

Library UAN/WebGAAP Crosswalk

Revenue Number	Revenue Description	Web-GAAP Cash Id			Governmental		Proprietary		Fiduciary	
		Govt	Prop	Fid	Web-GAAP GAAP ID	Web-GAAP Description	Web-GAAP GAAP Code	Web-GAAP Description	Web-GAAP GAAP Code	Web-GAAP Description
121	General Property Tax - Real Estate	1150	5500	9300	2.04.002	Property and Other Local Taxes	3.03.009	Property Taxes	4.01.026	Property Tax Collections for Other Governments
122	Tangible Personal Property Tax	1150	5500	9300	2.04.002	Property and Other Local Taxes	3.03.009	Property Taxes	4.01.026	Property Tax Collections for Other Governments
190	Other - Local Taxes	1150	5500	9300	2.04.002	Property and Other Local Taxes	3.03.009	Property Taxes	4.01.026	Property Tax Collections for Other Governments
211	Unrestricted Federal Grants-In-Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
212	Restricted Federal Grants-In-Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
219	Other - Federal Grants-In-Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
221	Unrestricted State Grants-In-Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
222	Restricted State Grants-In-Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
229	Other - State Grants-In-Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
231	Unrestricted Local Grants-In-Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
232	Restricted Local Grants-In-Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
239	Other - Local Grants-In-Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
240	Public Library Fund - State	1300	5220	9050	2.04.010	Licenses and Permits	3.03.007	Intergovernmental	4.01.021	Intergovernmental
250	Property Tax Allocation	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
260	Other Federal Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
270	Other State Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
280	Other Local Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
291	Unrestricted Other Grants-In-Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
292	Restricted Other Grants-In-Aid	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
299	Other - Intergovernmental	1500	5220	9050	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.021	Intergovernmental
310	Patron Fines and Lost Item Income	1400	2200	9825	2.04.011	Fines and Forfeitures	3.01.002	Tap-In Fees	4.01.040	Fines for Distribution
320	Patron Rental and Usage Income	1400	2200	9825	2.04.011	Fines and Forfeitures	3.01.002	Tap-In Fees	4.01.040	Fines for Distribution
330	Patron Charges for Professional Service Rendered	1400	2200	9825	2.04.011	Fines and Forfeitures	3.01.002	Tap-In Fees	4.01.040	Fines for Distribution
340	Patron Coin-Operated Machine Income	1400	2200	9825	2.04.011	Fines and Forfeitures	3.01.002	Tap-In Fees	4.01.040	Fines for Distribution
350	Patron Parking Lot Charges	1400	2200	9825	2.04.011	Fines and Forfeitures	3.01.002	Tap-In Fees	4.01.040	Fines for Distribution
360	Patron Class and Seminar Fees	1400	2200	9800	2.04.011	Fines and Forfeitures	3.01.002	Tap-In Fees	4.01.036	Charges for Services
399	Other - Patron Fines and Fees	1400	2200	9800	2.04.011	Fines and Forfeitures	3.01.002	Tap-In Fees	4.01.036	Charges for Services
511	Computer Services	1200	2100	9825	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.040	Fines for Distribution
512	Interlibrary Loan Services	1200	2100	9825	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.040	Fines for Distribution
513	Research Services	1200	2100	9825	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.040	Fines for Distribution
519	Other - Services Provided to Other Libraries	1200	2100	9825	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.040	Fines for Distribution
591	Voter Registration Services	1200	2100	9825	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.040	Fines for Distribution
599	Other - Other Services Provided to Other Entities	1200	2100	9825	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.040	Fines for Distribution
611	Restricted Contributions - Individuals	1830	2400	9900	2.04.018	Contributions and Donations	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
612	Restricted Contributions - Businesses	1830	2400	9900	2.04.018	Contributions and Donations	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
613	Restricted Contributions - Foundations	1830	2400	9900	2.04.018	Contributions and Donations	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
619	Other - Restricted Contributions, Gifts and Donations	1830	2400	9900	2.04.018	Contributions and Donations	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
651	Unrestricted Contributions - Individuals	1830	2400	9900	2.04.018	Contributions and Donations	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
652	Unrestricted Contributions - Businesses	1830	2400	9900	2.04.018	Contributions and Donations	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
653	Unrestricted Contributions - Foundations	1830	2400	9900	2.04.018	Contributions and Donations	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
659	Other - Unrestricted Contributions, Gifts and Donations	1830	2400	9900	2.04.018	Contributions and Donations	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
690	Other - Contributions, Gifts and Donations	1830	2400	9900	2.04.018	Contributions and Donations	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
701	Interest or Dividends on Investments	1700	5100	9850	2.04.013	Interest	3.03.001	Interest	4.01.037	Earnings on Investments
730	Gain or Loss on Sale of Investments	1700	5100	9850	2.04.013	Interest	3.03.001	Interest	4.01.037	Earnings on Investments
740	Rental of Real Property (Investment Property)	1700	5100	9850	2.04.013	Interest	3.03.001	Interest	4.01.037	Earnings on Investments
790	Other - Earnings on Investments	1700	5100	9850	2.04.013	Interest	3.03.001	Interest	4.01.037	Earnings on Investments
820	Sale of Supplies for Resale	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
831	Rental of Meeting Rooms	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
832	Rental of Office Space	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
839	Other - Rental of Real Property	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
841	Capital Contributions	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
851	Contributions to a Permanent Fund	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
871	Refunds for Overpayment	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
872	Insurance Reimbursements	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
879	Other - Refunds and Reimbursements	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
881	Unclaimed Monies Received	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
882	Deposits Received	1810	2400	9875	2.04.029	Other	3.01.009	Other	4.01.038	Deposits Received

Library UAN/WebGAAP Crosswalk

Revenue		Web-GAAP Cash Id			Governmental		Proprietary		Fiduciary	
		Govt	Prop	Fid	Web-GAAP GAAP ID	Web-GAAP Description	Web-GAAP GAAP Code	Web-GAAP Description	Web-GAAP GAAP Code	Web-GAAP Description
883	Amounts Held for Employees	1810	2400	9250	2.04.029	Other	3.01.009	Other	4.01.025	Amounts Held for Employees
884	Amounts Received as Fiscal Agent	1810	2400	9100	2.04.029	Other	3.01.009	Other	4.01.022	Amounts Received as Fiscal Agent
885	Other Amounts Collected for Distribution	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
891	Other - Miscellaneous Operating	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
892	Other - Miscellaneous Non-Operating	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
911	Sale of Real Property	4500	5310	9900	2.06.040	Proceeds from Sale of Capital Assets	3.03.011	Proceeds from Sales of Capital Assets	4.01.039	Other Amounts Collected for Distribution
912	Sale of Personal Property	4500	5310	9900	2.06.040	Proceeds from Sale of Capital Assets	3.03.011	Proceeds from Sales of Capital Assets	4.01.039	Other Amounts Collected for Distribution
919	Other - Sale of Fixed Assets	4500	5310	9900	2.06.040	Proceeds from Sale of Capital Assets	3.03.011	Proceeds from Sales of Capital Assets	4.01.039	Other Amounts Collected for Distribution
931	Transfers - In	4110	4110	9900	2.06.001	Transfers In	2.06.001	Transfers In	4.01.039	Other Amounts Collected for Distribution
941	Advances - In	4800	5600	9900	2.06.048	Advances In	3.03.013	Advances In	4.01.039	Other Amounts Collected for Distribution
951	Sale of Bonds	4200	5900	9900	2.06.010	Bonds Issued	3.03.020	Bonds Issued	4.01.039	Other Amounts Collected for Distribution
952	Premium and Accrued Interest - Bonds	4480	5950	9900	2.06.030	Premium on Debt Issued	3.03.038	Premium on Debt Issued	4.01.039	Other Amounts Collected for Distribution
953	Sale of Refunding Debt	4220	5930	9900	2.06.012	Refunding Bonds Issued	3.03.023	Refunding Bonds Issued	4.01.039	Other Amounts Collected for Distribution
959	Other - Sale of Bonds	4200	5900	9900	2.06.010	Bonds Issued	3.03.020	Bonds Issued	4.01.039	Other Amounts Collected for Distribution
961	Sale of Notes	4300	5800	9900	2.06.020	Notes Issued	3.03.025	Notes Issued	4.01.039	Other Amounts Collected for Distribution
962	Premium and Accrued Interest - Notes	4480	5950	9900	2.06.030	Premium on Debt Issued	3.03.038	Premium on Debt Issued	4.01.039	Other Amounts Collected for Distribution
969	Other - Sale of Notes	4300	5800	9900	2.06.020	Notes Issued	3.03.025	Notes Issued	4.01.039	Other Amounts Collected for Distribution
970	Other Debt Proceeds	4330	5830	9900	2.06.023	Proceeds of _____	3.03.028	Proceeds of _____	4.01.039	Other Amounts Collected for Distribution
981	Special Items	6300	6300	9900	2.07.001	Special Items	2.07.001	Special Items	4.01.039	Other Amounts Collected for Distribution
982	Extraordinary Items	6400	6400	9900	2.07.002	Extraordinary Items	2.07.002	Extraordinary Items	4.01.039	Other Amounts Collected for Distribution
999	Other - Other Financing Sources	4900	5700	9900	2.06.049	Other Financing Sources	3.03.049	Other Non-Operating Revenues	4.01.039	Other Amounts Collected for Distribution

Library UAN/WebGAAP Crosswalk

ProgramC ProgramDescription	Web-GAAP Cash Id				Governmental		Fiduciary	
	Govt	Prop	Fid Func	Fid Obj	Web-GAAP GAAP ID	Web-GAAP Description	Web-GAAP GAAP ID	Web-GAAP Description
110 Public Service and Programs	1010	1010	1010	965	2.05.012	Legislative and Executive	4.02.023	Other Distributions
120 Collection Development and Processing	1020	1020	1020	965	2.05.013	Judicial System	4.02.023	Other Distributions
210 Facilities Operation and Maintenance	1220	1220	1220	965	2.05.032	Public Services 2	4.02.023	Other Distributions
220 Information Services	1230	1230	1230	965	2.05.033	Public Services 3	4.02.023	Other Distributions
230 Business Administration	1240	1240	1240	965	2.05.034	Public Services 4	4.02.023	Other Distributions
280 Self-Insurance	1250	1250	1250	965	2.05.035	Public Services 5	4.02.023	Other Distributions
750 Intergovernmental	3000	3000	3000	965	2.05.120	Intergovernmental	4.02.023	Other Distributions
760 Capital Outlay	4000	4000	4000	965	2.05.130	Capital Outlay	4.02.023	Other Distributions
781 Distributions as Fiscal Agent	1010	1010	1010	905	2.05.012	Legislative and Executive	4.02.011	Distributions as Fiscal Agent
782 Distributions to Other Governments	1010	1010	1010	955	2.05.012	Legislative and Executive	4.02.021	Distributions to Other Governments
783 Distributions to Other Funds (Primary Gov't)	1010	1010	1010	970	2.05.012	Legislative and Executive	4.02.024	Distributions to Other Funds
784 Distributions of Unclaimed Monies	1010	1010	1010	965	2.05.012	Legislative and Executive	4.02.023	Other Distributions
785 Distributions of Deposits	1010	1010	1010	975	2.05.012	Legislative and Executive	4.02.025	Distributions of Deposits
786 Distributions on Behalf of Employees	1010	1010	1010	930	2.05.012	Legislative and Executive	4.02.016	Distributions on Behalf of Employees
789 Other Distributions	1010	1010	1010	965	2.05.012	Legislative and Executive	4.02.023	Other Distributions
800 Debt Service	4520	4520	4520	965	2.05.142	Principal Retirements	4.02.023	Other Distributions
910 Transfers	5000	5000	5000	965	2.06.051	Transfers Out	4.02.023	Other Distributions
920 Advances	5040	5040	5040	965	2.06.054	Advances Out	4.02.023	Other Distributions
930 Contingencies	5070	5070	5070	965	2.06.099	Other Financing Uses	4.02.023	Other Distributions
990 Other Financing Uses	5070	5070	5070	965	2.06.099	Other Financing Uses	4.02.023	Other Distributions

Library UAN/WebGAAP Crosswalk

Object Code	ObjectDescription	Web-GAAP Cash Id		Proprietary	
		Gov	Prop	Web-GAAP GAAP ID	Web-GAAP Description
100	Salaries	125	125	3.02.011	Salaries and Wages
110	Salaries	125	125	3.02.011	Salaries and Wages
211	Ohio Public Employees Retirement System	150	150	3.02.012	Fringe Benefits
212	Social Security	150	150	3.02.012	Fringe Benefits
213	Medicare	150	150	3.02.012	Fringe Benefits
219	Other - Retirement Benefits	150	150	3.02.012	Fringe Benefits
220	Insurance Benefits	150	150	3.02.012	Fringe Benefits
221	Medical / Hospitalization Insurance	150	150	3.02.012	Fringe Benefits
222	Life Insurance	150	150	3.02.012	Fringe Benefits
223	Dental Insurance	150	150	3.02.012	Fringe Benefits
224	Vision Insurance	150	150	3.02.012	Fringe Benefits
225	Workers' Compensation	150	150	3.02.012	Fringe Benefits
228	Health Care Reimbursement	150	150	3.02.012	Fringe Benefits
229	Other - Insurance Benefits	150	150	3.02.012	Fringe Benefits
290	Other Employee Fringe Benefits	150	150	3.02.012	Fringe Benefits
291	Unemployment Benefits	150	150	3.02.012	Fringe Benefits
292	Employee Reimbursement Benefits	150	150	3.02.012	Fringe Benefits
299	Other - Other Employee Fringe Benefits	150	150	3.02.012	Fringe Benefits
300	Purchased and Contracted Services	200	200	3.02.021	Contractual Services
310	Dues, Fees, Travel and Meeting Expense	200	200	3.02.021	Contractual Services
311	Dues and Fees	200	200	3.02.021	Contractual Services
312	Travel and Meeting Expense	200	200	3.02.021	Contractual Services
319	Other - Dues, Fees, Travel & Meeting Expense	200	200	3.02.021	Contractual Services
320	Communications, Printing and Publicity	200	200	3.02.021	Contractual Services
321	Telephone	200	200	3.02.021	Contractual Services
322	Postage	200	200	3.02.021	Contractual Services
323	Postage Machine Rental	200	200	3.02.021	Contractual Services
324	Printing	200	200	3.02.021	Contractual Services
325	Advertising	200	200	3.02.021	Contractual Services
329	Other - Communications,Printing and Publicity	200	200	3.02.021	Contractual Services
330	Property Maintenance,Repair&Security Services	200	200	3.02.021	Contractual Services

Library UAN/WebGAAP Crosswalk

Object Code	ObjectDescription	Web-GAAP Cash Id		Proprietary	
		Gov	Prop	Web-GAAP GAAP ID	Web-GAAP Description
331	Maintenance and Repair on Facilities	200	200	3.02.021	Contractual Services
332	Maintenance and Repair on Equipment	200	200	3.02.021	Contractual Services
333	Security Services	200	200	3.02.021	Contractual Services
334	Trash Removal	200	200	3.02.021	Contractual Services
339	Other - Property Maint. Repair & Security Svc	200	200	3.02.021	Contractual Services
340	Insurance and Bonding	200	200	3.02.021	Contractual Services
341	Property Insurance Premiums	200	200	3.02.021	Contractual Services
342	Liability Insurance Premiums	200	200	3.02.021	Contractual Services
343	Fidelity Bond Premiums	200	200	3.02.021	Contractual Services
349	Other - Insurance and Bonding	200	200	3.02.021	Contractual Services
350	Rents and Leases	200	200	3.02.021	Contractual Services
351	Rents and Leases	200	200	3.02.021	Contractual Services
359	Other - Rents and Leases	200	200	3.02.021	Contractual Services
360	Utilities	200	200	3.02.021	Contractual Services
361	Electricity	200	200	3.02.021	Contractual Services
362	Water and Sewage	200	200	3.02.021	Contractual Services
363	Natural Gas	200	200	3.02.021	Contractual Services
364	Heating Oil	200	200	3.02.021	Contractual Services
365	Coal	200	200	3.02.021	Contractual Services
366	Internet / Cable	200	200	3.02.021	Contractual Services
369	Other - Utilities	200	200	3.02.021	Contractual Services
370	Professional Services	200	200	3.02.021	Contractual Services
371	Auditing Services	200	200	3.02.021	Contractual Services
372	Uniform Accounting Network Fees	200	200	3.02.021	Contractual Services
373	Tax Collection Fees	200	200	3.02.021	Contractual Services
374	Engineering Services	200	200	3.02.021	Contractual Services
379	Other - Professional Services	200	200	3.02.021	Contractual Services
380	Library Material Control Services	200	200	3.02.021	Contractual Services
390	Other - Purchased and Contracted Services	200	200	3.02.021	Contractual Services
410	Library Materials and Information	240	240	3.02.025	Library Materials and Information
411	Books and Pamphlets	240	240	3.02.025	Library Materials and Information

Library UAN/WebGAAP Crosswalk

Object Code	ObjectDescription	Web-GAAP Cash Id		Proprietary	
		Gov	Prop	Web-GAAP GAAP ID	Web-GAAP Description
412	Periodicals	240	240	3.02.025	Library Materials and Information
413	Audiovisual Materials	240	240	3.02.025	Library Materials and Information
414	Computer Services and Information	240	240	3.02.025	Library Materials and Information
415	Interlibrary Loan Fees / Charges	240	240	3.02.025	Library Materials and Information
416	Library Material Repair and Restoration	240	240	3.02.025	Library Materials and Information
419	Other - Library Materials and Information	240	240	3.02.025	Library Materials and Information
450	Supplies	250	250	3.02.023	Materials and Supplies
451	General Administrative Supplies	250	250	3.02.023	Materials and Supplies
452	Property Maintenance/Repair Supplies & Parts	250	250	3.02.023	Materials and Supplies
453	Motor Vehicle Fuel, Supplies and Parts	250	250	3.02.023	Materials and Supplies
454	Supplies Purchased for Resale	250	250	3.02.023	Materials and Supplies
455	Warehouse Inventory Adjustments	250	250	3.02.023	Materials and Supplies
459	Other - Supplies	250	250	3.02.023	Materials and Supplies
500	Other	500	500	3.02.059	Other
510	Dues and Memberships	500	500	3.02.059	Other
520	Taxes and Assessments	500	500	3.02.059	Other
530	Judgments and Findings	500	500	3.02.059	Other
540	Claims	300	300	3.02.030	Claims
541	Liability Insurance	300	300	3.02.030	Claims
542	Health Insurance	300	300	3.02.030	Claims
543	Dental Insurance	300	300	3.02.030	Claims
544	Vision Insurance	300	300	3.02.030	Claims
545	Prescription Insurance	300	300	3.02.030	Claims
546	Workers' Compensation	300	300	3.02.030	Claims
549	Other Claims	300	300	3.02.030	Claims
550	Refunds and Reimbursements	500	500	3.02.059	Other
560	Grants to Other Governments	525	525	3.03.061	Intergovernmental Disbursements
590	Other - Other	500	500	3.02.059	Other
700	Capital Outlay	550	550	3.02.040	Capital Outlay
710	Land	550	550	3.02.040	Capital Outlay
720	Land Improvement	550	550	3.02.040	Capital Outlay

Library UAN/WebGAAP Crosswalk

Object Code	ObjectDescription	Web-GAAP Cash Id		Proprietary	
		Gov	Prop	Web-GAAP GAAP ID	Web-GAAP Description
730	Buildings	550	550	3.02.040	Capital Outlay
740	Building Improvements	550	550	3.02.040	Capital Outlay
750	Furniture and Equipment	550	550	3.02.040	Capital Outlay
770	Motor Vehicles	550	550	3.02.040	Capital Outlay
790	Other - Capital Outlay	550	550	3.02.040	Capital Outlay
810	Redemptions of Principal	675	675	3.03.054	Principal Retirement
820	Interest Payments	600	600	3.03.051	Interest and Fiscal Charges
850	Financing Fees and Expenses	600	600	3.03.051	Interest and Fiscal Charges
860	Discount on Debt	680	680	3.03.055	Discount on Debt Issued
880	Payment of Capital Appreciation Bonds	675	675	3.03.054	Principal Retirement
885	Payment of CAB Accretion	690	690	3.03.060	Payment of Capital Appreciation Bond Accretion
890	Other - Debt Service	600	600	3.03.051	Interest and Fiscal Charges
910	Transfers - Out	750	750	3.04.050	Transfers Out
920	Advances - Out	650	650	3.03.053	Advances Out
930	Contingencies	699	699	3.03.059	Other Non-Operating Expenses
940	Payment to Refunded Bond Escrow Agent	697	697	3.03.057	Payment to Refunded Bond Escrow Agent
990	Other - Other Financing Uses	695	695	3.03.063	Other Financing Uses