



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, 2023, and have issued our report thereon dated February 14, 2025. 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 1, the County changed accounting policies related to SBITAs by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 96, *Subscription-Based Information Technology Arrangements*, in 2023. There was no net effect of the accounting change as of the beginning of the year.

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 recording the prior period impact of adjustments to capital assets including prior period expenditures not capitalized, projects abandoned in prior periods not expensed, and projects completed in prior year accumulating depreciation. The net effect is an decrease to expense of \$6,782,350. Capital Assets are correctly stated as of June 30, 2023.
- The County passed on recording the prior period adjustment to report unearned revenue of \$2,178,467 for HHAP grant funds received in the prior period, but not yet earned. The net effect is an increase to revenue of \$2,178,467. Unearned revenue is correctly stated as of June 30, 2023.
- The County passed on recording FEMA receivables in the amount of \$125,543 as it accounts for approximately 1% of the total FEMA receivable. The net effect is an increase to revenue of \$125,543.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

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.

Circumstances that affect the form and content of the auditors' report

As previously communicated to you, the report was modified to add an emphasis of matters paragraph regarding the County's implementation of a new accounting policy, Statement of Governmental Accounting Standards Board (GASB Statement) No.96, *Subscription-Based Information Technology Arrangements* and the County's correction of an error in previously reported financial statements.

Management representations

We have requested certain representations from management that are included in the management representation letter dated February 14, 2025.

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 (District), a discretely presented component unit, excluded the Volunteer Fire Department, a blended component of the district, from its financial statements. In addition, the District reported its financial statements on the modified cash basis of accounting. We have thus issued an adverse opinion on the presentation of the Fortuna Fire Protection District as it relates to the County.

Other audit findings or issues

The following describes findings or issues arising during the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process:

- During the audit we identified the following significant risks of material misstatement that have not previously been communicated to you:
 - Completeness and existence of receivables, specifically related to FEMA receivables.
 - Completeness of GASB 96, Subscription-Based Information Technology Arrangements.

We have provided a separate letter to you in our single audit report dated February 14, 2025, 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 February 14, 2025.

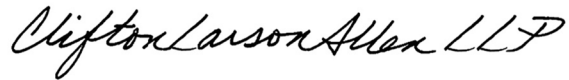
With respect to the combining and individual fund financial statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and 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 February 14, 2025.

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 in the 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
February 14, 2025

Client: **A297039 - County of Humboldt**
 Engagement: **AUD 2023 - County of Humboldt**
 Period Ending: **6/30/2023**
 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		3010		
RH: To record PY adjustments not recorded.				
EN01.1240	INTEREST RECEIVABLE		18.00	
EN01.1550	LEASE RECEIVABLE		23,810.00	
EN01.1814	LEASE ASSET - EQUIPMENT		3,654.00	
EN01.3073	NET POSITION - UNRESTRICTED		104.00	
GF01.1550	LEASE RECEIVABLE		90,220.00	
GF01.6012	GG - NONPAYROLL EXPENSES		4,993.00	
GF02.3550	FUND BALANCE - UNASSIGNED		972,017.00	
GF04.3550	FUND BALANCE - UNASSIGNED		450.00	
GF09.3550	FUND BALANCE - UNASSIGNED		554,000.00	
IS01.1814	LEASE ASSET - EQUIPMENT		281,070.00	
IS01.3073	NET POSITION - UNRESTRICTED		6,002.00	
IS02.1400	DEPOSITS WITH OTHERS		500.00	
IS02.1724	A/D - EQUIPMENT		428,152.00	
IS02.1814	LEASE ASSET - EQUIPMENT		808,080.00	
IS02.2741	CAPITAL LEASES, CURRENT		311,369.00	
IS02.2742	CAPITAL LEASES, NONCURRENT		144,803.00	
IS02.3073	NET POSITION - UNRESTRICTED		512,581.00	
IS02.3073	NET POSITION - UNRESTRICTED		1,996.00	
IS07.1814	LEASE ASSET - EQUIPMENT		5,041.00	
IS07.3073	NET POSITION - UNRESTRICTED		108.00	
SR01.4070	OTHER REVENUES		20,960.00	
EN01.1824	A/A LEASE ASSET - EQUIPMENT			1,218.00
EN01.2103	ACCRUED INTEREST			211.00
EN01.2802	LEASE LIABILITY, NONCURRENT			2,329.00
EN01.2918	DEFERRED INFLOWS - LEASE REVENUE			23,602.00
EN01.3073	NET POSITION - UNRESTRICTED			226.00
GF01.2918	DEFERRED INFLOWS - LEASE REVENUE			90,088.00
GF01.3550	FUND BALANCE - UNASSIGNED			132.00
GF01.3550	FUND BALANCE - UNASSIGNED			4,993.00
GF02.4050	USE OF MONEY AND PROPERTY - INTEREST			972,017.00
GF04.6032	PW - NONPAYROLL EXPENSES			450.00
GF09.6052	PA - NONPAYROLL EXPENSES			554,000.00
IS01.1824	A/A LEASE ASSET - EQUIPMENT			56,214.00
IS01.2103	ACCRUED INTEREST			173.00
IS01.2802	LEASE LIABILITY, NONCURRENT			230,685.00
IS02.1714	EQUIPMENT			1,396,905.00
IS02.1824	A/A LEASE ASSET - EQUIPMENT			350,209.00
IS02.2103	ACCRUED INTEREST			77.00

IS02.2802	LEASE LIABILITY, NONCURRENT		460,290.00
IS07.1824	A/A LEASE ASSET - EQUIPMENT		1,680.00
IS07.2103	ACCRUED INTEREST		219.00
IS07.2802	LEASE LIABILITY, NONCURRENT		3,250.00
SR01.3550	FUND BALANCE - UNASSIGNED		20,960.00
Total		4,169,928.00	4,169,928.00

Adjusting Journal Entries JE # 102 **7052**

RH: To move Adverse CU into IT and record PY activity not recorded.

CU01.3073	NET POSITION - UNRESTRICTED	2,309,063.00	
IT01.1000	CASH AND INVESTMENTS	2,309,063.00	
IT01.8601	DISTRIBUTIONS FROM POOLED INVESTMENTS	1,147,478.00	
CU01.1000	CASH AND INVESTMENTS		2,309,063.00
IT01.3080	NET POSITION HELD FOR OTHERS		3,456,541.00
Total		5,765,604.00	5,765,604.00

Adjusting Journal Entries JE # 103 **2450**

CS: To book enterprise change in NPL Misc Plan

EN01.1915	DEFERRED OUTFLOWS - PENSION	597,025.00	
EN01.2915	DEFERRED INFLOWS - PENSION	420,417.00	
EN01.8010	SALARIES AND BENEFITS	508,903.00	
EN01.2796	NET PENSION LIABILITY		1,526,345.00
Total		1,526,345.00	1,526,345.00

Adjusting Journal Entries JE # 104 **PBC**

PBC entry to remove duplicate AR entry

GF01.2502	UNAVAILABLE REVENUES	2,731,558.00	
GF01.1210	ACCOUNTS RECEIVABLE		2,731,558.00
Total		2,731,558.00	2,731,558.00

Adjusting Journal Entries JE # 105 **PBC**

PBC entry to record ISF capital assets

IS02.1714	EQUIPMENT	263,688.00	
IS05.1714	EQUIPMENT	1,984,034.00	
IS05.1714	EQUIPMENT	35,293.00	
IS02.8020	SERVICES AND SUPPLIES		263,688.00
IS05.5500	CAPITAL CONTRIBUTIONS		35,293.00
IS05.8020	SERVICES AND SUPPLIES		1,984,034.00
Total		2,283,015.00	2,283,015.00

Adjusting Journal Entries JE # 106 **PBC**

PBC entry to balance interfund transfers

GF01.4060	CHARGES FOR SERVICES	50.00	
GF01.4060	CHARGES FOR SERVICES	26.00	
GF01.4060	CHARGES FOR SERVICES	420.00	
GF01.6200	CAPITAL OUTLAY	35,522.00	
GF01.9101	TRANSFERS IN	154,570.00	
GF01.9101	TRANSFERS IN	295,696.00	
GF03.4030	INTERGOVERNMENTAL REVENUES	142,000.00	
GF03.4030	INTERGOVERNMENTAL REVENUES	165,230.00	

GF03.4030	INTERGOVERNMENTAL REVENUES	100,000.00	
GF05.4030	INTERGOVERNMENTAL REVENUES	37,500.00	
GF05.4030	INTERGOVERNMENTAL REVENUES	75,000.00	
GF05.4030	INTERGOVERNMENTAL REVENUES	73,048.00	
GF05.4030	INTERGOVERNMENTAL REVENUES	39,452.00	
GF05.6042	HS - NONPAYROLL EXPENSES	1,025.00	
GF05.6042	HS - NONPAYROLL EXPENSES	4,522.00	
GF05.6042	HS - NONPAYROLL EXPENSES	103,669.00	
GF01.4070	OTHER REVENUES		154,570.00
GF01.6011	GG - PAYROLL AND RELATED EXPENSES		295,696.00
GF01.9101	TRANSFERS IN		496.00
GF01.9102	TRANSFERS OUT		35,522.00
GF03.9102	TRANSFERS OUT		165,230.00
GF03.9102	TRANSFERS OUT		100,000.00
GF03.9102	TRANSFERS OUT		142,000.00
GF05.9102	TRANSFERS OUT		39,452.00
GF05.9102	TRANSFERS OUT		37,500.00
GF05.9102	TRANSFERS OUT		103,669.00
GF05.9102	TRANSFERS OUT		1,025.00
GF05.9102	TRANSFERS OUT		4,522.00
GF05.9102	TRANSFERS OUT		73,048.00
GF05.9102	TRANSFERS OUT		75,000.00
Total		<u>1,227,730.00</u>	<u>1,227,730.00</u>

Adjusting Journal Entries JE # 107

2600.01

CS: To record lessee entries for GASB 87 (EN01)

EN01.1814	LEASE ASSET - EQUIPMENT	4,645.00	
EN01.2802	LEASE LIABILITY, NONCURRENT	2,439.00	
EN01.2802	LEASE LIABILITY, NONCURRENT	2,222.00	
EN01.8091	AMORTIZATION	2,379.00	
EN01.1824	A/A LEASE ASSET - EQUIPMENT		2,379.00
EN01.2801	LEASE LIABILITY, CURRENT		2,222.00
EN01.2802	LEASE LIABILITY, NONCURRENT		4,645.00
EN01.8020	SERVICES AND SUPPLIES		2,439.00
Total		<u>11,685.00</u>	<u>11,685.00</u>

Adjusting Journal Entries JE # 108

2600.01

CS: To record lessee entries for GASB 87 (ISF)

IS01.2802	LEASE LIABILITY, NONCURRENT	57,981.00	
IS01.2802	LEASE LIABILITY, NONCURRENT	55,164.00	
IS01.8091	AMORTIZATION	56,214.00	
IS02.1814	LEASE ASSET - EQUIPMENT	66,485.00	
IS02.1824	A/A LEASE ASSET - EQUIPMENT	156,780.00	
IS02.2802	LEASE LIABILITY, NONCURRENT	316,161.00	
IS02.2802	LEASE LIABILITY, NONCURRENT	168,763.00	
IS02.8091	AMORTIZATION	318,579.00	
IS07.1814	LEASE ASSET - EQUIPMENT	7,943.00	
IS07.2802	LEASE LIABILITY, NONCURRENT	3,124.00	
IS07.2802	LEASE LIABILITY, NONCURRENT	3,219.00	
IS07.8091	AMORTIZATION	3,136.00	
IS01.1824	A/A LEASE ASSET - EQUIPMENT		56,214.00

IS01.2801	LEASE LIABILITY, CURRENT		57,981.00
IS01.8020	SERVICES AND SUPPLIES		55,164.00
IS02.1814	LEASE ASSET - EQUIPMENT		156,780.00
IS02.1824	A/A LEASE ASSET - EQUIPMENT		318,579.00
IS02.2801	LEASE LIABILITY, CURRENT		168,763.00
IS02.2802	LEASE LIABILITY, NONCURRENT		66,485.00
IS02.8020	SERVICES AND SUPPLIES		316,161.00
IS07.1824	A/A LEASE ASSET - EQUIPMENT		3,136.00
IS07.2801	LEASE LIABILITY, CURRENT		3,219.00
IS07.2802	LEASE LIABILITY, NONCURRENT		7,943.00
IS07.8020	SERVICES AND SUPPLIES		3,124.00
Total		1,213,549.00	1,213,549.00

Adjusting Journal Entries JE # 109

2650.03

CS: To record SBITA entries (IS03)

IS03.1850	SBITA ASSET	5,066,336.00	
IS03.2805	SBITA LIABILITY, NONCURRENT	998,577.00	
IS03.2805	SBITA LIABILITY, NONCURRENT	863,486.00	
IS03.8091	AMORTIZATION	535,752.00	
IS03.1860	A/A - SBITA ASSET		535,752.00
IS03.2804	SBITA LIABILITY, CURRENT		863,486.00
IS03.2805	SBITA LIABILITY, NONCURRENT		5,066,336.00
IS03.8020	SERVICES AND SUPPLIES		998,577.00
Total		7,464,151.00	7,464,151.00

Adjusting Journal Entries JE # 110

1800.01

CS: To record GASB 87 lessor entries (EN01)

EN01.2918	DEFERRED INFLOWS - LEASE REVENUE	5,553.00	
EN01.1550	LEASE RECEIVABLE		5,428.00
EN01.4060	CHARGES FOR SERVICES		125.00
Total		5,553.00	5,553.00

Adjusting Journal Entries JE # 111

1800.01

CS: To record GASB 87 lessor entries (GOV)

GF01.2918	DEFERRED INFLOWS - LEASE REVENUE	11,501.00	
SR08.1550	LEASE RECEIVABLE	9,767.00	
SR08.2918	DEFERRED INFLOWS - LEASE REVENUE	1,495.00	
GF01.1550	LEASE RECEIVABLE		10,384.00
GF01.4051	USE OF MONEY AND PROPERTY - RENT		1,117.00
SR08.1550	LEASE RECEIVABLE		1,358.00
SR08.2918	DEFERRED INFLOWS - LEASE REVENUE		9,718.00
SR08.4051	USE OF MONEY AND PROPERTY - RENT		137.00
SR08.4051	USE OF MONEY AND PROPERTY - RENT		49.00
Total		22,763.00	22,763.00

Adjusting Journal Entries JE # 112**9910.01**

PBC to record interfund financing agreement

DS01.2612	DUE TO OTHER FUNDS	13,891,746.00	
DS01.9102	TRANSFERS OUT	3,893,851.00	
GF01.4070	OTHER REVENUES	3,180,647.00	
GF01.9102	TRANSFERS OUT	13,891,746.00	
IT01.1220	DUE FROM OTHER GOVERNMENTS	13,891,746.00	
SR02.4070	OTHER REVENUES	713,203.00	
TA01.1000	CASH AND INVESTMENTS	13,891,746.00	
DS01.1621	ADVANCES TO OTHER FUNDS		3,893,851.00
DS01.9101	TRANSFERS IN		13,891,746.00
GF01.2020	DUE TO OTHER GOVERNMENTS		13,891,746.00
GF01.9102	TRANSFERS OUT		3,180,647.00
IT01.1000	CASH AND INVESTMENTS		13,891,746.00
SR02.9101	TRANSFERS IN		713,203.00
TA01.1611	DUE FROM OTHER FUNDS		13,891,746.00
Total		63,354,685.00	63,354,685.00

Adjusting Journal Entries JE # 113**2100.10**

RH: To record missed AP disbursement

SR02.6032	PW - NONPAYROLL EXPENSES	99,935.00	
SR02.2010	ACCOUNTS PAYABLE		99,935.00
Total		99,935.00	99,935.00

Adjusting Journal Entries JE # 114**1305.02**

RH: To accrue revenue not properly accrued per completeness testwork.

GF01.1210	ACCOUNTS RECEIVABLE	2,600,407.00	
SR02.1210	ACCOUNTS RECEIVABLE	2,701,290.00	
GF01.4030	INTERGOVERNMENTAL REVENUES		2,600,407.00
SR02.4030	INTERGOVERNMENTAL REVENUES		2,701,290.00
Total		5,301,697.00	5,301,697.00

Adjusting Journal Entries JE # 115**1710.01**

RH: To record change in BUS CIP after client evaluation

EN01.1711	INFRASTRUCTURE - DEPRECIABLE	7,215,842.00	
EN01.1713	BUILDINGS	2,863,204.00	
EN01.8020	SERVICES AND SUPPLIES	586,458.00	
EN01.8020	SERVICES AND SUPPLIES	233,358.00	
EN01.8090	DEPRECIATION	275,836.00	
EN01.1702	CONSTRUCTION IN PROGRESS		10,665,504.00
EN01.1721	A/D - INFRASTRUCTURE		90,198.00
EN01.1721	A/D - INFRASTRUCTURE		180,396.00
EN01.1723	A/D - BUILDINGS		95,440.00
EN01.1723	A/D - BUILDINGS		143,160.00
Total		11,174,698.00	11,174,698.00

Adjusting Journal Entries JE # 116

RH: To post PPA for tax receivables that are owned by the County

GF01.1230	TAXES RECEIVABLE	16,786,615.00	
TA01.8503	PROPERTY TAXES COLLECTED	3,281,409.00	
TA01.9300	PRIOR PERIOD ADJUSTMENT	13,505,206.00	
GF01.2502	UNAVAILABLE REVENUES		16,786,615.00
TA01.1230	TAXES RECEIVABLE		16,786,615.00
Total		<u>33,573,230.00</u>	<u>33,573,230.00</u>
Total Adjusting Journal Entries		<u>139,926,126.00</u>	<u>139,926,126.00</u>

Reclassifying Journal Entries

Reclassifying Journal Entries JE # 201

6000.04

CS: To reclass items incorrectly recorded as transfers.

IS14.8020	SERVICES AND SUPPLIES	734,436.00	
IS14.9101	TRANSFERS IN		734,436.00
Total		<u>734,436.00</u>	<u>734,436.00</u>

Reclassifying Journal Entries JE # 202

2510.00

MT: To reclassify debt service

SR02.6100	DEBT SERVICE: PRINCIPAL	22,381.00	
SR02.6100	DEBT SERVICE: PRINCIPAL	37,808.00	
SR02.6110	DEBT SERVICE: INTEREST	3,374.00	
SR02.6110	DEBT SERVICE: INTEREST	5,107.00	
SR08.6100	DEBT SERVICE: PRINCIPAL	33,438.00	
SR08.6110	DEBT SERVICE: INTEREST	537.00	
SR02.6032	PW - NONPAYROLL EXPENSES		42,915.00
SR02.6032	PW - NONPAYROLL EXPENSES		25,755.00
SR08.6022	PP - NONPAYROLL EXPENSES		33,975.00
Total		<u>102,645.00</u>	<u>102,645.00</u>

Reclassifying Journal Entries JE # 203

0000.05/1710.01

RH: To reclass transfer between ISF and GASB funds

IS05.9101	TRANSFERS IN		
Total		<u>0.00</u>	<u>0.00</u>

Reclassifying Journal Entries JE # 204

6000.05

RH: To eliminate interfund transfers

EN01.9101	TRANSFERS IN	1,073,479.00	
GF01.9101	TRANSFERS IN	126,203,481.00	
GF02.9101	TRANSFERS IN	630,682.00	
GF03.9101	TRANSFERS IN	4,777,720.00	
GF03.9103	INTRAFUND TRANSFERS	45,413,707.00	
GF04.9101	TRANSFERS IN	12,119.00	
GF04.9103	INTRAFUND TRANSFERS	126,106.00	
GF05.9101	TRANSFERS IN	198,149.00	
GF05.9103	INTRAFUND TRANSFERS	23,209,844.00	
GF06.9103	INTRAFUND TRANSFERS	26,032,387.00	
GF09.9103	INTRAFUND TRANSFERS	156,234.00	
GF10.9101	TRANSFERS IN	5,000,000.00	

SR02.9102	TRANSFERS OUT	621.00	
EN01.9102	TRANSFERS OUT		1,073,479.00
GF01.9102	TRANSFERS OUT		36,864,177.00
GF01.9103	INTRAFUND TRANSFERS		89,339,304.00
GF02.9102	TRANSFERS OUT		31,708.00
GF02.9103	INTRAFUND TRANSFERS		598,974.00
GF03.9102	TRANSFERS OUT		50,191,427.00
GF04.9102	TRANSFERS OUT		138,225.00
GF05.9102	TRANSFERS OUT		23,407,993.00
GF06.9102	TRANSFERS OUT		26,032,387.00
GF09.9102	TRANSFERS OUT		156,234.00
GF10.9103	INTRAFUND TRANSFERS		5,000,000.00
SR02.9101	TRANSFERS IN		621.00
Total		<u>232,834,529.00</u>	<u>232,834,529.00</u>
Reclassifying Journal Entries JE # 205		6000.02	
RH: To eliminate interfund Due To/From Other Funds			
GF01.2612	DUE TO OTHER FUNDS	1,094,849.00	
GF01.1611	DUE FROM OTHER FUNDS		1,094,849.00
Total		<u>1,094,849.00</u>	<u>1,094,849.00</u>
Reclassifying Journal Entries JE # 206		1100.01	
RH: To eliminate negative cash			
GF01.1611	DUE FROM OTHER FUNDS	8,596,271.00	
IS04.1000	CASH AND INVESTMENTS	26,147.00	
SR02.1000	CASH AND INVESTMENTS	8,454,464.00	
SR09.1000	CASH AND INVESTMENTS	115,660.00	
GF01.1000	CASH AND INVESTMENTS		8,596,271.00
IS04.2612	DUE TO OTHER FUNDS		26,147.00
SR02.2612	DUE TO OTHER FUNDS		8,454,464.00
SR09.2612	DUE TO OTHER FUNDS		115,660.00
Total		<u>17,192,542.00</u>	<u>17,192,542.00</u>
Reclassifying Journal Entries JE # 207		7056	
RH: Gross out property tax collections which are netted in accounts 101117 and 102500 in custodial fund 3005-3017.			
TA01.8603	PROPERTY TAXES DISTRIBUTED	341,606,558.00	
TA01.8503	PROPERTY TAXES COLLECTED		4,155,251.00
TA01.8503	PROPERTY TAXES COLLECTED		337,451,307.00
Total		<u>341,606,558.00</u>	<u>341,606,558.00</u>
Reclassifying Journal Entries JE # 208		7057	
RH: To eliminate interfund transfers in IT fund			
IT01.8501	CONTRIBUTIONS TO POOLED INVESTMENTS	837,708,762.00	
TA01.8510	OTHER CONTRIBUTIONS	5,007,240.00	
IT01.8601	DISTRIBUTIONS FROM POOLED INVESTMENTS		837,708,762.00
TA01.8610	OTHER DISTRIBUTIONS		5,007,240.00
Total		<u>842,716,002.00</u>	<u>842,716,002.00</u>

Reclassifying Journal Entries JE # 209**0100.20**

RH: To reclass immaterial differences

IS02.8020	SERVICES AND SUPPLIES	29.00	
IS05.1722	A/D - LAND IMPROVEMENTS	4,728.00	
IS02.8090	DEPRECIATION		29.00
IS05.1723	A/D - BUILDINGS		4,728.00
Total		4,757.00	4,757.00

Reclassifying Journal Entries JE # 210**2600.05**

RH: To reclass GASB 87 principal expense

GF01.6100	DEBT SERVICE: PRINCIPAL	278,124.00	
GF01.6100	DEBT SERVICE: PRINCIPAL	86,956.00	
GF01.6100	DEBT SERVICE: PRINCIPAL	645,837.00	
GF01.6100	DEBT SERVICE: PRINCIPAL	3,401,841.00	
GF03.6100	DEBT SERVICE: PRINCIPAL	129,426.00	
SR02.6100	DEBT SERVICE: PRINCIPAL	111,409.00	
SR03.6100	DEBT SERVICE: PRINCIPAL	316,686.00	
SR05.6100	DEBT SERVICE: PRINCIPAL	19,672.00	
SR09.6100	DEBT SERVICE: PRINCIPAL	686.00	
GF01.6012	GG - NONPAYROLL EXPENSES		278,124.00
GF01.6022	PP - NONPAYROLL EXPENSES		3,401,841.00
GF01.6042	HS - NONPAYROLL EXPENSES		645,837.00
GF01.6052	PA - NONPAYROLL EXPENSES		86,956.00
GF03.6022	PP - NONPAYROLL EXPENSES		129,426.00
SR02.6032	PW - NONPAYROLL EXPENSES		111,409.00
SR03.6022	PP - NONPAYROLL EXPENSES		316,686.00
SR05.6062	ED - NONPAYROLL EXPENSES		19,672.00
SR09.6022	PP - NONPAYROLL EXPENSES		686.00
Total		4,990,637.00	4,990,637.00

Reclassifying Journal Entries JE # 211**2650.05**

RH: To reclass GASB 96 principal

GF01.6100	DEBT SERVICE: PRINCIPAL	745,776.00	
GF01.6012	GG - NONPAYROLL EXPENSES		279,973.00
GF01.6042	HS - NONPAYROLL EXPENSES		405,278.00
GF01.6052	PA - NONPAYROLL EXPENSES		60,525.00
Total		745,776.00	745,776.00

Reclassifying Journal Entries JE # 212**3030**

RH: To reclass net position and fund balance

DS01.3550	FUND BALANCE - UNASSIGNED	4,941,162.00	
EN01.3073	NET POSITION - UNRESTRICTED	34,484,039.00	
GF01.3550	FUND BALANCE - UNASSIGNED	840,186.00	
GF01.3550	FUND BALANCE - UNASSIGNED	19,724,944.00	
GF02.3550	FUND BALANCE - UNASSIGNED	8,209,829.00	
GF02.3550	FUND BALANCE - UNASSIGNED	23,290,697.00	
GF10.3550	FUND BALANCE - UNASSIGNED	10,588,128.00	
IS01.3073	NET POSITION - UNRESTRICTED	5,415,360.00	
IS02.3073	NET POSITION - UNRESTRICTED	3,051,611.00	
IS03.3073	NET POSITION - UNRESTRICTED	574,423.00	
IS05.3073	NET POSITION - UNRESTRICTED	8,573,688.00	

IS07.3073	NET POSITION - UNRESTRICTED	99.00	
IS14.3073	NET POSITION - UNRESTRICTED	60,871.00	
SR02.3550	FUND BALANCE - UNASSIGNED	475.00	
SR03.3550	FUND BALANCE - UNASSIGNED	39,395.00	
SR05.3550	FUND BALANCE - UNASSIGNED	1,350.00	
SR09.3550	FUND BALANCE - UNASSIGNED	1,858.00	
DS01.3520	FUND BALANCE - RESTRICTED		4,941,162.00
EN01.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		34,484,039.00
GF01.3510	FUND BALANCE - NONSPENDABLE		840,186.00
GF01.3520	FUND BALANCE - RESTRICTED		19,724,944.00
GF02.3520	FUND BALANCE - RESTRICTED		8,209,829.00
GF02.3540	FUND BALANCE - ASSIGNED		23,290,697.00
GF10.3540	FUND BALANCE - ASSIGNED		10,588,128.00
IS01.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		5,415,360.00
IS02.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		3,051,611.00
IS03.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		574,423.00
IS05.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		8,573,688.00
IS07.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		99.00
IS14.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		60,871.00
SR02.3510	FUND BALANCE - NONSPENDABLE		475.00
SR03.3510	FUND BALANCE - NONSPENDABLE		39,395.00
SR05.3510	FUND BALANCE - NONSPENDABLE		1,350.00
SR09.3510	FUND BALANCE - NONSPENDABLE		1,858.00
Total		119,798,115.00	119,798,115.00

Reclassifying Journal Entries JE # 213

RH: Reclass immaterial item

IS02.1210	ACCOUNTS RECEIVABLE	500.00	
IS02.1400	DEPOSITS WITH OTHERS		500.00
Total		500.00	500.00

Reclassifying Journal Entries JE # 214

RH: To reclass immaterial negative balances

IS09.8070	CLAIMS EXPENSE	205,000.00	
IS11.8070	CLAIMS EXPENSE	10,735.00	
IS09.4070	OTHER REVENUES		205,000.00
IS11.4070	OTHER REVENUES		10,735.00
Total		215,735.00	215,735.00

Total Reclassifying Journal Entries

1,562,037,081.00	1,562,037,081.00
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GASB Entries

GASB Entries JE # 501

0900

RH: To record beginning GASB balances

GB34.1701	LAND	11,561,821.00
GB34.1702	CONSTRUCTION IN PROGRESS	53,136,166.00
GB34.1711	INFRASTRUCTURE - DEPRECIABLE	636,630,224.00
GB34.1713	BUILDINGS	118,896,032.00
GB34.1714	EQUIPMENT	17,467,276.00
GB34.1813	LEASE ASSET - STRUCTURES	47,143,961.00

GB34.1814	LEASE ASSET - EQUIPMENT	934,505.00	
GB34.1915	DEFERRED OUTFLOWS - PENSION	43,023,249.00	
GB34.1916	DEFERRED OUTFLOWS - OPEB	9,455,963.00	
GB34.2502	UNAVAILABLE REVENUES	30,123,225.00	
GB34.1721	A/D - INFRASTRUCTURE		449,744,993.00
GB34.1723	A/D - BUILDINGS		78,931,394.00
GB34.1724	A/D - EQUIPMENT		13,335,639.00
GB34.1823	A/A LEASE ASSET - STRUCTURES		4,863,874.00
GB34.1824	A/A LEASE ASSET - EQUIPMENT		342,670.00
GB34.2741	CAPITAL LEASES, SHORT TERM		93,627.00
GB34.2742	CAPITAL LEASES, LONG TERM		133,242.00
GB34.2771	COMPENSATED ABSENCES, SHORT TERM		7,332,477.00
GB34.2772	COMPENSATED ABSENCES, LONG TERM		11,072,106.00
GB34.2794	OPEB LIABILITY - CURRENT		1,507,223.00
GB34.2795	OPEB LIABILITY - NONCURRENT		45,086,605.00
GB34.2796	NET PENSION LIABILITY		202,098,391.00
GB34.2801	LEASE LIABILITY, CURRENT		4,879,222.00
GB34.2802	LEASE LIABILITY, NONCURRENT		38,639,326.00
GB34.2915	DEFERRED INFLOWS - PENSION		81,010,652.00
GB34.2916	DEFERRED INFLOWS - OPEB		10,721,794.00
GB34.3073	NET ASSETS - UNRESTRICTED		18,579,187.00
Total		968,372,422.00	968,372,422.00

GASB Entries JE # 502

1710.01

PH: To record capital asset additions.

GB34.1702	CONSTRUCTION IN PROGRESS	16,565,935.00	
GB34.1711	INFRASTRUCTURE - DEPRECIABLE	6,224,494.00	
GB34.1713	BUILDINGS	357,298.00	
GB34.1714	EQUIPMENT	31,450.00	
GB34.1714	EQUIPMENT	4,105,093.00	
GB34.1702	CONSTRUCTION IN PROGRESS		6,613,242.00
GB34.6030	PUBLIC WAYS AND FACILITIES		14,983,811.00
GB34.6200	CAPITAL OUTLAY		5,687,217.00
Total		27,284,270.00	27,284,270.00

GASB Entries JE # 504

2405

CS: To book change in NPL Misc Plan

GB34.1915	DEFERRED OUTFLOWS - PENSION	48,477,477.00	
GB34.2915	DEFERRED INFLOWS - PENSION	56,515,691.00	
GB34.6010	GENERAL GOVERNMENT	29,098.00	
GB34.6020	PUBLIC PROTECTION	84,175.00	
GB34.6030	PUBLIC WAYS AND FACILITIES	16,806.00	
GB34.6040	HEALTH AND SANITATION	92,629.00	
GB34.6050	PUBLIC ASSISTANCE	104,276.00	
GB34.6060	EDUCATION	4,981.00	
GB34.6070	RECREATION AND CULTURE	1,007.00	
GB34.2796	NET PENSION LIABILITY		105,326,140.00
Total		105,326,140.00	105,326,140.00

GASB Entries JE # 505**2405**

CS: To book change in NPL Safety Plan

GB34.1915	DEFERRED OUTFLOWS - PENSION	16,300,850.00	
GB34.2915	DEFERRED INFLOWS - PENSION	17,836,953.00	
GB34.6020	PUBLIC PROTECTION	2,399,918.00	
GB34.2796	NET PENSION LIABILITY		36,537,721.00
Total		36,537,721.00	36,537,721.00

GASB Entries JE # 506**2451**

CS: To record change in OPEB

GB34.2795	OPEB LIABILITY - NONCURRENT	7,004,524.00	
GB34.2795	OPEB LIABILITY - NONCURRENT	1,761,899.00	
GB34.6010	GENERAL GOVERNMENT	43,392.00	
GB34.6020	PUBLIC PROTECTION	142,196.00	
GB34.6030	PUBLIC WAYS AND FACILITIES	29,743.00	
GB34.6040	HEALTH AND SANITATION	104,915.00	
GB34.6050	PUBLIC ASSISTANCE	127,731.00	
GB34.6060	EDUCATION	13,445.00	
GB34.6070	RECREATION AND CULTURE	2,241.00	
GB34.1916	DEFERRED OUTFLOWS - OPEB		889,925.00
GB34.2794	OPEB LIABILITY - CURRENT		1,761,899.00
GB34.2916	DEFERRED INFLOWS - OPEB		6,578,262.00
Total		9,230,086.00	9,230,086.00

GASB Entries JE # 507**2510.00**

RH: To record change in long term debt

GB34.2741	CAPITAL LEASES, SHORT TERM	31,492.00	
GB34.2742	CAPITAL LEASES, LONG TERM	93,627.00	
GB34.2742	CAPITAL LEASES, LONG TERM		31,492.00
GB34.6100	DEBT SERVICE: PRINCIPAL		93,627.00
Total		125,119.00	125,119.00

GASB Entries JE # 508**1710.01**

PH: To record GW depreciation.

GB34.6501	GW DEPRECIATION - GG	2,544,346.00	
GB34.6502	GW DEPRECIATION - PP	1,781,776.00	
GB34.6503	GW DEPRECIATION - PW	15,210,226.00	
GB34.6504	GW DEPRECIATION - HS	242,674.00	
GB34.6505	GW DEPRECIATION - PA	206,926.00	
GB34.6506	GW DEPRECIATION - ED	288,996.00	
GB34.6507	GW DEPRECIATION - RC	77,610.00	
GB34.1721	A/D - INFRASTRUCTURE		14,778,143.00
GB34.1723	A/D - BUILDINGS		4,108,077.00
GB34.1724	A/D - EQUIPMENT		1,466,334.00
Total		20,352,554.00	20,352,554.00

GASB Entries JE # 509**2600.01**

CS: To record lessee entries for GASB 87

GB34.1813	LEASE ASSET - STRUCTURES	394,003.00	
GB34.1814	LEASE ASSET - EQUIPMENT	215,524.00	
GB34.1823	A/A LEASE ASSET - STRUCTURES	158,682.00	
GB34.1824	A/A LEASE ASSET - EQUIPMENT	360,158.00	
GB34.2801	LEASE LIABILITY, CURRENT	233,459.00	
GB34.2802	LEASE LIABILITY, NONCURRENT	4,990,637.00	
GB34.6601	GW AMORTIZATION - GG	305,944.00	
GB34.6602	GW AMORTIZATION - PP	4,309,332.00	
GB34.6603	GW AMORTIZATION - PW	125,388.00	
GB34.6604	GW AMORTIZATION - HS	665,650.00	
GB34.6605	GW AMORTIZATION - PA	90,474.00	
GB34.6606	GW AMORTIZATION - ED	26,850.00	
GB34.1813	LEASE ASSET - STRUCTURES		158,682.00
GB34.1814	LEASE ASSET - EQUIPMENT		360,158.00
GB34.1823	A/A LEASE ASSET - STRUCTURES		5,115,491.00
GB34.1824	A/A LEASE ASSET - EQUIPMENT		408,146.00
GB34.2802	LEASE LIABILITY, NONCURRENT		609,527.00
GB34.2802	LEASE LIABILITY, NONCURRENT		233,460.00
GB34.6100	DEBT SERVICE: PRINCIPAL		4,990,637.00
Total		11,876,101.00	11,876,101.00

GASB Entries JE # 510**2650.03**

CS: To record SBITA entries (GW)

GB34.1850	SBITA ASSET	1,765,586.00	
GB34.2805	SBITA LIABILITY, NONCURRENT	745,776.00	
GB34.2805	SBITA LIABILITY, NONCURRENT	597,921.00	
GB34.6010	GENERAL GOVERNMENT	1,287.00	
GB34.6601	GW AMORTIZATION - GG	259,952.00	
GB34.6602	GW AMORTIZATION - PP	1,457.00	
GB34.6604	GW AMORTIZATION - HS	347,810.00	
GB34.1860	A/A - SBIT ASSET		610,506.00
GB34.2804	SBITA LIABILITY, CURRENT		597,921.00
GB34.2805	SBITA LIABILITY, NONCURRENT		1,765,586.00
GB34.6100	DEBT SERVICE: PRINCIPAL		745,776.00
Total		3,719,789.00	3,719,789.00

GASB Entries JE # 511**710.01/6000.05**

RH: To record transfer of assets between ISF and GASB fund

GB34.1702	CONSTRUCTION IN PROGRESS	734,436.00	
GB34.6200	CAPITAL OUTLAY	35,293.00	
GB34.1702	CONSTRUCTION IN PROGRESS		35,293.00
GB34.5500	CAPITAL CONTRIBUTIONS		734,436.00
Total		769,729.00	769,729.00

GASB Entries JE # 512**1320.05**

RH: To record Unavailable Change

GB34.2502	UNAVAILABLE REVENUES	1,862,399.00	
GB34.4032	OPERATING GRANTS - PP	75,021.00	
GB34.4034	OPERATING GRANTS - HS	4,424,237.00	
GB34.4037	OPERATING GRANTS - RC	518,661.00	
GB34.4031	OPERATING GRANTS - GG		904,325.00
GB34.4033	OPERATING GRANTS - PW		1,792,116.00
GB34.4035	OPERATING GRANTS - PA		4,183,877.00
Total		6,880,318.00	6,880,318.00

GASB Entries JE # 513**0720.01**

RH: To record revenue allocation

GB34.4020	LICENSES AND PERMITS	3,508,271.00	
GB34.4030	INTERGOVERNMENTAL REVENUES	301,921,408.00	
GB34.4040	FINES AND FORFEITURES	2,345,962.00	
GB34.4060	CHARGES FOR SERVICES	51,932,960.00	
GB34.4031	OPERATING GRANTS - GG		2,066,648.00
GB34.4032	OPERATING GRANTS - PP		101,222,217.00
GB34.4033	OPERATING GRANTS - PW		25,142,971.00
GB34.4034	OPERATING GRANTS - HS		56,779,793.00
GB34.4035	OPERATING GRANTS - PA		113,611,771.00
GB34.4036	OPERATING GRANTS - ED		285,566.00
GB34.4037	OPERATING GRANTS - RC		796,087.00
GB34.4061	CHARGES FOR SERVICES - GG		4,810,229.00
GB34.4062	CHARGES FOR SERVICES - PP		13,587,233.00
GB34.4063	CHARGES FOR SERVICES - PW		1,328,054.00
GB34.4064	CHARGES FOR SERVICES - HS		32,781,032.00
GB34.4065	CHARGES FOR SERVICES - PA		4,658,232.00
GB34.4066	CHARGES FOR SERVICES - ED		29,393.00
GB34.4067	CHARGES FOR SERVICES - REC		593,020.00
GB34.4133	CAPITAL GRANTS - PW		1,968,987.00
GB34.4137	CAPITAL GRANTS - RC		47,368.00
Total		359,708,601.00	359,708,601.00

GASB Entries JE # 514**0720.02**

RH: To record ISF Elimination

GB34.4068	CHARGES FOR SERVICES - ISF	54,734,872.00	
GB34.4070	OTHER REVENUES	41,490.00	
GB34.6020	PUBLIC PROTECTION	168,727.00	
GB34.6030	PUBLIC WAYS AND FACILITIES	141,398.00	
GB34.6040	HEALTH AND SANITATION	733,626.00	
GB34.6050	PUBLIC ASSISTANCE	32,895.00	
GB34.6060	EDUCATION	195.00	
GB34.6010	GENERAL GOVERNMENT		521,527.00
GB34.8010	SALARIES AND BENEFITS		5,729,068.00
GB34.8020	SERVICES AND SUPPLIES		45,795,964.00
GB34.8070	CLAIMS EXPENSE		966,759.00
GB34.8090	DEPRECIATION		1,926,204.00
GB34.8091	AMORTIZATION		913,681.00
Total		55,853,203.00	55,853,203.00

GASB Entries JE # 515**2300.02**

RH: To record Comp Abs Activity

GB34.2772	COMPENSATED ABSENCES, LONG TERM	533,134.00	
GB34.6010	GENERAL GOVERNMENT	119,234.00	
GB34.6020	PUBLIC PROTECTION	2,438,498.00	
GB34.6050	PUBLIC ASSISTANCE	197,104.00	
GB34.6070	RECREATION AND CULTURE	21,679.00	
GB34.2771	COMPENSATED ABSENCES, SHORT TERM		533,134.00
GB34.2772	COMPENSATED ABSENCES, LONG TERM		1,259,443.00
GB34.6030	PUBLIC WAYS AND FACILITIES		1,176,820.00
GB34.6040	HEALTH AND SANITATION		21,400.00
GB34.6060	EDUCATION		318,852.00
Total		<u>3,309,649.00</u>	<u>3,309,649.00</u>

GASB Entries JE # 516**1710.01**

RH: To record adjustment for prior year CIP activity.

GB34.1702	CONSTRUCTION IN PROGRESS	8,461,289.00	
GB34.1711	INFRASTRUCTURE - DEPRECIABLE	4,072,589.00	
GB34.1713	BUILDINGS	5,485,366.00	
GB34.6030	PUBLIC WAYS AND FACILITIES	957,035.00	
GB34.6030	PUBLIC WAYS AND FACILITIES	721,904.00	
GB34.1702	CONSTRUCTION IN PROGRESS		9,557,955.00
GB34.1702	CONSTRUCTION IN PROGRESS		957,035.00
GB34.1721	A/D - INFRASTRUCTURE		199,942.00
GB34.1723	A/D - BUILDINGS		521,962.00
GB34.6030	PUBLIC WAYS AND FACILITIES		8,461,289.00
Total		<u>19,698,183.00</u>	<u>19,698,183.00</u>

GASB Entries JE # 517**3030**

RH: To reclass Net Position

GB34.3073	NET ASSETS - UNRESTRICTED	468,693,082.00	
GB34.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		300,188,419.00
GB34.3072	NET ASSETS - RESTRICTED		168,504,663.00
Total		<u>468,693,082.00</u>	<u>468,693,082.00</u>
	Total GASB Entries	<u>2,097,736,967.00</u>	<u>2,097,736,967.00</u>
	Total All Journal Entries	<u>3,799,700,174.00</u>	<u>3,799,700,174.00</u>