

Municipality of Anchorage
 Attachment A
 Schedule of Corrected Misstatements
 12/31/2023

Numbe	Entity	Account N	Name	Debit	Credit
1	401	401100-151	Right of Way (ROW) (Mod)		850.00
	401	401100-151	CWIP (Mod)		1,010,307.08
	401	401100-151	Infrastructure - Depreciable (Mod)		79,235.60
	401	401100-151	Building Improvements (Mod)		4,510,934.21
	401	401100-151	Vehicles (Mod)		3,429,898.53
	401	401100-151	Machinery & Equipment (Mod)		5,601,256.44
	401	401100-151	Computer Equipment (Mod)		2,208,045.39
	401	401100-151	Computer Software (Mod)		183,100.11
	401	401100-151	Office Furniture & Fixtures (Mod)		444,281.73
	401	401100-152	Right of Way-ROW (Full Accrual)		850.00
	401	401100-152	CWIP (Full)		1,010,307.08
	401	401100-152	Infra Deprec (Full)		79,235.60
	401	401100-152	BuildImprov (Full)		4,510,934.21
	401	401100-152	Vehicles (Full Accrual)		3,429,898.53
	401	401100-152	Mach & Equip(Full)		5,601,256.44
	401	401100-152	Compt Hardwre (Full)		2,208,045.39
	401	401100-152	Computer Software (Full Accrual)		183,100.11
	401	401100-152	Office F&F(Full)		444,281.73
	401	401100-162	Accum Depr Bldg Improvement	338,977.76	
	401	401100-162	Accumulated Depr Vehicles	1,835,940.09	
	401	401100-162	Accumulated Depr Mach&Equip	1,542,099.96	
	401	401100-162	Accum Depr Comp Equip	887,068.73	
	401	401100-162	Accum Depr Computer Software	158,673.94	
	401	401100-162	Accumulated Depr Office F&F	361,981.31	
	401	401100-171	Right of Way-ROW (Contra)	850.00	
	401	401100-171	CWIP (Contra)	4,175,550.36	
	401	401100-171	Infra deprec(Contra)	79,235.60	
	401	401100-171	Building Improvements (Contra)	3,877,575.59	
	401	401100-171	Vehicles (Contra)	2,887,374.59	
	401	401100-171	Machinery & Equipment (Contra)	4,814,403.93	
	401	401100-171	Computer Equipment (Contra)	1,385,471.38	
	401	401100-171	Computer Software (Contra)	275,465.75	
	401	401100-171	OffFurn&Furn(Contra)	64,347.53	
	401	401100-202	CompAbsPay(CrntPrtn)	17,953.65	
	401	401100-301	Investment Fixed Asset ROW (Mod)	850.00	
	401	401100-301	Investment Fixed Asset CIP (Mod)	1,005,081.08	
	401	401100-301	InvFA InfraDepr(Mod)	79,235.60	
	401	401100-301	InvFA BuildImpr(Mod)	4,510,934.21	
	401	401100-301	InvFA Veh(Mod)	3,429,898.53	
	401	401100-301	Investment Fixed Asset M&E (Mod)	5,601,256.44	
	401	401100-301	InvFACompHard(Mod)	2,208,045.39	
	401	401100-301	InvFACompSof(Mod)	183,100.11	
	401	401100-301	InvFAFurnFix(Mod)	444,281.73	
	401	401100-305	Net Position		3,393,278.68
	401	401100-571	ROW (Contra)		850.00

Numbe Entity	Account N rName	Debit	Credit
401	401100-571M&E > \$4,999		42,427.00
401	401100-571CompHW Purch>\$1,000		45,473.58
401	401100-799CWIP Transfer Account	494,945.65	
401	401100-501Leave Accruals-Full		3,798.69
401	401100-572Bldg Improvements > \$49,999(Full)		130,618.22
401	401100-572Vehicles > \$4,999 (Full)		489,985.49
401	401100-572M&E > \$4,999 Except HW & SW (Full)		794,623.60
401	401100-572Computer HW Purchase>\$1,000 (Full)		429,056.63
401	401100-572Office F&F > \$4,999 (Full)		63,468.81
401	401100-571CWIP (Contra)		72,662.56
401	401100-571Infra Deprec		79,235.60
401	401100-571Bldg Imprv >\$49,999		179,301.87

Fund 401100 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

2	401	401800-151Land and Land Rights (Mod)		1,281,545.55
	401	401800-151CWIP (Mod)		18,162,250.84
	401	401800-151Buildings (Mod)		8,068,454.45
	401	401800-151Building Improvements (Mod)		4,703,588.10
	401	401800-151Leasehold Improvements (Mod)		1,631,803.75
	401	401800-151Land Improvements (Mod)		8,858.05
	401	401800-151Machinery & Equipment (Mod)		2,855,025.74
	401	401800-151Computer Equipment (Mod)		100,148.20
	401	401800-151Computer Software (Mod)		600,421.29
	401	401800-151Office Furniture & Fixtures (Mod)		73,022.00
	401	401800-152Land&LandRghts(Full)		1,281,545.55
	401	401800-152CWIP (Full)		18,162,250.84
	401	401800-152Buildings (Full Accrual)		8,068,454.45
	401	401800-152BuildImprov (Full)		4,703,588.10
	401	401800-152LeaseImprov (Full)		1,631,803.75
	401	401800-152Land Improvements (Full Accrual)		8,858.05
	401	401800-152Mach & Equip(Full)		2,855,025.74
	401	401800-152Compt Hardwre (Full)		100,148.20
	401	401800-152Computer Software (Full Accrual)		600,421.29
	401	401800-152Office F&F(Full)		73,022.00
	401	401800-162Accumulated Depr Buildings	829,257.81	
	401	401800-162Accum Depr Bldg Improvement	645,435.72	
	401	401800-162Accum Depr Leasehold Improvs	241,410.10	
	401	401800-162Accumulated Depr Land Impr	1,863.51	
	401	401800-162Accumulated Depr Mach&Equip	1,893,744.34	
	401	401800-162Accum Depr Comp Equip	94,961.31	
	401	401800-162Accum Depr Computer Software	426,984.33	
	401	401800-162Accumulated Depr Office F&F	50,639.23	
	401	401800-171Land and Land Rights (Contra)	1,281,545.55	
	401	401800-171CWIP (Contra)	20,876,067.88	
	401	401800-171Buildings (Contra)	16,136,908.90	
	401	401800-171Building Improvements (Contra)	3,467,315.93	
	401	401800-171Leasehold Improvements (Contra)	1,372,038.73	
	401	401800-171Land Improvements (Contra)	8,858.05	

Numbe	Entity	Account N	Name	Debit	Credit
401		401800-171	Machinery & Equipment (Contra)	1,906,927.26	
401		401800-171	Computer Equipment (Contra)	129,150.81	
401		401800-171	Computer Software (Contra)	367,952.39	
401		401800-171	OffFurn&Furn(Contra)	73,022.00	
401		401800-202	CompAbsPay(CrntPrtn)	47,110.33	
401		401800-202	CompAbsContrMA	81.28	
401		401800-301	InvFA LandLRght(Mod)	1,281,545.55	
401		401800-301	Investment Fixed Asset CIP (Mod)	18,089,348.87	
401		401800-301	InvFA FA Build(Mod)	8,068,454.45	
401		401800-301	InvFA BuildImpr(Mod)	4,708,842.07	
401		401800-301	InvFALsehdImpv(Mod)	1,631,803.75	
401		401800-301	InvFALandImprv(Mod)	8,858.05	
401		401800-301	Investment Fixed Asset M&E (Mod)	2,855,025.74	
401		401800-301	InvFACompHard(Mod)	100,148.20	
401		401800-301	InvFACompSof(Mod)	600,421.29	
401		401800-301	InvFAFurnFix(Mod)	73,022.00	
401		401800-305	Net Position		11,330,571.62
401		401800-571	M&E > \$4,999		249,773.99
401		401800-799	CWIP Transfer Account	18,344,289.93	
401		401800-501	Leave Accruals-Full		15,132.16
401		401800-571	CWIP (Contra)		18,044,434.99
401		401800-571	Bldg Imprv >\$49,999		50,080.95
401		401800-572	Building > \$99,999 (Full)		268,948.48
401		401800-572	Bldg Improvements > \$49,999(Full)		135,026.94
401		401800-572	Leasehold Improvements (Full)		54,393.46
401		401800-572	Land Improvements >\$50,000 (Full)		306.33
401		401800-572	M&E > \$4,999 Except HW & SW (Full)		386,924.65
401		401800-572	Computer HW Purchase>\$1,000 (Full)		19,114.97
401		401800-572	Computer SW Purchase>\$1,000 (Full)		77,481.52
401		401800-572	Office F&F > \$4,999 (Full)		10,431.71
401		401800-572	Loss on Sale of Capital Assets		177.65
Fund 401800 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund					
3	401	401900-151	Art & Historical Collection (Mod)		422,296.99
	401	401900-151	CWIP (Mod)		114,917.15
	401	401900-151	Buildings (Mod)		786,302.02
	401	401900-151	Building Improvements (Mod)		24,714,562.82
	401	401900-151	Land Improvements (Mod)		1,931,603.40
	401	401900-151	Machinery & Equipment (Mod)		5,155,404.06
	401	401900-151	Computer Equipment (Mod)		538,492.89
	401	401900-151	Computer Software (Mod)		61,415.26
	401	401900-151	Office Furniture & Fixtures (Mod)		2,091.00
	401	401900-152	Art Collection(Full)		422,296.99
	401	401900-152	CWIP (Full)		114,917.15
	401	401900-152	Buildings (Full Accrual)		786,302.02
	401	401900-152	BuildImprov (Full)		24,714,562.82
	401	401900-152	Land Improvements (Full Accrual)		1,931,603.40
	401	401900-152	Mach & Equip(Full)		5,155,404.06

Numbe	Entity	Account N	Name	Debit	Credit
401		401900-152	Compt Hardwre (Full)		538,492.89
401		401900-152	Computer Software (Full Accrual)		61,415.26
401		401900-152	Office F&F(Full)		2,091.00
401		401900-162	Accumulated Depr Buildings	133,021.81	
401		401900-162	Accum Depr Bldg Improvement	5,030,783.83	
401		401900-162	Accumulated Depr Land Impr	391,686.25	
401		401900-162	Accumulated Depr Mach&Equip	4,270,929.60	
401		401900-162	Accum Depr Comp Equip	538,492.82	
401		401900-162	Accum Depr Computer Software	19,787.81	
401		401900-162	Accumulated Depr Office F&F	1,817.15	
401		401900-171	ArtCollction(Contra)	398,810.11	
401		401900-171	CWIP (Contra)	20,286,105.10	
401		401900-171	Buildings (Contra)	736,907.53	
401		401900-171	Building Improvements (Contra)	8,425,415.46	
401		401900-171	Land Improvements (Contra)	1,931,603.40	
401		401900-171	Machinery & Equipment (Contra)	1,845,923.50	
401		401900-171	Computer Equipment (Contra)	128,443.53	
401		401900-171	Computer Software (Contra)	785.23	
401		401900-171	OffFurn&Furn(Contra)	2,091.00	
401		401900-202	CompAbsPay(CrntPrtn)	3,805.80	
401		401900-301	Investment Fixed Asset Art (Mod)	422,296.99	
401		401900-301	Investment Fixed Asset CIP (Mod)	114,917.15	
401		401900-301	InvFA FA Build(Mod)	786,302.02	
401		401900-301	InvFA BuildImpr(Mod)	24,709,308.85	
401		401900-301	InvFALandImprv(Mod)	1,931,603.40	
401		401900-301	Investment Fixed Asset M&E (Mod)	5,155,404.06	
401		401900-301	InvFACompHard(Mod)	538,492.89	
401		401900-301	InvFACompSof(Mod)	61,415.26	
401		401900-301	InvFAFurnFix(Mod)	2,091.00	
401		401900-305	Net Position		8,765,064.05
401		401900-799	CWIP Transfer Account	234,178.44	
401		401900-501	Leave Accruals-Full		2,973.47
401		401900-571	CWIP (Contra)		114,917.15
401		401900-571	Bldg Imprv >\$49,999		119,261.29
401		401900-572	Building > \$99,999 (Full)		26,210.07
401		401900-572	Bldg Improvements > \$49,999(Full)		820,174.66
401		401900-572	Land Improvements >\$50,000 (Full)		64,386.78
401		401900-572	M&E > \$4,999 Except HW & SW (Full)		714,147.03
401		401900-572	Computer HW Purchase>\$1,000 (Full)		16,497.84
401		401900-572	Computer SW Purchase>\$1,000 (Full)		4,317.76
401		401900-572	Office F&F > \$4,999 (Full)		298.71
Fund 401900 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund					
4	406	406800-151	Right of Way (ROW) (Mod)		4,455.00
	406	406800-151	Art & Historical Collection (Mod)		16,100.00
	406	406800-151	CWIP (Mod)		292,447.99
	406	406800-151	Infrastructure - Depreciable (Mod)		605,648.70
	406	406800-151	Building Improvements (Mod)		42,600.09

Numbe	Entity	Account N	Name	Debit	Credit
406		406800-151	Vehicles (Mod)		229,499.00
406		406800-151	Machinery & Equipment (Mod)		464,624.09
406		406800-151	Computer Equipment (Mod)		2,832.62
406		406800-151	Office Furniture & Fixtures (Mod)		40,092.62
406		406800-152	Right of Way-ROW (Full Accrual)		4,455.00
406		406800-152	Art Collection(Full)		16,100.00
406		406800-152	CWIP (Full)		292,447.99
406		406800-152	Infra Deprec (Full)		605,648.70
406		406800-152	BuildImprov (Full)		42,600.09
406		406800-152	Vehicles (Full Accrual)		229,499.00
406		406800-152	Mach & Equip(Full)		464,624.09
406		406800-152	Compt Hardwre (Full)		2,832.62
406		406800-152	Office F&F(Full)		40,092.62
406		406800-162	Accumulated Depr Infrastructure	42,192.09	
406		406800-162	Accum Depr Bldg Improvement	7,218.33	
406		406800-162	Accumulated Depr Vehicles	174,856.37	
406		406800-162	Accumulated Depr Mach&Equip	253,435.04	
406		406800-162	Accum Depr Comp Equip	2,832.60	
406		406800-162	Accumulated Depr Office F&F	17,471.13	
406		406800-171	ArtCollction(Contra)	16,100.00	
406		406800-171	CWIP (Contra)	522,419.06	
406		406800-171	Infra deprec(Contra)	609,631.63	
406		406800-171	Building Improvements (Contra)	42,600.09	
406		406800-171	Machinery & Equipment (Contra)	464,624.09	
406		406800-171	Computer Equipment (Contra)	2,832.62	
406		406800-171	OffFurn&Furn(Contra)	40,092.62	
406		406800-202	CompAbsPay(CrntPrtn)	806.40	
406		406800-301	Investment Fixed Asset ROW (Mod)	4,455.00	
406		406800-301	Investment Fixed Asset Art (Mod)	16,100.00	
406		406800-301	Investment Fixed Asset CIP (Mod)	292,447.99	
406		406800-301	InvFA InfraDepr(Mod)	605,648.70	
406		406800-301	InvFA BuildImpr(Mod)	42,600.09	
406		406800-301	InvFA Veh(Mod)	229,499.00	
406		406800-301	Investment Fixed Asset M&E (Mod)	464,624.09	
406		406800-301	InvFACompHard(Mod)	2,832.62	
406		406800-301	InvFAFurnFix(Mod)	40,092.62	
406		406800-305	Net Position		401,866.65
406		406800-799	CWIP Transfer Account	453,255.94	
406		406800-501	Leave Accruals-Full		123.17
406		406800-571	CWIP (Contra)		292,447.99
406		406800-571	Infra Deprec		138,025.33
406		406800-571	Office F&F > \$4,999 (Contra)		22,782.62
406		406800-572	Infrastructure Depreciable (Full)		16,459.46
406		406800-572	Bldg Improvements > \$49,999(Full)		1,420.00
406		406800-572	Vehicles > \$4,999 (Full)		8,196.39
406		406800-572	M&E > \$4,999 Except HW & SW (Full)		66,374.88
406		406800-572	Office F&F > \$4,999 (Full)		4,371.41

Fund 406800 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

Numbe	Entity	Account N	Name	Debit	Credit
5	419	419800-151	Right of Way (ROW) (Mod)		43.00
	419	419800-151	CWIP (Mod)		221,472.06
	419	419800-151	Infrastructure - Depreciable (Mod)		8,908,685.78
	419	419800-151	Machinery & Equipment (Mod)		81,356.22
	419	419800-152	Right of Way-ROW (Full Accrual)		43.00
	419	419800-152	CWIP (Full)		221,472.06
	419	419800-152	Infra Deprec (Full)		8,908,685.78
	419	419800-152	Mach & Equip(Full)		81,356.22
	419	419800-162	Accumulated Depr Infrastructure	634,187.24	
	419	419800-162	Accumulated Depr Mach&Equip	35,835.49	
	419	419800-171	Right of Way-ROW (Contra)	43.00	
	419	419800-171	CWIP (Contra)	871,018.78	
	419	419800-171	Infra deprec(Contra)	8,259,139.06	
	419	419800-171	Machinery & Equipment (Contra)	81,356.22	
	419	419800-202	CompAbsPay(CrntPrtn)	9,186.76	
	419	419800-301	Investment Fixed Asset ROW (Mod)	43.00	
	419	419800-301	Investment Fixed Asset CIP (Mod)	221,472.06	
	419	419800-301	InvFA InfraDepr(Mod)	8,908,685.78	
	419	419800-301	Investment Fixed Asset M&E (Mod)	81,356.22	
	419	419800-305	Net Position		488,723.00
	419	419800-799	CWIP Transfer Account	1,176,659.67	
	419	419800-501	Leave Accruals-Full		2,085.50
	419	419800-571	CWIP (Contra)		17,657.29
	419	419800-571	Infra Deprec		1,159,002.38
	419	419800-572	Infrastructure Depreciable (Full)		176,778.67
	419	419800-572	M&E > \$4,999 Except HW & SW (Full)		11,622.32

Fund 419800 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

6	421	421800-151	Land and Land Rights (Mod)		3,646,196.29
	421	421800-152	Land&LandRghts(Full)		3,646,196.29
	421	421800-171	Infrastructure >\$999999 (Contra)		57,602.87
	421	421800-171	Land and Land Rights (Contra)	3,646,196.29	
	421	421800-171	CWIP (Contra)	146,529.71	
	421	421800-171	Infra deprec(Contra)	815.85	
	421	421800-171	Computer Equipment (Contra)	1,495.00	
	421	421800-301	InvFA LandLRght(Mod)	3,646,196.29	
	421	421800-301	Investment Fixed Asset CIP (Mod)		4,340.00
	421	421800-305	Net Position		86,897.69

Fund 421800 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

7	431	431100-151	CWIP (Mod)		107,226.68
	431	431100-151	Building Improvements (Mod)		6,058.25
	431	431100-151	Vehicles (Mod)		6,677,713.86
	431	431100-151	Machinery & Equipment (Mod)		4,695,204.38

Numbe	Entity	Account N	Name	Debit	Credit
431		431100-151	Computer Software (Mod)		279,252.70
431		431100-152	CWIP (Full)		107,226.68
431		431100-152	BuildImprov (Full)		6,058.25
431		431100-152	Vehicles (Full Accrual)		6,677,713.86
431		431100-152	Mach & Equip(Full)		4,695,204.38
431		431100-152	Computer Software (Full Accrual)		279,252.70
431		431100-162	Accum Depr Bldg Improvement	1,270.84	
431		431100-162	Accumulated Depr Vehicles	3,483,283.66	
431		431100-162	Accumulated Depr Mach&Equip	2,698,197.69	
431		431100-162	Accum Depr Computer Software	37,233.69	
431		431100-171	CWIP (Contra)	6,650,553.74	
431		431100-171	Building Improvements (Contra)	6,058.25	
431		431100-171	Vehicles (Contra)	2,818,118.46	
431		431100-171	Machinery & Equipment (Contra)	2,257,729.52	
431		431100-171	Computer Software (Contra)	32,995.90	
431		431100-202	CompAbsPay(CrntPrtn)	9,962.93	
431		431100-301	Investment Fixed Asset CIP (Mod)	107,226.68	
431		431100-301	InvFA BuildImpr(Mod)	6,058.25	
431		431100-301	InvFA Veh(Mod)	6,677,713.86	
431		431100-301	Investment Fixed Asset M&E (Mod)	4,695,204.38	
431		431100-301	InvFACompSof(Mod)	279,252.70	
431		431100-305	Net Position		4,721,164.60
431		431100-571	Vehicles > \$4,999 (Contra)		2,530,968.50
431		431100-571	M&E > \$4,999		113,565.38
431		431100-571	CompSW Purch>\$1,000		32,995.90
431		431100-799	CWIP Transfer Account	2,718,068.14	
431		431100-501	Leave Accruals-Full		587.49
431		431100-571	CWIP (Contra)		40,538.36
431		431100-572	Bldg Improvements > \$49,999(Full)		208.90
431		431100-572	Vehicles > \$4,999 (Full)		803,306.26
431		431100-572	M&E > \$4,999 Except HW & SW (Full)		667,447.87
431		431100-572	Computer SW Purchase>\$1,000 (Full)		37,233.69

Fund 431100 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

8	431	431800-151	Buildings (Mod)		2,060,154.41
	431	431800-151	Machinery & Equipment (Mod)		33,373.24
	431	431800-152	Buildings (Full Accrual)		2,060,154.41
	431	431800-152	Mach & Equip(Full)		33,373.24
	431	431800-162	Accumulated Depr Buildings	9,701.84	
	431	431800-162	Accumulated Depr Mach&Equip	24,235.30	
	431	431800-171	Buildings (Contra)	2,060,154.41	
	431	431800-171	Machinery & Equipment (Contra)	226,390.42	
	431	431800-202	CompAbsPay(CrntPrtn)	1,576.77	
	431	431800-301	InvFA FA Build(Mod)	2,060,154.41	
	431	431800-301	Investment Fixed Asset M&E (Mod)	33,373.24	
	431	431800-305	Net Position		215,906.48
	431	431800-799	CWIP Transfer Account	2,041,054.41	
	431	431800-501	Leave Accruals-Full		1,550.74

Numbe	Entity	Account N	Name	Debit	Credit
	431	431800-571	Building > \$99,999 (Contra)		2,041,054.41
	431	431800-572	Building > \$99,999 (Full)		6,306.27
	431	431800-572	M&E > \$4,999 Except HW & SW (Full)		4,767.60
Fund 431800 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund					
9	441	441100-151	Infrastructure >\$999999 (Mod)		3,480,157.81
	441	441100-151	CWIP (Mod)		655,275.94
	441	441100-151	Infrastructure - Depreciable (Mod)		53,808,810.77
	441	441100-151	Buildings (Mod)		980,749.19
	441	441100-151	Building Improvements (Mod)		224,432.21
	441	441100-151	Machinery & Equipment (Mod)		382,604.85
	441	441100-151	Computer Equipment (Mod)		38,962.04
	441	441100-151	Computer Software (Mod)		12,342.30
	441	441100-152	Right of Way-ROW (Full Accrual)		5,400,773.82
	441	441100-152	Art Collection(Full)		115,500.00
	441	441100-152	CWIP (Full)		655,275.94
	441	441100-152	Buildings (Full Accrual)		980,749.19
	441	441100-152	BuildImprov (Full)		224,432.21
	441	441100-152	Mach & Equip(Full)		382,604.85
	441	441100-152	Compt Hardwre (Full)		38,962.04
	441	441100-162	Accumulated Depr Infrastructure	3,030,757.64	
	441	441100-162	Accum Depr Bldg Improvement	20,737.73	
	441	441100-162	Accum Depr Comp Equip	30,549.31	
	441	441100-162	Accum Depr Computer Software	9,844.98	
	441	441100-171	Right of Way-ROW (Contra)	5,658,817.25	
	441	441100-171	CWIP (Contra)	21,222,747.84	
	441	441100-171	Buildings (Contra)	86,922.08	
	441	441100-171	Vehicles (Contra)	182,164.00	
	441	441100-171	Machinery & Equipment (Contra)	1,097,453.61	
	441	441100-171	Computer Equipment (Contra)	38,962.04	
	441	441100-171	Computer Software (Contra)	12,342.30	
	441	441100-202	CompAbsPay(CrntPrtn)	570,937.56	
	441	441100-202	CompAbsContrMA	1,299,357.04	
	441	441100-301	INVGFA (Mod Acc)	3,480,157.81	
	441	441100-301	Investment Fixed Asset ROW (Mod)	5,400,773.82	
	441	441100-301	Investment Fixed Asset Art (Mod)	115,500.00	
	441	441100-301	Investment Fixed Asset CIP (Mod)	655,275.94	
	441	441100-301	InvFA InfraDepr(Mod)	53,808,810.77	
	441	441100-301	InvFA FA Build(Mod)	980,749.19	
	441	441100-301	InvFA BuildImpr(Mod)	224,432.21	
	441	441100-301	Investment Fixed Asset M&E (Mod)	382,604.85	
	441	441100-301	InvFACompHard(Mod)	38,962.04	
	441	441100-301	InvFACompSof(Mod)	12,342.30	
	441	441100-305	Net Position		5,962,135.06
	441	441100-571	ROW (Contra)		4,320.00
	441	441100-571	Art Objects > \$4,999 (Contra)		12,000.00
	441	441100-571	M&E > \$4,999		390.00
	441	441100-571	CompHW Purch>\$1,000		1,520.65

Numbe	Entity	Account N	Name	Debit	Credit
441		441100-501	Leave Accruals-Full		241,795.70
441		441100-571	CWIP (Contra)		650,870.16
441		441100-571	Infra Deprec		5,586,026.22
441		441100-572	Infrastructure Depreciable (Full)		993,050.81
441		441100-572	Building > \$99,999 (Full)		32,691.63
441		441100-572	Bldg Improvements > \$49,999(Full)		7,481.08
441		441100-572	M&E > \$4,999 Except HW & SW (Full)		54,662.49
441		441100-151	Right of Way (ROW) (Mod)		5,400,773.82
441		441100-151	Art & Historical Collection (Mod)		115,500.00
441		441100-152	Infra Non Depr(Full)		3,480,157.81
441		441100-152	Infra Deprec (Full)		53,808,810.77
441		441100-152	Computer Software (Full Accrual)		12,342.30
441		441100-162	Accumulated Depr Buildings	177,079.67	
441		441100-162	Accumulated Depr Mach&Equip	253,904.25	
441		441100-171	Infrastructure >\$999999 (Contra)	3,288,843.88	
441		441100-171	ArtCollction(Contra)	44,500.00	
441		441100-171	Infra deprec(Contra)	35,555,979.55	
441		441100-171	Building Improvements (Contra)	79,996.30	
441		441100-571	Vehicles > \$4,999 (Contra)		182,164.00
441		441100-571	CompSW Purch>\$1,000		1,632.00
441		441100-799	CWIP Transfer Account	6,382,309.34	
441		441100-572	Vehicles > \$4,999 (Full)		21,686.20
441		441100-572	Computer HW Purchase>\$1,000 (Full)		9,237.03
441		441100-572	Computer SW Purchase>\$1,000 (Full)		2,169.26
441		441100-572	Loss on Sale of Capital Assets		180,765.15

Fund 441100 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

10	441	441900-151	Infrastructure >\$999999 (Mod)		6,478,076.56
	441	441900-151	Right of Way (ROW) (Mod)		77,802.00
	441	441900-151	CWIP (Mod)	3,487.00	
	441	441900-151	Infrastructure - Depreciable (Mod)		6,015,054.08
	441	441900-152	Infra Non Depr(Full)		6,478,076.56
	441	441900-152	Right of Way-ROW (Full Accrual)		77,802.00
	441	441900-152	CWIP (Full)	3,487.00	
	441	441900-152	Infra Deprec (Full)		6,015,054.08
	441	441900-162	Accumulated Depr Infrastructure	795,411.95	
	441	441900-171	Infrastructure >\$999999 (Contra)	5,957,812.67	
	441	441900-171	Right of Way-ROW (Contra)	77,802.00	
	441	441900-171	CWIP (Contra)	3,359,977.92	
	441	441900-171	Infra deprec(Contra)	3,161,466.56	
	441	441900-171	Machinery & Equipment (Contra)	898,737.75	
	441	441900-202	CompAbsPay(CrntPrtn)	71,539.77	
	441	441900-301	INVGFA (Mod Acc)	6,478,076.56	
	441	441900-301	Investment Fixed Asset ROW (Mod)	77,802.00	
	441	441900-301	Investment Fixed Asset CIP (Mod)		3,487.00
	441	441900-301	InvFA InfraDepr(Mod)	6,015,054.08	
	441	441900-305	Net Position		690,486.04
	441	441900-799	CWIP Transfer Account	1,893,863.54	

Numbe	Entity	Account N	Name	Debit	Credit
441		441900-571	M&E > \$4,999		898,737.75
441		441900-501	Leave Accruals-Full		8,078.52
441		441900-571	Infra Deprec		995,125.79
441		441900-572	Infrastructure Depreciable (Full)		158,000.67
441		441900-572	M&E > \$4,999 Except HW & SW (Full)		10,699.25
441		441900-572	Loss on Sale of Capital Assets		888,038.50
Fund 441900 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund					
11	451	451100-151	Building Improvements (Mod)		4,677,036.62
	451	451100-151	Leasehold Improvements (Mod)		114,377.47
	451	451100-152	Art Collection(Full)		7,500.00
	451	451100-152	BuildImprov (Full)		4,677,036.62
	451	451100-152	Land Improvements (Full Accrual)		441,692.65
	451	451100-152	Compt Hardwre (Full)		10,830.00
	451	451100-162	Accum Depr Leasehold Improvs	9,849.17	
	451	451100-171	Building Improvements (Contra)	1,623,017.08	
	451	451100-171	Leasehold Improvements (Contra)	85,965.00	
	451	451100-171	Vehicles (Contra)	1,497,705.43	
	451	451100-171	Machinery & Equipment (Contra)	140,407.62	
	451	451100-202	CompAbsPay(CrntPrtn)	15,615.07	
	451	451100-301	Investment Fixed Asset Art (Mod)	7,500.00	
	451	451100-301	Investment Fixed Asset CIP (Mod)	8,697.43	
	451	451100-301	InvFA BuildImpr(Mod)	4,677,036.62	
	451	451100-301	InvFALsehdImpv(Mod)	114,377.47	
	451	451100-301	Investment Fixed Asset M&E (Mod)	290,799.99	
	451	451100-301	InvFACompHard(Mod)	10,830.00	
	451	451100-305	Net Position		1,933,821.73
	451	451100-571	Bldg Imprv >\$49,999		158,950.24
	451	451100-571	Vehicles > \$4,999 (Contra)		117,820.02
	451	451100-501	Leave Accruals-Full		751.15
	451	451100-572	Leasehold Improvements (Full)		3,812.58
	451	451100-572	Loss on Sale of Capital Assets		531,799.21
	451	451100-571	CWIP (Contra)		8,012.74
	451	451100-151	Art & Historical Collection (Mod)		7,500.00
	451	451100-151	CWIP (Mod)		8,697.43
	451	451100-151	Land Improvements (Mod)		441,692.65
	451	451100-151	Machinery & Equipment (Mod)		290,799.99
	451	451100-151	Computer Equipment (Mod)		10,830.00
	451	451100-152	CWIP (Full)		8,697.43
	451	451100-152	LeaseImprov (Full)		114,377.47
	451	451100-152	Mach & Equip(Full)		290,799.99
	451	451100-162	Accum Depr Bldg Improvement	207,801.58	
	451	451100-162	Accumulated Depr Land Impr	68,219.73	
	451	451100-162	Accumulated Depr Mach&Equip	11,940.45	
	451	451100-162	Accum Depr Comp Equip	10,830.00	
	451	451100-171	ArtCollction(Contra)	7,500.00	
	451	451100-171	CWIP (Contra)	4,080,129.13	
	451	451100-171	Land Improvements (Contra)	400,116.18	

Numbe	Entity	Account N	Name	Debit	Credit
451		451100-171	Computer Equipment (Contra)	10,830.00	
451		451100-301	InvFALandImprv(Mod)	441,692.65	
451		451100-571	M&E > \$4,999		125,686.54
451		451100-799	CWIP Transfer Account	410,469.54	
451		451100-572	Bldg Improvements > \$49,999(Full)		67,909.93
451		451100-572	Land Improvements >\$50,000 (Full)		14,723.09
451		451100-572	Vehicles > \$4,999 (Full)		59,941.19
451		451100-572	M&E > \$4,999 Except HW & SW (Full)		6,052.90
451		451100-572	Computer HW Purchase>\$1,000 (Full)		180.50

Fund 451100 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

12	451	451800-151	CWIP (Mod)	4,093.85	
	451	451800-151	Building Improvements (Mod)		4,093.85
	451	451800-151	Leasehold Improvements (Mod)		596,199.50
	451	451800-152	CWIP (Full)	4,093.85	
	451	451800-152	BuildImprov (Full)		4,093.85
	451	451800-152	LeaseImprov (Full)		596,199.50
	451	451800-162	Accum Depr Bldg Improvement	284.29	
	451	451800-162	Accum Depr Leasehold Improvs	81,149.39	
	451	451800-171	CWIP (Contra)		4,093.85
	451	451800-171	Building Improvements (Contra)	4,093.85	
	451	451800-171	Leasehold Improvements (Contra)	596,199.50	
	451	451800-202	CompAbsPay(CrntPrtn)	573.22	
	451	451800-301	Investment Fixed Asset CIP (Mod)		4,093.85
	451	451800-301	InvFA BuildImpr(Mod)	4,093.85	
	451	451800-301	InvFALsehdImpv(Mod)	596,199.50	
	451	451800-305	Net Position	93,879.62	
	451	451800-799	CWIP Transfer Account		159,969.20
	451	451800-501	Leave Accruals-Full		1.39
	451	451800-571	CWIP (Contra)	4,093.85	
	451	451800-572	Bldg Improvements > \$49,999(Full)		136.46
	451	451800-572	Leasehold Improvements (Full)		19,873.32

Fund 451800 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

13	451	451900-151	Art & Historical Collection (Mod)		10,000.00
	451	451900-151	CWIP (Mod)		4,093.85
	451	451900-151	Buildings (Mod)		2,000,992.72
	451	451900-151	Building Improvements (Mod)		422,185.06
	451	451900-151	Land Improvements (Mod)		3,423,162.70
	451	451900-151	Machinery & Equipment (Mod)		149,765.17
	451	451900-151	Computer Equipment (Mod)		548,582.44
	451	451900-152	Art Collection(Full)		10,000.00
	451	451900-152	CWIP (Full)		4,093.85
	451	451900-152	Buildings (Full Accrual)		2,000,992.72
	451	451900-152	BuildImprov (Full)		422,185.06

Numbe	Entity	Account N	Name	Debit	Credit
451		451900-152	Land Improvements (Full Accrual)		3,423,162.70
451		451900-152	Mach & Equip(Full)		149,765.17
451		451900-152	Compt Hardwre (Full)		548,582.44
451		451900-162	Accumulated Depr Buildings	405,756.88	
451		451900-162	Accum Depr Bldg Improvement	1,172.74	
451		451900-162	Accumulated Depr Land Impr	694,141.30	
451		451900-162	Accumulated Depr Mach&Equip	137,284.72	
451		451900-162	Accum Depr Comp Equip	548,582.41	
451		451900-171	ArtCollction(Contra)	10,000.00	
451		451900-171	CWIP (Contra)	1,177,720.80	
451		451900-171	Buildings (Contra)	2,000,992.72	
451		451900-171	Building Improvements (Contra)	22,185.06	
451		451900-171	Land Improvements (Contra)	2,649,535.75	
451		451900-171	Vehicles (Contra)	439,048.98	
451		451900-171	Machinery & Equipment (Contra)	149,765.17	
451		451900-171	Computer Equipment (Contra)	548,582.44	
451		451900-202	CompAbsPay(CrntPrtn)	832.67	
451		451900-202	CompAbsContrMA	2,415.88	
451		451900-301	Investment Fixed Asset Art (Mod)	10,000.00	
451		451900-301	Investment Fixed Asset CIP (Mod)	4,093.85	
451		451900-301	InvFA FA Build(Mod)	2,000,992.72	
451		451900-301	InvFA BuildImpr(Mod)	422,185.06	
451		451900-301	InvFALandImprv(Mod)	3,423,162.70	
451		451900-301	Investment Fixed Asset M&E (Mod)	149,765.17	
451		451900-301	InvFACompHard(Mod)	548,582.44	
451		451900-301	InvFACompSof(Mod)		521,551.00
451		451900-305	Net Position		1,627,346.11
451		451900-799	CWIP Transfer Account	182,154.26	
451		451900-501	Leave Accruals-Full		183.19
451		451900-571	CWIP (Contra)		4,093.85
451		451900-571	Bldg Imprv >\$49,999		22,185.06
451		451900-572	Building > \$99,999 (Full)		66,699.76
451		451900-572	Bldg Improvements > \$49,999(Full)		1,172.74
451		451900-572	Land Improvements >\$50,000 (Full)		114,105.42
451		451900-572	M&E > \$4,999 Except HW & SW (Full)		21,395.02
451		451900-572	Computer HW Purchase>\$1,000 (Full)		32,657.69

Fund 451900 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

14	461	461100-151	CWIP (Mod)		1,963,881.10
	461	461100-151	Infrastructure - Depreciable (Mod)		9,950,864.98
	461	461100-151	Building Improvements (Mod)		681,001.46
	461	461100-151	Machinery & Equipment (Mod)		588,541.20
	461	461100-152	CWIP (Full)		1,963,881.10
	461	461100-152	Infra Deprec (Full)		9,950,864.98
	461	461100-152	BuildImprov (Full)		681,001.46
	461	461100-152	Mach & Equip(Full)		588,541.20
	461	461100-162	Accumulated Depr Infrastructure	1,187,439.68	
	461	461100-162	Accum Depr Bldg Improvement	77,477.60	

Numbe	Entity	Account N	Name	Debit	Credit
461		461100-162	Accumulated Depr Mach&Equip	302,399.33	
461		461100-171	CWIP (Contra)	5,959,684.70	
461		461100-171	Infra deprec(Contra)	6,237,725.97	
461		461100-171	Building Improvements (Contra)	544,093.34	
461		461100-171	Machinery & Equipment (Contra)	532,114.05	
461		461100-202	CompAbsPay(CrntPrtn)	38,823.96	
461		461100-301	Investment Fixed Asset CIP (Mod)	1,962,911.10	
461		461100-301	InvFA InfraDepr(Mod)	9,950,864.98	
461		461100-301	InvFA BuildImpr(Mod)	681,001.46	
461		461100-301	Investment Fixed Asset M&E (Mod)	588,541.20	
461		461100-305	Net Position		1,275,752.00
461		461100-799	CWIP Transfer Account	2,138,366.33	
461		461100-571	M&E > \$4,999		98,744.25
461		461100-501	Leave Accruals-Full		7,942.54
461		461100-571	CWIP (Contra)		1,605,212.02
461		461100-571	Infra Deprec		428,747.98
461		461100-572	Infrastructure Depreciable (Full)		322,605.32
461		461100-572	Bldg Improvements > \$49,999(Full)		22,700.06
461		461100-572	M&E > \$4,999 Except HW & SW (Full)		71,162.05

Fund 461100 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

15	461	461800-151	Art & Historical Collection (Mod)		32,361.00
	461	461800-151	CWIP (Mod)		495,575.01
	461	461800-151	Infrastructure - Depreciable (Mod)		2,548,051.62
	461	461800-151	Building Improvements (Mod)		164,605.85
	461	461800-152	Art Collection(Full)		32,361.00
	461	461800-152	CWIP (Full)		495,575.01
	461	461800-152	Infra Deprec (Full)		2,548,051.62
	461	461800-152	BuildImprov (Full)		164,605.85
	461	461800-152	Mach & Equip(Full)		253,667.82
	461	461800-162	Accum Depr Bldg Improvement	25,329.66	
	461	461800-162	Accumulated Depr Mach&Equip	54,169.16	
	461	461800-171	ArtCollction(Contra)	24,161.00	
	461	461800-171	CWIP (Contra)	1,102,271.93	
	461	461800-151	Machinery & Equipment (Mod)		253,667.82
	461	461800-162	Accumulated Depr Infrastructure	519,504.32	
	461	461800-171	Infra deprec(Contra)	828,267.80	
	461	461800-171	Building Improvements (Contra)	111,419.55	
	461	461800-171	Machinery & Equipment (Contra)	250,676.11	
	461	461800-202	CompAbsPay(CrntPrtn)	5,751.20	
	461	461800-301	Investment Fixed Asset Art (Mod)	32,361.00	
	461	461800-301	Investment Fixed Asset CIP (Mod)	489,382.91	
	461	461800-301	InvFA InfraDepr(Mod)	2,548,051.62	
	461	461800-301	InvFA BuildImpr(Mod)	164,605.85	
	461	461800-301	Investment Fixed Asset M&E (Mod)	253,667.82	
	461	461800-305	Net Position	744,085.85	
	461	461800-571	M&E > \$4,999		91,387.69
	461	461800-799	CWIP Transfer Account	567,767.80	

Numbe	Entity	Account N	Name	Debit	Credit
461		461800-571	Art Objects > \$4,999 (Contra)		8,200.00
461		461800-501	Leave Accruals-Full		875.18
461		461800-571	CWIP (Contra)		488,272.19
461		461800-571	Infra Deprec		5,510.00
461		461800-572	Infrastructure Depreciable (Full)		108,216.42
461		461800-572	Bldg Improvements > \$49,999(Full)		5,486.87
461		461800-572	M&E > \$4,999 Except HW & SW (Full)		25,002.63

Fund 461800 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

16	461	461900-151	Right of Way (ROW) (Mod)		24,010.00
	461	461900-151	Infrastructure - Depreciable (Mod)		4,824,267.46
	461	461900-151	Building Improvements (Mod)		30,967.87
	461	461900-151	Machinery & Equipment (Mod)		359,011.20
	461	461900-152	Right of Way-ROW (Full Accrual)		24,010.00
	461	461900-152	CWIP (Full)		18,039.94
	461	461900-152	Infra Deprec (Full)		4,824,267.46
	461	461900-152	BuildImprov (Full)		30,967.87
	461	461900-152	Mach & Equip(Full)		359,011.20
	461	461900-162	Accum Depr Bldg Improvement	1,467.63	
	461	461900-162	Accumulated Depr Mach&Equip	321,042.98	
	461	461900-171	Right of Way-ROW (Contra)	24,010.00	
	461	461900-171	CWIP (Contra)	5,240,163.03	
	461	461900-171	Infra deprec(Contra)	763,198.41	
	461	461900-171	Building Improvements (Contra)	25,126.52	
	461	461900-171	Machinery & Equipment (Contra)	316,242.83	
	461	461900-202	CompAbsPay(CrntPrtn)	16,553.19	
	461	461900-301	Investment Fixed Asset ROW (Mod)	24,010.00	
	461	461900-301	InvFA InfraDepr(Mod)	4,824,267.46	
	461	461900-301	InvFA BuildImpr(Mod)	30,967.87	
	461	461900-301	Investment Fixed Asset M&E (Mod)	359,011.20	
	461	461900-305	Net Position		1,792,512.06
	461	461900-799	CWIP Transfer Account	416,239.55	
	461	461900-571	CWIP (Contra)		18,039.94
	461	461900-571	Infra Deprec		398,199.61
	461	461900-572	Infrastructure Depreciable (Full)		153,521.13
	461	461900-572	Bldg Improvements > \$49,999(Full)		1,032.26
	461	461900-572	M&E > \$4,999 Except HW & SW (Full)		51,287.33
	461	461900-151	CWIP (Mod)		18,039.94
	461	461900-162	Accumulated Depr Infrastructure	546,844.66	
	461	461900-301	Investment Fixed Asset CIP (Mod)	18,039.94	

Fund 461900 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

17	462	462800-171	Machinery & Equipment (Contra)	502,360.36	
	462	462800-152	Buildings (Full Accrual)		1,186,798.97
	462	462800-171	ArtCollction(Contra)	2,875.00	

Numbe	Entity	Account N	Name	Debit	Credit
462		462800-152	CWIP (Full)		111,560.93
462		462800-171	Infra deprec(Contra)	684,006.57	
462		462800-171	Buildings (Contra)	650,760.07	
462		462800-171	Building Improvements (Contra)	222,816.04	
462		462800-301	InvFA FA Build(Mod)	1,186,798.97	
462		462800-501	Leave Accruals-Full		1,627.63
462		462800-151	Art & Historical Collection (Mod)		2,875.00
462		462800-151	Buildings (Mod)		1,186,798.97
462		462800-152	Infra Deprec (Full)		905,405.52
462		462800-162	Accumulated Depr Infrastructure	256,147.92	
462		462800-162	Accumulated Depr Buildings	42,853.87	
462		462800-162	Accum Depr Bldg Improvement	45,801.07	
462		462800-202	CompAbsPay(CrntPrtn)	4,912.81	
462		462800-301	Investment Fixed Asset Art (Mod)	2,875.00	
462		462800-301	Investment Fixed Asset CIP (Mod)	111,560.93	
462		462800-301	Investment Fixed Asset M&E (Mod)	81,831.95	
462		462800-305	Net Position		718,047.92
462		462800-572	Building > \$99,999 (Full)		39,557.44
462		462800-151	CWIP (Mod)		111,560.93
462		462800-151	Infrastructure - Depreciable (Mod)		905,405.52
462		462800-151	Building Improvements (Mod)		222,816.04
462		462800-151	Machinery & Equipment (Mod)		81,831.95
462		462800-152	Art Collection(Full)		2,875.00
462		462800-152	BuildImprov (Full)		222,816.04
462		462800-152	Mach & Equip(Full)		81,831.95
462		462800-162	Accumulated Depr Mach&Equip	45,648.43	
462		462800-171	CWIP (Contra)	875,068.98	
462		462800-202	CompAbsContrMA	158.04	
462		462800-301	InvFA InfraDepr(Mod)	905,405.52	
462		462800-301	InvFA BuildImpr(Mod)	222,816.04	
462		462800-799	CWIP Transfer Account	61,643.43	
462		462800-571	CWIP (Contra)		61,560.93
462		462800-571	Building > \$99,999 (Contra)		82.50
462		462800-572	Infrastructure Depreciable (Full)		43,770.27
462		462800-572	Bldg Improvements > \$49,999(Full)		7,427.20
462		462800-572	M&E > \$4,999 Except HW & SW (Full)		11,690.29

Fund 462800 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

18	485	485100-151	CWIP (Mod)		67,801.20
	485	485100-151	Infrastructure - Depreciable (Mod)		27,694.00
	485	485100-151	Building Improvements (Mod)		246,181.37
	485	485100-151	Vehicles (Mod)		1,771,400.02
	485	485100-151	Machinery & Equipment (Mod)		45,873.49
	485	485100-152	CWIP (Full)		67,801.20
	485	485100-152	Infra Deprec (Full)		27,694.00
	485	485100-152	BuildImprov (Full)		246,181.37
	485	485100-152	Vehicles (Full Accrual)		1,771,400.02
	485	485100-152	Mach & Equip(Full)		45,873.49

Numbe	Entity	Account N	Name	Debit	Credit
485		485100-162	Accumulated Depr Infrastructure	2,510.88	
485		485100-162	Accum Depr Bldg Improvement	25,301.99	
485		485100-162	Accumulated Depr Vehicles	301,418.72	
485		485100-162	Accumulated Depr Mach&Equip	1,180.79	
485		485100-171	CWIP (Contra)	149,802.92	
485		485100-171	Building Improvements (Contra)	219,662.78	
485		485100-171	Vehicles (Contra)	2,544,753.08	
485		485100-171	Machinery & Equipment (Contra)	47,274.11	
485		485100-171	Computer Equipment (Contra)	29,286.44	
485		485100-202	CompAbsPay(CrntPrtn)	2,166.97	
485		485100-202	CompAbsContrMA	8,585.51	
485		485100-301	Investment Fixed Asset CIP (Mod)	67,801.20	
485		485100-301	InvFA InfraDepr(Mod)	27,694.00	
485		485100-301	InvFA BuildImpr(Mod)	246,181.37	
485		485100-301	InvFA Veh(Mod)	2,544,217.96	
485		485100-301	Investment Fixed Asset M&E (Mod)	45,873.49	
485		485100-305	Net Position		1,682,203.75
485		485100-571	CWIP (Contra)		11,855.96
485		485100-571	M&E > \$4,999		45,873.49
485		485100-572	Infrastructure Depreciable (Full)		836.96
485		485100-572	Bldg Improvements > \$49,999(Full)		8,206.05
485		485100-572	Vehicles > \$4,999 (Full)		253,057.13
485		485100-572	M&E > \$4,999 Except HW & SW (Full)		1,180.79
485		485100-799	CWIP Transfer Account	57,729.45	
485		485100-501	Leave Accruals-Full		327.37

Fund 485100 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

19	485	485800-171	CWIP (Contra)	28,600.00	
	485	485800-202	CompAbsPay(CrntPrtn)	604.19	
	485	485800-301	InvFACompSof(Mod)		30,000.00
	485	485800-305	Net Position	795.81	

Fund 485800 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

20	485	485900-151	CWIP (Mod)		4,008,516.81
	485	485900-151	Infrastructure - Depreciable (Mod)		412,327.75
	485	485900-151	Building Improvements (Mod)		162,476.61
	485	485900-151	Vehicles (Mod)		4,618,873.67
	485	485900-151	Machinery & Equipment (Mod)		248,732.27
	485	485900-151	Office Furniture & Fixtures (Mod)		4,758.00
	485	485900-152	CWIP (Full)		4,008,516.81
	485	485900-152	Infra Deprec (Full)		412,327.75
	485	485900-152	BuildImprov (Full)		162,476.61
	485	485900-152	Compt Hardwre (Full)		16,072.49
	485	485900-152	Office F&F(Full)		4,758.00
	485	485900-162	Accumulated Depr Infrastructure	39,167.87	

Numbe	Entity	Account N	Name	Debit	Credit
485		485900-162	Accum Depr Bldg Improvement	17,150.32	
485		485900-162	Accumulated Depr Vehicles	726,446.27	
485		485900-162	Accumulated Depr Mach&Equip	28,583.51	
485		485900-171	ArtCollction(Contra)	9,894.20	
485		485900-171	CWIP (Contra)	4,475,903.03	
485		485900-171	Infra deprec(Contra)	121,140.42	
485		485900-171	Building Improvements (Contra)	157,855.36	
485		485900-171	Vehicles (Contra)	6,799,387.99	
485		485900-171	Machinery & Equipment (Contra)	336,781.36	
485		485900-171	Computer Equipment (Contra)	23,394.62	
485		485900-171	Computer Software (Contra)	7,000.00	
485		485900-151	Computer Equipment (Mod)		16,072.49
485		485900-152	Vehicles (Full Accrual)		4,618,873.67
485		485900-152	Mach & Equip(Full)		248,732.27
485		485900-162	Accum Depr Comp Equip	3,129.98	
485		485900-162	Accumulated Depr Office F&F	169.93	
485		485900-171	OffFurn&Furn(Contra)	4,758.00	
485		485900-202	CompAbsPay(CrntPrtn)	11,965.90	
485		485900-202	CompAbsContrMA	4,333.33	
485		485900-301	Investment Fixed Asset CIP (Mod)	4,008,276.81	
485		485900-301	InvFA BuildImpr(Mod)	162,476.61	
485		485900-301	InvFA Veh(Mod)	3,846,055.73	
485		485900-301	Investment Fixed Asset M&E (Mod)	248,732.27	
485		485900-301	InvFACompHard(Mod)	16,072.49	
485		485900-301	InvFACompSof(Mod)	30,000.00	
485		485900-301	InvFAFurnFix(Mod)	4,758.00	
485		485900-305	Net Position		1,843,158.04
485		485900-571	M&E > \$4,999		136,625.11
485		485900-571	CompHW Purch>\$1,000		9,316.99
485		485900-501	Leave Accruals-Full		1,060.11
485		485900-571	CWIP (Contra)		993,743.70
485		485900-571	Office F&F > \$4,999 (Contra)		4,758.00
485		485900-572	Infrastructure Depreciable (Full)		15,623.63
485		485900-572	Bldg Improvements > \$49,999(Full)		5,415.89
485		485900-572	M&E > \$4,999 Except HW & SW (Full)		24,424.54
485		485900-572	Computer HW Purchase>\$1,000 (Full)		2,795.31
485		485900-301	InvFA InfraDepr(Mod)	412,327.75	
485		485900-799	CWIP Transfer Account	1,144,683.80	
485		485900-572	Vehicles > \$4,999 (Full)		659,839.10
485		485900-572	Office F&F > \$4,999 (Full)		169.93

Fund 485900 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

21	100	101000-162	Accum Depr Comp Equip	1,897,352.70	
	100	101000-162	Accum Depr Bldg Improvement	32,703,985.34	
	100	101000-151	Computer Equipment (Mod)		2,635,208.08
	100	101000-171	Right of Way-ROW (Contra)	11,343.80	
	100	101000-171	Infra deprec(Contra)	5,879,930.11	
	100	101000-152	Compt Hardwre (Full)		2,635,208.08

Numbe	Entity	Account N	Name	Debit	Credit
100		101000-152	Mach & Equip(Full)		35,286,591.60
100		101000-202	CompAbsPay(CrntPrtn)	1,181,436.29	
100		101000-202	CompAbsContrMA	38,633,944.34	
100		101000-301	InvFAIntgSftwre(Mod)	5,370,407.41	
100		101000-57C	M&E > \$4,999 Except HW & SW		41,203.50
100		101000-572	M&E > \$4,999 Except HW & SW (Full)		713,480.22
100		101000-151	Computer Software (Mod)		5,280,007.44
100		101000-162	Amortization Intangible - Software	975,148.92	
100		101000-162	Accumulated Depr Land Impr	12,000,869.01	
100		101000-152	Office F&F(Full)		1,069,464.60
100		101000-152	Vehicles (Full Accrual)		14,504,145.29
100		101000-162	Accumulated Depr Infrastructure	272,057,276.33	
100		101000-152	Art Collection(Full)		22,225,777.73
100		101000-171	Computer Equipment (Contra)	1,544,986.18	
100		101000-152	IntangSoftware(Full)		6,741,511.66
100		101000-151	Right of Way (ROW) (Mod)		985,960,644.86
100		101000-162	Accumulated Depr Office F&F	1,069,464.60	
100		101000-171	Intangible - Software (Contra)	6,741,511.66	
100		101000-151	Infrastructure >\$999999 (Mod)		1,481,786,892.28
100		101000-152	Right of Way-ROW (Full Accrual)		985,960,644.86
100		101000-151	Intangible - Software (Mod)		6,741,511.66
100		101000-152	Buildings (Full Accrual)		305,551,049.51
100		101000-171	Land and Land Rights (Contra)	1,874,377.44	
100		101000-151	Infrastructure - Depreciable (Mod)		447,064,953.46
100		101000-171	ArtCollction(Contra)	3,190,110.83	
100		101000-151	Buildings (Mod)		305,551,049.51
100		101000-151	Land Improvements (Mod)		17,383,791.57
100		101000-151	Art & Historical Collection (Mod)		22,225,777.73
100		101000-162	Accumulated Depr Buildings	279,009,103.46	
100		101000-162	Accumulated Depr Vehicles	14,504,145.29	
100		101000-151	Office Furniture & Fixtures (Mod)		1,069,464.60
100		101000-152	Infra Deprec (Full)		447,064,953.46
100		101000-152	Computer Software (Full Accrual)		5,280,007.44
100		101000-171	Infrastructure >\$999999 (Contra)	24,805,986.70	
100		101000-171	Machinery & Equipment (Contra)	670,668.96	
100		101000-171	Computer Software (Contra)	583,557.39	
100		101000-151	Machinery & Equipment (Mod)		35,286,591.60
100		101000-151	Vehicles (Mod)		14,504,145.29
100		101000-152	BuildImprov (Full)		89,048,544.05
100		101000-171	Building Improvements (Contra)	29,141,460.68	
100		101000-152	Land Improvements (Full Accrual)		17,383,791.57
100		101000-152	Infra Non Depr(Full)		1,481,786,892.28
100		101000-162	Accumulated Depr Mach&Equip	35,018,193.33	
100		101000-151	Building Improvements (Mod)		89,048,544.05
100		101000-152	Land&LandRghts(Full)		33,780,129.13
100		101000-162	Accum Depr Computer Software	5,120,051.76	
100		101000-301	InvFACompHard(Mod)	2,624,601.26	
100		101000-301	InvFA LandLRght(Mod)	33,780,129.13	
100		101000-301	InvFACompSof(Mod)	5,280,007.44	
100		101000-301	InvFAFurnFix(Mod)	1,069,464.60	

Numbe	Entity	Account N	Name	Debit	Credit
100		101000-301	InvFA InfraDepr(Mod)	445,997,320.61	
100		101000-301	InvFALandImprv(Mod)	17,383,791.57	
100		101000-399	Full Accrua AD Conv		566,690,044.59
100		101000-301	INVGFA (Mod Acc)	1,477,035,668.03	
100		101000-301	InvFA BuildImpr(Mod)	89,048,544.05	
100		101000-301	Investment Fixed Asset M&E (Mod)	35,300,777.60	
100		101000-301	Investment Fixed Asset ROW (Mod)	985,957,929.86	
100		101000-305	Net Position		145,245,521.72
100		101000-301	InvFA FA Build(Mod)	305,551,049.51	
100		101000-301	Investment Fixed Asset Art (Mod)	22,225,777.73	
100		101000-399	Full Accrual Asset Conversions	3,421,334,948.21	
100		101000-301	InvFA Veh(Mod)	14,504,145.29	
100		101000-57C	Computer HW Purchase>\$1,000		263,065.30
100		101000-501	Leave Accruals-Full		6,184,876.01
100		101000-572	Building > \$99,999 (Full)		1,862,433.75
100		101000-572	Loss on Sale of Capital Assets		2,305,110.20
100		101000-572	Intangible - Software (Full)		572,368.36
100		101000-572	Vehicles > \$4,999 (Full)		138,446.11
100		101000-572	Infrastructure Depreciable (Full)		6,915,615.08
100		101000-572	Office F&F > \$4,999 (Full)		479.91
100		101000-572	Bldg Improvements > \$49,999(Full)		2,949,405.90
100		101000-572	Computer SW Purchase>\$1,000 (Full)		86,346.10
100		101000-572	Land Improvements >\$50,000 (Full)		363,202.24
100		101000-151	Land and Land Rights (Mod)		33,780,129.13
100		101000-171	Vehicles (Contra)	110,759.38	
100		101000-572	Computer HW Purchase>\$1,000 (Full)		221,205.29
Fund 101000 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund					
22	100	161000-152	Land Improvements (Full Accrual)		45,307,842.54
	100	161000-171	Vehicles (Contra)	28,760.70	
	100	161000-152	Infra Deprec (Full)		71,737,146.09
	100	161000-151	Land and Land Rights (Mod)		152,845,599.58
	100	161000-301	InvFA LandLRght(Mod)	152,845,599.58	
	100	161000-57C	Vehicles > \$4,999		28,760.70
	100	161000-572	Building > \$99,999 (Full)		249,060.98
	100	161000-572	M&E > \$4,999 Except HW & SW (Full)		60,482.86
	100	161000-162	Accum Depr Bldg Improvement	6,413,710.09	
	100	161000-171	Computer Equipment (Contra)	84,560.52	
	100	161000-152	Compt Hardwre (Full)		97,884.63
	100	161000-151	Vehicles (Mod)		67,374.17
	100	161000-162	Accumulated Depr Land Impr	41,815,852.58	
	100	161000-162	Accum Depr Comp Equip	48,625.51	
	100	161000-171	Land and Land Rights (Contra)	273,600.00	
	100	161000-152	Buildings (Full Accrual)		40,070,164.58
	100	161000-162	Accumulated Depr Infrastructure	67,437,194.24	
	100	161000-152	Vehicles (Full Accrual)		67,374.17
	100	161000-162	Accumulated Depr Buildings	37,325,944.71	
	100	161000-151	Infrastructure - Depreciable (Mod)		71,737,146.09

Numbe	Entity	Account N	Name	Debit	Credit
100		161000-162	Accumulated Depr Mach&Equip	4,460,781.06	
100		161000-151	Machinery & Equipment (Mod)		4,621,304.13
100		161000-151	Computer Equipment (Mod)		97,884.63
100		161000-151	Land Improvements (Mod)		45,307,842.54
100		161000-171	OffFurn&Furn(Contra)	20,769.60	
100		161000-162	Accumulated Depr Office F&F	26,649.80	
100		161000-151	Buildings (Mod)		40,070,164.58
100		161000-151	Office Furniture & Fixtures (Mod)		29,369.60
100		161000-171	Machinery & Equipment (Contra)	290,981.92	
100		161000-152	Office F&F(Full)		29,369.60
100		161000-171	Buildings (Contra)	30,658.61	
100		161000-152	Land&LandRghts(Full)		152,845,599.58
100		161000-162	Accumulated Depr Vehicles	39,298.25	
100		161000-152	Mach & Equip(Full)		4,621,304.13
100		161000-151	Building Improvements (Mod)		16,317,047.06
100		161000-152	BuildImprov (Full)		16,317,047.06
100		161000-202	CompAbsPay(CrntPrtn)		249,202.25
100		161000-202	CompAbsContrMA	3,695,179.75	
100		161000-301	Investment Fixed Asset M&E (Mod)	4,621,304.13	
100		161000-301	InvFAFurnFix(Mod)	29,369.60	
100		161000-301	InvFA BuildImpr(Mod)	16,317,047.06	
100		161000-399	Full Accrua AD Conv		139,105,770.21
100		161000-399	Full Accrual Asset Conversions	337,910,732.37	
100		161000-301	InvFALandImprv(Mod)	45,307,842.54	
100		161000-305	Net Position		27,027,245.48
100		161000-301	InvFA FA Build(Mod)	40,070,164.58	
100		161000-301	InvFA InfraDepr(Mod)	71,737,146.09	
100		161000-301	InvFA Veh(Mod)	67,374.17	
100		161000-301	InvFACompHard(Mod)	97,884.63	
100		161000-57C	M&E > \$4,999 Except HW & SW		47,997.00
100		161000-57C	Computer HW Purchase>\$1,000		17,220.99
100		161000-501	Leave Accruals-Full		476,413.38
100		161000-572	Bldg Improvements > \$49,999(Full)		532,351.69
100		161000-572	Infrastructure Depreciable (Full)		768,259.26
100		161000-572	Land Improvements >\$50,000 (Full)		227,748.73
100		161000-572	Vehicles > \$4,999 (Full)		1,586.13
100		161000-572	Office F&F > \$4,999 (Full)		2,967.09
100		161000-572	Computer HW Purchase>\$1,000 (Full)		14,500.58

Fund 161000 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

23	100	162000-151	Buildings (Mod)		7,003,570.40
	100	162000-152	Infra Deprec (Full)		12,583,689.67
	100	162000-152	Land Improvements (Full Accrual)		1,894,121.73
	100	162000-162	Accumulated Depr Buildings	6,637,033.61	
	100	162000-305	Net Position		6,043,622.49
	100	162000-572	Infrastructure Depreciable (Full)		196,920.73
	100	162000-151	Land and Land Rights (Mod)		5,791,969.70
	100	162000-151	Art & Historical Collection (Mod)		41,000.00

Numbe	Entity	Account N	Name	Debit	Credit
100		162000-151	Infrastructure - Depreciable (Mod)		12,583,689.67
100		162000-151	Building Improvements (Mod)		13,044,241.61
100		162000-151	Land Improvements (Mod)		1,894,121.73
100		162000-151	Vehicles (Mod)		207,232.00
100		162000-151	Machinery & Equipment (Mod)		622,825.76
100		162000-151	Computer Equipment (Mod)		24,963.20
100		162000-152	Land&LandRghts(Full)		5,791,969.70
100		162000-152	Art Collection(Full)		41,000.00
100		162000-152	Buildings (Full Accrual)		7,003,570.40
100		162000-152	BuildImprov (Full)		13,044,241.61
100		162000-152	Vehicles (Full Accrual)		207,232.00
100		162000-152	Mach & Equip(Full)		622,825.76
100		162000-152	Compt Hardwre (Full)		24,963.20
100		162000-162	Accumulated Depr Infrastructure	11,951,350.75	
100		162000-162	Accum Depr Bldg Improvement	5,417,643.38	
100		162000-162	Accumulated Depr Land Impr	1,184,155.19	
100		162000-162	Accumulated Depr Vehicles	207,232.00	
100		162000-162	Accumulated Depr Mach&Equip	572,038.52	
100		162000-162	Accum Depr Comp Equip	10,938.74	
100		162000-171	Machinery & Equipment (Contra)	114,876.30	
100		162000-171	Computer Equipment (Contra)	16,568.57	
100		162000-202	CompAbsPay(CrntPrtn)		88,147.00
100		162000-202	CompAbsContrMA	609,397.61	
100		162000-301	InvFA LandLRght(Mod)	5,791,969.70	
100		162000-301	Investment Fixed Asset Art (Mod)	41,000.00	
100		162000-301	InvFA InfraDepr(Mod)	12,583,689.67	
100		162000-301	InvFA FA Build(Mod)	7,003,570.40	
100		162000-301	InvFA BuildImpr(Mod)	13,044,241.61	
100		162000-301	InvFALandImprv(Mod)	1,894,121.73	
100		162000-301	InvFA Veh(Mod)	207,232.00	
100		162000-301	Investment Fixed Asset M&E (Mod)	622,825.76	
100		162000-301	InvFACompHard(Mod)	24,963.20	
100		162000-399	Full Accrual Asset Conversions	41,193,022.07	
100		162000-399	Full Accrua AD Conv		19,729,071.96
100		162000-57C	Computer HW Purchase>\$1,000		15,028.95
100		162000-572	Building > \$99,999 (Full)		35,579.69
100		162000-572	Bldg Improvements > \$49,999(Full)		434,897.86
100		162000-572	Land Improvements >\$50,000 (Full)		40,699.14
100		162000-572	M&E > \$4,999 Except HW & SW (Full)		26,389.38
100		162000-572	Computer HW Purchase>\$1,000 (Full)		2,518.45
100		162000-501	Leave Accruals-Full		87,767.02
Fund 162000 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund					
24	100	163000-151	Computer Equipment (Mod)		66,842.24
	100	163000-151	Computer Software (Mod)		2,612,562.32
	100	163000-152	Compt Hardwre (Full)		66,842.24
	100	163000-152	Computer Software (Full Accrual)		2,612,562.32
	100	163000-162	Accum Depr Comp Equip	50,160.85	

Numbe	Entity	Account N	Name	Debit	Credit
100		163000-162	Accum Depr Computer Software	2,612,562.32	
100		163000-171	Computer Equipment (Contra)	62,579.01	
100		163000-171	Computer Software (Contra)	116,366.03	
100		163000-202	CompAbsPay(CrntPrtn)		87,793.02
100		163000-202	CompAbsContrMA	2,428,115.09	
100		163000-301	InvFACompHard(Mod)	66,842.24	
100		163000-301	InvFACompSof(Mod)	2,612,562.32	
100		163000-305	Net Position		2,557,477.21
100		163000-399	Full Accrual Asset Conversions	2,722,828.57	
100		163000-399	Full Accrual AD Conv		2,290,227.22
100		163000-57C	Computer HW Purchase>\$1,000		10,604.59
100		163000-572	Computer HW Purchase>\$1,000 (Full)		6,519.05
100		163000-501	Leave Accruals-Full		360,586.22

Fund 163000 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

25	231	231900-151	Infrastructure - Depreciable (Mod)		60,762.86
	231	231900-151	Building Improvements (Mod)		756.97
	231	231900-151	Vehicles (Mod)		388,979.50
	231	231900-151	Machinery & Equipment (Mod)		1,342,841.02
	231	231900-151	Computer Equipment (Mod)		237,936.52
	231	231900-152	Infra Deprec (Full)		60,762.86
	231	231900-152	BuildImprov (Full)		756.97
	231	231900-152	Vehicles (Full Accrual)		388,979.50
	231	231900-152	Mach & Equip(Full)		1,342,841.02
	231	231900-152	Compt Hardwre (Full)		237,936.52
	231	231900-162	Accumulated Depr Infrastructure	4,012.04	
	231	231900-162	Accum Depr Bldg Improvement	153.48	
	231	231900-162	Accumulated Depr Vehicles	240,026.26	
	231	231900-162	Accumulated Depr Mach&Equip	475,101.09	
	231	231900-162	Accum Depr Comp Equip	131,704.94	
	231	231900-171	Infra deprec(Contra)	60,762.86	
	231	231900-171	Building Improvements (Contra)	756.97	
	231	231900-171	Vehicles (Contra)	388,979.50	
	231	231900-171	Machinery & Equipment (Contra)	1,342,841.02	
	231	231900-171	Computer Equipment (Contra)	200,397.20	
	231	231900-202	CompAbsPay(CrntPrtn)	777,682.19	
	231	231900-202	CompAbsContrMA	2,893,111.13	
	231	231900-301	InvFA InfraDepr(Mod)	21,224.88	
	231	231900-301	InvFA BuildImpr(Mod)	756.97	
	231	231900-301	InvFA Veh(Mod)	388,979.50	
	231	231900-301	Investment Fixed Asset M&E (Mod)	1,342,841.02	
	231	231900-301	InvFACompHard(Mod)	239,138.15	
	231	231900-305	Net Position		3,599,850.21
	231	231900-57C	M&E > \$4,999 Except HW & SW		33,389.79
	231	231900-501	Leave Accruals-Full		502,714.00
	231	231900-572	Infrastructure Depreciable (Full)		1,215.26
	231	231900-572	Bldg Improvements > \$49,999(Full)		25.23
	231	231900-572	Vehicles > \$4,999 (Full)		55,568.50

Numbe	Entity	Account N	Name	Debit	Credit
231		231900-572	M&E > \$4,999 Except HW & SW (Full)		189,548.72
231		231900-572	Computer HW Purchase>\$1,000 (Full)		53,385.67
231		231900-572	Loss on Sale of Capital Assets		1,191.24
231		231900-57C	Computer HW Purchase>\$1,000		9,026.84

Fund 231900 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

26	241	241900-151	Buildings (Mod)		68,007.36
	241	241900-151	Vehicles (Mod)		310,357.89
	241	241900-151	Machinery & Equipment (Mod)		19,957.08
	241	241900-151	Computer Equipment (Mod)		12,974.08
	241	241900-152	Buildings (Full Accrual)		68,007.36
	241	241900-152	Vehicles (Full Accrual)		310,357.89
	241	241900-152	Mach & Equip(Full)		19,957.08
	241	241900-152	Compt Hardwre (Full)		12,974.08
	241	241900-162	Accumulated Depr Buildings	11,523.46	
	241	241900-162	Accumulated Depr Vehicles	4,422.61	
	241	241900-162	Accumulated Depr Mach&Equip	1,545.64	
	241	241900-162	Accum Depr Comp Equip	1,081.20	
	241	241900-171	Buildings (Contra)	68,007.36	
	241	241900-171	Vehicles (Contra)	1,477,019.19	
	241	241900-171	Machinery & Equipment (Contra)	1,538,050.58	
	241	241900-171	Computer Equipment (Contra)	12,974.08	
	241	241900-202	CompAbsPay(CrntPrtn)		153,274.10
	241	241900-202	CompAbsContrMA	526,584.56	
	241	241900-301	InvFA FA Build(Mod)	68,007.36	
	241	241900-301	InvFA Veh(Mod)	310,357.89	
	241	241900-301	Investment Fixed Asset M&E (Mod)		61,774.37
	241	241900-301	InvFACompHard(Mod)	12,974.08	
	241	241900-305	Net Position		764,303.10
	241	241900-57C	M&E > \$4,999 Except HW & SW		59,105.52
	241	241900-57C	Vehicles > \$4,999		963,336.75
	241	241900-57C	Computer HW Purchase>\$1,000		12,974.08
	241	241900-501	Leave Accruals-Full		96,042.08
	241	241900-572	Building > \$99,999 (Full)		2,266.91
	241	241900-572	Vehicles > \$4,999 (Full)		14,779.51
	241	241900-572	M&E > \$4,999 Except HW & SW (Full)		45,197.60
	241	241900-572	Computer HW Purchase>\$1,000 (Full)		1,081.20
	241	241900-572	Loss on Sale of Capital Assets		1,035,819.97

Fund 241900 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from modified accrual fund

27	531	531200-53C	Other Professional Services		220,898.39
	531	531200-799	CWIP Transfer Account	220,898.39	

Numbe	Entity	Account N	Name	Debit	Credit
Fund 531200 Management Top Side entry to remove capital outlays from CWIP expense and roll up to the balance sheet					
28	580	580000-151	Land and Land Rights (Mod)		19,080,354.74
	580	580000-151	Infrastructure - Depreciable (Mod)		67,686,253.24
	580	580000-151	Buildings (Mod)		7,018,022.63
	580	580000-151	Vehicles (Mod)		865,309.26
	580	580000-151	Machinery & Equipment (Mod)		6,838,805.23
	580	580000-151	Computer Equipment (Mod)		30,491.05
	580	580000-151	Office Furniture & Fixtures (Mod)		27,387.95
	580	580000-171	Land and Land Rights (Contra)	7,712.97	
	580	580000-171	Infra deprec(Contra)	6,734,242.01	
	580	580000-171	Buildings (Contra)	9,317.67	
	580	580000-171	Land Improvements (Contra)	396,875.80	
	580	580000-171	Machinery & Equipment (Contra)	3,210,639.60	
	580	580000-171	Computer Equipment (Contra)	136,166.83	
	580	580000-202	CompAbsContrMA	501,210.43	
	580	580000-301	InvFA LandLRght(Mod)	19,196,049.28	
	580	580000-301	InvFA InfraDepr(Mod)	75,464,335.49	
	580	580000-301	InvFA BuildImpr(Mod)	2,179,442.66	
	580	580000-301	InvFA Veh(Mod)	865,309.26	
	580	580000-301	Investment Fixed Asset M&E (Mod)	6,838,805.23	
	580	580000-301	InvFACompHard(Mod)	30,491.05	
	580	580000-301	InvFAFurnFix(Mod)	27,387.95	
	580	580000-305	Fund Balance - Unreserved		36,677,578.49
	580	580000-571	M&E > \$4,999		1,147,472.09
	580	580000-501	AnnLvTkn (MA)		81,072.59
	580	580000-571	CWIP (Contra)		419,266.28
	580	580000-151	Building Improvements (Mod)		2,179,442.66
	580	580000-151	Land Improvements (Mod)		24,605,226.85
	580	580000-171	Vehicles (Contra)	152,323.00	
	580	580000-301	Investment Fixed Asset CIP (Mod)	16,279,454.29	
	580	580000-301	InvFA FA Build(Mod)	7,157,787.58	
	580	580000-301	InvFALandImprv(Mod)	27,703,438.26	
	580	580000-571	Infra Deprec		234,306.30
Fund 580000 Management top side entry to remove modified accrual noncurrent assets, liabilities and related contra accounts from full accrual fund					
29	580	580800-799	CWIP Transfer Account		3,649.61
	580	580800-570	Land Improvements >\$50,000	3,649.61	
Fund 580800 Management Top Side entry to remove capital outlays from CWIP expense and roll up to the balance sheet					
30	580	580900-501	Leave Accruals-Full		4.82
	580	580900-799	CWIP Transfer Account	657,222.19	

Numbe	Entity	Account N	Name	Debit	Credit
580		580900-57C	Land Improvements >\$50,000		168,630.99
580		580900-53C	Other Professional Services		488,501.11
580		580900-605	IGC Workers' Compensation		2.13
580		580900-605	IGC General Liability		0.71
580		580900-501	FICA/Medicare Taxes		3.85
580		580900-501	Long Term Disability		0.15
580		580900-501	Employee Assistance		0.02
580		580900-501	Straight Time Labor		53.36
580		580900-501	Retirement		11.74
580		580900-501	Medical/Dental		13.18
580		580900-501	Unemployment Insurance		0.11
580		580900-501	Life Insurance		0.02

Fund 580900 Management Top Side entry to remove capital outlays from CWIP expense and roll up to the balance sheet

31	580	580900-151	CWIP (Mod)		419,266.28
	580	580900-171	Land and Land Rights (Contra)	115,694.54	
	580	580900-171	CWIP (Contra)	17,252,833.99	
	580	580900-171	Infra deprec(Contra)	7,792,025.69	
	580	580900-171	Buildings (Contra)	139,764.95	
	580	580900-171	Land Improvements (Contra)	3,132,476.97	
	580	580900-301	InvFA LandLRght(Mod)		115,694.54
	580	580900-301	Investment Fixed Asset CIP (Mod)		15,424,947.28
	580	580900-301	InvFA InfraDepr(Mod)		7,792,025.69
	580	580900-301	InvFA FA Build(Mod)		139,764.95
	580	580900-301	InvFALandImprv(Mod)		3,132,476.97
	580	580900-305	Fund Balance - Unreserved	393,052.05	
	580	580900-399	Fixed Assets UC Conversion		1,408,464.49
	580	580900-399	EquityAcctBalConvMOA		393,207.99

Fund 580900 Management top side entry to remove modified accrual noncurrent assets, liabilities and related contra accounts from full accrual fund

32	580	580910-57C	M&E > \$4,999 Except HW & SW		1,147,472.09
	580	580910-53C	Other Professional Services		27,951.07
	580	580910-799	CWIP Transfer Account	1,175,423.16	

Fund 580910 Management Top Side entry to remove capital outlays from CWIP expense and roll up to the balance sheet

33	580	580910-151	CWIP (Mod)		27,951.07
	580	580910-171	CWIP (Contra)	27,951.07	
	580	580910-202	CompAbsContrMA	5,182.22	
	580	580910-301	Investment Fixed Asset CIP (Mod)	27,951.07	
	580	580910-305	Fund Balance - Unreserved		2,090.00
	580	580910-571	CWIP (Contra)		27,951.07

Numbe	Entity	Account N	Name	Debit	Credit
580		580910-501	AnnLvTkn (MA)		3,092.22

Fund 580910 Management top side entry to remove modified accrual noncurrent assets, liabilities and related contra accounts from full accrual fund

34	601	601000-151	Land and Land Rights (Mod)		3,105,963.62
	601	601000-151	Buildings (Mod)		3,111,271.91
	601	601000-151	Building Improvements (Mod)		399,669.54
	601	601000-151	Vehicles (Mod)		52,047,144.06
	601	601000-151	Machinery & Equipment (Mod)		17,706,936.17
	601	601000-151	Computer Equipment (Mod)		92,480.85
	601	601000-151	Computer Software (Mod)		105,206.58
	601	601000-171	Vehicles (Contra)	11,165,468.92	
	601	601000-171	Machinery & Equipment (Contra)	7,044,566.84	
	601	601000-171	Computer Equipment (Contra)	20,046.42	
	601	601000-171	Computer Software (Contra)	13,230.00	
	601	601000-202	CompAbsContrMA	1,726,183.13	
	601	601000-301	InvFA LandLRght(Mod)	3,105,963.62	
	601	601000-301	Investment Fixed Asset CIP (Mod)	3,518,315.64	
	601	601000-301	InvFA FA Build(Mod)	3,111,271.91	
	601	601000-301	InvFA BuildImpr(Mod)	399,669.54	
	601	601000-301	InvFA Veh(Mod)	53,541,573.36	
	601	601000-301	Investment Fixed Asset M&E (Mod)	17,705,021.59	
	601	601000-301	InvFACompHard(Mod)	92,480.85	
	601	601000-301	InvFACompSof(Mod)	105,206.58	
	601	601000-305	Fund Balance - Unreserved		19,635,314.05
	601	601000-571	Vehicles > \$4,999 (Contra)		1,908,320.83
	601	601000-571	M&E > \$4,999		1,325,943.62
	601	601000-571	CompHW Purch>\$1,000		20,046.42
	601	601000-501	AnnLvTkn (MA)		262,202.10
	601	601000-571	CWIP (Contra)		1,828,498.65

Fund 601000 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from ISF

35	601	601800-511	Direct Purchase Material		28,058.14
	601	601800-799	CWIP Transfer Account	2,299,873.65	
	601	601800-511	Automotive Parts		40,716.75
	601	601800-57C	Vehicles > \$4,999		898,932.70
	601	601800-54C	Discounts Lost		650.86
	601	601800-57C	M&E > \$4,999 Except HW & SW		1,166,810.19
	601	601800-54C	Contractual Svcs Other		1,650.00
	601	601800-511	Operating Supplies		163,055.01

Fund 601800 Management Top Side entry to remove capital outlays from CWIP expense and roll up to the balance sheet

Numbe	Entity	Account N	Name	Debit	Credit
36	601	601800-151	CWIP (Mod)		1,885,122.45
	601	601800-171	CWIP (Contra)	6,521,886.03	
	601	601800-171	Vehicles (Contra)	1,494,429.30	
	601	601800-171	Machinery & Equipment (Contra)	32,415.42	
	601	601800-301	Investment Fixed Asset CIP (Mod)		1,633,193.19
	601	601800-301	InvFA Veh(Mod)		1,494,429.30
	601	601800-301	Investment Fixed Asset M&E (Mod)		32,415.42
	601	601800-305	Fund Balance - Unreserved		376,436.84
	601	601800-399	Fixed Assets UC Conversion		2,627,133.55

Fund 601800 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from ISF

37	607	607000-151	Machinery & Equipment (Mod)		39,480.34
	607	607000-151	Computer Equipment (Mod)		6,159,477.67
	607	607000-151	Computer Software (Mod)		6,856,794.33
	607	607000-151	Intangible - Software (Mod)		80,344,389.93
	607	607000-171	Machinery & Equipment (Contra)	45,884.41	
	607	607000-171	Computer Equipment (Contra)	6,184,904.72	
	607	607000-171	Computer Software (Contra)	2,282,870.69	
	607	607000-171	Intangible - Software (Contra)	21,810,890.49	
	607	607000-202	CompAbsContrMA	3,903,299.66	
	607	607000-301	Investment Fixed Asset CIP (Mod)		10,423,478.11
	607	607000-301	Investment Fixed Asset M&E (Mod)	39,480.34	
	607	607000-301	InvFACompHard(Mod)	6,159,477.67	
	607	607000-301	InvFACompSof(Mod)	6,856,794.33	
	607	607000-301	InvFAIntgSftwre(Mod)	80,344,389.93	
	607	607000-305	Fund Balance - Unreserved		22,314,753.59
	607	607000-501	AnnLvTkn (MA)		711,717.49
	607	607000-571	CompHW Purch>\$1,000		261,449.25
	607	607000-571	CompSW Purch>\$1,000		38,414.78
	607	607000-46C	GainPrprty(Cntra)		478,036.75

Fund 607000 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from ISF

38	607	607800-57C	Computer SW Purchase>\$1,000		38,414.78
	607	607800-799	CWIP Transfer Account	777,900.78	
	607	607800-57C	Computer HW Purchase>\$1,000		261,449.25
	607	607800-53C	Other Professional Services		478,036.75

Fund 607800 Management Top Side entry to remove capital outlays from CWIP expense and roll up to the balance sheet

39	607	607800-171	CWIP (Contra)	68,070,755.28	
	607	607800-301	Investment Fixed Asset CIP (Mod)	10,423,478.11	
	607	607800-305	Fund Balance - Unreserved		25,136,214.89
	607	607800-399	Fixed Assets UC Conversion		67,222,063.96

Numbe	Entity	Account N	Name	Debit	Credit
607		607800-399	EquityAcctBalConvMOA	13,864,045.46	
Fund 607800 Management top side entry to remove noncurrent assets, liabilities and related contra accounts from ISF					
40	100	101000-101	General Cash Pool Equity		1,950,000.00
	100	101000-102	Accrued Interest GCP		336,931.62
	100	101000-107	Due from other MUNI Fund	2,286,931.62	
Adjustment to reclass accrued interest and adjust negative cash between the Port and General Fund.					
41	241	241800-107	HUD Loan Receivable		15,000.00
	241	241800-203	Deferred Credits - Misc	15,000.00	
	241	241800-203	Deferred Credits - Misc	20,000.00	
	241	241800-107	HUD Loan Receivable		20,000.00
	241	241800-107	HUD Loan Receivable		19,381.00
	241	241800-203	Deferred Credits - Misc	19,381.00	
Fund 241800 Management Top side entry to apply 2022 CDBG loan payoffs					
42	241	241800-107	HUD Loan Receivable		500.00
	241	241800-107	HUD Loan Receivable		10,230.00
	241	241800-107	HUD Loan Receivable		600.00
	241	241800-107	HUD Loan Receivable		15,000.00
	241	241800-107	HUD Loan Receivable		15,000.00
	241	241800-107	HUD Loan Receivable		15,000.00
	241	241800-107	HUD Loan Receivable		11,000.00
	241	241800-107	HUD Loan Receivable		500.00
	241	241800-107	HUD Loan Receivable		15,000.00
	241	241800-107	HUD Loan Receivable		16,500.00
	241	241800-107	HUD Loan Receivable		8,800.00
	241	241800-107	HUD Loan Receivable		15,000.00
	241	241800-203	Deferred Credits - Misc	15,000.00	
	241	241800-203	Deferred Credits - Misc	8,800.00	
	241	241800-203	Deferred Credits - Misc	16,500.00	
	241	241800-203	Deferred Credits - Misc	15,000.00	
	241	241800-203	Deferred Credits - Misc	500.00	
	241	241800-203	Deferred Credits - Misc	11,000.00	
	241	241800-203	Deferred Credits - Misc	15,000.00	
	241	241800-203	Deferred Credits - Misc	15,000.00	
	241	241800-203	Deferred Credits - Misc	15,000.00	
	241	241800-203	Deferred Credits - Misc	600.00	
	241	241800-203	Deferred Credits - Misc	10,230.00	
	241	241800-203	Deferred Credits - Misc	500.00	
Fund 241800 Management top side entry to apply 2022 and 2023 ANCHOR loan payoffs.					

Numbe	Entity	Account N	Name	Debit	Credit
43	241	241800-107	HUD Loan Receivable		649.80
	241	241800-203	Deferred Credits - Misc	649.80	
Fund 241800 Management top side entry to apply 2023 amortization for fund 241 for 2023.					
44	241	241900-501	Allow Differentials/Premiums		44,277.34
	241	241900-501	Long Term Disability		2,300.19
	241	241900-605	IGC Vehicle Maintenance	2,977,410.00	
	241	241900-605	IGC Workers' Compensation		76,336.16
	241	241900-605	IGC General Liability		113,396.83
	241	241900-501	Life Insurance		905.23
	241	241900-501	Medical/Dental		501,832.74
	241	241900-501	Overtime		51,947.18
	241	241900-501	FICA/Medicare Taxes		132,373.03
	241	241900-501	AnnLvTkn (MA)		148,326.18
	241	241900-501	Retirement		382,072.89
	241	241900-501	Unemployment Insurance		3,530.15
	241	241900-501	Straight Time Labor		1,519,554.74
	241	241900-501	Employee Assistance		557.34
BDO identified audit adjustment to balance IGCs entity wide; correcting entry provided by client					
45	241	241900-501	Long Term Disability		57.90
	241	241900-605	IGC Vehicle Maintenance	81,323.00	
	241	241900-501	Overtime		7.90
	241	241900-501	Medical/Dental		25,588.51
	241	241900-501	Employee Assistance		23.76
	241	241900-501	FICA/Medicare Taxes		3,099.42
	241	241900-501	Unemployment Insurance		86.53
	241	241900-501	Straight Time Labor		41,368.96
	241	241900-501	Life Insurance		39.10
	241	241900-501	AnnLvTkn (MA)		1,886.61
	241	241900-501	Retirement		9,164.31
BDO identified audit adjustment to balance IGCs entity wide; correcting entry provided by client					
46	231	231802-11C	Intergovernmental Rcbles	4,311,318.02	
	231	231803-11C	Intergovernmental Rcbles		6,770,319.00
	231	231803-405	State Grant Rev-Pass Thru	6,770,319.00	
	231	231802-405	State Grant Rev-Pass Thru		4,311,318.02
Covid FEMA money adjusting entry					
47	100	101000-201	Claims Payable -		1,600,059.58
	100	101000-53C	Legal Services-General	1,600,059.58	
Record 2023 Contingent Liabilities					

Numbe	Entity	Account N	Name	Debit	Credit
48	419	419900-11C	Intergovernmental Rcbles		0.23
	401	401900-11C	Intergovernmental Rcbles	130,847.28	
	241	241900-203	Unearned Revenue	2,565,419.80	
	231	231900-203	Unearned Revenue	1,063,140.31	
	461	461900-405	State Grant Revenue-Direct	263,385.43	
	431	431800-405	State Grant Revenue-Direct	444,588.98	
	231	231801-405	State Grant Revenue-Direct		1,926,044.16
	485	485900-405	State Grant Revenue-Direct		23,134.75
	401	401900-405	State Grant Revenue-Direct		130,847.28
	241	241800-405	Federal Grant Revenue-Direct	330,032.43	
	441	441900-405	State Grant Revenue-Direct	292,915.57	
	485	485900-11C	Intergovernmental Rcbles	23,135.09	
	431	431800-11C	Intergovernmental Rcbles		444,588.98
	231	231801-11C	Intergovernmental Rcbles	547,965.07	
	461	461900-11C	Intergovernmental Rcbles		263,385.43
	241	241900-11C	Intergovernmental Rcbles		2,639,595.05
	580	580900-203	Deferred Credits - Misc		0.90
	231	231801-203	Deferred Credits - Misc	1,378,079.09	
	241	241800-203	Deferred Credits - Misc		311.42
	485	485100-203	Deferred Revenue		0.34
	241	241800-203	Unearned Revenue		330,032.43
	231	231900-405	State Grant Revenue-Direct		281,431.07
	580	580910-405	Federal Grant Revenue-Direct		2,318,337.95
	419	419900-405	State Grant Revenue-Direct	0.23	
	231	231804-405	State Grant Revenue-Direct		5,391.50
	441	441900-11C	Intergovernmental Rcbles		155,429.19
	580	580900-11C	Intergovernmental Rcbles	193,851.93	
	580	580910-11C	Intergovernmental Rcbles	2,318,337.95	
	231	231802-11C	Intergovernmental Rcbles	5,391.50	
	231	231900-11C	Intergovernmental Rcbles		781,709.24
	441	441800-203	Deferred Revenue		137,486.38
	580	580900-405	State Grant Revenue-Direct		193,851.03
	241	241900-405	Federal Grant Revenue-Direct	74,486.67	
Record grant revenue adjustments					
49	601	601000-109	Prepaid Items	90,300.00	
	241	241900-203	Unearned Revenue		723,960.04
	231	231900-203	Unearned Revenue		939,001.89
	241	241800-203	Deferred Revenue	463,488.86	
	231	231900-203	Deferred Credits - Misc	939,001.89	
	241	241900-203	Deferred Credits - Misc	723,960.04	
	241	241800-203	Unearned Revenue		463,488.86
	601	601000-18C	DEF OUT-GRNT MCH ADV		90,300.00
	231	231900-18C	DEF OUT-GRNT MCH ADV		18,140.00
	231	231800-18C	DEF OUT-GRNT MCH ADV		116,278.00
	231	231900-405	State Grant Revenue-Direct	18,140.00	
	231	231800-405	State Grant Revenue	116,278.00	

Numbe	Entity	Account N	Name	Debit	Credit
To adjust deferred grant revenue to appropriate accounts					
50	231	231801-101	General Cash Pool Equity		742,746.46
	100	101000-101	General Cash Pool Equity	742,746.46	
	100	101000-107	Due from other MUNI Fund		742,746.46
	231	231801-405	State Grant Revenue-Direct	185,686.61	
	231	231801-405	State Grant Rev-Pass Thru	557,059.85	
Adjustment related to Port FEMA grants					
51	580	580910-11C	Intergovernmental Rcbles	4,761,366.00	
	580	580910-405	Federal Grant Revenue-Direct		4,761,366.00
Correction to properly state Airport grant revenue					
GRAND TOTAL				9,746,576,392.11	9,746,576,392.11
(NET INCOME) / LOSS					202,846,243.92