



Board of Supervisors
County of Humboldt
Eureka, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of County of Humboldt as of and for the year ended June 30, 2022, and have issued our report thereon dated July 22, 2024. Our report included an adverse opinion on the omission of the discretely presented component unit and unmodified opinions for all other opinion units. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

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

As described in Note 1, the County changed accounting policies related to leases by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, *Leases*, in 2022. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the applicable fund statements.

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

Accounting estimates

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

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

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

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

Financial statement disclosures

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

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

- The County passed on recording the County's share of an estimated environmental remediation liability of \$605,000 for the clean-up and remediation of an underground storage tank and a dry cleaner that operated under the Humboldt County courthouse in previous years.
- The County passed on a recording a prior period adjustment to regroup cash from a fiduciary fund to the general fund in the amount of \$162,240. The cash is correctly recorded in the general fund at June 30, 2022.

Corrected misstatements

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

Disagreements with management

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

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

As previously communicated to you, the report was modified to add an emphasis of matter paragraph regarding the County's implementation of a new accounting policy, Statement of Governmental Accounting Standards Board (GASB Statement) No.87, *Leases*.

Management representations

We have requested certain representations from management that are included in the management representation letter dated July 22, 2024.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

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

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

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

Other audit findings or issues

We have provided a separate letter to you in our single audit report dated July 22, 2024, communicating internal control related matters identified during the audit.

Other information in documents containing audited financial statements

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

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 22, 2024.

With respect to the combining and individual fund financial statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 22, 2024.

Other information included in annual reports

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

* * *

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



CliftonLarsonAllen LLP

Roseville, California
July 22, 2024

Client: **A297039 - County of Humboldt**
 Engagement: **AUD 2022 - County of Humboldt**
 Period Ending: **6/30/2022**
 Trial Balance: **0900 - TB**
 Workpaper: **0921.00 - Combined Journal Entries Reports**
 Fund Level: **All**
 Index: **All**

| Account | Description | W/P Ref | Debit | Credit |
|---|---------------------------------------|----------------|---------------------|---------------------|
| Adjusting Journal Entries | | | | |
| Adjusting Journal Entries JE # 101 | | 1350.02 | | |
| RH: To fix equity reconciliation due to adjustments not recorded in the prior year. | | | | |
| GF02.3550 | FUND BALANCE - UNASSIGNED | | 70,726.00 | |
| GF03.3550 | FUND BALANCE - UNASSIGNED | | 162,240.00 | |
| GF04.3550 | FUND BALANCE - UNASSIGNED | | 525.00 | |
| GF06.3550 | FUND BALANCE - UNASSIGNED | | 25.00 | |
| GF09.3550 | FUND BALANCE - UNASSIGNED | | 554,000.00 | |
| IS09.3073 | NET POSITION - UNRESTRICTED | | 3,106,959.00 | |
| IS12.9102 | TRANSFERS OUT | | 3,106,959.00 | |
| IS14.3073 | NET POSITION - UNRESTRICTED | | 2,011,554.00 | |
| SR01.1251 | NOTES/LOANS RECEIVABLE | | 44,429.00 | |
| GF02.6012 | GG - NONPAYROLL EXPENSES | | | 70,726.00 |
| GF03.4070 | OTHER REVENUES | | | 162,240.00 |
| GF04.6032 | PW - NONPAYROLL EXPENSES | | | 525.00 |
| GF06.6052 | PA - NONPAYROLL EXPENSES | | | 25.00 |
| GF09.1252 | NOTES/LOANS RECEIVABLE, LONG TERM | | | 554,000.00 |
| IS09.9101 | TRANSFERS IN | | | 3,106,959.00 |
| IS12.3073 | NET POSITION - UNRESTRICTED | | | 3,106,959.00 |
| IS14.2622 | ADVANCES FROM OTHERS | | | 2,011,554.00 |
| SR01.3550 | FUND BALANCE - UNASSIGNED | | | 44,429.00 |
| Total | | | 9,057,417.00 | 9,057,417.00 |
| Adjusting Journal Entries JE # 102 | | | | |
| Adjusting Journal Entries JE # 102 | | 7052 | | |
| RH: To record PY fiduciary not recorded to fix equity | | | | |
| CU01.3073 | NET POSITION - UNRESTRICTED | | 3,562,048.00 | |
| IT01.1000 | CASH AND INVESTMENTS | | 3,456,541.00 | |
| IT01.8601 | DISTRIBUTIONS FROM POOLED INVESTMENTS | | 105,507.00 | |
| TA01.8610 | OTHER DISTRIBUTIONS | | 162,239.00 | |
| CU01.1000 | CASH AND INVESTMENTS | | | 3,456,541.00 |
| CU01.3073 | NET POSITION - UNRESTRICTED | | | 105,507.00 |
| IT01.3080 | NET POSITION HELD FOR OTHERS | | | 3,562,048.00 |
| TA01.3080 | NET POSITION HELD FOR OTHERS | | | 162,239.00 |
| Total | | | 7,286,335.00 | 7,286,335.00 |
| Adjusting Journal Entries JE # 103 | | | | |
| Adjusting Journal Entries JE # 103 | | 2405 | | |
| RH: To book enterprise change in NPL misc | | | | |
| EN01.2796 | NET PENSION LIABILITY | | 593,275.00 | |
| EN01.1915 | DEFERRED OUTFLOWS - PENSION | | | 32,517.00 |
| EN01.2915 | DEFERRED INFLOWS - PENSION | | | 475,394.00 |
| EN01.8010 | SALARIES AND BENEFITS | | | 85,364.00 |
| Total | | | 593,275.00 | 593,275.00 |
| Adjusting Journal Entries JE # 104 | | | | |
| Adjusting Journal Entries JE # 104 | | 2100.10 | | |
| RH: To accrue two subsequent disbursements not properly accrued. | | | | |
| SR02.6032 | PW - NONPAYROLL EXPENSES | | 152,437.00 | |
| SR02.2010 | ACCOUNTS PAYABLE | | | 152,437.00 |
| Total | | | 152,437.00 | 152,437.00 |
| Adjusting Journal Entries JE # 105 | | | | |
| Adjusting Journal Entries JE # 105 | | 1100.10 | | |
| RH: To record FMV adjustment | | | | |
| DS01.1000 | CASH AND INVESTMENTS | | 203,762.00 | |
| EN01.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 54,675.00 | |
| GF01.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 2,164,335.00 | |
| GF02.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 972,017.00 | |
| GF03.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 1,548,054.00 | |
| GF04.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 242,209.00 | |
| GF05.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 259,562.00 | |
| GF06.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 143,117.00 | |
| GF07.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 17,383.00 | |
| GF09.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 52,287.00 | |

| | | | |
|--------------|--------------------------------------|----------------------|----------------------|
| GF10.4050 | USE OF MONEY AND PROPERTY - INTEREST | 189,749.00 | |
| IS01.4050 | USE OF MONEY AND PROPERTY | 81,429.00 | |
| IS02.4050 | USE OF MONEY AND PROPERTY - INTEREST | 46,389.00 | |
| IS03.4050 | USE OF MONEY AND PROPERTY | 48,285.00 | |
| IS04.4050 | USE OF MONEY AND PROPERTY | 1,403.00 | |
| IS05.4050 | USE OF MONEY AND PROPERTY - INTEREST | 84,605.00 | |
| IS06.4050 | USE OF MONEY AND PROPERTY - INTEREST | 43,035.00 | |
| IS07.4050 | USE OF MONEY AND PROPERTY - INTEREST | 6,712.00 | |
| IS08.1000 | CASH AND INVESTMENTS | 1,630.00 | |
| IS09.4050 | USE OF MONEY AND PROPERTY - INTEREST | 107,543.00 | |
| IS10.4050 | USE OF MONEY AND PROPERTY - INTEREST | 92,571.00 | |
| IS11.4050 | USE OF MONEY AND PROPERTY - INTEREST | 8,547.00 | |
| IS12.4050 | USE OF MONEY AND PROPERTY - INTEREST | 8,673.00 | |
| IS13.4050 | USE OF MONEY AND PROPERTY - INTEREST | 7,224.00 | |
| IS14.4050 | USE OF MONEY AND PROPERTY - INTEREST | 31,793.00 | |
| IT01.8505 | NET INVESTMENT EARNINGS | 10,691,626.00 | |
| PT01.8505 | NET INVESTMENT EARNINGS | 6,895.00 | |
| SR01.4050 | USE OF MONEY AND PROPERTY - INTEREST | 417,502.00 | |
| SR02.1000 | CASH AND INVESTMENTS | 206,796.00 | |
| SR03.4050 | USE OF MONEY AND PROPERTY - INTEREST | 67,210.00 | |
| SR04.4050 | USE OF MONEY AND PROPERTY - INTEREST | 54,807.00 | |
| SR05.4050 | USE OF MONEY AND PROPERTY - INTEREST | 57,182.00 | |
| SR06.4050 | USE OF MONEY AND PROPERTY - INTEREST | 686.00 | |
| SR08.4050 | USE OF MONEY AND PROPERTY - INTEREST | 34,168.00 | |
| SR09.1000 | CASH AND INVESTMENTS | 11,209.00 | |
| TA01.8505 | NET INVESTMENT EARNINGS | 682,322.00 | |
| DS01.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 203,762.00 |
| EN01.1000 | CASH AND INVESTMENTS | | 54,675.00 |
| GF01.1000 | CASH AND INVESTMENTS | | 2,164,335.00 |
| GF02.1000 | CASH AND INVESTMENTS | | 972,017.00 |
| GF03.1000 | CASH AND INVESTMENTS | | 1,548,054.00 |
| GF04.1000 | CASH AND INVESTMENTS | | 242,209.00 |
| GF05.1000 | CASH AND INVESTMENTS | | 259,562.00 |
| GF06.1000 | CASH AND INVESTMENTS | | 143,117.00 |
| GF07.1000 | CASH AND INVESTMENTS | | 17,383.00 |
| GF09.1000 | CASH AND INVESTMENTS | | 52,287.00 |
| GF10.1000 | CASH AND INVESTMENTS | | 189,749.00 |
| IS01.1000 | CASH AND INVESTMENTS | | 81,429.00 |
| IS02.1000 | CASH AND INVESTMENTS | | 46,389.00 |
| IS03.1000 | CASH AND INVESTMENTS | | 48,285.00 |
| IS04.1000 | CASH AND INVESTMENTS | | 1,403.00 |
| IS05.1000 | CASH AND INVESTMENTS | | 84,605.00 |
| IS06.1000 | CASH AND INVESTMENTS | | 43,035.00 |
| IS07.1000 | CASH AND INVESTMENTS | | 6,712.00 |
| IS08.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 1,630.00 |
| IS09.1000 | CASH AND INVESTMENTS | | 107,543.00 |
| IS10.1000 | CASH AND INVESTMENTS | | 92,571.00 |
| IS11.1000 | CASH AND INVESTMENTS | | 8,547.00 |
| IS12.1000 | CASH AND INVESTMENTS | | 8,673.00 |
| IS13.1000 | CASH AND INVESTMENTS | | 7,224.00 |
| IS14.1000 | CASH AND INVESTMENTS | | 31,793.00 |
| IT01.1000 | CASH AND INVESTMENTS | | 10,691,626.00 |
| PT01.1000 | CASH AND INVESTMENTS | | 6,895.00 |
| SR01.1000 | CASH AND INVESTMENTS | | 417,502.00 |
| SR02.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 206,796.00 |
| SR03.1000 | CASH AND INVESTMENTS | | 67,210.00 |
| SR04.1000 | CASH AND INVESTMENTS | | 54,807.00 |
| SR05.1000 | CASH AND INVESTMENTS | | 57,182.00 |
| SR06.1000 | CASH AND INVESTMENTS | | 686.00 |
| SR08.1000 | CASH AND INVESTMENTS | | 34,168.00 |
| SR09.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 11,209.00 |
| TA01.1000 | CASH AND INVESTMENTS | | 682,322.00 |
| CP01.1000 | CASH AND INVESTMENTS | | |
| CP01.4050 | USE OF MONEY AND PROPERTY | | |
| GF08.1000 | CASH AND INVESTMENTS | | |
| GF08.4050 | USE OF MONEY AND PROPERTY | | |
| SR07.1000 | CASH AND INVESTMENTS | | |
| SR07.4050 | USE OF MONEY AND PROPERTY | | |
| Total | | 18,647,392.00 | 18,647,392.00 |

RH: To transfer out advance from ADA fund that should be with the general fund

| | | | |
|--------------|-------------------------|---------------------|---------------------|
| DS01.9102 | TRANSFERS OUT | 2,011,554.00 | |
| IS14.2622 | ADVANCES FROM OTHERS | 2,011,554.00 | |
| DS01.1621 | ADVANCES TO OTHER FUNDS | | 2,011,554.00 |
| IS14.9101 | TRANSFERS IN | | 2,011,554.00 |
| Total | | 4,023,108.00 | 4,023,108.00 |

Adjusting Journal Entries JE # 107

9910.01

RH: To record drawdown of the IPLF agreement between the County and the DS fund

| | | | |
|--------------|---------------------------|----------------------|----------------------|
| DS01.1000 | CASH AND INVESTMENTS | 10,084,527.00 | |
| GF01.1621 | ADVANCES TO OTHER FUNDS | 10,084,527.00 | |
| DS01.2622 | ADVANCES FROM OTHER FUNDS | | 10,084,527.00 |
| GF01.1000 | CASH AND INVESTMENTS | | 10,084,527.00 |
| Total | | 20,169,054.00 | 20,169,054.00 |

Adjusting Journal Entries JE # 108

1100.01

RH: To record due to/from for negative cash

| | | | |
|--------------|----------------------|----------------------|----------------------|
| GF01.1611 | DUE FROM OTHER FUNDS | 6,998,054.00 | |
| IS08.1000 | CASH AND INVESTMENTS | 51,929.00 | |
| SR02.1000 | CASH AND INVESTMENTS | 6,588,997.00 | |
| SR09.1000 | CASH AND INVESTMENTS | 357,128.00 | |
| GF01.1000 | CASH AND INVESTMENTS | | 6,998,054.00 |
| IS08.2612 | DUE TO OTHER FUNDS | | 51,929.00 |
| SR02.2612 | DUE TO OTHER FUNDS | | 6,588,997.00 |
| SR09.2612 | DUE TO OTHER FUNDS | | 357,128.00 |
| Total | | 13,996,108.00 | 13,996,108.00 |

Adjusting Journal Entries JE # 109

1320.02

RH: To move insurance proceeds from unearned to other revenue

| | | | |
|--------------|-------------------|---------------------|---------------------|
| IS09.2501 | UNEARNED REVENUES | 2,290,547.00 | |
| IS09.4070 | OTHER REVENUES | | 2,290,547.00 |
| Total | | 2,290,547.00 | 2,290,547.00 |

Adjusting Journal Entries JE # 110

1320.06

RH: To record FEMA receivables not previously recorded in the road fund received after the availability period, or not received at all. (Corresponds with GWJE 516)

| | | | |
|--------------|----------------------|---------------------|---------------------|
| SR02.1210 | ACCOUNTS RECEIVABLE | 9,213,395.00 | |
| SR02.2502 | UNAVAILABLE REVENUES | | 9,213,395.00 |
| Total | | 9,213,395.00 | 9,213,395.00 |

Adjusting Journal Entries JE # 111

1800.01/2600.01

MH: (EN01 - Lessee) To record the entries for GASB 87

| | | | |
|--------------|-----------------------------|-----------------|-----------------|
| EN01.1814 | LEASE ASSET - EQUIPMENT | 3,654.00 | |
| EN01.6110 | DEBT SERVICE: INTEREST | 211.00 | |
| EN01.8091 | AMORTIZATION | 1,218.00 | |
| EN01.1824 | A/A LEASE ASSET - EQUIPMENT | | 1,218.00 |
| EN01.2103 | ACCRUED INTEREST | | 211.00 |
| EN01.2802 | LEASE LIABILITY, NONCURRENT | | 2,329.00 |
| EN01.8020 | SERVICES AND SUPPLIES | | 1,325.00 |
| Total | | 5,083.00 | 5,083.00 |

Adjusting Journal Entries JE # 112

1800.01/2600.01

MH: (EN01 - Lessor) To record the entries for GASB 87

| | | | |
|--------------|--------------------------------------|------------------|------------------|
| EN01.1240 | INTEREST RECEIVABLE | 18.00 | |
| EN01.1550 | LEASE RECEIVABLE | 23,810.00 | |
| EN01.4060 | CHARGES FOR SERVICES | 5,563.00 | |
| EN01.2918 | DEFERRED INFLOWS - LEASE REVENUE | | 23,602.00 |
| EN01.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 236.00 |
| EN01.4060 | CHARGES FOR SERVICES | | 5,553.00 |
| Total | | 29,391.00 | 29,391.00 |

Adjusting Journal Entries JE # 113

1800.01/2600.01

MH: (Lessee - ISF) To record the entries for GASB 87

| | | | |
|-----------|-------------------------|------------|--|
| IS01.1814 | LEASE ASSET - EQUIPMENT | 281,070.00 | |
| IS01.6110 | DEBT SERVICE: INTEREST | 2,283.00 | |
| IS01.8091 | AMORTIZATION | 56,214.00 | |
| IS02.1400 | DEPOSITS WITH OTHERS | 500.00 | |
| IS02.1814 | LEASE ASSET - EQUIPMENT | 808,080.00 | |
| IS02.6110 | DEBT SERVICE: INTEREST | 1,239.00 | |
| IS02.8091 | AMORTIZATION | 350,209.00 | |
| IS07.1814 | LEASE ASSET - EQUIPMENT | 5,041.00 | |

| | | | |
|--------------|-----------------------------|---------------------|---------------------|
| IS07.6110 | DEBT SERVICE: INTEREST | 219.00 | |
| IS07.8091 | AMORTIZATION | 1,680.00 | |
| IS01.1824 | A/A LEASE ASSET - EQUIPMENT | | 56,214.00 |
| IS01.2103 | ACCRUED INTEREST | | 173.00 |
| IS01.2802 | LEASE LIABILITY, NONCURRENT | | 230,685.00 |
| IS01.8020 | SERVICES AND SUPPLIES | | 52,495.00 |
| IS02.1824 | A/A LEASE ASSET - EQUIPMENT | | 350,209.00 |
| IS02.2103 | ACCRUED INTEREST | | 77.00 |
| IS02.2802 | LEASE LIABILITY, NONCURRENT | | 460,290.00 |
| IS02.8020 | SERVICES AND SUPPLIES | | 349,452.00 |
| IS07.1824 | A/A LEASE ASSET - EQUIPMENT | | 1,680.00 |
| IS07.2103 | ACCRUED INTEREST | | 219.00 |
| IS07.2802 | LEASE LIABILITY, NONCURRENT | | 3,250.00 |
| IS07.8020 | SERVICES AND SUPPLIES | | 1,791.00 |
| Total | | 1,506,535.00 | 1,506,535.00 |

Adjusting Journal Entries JE # 114

1800.01/2600.01

MH: (Lessee - GF01) To record the entries for GASB 87

| | | | |
|--------------|--------------------------|---------------------|---------------------|
| GF01.6100 | DEBT SERVICE: PRINCIPAL | 3,819,836.00 | |
| GF01.6110 | DEBT SERVICE: INTEREST | 397,890.00 | |
| GF01.6012 | GG - NONPAYROLL EXPENSES | | 136,681.00 |
| GF01.6022 | PP - NONPAYROLL EXPENSES | | 111,635.00 |
| GF01.6042 | HS - NONPAYROLL EXPENSES | | 662,130.00 |
| GF01.6052 | PA - NONPAYROLL EXPENSES | | 3,305,489.00 |
| GF01.6062 | ED - NONPAYROLL EXPENSES | | 1,791.00 |
| Total | | 4,217,726.00 | 4,217,726.00 |

Adjusting Journal Entries JE # 115

1800.01/2600.01

MH: (Lessor) To record the entries for GASB 87

| | | | |
|--------------|--------------------------------------|------------------|------------------|
| GF01.1550 | LEASE RECEIVABLE | 92,005.00 | |
| GF01.1550 | LEASE RECEIVABLE | | 1,785.00 |
| GF01.2918 | DEFERRED INFLOWS - LEASE REVENUE | | 90,088.00 |
| GF01.4050 | USE OF MONEY AND PROPERTY - INTEREST | | 68.00 |
| GF01.4060 | CHARGES FOR SERVICES | | 64.00 |
| Total | | 92,005.00 | 92,005.00 |

Adjusting Journal Entries JE # 116

1800.01/2600.01

MH: (GOV - Lessee)To record the entries for GASB 87

| | | | |
|--------------|--------------------------|-------------------|-------------------|
| GF03.6100 | DEBT SERVICE: PRINCIPAL | 126,707.00 | |
| GF03.6110 | DEBT SERVICE: INTEREST | 4,132.00 | |
| SR02.6100 | DEBT SERVICE: PRINCIPAL | 142,443.00 | |
| SR02.6110 | DEBT SERVICE: INTEREST | 475.00 | |
| SR03.6100 | DEBT SERVICE: PRINCIPAL | 303,629.00 | |
| SR03.6110 | DEBT SERVICE: INTEREST | 82,697.00 | |
| SR05.6100 | DEBT SERVICE: PRINCIPAL | 7,356.00 | |
| SR05.6110 | DEBT SERVICE: INTEREST | 653.00 | |
| SR09.6022 | PP - NONPAYROLL EXPENSES | 687.00 | |
| GF03.6022 | PP - NONPAYROLL EXPENSES | | 130,839.00 |
| SR02.6032 | PW - NONPAYROLL EXPENSES | | 142,918.00 |
| SR03.6022 | PP - NONPAYROLL EXPENSES | | 386,326.00 |
| SR05.6062 | ED - NONPAYROLL EXPENSES | | 8,009.00 |
| SR09.6100 | DEBT SERVICE: PRINCIPAL | | 687.00 |
| Total | | 668,779.00 | 668,779.00 |

Adjusting Journal Entries JE # 117

2601/2603

RG: New leases, including 1615 Heartland for \$3,671,755 (Fund 1160) (source: PBC debtbook)

| | | | |
|--------------|--------------------------|---------------------|---------------------|
| GF01.6012 | GG - NONPAYROLL EXPENSES | 17,417.00 | |
| GF01.6052 | PA - NONPAYROLL EXPENSES | 1,144,319.00 | |
| GF01.6052 | PA - NONPAYROLL EXPENSES | 3,671,755.00 | |
| SR02.6022 | PP - NONPAYROLL EXPENSES | 106,386.00 | |
| GF01.9040 | LEASE ISSUANCE | | 1,161,736.00 |
| GF01.9040 | LEASE ISSUANCE | | 3,671,755.00 |
| SR02.9040 | LEASE ISSUANCE | | 106,386.00 |
| Total | | 4,939,877.00 | 4,939,877.00 |

Adjusting Journal Entries JE # 118

2603

MH: (Lessor - GF01) To record additional Social Services lease (1615 Heartwood) not included in the original Debt Book listing provided by the County.

| | | | |
|-----------|--------------------------|------------|------------|
| GF01.6100 | DEBT SERVICE: PRINCIPAL | 140,283.00 | |
| GF01.6110 | DEBT SERVICE: INTEREST | 13,559.00 | |
| GF01.6052 | PA - NONPAYROLL EXPENSES | | 153,842.00 |

| | | | |
|---|--|------------------------------|------------------------------|
| Total | | <u><u>153,842.00</u></u> | <u><u>153,842.00</u></u> |
| Adjusting Journal Entries JE # 119 | 2600.02/ 2510.00 | | |
| RG: Remove capital leases identified as leases (not finance purchase agreements) under GASB 87 since the agreements had bargain purchase options. Recorded the diff as an expense since it was immaterial, especially considering CY pmts of \$318.6k recorded. | | | |
| IS02.1724 | A/D - EQUIPMENT | 428,152.00 | |
| IS02.2741 | CAPITAL LEASES, CURRENT | 311,369.00 | |
| IS02.2742 | CAPITAL LEASES, NONCURRENT | 144,803.00 | |
| IS02.8020 | SERVICES AND SUPPLIES | 318,629.00 | |
| IS02.8020 | SERVICES AND SUPPLIES | 338,054.00 | |
| IS02.1714 | EQUIPMENT | | 1,396,905.00 |
| IS02.8090 | DEPRECIATION | | 144,102.00 |
| Total | | <u><u>1,541,007.00</u></u> | <u><u>1,541,007.00</u></u> |
| Total Adjusting Journal Entries | | <u><u>98,583,313.00</u></u> | <u><u>98,583,313.00</u></u> |
| Reclassifying Journal Entries | | | |
| Reclassifying Journal Entries JE # 201 | | | |
| ST: To reclass principal for debt | | | |
| SR02.6100 | DEBT SERVICE: PRINCIPAL | 79,102.00 | |
| SR02.6110 | DEBT SERVICE: INTEREST | 36,740.00 | |
| SR08.6100 | DEBT SERVICE: PRINCIPAL | 65,295.00 | |
| SR02.6032 | PW - NONPAYROLL EXPENSES | | 115,842.00 |
| SR08.6110 | DEBT SERVICE: INTEREST | | 65,295.00 |
| Total | | <u><u>181,137.00</u></u> | <u><u>181,137.00</u></u> |
| Reclassifying Journal Entries JE # 202 | | | |
| RH: To reclass enterprise inflows and outflows recorded backwards | | | |
| EN01.1915 | DEFERRED OUTFLOWS - PENSION | 284,428.00 | |
| EN01.2915 | DEFERRED INFLOWS - PENSION | | 284,428.00 |
| Total | | <u><u>284,428.00</u></u> | <u><u>284,428.00</u></u> |
| Reclassifying Journal Entries JE # 203 | | | |
| RH: Gross out property tax collections which are netted in accounts 101117 and 102500 in custodial fund 3005-3017. | | | |
| TA01.8603 | PROPERTY TAXES DISTRIBUTED | 319,940,081.00 | |
| TA01.8503 | PROPERTY TAXES COLLECTED | | 3,296,582.00 |
| TA01.8503 | PROPERTY TAXES COLLECTED | | 316,643,499.00 |
| Total | | <u><u>319,940,081.00</u></u> | <u><u>319,940,081.00</u></u> |
| Reclassifying Journal Entries JE # 204 | | | |
| RH: To eliminate double counting of activity in IT01 | | | |
| IT01.8501 | CONTRIBUTIONS TO POOLED INVESTMENTS | 741,701,238.00 | |
| IT01.8601 | DISTRIBUTIONS FROM POOLED INVESTMENTS | | 741,701,238.00 |
| Total | | <u><u>741,701,238.00</u></u> | <u><u>741,701,238.00</u></u> |
| Reclassifying Journal Entries JE # 205 | | | |
| RH: To reclass equity classifications | | | |
| EN01.3073 | NET POSITION - UNRESTRICTED | 32,789,448.00 | |
| GF01.3550 | FUND BALANCE - UNASSIGNED | 17,140,520.00 | |
| GF02.3550 | FUND BALANCE - UNASSIGNED | 6,118,136.00 | |
| GF02.3550 | FUND BALANCE - UNASSIGNED | 20,806,016.00 | |
| GF10.3550 | FUND BALANCE - UNASSIGNED | 5,588,127.00 | |
| IS01.3073 | NET POSITION - UNRESTRICTED | 4,701,027.00 | |
| IS02.3073 | NET POSITION - UNRESTRICTED | 3,209,606.00 | |
| IS03.3073 | NET POSITION - UNRESTRICTED | 160,659.00 | |
| IS05.3073 | NET POSITION - UNRESTRICTED | 8,177,833.00 | |
| IS07.3073 | NET POSITION - UNRESTRICTED | 111.00 | |
| IS14.3073 | NET POSITION - UNRESTRICTED | 67,364.00 | |
| SR02.3550 | FUND BALANCE - UNASSIGNED | 475.00 | |
| SR03.3520 | FUND BALANCE - RESTRICTED | 37,519.00 | |
| SR05.3520 | FUND BALANCE - RESTRICTED | 1,379.00 | |
| SR09.3550 | FUND BALANCE - UNASSIGNED | 1,804.00 | |
| EN01.3071 | NET ASSETS - NET INV IN CAPITAL ASSETS | | 32,789,448.00 |
| GF01.3510 | FUND BALANCE - NONSPENDABLE | | 655,772.00 |
| GF01.3520 | FUND BALANCE - RESTRICTED | | 16,484,748.00 |
| GF02.3520 | FUND BALANCE - RESTRICTED | | 6,118,136.00 |
| GF02.3540 | FUND BALANCE - ASSIGNED | | 20,806,016.00 |
| GF10.3540 | FUND BALANCE - ASSIGNED | | 5,588,127.00 |
| IS01.3071 | NET ASSETS - NET INV IN CAPITAL ASSETS | | 4,701,027.00 |
| IS02.3071 | NET ASSETS - NET INV IN CAPITAL ASSETS | | 3,209,606.00 |

| | | | |
|--------------|--|----------------------|----------------------|
| IS03.3071 | NET ASSETS - NET INV IN CAPITAL ASSETS | | 160,659.00 |
| IS05.3071 | NET ASSETS - NET INV IN CAPITAL ASSETS | | 8,177,833.00 |
| IS07.3071 | NET ASSETS - NET INV IN CAPITAL ASSETS | | 111.00 |
| IS14.3071 | NET ASSETS - NET INV IN CAPITAL ASSETS | | 67,364.00 |
| SR02.3510 | FUND BALANCE - NONSPENDABLE | | 475.00 |
| SR03.3510 | FUND BALANCE - NONSPENDABLE | | 37,519.00 |
| SR05.3510 | FUND BALANCE - NONSPENDABLE | | 1,379.00 |
| SR09.3510 | FUND BALANCE - NONSPENDABLE | | 1,804.00 |
| Total | | 98,800,024.00 | 98,800,024.00 |

Reclassifying Journal Entries JE # 206 **6000.05**

CT: To reclass items incorrectly recorded as transfers.

| | | | |
|--------------|-----------------------------|---------------------|---------------------|
| GF03.6022 | PP - NONPAYROLL EXPENSES | 150,900.00 | |
| IS05.9101 | TRANSFERS IN | 296,755.00 | |
| IS14.8100 | OTHER NON-OPERATING EXPENSE | 1,588,436.00 | |
| GF03.9102 | TRANSFERS OUT | | 150,900.00 |
| IS05.5500 | CAPITAL CONTRIBUTIONS | | 296,755.00 |
| IS14.9102 | TRANSFERS OUT | | 1,588,436.00 |
| Total | | 2,036,091.00 | 2,036,091.00 |

Reclassifying Journal Entries JE # 207 **6000.02**

RH: To eliminate due to/from within GF01

| | | | |
|--------------|----------------------|-------------------|-------------------|
| GF01.2612 | DUE TO OTHER FUNDS | 596,905.00 | |
| GF01.1611 | DUE FROM OTHER FUNDS | | 596,905.00 |
| Total | | 596,905.00 | 596,905.00 |

Reclassifying Journal Entries JE # 208 **6000.05**

RH: To eliminate intrafund transfers

| | | | |
|--------------|---------------------|-----------------------|-----------------------|
| GF01.9101 | TRANSFERS IN | 123,496,907.00 | |
| GF02.9101 | TRANSFERS IN | 1,254,452.00 | |
| GF02.9103 | INTRAFUND TRANSFERS | 249,970.00 | |
| GF03.9101 | TRANSFERS IN | 3,117,884.00 | |
| GF03.9103 | INTRAFUND TRANSFERS | 40,883,255.00 | |
| GF04.9103 | INTRAFUND TRANSFERS | 9,281.00 | |
| GF05.9101 | TRANSFERS IN | 477,291.00 | |
| GF05.9103 | INTRAFUND TRANSFERS | 29,058,181.00 | |
| GF06.9103 | INTRAFUND TRANSFERS | 26,165,996.00 | |
| GF09.9101 | TRANSFERS IN | 1,816.00 | |
| GF09.9103 | INTRAFUND TRANSFERS | 223,573.00 | |
| GF10.9101 | TRANSFERS IN | 920,000.00 | |
| SR05.9101 | TRANSFERS IN | 53,282.00 | |
| SR09.9101 | TRANSFERS IN | 1,065,954.00 | |
| GF01.9102 | TRANSFERS OUT | | 27,826,651.00 |
| GF01.9103 | INTRAFUND TRANSFERS | | 95,670,256.00 |
| GF02.9102 | TRANSFERS OUT | | 1,504,422.00 |
| GF03.9102 | TRANSFERS OUT | | 44,001,139.00 |
| GF04.9102 | TRANSFERS OUT | | 9,281.00 |
| GF05.9102 | TRANSFERS OUT | | 29,535,472.00 |
| GF06.9102 | TRANSFERS OUT | | 26,165,996.00 |
| GF09.9102 | TRANSFERS OUT | | 225,389.00 |
| GF10.9103 | INTRAFUND TRANSFERS | | 920,000.00 |
| SR05.9102 | TRANSFERS OUT | | 53,282.00 |
| SR09.9102 | TRANSFERS OUT | | 1,065,954.00 |
| Total | | 226,977,842.00 | 226,977,842.00 |

Reclassifying Journal Entries JE # 209 **2601**

RG: Reclassify current portion of leases.

| | | | |
|--------------|-----------------------------|-------------------|-------------------|
| EN01.2802 | LEASE LIABILITY, NONCURRENT | 1,114.00 | |
| IS01.2802 | LEASE LIABILITY, NONCURRENT | 55,164.00 | |
| IS02.2802 | LEASE LIABILITY, NONCURRENT | 304,452.00 | |
| IS07.2802 | LEASE LIABILITY, NONCURRENT | 1,572.00 | |
| EN01.2801 | LEASE LIABILITY, CURRENT | | 1,114.00 |
| IS01.2801 | LEASE LIABILITY, CURRENT | | 55,164.00 |
| IS02.2801 | LEASE LIABILITY, CURRENT | | 304,452.00 |
| IS07.2801 | LEASE LIABILITY, CURRENT | | 1,572.00 |
| Total | | 362,302.00 | 362,302.00 |

Total Reclassifying Journal Entries

| | |
|-------------------------|-------------------------|
| 1,390,880,048.00 | 1,390,880,048.00 |
|-------------------------|-------------------------|

GASB Entries

GASB Entries JE # 501 **0900**

RH: To record GB34 beginning balances

| | | | |
|--------------|--|-----------------------|-----------------------|
| GB34.1701 | LAND | 11,301,686.00 | |
| GB34.1702 | CONSTRUCTION IN PROGRESS | 45,060,398.00 | |
| GB34.1711 | INFRASTRUCTURE - DEPRECIABLE | 623,249,312.00 | |
| GB34.1713 | BUILDINGS | 116,306,456.00 | |
| GB34.1714 | EQUIPMENT | 15,551,843.00 | |
| GB34.1915 | DEFERRED OUTFLOWS - PENSION | 49,967,908.00 | |
| GB34.1916 | DEFERRED OUTFLOWS - OPEB | 7,224,169.00 | |
| GB34.2502 | UNAVAILABLE REVENUES | 21,630,799.00 | |
| GB34.3073 | NET ASSETS - UNRESTRICTED | 20,545,848.00 | |
| GB34.1721 | A/D - INFRASTRUCTURE | | 436,364,081.00 |
| GB34.1723 | A/D - BUILDINGS | | 75,059,404.00 |
| GB34.1724 | A/D - EQUIPMENT | | 12,089,750.00 |
| GB34.2741 | CAPITAL LEASES, SHORT TERM | | 122,783.00 |
| GB34.2742 | CAPITAL LEASES, LONG TERM | | 248,483.00 |
| GB34.2771 | COMPENSATED ABSENCES, SHORT TERM | | 6,811,949.00 |
| GB34.2772 | COMPENSATED ABSENCES, LONG TERM | | 10,217,924.00 |
| GB34.2795 | OPEB LIABILITY - NONCURRENT | | 46,131,830.00 |
| GB34.2796 | NET PENSION LIABILITY | | 316,319,061.00 |
| GB34.2915 | DEFERRED INFLOWS - PENSION | | 596,199.00 |
| GB34.2916 | DEFERRED INFLOWS - OPEB | | 6,876,955.00 |
| GB34.3071 | NET ASSETS - NET INV IN CAPITAL ASSETS | | |
| Total | | 910,838,419.00 | 910,838,419.00 |

GASB Entries JE # 502

2300.02

RH: To post change in compensated absences

| | | | |
|--------------|----------------------------------|---------------------|---------------------|
| GB34.2772 | COMPENSATED ABSENCES, LONG TERM | 520,528.00 | |
| GB34.6010 | GENERAL GOVERNMENT | 83,926.00 | |
| GB34.6020 | PUBLIC PROTECTION | 802,802.00 | |
| GB34.6030 | PUBLIC WAYS AND FACILITIES | 79,252.00 | |
| GB34.6040 | HEALTH AND SANITATION | 149,517.00 | |
| GB34.6050 | PUBLIC ASSISTANCE | 203,482.00 | |
| GB34.6060 | EDUCATION | 40,471.00 | |
| GB34.6070 | RECREATION AND CULTURE | 15,260.00 | |
| GB34.2771 | COMPENSATED ABSENCES, SHORT TERM | | 520,528.00 |
| GB34.2772 | COMPENSATED ABSENCES, LONG TERM | | 1,374,710.00 |
| Total | | 1,895,238.00 | 1,895,238.00 |

GASB Entries JE # 503

1320.05

RH: To record change in unavailable revenue

| | | | |
|--------------|-----------------------|---------------------|---------------------|
| GB34.4031 | OPERATING GRANTS - GG | 1,569,659.00 | |
| GB34.4032 | OPERATING GRANTS - PP | 45,303.00 | |
| GB34.4033 | OPERATING GRANTS - PW | 1,302,714.00 | |
| GB34.2502 | UNAVAILABLE REVENUES | | 720,969.00 |
| GB34.4034 | OPERATING GRANTS - HS | | 736,963.00 |
| GB34.4035 | OPERATING GRANTS - PA | | 1,154,045.00 |
| GB34.4037 | OPERATING GRANTS - RC | | 305,699.00 |
| Total | | 2,917,676.00 | 2,917,676.00 |

GASB Entries JE # 504

2510.00

ST: To convert debt payments accounted for under modified accrual to full accrual for reporting at the government wide level.

| | | | |
|--------------|----------------------------|-------------------|-------------------|
| GB34.2741 | CAPITAL LEASES, SHORT TERM | 29,156.00 | |
| GB34.2742 | CAPITAL LEASES, LONG TERM | 115,241.00 | |
| GB34.6100 | DEBT SERVICE: PRINCIPAL | | 144,397.00 |
| Total | | 144,397.00 | 144,397.00 |

GASB Entries JE # 505

2405

RH: To book change in NPL Misc plan

| | | | |
|--------------|-----------------------------|----------------------|----------------------|
| GB34.2796 | NET PENSION LIABILITY | 90,316,648.00 | |
| GB34.1915 | DEFERRED OUTFLOWS - PENSION | | 6,338,802.00 |
| GB34.2915 | DEFERRED INFLOWS - PENSION | | 61,628,268.00 |
| GB34.6010 | GENERAL GOVERNMENT | | 2,017,416.00 |
| GB34.6020 | PUBLIC PROTECTION | | 5,240,554.00 |
| GB34.6030 | PUBLIC WAYS AND FACILITIES | | 1,153,024.00 |
| GB34.6040 | HEALTH AND SANITATION | | 6,360,494.00 |
| GB34.6050 | PUBLIC ASSISTANCE | | 7,204,541.00 |
| GB34.6060 | EDUCATION | | 309,517.00 |
| GB34.6070 | RECREATION AND CULTURE | | 64,032.00 |
| Total | | 90,316,648.00 | 90,316,648.00 |

| | | | |
|---|--|-----------------------|-----------------------|
| GASB Entries JE # 506 | 2405 | | |
| RH: To book change in NPL Safety | | | |
| GB34.2796 | NET PENSION LIABILITY | 23,904,022.00 | |
| GB34.1915 | DEFERRED OUTFLOWS - PENSION | | 605,857.00 |
| GB34.2915 | DEFERRED INFLOWS - PENSION | | 18,786,185.00 |
| GB34.6020 | PUBLIC PROTECTION | | 4,511,980.00 |
| Total | | 23,904,022.00 | 23,904,022.00 |
| GASB Entries JE # 507 | 2451 | | |
| RH: To record change in OPEB | | | |
| GB34.1916 | DEFERRED OUTFLOWS - OPEB | 2,231,794.00 | |
| GB34.2795 | OPEB LIABILITY - NONCURRENT | 1,507,223.00 | |
| GB34.6010 | GENERAL GOVERNMENT | 194,193.00 | |
| GB34.6020 | PUBLIC PROTECTION | 636,371.00 | |
| GB34.6030 | PUBLIC WAYS AND FACILITIES | 133,109.00 | |
| GB34.6040 | HEALTH AND SANITATION | 469,529.00 | |
| GB34.6050 | PUBLIC ASSISTANCE | 571,640.00 | |
| GB34.6060 | EDUCATION | 60,173.00 | |
| GB34.6070 | RECREATION AND CULTURE | 10,028.00 | |
| GB34.2794 | OPEB LIABILITY - CURRENT | | 1,507,223.00 |
| GB34.2795 | OPEB LIABILITY - NONCURRENT | | 461,998.00 |
| GB34.2916 | DEFERRED INFLOWS - OPEB | | 3,844,839.00 |
| Total | | 5,814,060.00 | 5,814,060.00 |
| GASB Entries JE # 508 | 3020 | | |
| RH: To reclass equity classifications | | | |
| GB34.3073 | NET ASSETS - UNRESTRICTED | 449,635,707.00 | |
| GB34.3071 | NET ASSETS - NET INV IN CAPITAL ASSETS | | 292,575,062.00 |
| GB34.3072 | NET ASSETS - RESTRICTED | | 157,060,645.00 |
| Total | | 449,635,707.00 | 449,635,707.00 |
| GASB Entries JE # 509 | 1710.01 | | |
| RH: To record GW depreciation | | | |
| GB34.6501 | GW DEPRECIATION - GG | 2,360,148.00 | |
| GB34.6502 | GW DEPRECIATION - PP | 1,652,784.00 | |
| GB34.6503 | GW DEPRECIATION - PW | 13,728,742.00 | |
| GB34.6504 | GW DEPRECIATION - HS | 225,106.00 | |
| GB34.6505 | GW DEPRECIATION - PA | 191,946.00 | |
| GB34.6506 | GW DEPRECIATION - ED | 268,074.00 | |
| GB34.6507 | GW DEPRECIATION - RC | 71,991.00 | |
| GB34.1721 | A/D - INFRASTRUCTURE | | 13,380,912.00 |
| GB34.1723 | A/D - BUILDINGS | | 3,871,990.00 |
| GB34.1724 | A/D - EQUIPMENT | | 1,245,889.00 |
| Total | | 18,498,791.00 | 18,498,791.00 |
| GASB Entries JE # 510 | 1710.01 | | |
| RH: To record transfers of capital assets | | | |
| GB34.1711 | INFRASTRUCTURE - DEPRECIABLE | 13,380,912.00 | |
| GB34.1713 | BUILDINGS | 2,589,576.00 | |
| GB34.1702 | CONSTRUCTION IN PROGRESS | | 15,970,488.00 |
| Total | | 15,970,488.00 | 15,970,488.00 |
| GASB Entries JE # 511 | 1710.01 | | |
| RH: To record the transfer of assets between ISF and GW | | | |
| GB34.1702 | CONSTRUCTION IN PROGRESS | 1,588,435.00 | |
| GB34.5500 | CAPITAL CONTRIBUTIONS | 296,755.00 | |
| GB34.1714 | EQUIPMENT | | 296,755.00 |
| GB34.8100 | OTHER NON-OPERATING EXPENSE | | 1,588,435.00 |
| Total | | 1,885,190.00 | 1,885,190.00 |
| GASB Entries JE # 512 | 1710.01 | | |
| RH: To record capital asset retirements | | | |
| GB34.6030 | PUBLIC WAYS AND FACILITIES | 127,296.00 | |
| GB34.1702 | CONSTRUCTION IN PROGRESS | | 127,296.00 |
| Total | | 127,296.00 | 127,296.00 |
| GASB Entries JE # 513 | 1710.01 | | |
| RH: To record capital asset additions | | | |
| GB34.1701 | LAND | 260,135.00 | |
| GB34.1702 | CONSTRUCTION IN PROGRESS | 22,585,117.00 | |
| GB34.1714 | EQUIPMENT | 2,212,188.00 | |

| | | | |
|--------------|----------------------------|----------------------|----------------------|
| GB34.6010 | GENERAL GOVERNMENT | | 1,140,763.00 |
| GB34.6020 | PUBLIC PROTECTION | | 1,792,682.00 |
| GB34.6030 | PUBLIC WAYS AND FACILITIES | | 19,374,323.00 |
| GB34.6040 | HEALTH AND SANITATION | | 302,813.00 |
| GB34.6050 | PUBLIC ASSISTANCE | | 212,013.00 |
| GB34.6060 | EDUCATION | | 16,597.00 |
| GB34.6070 | RECREATION AND CULTURE | | 2,218,249.00 |
| Total | | 25,057,440.00 | 25,057,440.00 |

GASB Entries JE # 514

0720.02

RH: To record ISF lookback

| | | | |
|--------------|----------------------------|----------------------|----------------------|
| GB34.4060 | CHARGES FOR SERVICES | 45,681,150.00 | |
| GB34.4070 | OTHER REVENUES | 650,369.00 | |
| GB34.6010 | GENERAL GOVERNMENT | 680,591.00 | |
| GB34.6020 | PUBLIC PROTECTION | 1,162,530.00 | |
| GB34.6030 | PUBLIC WAYS AND FACILITIES | 404,815.00 | |
| GB34.6040 | HEALTH AND SANITATION | 1,268,956.00 | |
| GB34.6050 | PUBLIC ASSISTANCE | 306,217.00 | |
| GB34.8010 | SALARIES AND BENEFITS | | 6,660,581.00 |
| GB34.8020 | SERVICES AND SUPPLIES | | 40,926,145.00 |
| GB34.8070 | CLAIMS EXPENSE | | 338,387.00 |
| GB34.8090 | DEPRECIATION | | 1,821,412.00 |
| GB34.8091 | AMORTIZATION | | 408,103.00 |
| Total | | 50,154,628.00 | 50,154,628.00 |

GASB Entries JE # 515

0720.01

RH: To record Revenue allocation

| | | | |
|--------------|----------------------------|-----------------------|-----------------------|
| GB34.4020 | LICENSES AND PERMITS | 4,137,926.00 | |
| GB34.4030 | INTERGOVERNMENTAL REVENUES | 283,632,956.00 | |
| GB34.4040 | FINES AND FORFEITURES | 4,160,003.00 | |
| GB34.4060 | CHARGES FOR SERVICES | 49,696,540.00 | |
| GB34.4031 | OPERATING GRANTS - GG | | 3,321,293.00 |
| GB34.4032 | OPERATING GRANTS - PP | | 85,674,030.00 |
| GB34.4033 | OPERATING GRANTS - PW | | 31,049,134.00 |
| GB34.4034 | OPERATING GRANTS - HS | | 51,260,661.00 |
| GB34.4035 | OPERATING GRANTS - PA | | 105,932,457.00 |
| GB34.4036 | OPERATING GRANTS - ED | | 241,853.00 |
| GB34.4037 | OPERATING GRANTS - RC | | 47,881.00 |
| GB34.4061 | CHARGES FOR SERVICES - GG | | 4,516,467.00 |
| GB34.4062 | CHARGES FOR SERVICES - PP | | 15,331,519.00 |
| GB34.4063 | CHARGES FOR SERVICES - PW | | 1,633,886.00 |
| GB34.4064 | CHARGES FOR SERVICES - HS | | 31,306,454.00 |
| GB34.4065 | CHARGES FOR SERVICES - PA | | 4,527,356.00 |
| GB34.4066 | CHARGES FOR SERVICES - ED | | 19,680.00 |
| GB34.4067 | CHARGES FOR SERVICES - REC | | 659,107.00 |
| GB34.4131 | CAPITAL GRANTS - GG | | 1,637,685.00 |
| GB34.4133 | CAPITAL GRANTS - PW | | 3,039,433.00 |
| GB34.4137 | CAPITAL GRANTS - RC | | 1,428,529.00 |
| Total | | 341,627,425.00 | 341,627,425.00 |

GASB Entries JE # 516

1320.06

RH: To record the PPA and unavailable revenue from the FEMA receivables not previously recorded. Corresponds with AJE 110)

| | | | |
|--------------|--------------------------|---------------------|---------------------|
| GB34.2502 | UNAVAILABLE REVENUES | 9,213,395.00 | |
| GB34.4033 | OPERATING GRANTS - PW | | 1,558,642.00 |
| GB34.9300 | PRIOR PERIOD ADJUSTMENTS | | 7,654,753.00 |
| Total | | 9,213,395.00 | 9,213,395.00 |

GASB Entries JE # 517

2601

RG: Record beginning lessee balances (record immaterial variance of \$8,873 to GG exp)

| | | | |
|--------------|-----------------------------|----------------------|----------------------|
| GB34.1813 | LEASE ASSET - STRUCTURES | 42,222,655.00 | |
| GB34.1814 | LEASE ASSET - EQUIPMENT | 915,934.00 | |
| GB34.2802 | LEASE LIABILITY, NONCURRENT | | 43,129,716.00 |
| GB34.6010 | GENERAL GOVERNMENT | | 8,873.00 |
| GB34.1815 | LEASE ASSET - OTHER | | |
| Total | | 43,138,589.00 | 43,138,589.00 |

GASB Entries JE # 518

2601

RG: Lease asset/liability additions (lessee).

| | | | |
|-----------|--------------------------|--------------|--|
| GB34.1813 | LEASE ASSET - STRUCTURES | 1,249,551.00 | |
| GB34.1814 | LEASE ASSET - EQUIPMENT | 18,571.00 | |

| | | | |
|--|------------------------------|-------------------------|-------------------------|
| GB34.6601 | GW AMORTIZATION - GG | 254,727.00 | |
| GB34.6602 | GW AMORTIZATION - PP | 553,220.00 | |
| GB34.6603 | GW AMORTIZATION - PW | 110,087.00 | |
| GB34.6604 | GW AMORTIZATION - HS | 665,649.00 | |
| GB34.6605 | GW AMORTIZATION - PA | 3,430,652.00 | |
| GB34.6606 | GW AMORTIZATION - ED | 8,621.00 | |
| GB34.9040 | LEASE ISSUANCE | 1,268,122.00 | |
| GB34.1823 | A/A LEASE ASSET - STRUCTURES | | 4,680,286.00 |
| GB34.1824 | A/A LEASE ASSET - EQUIPMENT | | 342,670.00 |
| GB34.2802 | LEASE LIABILITY, NONCURRENT | | 1,268,122.00 |
| GB34.6010 | GENERAL GOVERNMENT | | 17,417.00 |
| GB34.6030 | PUBLIC WAYS AND FACILITIES | | 106,386.00 |
| GB34.6040 | HEALTH AND SANITATION | | 1,144,319.00 |
| GB34.1815 | LEASE ASSET - OTHER | | |
| GB34.1825 | A/A - LEASE ASSET OTHER | | |
| GB34.2802 | LEASE LIABILITY, NONCURRENT | | |
| GB34.6100 | DEBT SERVICE: PRINCIPAL | | |
| GB34.6607 | GW AMORTIZATION - RC | | |
| Total | | 7,559,200.00 | 7,559,200.00 |
| GASB Entries JE # 519 | | 2601 | |
| RG: Lease liability retirements; reclassify current portion based on Debtbook reports | | | |
| GB34.2802 | LEASE LIABILITY, NONCURRENT | 4,410,762.00 | |
| GB34.2802 | LEASE LIABILITY, NONCURRENT | 4,536,029.00 | |
| GB34.2801 | LEASE LIABILITY, CURRENT | | 4,536,029.00 |
| GB34.6100 | DEBT SERVICE: PRINCIPAL | | 4,410,762.00 |
| Total | | 8,946,791.00 | 8,946,791.00 |
| GASB Entries JE # 520 | | 2603 | |
| RG: To record additional Social Services lease (1615 Heartwood) not included in the original Debt Book listing provided by the County. | | | |
| GB34.1813 | LEASE ASSET - STRUCTURES | 3,671,755.00 | |
| GB34.2802 | LEASE LIABILITY, NONCURRENT | 140,283.00 | |
| GB34.2802 | LEASE LIABILITY, NONCURRENT | 343,193.00 | |
| GB34.6605 | GW AMORTIZATION - PA | 183,588.00 | |
| GB34.9040 | LEASE ISSUANCE | 3,671,755.00 | |
| GB34.1823 | A/A LEASE ASSET - STRUCTURES | | 183,588.00 |
| GB34.2801 | LEASE LIABILITY, CURRENT | | 343,193.00 |
| GB34.2802 | LEASE LIABILITY, NONCURRENT | | 3,671,755.00 |
| GB34.6050 | PUBLIC ASSISTANCE | | 3,671,755.00 |
| GB34.6100 | DEBT SERVICE: PRINCIPAL | | 140,283.00 |
| Total | | 8,010,574.00 | 8,010,574.00 |
| Total GASB Entries | | 2,015,655,974.00 | 2,015,655,974.00 |
| Total All Journal Entries | | 3,505,119,335.00 | 3,505,119,335.00 |