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1-16-18

December 20, 2017

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To the Board of Supervisors Woodbury County, Iowa

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Woodbury County, Iowa for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Governmental Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our planning meetings leading up to the 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

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Woodbury County, Iowa are described in Note 1 to the financial statements. During the year ended June 30, 2017, you adopted the requirements of GASB 75 related to OPEB disclosures. We noted no transactions entered into by the governmental unit 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 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 was the estimation of useful life for capital assets, the estimation of the OPEB liability, and the IBNR liability in the internal service fund. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the financial statements as a whole.

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.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Material misstatements detected as a result of audit procedures and corrected by management are presented in the attached schedule.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that

could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 20, 2017.

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 governmental unit's financial statements or a determination of the type of auditor's 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.

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management discussion and analysis, budgetary comparisons and schedule of funding process for retiree health plan, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the nonmajor combining fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, 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, 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 were not engaged to report on the transmittal letter and the statistical section, which accompany the financial statements but are RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Very truly yours,

Williams & lapming P.C.

Williams & Company P.C.

Client: Report:

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WOODBURY COUNTY - AUDITOR Journal Entry

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
1.AJE01		U-2			
reclass loan payment from transfer to due	to/from account				
01-50308	TRANSFER IN - GENERAL BASIC		100,000.00	0.00	
01-00130	DUE FROM OTHER FUNDS		0.00	100,000.00	
otal			100,000.00	100,000.00	(100,000.00)
1.AJE02		GG-11			
reclass Care of Prisoner revenue			82,146.00	0.00	
1-42502 1-44460	CARE OF PRISONERS SHERIFF - ROOM & BOARD FEES		0.00	82,146.00	
	SHEKIFF - KOOIVI & BOAKD FEES		82,146.00	82,146.00	0.00
tal			82,140.00	02,140.00	0.00
1.AJE03		GG-11			
reclass PY Care of Prisoner Receivable					
1-42502	CARE OF PRISONERS		46,300.00	0.00	
1-42507	FEDERAL MARSHALL SERVICES		0.00	46,300.00	
tal			46,300.00	46,300.00	0.00
1.AJE04		GG-11			
reclass CY care of prisoners receivable					
1-42507	FEDERAL MARSHALL SERVICES		6,500.00	0.00	
1-42502	CARE OF PRISONERS		0.00	6,500.00	
tal			6,500.00	6,500.00	0.00
1.AJE05	(() - (() -)		,		
record due from other governments (sheri			153 994 00	0.00	
1-00133	DUE FROM OTHER GOV'TS SHERIFF - ROOM & BOARD FEES		153,884.00 0.00	128,194.00	
1-44460 1-42502	CARE OF PRISONERS		0.00	6,300.00	
1-42502 1-42507	FEDERAL MARSHALL SERVICES		0.00	19,390.00	
tal			153,884.00	153,884.00	153,884.00
1.AJE06					
RECLASS SUBSEQUENT PROPERTY TAXES					
1-00108	SUBSEQUENT YEAR PROP TAX RECC		15,002,513.00	0.00	
1-00228	DEFERRED REVENUE - SUBSEQUENT PROP TAXES		0.00	14,156,948.00	
1-00222	DEFERRED REVENUE		0.00	845,565.00	
tal			15,002,513.00	15,002,513.00	0.00
1.AJE07					
ADJUST PROPERTY TAX RECEIVABLE AND D	EFERRED TO ACTUAL				
1-00222	DEFERRED REVENUE		746,090.00	0.00	
1-41000	CURRENT NET PROP. TAXES		1,697.00	0.00	
1-00105	PROPERTY TAX RECEIVABLE		0.00	747,787.00	
tal			747,787.00	747,787.00	(1,697.00)
1.AJE08					
RECLASS REVENUE TO PROPER ACCOUNT	FEDERAL OVERTIME REIMBURSEMENT		18,925.00	0.00	
1-42508	MISC. REVENUES		0.00	18,925.00	
1-48484	WISC. REVENUES		18,925.00	18,925.00	•
tal			10,525.00	10,523.00	
1 41500					
1.AJE09 RECLASS REVENUE TO PROPER ACCOUNT					
1-42303	DRUG GRANT		42,902.00	0.00	
1-42303	HOMELAND SECURITY		8,682.00	0.00	
1-42502	FEDERAL OVERTIME REIMBURSEMENT		134,994.00	0.00	
1-42304	EDWARD BYRNE GRANT		0.00	46,938.00	
1-42606	HIDTA GRANT		0.00	139,640.00	
tal			186,578.00	186,578.00	0.00
1.AJE10					
RECORD ADDTIONAL RECEIVABLES				Qui Provincia.	
1-00133	DUE FROM OTHER GOV'TS		8,433.00	0.00	
1-42606			0.00	1,635.00	
	HIDTA GRANT			3,388.00	1
1-42303	DRUG GRANT		0.00		
1-42303			0.00	3,410.00	-
1-42303 1-42301 tal	DRUG GRANT				-
1-42303 1-42301 tal	DRUG GRANT		0.00	3,410.00	-
1-42303 1-42301 tal 1.AJE12	DRUG GRANT		0.00	3,410.00	-
1-42303 1-42301 tal 1.AJE12 RECORD RECEIVABLE TO ACTUAL	DRUG GRANT STATE REIMB/HIGHWAY SAFETY PR		<u>0.00</u> 8,433.00	3,410.00 8,433.00	8,433.00
1-42303 1-42301 tai 1.AJE12 RECORD RECEIVABLE TO ACTUAL 1-44393	DRUG GRANT STATE REIMB/HIGHWAY SAFETY PR COUNTY ATTORNEY COLLECTIONS		0.00 8,433.00 26,581.79	3,410.00 8,433.00 0.00	<u>8,433.00</u>
1-42303 1-42301	DRUG GRANT STATE REIMB/HIGHWAY SAFETY PR		<u>0.00</u> 8,433.00	3,410.00 8,433.00	8,433.00

O01AJE.11 A-LEAD TO RECLASS NEGATIVE CASH 001-00133 DUE FROM OTHER GOV'TS 13,820.40 0.00 001-00133 DUE FROM OTHER GOV'TS 13,820.40 0.00 13,820.40 001-00101 CASH 0.00 13,820.40 13,820.40 13,820.40 Total 13,820.40 13,820.40 13,820.40 13,820.40 13,820.40 002.AJE01 TO RECLASS REVERSING ENTRIES 0.00 13,820.40 0.00 0.00 002-00104 PROPERTY TAX RECEIVABLE 74,734.00 0.00 73,038.00 002-41000 CURRENT PROPERTY TAXES 0.00 1,696.00 1,696.00 Total 74,734.00 74,734.00 74,734.00 0.00 002.AJE02 TO REMOVE REVERSING ENTRY 0.00 1,031,749.00 0.00	0.00
TO RECLASS NEGATIVE CASH 001-00133 DUE FROM OTHER GOV'TS 13,820.40 0.00 001-00101 CASH 0.00 13,820.40 Total 13,820.40 13,820.40 13,820.40 002.AJE01 TO RECLASS REVERSING ENTRIES 002-00104 PROPERTY TAX RECEIVABLE 74,734.00 0.00 002-00104 DEFERRED REVENUE 0.00 73,038.00 0.00 1,696.00 002-41000 CURRENT PROPERTY TAXES 0.00 1,696.00 1,4734.00 74,734.00 74,734.00 002.AJE02 TO REMOVE REVERSING ENTRY TO REMOVE REVERSING ENTRY 0.00 1,696.00 1,696.00	
001-00133 DUE FROM OTHER GOV'TS 13,820.40 0.00 001-00101 CASH 0.00 13,820.40 Total 13,820.40 13,820.40 13,820.40 002.AJE01 TO RECLASS REVERSING ENTRIES 74,734.00 0.00 002-00104 PROPERTY TAX RECEIVABLE 74,734.00 0.00 002-41000 CURRENT PROPERTY TAXES 0.00 1,696.00 Total 74,734.00 74,734.00 74,734.00	
OD1-00101 CASH 0.00 13,820.40 Total 13,820.40 13,820.40 13,820.40 002.AJE01 TO RECLASS REVERSING ENTRIES 74,734.00 0.00 002-00104 PROPERTY TAX RECEIVABLE 74,734.00 0.00 002-00222 DEFERRED REVENUE 0.00 73,038.00 002-41000 CURRENT PROPERTY TAXES 0.00 1,696.00 Total 74,734.00 74,734.00 74,734.00	
Total 13,820.40 13,820.40 002.AJE01 TO RECLASS REVERSING ENTRIES 002-00104 PROPERTY TAX RECEIVABLE 74,734.00 0.00 002-00122 DEFERRED REVENUE 0.00 73,038.00 002-41000 CURRENT PROPERTY TAXES 0.00 1,696.00 Total 74,734.00 74,734.00 74,734.00 1,696.00 D02.AJE02 TO REMOVE REVERSING ENTRY 100 1,696.00 1,696.00	
002.AJE01 TO RECLASS REVERSING ENTRIES 002-00104 PROPERTY TAX RECEIVABLE 74,734.00 0.00 002-00122 DEFERRED REVENUE 0.00 73,038.00 002-41000 CURRENT PROPERTY TAXES 0.00 1,696.00 Total 74,734.00 74,734.00 74,734.00 002.AJE02 TO REMOVE REVERSING ENTRY 100 100	
TO RECLASS REVERSING ENTRIES 002-00104 PROPERTY TAX RECEIVABLE 74,734.00 0.00 002-00222 DEFERRED REVENUE 0.00 73,038.00 002-41000 CURRENT PROPERTY TAXES 0.00 1,696.00 Total 74,734.00 74,734.00 74,734.00 002.AJE02 TO REMOVE REVERSING ENTRY TO REMOVE REVERSING ENTRY TO REMOVE REVERSING ENTRY	1,696.00
002-00104 PROPERTY TAX RECEIVABLE 74,734.00 0.00 002-00222 DEFERRED REVENUE 0.00 73,038.00 002-41000 CURRENT PROPERTY TAXES 0.00 1,696.00 Total 74,734.00 74,734.00 74,734.00 002.AJE02 TO REMOVE REVERSING ENTRY 50.00 50.00	1,696.00
002-00222 DEFERRED REVENUE 0.00 73,038.00 002-41000 CURRENT PROPERTY TAXES 0.00 1,696.00 Total 74,734.00 74,734.00 74,734.00	1,696.00
002-41000 CURRENT PROPERTY TAXES 0.00 1,696.00 Total 74,734.00 74,734.00 74,734.00 002.AJE02 TO REMOVE REVERSING ENTRY Contract Contrent Contrent Contra	1,696.00
Total 74,734.00 74,734.00 002.AJE02 TO REMOVE REVERSING ENTRY 1000000000000000000000000000000000000	1,696.00
002.AJE02 TO REMOVE REVERSING ENTRY	2,050100
TO REMOVE REVERSING ENTRY	
TO REMOVE REVERSING ENTRY	
002-00104 PROPERTY TAX RECEIVABLE 11,031,749.00 0.00	
002-00222 DEFERRED REVENUE	
Total 11,031,749.00 11,031,749.00	0.00
400 A 1/02	
002.AJE03 TO RECLASS PROPERTY TAX RECEIVABLE TO PROPER ACCOUNT	
002-00104 PROPERTY TAX RECEIVABLE 338,021.00 0.00	
002-00115 ACCOUNTS RECEIVABLE 0.00338,021.00	
Total 338,021.00 338,021.00	0.00
002.AJE04 C-2	
TO RECORD SUB YEAR PROP TAX 002-00108 SUBSEQUENT YEAR PROPERTY TAX 11,369,770.00 0.00	
002-00104 PROPERTY TAX RECEIVABLE	
Total 11,369,770.00 11,369,770.00	0.00
002.AJE05 C-2	
TO ADJUST DEF REV TO ACTUAL FOR SUB YEAR TAXES	
002-00222 DEFERRED REVENUE 11,369,770.00 0.00 002-00228 DEFERRED REV - SUB YR TAXES 0.00 11,369,770.00	
	0.00
Total 11,369,770.00 11,369,770.00	
002.AJE06 C-3	
To record Juvenile Detention receivable	
002-00133 DUE FROM OTHER GOVERNMENTS 288,651.56 0.00	
002-42505 STATE REIMB JUVENILE DETENTION 0.00 288,651.56	200 651 56
Total 288,651.56 288,651.56	288,651.56
A-3.Lead	
006.AJE01 A-3.Lead TO RECORD ELDERLY CREDIT REVENUE	
006-00101 CASH IN BANK 155,738.00 0.00	
006-48482 EXCESS STATE TAX CREDITS 0.00 155,738.00	
Total	155,738.00
200.AJE04 A-3.Lead	
TO RECORD FEMA REVENUE	
220 00101 CASH - COUNTY TREASURER 430.411.67 0.00	
220-00101 CASH - COUNTY TREASURER 430,411.67 0.00 220-42665 FEMA 0.00 430,411.67	
	430,411.67
220-0101 CASH CONTRIBUTION 0.00 430,411.67	430,411.67
220-42665 FEMA 0.00 430,411.67 Total 430,411.67 430,411.67 430,411.67	430,411.67
220-42665 FEMA 0.00 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-AJE03 TO ADJUST EXPENSE TO ACTUAL 0.00 0.00	430,411.67
220-00101 Cost Cost (111) 220-42665 FEMA 0.00 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-AJE03 TO ADJUST EXPENSE TO ACTUAL 124,003.00 0.00 220-57110 ROADS 124,003.00 0.00	430,411.67
220-0101 Cost recent response 0.00 430,411.67 220-42665 FEMA 430,411.67 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-A2665 FEMA 0.00 430,411.67 220-A2603 TO ADJUST EXPENSE TO ACTUAL 0.00 124,003.00 220-57110 ROADS 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00	430,411.67
220-0101 Cost recent response 0.00 430,411.67 220-42665 FEMA 430,411.67 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-AJE03 TO ADJUST EXPENSE TO ACTUAL 220-57110 ROADS 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 124,003.00	
220-0101 Cost recent response 0.00 430,411.67 220-42665 FEMA 430,411.67 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-A2665 FEMA 0.00 430,411.67 220-A2603 TO ADJUST EXPENSE TO ACTUAL 0.00 124,003.00 220-57110 ROADS 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00	
220-02101 CLSIT CECRITY TREMENDIAL 220-42665 FEMA Total 430,411.67 220-A2665 TO ADJUST EXPENSE TO ACTUAL 220-S7110 ROADS 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 124,003.00 124,003.00 124,003.00 124,003.00 124,003.00 124,003.00 1220.AJE01 TO RECORD ADDITIONAL DUE FROM OTHER GOV'T	
220-02101 Cost reconstruction 220-42665 FEMA 0.00 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-A2665 FEMA 0.00 430,411.67 220-A2665 FEMA 0.00 430,411.67 220-A2603 TO ADJUST EXPENSE TO ACTUAL 220-59200 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 220-AJE01 TO RECORD ADDITIONAL DUE FROM OTHER GOV'T 158,462.00 0.00 220-00133 DUE FROM OTHER GOV'TS 158,462.00 0.00	
220-02101 Contraction reconstruction 220-42665 FEMA 0.00 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-A2665 FEMA 0.00 430,411.67 220-A2603 TO ADJUST EXPENSE TO ACTUAL 0.00 0.00 220-57110 ROADS 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 220-AJE01 TO RECORD ADDITIONAL DUE FROM OTHER GOV'TS 158,462.00 0.00 220-0133 DUE FROM OTHER GOV'TS 158,462.00 0.00 220-42676 UNDERGROUND STORAGE TANK 0.00 35,427.00	
220-02101 CASH CONTINUEDONAL 0.00 430,411.67 220-42665 FEMA 430,411.67 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-AJE03 TO ADJUST EXPENSE TO ACTUAL 0.00 0.00 220-57110 ROADS 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 220-AJE01 TO RECORD ADDITIONAL DUE FROM OTHER GOV'T 158,462.00 0.00 220-00133 DUE FROM OTHER GOV'TS 158,462.00 0.00 220-42676 UNDERGROUND STORAGE TANK 0.00 35,427.00 220-42673 SENATE FILE 451 - TJ 0.00 6,096.00	
220-00101 Contraction relation 220-42665 FEMA 0.00 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-AJE03 TO ADJUST EXPENSE TO ACTUAL 220-57110 ROADS 0.00 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 124,003.00 124,003.00 Total 124,003.00	
220-02101 CONTRECEDIT TREMEMENT 220-42665 FEMA Total 430,411.67 220-A2665 FEMA 220-A2665 FEMA 220-A2665 FEMA 220-A2665 FEMA 220-A2603 430,411.67 220-S7110 ROADS 220-S9200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 124,003.00 Total 124,003.00 124,003.00 220-A2601 124,003.00 124,003.00 TO RECORD ADDITIONAL DUE FROM OTHER GOV'T 158,462.00 0.00 220-42676 UNDERGROUND STORAGE TANK 0.00 35,427.00 220-42673 SENATE FILE 451 - TJ 0.00 6,096.00 220-42679 BRIDGE REPLACEMENT 0.00 116,939.00 Total 158,462.00 158,462.00 158,462.00	0.00
220-02101 CONTRECEDIT FINISHER 0.00 430,411.67 220-42665 FEMA 430,411.67 430,411.67 220-A1E03 TO ADJUST EXPENSE TO ACTUAL 220-57110 ROADS 0.00 220-57110 ROADS 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 220.AJE01 TO RECORD ADDITIONAL DUE FROM OTHER GOV'T 158,462.00 0.00 220-42676 UNDERGROUND STORAGE TANK 0.00 35,427.00 220-42673 SENATE FILE 451 - TJ 0.00 6,096.00 220-42679 BRIDGE REPLACEMENT 0.00 116,939.00 Total 220.AJE02 D-2	0.00
220-02060 FEMA 0.00 430,411.67 220-A2665 FEMA 430,411.67 430,411.67 7 total 430,411.67 430,411.67 430,411.67 220-A2665 FEMA 0.00 430,411.67 220-A2603 0.00 0.00 0.00 220-S7110 ROADS 124,003.00 0.00 220-S9200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 70 RECORD ADDITIONAL DUE FROM OTHER GOV'T 120,000 0.00 35,427.00 220-42676 UNDERGROUND STORAGE TANK 0.00 35,427.00 0.00 220-42679 BRIDGE REPLACEMENT 0.00 116,939.00 116,939.00 7 total 0.00 158,462.00 158,462.00 158,462.00 220-A2679 BRIDGE REPLACEMENT 0.00 116,939.00 158,462.00 158,462.00 158,462.00 220.AJE02 D-2 D-2 0.00 158,462.00 158,462.00 158,462.00	0.00
220-0.001 COUNT TREPORT 220-42665 FEMA 0.00 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-AE03 TO ADJUST EXPENSE TO ACTUAL 0.00 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 124,003.00 124,003.00 220-AJE01 TO RECORD ADDITIONAL DUE FROM OTHER GOV'T 158,462.00 0.00 124,003.00 120,00<	0.00
220-0101 0.00 430,411.67 220-42665 FEMA 430,411.67 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-AE03 CADIUST EXPENSE TO ACTUAL 0.00 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 124,003.00 124,003.00 Total DUE FROM OTHER GOV'T 0.00 124,003.00 124,003.00 124,003.00 220-AIE01 TO RECORD ADDITIONAL DUE FROM OTHER GOV'TS 158,462.00 0.00 35,427.00 220-42675 UNDERGROUND STORAGE TANK 0.00 6,096.00 116,939.00 220-42673 SENATE FILE 451 - TJ 0.00 116,939.00 116,939.00 120-42679 BRIDGE REPLACEMENT 0.00 116,939.00 116,939.00 100 Correct sign inventory inadvertently omitted from client adjustment 220.011 180,355.00 0.00 220-57110 ROADS 0.00 180,355.00 0.	0.00
220-0101 COMPARENCE 0.00 430,411.67 220-A22665 FEMA 430,411.67 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-A2603 TO ADJUST EXPENSE TO ACTUAL 0.00 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 124,003.00 124,003.00 220-A1603 DUE FROM OTHER GOVT 0.00 124,003.00 120,202,00 120,21,00 120,	0.00
220-0101 0.00 430,411.67 220-42665 FEMA 430,411.67 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-AE03 CADIUST EXPENSE TO ACTUAL 0.00 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 124,003.00 124,003.00 Total DUE FROM OTHER GOV'T 0.00 124,003.00 124,003.00 124,003.00 220-AIE01 TO RECORD ADDITIONAL DUE FROM OTHER GOV'TS 158,462.00 0.00 35,427.00 220-42675 UNDERGROUND STORAGE TANK 0.00 6,096.00 116,939.00 220-42673 SENATE FILE 451 - TJ 0.00 116,939.00 116,939.00 120-42679 BRIDGE REPLACEMENT 0.00 116,939.00 116,939.00 100 Correct sign inventory inadvertently omitted from client adjustment 220.011 180,355.00 0.00 220-57110 ROADS 0.00 180,355.00 0.	0.00
Z20-00101 Control Control Number Link 0.00 430,411.67 Z20-42655 FEMA 0.00 430,411.67 430,411.67 Total 220-A1603 124,003.00 0.00 220,0101 Z20-57110 ROADS 124,003.00 0.00 124,003.00 Z20-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 124,003.00 124,003.00 Total 124,003.00	0.00
220-0101 CONTROLOGIAN 0.00 430,411.67 220-42655 FEMA 0.00 430,411.67 Total 430,411.67 430,411.67 430,411.67 220-A2655 FEMA 0.00 0.00 220-A2603 124,003.00 0.00 124,003.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 100 124,003.00 124,003.00 124,003.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 100 FEMA 0.00 124,003.00 124,003.00 100 CAPITAL PROJECTS ROADWAY CONSTRUCTION 158,462.00 0.00 100 SENATE FILE AST TI 0.00 6,096.00 16,0939.00 100 SENATE FILE AST TI 0.00 116,939.00 116,939.00 <td>0.00</td>	0.00
220-00001 Control Control Number Control 0.00 430,411.67 220-42655 FEMA 0.00 430,411.67 Total 430,411.67 430,411.67 220-A1603 124,003.00 0.00 220-57110 ROADS 124,003.00 0.00 220-59200 CAPITAL PROJECTS ROADWAY CONSTRUCTION 0.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 Total 124,003.00 124,003.00 124,003.00 200-41601 TO RECORD ADDITIONAL DUE FROM OTHER GOV'TS 158,462.00 0.00 220-42675 UNDERGROUND STORAGE TANK 0.00 5,427.00 220-42675 UNDERGROUND STORAGE TANK 0.00 116,939.00 220-42675 UNDERGROUND STORAGE TANK 0.00 116,939.00 220-42679 BRIDGE REPLACEMENT 0.00 116,939.00 Total 158,462.00 0.00 128,355.00 0.00 220-0141 INVENTORIES 0.00 180,355.00 180,355.00 180,355.00 180,355.00 180,355.00 180,355.00 120,00 180,355.00 120,00 180,355.	0.00

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TO RECLASS REIMBURSEMENT REVENUE			to be controlled and	Q. 1975	
231-42491	LOCAL OPTION TAX		16,329.00	0.00	
231-48480	MISCELLANEOUS REVENUES		0.00	16,329.00	
Total			16,329.00	16,329.00	
231.AJE03					
TO TRANSFER NOTE RECEIVABLE					
231-00120	NOTE RECEIVABLE		255,005.00	0.00	
231-50313	RLF TRANSFER		0.00	255,005.00 255,005.00	255.0
Total			255,005.00	255,005.00	255,0
231.AJE04					
TO ADJUST LOAN PAYMENTS TO ACTUAL					
231-48479	State Grants		87,160.71	0.00	
231-00120 231-46005	NOTE RECEIVABLE INTEREST ON LOANS		0.00 0.00	83,120.38 4,040.33	
Z31-46005 Total	INTEREST ON LOANS		87,160.71	87,160.71	(83,1
Iotai			67,100.71	07,100.71	(03,1
231.AJE05		A-LEAD			
TO RECORD IA DOT REIMBURSEMENT			15 007 10		
231-00101	CASH - COUNTY TREASURER MISCELLANEOUS REVENUES		45,887.10 0.00	0.00 45,887.10	
231-48480 Total	MISCELLANEOUS REVENCES		45,887.10	45,887.10	45,8
Iotai			43,887.10	43,887.10	43,8
240.AJE01		U-2			
to reclass loan payment from transfer to due to			100 000 00	0.00	
240-00230 240-50301	DUE TO OTHER FUNDS GENERAL TRANSFER IN		100,000.00 0.00	0.00 100,000.00	
240-50301 Total			100,000.00	100,000.00	100,0
			100,000.00	200,000.00	100,0
240.AJE01		N-1.1			
to record unrecorded TIF payments from TIF fur					
240-50301	GENERAL TRANSFER IN		13,356.00	0.00	
240-00230	DUE TO OTHER FUNDS		0.00	13,356.00	(42.2
Total			13,356.00	13,356.00	(13,3
259.AJE01					
TO RECORD ADDITIONAL DUR FROM OTHER GO	V'T				
259-00133	DUE FROM OTHER GOV'TS		8,652.00	0.00	
259-48000	MISCELLANEOUS		0.00	8,652.00	
Fotal			8,652.00	8,652.00	8,6
273.AJE01		P-1			
TO RECORD COMPENSATED ABSENCES LIABILITY					
273-53040	ADMINISTRATION		155,223.41	0.00	
273-00217	Accrued compensated absences		0.00	155,223.41	
Fotal			155,223.41	155,223.41	(155,2
273.AJE02 TO ADJUST RECEIVABLES TO ACTUAL					
273-00133	DUE FROM OTHER GOVERNMENTS		134,604.00	0.00	
273-00115	ACCOUNTS RECEIVABLE		0.00	48,454.00	
273-42911	MISCELLANEOUS		0.00	134,604.00	
273-45090	FEES & COLLECTIONS		48,454.00	0.00	
Total			183,058.00	183,058.00	86,1
273.AJE03					
TO RECORD ADDTIONAL RECEIVABLES					
273-00133	DUE FROM OTHER GOVERNMENTS		10,904.00	0.00	
273-42911	MISCELLANEOUS		0.00	10,904.00	
Total			10,904.00	10,904.00	10,9
77 41504		H-1			
273.AJE04 TO RECORD DEPRECIATION EXPENSE		H-1			
273-53000	PERSONAL & FAMILY HEALTH		38,951.36	0.00	
273-00164	EQUIPMENT		0.00	38,951.36	
Total			38,951.36	38,951.36	(38,9
273.AJE05		P-7			
to adjust pension liability to actual 273-00175	Pension Related Deferred Outflows		396,891.00	0.00	
273-00175	Net Pension Liability		0.00	571,163.00	
273-00230	Pension Related Deferred Inflows		185,545.00	0.00	
273-53000	PERSONAL & FAMILY HEALTH		0.00	11,273.00	
			582,436.00	582,436.00	11,2
Total					
Total					
Total 275.AJE01		C-7			
Total 275.AJE01 TO ADJUST RECEIVABLE TO ACTUAL	DRAINAGE ASSESSMENTS	C-7	0.00	58,869.00	
Total 275.AJE01	DRAINAGE ASSESSMENTS DRAINAGE ASSESSMENTS: PRINCIPAL	C-7	0.00 58,869.00	58,869.00 0.00	

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No. 2010.0000000 DESCHUDE NO.2010.000000 DESCHUDE NO.2010.000000 DESCHUDE NO.2010.000000 DESCHUDE NO.2010.000000000000000000000000000000000	200 4/501					
Display UNEARING RAYSAUE 0.00 7.7.500 (R.7.8.00) Display 7.7.8.00 7.7.8.00 (R.7.8.00) (R.7.8.00) Display 12.65.00 0.00	290.AJE01 TO RECORD UNEARNED REVENUE					
Said 72,78.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 72,77.00 <th72,70< th=""> <th72,70< th=""> <th72,77.00< td=""><td></td><td></td><td></td><td></td><td></td><td></td></th72,77.00<></th72,70<></th72,70<>						
Dis BLAGAS HUNNE 203-2000 LEGAL SHUNCE 203 12.651.00 0.00 Dis ALTON Darie 12.651.00 LEGAL SHUNCE 203 12.651.00 12.651.00 BIOLATION Darie 12.651.00 LEGAL SHUNCE 203 12.651.00 12.651.00 BIOLATION Daries 12.651.00 12.651.00 12.651.00 12.651.00 Daries HUNCE HUNCE 12.651.00 12.651.00 12.651.00 12.651.00 Daries HUNCE H						(78,783.00)
Dis BLAGAS HUNNE 203-2000 LEGAL SHUNCE 203 12.651.00 0.00 Dis ALTON Darie 12.651.00 LEGAL SHUNCE 203 12.651.00 12.651.00 BIOLATION Darie 12.651.00 LEGAL SHUNCE 203 12.651.00 12.651.00 BIOLATION Daries 12.651.00 12.651.00 12.651.00 12.651.00 Daries HUNCE HUNCE 12.651.00 12.651.00 12.651.00 12.651.00 Daries HUNCE H						
DSS 2020 LEGAL SERVICES 0.00 11.263.00 0.00 MAMAIN DO SECONSTRUME PAYABLE DO SE						
Faul 12453.00 12453.00 12453.00 0.00 Bit Action Transcolo Refer Nove Parkalle Discolor Present 0.11 0.01 0.00 0.00 Second Parkalle Discolor Present 0.11 0.00 0.01.00 0.00 0.00 Second Parkalle Discolor Present 0.01 0.00 0.00 0.00 0.00 Second Parkalle Discolor Present 0.00 0.00 0.00 0.00 0.00 Second Parkalle Discolor Present 0.00 0.00 0.00 0.00 0.00 Second Parkalle Discolor Present 0.00 0.00 0.00 0.00 0.00 Second Parkalle Discolor Present Present 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00<						
BALICI TO RECOMPERANCE PATABLE SolUCION FERNANCE PATABLE SolUCION FERNANCE PATABLE SolUCION FERNANCE PATABLE SolUCION FERNANCE PATABLE SolUCION FERNANCE PATABLE SolUCION FERNANCE Pasal 0.11 51.75.59 0.00 Vesal 51.75.59 0.125.99 0.175.99 0.175.99 Vesal 51.75.59 0.175.99 0.175.99 0.000 Vesal 51.75.99 0.000 0.000 0.000 Vesal 107.955.00 0.000 0.000 0.000 Vesal 107.955.00 0.000 0.000 0.000 Vesal 10.000 Kisunce corrs 10.000 Kisunce corrs 0.00 0.000 0.000 Vesal INTERT & BOTO Kisunce corrs 10.377.00 0.000 0.037.00 0.000 Vesal INTERT & BOTO Kisunce corrs 10.387.00 0.00 0.337.00 0.00 Vesal Data Rono Differ Good 10.387.00 0.00 1.355.00 0.00 1.355.00 0.00 Vesal Data Rono Differ Good 10.388.00 0.00 1.355.00 0.00 1.355.00 0.000 1.355.00 0.00		LEGAL SERVICES				0.00
Disconstrained Parallel Seconstrained Paralle	i otai					
Bio 302001 CAPATA MARDONMENTS 9,175.59 0,00 Bio 20202 ACCUMPS PAYABLE 0,00 9,175.59 0,00 Bio 20202 ACCUMPS PAYABLE 0,00 9,175.59 0,00 Bio 20202 ACCUMPS PAYABLE 0,00 1,07.58.00 0,00 Bio 20202 CASH 107.984.00 0,00 0,00 Bio 20202 CASH 107.984.00 0,00 0,00 CASH 107.984.00 0,00 0,00 0,00 CASH 107.984.00 0,00 0,00 0,00 CASH 0.00 0,00 0,00 0,00 CASH 0.00 0,00 0,00 0,00 CASH 0.00 0,00 0,00 0,00 CASH ACOD NTEELST & GLOND DISUARCE COTS 0,00 0,00 CASH ACOD Do a from 0hr from the payments 0,10 0,00 CASH ACOD Do a from 0hr from the payments 0,11 0,00 CASH ACOD Do a from 0hr from the payments 0,00 1,13,146,00 0,00 CASH ACOD Do a from 0hr from the from the payments 0,00 1,13,146,00 0,00 CASH ACOD Do a from 0hr from the from the payments 0,00 1,13,146,00			0-1.1			
BAD 00202 (a) ACCUMUS PAYABLE 0.00 0.173.59 0.173.59 444.ALCO to relationable going of transfer between dott service and conservation reserve lunds 444.6400 (c) 0.00 0.00 0.00 444.ALCO to relationable going of transfer between dott service and conservation reserve lunds 444.6400 (c) 0.01 0.00 0.00 444.4LCO to relationable going of transfer between dott service and conservation reserve lunds 444.6400 (c) 0.01 0.00 0.00 444.4LCO to relationable going of transfer bog proper accord 444.6400 (c) 0.01 0.00 0.00 444.4LCO to reservation do therest gayment to gropper accord 444.6400 (c) 0.01 0.00 0.00 444.4LCO to reservation do therest gayment of proper accord 444.6400 (c) 0.04 from 0.00 (c) 0.00 0.00 444.010 (c) 0.04 from 0.00 (c) 0.00 (c) 0.00 0.00 444.010 (c) 0.04 from 0.00 (c) 0.00 (c) 0.00 (c) 444.010 (c) 0.04 (c) 0.00 (c) 0.00 (c) 444.010 (c) 0.04 (c) 0.00 (c) 0.00 (c) 444.010 (c) 0.04 (c) 0.00 (c) 0.00 (c) 444.400 (c) <t< td=""><td></td><td>CAPITAL IMPROVEMENTS</td><td></td><td>9,175.59</td><td>0.00</td><td></td></t<>		CAPITAL IMPROVEMENTS		9,175.59	0.00	
Hearter: U-1 10 relates floating of transfer between debt service and conservation reserve funds 444-0001 (107,968.00) 0.00 144-0001 TexANFER IN (107,968.00) 0.00 (107,968.00) 144-0001 TexANFER IN 0.00 0.00 (107,968.00) 0.00 144-0001 TexANFER IN N-1 0.00 0.00 (107,968.00) 0.00 144-0001 TexANFER IN N-1 0.00		ACCOUNTS PAYABLE				
Concernments (107,968.00) 0.00 (107,968.00) 0.00 444.0001 ADAM (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 444.0001 ADAM (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) (107,968.00) (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) 0.00 (107,968.00) <td< td=""><td>Total</td><td></td><td></td><td>9,175.59</td><td>9,175.59</td><td>(9,175.59)</td></td<>	Total			9,175.59	9,175.59	(9,175.59)
to relax sould pair of transfer between doit service and conservation reserve funds 444-0001 7444-000 7444-00 7	448.AJE01		U-1			
Instruction TRANSPER IN 107,968.00 0.00 0.00 0.00 Ideal 0.00 0.00 0.00 0.00 0	to reclasss double positng of transfer between					
Tread 0.00 0.00 (197,959.09) 445,4020 br class block and interest payment to proper account 448,4000 448,4000 freed INTERET & BOND DSUARCE COSTS 20,387.00 10,387.00 0.00 448,4000 freed INTERET & BOND PSUARCE COSTS 20,387.00 10,387.00 0.00 448,4000 freed INTERET & BOND PSUARCE COSTS 20,000 10,387.00 0.00 448,4000 freed INTERET & BOND PSUARCE COSTS 20,000 10,387.00 0.00 448,4000 freed Data from Chiler Fords 20,000 11,788.00 0.00 448,4000 freed Data from Chiler Fords 20,000 11,788.00 0.00 448,4000 freed Tankorsen 20,000 11,788.00 0.00 11,788.00 0.00 448,4000 freed Tankorsen 20,000 Tankorsen 20,000 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 100,000 1000,00 1000,00 1000,00 1000,00 100,000 1000,00				Annual Germanian (Charles and Charles and		
Contractional and interest payment to proper account INTEREST & DAND INSUANCE COSTS 10.387.00 0.00 448-4008 PRINCPLE FAVMENTS 0.00 10.487.00 10.387.00 0.00 10rd 10.387.00 10.387.00 10.387.00 0.00 0.00 0.00 448-4003 Due from Other Funds 11.386.00 0.00 0.00 0.00 448-00130 Due from Other Funds 11.386.00 0.00 0.00 0.00 448-00130 Due from Other Funds 11.386.00 0.00 0.00 0.00 0.00 0.00 448-00130 TRANSER NOT - DEST SERVICES 0.01 0.00 107.968.00 <						(107,968.00)
Contractional and interest payment to proper account INTEREST & DAND INSUANCE COSTS 10.387.00 0.00 448-4008 PRINCPLE FAVMENTS 0.00 10.487.00 10.387.00 0.00 10rd 10.387.00 10.387.00 10.387.00 0.00 0.00 0.00 448-4003 Due from Other Funds 11.386.00 0.00 0.00 0.00 448-00130 Due from Other Funds 11.386.00 0.00 0.00 0.00 448-00130 Due from Other Funds 11.386.00 0.00 0.00 0.00 0.00 0.00 448-00130 TRANSER NOT - DEST SERVICES 0.01 0.00 107.968.00 <						
448-4000 448-4000 448-4000 Final ID337.00 0.00 10.387.00 10.385.00 10.00		r account	N-1			
Total 10.387.00 10.387.00 10.387.00 0.00 H4LAD3 to record tradief to ther funds and city of sergeant bluff for TIP payments des 00130 N-1.1 N 1.1 10.800000000000000000000000000000000000						
HALAGO To Record Transfer to other funds and city of argosni bluff for TF payments N-1.1 445.0030 Due from Other funds 445.0033 13.356.00 0.00 445.0033 Due from Other funds 445.0030 11.788.00 0.00 445.0030 TRANSFER IN 0.00 13.356.00 445.0050 Reimbursements 0.00 13.356.00 445.0050 Reimbursements 0.00 13.356.00 456.0010 CASH - COUNTY TREASURE 25.144.00 25.144.00 667.0101 CASH - COUNTY TREASURE 107.968.00 0.00 667.0101 CASH - COUNTY TREASURE 107.968.00 107.968.00 107.968.00 667.0101 CASH - COUNTY TREASURE 175.000.00 107.968.00 107.968.00 107.968.00 107.968.00 107.968.00 107.968.00 107.968.00 107.900.00 175.000.00 107.000.00 175.000.00 175.000.00 175.000.00 175.000.00 175.000.00 175.000.00 175.000.00 175.000.00 175.000.00 175.000.00 175.000.00 175.000.00 175.000.00 175.000.00 175.000.00		PRINCIPLE PAYMENTS		and the second s		0.00
Concord transfer to other funds and city of argenant bluff for TF parments 13,356,00 0.00 448-0013 Due from Other funds 11,788,00 0.00 445-0013 Due from Other funds 11,788,00 0.00 445-0015 TRANSFER IN 0.00 11,788,00 25,144,00 25,144,00 445-6005 Reimbursements 0.00 11,788,00 0.00 13,758,00 0.00 445-6005 Reimbursements 25,144,00 25,144,00 25,144,00 25,144,00 445-6005 Reimbursements 0.00 11,788,00 0.00 107,958,00	Total			10,387.00	10,387.00	0.00
448-00130 Due from Other Funds 13,356.00 0.00 448-00130 Due from Other Governments 11,788.00 0.00 448-0003 TRANSFER IN 0.00 13,356.00 0.00 448-0003 TRANSFER IN 0.00 13,356.00 0.00 107-081 25,144.00 25,144.00 25,144.00 25,144.00 667-0010 CASH - COUNTY TREASURER 0.00 107,968.00 0.00 667-0013 CASH - COUNTY TREASURER 0.00 107,968.00 107,968.00 667-0013 CASH - COUNTY TREASURER 0.00 107,968.00 107,968.00 107,968.00 667-0013 DUE FROM OTHER GOVTS 0.00 175,000.00 175,0			N-1.1			
143.0133 Due From Other Governments 11,788.00 0.00 443.0130 TAMASTER IN 0.00 11,788.00 0.00 444.0005 Reimbursements 0.00 11,788.00 0.00 67.0450 Reimbursements 0.00 11,788.00 0.00 107.055.00 25,144.00 25,144.00 25,144.00 25,144.00 107.055.00 0.00 11,788.00 0.00 11,788.00 0.00 107.055.00 0.00 11,788.00 0.00 0.00 0.00 107.055.00 0.00 107.958.00 0.00 107.958.00 107.958.00 667.0103 DUE FROM OTHER GOVTS 175,000.00 107.958.00 107.958.00 107.958.00 667.0103 DUE FROM OTHER GOVTS 175,000.00 175,000.00 175,000.00 175,000.00 175,000.00 740.012 C4 100.00 175,000.00 175,000.00 175,000.00 175,000.00 0.00 740.013 DUE TO OTHER GOVTS 59,470.00 59,470.00 0.00 100.00 <td></td> <td></td> <td></td> <td>13 356 00</td> <td>0.00</td> <td></td>				13 356 00	0.00	
442-4000 Total Reimbursements 0.00 25,144.00 11,788.00 25,144.00 25,144.00 25,144.00 667-ALED1 to reclass double payment of transfer between debt service and conversation reserve 667-00101 U1 U1 U1 667-00101 CASH - COUNTY TRASSURER 667-00101 TRANSFER OUT - DEST SERVICES 0.00 107,968.00 107,968.00 107,968.00 667-00101 TRANSFER OUT - DEST SERVICES 0.00 107,968.00 107,968.00 107,968.00 667-00101 TRANSFER OUT - DEST SERVICES 0.00 107,968.00 107,968.00 107,968.00 667-00101 TO ALCORD ADDITIONAL RECEIVABLE 667-00103 DUE FROM OTHER GOVTS 0.00 175,000.00 175,000.00 700-00133 DUE FROM OTHER GOVTS 59,470.00 59,470.00 59,470.00 59,470.00 0.00 744-0013 DUE TO OTHER GOVTS 59,470.00 59,470.00 0.00 1.000.00 744-0013 DUE TO OTHER GOVTS 2,719.00 0.000 0.000 0.000 761-48000 MISECLANEOUS 2,719.00 0.000 2,719.00 0.000 2,719.00 0.000 2,719.00 0.000 2,719.00 0.000 2,719.00 0.000 764.4001 MISECLANEOUS						
Total 25,144.00 25,144.00 25,144.00 25,144.00 667.AED1 U1 to relass double payment of transfer between debt service and convertation reserve 667-0010 0.00 0.00 667.0101 CASH - COUNTY TREASURER 00 0.00 667.0102 TRANSFER OUT - DET SERVICES 107,968.00 107,968.00 107.068.00 107,968.00 107,968.00 107,968.00 667.0103 DUE FROM OTHER GOVTS 0.00 107,968.00 667.0103 DUE FROM OTHER GOVTS 175,000.00 175,000.00 700.010 GRANTS - OTHER 175,000.00 175,000.00 740.0101 C-6 175,000.00 175,000.00 740.0013 SPECIAL ASSESSMENTS RECEIVABLE 0.00 59,470.00 59,470.00 740.0013 DUE TO OTHER GOVTS 53,470.00 1,000.00 1,000.00 740.0013 DUE TO OTHER GOVTS 1,000.00 1,000.00 0.00 751.4001 Total 2,719.00 0.00 1,000.00 0.00 751.4001 Total DUE TO O						
Ger ALEO1 U1 Ger ALEO1 CAH - COUNT TREASURER 0.00 Ger Solol CAH - COUNT TREASURER 0.00 Ger Solol TRANSFER OUT - DEBT SERVICES 0.00 Total 107,968.00 107,968.00 Ger Solol TRANSFER OUT - DEBT SERVICES 0.00 Total 107,968.00 107,968.00 Ger Solol TRANSFER OUT - DEBT SERVICES 0.00 Total 107,968.00 107,968.00 Ger Solol GRANTS - OTHER 0.00 Service and sessment to actual GRANTS - OTHER 0.00 Total Secola Assessment to actual 0.00 740-0013 Secola Assessment to actual 0.00 740-0013 DUE TO OTHER GOVTS 59,470.00 744-0017 FUTURE PROPERTY TAX RECEIVABLE 0.000 744-0013 DUE TO OTHER GOVTS 0.00 744-0017 FUTURE PROPERTY TAX RECEIVABLE 0.000 740018 2,719.00 0.00 744-0017 FUTURE PROPERTY TAX RECEIVABLE 0.000 706,0103		Reimbursements		territoria de la constante de la c		25,144.00
Constant of transfer between delt service and conversation reserve GS7-00101 CASH - COUNTY TREASURER (GS7-0001) 107,568.00 0.00 GS7-00101 CASH - COUNTY TREASURER (GS7-0010) 107,568.00 107,568.00 107,568.00 GS7-00101 TANKSFER OUT - DEBT SERVICES 0.00 107,568.00 107,568.00 GS7-0101 TANKSFER OUT - DEBT SERVICES 107,568.00 107,568.00 107,568.00 GS7-0101 DUE FROM OTHER GOVTS 175,000.00 175,000.00 175,000.00 GS7-0103 DUE FROM OTHER GOVTS 0.00 175,000.00 175,000.00 Total SPECIAL ASSESSMENTS RECEIVABLE 0.00 59,470.00 0.00 Total SPECIAL ASSESSMENTS RECEIVABLE 0.00 59,470.00 0.00 740-013 DUE TO OTHER GOVTS 59,470.00 0.00 0.00 744-0133 DUE TO OTHER GOVTS 1,000.00 0.00 0.00 0.00 761-4601 Foral 1,000.00 1,000.00 0.00 0.00 0.00 0.00 764-400133 DUE TO OTHER GOVT Strate 0.00					and an	
657-00101 CASH - COUNTY TREASURER 107,968.00 0.00 657-0013 TRANSFER OUT - DEBT SERVICES 107,968.00 107,968.00 70 RECORD ADDITIONAL RECEIVABLE 0.00 107,968.00 107,968.00 667-0133 DUE FROM OTHER GOVTTS 175,000.00 0.00 667-30101 GRANTS - OTHER 0.00 175,000.00 175,000.00 701 Total 0.00 175,000.00 175,000.00 175,000.00 7020 GRANTS - OTHER 0.00 175,000.00 175,000.00 175,000.00 740.013 DUE TO OTHER GOVTS 59,470.00 59,470.00 59,470.00 0.00 744.013 DUE TO OTHER GOVTS 1,000.00 1,000.00 0.00 0.00 744.013 DUE TO OTHER GOVTS 1,000.00 1,000.00 0.00 744.013 DUE TO OTHER GOVTS 1,000.00 0.00 0.00 761.011 FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 0.00 764.013 DUE TO OTHER GOVTS 1,000.00 0.00 0.00 764.0101 FUTURE PROPERTY TAX RECEIVABLE 0.00 2,719.00 <td></td> <td></td> <td>U-1</td> <td></td> <td></td> <td></td>			U-1			
667-30301 TRANSFER OUT - DEBT SERVICES 0.00 107,968.00 107,968.00 107,968.00 107,968.00 107,968.00 667,41602 105,000.00 0.00 107,000.00 107,000.00 0.00 175,000.00 107,000.00 667,3100 GRANTS - OTHER GOVTS 175,000.00 175,000.00 104 175,000.00 175,000.00 175,000.00 704.0101 SPECIAL ASSESSMENTS RECEIVABLE 0.00 59,470.00 0.00 740-0013 DUE TO OTHER GOVTS 59,470.00 0.00 0.00 744-0013 DUE TO OTHER GOVTS 59,470.00 0.00 0.00 744-0117 FUTURE PROPERTY TAX RECEIVABLE 0.00 1.000.00 0.00 744-0113 DUE TO OTHER GOVTS 1.000.00 0.00 0.00 761-40013 DUE TO OTHER GOVTS 1.000.00 0.00 0.00 761-40015 DUE from Other Governments 2,719.00 2,719.00 2,719.00 2,719.00 761-40015 Due from Other Governments 2,719.00 2,719.00 2,719.00 2,719.00 765-0023 COMPENSATED BALA				107,968.00	0.00	
G67.ALEO2 TO RECORD ADDITIONAL RECEIVABLE 657:3050 DUE FROM OTHER GOVTS G57:3050 175.000.00 0.00 667:3050 GRANTS - OTHER 175.000.00 175.000.00 175.000.00 Total 175.000.00 175.000.00 175.000.00 175.000.00 740.0115 SPECIAL ASSESSMENTS RECEIVABLE 0.00 59.470.00 59.470.00 740-0013 DUE TO OTHER GOVTS 59.470.00 59.470.00 0.00 744-0013 DUE TO OTHER GOVTS 59.470.00 59.470.00 0.00 744-0013 FUTURE PROPERTY TAX RECEIVABLE 0.00 1.000.00 0.00 744-0013 FUTURE PROPERTY TAX RECEIVABLE 0.00 1.000.00 0.00 761-4800 MISCELLANEOUS 0.00 1.000.00 0.00 761-4800 MISCELLANEOUS 2.719.00 2.719.00 2.719.00 764-4013 DUE for Other Governments 2.719.00 2.719.00 2.719.00 761-4800 MISCELLANEOUS 0.00 1.630.22 0.00 1.630.22 0.00 764-4013 DUE for Other GovTS		TRANSFER OUT - DEBT SERVICES				
TO RECORD ADDITIONAL RECEIVABLE DUE FROM OTHER GOVTS 175,000.00 0.00 667-0133 DUE FROM OTHER GOVTS 175,000.00 175,000.00 175,000.00 Total C-6	Total			107,968.00	107,968.00	107,968.00
667-07033 DUE FROM OTHER GOVTS 175,000.00 0.00 667-57060 GRANTS - OTHER 175,000.00 175,000.00 175,000.00 740.0101 GRANTS - OTHER C-6 175,000.00 175,000.00 175,000.00 740.0103 DUE TO OTHER GOVTS C-6 59,470.00 59,470.00 0.00 740.0133 DUE TO OTHER GOVTS 59,470.00 59,470.00 0.00 0.00 744.0E01 C-2 59,470.00 0.00 0.00 0.00 744.0E01 C-2 1.000.00 1.000.00 0.00 0.00 744.0E01 FUTURE PROPERTY TAX RECEIVABLE 0.00 1.000.00 0.00 0.00 744.0133 DUE TO OTHER GOVTS 1.000.00 0.00 0.00 0.00 761.0115 Due from Other Governments 2.719.00 2.719.00 2.719.00 2.719.00 764.4001 MISCELLANEOUS 2.719.00 2.719.00 2.719.00 2.719.00 764.0125 Due from Other Governments 0.00 1.630.22 0.00	667.AJE02					
667-57000 G7-57000 Total GRANTS - OTHER 0.00 175,000.00 175,000.00 Total 0.00 175,000.00 175,000.00 175,000.00 175,000.00 740-0013 SPECIAL ASSESSMENTS RECEIVABLE 0.00 59,470.00 0.00 740-0013 DUE TO OTHER GOVTS 59,470.00 0.00 1000.00 744.AED1 C-2 C-2 C-2 C-2 TO ADUST TAX REC TO ACTUAL FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 0.00 744-0013 DUE TO OTHER GOVTS 1,000.00 0.00 0.00 0.00 744-0013 DUE TO OTHER GOVTS 0.00 1,000.00 0.00 0.00 761.ALED1 FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 0.00 0.00 761.ALED1 TO THER GOVT FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 0.00 761.ALED1 Due from Other Governments 2,719.00 2,719.00 2,719.00 764.ALED1 Due from Other GovTTS 1,630.22 0.00 2,719.00 2,719.00				175 000 00	0.00	
Total 175,000.00 175,000.00 175,000.00 740.ALE01 to adjust special assessment to actual 740-00135 SPECIAL ASSESSMENTS RECEIVABLE 0.00 0.00 59,470.00 0.00 740-00135 DUE TO OTHER GOVTS 59,470.00 0.00 0.00 744.ALE01 TO ADJUST TAX REC TO ACTUAL 744-00133 FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 0.00 744.ALE01 TO ADJUST TAX REC TO ACTUAL 744-00133 FUTURE PROPERTY TAX RECEIVABLE 0.00 0.00 1,000.00 0.00 744-00133 DUE TO OTHER GOVTS 1,000.00 0.00 0.00 761-0015 Due from Other Governments 0.000 1,000.00 0.00 0.00 761-00115 Due from Other Governments 0.000 2,719.00 2,719.00 2,719.00 761-00115 Due from Other Governments 0.000 2,719.00 2,719.00 2,719.00 766-0103 DUE TO OTHER GOVTS 766-0203 COMPENSATED BALANCE TO ACTUAL 766-0203 P-1 TO ADJUST DRAINAGE REC TO ACTUAL 766-0103 C-7 1,630.22 0.00 756.ALE01 TO ADJUST DRAINAGE REC TO ACTUAL 776-0120 DRAINAGE ASSESSMENT 776-4050 C-7 TO ADJUST DRAINAGE REC TO ACTUAL 776-						
Totalia SPECIAL ASSESSMENTS RECEIVABLE 0.00 59,470.00 740-00133 DUE TO OTHER GOVTS 0.00 59,470.00 0.00 740-0133 DUE TO OTHER GOVTS 0.00 59,470.00 0.00 744.AIE01 C-2 59,470.00 0.00 0.00 744.AUE01 FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 0.00 744.00137 FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 0.00 744.0013 DUE TO OTHER GOVTS 1,000.00 0.00 0.00 761.AIE01 TO RECORD DUE FROM OTHER GOVT 0.00 2,719.00 2,719.00 2,719.00 761.AIE01 Due from Other Governments 0.00 2,719.00 2,719.00 2,719.00 761.AIE01 Due from Other GovTS 0.00 1,630.22 0.00 2,719.00 766.0133 DUE TO OTHER GOVTS 1,630.22 0.00 1,630.22 0.00 766.0133 DUE TO OTHER GOVTS 1,630.22 0.00 1,630.22 0.00 766.0103 COMPENSATED BALANCE TO ACTUAL C-7 1,630.22 0.00 1,630.22 0.00 <td></td> <td></td> <td></td> <td>175,000.00</td> <td>175,000.00</td> <td>175,000.00</td>				175,000.00	175,000.00	175,000.00
Totalia SPECIAL ASSESSMENTS RECEIVABLE 0.00 59,470.00 740-00133 DUE TO OTHER GOVTS 0.00 59,470.00 0.00 740-0133 DUE TO OTHER GOVTS 0.00 59,470.00 0.00 744.AIE01 C-2 59,470.00 0.00 0.00 744.AUE01 FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 0.00 744.00137 FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 0.00 744.0013 DUE TO OTHER GOVTS 1,000.00 0.00 0.00 761.AIE01 TO RECORD DUE FROM OTHER GOVT 0.00 2,719.00 2,719.00 2,719.00 761.AIE01 Due from Other Governments 0.00 2,719.00 2,719.00 2,719.00 761.AIE01 Due from Other GovTS 0.00 1,630.22 0.00 2,719.00 766.0133 DUE TO OTHER GOVTS 1,630.22 0.00 1,630.22 0.00 766.0133 DUE TO OTHER GOVTS 1,630.22 0.00 1,630.22 0.00 766.0103 COMPENSATED BALANCE TO ACTUAL C-7 1,630.22 0.00 1,630.22 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
740-00116 SPECIAL ASSESSMENTS RECEIVABLE 0.00 59,470.00 740-00133 DUE TO OTHER GOVTS 0.00 0.00 744.0117 FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 744.00133 DUE TO OTHER GOVTS 0.00 1,000.00 744.00133 DUE TO OTHER GOVTS 0.00 1,000.00 744.00133 DUE TO OTHER GOVTS 1,000.00 0.00 744.00133 DUE TO OTHER GOVTS 1,000.00 0.00 761.0015 Due from Other Governments 2,719.00 0.00 761.48000 MISCELLANEOUS 0.00 2,719.00 2,719.00 761.48000 MISCELLANEOUS 0.00 1,630.22 0.00 764.013 DUE TO OTHER GOVTS 1,630.22 0.00 1,630.22 0.00 766.0203 COMPENSATED BALANCE TO ACTUAL P-1 1,630.22 0.00 1,630.22 0.00 766.0203 COMPENSATED ABSENCES 1,630.22 0.00 1,630.22 0.00 766.0203 COMPENSATED ABSENCES 27,19.00 274,181.00 274,181.00 1,000.00 776.44500 ASSESSMENTS 274,181.00 0.00 274,181.00 0.00 776.44500 ASSESSMENTS 274,181.00 0.00			C-6			
Total 59,470.00 59,470.00 0.00 744,4E01 C-2 C-2 0.00 1,000.00 0.00 744,4E0117 FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 0.00 744,400133 DUE TO OTHER GOVTS 1,000.00 0.00 0.00 761.40013 DUE TO OTHER GOVT 1,000.00 0.00 0.00 761.48000 MISCELLANEOUS 2,719.00 0.00 2,719.00 2,719.00 761.48000 MISCELLANEOUS 0.00 2,719.00 2,719.00 2,719.00 764.48001 MISCELLANEOUS 0.00 1,630.22 0.00 2,719.00 764.48001 DUE TO OTHER GOVTS 1,630.22 0.00 1,630.22 0.00 766.0203 COMPENSATED BALANCE TO ACTUAL P-1 1,630.22 0.00 1,630.22 0.00 766.0203 COMPENSATED ABSENCES 0.00 1,630.22 0.00 1,630.22 0.00 766.0203 COMPENSATED ABSENCES 0.00 1,630.22 0.00 1,630.22 0.00 776.AIE01 C-7 C-7 1,630.22 0.00 <td>740-00116</td> <td></td> <td></td> <td></td> <td></td> <td></td>	740-00116					
Total C-2 744.AJE01 C-2 TO ADJUST TAX REC TO ACTUAL FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 744-00133 DUE TO OTHER GOVTS 1,000.00 0.00 761.AJE01		DUE TO OTHER GOV'TS				0.00
TO ADJUST TAX REC TO ACTUAL FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 744-00133 DUE TO OTHER GOVTS 1,000.00 0.00 Total 1,000.00 0.00 0.00 761-0105 Due from Other Governments 2,719.00 0.00 761-48000 MISCELLANEOUS 0.00 2,719.00 2,719.00 761-48000 MISCELLANEOUS 0.00 1,630.22 0.00 766-AJE01 C 1,630.22 0.00 1,630.22 0.00 766-00133 DUE TO OTHER GOVTS 1,630.22 0.00 1,630.22 0.00 766-00203 COMPENSATED BALANCE TO ACTUAL C-7 C-7 C 1,630.22 0.00 1,630.22 0.00 776-0120 DRAINAGE REC TO ACTUAL C-7 C-7 0.00 274,181.00 0.00 1,630.22 0.00 776-04500 ASSESSMENTS 0.00 274,181.00 0.00 10.111100 10.111100 10.111100 10.111100 10.111100 10.111100 10.111100 10.111100 10.111100 10.1111100 10.1111100 10.11111100 10.1111100 10.111	Iotai				and the second	
744-00117 FUTURE PROPERTY TAX RECEIVABLE 0.00 1,000.00 744-00133 DUE TO OTHER GOV'TS 1,000.00 0.00 Total 1,000.00 0.00 0.00 761.AJE01 Due from Other Governments 2,719.00 0.00 761.48000 MISCELLANEOUS 0.00 2,719.00 2,719.00 761.48000 MISCELLANEOUS 0.00 2,719.00 2,719.00 761.48000 MISCELLANEOUS 0.00 2,719.00 2,719.00 761.48000 MISCELLANEOUS 0.00 1,630.22 0.00 766.AJE01 C-7 1,630.22 0.00 1,630.22 0.00 766.00133 DUE TO OTHER GOV'TS 0.00 1,630.22 0.00 766.0120 COMPENSATED BALANCE TO ACTUAL C-7 1,630.22 0.00 776.44500 DUEST ORAINAGE REC TO ACTUAL C-7 C-7 C-7 C-7 776.44500 DRAINAGE ASSESSMENT 0.00 274,181.00 0.00 0.00 776.44500 ASSESSMENTS 0.00 274,181.00 0.00 0.00			C-2			
744-00133 DUE TO OTHER GOVTS 1,000.00 0.00 Total 1,000.00 0.00 0.00 761.AIE01 TO RECORD DUE FROM OTHER GOVT 0.00 0.00 761.48000 MISCELLANEOUS 0.00 2,719.00 0.00 761.48000 MISCELLANEOUS 0.00 2,719.00 2,719.00 766.AIE01 0.00 2,719.00 2,719.00 2,719.00 766.AIE01 P-1 766.0133 DUE TO OTHER GOV'TS 0.00 1,630.22 0.00 766.0133 DUE TO OTHER GOV'TS 0.00 1,630.22 0.00 1,630.22 0.00 766.0203 COMPENSATED BALANCE TO ACTUAL P-1 76.00 1,630.22 0.00 1,630.22 0.00 766.AIE01 C-7 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 776.AIE01 C-7 C-7 77 774.181.00 274,181.00 774,181.00 774,181.00 774,181.00 774,181.00 774,181.00 774,181.00 774,181.00 774,181.00 774,181.00 774,181.00 774,181.00 774,181.00 774,181.00		FUTURE PROPERTY TAX RECEIVABLE		0.00	1,000.00	
Polar P-1 761.AIE01 0.00 761.48000 MISCELLANEOUS 761.48000 MISCELLANEOUS 761.48000 0.00 761.48000 2,719.00 761.48000 2,719.00 761.48000 2,719.00 761.48000 2,719.00 761.48000 2,719.00 761.48000 2,719.00 761.48000 2,719.00 761.48000 2,719.00 766.00133 DUE TO OTHER GOV'TS 766-00203 COMPENSATED ABSENCES 766-00203 COMPENSATED ABSENCES 761.4800 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 274,181.00 776-0120 DRAINAGE ASSESSMENT 776-44500 ASSESSMENTS 774.481.00 274,181.00 274,181.00 274,181.00		DUE TO OTHER GOV'TS				
TO RECORD DUE FROM OTHER GOV'T Due from Other Governments 2,719.00 0.00 761-48000 MISCELLANEOUS 0.00 2,719.00 2,719.00 Total 2,719.00 2,719.00 2,719.00 2,719.00 766.AJE01 P-1 P-1 766.00133 DUE TO OTHER GOV'TS 1,630.22 0.00 766-00203 COMPENSATED BALANCE TO ACTUAL 766-00203 1,630.22 1,630.22 0.00 706.AJE01 C-7 1,630.22 0.00 1,630.22 0.00 776.AJE01 C-7 C-7 0.00 274,181.00 0.00 776-0120 DRAINAGE ASSESSMENT 0.00 274,181.00 0.00 776-44500 ASSESSMENTS 0.00 274,181.00 0.00	Total			1,000.00	1,000.00	0.00
761-00115 Due from Other Governments 2,719.00 0.00 761-48000 MISCELLANEOUS 0.00 2,719.00 Total 2,719.00 2,719.00 2,719.00 766-ALEO1 P-1 2,719.00 2,719.00 2,719.00 766-00133 DUE TO OTHER GOV'TS 1,630.22 0.00 1,630.22 0.00 766-00203 COMPENSATED BALANCE TO ACTUAL 766-00203 1,630.22 0.00 1,630.22 0.00 776-ALEO1 C-7 C-7 776-0120 DRAINAGE ASSESSMENT 0.00 274,181.00 0.00 274,181.00 0.00 274,181.00 776-44500 ASSESSMENTS 0.00 274,181.00 0.00 274,181.00 0.00 274,181.00 0.0	761.AJE01					
Pictorial Deficience of all constraints 761-48000 MISCELLANEOUS 761-48000 2,719.00 761-48000 2,719.00 761-48000 2,719.00 766-AUE01 P-1 TO ADJUST COMPENSATED BALANCE TO ACTUAL P-1 766-00133 DUE TO OTHER GOV'TS 766-00203 COMPENSATED ABSENCES 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 1,630.22 0.00 274,181.00 776-0120 DRAINAGE ASSESSMENT 776-44500 ASSESSMENTS 0.00 274,181.00 0.274,181.00 0.00		Due form Other Courses		2 719 00	0.00	
Total 2,719.00 2,719.00 2,719.00 2,719.00 766.AJE01 P-1 P-1 766.0133 DUE TO OTHER GOV'TS 1,630.22 0.00 0.00 1,630.22 0.00 766.00203 COMPENSATED BALANCE TO ACTUAL 1,630.22 0.00 1,630.22 0.00 706.0120 COMPENSATED ABSENCES 0.00 1,630.22 0.00 776.AJE01 C-7 C-7 1 0.00 274,181.00 776-00120 DRAINAGE ASSESSMENT 0.00 274,181.00 0.00 274,181.00 776-44500 ASSESSMENTS 274,181.00 0.00 0.00 0.00 0.00						
TO ADJUST COMPENSATED BALANCE TO ACTUAL 0.00 1,630.22 0.00 766-00133 DUE TO OTHER GOV'TS 0.00 1,630.22 0.00 766-00203 COMPENSATED ABSENCES 0.00 1,630.22 0.00 Total 1,630.22 1,630.22 0.00 776.AJE01 C-7 C-7 1 TO ADJUST DRAINAGE REC TO ACTUAL 0.00 274,181.00 274,181.00 776-0120 DRAINAGE ASSESSMENT 0.00 274,181.00 0.00 776-44500 ASSESSMENTS 0.711.02 0.721,191.00 0.721,191.00				2,719.00	2,719.00	2,719.00
TO ADJUST COMPENSATED BALANCE TO ACTUAL 0.00 1,630.22 0.00 766-00133 DUE TO OTHER GOV'TS 0.00 1,630.22 0.00 766-00203 COMPENSATED ABSENCES 0.00 1,630.22 0.00 Total 1,630.22 1,630.22 0.00 776.AJE01 C-7 C-7 1 TO ADJUST DRAINAGE REC TO ACTUAL 0.00 274,181.00 274,181.00 776-0120 DRAINAGE ASSESSMENT 0.00 274,181.00 0.00 776-44500 ASSESSMENTS 0.711.02 0.721,191.00 0.721,191.00	700 41501		P.1			
766-00133 DUE TO OTHER GOV'TS 1,630.22 0.00 766-00203 COMPENSATED ABSENCES 0.00 1,630.22 0.00 Total 1,630.22 1,630.22 0.00 1,630.22 0.00 776.AJE01 C-7		AL	F-4			
C-7 1,630.22 1,630.22 0.00 776.AJE01 C-7 TO ADJUST DRAINAGE REC TO ACTUAL 0.00 274,181.00 776-00120 DRAINAGE ASSESSMENT 0.00 776-44500 ASSESSMENTS 274,181.00 776-0120 0.00 274,181.00	766-00133	DUE TO OTHER GOV'TS				
776.AJE01 C-7 TO ADJUST DRAINAGE REC TO ACTUAL 0.00 274,181.00 776-00120 DRAINAGE ASSESSMENT 0.00 274,181.00 776-44500 ASSESSMENTS 274,181.00 0.00		CUMPENSATED ABSENCES				0.00
TO ADJUST DRAINAGE REC TO ACTUAL 0.00 274,181.00 776-00120 DRAINAGE ASSESSMENT 0.00 274,181.00 776-44500 ASSESSMENTS 274,181.00 0.00	10.01					
776-00120 DRAINAGE ASSESSMENT 0.00 274,181.00 776-44500 ASSESSMENTS 274,181.00 0.00			C-7			
776-44500 ASSESSMENTS 274,181.00 0.00		DRAINAGE ASSESSMENT		0.00	274,181.00	
Total 274,181.00 274,181.00 (274,181.00)						
	Total			274,181.00	274,181.00	(274,181.00)

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779.AJE01					
TO REVERSE PY'S RECEIVABLE					
779-45090	FEES & COLLECTIONS		81,788.00	0.00	
779-00130	DUE FROM OTHER GOVERNMENTS		0.00	81,788.00	
Total			81,788.00	81,788.00	(81,788.00)
				And the second sec	
798.AJE01					
TO RECORD RECEIVABLES					
798-00115	ACCOUNTS RECEIVABLE		3,600.00	0.00	
798-00116	DUE FROM OTHER GOV'TS		969.00	0.00	
798-48000	MISCELLANEOUS		0.00	4,569.00	
Total			4,569.00	4,569.00	4,569.00
Total			4,505.00	4,505100	4,505,00
926.AJE01		P-5			
TO ADJUST NET OPEB LIABILITY TO ACTUAL		r- J			
926-00240	OPEB LIABILITY		1,755,384.00	0.00	
926-58600	POST EMPLOYMENT BENEFITS		0.00	1,513,648.00	
926-00260	deferred inflows OPEB		0.00	241,736.00	
Total			1,755,384.00	1,755,384.00	1,513,648.00
lotai			1,755,584.00	1,/35,384.00	1,313,048.00
036 41503					
926.AJE02 TO RECORD RECIEVABLES					
	ACCOUNTS RECEIVABLE		2,669.00	0.00	
926-00115 926-48502	REIMB FROM OP FUND		2,869.00	2,669.00	
	REIMB FROM OF FOND			Management of the second se	
Total			2,669.00	2,669.00	2,669.00
926.AJE03		E-1			
to adjust IBNR to actual			62 005 00		
926-00250	ACCRUED CLAIMS		63,995.00	0.00	
926-58550	CONTINGENT LIABILITY CLAIM EXPENSE		0.00	63,995.00	
Total			63,995.00	63,995.00	63,995.00
926.AJE04					
to adjust prepaid to actual					
to adjust prepaid to actual 926-00106	PREPAYMENT EXPENSE		23,803.00	0.00	
926-00106	PREPAYMENT EXPENSE		23,803.00 0.00		
926-00106 926-58501	PREPAYMENT EXPENSE INSURANCE PREMIUMS		0.00	23,803.00	23 803 00
926-00106					23,803.00
926-00106 926-58501			0.00	23,803.00	23,803.00