

Village UAN/WebGAAP Crosswalk

Revenue		Web-GAAP Cash Id			Governmental		Proprietary		Fiduciary	
Number	RevenueDescription	Govt	Prop	Fid	Web-GAAP GAAP ID	Web-GAAP Description	Web-GAAP GAAP Code	Web-GAAP Description	Web-GAAP GAAP Code	Web-GAAP Description
110	General Property Tax - Real Estate	1110	5500	9300	2.04.003	Property Taxes	3.03.009	Property Taxes	4.01.026	Property Tax Collections for Other Governments
120	Tangible Personal Property Tax	1110	5500	9300	2.04.003	Property Taxes	3.03.009	Property Taxes	4.01.026	Property Tax Collections for Other Governments
130	Municipal Income Tax	1120	5500	9300	2.04.004	Income Taxes	3.03.009	Property Taxes	4.01.026	Property Tax Collections for Other Governments
140	Permissive Sales Tax	1130	5500	9300	2.04.006	Other Local Taxes	3.03.009	Property Taxes	4.01.026	Property Tax Collections for Other Governments
150	License Tax - Local Levied by Council	1130	5500	9300	2.04.006	Other Local Taxes	3.03.009	Property Taxes	4.01.026	Property Tax Collections for Other Governments
160	Kilowatt Per Hour Taxes	1130	5500	9300	2.04.006	Other Local Taxes	3.03.009	Property Taxes	4.01.026	Property Tax Collections for Other Governments
190	Other - Local Taxes	1130	5500	9300	2.04.006	Other Local Taxes	3.03.009	Property Taxes	4.01.026	Property Tax Collections for Other Governments
211	Local Government Distribution	1500	5220	9800	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.036	Charges for Services
213	Library and Local Government Revenue Assistance	1500	5220	9800	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.036	Charges for Services
221	Inheritance Tax	1500	5220	9800	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.036	Charges for Services
222	Cigarette Tax	1500	5220	9800	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.036	Charges for Services
224	Liquor and Beer Permit Fees	1500	5220	9800	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.036	Charges for Services
225	Gasoline Tax (State)	1500	5220	9800	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.036	Charges for Services
226	License Tax - State Levied	1500	5220	9800	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.036	Charges for Services
231	Property Tax Allocation	1500	5220	9800	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.036	Charges for Services
290	Other - State Shared Taxes and Permits	1500	5220	9800	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.036	Charges for Services
310	Street Improvement and Maintenance	1600	6200	9150	2.04.008	Special Assessments	3.04.002	Special Assessments	4.01.023	Licenses and Permits and Fees for Other Governments
320	Sidewalk Improvement	1600	6200	9150	2.04.008	Special Assessments	3.04.002	Special Assessments	4.01.023	Licenses and Permits and Fees for Other Governments
330	Sewer Improvement	1600	6200	9150	2.04.008	Special Assessments	3.04.002	Special Assessments	4.01.023	Licenses and Permits and Fees for Other Governments
340	Water Improvement	1600	6200	9150	2.04.008	Special Assessments	3.04.002	Special Assessments	4.01.023	Licenses and Permits and Fees for Other Governments
350	Street Cleaning and Improvement	1600	6200	9150	2.04.008	Special Assessments	3.04.002	Special Assessments	4.01.023	Licenses and Permits and Fees for Other Governments
360	Street Lighting	1600	6200	9150	2.04.008	Special Assessments	3.04.002	Special Assessments	4.01.023	Licenses and Permits and Fees for Other Governments
390	Other - Special Assessments	1600	6200	9150	2.04.008	Special Assessments	3.04.002	Special Assessments	4.01.023	Licenses and Permits and Fees for Other Governments
411	Federal - Restricted	1500	5220	9150	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.023	Licenses and Permits and Fees for Other Governments
412	Federal - Unrestricted	1500	5220	9150	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.023	Licenses and Permits and Fees for Other Governments
413	Federal - Pass Through Grants	1500	5220	9150	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.023	Licenses and Permits and Fees for Other Governments
419	Other - Federal Receipts	1500	5220	9150	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.023	Licenses and Permits and Fees for Other Governments
422	State - Restricted	1500	5220	9150	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.023	Licenses and Permits and Fees for Other Governments
423	State - Unrestricted	1500	5220	9150	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.023	Licenses and Permits and Fees for Other Governments
424	State - Pass Through Grants	1500	5220	9150	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.023	Licenses and Permits and Fees for Other Governments
429	Other - State Receipts	1500	5220	9150	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.023	Licenses and Permits and Fees for Other Governments
430	License Tax - County Levied	1500	5220	9150	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.023	Licenses and Permits and Fees for Other Governments
440	Grants or Aid (Non-Federal and Non-State)	1500	5220	9150	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.023	Licenses and Permits and Fees for Other Governments
490	Other - Intergovernmental	1500	5220	9150	2.04.012	Intergovernmental	3.03.007	Intergovernmental	4.01.023	Licenses and Permits and Fees for Other Governments
511	Contracts for Fire Services	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
512	Contracts for Police Protection	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
513	Parking Meters	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
514	Garbage and Trash	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
515	Contracts for Emergency Medical Services	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
519	Other - General Government Contracts	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
521	Swimming Pool	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
522	Concession Stands	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
523	Recreation Entry Fees	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
529	Other - Cultural and Recreational Programs	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
531	Sale of Lots	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
532	Grave Opening Fees	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
533	Foundations	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
539	Other - Cemetery	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
541	Consumer Rent	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
542	Tap Fees	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
543	Bulk Sales	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
544	Deposits	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
549	Other - Utilities	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
590	Other - Charges for Services	1200	2100	9050	2.04.009	Charges for Services	3.01.001	Charges for Services	4.01.021	Intergovernmental
611	Court Costs	1400	2100	9400	2.04.011	Fines and Forfeitures	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments
612	Court Fines	1400	2100	9400	2.04.011	Fines and Forfeitures	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments

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Number	RevenueDescription	Govt	Prop	Fid	Web-GAAP GAAP ID	Web-GAAP Description	Web-GAAP GAAP Code	Web-GAAP Description	Web-GAAP GAAP Code	Web-GAAP Description
613	State Court Costs	1400	2100	9400	2.04.011	Fines and Forfeitures	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments
618	Court Related Settlements	1400	2100	9400	2.04.011	Fines and Forfeitures	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments
619	Other - Fines and Forfeitures	1400	2100	9400	2.04.011	Fines and Forfeitures	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments
621	Building Permits	1300	2100	9400	2.04.010	Licenses and Permits	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments
622	Inspections	1300	2100	9400	2.04.010	Licenses and Permits	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments
623	Zoning	1300	2100	9400	2.04.010	Licenses and Permits	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments
624	Street Opening	1300	2100	9400	2.04.010	Licenses and Permits	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments
625	Cable Franchise Fees	1300	2100	9400	2.04.010	Licenses and Permits	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments
629	Other - Licenses and Permits	1300	2100	9400	2.04.010	Licenses and Permits	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments
690	Other - Fees	1300	2100	9400	2.04.010	Licenses and Permits	3.01.001	Charges for Services	4.01.028	Special Assessment Collections for Other Governments
701	Interest	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
811	Rentals	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
812	Royalties	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
820	Contributions and Donations	1810	2400	9900	2.04.029	Other	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
830	Payments in Lieu of Taxes	1190	2400	9900	2.04.007	Payments in Lieu of Taxes	3.01.009	Other	4.01.039	Other Amounts Collected for Distribution
841	Capital Contributions	1810	6100	9900	2.04.029	Other	3.04.001	Capital Contributions	4.01.039	Other Amounts Collected for Distribution
842	Capital Contributions - Tap Fees	1810	6100	9900	2.04.029	Other	3.04.001	Capital Contributions	4.01.039	Other Amounts Collected for Distribution
850	Contributions to a Permanent Fund	1810	5700	9900	2.04.029	Other	3.03.049	Other Non-Operating Revenues	4.01.039	Other Amounts Collected for Distribution
881	Unclaimed Monies Received	1810	5700	9900	2.04.029	Other	3.03.049	Other Non-Operating Revenues	4.01.039	Other Amounts Collected for Distribution
882	Performance Deposits Received	1810	5700	9875	2.04.029	Other	3.03.049	Other Non-Operating Revenues	4.01.038	Deposits Received
883	Amounts Held for Employees	1810	5700	9250	2.04.029	Other	3.03.049	Other Non-Operating Revenues	4.01.025	Amounts Held for Employees
884	Amounts Received as Fiscal Agent	1810	5700	9100	2.04.029	Other	3.03.049	Other Non-Operating Revenues	4.01.022	Amounts Received as Fiscal Agent
885	Other Amounts Collected for Distribution	1810	5700	9900	2.04.029	Other	3.03.049	Other Non-Operating Revenues	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	5700	9900	2.04.029	Other	3.03.049	Other Non-Operating Revenues	4.01.039	Other Amounts Collected for Distribution
911	Sale of Bonds	4200	5900	9900	2.06.010	Bonds Issued	3.03.020	Bonds Issued	4.01.039	Other Amounts Collected for Distribution
912	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
915	Sale of Refunding Bonds	4220	5930	9900	2.06.012	Refunding Bonds Issued	3.03.023	Refunding Bonds Issued	4.01.039	Other Amounts Collected for Distribution
919	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
921	Sale of Notes	4300	5800	9900	2.06.020	Notes Issued	3.03.025	Notes Issued	4.01.039	Other Amounts Collected for Distribution
922	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
923	OWDA Loans Issued	4400	5870	9900	2.06.025	Proceeds of Loans	3.03.033	Proceeds from OWDA Loans	4.01.039	Other Amounts Collected for Distribution
924	OPWC Loans Issued	4400	5860	9900	2.06.025	Proceeds of Loans	3.03.032	Proceeds from OPWC Loans	4.01.039	Other Amounts Collected for Distribution
925	Other Loans Issued	4400	5850	9900	2.06.025	Proceeds of Loans	3.03.031	Proceeds from Loans	4.01.039	Other Amounts Collected for Distribution
929	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
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
961	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
971	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

Village UAN/WebGAAP Crosswalk

Program Code	Program Description	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	Police Enforcement	1100	1100	1100	965	2.05.020	Security of Persons and Property	4.02.023	Other Distributions
120	Fire Fighting, Prevention and Inspection	1100	1100	1100	965	2.05.020	Security of Persons and Property	4.02.023	Other Distributions
130	Street Lighting	1100	1100	1100	965	2.05.020	Security of Persons and Property	4.02.023	Other Distributions
140	Civil Defense	1100	1100	1100	965	2.05.020	Security of Persons and Property	4.02.023	Other Distributions
150	Traffic Signals, Signs and Marking	1100	1100	1100	965	2.05.020	Security of Persons and Property	4.02.023	Other Distributions
160	Emergency Medical Services	1100	1100	1100	965	2.05.020	Security of Persons and Property	4.02.023	Other Distributions
190	Other Security of Persons and Property	1100	1100	1100	965	2.05.020	Security of Persons and Property	4.02.023	Other Distributions
210	Payment to County Health District	1300	1300	1300	965	2.05.040	Public Health	4.02.023	Other Distributions
220	Payment to County Human Services Program	1300	1300	1300	965	2.05.040	Public Health	4.02.023	Other Distributions
230	Other Assistance to Needy	1300	1300	1300	965	2.05.040	Public Health	4.02.023	Other Distributions
240	Cemetery	1300	1300	1300	965	2.05.040	Public Health	4.02.023	Other Distributions
290	Other Public Health Services	1300	1300	1300	965	2.05.040	Public Health	4.02.023	Other Distributions
310	Recreation	1400	1400	1400	965	2.05.050	Leisure Time Services	4.02.023	Other Distributions
320	Provide and Maintain Parks	1400	1400	1400	965	2.05.050	Leisure Time Services	4.02.023	Other Distributions
330	Cultural Facilities	1400	1400	1400	965	2.05.050	Leisure Time Services	4.02.023	Other Distributions
340	Swimming Pool	1400	1400	1400	965	2.05.050	Leisure Time Services	4.02.023	Other Distributions
350	Concessions	1400	1400	1400	965	2.05.050	Leisure Time Services	4.02.023	Other Distributions
390	Other Leisure Time Activities	1400	1400	1400	965	2.05.050	Leisure Time Services	4.02.023	Other Distributions
410	Community Planning and Zoning	1500	1500	1500	965	2.05.060	Community and Economic Development	4.02.023	Other Distributions
420	Public Housing Projects	1500	1500	1500	965	2.05.060	Community and Economic Development	4.02.023	Other Distributions
490	Other Community Environment	1500	1500	1500	965	2.05.060	Community and Economic Development	4.02.023	Other Distributions
511	Administration - Electric	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
512	Billing - Electric	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
513	Generation / Purchase - Electric	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
514	Distribution - Electric	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
519	Other Electric	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
521	Administration - Gas	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
522	Billing - Gas	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
523	Generation / Purchase - Gas	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
524	Distribution - Gas	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
529	Other Gas	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
531	Administration - Water	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
532	Billing - Water	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
533	Supply / Purchase - Water	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
534	Filtration - Water	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
535	Pumping - Water	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
539	Other Water	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
541	Administration - Sanitary Sewers and Sewage	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
542	Billing - Sanitary Sewers and Sewage	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
543	Pumping - Sanitary Sewers and Sewage	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
549	Other Sanitary Sewers and Sewage	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
551	Administration - Storm Sewers and Drains	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
552	Billing - Storm Sewers and Drains	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions

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		Govt	Prop	Fid Func	Fid Obj	Web-GAAP GAAP ID	Web-GAAP Description	Web-GAAP GAAP ID	Web-GAAP Description
553	Waste Collection - Storm Sewers and Drains	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
554	Waste Disposal - Storm Sewers and Drains	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
559	Other Storm Sewers and Drains	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
561	Administration - Refuse Collection and Dispos	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
562	Billing - Refuse Collection and Disposal	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
563	Waste Collection - Refuse Collection and Disp	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
564	Waste Disposal - Refuse Collection and Dispos	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
569	Other Refuse Collection and Disposal	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
591	Administration - Other Basic Utility Service	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
592	Billing - Other Basic Utility Service	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
593	Generation / Purchase - Other Basic Utility S	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
594	Distribution - Other Basic Utility Service	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
599	Other Basic Utility Service	1700	1700	1700	965	2.05.080	Basic Utility Services	4.02.023	Other Distributions
610	Street Construction and Reconstruction	1800	1800	1800	965	2.05.090	Transportation	4.02.023	Other Distributions
620	Street Maintenance and Repair	1800	1800	1800	965	2.05.090	Transportation	4.02.023	Other Distributions
630	Street Cleaning, Snow and Ice Removal	1800	1800	1800	965	2.05.090	Transportation	4.02.023	Other Distributions
640	Storm Sewers and Drains	1800	1800	1800	965	2.05.090	Transportation	4.02.023	Other Distributions
650	Traffic Signs and Signals	1800	1800	1800	965	2.05.090	Transportation	4.02.023	Other Distributions
660	Parking Facilities	1800	1800	1800	965	2.05.090	Transportation	4.02.023	Other Distributions
670	Sidewalks	1800	1800	1800	965	2.05.090	Transportation	4.02.023	Other Distributions
690	Other Transportation	1800	1800	1800	965	2.05.090	Transportation	4.02.023	Other Distributions
710	Mayor and Administrative Offices	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
715	Legislative Activities	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
720	Mayor's Court	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
725	Clerk - Treasurer	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
730	Lands and Buildings	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
735	Boards and Commissions	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
740	Property Tax Collection Fees	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
745	Auditor of State Fees	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
750	Solicitor	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
755	Income Tax Administration	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
760	Tax Refunds	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
765	Distribution of Income Tax - Other Government	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
770	Other Income Tax	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
780	Self-Insurance	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
790	Other General Government	1000	1000	1000	965	2.05.010	General Government	4.02.023	Other Distributions
800	Capital Outlay	4000	4000	4000	965	2.05.130	Capital Outlay	4.02.023	Other Distributions
850	Debt Service	4520	4520	4520	965	2.05.142	Principal Retirements	4.02.023	Other Distributions
870	Intergovernmental	3000	3000	3000	965	2.05.120	Intergovernmental	4.02.023	Other Distributions
881	Distributions as Fiscal Agent	1900	1900	1900	905	2.05.100	General Services	4.02.011	Distributions as Fiscal Agent
882	Distributions to Other Governments	1900	1900	1900	955	2.05.100	General Services	4.02.021	Distributions to Other Governments
883	Distributions to Other Funds (Primary Gov't)	1900	1900	1900	970	2.05.100	General Services	4.02.024	Distributions
884	Distributions of Unclaimed Monies	1900	1900	1900	965	2.05.100	General Services	4.02.023	Other Distributions

Village UAN/WebGAAP Crosswalk

Program		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
885	Distributions of Performance Deposits	1900	1900	1900	975	2.05.100	General Services	4.02.025	Distributions _____
886	Distributions on Behalf of Employees	1900	1900	1900	930	2.05.100	General Services	4.02.016	Distributions on Behalf of Employees
889	Other Distributions	1900	1900	1900	965	2.05.100	General Services	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

Village UAN/WebGAAP Crosswalk

Object Code	ObjectDescription	Web-GAAP Cash Id		Proprietary	
		Gov	Prop	Web-GAAP GAAP ID	Web-GAAP Description
100	Personal Services	100	100	3.02.010	Personal Services
110	Salaries - Council's Office	125	100	3.02.010	Personal Services
111	Salaries - Council	125	100	3.02.010	Personal Services
112	Salaries - Council's Staff	125	100	3.02.010	Personal Services
119	Other - Salaries - Council's Office	125	100	3.02.010	Personal Services
120	Salaries - Clerk/Treasurer's Office	125	100	3.02.010	Personal Services
121	Salary - Clerk/Treasurer	125	100	3.02.010	Personal Services
122	Salaries - Clerk/Treasurer's Staff	125	100	3.02.010	Personal Services
129	Other - Salaries - Clerk/Treasurer's Office	125	100	3.02.010	Personal Services
130	Salaries - Administrator's Office	125	100	3.02.010	Personal Services
131	Salary - Administrator	125	100	3.02.010	Personal Services
132	Salaries - Administrator's Staff	125	100	3.02.010	Personal Services
139	Other - Salaries - Administrator's Office	125	100	3.02.010	Personal Services
140	Salaries - Legal Counsel's Office	125	100	3.02.010	Personal Services
141	Salary - Legal Counsel	125	100	3.02.010	Personal Services
142	Salaries - Legal Counsel's Staff	125	100	3.02.010	Personal Services
149	Other - Salaries - Legal Counsel's Office	125	100	3.02.010	Personal Services
150	Compensation of Board and Commission Members	125	100	3.02.010	Personal Services
160	Salaries - Mayor's Office	125	100	3.02.010	Personal Services
161	Salary - Mayor	125	100	3.02.010	Personal Services
162	Salaries - Mayor's Staff	125	100	3.02.010	Personal Services
169	Other - Salaries - Mayor's Office	125	100	3.02.010	Personal Services
190	Other - Personal Services	125	100	3.02.010	Personal Services
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
214	Volunteer Firemen's Dependents Fund	150	150	3.02.012	Fringe Benefits
215	Ohio Police and Fire Pension Fund	150	150	3.02.012	Fringe Benefits
219	Other - Employer's Retirement Contributions	150	150	3.02.012	Fringe Benefits
220	Insurance Benefits	150	150	3.02.012	Fringe Benefits
221	Medical/Hospitalization	150	150	3.02.012	Fringe Benefits

Village UAN/WebGAAP Crosswalk

Object Code	ObjectDescription	Web-GAAP Cash Id		Proprietary	
		Gov	Prop	Web-GAAP GAAP ID	Web-GAAP Description
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
240	Unemployment Compensation	150	150	3.02.012	Fringe Benefits
250	Employee Reimbursements	150	150	3.02.012	Fringe Benefits
251	Uniform, Tool and Equipment Reimbursements	150	150	3.02.012	Fringe Benefits
252	Travel and Transportation	150	150	3.02.012	Fringe Benefits
259	Other - Employee Reimbursements	150	150	3.02.012	Fringe Benefits
260	Housing and Meals	150	150	3.02.012	Fringe Benefits
270	Uniforms and Clothing	150	150	3.02.012	Fringe Benefits
290	Other - Employee Fringe Benefits	150	150	3.02.012	Fringe Benefits
300	Contractual Services	200	200	3.02.021	Contractual Services
310	Utilities	275	200	3.02.021	Contractual Services
311	Electricity	275	200	3.02.021	Contractual Services
312	Water and Sewage	275	200	3.02.021	Contractual Services
313	Natural Gas	275	200	3.02.021	Contractual Services
314	Heating Oil	275	200	3.02.021	Contractual Services
315	Coal	275	200	3.02.021	Contractual Services
316	Internet / Cable	275	200	3.02.021	Contractual Services
319	Other - Utilities	275	200	3.02.021	Contractual Services
320	Communications, Printing and Advertising	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 and Reproduction	200	200	3.02.021	Contractual Services
325	Advertising	200	200	3.02.021	Contractual Services
329	Other-Communications, Printing & Advertising	200	200	3.02.021	Contractual Services
330	Rents and Leases	200	200	3.02.021	Contractual Services

Village UAN/WebGAAP Crosswalk

Object Code	ObjectDescription	Web-GAAP Cash Id		Proprietary	
		Gov	Prop	Web-GAAP GAAP ID	Web-GAAP Description
340	Professional and Technical Services	200	200	3.02.021	Contractual Services
341	Accounting and Legal Fees	200	200	3.02.021	Contractual Services
342	Auditing Services	200	200	3.02.021	Contractual Services
343	Uniform Accounting Network Fees	200	200	3.02.021	Contractual Services
344	Tax Collection Fees	200	200	3.02.021	Contractual Services
345	Election Expenses	200	200	3.02.021	Contractual Services
346	Engineering Services	200	200	3.02.021	Contractual Services
347	Planning Consultants	200	200	3.02.021	Contractual Services
348	Training Services	200	200	3.02.021	Contractual Services
349	Other - Professional and Technical Services	200	200	3.02.021	Contractual Services
350	Insurance and Bonding Services	200	200	3.02.021	Contractual Services
351	Insurance and Bonding	200	200	3.02.021	Contractual Services
352	Property Insurance Premiums	200	200	3.02.021	Contractual Services
353	Liability Insurance Premiums	200	200	3.02.021	Contractual Services
354	Fidelity Bond Premiums	200	200	3.02.021	Contractual Services
359	Other - Insurance and Bonding Services	200	200	3.02.021	Contractual Services
390	Other Contractual Services	200	200	3.02.021	Contractual Services
391	Dues and Fees	200	200	3.02.021	Contractual Services
392	Buildings and Other Structures	200	200	3.02.021	Contractual Services
393	Motor Vehicles	200	200	3.02.021	Contractual Services
394	Machinery, Equipment & Furniture	200	200	3.02.021	Contractual Services
395	Land and Improvements	200	200	3.02.021	Contractual Services
396	Streets, Highways, Curbs and Sidewalks	200	200	3.02.021	Contractual Services
397	Utility - Systems	200	200	3.02.021	Contractual Services
398	Garbage and Trash Removal	200	200	3.02.021	Contractual Services
399	Other - Other Contractual Services	200	200	3.02.021	Contractual Services
400	Supplies and Materials	250	250	3.02.023	Materials and Supplies
410	Office Supplies and Materials	250	250	3.02.023	Materials and Supplies
420	Operating Supplies and Materials	250	250	3.02.023	Materials and Supplies
430	Repairs and Maintenance	199	250	3.02.023	Materials and Supplies
431	Repairs and Maintenance of Buildings and Land	199	250	3.02.023	Materials and Supplies

Village UAN/WebGAAP Crosswalk

Object Code	ObjectDescription	Web-GAAP Cash Id		Proprietary	
		Gov	Prop	Web-GAAP GAAP ID	Web-GAAP Description
432	Repairs and Maintenance of Machinery & Equip	199	250	3.02.023	Materials and Supplies
433	Repairs and Maintenance of Motor Vehicles	199	250	3.02.023	Materials and Supplies
439	Other - Repairs and Maintenance	199	250	3.02.023	Materials and Supplies
440	Small Tools and Minor Equipment	250	250	3.02.023	Materials and Supplies
490	Other - Supplies and Materials	250	250	3.02.023	Materials and Supplies
500	Capital Outlay	550	692	3.03.062	Capital Outlay
510	Land and Land Improvements	550	692	3.03.062	Capital Outlay
520	Equipment	550	692	3.03.062	Capital Outlay
530	Buildings and Other Structures	550	692	3.03.062	Capital Outlay
540	Machinery, Equipment and Furniture	550	692	3.03.062	Capital Outlay
545	Runways, Taxiways, Ramps, Docks and Waterways	550	692	3.03.062	Capital Outlay
550	Motor Vehicles	550	692	3.03.062	Capital Outlay
555	Streets, Highways, Sidewalks and Curbs	550	692	3.03.062	Capital Outlay
560	Utility Distribution Systems	550	692	3.03.062	Capital Outlay
590	Other - Capital Outlay	550	692	3.03.062	Capital Outlay
600	Other	500	500	3.02.059	Other
610	Deposits Refunded	500	500	3.02.059	Other
620	Deposits Applied	500	500	3.02.059	Other
630	Compensation and Damages	500	500	3.02.059	Other
640	Payment to Another Political Subdivision	500	500	3.02.059	Other
641	Excise Tax Expense - Electric	500	500	3.02.059	Other
650	Contributions to Other Organizations	500	500	3.02.059	Other
651	Grants to Other Governments	525	525	3.03.061	Intergovernmental Disbursements
660	Claims	300	300	3.02.030	Claims
661	Liability Insurance	300	300	3.02.030	Claims
662	Health Insurance	300	300	3.02.030	Claims
663	Dental Insurance	300	300	3.02.030	Claims
664	Vision Insurance	300	300	3.02.030	Claims
665	Prescription Insurance	300	300	3.02.030	Claims
666	Workers' Compensation	300	300	3.02.030	Claims
669	Other Claims	300	300	3.02.030	Claims

Village UAN/WebGAAP Crosswalk

Object Code	ObjectDescription	<u>Web-GAAP Cash Id</u>		<u>Proprietary</u>	
		Gov	Prop	Web-GAAP GAAP ID	Web-GAAP Description
690	Other - Other	500	500	3.02.059	Other
710	Principal	675	675	3.03.054	Principal Retirement
711	Payment of Capital Appreciation Bonds	675	675	3.03.054	Principal Retirement
720	Interest	600	600	3.03.051	Interest and Fiscal Charges
721	Payment of CAB Accretion	600	690	3.03.060	Payment of Capital Appreciation Bond Accretion
730	Discount on Debt	680	680	3.03.055	Discount on Debt Issued
780	Issuance Costs	600	600	3.03.051	Interest and Fiscal Charges
790	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