

	Governmental Activities	Enterprise Funds:				ISFs:			Total	Check Totals		Governmental Act County Plan	GMEBS Plan	Total	Entity Wide Statements	
		Solid Waste	WS	Parking	BSRS	Health Insurance	Risk Mgt									
Net Pension Liability:																
Prior Year Balance	62,403,632	502,964	259,901	25,813	343,418	54,615	231,249	63,821,592			NPL	47,470,437	366,112	47,836,549	49,918,150	#####
Current Yr Activity Distri	(14,933,195)	(139,493)	(16,082)	(7,704)	(108,572)	(54,615)	(231,249)	(15,490,910)	(77,931)	✓ agreed to financial statements	Def Out	(25,771,444)	85,409	(25,686,035)	11,565,521	#####
Current year balance	<u>47,470,437</u>	<u>363,471</u>	<u>243,819</u>	<u>18,109</u>	<u>234,846</u>	<u>-</u>	<u>-</u>	<u>48,330,682</u>			Def In	945,642		945,642	1,371,482	(425,840)
Deferred Outflows:												Total County Plan				
Prior Year Balance	(11,480,112)	(116,054)	(99,608)	(6,186)	(71,676)	21,857	92,545	(11,659,234)			NPL	48,330,682	366,112	48,696,794	51,050,246	#####
Current Yr Activity Distri	14,291,332	133,498	15,391	7,372	103,906	21,857	92,545	14,665,901	74,581		Def Out	(26,325,135)	85,409	(26,239,726)	11,859,045	#####
Current year balance	<u>25,771,444</u>	<u>249,552</u>	<u>114,999</u>	<u>13,558</u>	<u>175,582</u>	<u>-</u>	<u>-</u>	<u>26,325,135</u>			Def In	969,259		969,259	1,402,852	(433,593)
Deferred Inflows:																
Prior Year Balance	1,371,482	13,920	7,239	715	9,496	1,522	6,445	1,410,819								
Current Yr Activity Distri	(425,840)	(3,978)	(459)	(220)	(3,096)	(1,522)	(6,445)	(441,560)	(2,222)							
Current year balance	<u>945,642</u>	<u>9,942</u>	<u>6,780</u>	<u>495</u>	<u>6,400</u>	<u>-</u>	<u>-</u>	<u>969,259</u>								
Net Adjustment	<u>22,644,634</u>	<u>123,861</u>	<u>135,601</u>	<u>5,046</u>	<u>65,664</u>	<u>-</u>	<u>-</u>	<u>22,974,806</u>								

		DR	CR	
Solid Waste				
Net pension liability	5400000.125250		139,493	
Deferred outflows	5400000.119205	133,498		
Deferred inflows	5400000.129300		3,978	
Pension expense	5404501.512400	4,667		9,973
Pension expense	5404502.512400	4,199		
Pension expense	5404510.512400	1,107		
		<u>143,471</u>	<u>143,471</u>	

Water and Sewer				
Net pension liability	5050000.125250		16,082	
Deferred outflows	5050000.119205	15,391		
Deferred inflows	5050000.129300		459	
Pension expense	5054400.512400	1,150		
		<u>16,541</u>	<u>16,541</u>	

Parking				
Net pension liability	5550000.125250		7,704	
Deferred outflows	5550000.119205	7,372		
Deferred inflows	5550000.129300		220	
Pension expense	5557564.512400	552		
		<u>7,924</u>	<u>7,924</u>	

BSRS				
Net pension liability	5700000.125250		108,572	
Deferred outflows	5700000.119205	103,906		
Deferred inflows	5700000.129300		3,096	
Pension expense	5707210.512400	7,762		
		<u>111,668</u>	<u>111,668</u>	

Health Insurance Fund				
Net pension liability	6500000.125250			
Deferred outflows	6500000.119205			
Deferred inflows	6500000.129300			
Pension expense	6501598.512400			
		<u>-</u>	<u>-</u>	

Risk Mgt Fund

Net pension liability	6250000.125250
Deferred outflows	6250000.119205
Deferred inflows	6250000.129300
Pension expense	6251555.512400

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Conversion entry: Governmental activities

Net pension liability	9990000.12.52650	14,996,465	-
Deferred outflows	9990000.11.92001	-	14,351,883
Deferred inflows	9990000.12.93001	427,645	-
General Govt - pension adjustm	9991000.51.24000	-	212,742
Jud - pension adjustment	9992000.51.24000	-	249,826
Public safety - pension adjustm	9993000.51.24000	-	481,100
Public works - pension adjustm	9994000.51.24000	-	73,073
Health & welfare - pension adjust	9995000.51.24000	-	18,382
C&R - pension adjustment	9996000.51.24000	-	25,163
Housing and development - pen	9997000.51.24000	-	11,941

15,424,110	15,424,110
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Total adjustment	1,072,227
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GG	212,742
Jud	249,826
PS	481,100
PW	73,073
HW	18,382
C&R	25,163
H&D	11,941

<u>1,072,227</u>
