR SERVICES		81,609.00
GF01.4060	CHARGES FOR SERVICES		11,728.00
GF01.4060	CHARGES FOR SERVICES		8,947.00
GF01.4060	CHARGES FOR SERVICES		7,671.00
GF01.4060	CHARGES FOR SERVICES		5,020.00
GF01.4060	CHARGES FOR SERVICES		1,000.00
GF01.6041	HS - PAYROLL AND RELATED EXPENSES		224,338.00
GF01.9101	TRANSFERS IN		44,143.00
GF01.9102	TRANSFERS OUT		62,500.00
GF01.9102	TRANSFERS OUT		36,631.00
GF02.4050	USE OF MONEY AND PROPERTY - INTEREST		91.00
GF02.9101	TRANSFERS IN		80,649.00
GF02.9102	TRANSFERS OUT		57,254.00
GF03.4050	USE OF MONEY AND PROPERTY - INTEREST		912.00

GF03.9101	TRANSFERS IN		63,842.00
GF03.9102	TRANSFERS OUT		2,130.00
GF03.9102	TRANSFERS OUT		2,240.00
GF03.9102	TRANSFERS OUT		3,340.00
GF03.9102	TRANSFERS OUT		11,210.00
GF03.9102	TRANSFERS OUT		11,480.00
GF03.9102	TRANSFERS OUT		11,600.00
GF03.9102	TRANSFERS OUT		12,080.00
GF03.9102	TRANSFERS OUT		12,730.00
GF03.9102	TRANSFERS OUT		12,790.00
GF03.9102	TRANSFERS OUT		13,580.00
GF03.9102	TRANSFERS OUT		15,080.00
GF03.9102	TRANSFERS OUT		16,790.00
GF04.9101	TRANSFERS IN		43,068.00
GF05.9101	TRANSFERS IN		19,221.00
GF06.4050	USE OF MONEY AND PROPERTY - INTEREST		563.00
GF06.9101	TRANSFERS IN		34,392.00
GF09.9102	TRANSFERS OUT		32,750.00
GF09.9102	TRANSFERS OUT		28.00
GF10.9101	TRANSFERS IN		56,355.00
IS01.9101	TRANSFERS IN		5,642.00
IS03.9101	TRANSFERS IN		27,138.00
IS04.9101	TRANSFERS IN		2,814.00
IS05.8020	SERVICES AND SUPPLIES		34,409.00
IS14.4070	OTHER REVENUES		54,140.00
SR01.9101	TRANSFERS IN		1,029.00
SR08.9101	TRANSFERS IN		1,155.00
SR09.9102	TRANSFERS OUT		4,913.00
Total		5,003,846.00	5,003,846.00

Adjusting Journal Entries JE # 109

RH: To adjust miscellaneous incorrect one sided transfers

GF01.6012	GG - NONPAYROLL EXPENSES	27,085.00	
GF01.6012	GG - NONPAYROLL EXPENSES	717.00	
GF01.6022	PP - NONPAYROLL EXPENSES	11,077.00	
GF01.6042	HS - NONPAYROLL EXPENSES	2,333.00	
GF01.9101	TRANSFERS IN	112,308.00	
GF03.6022	PP - NONPAYROLL EXPENSES	436,776.00	
GF05.9101	TRANSFERS IN	126,474.00	
GF01.4030	INTERGOVERNMENTAL REVENUES		112,308.00
GF01.9101	TRANSFERS IN		717.00
GF01.9102	TRANSFERS OUT		2,333.00
GF01.9102	TRANSFERS OUT		11,077.00
GF01.9102	TRANSFERS OUT		27,085.00
GF03.9102	TRANSFERS OUT		436,776.00
GF05.4030	INTERGOVERNMENTAL REVENUES		126,474.00
Total		716,770.00	716,770.00

Adjusting Journal Entries JE # 110

2510.00

RH: To record new lease not recorded in fund statements

SR02.6032	PW - NONPAYROLL EXPENSES	113,713.00	
SR02.9101	DEBT ISSUED		113,713.00
Total		113,713.00	113,713.00

Adjusting Journal Entries JE # 111

3050

RH: To adjust immaterial amounts defaulted to the County's PPA account

GF01.4030	INTERGOVERNMENTAL REVENUES	1,908,424.00	
GF01.4070	OTHER REVENUES	1,303,662.00	
GF03.9300	PRIOR PERIOD ADJUSTMENTS	383,295.00	
GF05.9300	PRIOR PERIOD ADJUSTMENTS	1,527,111.00	
GF06.9300	PRIOR PERIOD ADJUSTMENTS	2,513,854.00	
GF09.9300	PRIOR PERIOD ADJUSTMENTS	496,388.00	
GF01.4060	CHARGES FOR SERVICES		15,160.00
GF01.6012	GG - NONPAYROLL EXPENSES		4,268.00
GF01.9300	PRIOR PERIOD ADJUSTMENTS		3,192,658.00
GF03.4070	OTHER REVENUES		383,295.00
GF05.4030	INTERGOVERNMENTAL REVENUES		1,527,111.00
GF06.4030	INTERGOVERNMENTAL REVENUES		2,513,854.00
GF09.4070	OTHER REVENUES		496,388.00
Total		8,132,734.00	8,132,734.00

Adjusting Journal Entries JE # 112

1100.10

RH: To adjust outstanding checks for voided checks

IT01.1000	CASH AND INVESTMENTS	1,415,126.00	
IT01.8601	DISTRIBUTIONS FROM POOLED INVESTMENTS		1,415,126.00
Total		1,415,126.00	1,415,126.00

Adjusting Journal Entries JE # 113

1305.02

RH: To record AR not properly accrued as the County included a liability amount

GF01.1210	ACCOUNTS RECEIVABLE	2,032,289.00	
GF01.6042	HS - NONPAYROLL EXPENSES	2,032,289.00	
GF01.2020	DUE TO OTHER GOVERNMENTS		2,032,289.00

GF01.2502	UNAVAILABLE REVENUES		2,032,289.00
Total		<u>4,064,578.00</u>	<u>4,064,578.00</u>
Adjusting Journal Entries JE # 114			
RH: To accrue revenues from subsequent period		1305.02	
GF01.1210	ACCOUNTS RECEIVABLE	390,530.00	
GF01.1210	ACCOUNTS RECEIVABLE	684,652.00	
GF01.1210	ACCOUNTS RECEIVABLE	1,165,318.00	
SR02.1210	ACCOUNTS RECEIVABLE	132,166.00	
SR02.1210	ACCOUNTS RECEIVABLE	69,585.00	
SR02.1210	ACCOUNTS RECEIVABLE	522,712.00	
GF01.4012	SALES AND USE TAX		684,652.00
GF01.4012	SALES AND USE TAX		1,165,318.00
GF01.4060	CHARGES FOR SERVICES		390,530.00
SR02.4030	INTERGOVERNMENTAL REVENUES		132,166.00
SR02.4030	INTERGOVERNMENTAL REVENUES		69,585.00
SR02.4030	INTERGOVERNMENTAL REVENUES		522,712.00
Total		<u>2,964,963.00</u>	<u>2,964,963.00</u>
Total Adjusting Journal Entries		<u>61,393,544.00</u>	<u>61,393,544.00</u>
Reclassifying Journal Entries			
Reclassifying Journal Entries JE # 5		3020	
RG: Reclassify fund balance.			
DS01.3510	FUND BALANCE - NONSPENDABLE		
DS01.3550	FUND BALANCE - UNASSIGNED		
GF01.1000	CASH AND INVESTMENTS		
GF01.3510	FUND BALANCE - NONSPENDABLE		
GF01.3520	FUND BALANCE - RESTRICTED		
GF01.3530	FUND BALANCE - COMMITTED		
GF01.3540	FUND BALANCE - ASSIGNED		
GF01.3550	FUND BALANCE - UNASSIGNED		
GF02.3520	FUND BALANCE - RESTRICTED		
GF02.3550	FUND BALANCE - UNASSIGNED		
GF03.3510	FUND BALANCE - NONSPENDABLE		
GF03.3550	FUND BALANCE - UNASSIGNED		
GF10.3540	FUND BALANCE - ASSIGNED		
GF10.3550	FUND BALANCE - UNASSIGNED		
SR02.3510	FUND BALANCE - NONSPENDABLE		
SR02.3520	FUND BALANCE - RESTRICTED		
SR02.3550	FUND BALANCE - UNASSIGNED		
SR03.3510	FUND BALANCE - NONSPENDABLE		
SR03.3520	FUND BALANCE - RESTRICTED		
SR03.3550	FUND BALANCE - UNASSIGNED		
SR04.3520	FUND BALANCE - RESTRICTED		
SR04.3550	FUND BALANCE - UNASSIGNED		
SR05.3510	FUND BALANCE - NONSPENDABLE		
SR05.3520	FUND BALANCE - RESTRICTED		
SR05.3550	FUND BALANCE - UNASSIGNED		
SR06.3520	FUND BALANCE - RESTRICTED		
SR06.3550	FUND BALANCE - UNASSIGNED		
SR08.3520	FUND BALANCE - RESTRICTED		
SR08.3550	FUND BALANCE - UNASSIGNED		
SR09.3510	FUND BALANCE - NONSPENDABLE		
SR09.3550	FUND BALANCE - UNASSIGNED		
Total		<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 201		0990.00	
RG: Eliminate interfund transfers (PBC accts 9101 & 9102) by reversing smaller balance of 9101 and 9102.			
IT01.8501	CONTRIBUTIONS TO POOLED INVESTMENTS	621,379,144.00	
IT01.8601	DISTRIBUTIONS FROM POOLED INVESTMENTS		621,379,144.00
Total		<u>621,379,144.00</u>	<u>621,379,144.00</u>
Reclassifying Journal Entries JE # 202		6000.02	
RH: To eliminate interfund due to/from			
GF01.2612	DUE TO OTHER FUNDS	445,337.00	
GF01.1611	DUE FROM OTHER FUNDS		445,337.00
Total		<u>445,337.00</u>	<u>445,337.00</u>
Reclassifying Journal Entries JE # 203		2405	
RH: To correct client BUS NPL DO/DI postings to wrong accounts			
EN01.1915	DEFERRED OUTFLOWS - PENSION	241,689.00	
EN01.2915	DEFERRED INFLOWS - PENSION		241,689.00
Total		<u>241,689.00</u>	<u>241,689.00</u>
Reclassifying Journal Entries JE # 204		2510	
RH: To reclassify principal paid on debt			
DS01.6100	DEBT SERVICE: PRINCIPAL	7,920,000.00	
SR02.6100	DEBT SERVICE: PRINCIPAL	74,689.00	
SR02.6110	DEBT SERVICE: INTEREST	8,749.00	
SR08.6100	DEBT SERVICE: PRINCIPAL	63,242.00	
DS01.6110	DEBT SERVICE: INTEREST		7,920,000.00

SR02.6032	PW - NONPAYROLL EXPENSES		83,438.00
SR08.6110	DEBT SERVICE: INTEREST		63,242.00
Total		8,066,680.00	8,066,680.00

Reclassifying Journal Entries JE # 205

7056

RG: Gross out property tax collections which are netted in accounts 101117 and 102500 in custodial fund 3005-3017.

TA01.8603	PROPERTY TAXES DISTRIBUTED	311,839,582.00	
TA01.8503	PROPERTY TAXES COLLECTED		4,574,006.00
TA01.8503	PROPERTY TAXES COLLECTED		307,265,576.00
Total		311,839,582.00	311,839,582.00

Reclassifying Journal Entries JE # 206

7053

GASB 84: PT01 reclass.

PT01.1000	CASH AND INVESTMENTS	204,292.00	
PT01.8610	OTHER DISTRIBUTIONS	1,879.00	
TA01.3080	NET POSITION HELD FOR OTHERS	178,675.00	
TA01.8505	NET INVESTMENT EARNINGS	2,717.00	
TA01.8510	OTHER CONTRIBUTIONS	24,779.00	
PT01.8505	NET INVESTMENT EARNINGS		2,717.00
PT01.8510	OTHER CONTRIBUTIONS		24,779.00
PT01.9400	CHANGE IN ACCTG PRINCIPLE		178,675.00
TA01.1000	CASH AND INVESTMENTS		204,292.00
TA01.8610	OTHER DISTRIBUTIONS		1,879.00
Total		412,342.00	412,342.00

Reclassifying Journal Entries JE # 208

7053

GASB 84: GF02 Reclass

GF02.1000	CASH AND INVESTMENTS	12,213,958.00	
GF02.6012	GG - NONPAYROLL EXPENSES	494.00	
TA01.3080	NET POSITION HELD FOR OTHERS	12,244,616.00	
TA01.8503	PROPERTY TAXES COLLECTED	1,976,462.00	
TA01.8505	NET INVESTMENT EARNINGS	236,589.00	
GF02.2010	ACCOUNTS PAYABLE		6,235,769.00
GF02.4011	PROPERTY TAXES REVENUE		872,787.00
GF02.4030	INTERGOVERNMENTAL REVENUES		31,985.00
GF02.4050	USE OF MONEY AND PROPERTY - INTEREST		54,483.00
GF02.9400	CHANGE IN ACCTG PRINCIPLE		5,019,428.00
TA01.1000	CASH AND INVESTMENTS		12,213,958.00
TA01.1210	ACCOUNTS RECEIVABLE		12,666.00
TA01.2010	ACCOUNTS PAYABLE		3,882.00
TA01.8510	OTHER CONTRIBUTIONS		172,231.00
TA01.8610	OTHER DISTRIBUTIONS		2,054,930.00
Total		26,672,119.00	26,672,119.00

Reclassifying Journal Entries JE # 209

7053

GASB 84: GF03 Reclass.

GF03.1000	CASH AND INVESTMENTS	832,551.00	
GF03.1210	ACCOUNTS RECEIVABLE	263,864.00	
GF03.9102	TRANSFERS OUT	527,728.00	
TA01.3080	NET POSITION HELD FOR OTHERS	562,017.00	
TA01.8505	NET INVESTMENT EARNINGS	6,670.00	
TA01.8510	OTHER CONTRIBUTIONS	1,055,456.00	
GF03.4030	INTERGOVERNMENTAL REVENUES		1,055,456.00
GF03.4050	USE OF MONEY AND PROPERTY - INTEREST		6,670.00
GF03.9400	CHANGE IN ACCTG PRINCIPLE		562,017.00
TA01.1000	CASH AND INVESTMENTS		832,551.00
TA01.1210	ACCOUNTS RECEIVABLE		263,864.00
TA01.8610	OTHER DISTRIBUTIONS		527,728.00
GF03.4070	OTHER REVENUES		
Total		3,248,286.00	3,248,286.00

Reclassifying Journal Entries JE # 210

7053

GASB 84: GF06 Reclass.

GF06.1000	CASH AND INVESTMENTS	3,400,178.00	
GF06.1210	ACCOUNTS RECEIVABLE	19,125.00	
GF06.6052	PA - NONPAYROLL EXPENSES	1,547.00	
GF06.9102	TRANSFERS OUT	2,821,837.00	
TA01.3080	NET POSITION HELD FOR OTHERS	5,583,847.00	
TA01.8505	NET INVESTMENT EARNINGS	58,542.00	
TA01.8510	OTHER CONTRIBUTIONS	600,298.00	
GF06.4030	INTERGOVERNMENTAL REVENUES		585,521.00
GF06.4050	USE OF MONEY AND PROPERTY - INTEREST		58,542.00
GF06.4070	OTHER REVENUES		14,777.00
GF06.9400	CHANGE IN ACCTG PRINCIPLE		5,583,847.00
TA01.1000	CASH AND INVESTMENTS		3,400,178.00
TA01.1210	ACCOUNTS RECEIVABLE		19,125.00
TA01.8610	OTHER DISTRIBUTIONS		1,547.00
TA01.8610	OTHER DISTRIBUTIONS		2,821,837.00
Total		12,485,374.00	12,485,374.00

Reclassifying Journal Entries JE # 211

7053

GASB 84: IT01 Reclass.

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IT01.1000	CASH AND INVESTMENTS	15,795,623.00	
IT01.8601	DISTRIBUTIONS FROM POOLED INVESTMENTS	620,554.00	
TA01.3080	NET POSITION HELD FOR OTHERS	15,484,519.00	
TA01.8505	NET INVESTMENT EARNINGS	196,210.00	
TA01.8510	OTHER CONTRIBUTIONS	735,448.00	
IT01.8501	CONTRIBUTIONS TO POOLED INVESTMENTS		735,448.00
IT01.8505	NET INVESTMENT EARNINGS		196,210.00
IT01.9400	CHANGE IN ACCTG PRINCIPLE		15,484,519.00
TA01.1000	CASH AND INVESTMENTS		15,795,623.00
TA01.8610	OTHER DISTRIBUTIONS		620,554.00
Total		32,832,354.00	32,832,354.00

Reclassifying Journal Entries JE # 212

RH: To reclass immaterial amount incorrectly posted as a credit to depreciation

1710.01

IS05.8090	DEPRECIATION	1,820.00	
IS05.8020	SERVICES AND SUPPLIES		1,820.00
Total		1,820.00	1,820.00

Reclassifying Journal Entries JE # 213

RH: To reclass A/D classification

1710.01

EN01.1721	A/D - INFRASTRUCTURE	1,071,017.00	
EN01.1723	A/D - BUILDINGS		1,071,017.00
Total		1,071,017.00	1,071,017.00

Reclassifying Journal Entries JE # 214

RH: To reclass immaterial PPAs to expense

GF01.9300	PRIOR PERIOD ADJUSTMENTS	250,475.00	
GF09.9300	PRIOR PERIOD ADJUSTMENTS	6,560.00	
IS05.9300	PRIOR PERIOD ADJUSTMENTS	8,506.00	
IS06.8020	SERVICES AND SUPPLIES	28,000.00	
IS12.8020	SERVICES AND SUPPLIES	33,873.00	
GF01.4030	INTERGOVERNMENTAL REVENUES		250,475.00
GF09.4070	OTHER REVENUES		6,560.00
IS05.8020	SERVICES AND SUPPLIES		8,506.00
IS06.9300	PRIOR PERIOD ADJUSTMENTS		28,000.00
IS12.9300	PRIOR PERIOD ADJUSTMENTS		33,873.00
Total		327,414.00	327,414.00

Reclassifying Journal Entries JE # 215

RH: To reclass due to/from to cover negative cash in funds.

1100.01

DS01.1000	CASH AND INVESTMENTS	314,038.00	
EN01.1000	CASH AND INVESTMENTS	709,931.00	
GF01.1611	DUE FROM OTHER FUNDS	13,611,007.00	
IS09.1000	CASH AND INVESTMENTS	813,143.00	
SR02.1000	CASH AND INVESTMENTS	11,411,593.00	
SR09.1000	CASH AND INVESTMENTS	362,302.00	
DS01.2612	DUE TO OTHER FUNDS		314,038.00
EN01.2612	DUE TO OTHER FUNDS		709,931.00
GF01.1000	CASH AND INVESTMENTS		13,611,007.00
IS09.2612	DUE TO OTHER FUNDS		813,143.00
SR02.2612	DUE TO OTHER FUNDS		11,411,593.00
SR09.2612	DUE TO OTHER FUNDS		362,302.00
Total		27,222,014.00	27,222,014.00

Reclassifying Journal Entries JE # 216

RH: To record net investment in capital assets

3030

EN01.3073	NET ASSETS - UNRESTRICTED	33,785,245.00	
IS01.3073	NET ASSETS - UNRESTRICTED	4,604,973.00	
IS02.3073	NET ASSETS - UNRESTRICTED	3,899,611.00	
IS03.3073	NET ASSETS - UNRESTRICTED	208,399.00	
IS05.3073	NET ASSETS - UNRESTRICTED	8,397,895.00	
IS14.3073	NET ASSETS - UNRESTRICTED	61,283.00	
EN01.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		33,785,245.00
IS01.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		4,604,973.00
IS02.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		3,899,611.00
IS03.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		208,399.00
IS05.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		8,397,895.00
IS14.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		61,283.00
Total		50,957,406.00	50,957,406.00

Reclassifying Journal Entries JE # 217

RH: To record equity classifications

3020

GF01.3550	FUND BALANCE - UNASSIGNED	11,873,886.00	
GF02.3550	FUND BALANCE - UNASSIGNED	26,425,832.00	
GF03.3550	FUND BALANCE - UNASSIGNED	28,557,270.00	
GF04.3550	FUND BALANCE - UNASSIGNED	6,991,657.00	
GF05.3550	FUND BALANCE - UNASSIGNED	9,021,037.00	
GF06.3550	FUND BALANCE - UNASSIGNED	4,444,419.00	
GF07.3550	FUND BALANCE - UNASSIGNED	541,446.00	
GF09.3550	FUND BALANCE - UNASSIGNED	20,512,485.00	
GF10.3550	FUND BALANCE - UNASSIGNED	5,253,615.00	
SR01.3550	FUND BALANCE - UNASSIGNED	18,043,903.00	

SR02.3550	FUND BALANCE - UNASSIGNED	472.00	
SR03.3550	FUND BALANCE - UNASSIGNED	1,936,051.00	
SR04.3550	FUND BALANCE - UNASSIGNED	1,623,895.00	
SR05.3550	FUND BALANCE - UNASSIGNED	1,646,516.00	
SR06.3550	FUND BALANCE - UNASSIGNED	26,421.00	
SR08.3550	FUND BALANCE - UNASSIGNED	1,145,779.00	
SR09.3550	FUND BALANCE - UNASSIGNED	1,700.00	
GF01.3510	FUND BALANCE - NONSPENDABLE		534,487.00
GF01.3520	FUND BALANCE - RESTRICTED		11,339,399.00
GF02.3520	FUND BALANCE - RESTRICTED		6,971,935.00
GF02.3540	FUND BALANCE - ASSIGNED		19,453,897.00
GF03.3520	FUND BALANCE - RESTRICTED		28,557,270.00
GF04.3520	FUND BALANCE - RESTRICTED		6,991,657.00
GF05.3520	FUND BALANCE - RESTRICTED		9,021,037.00
GF06.3520	FUND BALANCE - RESTRICTED		4,444,419.00
GF07.3520	FUND BALANCE - RESTRICTED		541,446.00
GF09.3520	FUND BALANCE - RESTRICTED		20,512,485.00
GF10.3520	FUND BALANCE - RESTRICTED		585,487.00
GF10.3540	FUND BALANCE - ASSIGNED		4,668,128.00
SR01.3520	FUND BALANCE - RESTRICTED		18,043,903.00
SR02.3510	FUND BALANCE - NONSPENDABLE		472.00
SR03.3510	FUND BALANCE - NONSPENDABLE		36,268.00
SR03.3520	FUND BALANCE - RESTRICTED		1,899,783.00
SR04.3520	FUND BALANCE - RESTRICTED		1,623,895.00
SR05.3510	FUND BALANCE - NONSPENDABLE		1,350.00
SR05.3520	FUND BALANCE - RESTRICTED		1,645,166.00
SR06.3520	FUND BALANCE - RESTRICTED		26,421.00
SR08.3520	FUND BALANCE - RESTRICTED		1,145,779.00
SR09.3510	FUND BALANCE - NONSPENDABLE		1,700.00
Total		138,046,384.00	138,046,384.00

Reclassifying Journal Entries JE # 218

6000.04

RH: To eliminate intrafund transfers

GF01.9101	TRANSFERS IN	124,827,909.00	
GF01.9101	TRANSFERS IN	1,694,095.00	
GF02.9101	TRANSFERS IN	625,000.00	
GF03.9101	TRANSFERS IN	2,168,894.00	
GF03.9101	TRANSFERS IN	1,101,673.00	
GF03.9103	INTRAFUND TRANSFERS	25,260,229.00	
GF04.9101	TRANSFERS IN	498,276.00	
GF05.9101	TRANSFERS IN	921,442.00	
GF05.9103	INTRAFUND TRANSFERS	22,301,735.00	
GF06.9103	INTRAFUND TRANSFERS	64,299,299.00	
GF09.9101	TRANSFERS IN	1,445.00	
GF09.9103	INTRAFUND TRANSFERS	113,464.00	
SR09.9101	TRANSFERS IN	841,984.00	
GF01.9102	TRANSFERS OUT		13,943,277.00
GF01.9102	TRANSFERS OUT		1,694,095.00
GF01.9103	INTRAFUND TRANSFERS		110,884,632.00
GF02.9102	TRANSFERS OUT		22,888.00
GF02.9103	INTRAFUND TRANSFERS		602,112.00
GF03.9102	TRANSFERS OUT		27,429,123.00
GF03.9102	TRANSFERS OUT		1,101,673.00
GF04.9102	TRANSFERS OUT		10,293.00
GF04.9103	INTRAFUND TRANSFERS		487,983.00
GF05.9102	TRANSFERS OUT		23,223,177.00
GF06.9102	TRANSFERS OUT		64,299,299.00
GF09.9102	TRANSFERS OUT		114,909.00
SR09.9102	TRANSFERS OUT		841,984.00
Total		244,655,445.00	244,655,445.00

Total Reclassifying Journal Entries

1,479,904,407.00

1,479,904,407.00

GASB Entries

GASB Entries JE # 501

RH: Record beginning balances.

GB34.1701	LAND	10,697,856.00	
GB34.1702	CONSTRUCTION IN PROGRESS	32,508,508.00	
GB34.1711	INFRASTRUCTURE - DEPRECIABLE	622,529,873.00	
GB34.1713	BUILDINGS	116,072,531.00	
GB34.1714	EQUIPMENT	14,926,131.00	
GB34.1915	DEFERRED OUTFLOWS - PENSION	46,616,272.00	
GB34.1916	DEFERRED OUTFLOWS - OPEB	3,945,497.00	
GB34.2502	UNAVAILABLE REVENUES	24,297,415.00	
GB34.3073	NET ASSETS - UNRESTRICTED	5,811,796.00	
GB34.1721	A/D - INFRASTRUCTURE		422,569,666.00
GB34.1723	A/D - BUILDINGS		71,168,170.00
GB34.1724	A/D - EQUIPMENT		11,135,505.00
GB34.2103	ACCRUED INTEREST		34,758.00
GB34.2722	CERTIFICATES OF PARTICIPATION, LONG TERM		7,920,000.00
GB34.2742	CAPITAL LEASES, LONG TERM		395,484.00
GB34.2771	COMPENSATED ABSENCES, SHORT TERM		11,159,369.00

GB34.2772	COMPENSATED ABSENCES, LONG TERM		3,611,597.00
GB34.2795	OPEB LIABILITY - NONCURRENT		39,983,824.00
GB34.2796	NET PENSION LIABILITY		295,132,050.00
GB34.2915	DEFERRED INFLOWS - PENSION		6,432,378.00
GB34.2916	DEFERRED INFLOWS - OPEB		7,863,078.00
Total		877,405,879.00	877,405,879.00

GASB Entries JE # 502		2300.02	
RH: To record changes in compensated absences			
GB34.2771	COMPENSATED ABSENCES, SHORT TERM	4,347,420.00	
GB34.6030	PUBLIC WAYS AND FACILITIES	118,482.00	
GB34.6040	HEALTH AND SANITATION	502,437.00	
GB34.6050	PUBLIC ASSISTANCE	453,355.00	
GB34.6060	EDUCATION	24,937.00	
GB34.9300	PRIOR PERIOD ADJUSTMENTS	2,663,279.00	
GB34.2772	COMPENSATED ABSENCES, LONG TERM		2,258,907.00
GB34.2772	COMPENSATED ABSENCES, LONG TERM		4,347,420.00
GB34.6010	GENERAL GOVERNMENT		153,716.00
GB34.6020	PUBLIC PROTECTION		1,321,919.00
GB34.6070	RECREATION AND CULTURE		27,948.00
Total		8,109,910.00	8,109,910.00

GASB Entries JE # 503		2405	
RH: Change in NPL and Deferrals for Misc Plan.			
GB34.1915	DEFERRED OUTFLOWS - PENSION	3,970,610.00	
GB34.2915	DEFERRED INFLOWS - PENSION	4,254,596.00	
GB34.6010	GENERAL GOVERNMENT	1,391,534.00	
GB34.6020	PUBLIC PROTECTION	738,263.00	
GB34.6030	PUBLIC WAYS AND FACILITIES	413,540.00	
GB34.6040	HEALTH AND SANITATION	2,353,403.00	
GB34.6050	PUBLIC ASSISTANCE	2,518,758.00	
GB34.6060	EDUCATION	109,911.00	
GB34.6070	RECREATION AND CULTURE	140,386.00	
GB34.2796	NET PENSION LIABILITY		15,891,001.00
Total		15,891,001.00	15,891,001.00

GASB Entries JE # 504		2405	
RH: Change in NPL and Deferrals for Safety Plan.			
GB34.2915	DEFERRED INFLOWS - PENSION	1,581,583.00	
GB34.6020	PUBLIC PROTECTION	4,333,401.00	
GB34.1915	DEFERRED OUTFLOWS - PENSION		618,974.00
GB34.2796	NET PENSION LIABILITY		5,296,010.00
Total		5,914,984.00	5,914,984.00

GASB Entries JE # 505		2510	
RH: To record debt principal payments			
GB34.2722	CERTIFICATES OF PARTICIPATION, LONG TERM	7,920,000.00	
GB34.2742	CAPITAL LEASES, LONG TERM	137,931.00	
GB34.2742	CAPITAL LEASES, LONG TERM	122,783.00	
GB34.2741	CAPITAL LEASES, SHORT TERM		122,783.00
GB34.6100	DEBT SERVICE: PRINCIPAL		7,920,000.00
GB34.6100	DEBT SERVICE: PRINCIPAL		137,931.00
Total		8,180,714.00	8,180,714.00

GASB Entries JE # 506		1320.05	
RH: To record change in unavailable			
GB34.4034	OPERATING GRANTS - HS	7,454,879.00	
GB34.2502	UNAVAILABLE REVENUES		2,666,616.00
GB34.4031	OPERATING GRANTS - GG		1,897,619.00
GB34.4032	OPERATING GRANTS - PP		130,453.00
GB34.4033	OPERATING GRANTS - PW		2,246,805.00
GB34.4035	OPERATING GRANTS - PA		294,402.00
GB34.4037	OPERATING GRANTS - RC		218,984.00
Total		7,454,879.00	7,454,879.00

GASB Entries JE # 507		2451	
SS: To record OPEB Liability activity			
GB34.1916	DEFERRED OUTFLOWS - OPEB	3,278,672.00	
GB34.2916	DEFERRED INFLOWS - OPEB	986,123.00	
GB34.6010	GENERAL GOVERNMENT	200,468.00	
GB34.6020	PUBLIC PROTECTION	569,975.00	
GB34.6030	PUBLIC WAYS AND FACILITIES	78,149.00	
GB34.6040	HEALTH AND SANITATION	444,258.00	
GB34.6050	PUBLIC ASSISTANCE	510,514.00	
GB34.6060	EDUCATION	69,654.00	
GB34.6070	RECREATION AND CULTURE	10,193.00	
GB34.2795	OPEB LIABILITY - NONCURRENT		6,148,006.00
Total		6,148,006.00	6,148,006.00

GASB Entries JE # 508		1710.01	
RH: To record Capital Asset Additions			
GB34.1701	LAND	603,830.00	

GB34.1702	CONSTRUCTION IN PROGRESS	11,101,878.00	
GB34.1714	EQUIPMENT	732,460.00	
GB34.6010	GENERAL GOVERNMENT		6,736,806.00
GB34.6020	PUBLIC PROTECTION		1,391,281.00
GB34.6030	PUBLIC WAYS AND FACILITIES		3,756,909.00
GB34.6040	HEALTH AND SANITATION		58,483.00
GB34.6070	RECREATION AND CULTURE		494,689.00
Total		<u><u>12,438,168.00</u></u>	<u><u>12,438,168.00</u></u>

GASB Entries JE # 509		1710.01	
RH: To record capital asset retirements			
GB34.1724	A/D - EQUIPMENT	220,461.00	
GB34.1714	EQUIPMENT		220,461.00
Total		<u><u>220,461.00</u></u>	<u><u>220,461.00</u></u>

GASB Entries JE # 510		1710.01	
RH: To record capital asset depreciation			
GB34.6501	GW DEPRECIATION - GG	2,500,799.00	
GB34.6502	GW DEPRECIATION - PP	1,644,304.00	
GB34.6503	GW DEPRECIATION - PW	13,894,213.00	
GB34.6504	GW DEPRECIATION - HS	236,429.00	
GB34.6505	GW DEPRECIATION - PA	214,118.00	
GB34.6506	GW DEPRECIATION - ED	295,883.00	
GB34.6507	GW DEPRECIATION - RC	74,609.00	
GB34.1721	A/D - INFRASTRUCTURE		13,794,415.00
GB34.1723	A/D - BUILDINGS		3,891,234.00
GB34.1724	A/D - EQUIPMENT		1,174,706.00
Total		<u><u>18,860,355.00</u></u>	<u><u>18,860,355.00</u></u>

GASB Entries JE # 511		1710.01	
RH: To record transfers of asset from ISF to GB34			
GB34.1702	CONSTRUCTION IN PROGRESS	1,450,012.00	
GB34.1711	INFRASTRUCTURE - DEPRECIABLE	719,439.00	
GB34.1713	BUILDINGS	233,925.00	
GB34.9101	TRANSFERS IN		2,403,376.00
Total		<u><u>2,403,376.00</u></u>	<u><u>2,403,376.00</u></u>

GASB Entries JE # 512		0720.02	
RH: ISF lookback			
GB34.4060	CHARGES FOR SERVICES	44,522,045.00	
GB34.4070	OTHER REVENUES	663,125.00	
GB34.6040	HEALTH AND SANITATION	712,199.00	
GB34.6050	PUBLIC ASSISTANCE	274,059.00	
GB34.6010	GENERAL GOVERNMENT		190,436.00
GB34.6020	PUBLIC PROTECTION		215,977.00
GB34.6030	PUBLIC WAYS AND FACILITIES		5,641.00
GB34.8010	SALARIES AND BENEFITS		6,937,395.00
GB34.8020	SERVICES AND SUPPLIES		36,544,106.00
GB34.8070	CLAIMS EXPENSE		430,726.00
GB34.8090	DEPRECIATION		1,847,147.00
Total		<u><u>46,171,428.00</u></u>	<u><u>46,171,428.00</u></u>

GASB Entries JE # 513		0720.01	
RH: Revenue Allocation			
GB34.4020	LICENSES AND PERMITS	4,384,155.00	
GB34.4030	INTERGOVERNMENTAL REVENUES	246,583,372.00	
GB34.4040	FINES AND FORFEITURES	4,538,294.00	
GB34.4060	CHARGES FOR SERVICES	45,014,602.00	
GB34.4031	OPERATING GRANTS - GG		4,605,338.00
GB34.4032	OPERATING GRANTS - PP		70,871,379.00
GB34.4033	OPERATING GRANTS - PW		14,329,078.00
GB34.4034	OPERATING GRANTS - HS		43,907,008.00
GB34.4035	OPERATING GRANTS - PA		100,774,226.00
GB34.4036	OPERATING GRANTS - ED		280,298.00
GB34.4037	OPERATING GRANTS - RC		2,874,755.00
GB34.4061	CHARGES FOR SERVICES - GG		10,966,420.00
GB34.4062	CHARGES FOR SERVICES - PP		10,359,299.00
GB34.4063	CHARGES FOR SERVICES - PW		2,022,607.00
GB34.4064	CHARGES FOR SERVICES - HS		28,411,408.00
GB34.4065	CHARGES FOR SERVICES - PA		1,413,845.00
GB34.4066	CHARGES FOR SERVICES - ED		251,445.00
GB34.4067	CHARGES FOR SERVICES - REC		512,027.00
GB34.4131	CAPITAL GRANTS - GG		2,056,411.00
GB34.4133	CAPITAL GRANTS - PW		6,884,879.00
Total		<u><u>300,520,423.00</u></u>	<u><u>300,520,423.00</u></u>

GASB Entries JE # 514		3030	
RH: To record net investment in capital assets			
GB34.3073	NET ASSETS - UNRESTRICTED	420,546,338.00	
GB34.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		285,565,457.00
GB34.3072	NET ASSETS - RESTRICTED		134,980,881.00
Total		<u><u>420,546,338.00</u></u>	<u><u>420,546,338.00</u></u>

GASB Entries JE # 515

RH: To record lease not recorded in fund statements

2510/1710

GB34.1714	EQUIPMENT	113,713.00	
GB34.9010	DEBT ISSUED	113,713.00	
GB34.2742	CAPITAL LEASES, LONG TERM		113,713.00
GB34.6030	PUBLIC WAYS AND FACILITIES		113,713.00
Total		<u><u>227,426.00</u></u>	<u><u>227,426.00</u></u>

GASB Entries JE # 516

RH: To clear accrued interest now that debt is paid

2500.03

GB34.2103	ACCRUED INTEREST	34,758.00	
GB34.6110	DEBT SERVICE: INTEREST		34,758.00
Total		<u><u>34,758.00</u></u>	<u><u>34,758.00</u></u>

Total GASB Entries

1,730,528,106.00 1,730,528,106.00

Total All Journal Entries

3,271,826,057.00 3,271,826,057.00