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Accounting Manual

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SECTION 901: CHART OF GENERAL LEDGER ACCOUNTS

Fund Designations

1000	General Fund
2000	Special Funds
3000	Trust and Agency Funds
4000	Bond Funds
5000	General Bonded Debt and Interest Group of Accounts
6000	General Fixed Assets Group of Accounts

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SECTION 901: CHART OF GENERAL LEDGER ACCOUNTS

<u>Acct.</u> <u>No.</u>	<u>Account Name</u>	<u>Gen.</u>	<u>Spec.</u>	<u>Trust and Agency</u>	<u>Bond</u>	<u>Debt</u>	<u>Fixed Assets</u>
<u>ASSETS AND OTHER DEBITS</u>							
	CASH						
111	Cash in State Treasury.....	x	x	x	x		
113	Departmental Cash Collec- tions in Transit.....	x	x	x	x		
115	Departmental Imprest and Change Funds.....	x					
121	Cash with Treasurer, U.S.A.....		x				
124	Federal Funds Not Required to be deposited in State Treasury.....	x	x				
126	Funds Not Required to be Deposited in the State Treasury.....		x		x		
130	Trust Fund Not Required to be Deposited in State Treasury...			x			
134	Cash with Superintendent, Kalaupapa.....	x					
137	Cash with Fiscal Agents for Payment of Bond Principal and Interest.....		x				
139	Cash Deposits, Miscellaneous...	x	x				
	Certificates of Deposit:						
171	State Treasury.....	x	x	x	x		
173	Hawaiian Home Lands.....		x				
175	Highways Division.....		x	x	x		
176	Harbors Division.....		x		x		
177	Airports Division.....		x		x		
181	Accounting and General Services.....		x		x		
182	Budget and Finance.....	x					
183	Agriculture.....		x				
184	Hawaii Housing Authority.....		x				
185	University of Hawaii.....			x			
187	Public Employees' Health Fund.....			x			
188	Health Department.....			x			
189	Regulatory Agencies.....		x	x			

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SECTION 901: CHART OF GENERAL LEDGER ACCOUNTS (cont'd.)

Acct. No.	Account Name	Gen.	Spec.	Trust and Agency	Bond	Debt	Fixed Assets
<u>ASSETS AND OTHER DEBITS (cont'd.)</u>							
	Certificates of Deposit (cont'd.)						
190	Land and Natural Resources.		x				
191	Education			x			
192	Planning and Economic Development		x				
195	Labor and Industrial Relations	x	x				
196	Office of the Governor			x			
197	Social Services and Housing	x					
	TAXES RECEIVABLE, CURRENT						
211	Corporation Net Income	x					
212	Individual Net Income	x					
214	Public Service Companies ..	x					
221	Franchise	x					
222	General Excise	x					
223	Inheritance	x					
224	Liquid Fuel		x				
225	Liquor	x					
226	Tobacco	x					
231	Unemployment Compensation .		x				
232	Agricultural Unemployment .		x				
	TAXES RECEIVABLE, DELINQUENT						
251	Corporation Net Income	x					
252	Individual Net Income	x					
254	Public Service Companies ..	x					
261	Franchise	x					
262	General Excise	x					
263	Inheritance	x					
264	Liquid Fuel		x				
265	Liquor	x					
266	Tobacco	x					
271	Unemployment Compensation .		x				
272	Agricultural Unemployment .		x				
295	Uncollectible Delinquent Taxes	x					

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SECTION 901: CHART OF GENERAL LEDGER ACCOUNTS (cont'd.)

Acct. No.	Account Name	Gen.	Spec.	Trust and Agency	Bond	Debt	Fixed Assets
<u>ASSETS AND OTHER DEBITS (cont'd.)</u>							
ACCOUNTS RECEIVABLE							
310	Advances for Home Replacement Loans at Papakolea, Oahu (Act 176, SLH 1972, as amended by Act 170, SLH 1974).....		x				
311	Keaukaha-Waiakea Home Replacement Advances under Act 176, SLH 1974.....		x				
312	Hawaiian Home Replacement Loan Fund Advances.....		x				
313	Hawaiian Home Loan Fund Advances - Homesteaders.....		x				
314	Hawaiian Home Loan Fund Advances - Others.....		x				
315	Hawaiian Home Farm Loan Fund Advances.....		x				
316	Advances for Labor Department Building.....		x				
317	Advances to Hawaii Housing Authority.....		x				
318	Additional Receipts Loan Fund Advances - DHHL.....		x				
319	Borrowed Money Fund Advances - DHHL.....		x				
320	Model Cities Advances, Hawaiian Home Lands.....		x				
321	Advances to University of Hawaii -Research and Training Projects.....		x				
322	Change Funds.....		x				

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<u>Acct.</u> <u>No.</u>	<u>Account Name</u>	<u>Gen.</u>	<u>Spec.</u>	<u>Trust and Agency</u>	<u>Bond</u>	<u>Debt</u>	<u>Fixed Assets</u>
<u>ASSETS AND OTHER DEBITS</u>							
ACCOUNTS RECEIVABLE							
323	Hawaiian Home Repair Loan						
	Fund Advances.....		x				
324	Unemployment Compensation Fund						
	Advances.....	x					
325	Fee Simple Residential						
	Conversion of Leased						
	Properties.....		x				
326	Advance for Working Capital						
	Fund.....		x				
327	Advances for Appraisal Fees....		x				
328	Hawaiian Home General Loan						
	Fund Advances.....		x				
329	Other Accounts Receivable.....	x	x				
NOTES RECEIVABLE							
330	HHA Mortgage Loans (Act 50, SLH 1979).....		x				
331	Lower and Middle Income						
	Resident Loans - HHA.....		x				
332	Downpayment Loans - HHA.....		x				
333	Participation Loans - HHA.....		x				
334	HHA Mortgage Loans Program.....		x				
335	Industrial Loan Guaranty Act...	x					
336	Molokai Loans.....	x					
337	Hawaii Invention Development						
	Fund.....		x				
338	Kauai Loans.....	x					
339	Native Hawaiian Rehabilitation						
	Fund - DHHL.....		x				
340	Hawaiian Home Replacement						
	Loans.....		x				
341	Hawaiian Home Repair Loans.....		x				
342	Hawaiian Loan Guarantee Fund -						
	DHHL.....		x				
343	Hawaiian Home Loans.....		x				

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SECTION 901: CHART OF GENERAL LEDGER ACCOUNTS

Acct. No.	Account Name	Gen.	Spec.	Trust and Agency	Bond	Debt	Fixed Assets
<u>ASSETS AND OTHER DEBITS</u>							
NOTES RECEIVABLE							
344	Additional Receipts Loans - DHHL.....		x				
345	Farmers, Farm Loan Program....		x				
346	Hawaiian Home Farm Loans.....		x				
347	Borrowed Money Loans - DHHL		x				
348	Veterans' Loans.....		x				
349	North Kohala Loans.....	x					
350	Hawaii Agricultural Products Program.....		x				
351	Hawaii Aquaculture Loans.....		x				
352	State Disaster Commercial Loans.....	x	x				
353	State Depressed Areas Loans...	x					
354	Commercial Fishing Vessel Maintenance and Repairs Loan Program.....		x				
355	Hawaii Capital Loan Program...	x					
356	Fisheries New Vessel Construction Program.....		x				
357	Hawaii Development Loans.....		x				
358	State Higher Educational Loans.....		x				
359	Hawaiian Home General Loans...		x				
360	State Loans for Certain Employment.....	x					
OTHER RECEIVABLES							
Due From Other Funds:							
361	General Fund.....		x				
362	Special Fund.....	x					
363	Bond Fund.....	x					
364	Trust and Agency Fund.....	x	x				

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<u>Acct.</u> <u>No.</u>	<u>Account Name</u>	<u>Gen.</u>	<u>Spec.</u>	<u>Trust</u> <u>and</u> <u>Agency</u>	<u>Bond</u>	<u>Debt</u>	<u>Fixed</u> <u>Assets</u>
<u>ASSETS AND OTHER DEBITS</u>							
OTHER RECEIVABLES							
Temporary Loans to Other							
Funds:							
371	General Fund.....		x				
372	Special Fund.....	x					
373	Bond Fund.....	x	x				
374	Trust and Agency Fund.....	x	x				
Due From Other Governmental							
Units:							
382	Advances to Counties.....	x	x				
385	Advances to University of						
	Hawaii.....	x	x				
386	Advances under Hansen's						
	Disease Program.....	x					
387	Advances to State Agencies						
	for Federal Reimbursement						
	Projects.....	x	x				
Principal Due for Bond Fund							
Loans:							
411	City and County of						
	Honolulu.....	x					
412	County of Maui.....	x					
413	County of Hawaii.....	x					
414	County of Kauai.....	x					
Dept. of Transportation -							
415	Highways Division.....	x					
416	Harbors Division.....	x					
417	Airports Division.....	x					
422	Veterans' Loans.....	x					
423	Land Development						
	Revolving Fund.....	x					
424	Hawaii Water Authority.....	x					
425	Sand Island Account -						
	University of Hawaii.....	x					
426	New York World's Fair.....	x					
427	Hawaii Housing Authority...	x					
428	University of Hawaii						
	Projects.....	x					
429	Accounting and General						
	Services.....	x					

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SECTION 901: CHART OF GENERAL LEDGER ACCOUNTS

Acct. No.	Account Name	Gen.	Spec.	Trust and Agency	Bond	Debt	Fixed Assets
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ASSETS AND OTHER DEBITS

OTHER RECEIVABLES

Interest Due for Bond Fund

Loans:

431	City and County of Honolulu.....	x					
432	County of Maui.....	x					
433	County of Hawaii.....	x					
434	County of Kauai.....	x					
	Dept. of Transportation -						
435	Highways Division.....	x					
436	Harbors Division.....	x					
437	Airports Division.....	x					
442	Veterans' Loans.....	x					
443	Land Development						
	Revolving Fund.....	x					
445	Sand Island Account -						
	University of Hawaii.....	x					
446	New York World's Fair.....	x					
447	Hawaii Housing Authority...	x					
448	University of Hawaii						
	Projects.....	x					
449	Accounting and General						
	Services.....	x					

Bond Fund Loans:

451	City and County of Honolulu.....	x					
452	County of Maui.....	x					
453	County of Hawaii.....	x					
454	County of Kauai.....	x					
	Dept. of Transportation -						
455	Highways Division.....	x					
456	Harbors Division.....	x					
457	Airports Division.....	x					
462	Veterans' Loans.....	x					
463	Land Development						
	Revolving Fund.....	x					

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SECTION 901: CHART OF GENERAL LEDGER ACCOUNTS

<u>Acct.</u> <u>No.</u>	<u>Account Name</u>	<u>Gen.</u>	<u>Spec.</u>	<u>Trust</u> <u>and</u> <u>Agency</u>	<u>Bond</u>	<u>Debt</u>	<u>Fixed</u> <u>Assets</u>
<u>ASSETS AND OTHER DEBITS</u>							
OTHER RECEIVABLES							
Bond Fund Loans:							
464	Hawaii Water Authority.....	x					
465	Sand Island Account -						
	University of Hawaii.....	x					
466	New York World's Fair.....	x					
467	Hawaii Housing Authority...	x					
468	University of Hawaii						
	Projects.....	x					
469	Accounting and General						
	Services.....	x					
INVESTMENTS							
471	State of Hawaii Bonds.....	x	x				
472	U.S. Government Bonds.....	x	x	x			
476	Other Government Bonds.....	x					
478	Real Property	x	x	x			
479	Other Investments.....		x	x	x		
TAXES LEVIED FOR COUNTIES							
481	Real Property - Current....			x			
482	Real Property - Delinquent			x			
485	Personal Property						
	Delinquent.....			x			
487	Delinquent and Uncollectible			x			
FIXED ASSETS							
511	Land.....						x
516	Buildings.....						x
517	Accumulated Depreciation -						
	Buildings.....						x
518	Improvements Other than						
	Buildings.....						x
519	Accumulated Depreciation -						
	Improvements Other than						
	Buildings.....						x
521	Machinery and Equipment....						x
522	Accumulated Depreciation -						
	Machinery and Equipment...						x
529	Construction Work in						
	Progress.....						x

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Acct. No.	Account Name	Gen.	Spec.	Trust and Agency	Bond	Debt	Fixed Assets
<u>ASSETS AND OTHER DEBITS</u>							
OTHER DEBITS							
Appropriated Advancements:							
533	Improvements for Homestead						
	Road.....	x					
534	Hawaii Housing Authority.....	x					
535	Hawaii Office of Economic						
	Opportunity.....	x					
536	Reposessed Real Property....		x				
538	Advances by Airports						
	Division for Federal						
	Reimbursable Projects.....		x				
Deferred Charges to Future							
Appropriations:							
541	Molokai Water and Land						
	Utilization Project.....		x				
542	General Fund Temporary						
	Advances for Federal						
	Reimbursable Projects.....		x	x			
543	Advances for Federal						
	Reimbursable Projects -						
	State Agencies.....	x	x				
544	Advances for Hawaiian Home						
	Lands' Project.....		x				
546	Advances for Unemployment						
	Compensation from the						
	Federal Government.....		x				
547	Advances for Debt Service						
	Reimbursement - Highway's						
	Special Fund.....		x				
548	Garnishee Order by U.S.						
	District Court Paid from						
	State General Fund Treasury						
	Cash.....	x					
549	Hawaii Housing Authority						
	Projects.....		x				
550	City and County of Honolulu.	x					
551	Estimated Revenues, Current						
	Fiscal Year.....	x					
552	Estimated Revenues, Ensuing						
	Fiscal Year.....	x					

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SECTION 901: CHART OF GENERAL LEDGER ACCOUNTS

<u>Acct.</u> <u>No.</u>	<u>Account Name</u>	<u>Gen.</u>	<u>Spec.</u>	<u>Trust and Agency</u>	<u>Bond</u>	<u>Debt</u>	<u>Fixed Assets</u>
<u>ASSETS AND OTHER DEBITS</u>							
OTHER DEBITS							
555	Estimated Revenues Realized...	x					
556	Estimated Non-Revenues Realized.....	x					
561	Estimated Appropriated Revenues, Current Fiscal Year.....	x	x				
562	Estimated Appropriated Revenues, Ensuing Fiscal Year.....	x	x				
565	Estimated Appropriated Revenues Realized.....	x	x				
566	Estimated Appropriated Non-Revenues Realized.....	x	x				
571	Estimated Lapses.....	x					
575	Transfers-In.....	x	x	x	x		
Bonds Authorized and Unissued:							
581	General Obligation Bonds.....				x		
582	General Obligation Bonds for Ensuing Fiscal Year.....				x		
583	Revenue Bonds for Ensuing Fiscal Year.....				x		
584	Reclamation of Public Lands..				x		
585	Highway Revenue Bonds.....				x		
586	Harbor Revenue Bonds.....				x		
587	Airport Revenue Bonds.....				x		
588	University of Hawaii.....				x		
589	Department of Accounting and General Services.....				x		
590	Department of Social Services and Housing (Revenue Bonds).				x		
591	Amount to be Provided for Payment of Bond Principal....					x	
592	Amount to be Provided for Payment of Bond Interest.....					x	
593	Amount Available for Payment of Bond Principal.....					x	
594	Amount Available for Payment of Bond Interest.....					x	

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SECTION 901: CHART OF GENERAL LEDGER ACCOUNTS (cont'd.)

Acct. No.	Account Name	Gen.	Spec.	Trust and Agency	Bond	Debt	Fixed Assets
<u>LIABILITIES, OTHER CREDITS, AND FUND BALANCES</u>							
LIABILITIES, OTHER THAN LONG-TERM							
611	Audited Claims Payable.....	x	x	x	x		
	Warrants Payable, Current						
	Fiscal Year:						
621	General, Special, Trust,						
	and Bond Funds.....	x	x	x	x		
622	General Fund Second Series.	x					
626	Employment Security						
	Administration.....	x					
627	Legislature.....	x					
628	Unemployment Compensation						
	Benefits.....		x				
635	Payroll Clearance.....		x				
	Warrants Payable, Prior						
	Fiscal Year:						
641	General, Special, Trust,						
	and Bond Funds.....	x	x	x	x		
642	General Fund Second Series.	x					
646	Employment Security						
	Administration.....	x					
647	Legislature.....	x					
648	Unemployment Compensation						
	Benefits.....		x				
655	Payroll Clearance.....		x				
662	Unavailable Miscellaneous						
	Receipts.....	x					
665	Treasury Warrant Notes						
	Payable.....	x					
	Due to Other Funds:						
671	General.....			x			
672	Special.....			x			
673	Bond.....						
674	Trust and Agency.....						

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SECTION 901: CHART OF GENERAL LEDGER ACCOUNTS (cont'd.)

<u>Acct.</u> <u>No.</u>	<u>Account Name</u>	<u>Gen.</u>	<u>Spec.</u>	<u>Trust and Agency</u>	<u>Bond</u>	<u>Debt</u>	<u>Fixed Assets</u>
<u>LIABILITIES, OTHER CREDITS AND FUND BALANCES (cont'd.)</u>							
LIABILITIES, OTHER THAN LONG-TERM (cont'd.)							
	Temporary Loans From Other Funds:						
681	General.....	x	x	x	x		
682	Special.....				x		
683	Bond.....		x				
684	Trust and Agency.....						
688	U.S. Government.....		x				
689	State Treasury.....	x	x		x		
690	Bond Anticipation Notes Payable.....					x	
	Taxes Payable to Counties:						
691	City and County of Honolulu.....			x			
692	County of Maui.....			x			
693	County of Hawaii.....			x			
694	County of Kauai.....			x			
701	Matured Bond Anticipation Notes Payable.....		x				
706	Matured Bond Anticipation Notes Interest Payable.....		x				
	Matured Bond Principal Payable:						
711	General Obligation Bonds..		x				
715	Highways Revenue Bonds....		x				
716	Harbors Revenue Bonds.....		x				
717	Airports Revenue Bonds....		x				
724	Multi-Deck Parking Revenue Bonds.....		x				
725	University of Hawaii.....		x				

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SECTION 901: CHART OF GENERAL LEDGER ACCOUNTS (cont'd.)

Acct. No.	Account Name	Gen.	Spec.	Trust and Agency	Bond	Debt	Fixed Assets
<u>LIABILITIES, OTHER CREDITS AND FUND BALANCES (cont'd.)</u>							
LIABILITIES, OTHER THAN LONG-TERM (cont'd.)							
Matured Bond Interest Payable:							
731	General Obligation Bonds...		x				
735	Highways Revenue Bonds.....		x				
736	Harbors Revenue Bonds.....		x				
737	Airports Revenue Bonds.....		x				
744	Multi-Deck Parking Revenue Bonds.....		x				
745	University of Hawaii.....		x				
Premium Payable on Callable Bonds:							
755	Highway Revenue Bonds.....		x				
756	Harbors Revenue Bonds.....		x				
757	Airport Revenue Bonds.....		x				
Taxes Collected in Advance:							
761	Corporation Net Income.....	x					
762	Individual Net Income.....	x					
764	Public Service Companies...	x					
771	Franchise.....	x					
777	Premium Payable on Callable Bonds Collected in Advance..		x				
778	Bond Principal Payments Collected in Advance.....	x	x				
779	Bond Interest Payments Collected in Advance.....	x	x				

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Acct. No.	Account Name	<u>Gen.</u>	<u>Spec.</u>	<u>Trust and Agency</u>	<u>Bond</u>	<u>Debt</u>	<u>Fixed Assets</u>
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LIABILITIES, OTHER CREDITS, AND FUND BALANCES

LIABILITIES, OTHER THAN LONG-
TERM

Undistributed Tax Collections:

781	First Taxation Division.....			x			
782	Second Taxation Division....			x			
783	Third Taxation Division.....			x			
784	Fourth Taxation Division....			x			

Undistributed Unemployment

Tax Collections:

791	First Taxation Division.....			x			
792	Second Taxation Division....			x			
793	Third Taxation Division.....			x			
794	Fourth Taxation Division....			x			

796	Undistributed Collections, Land and Natural Resources...			x			
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LIABILITIES, LONG-TERM

Bonds Payable:

811	General Obligation Bonds....					x	
815	Highway Revenue Bonds.....					x	
816	Harbors Revenue Bonds.....					x	
817	Airports Revenue Bonds.....					x	
824	Multi-Deck Parking Revenue Bonds.....					x	
825	University of Hawaii.....					x	
826	Social Services and Housing Revenue Bonds.....					x	

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Acct. No.	Account Name	Gen.	Spec.	Trust and Agency	Bond	Debt	Fixed Assets
<u>LIABILITIES, OTHER CREDITS, AND FUND BALANCES</u>							
LIABILITIES, LONG-TERM							
	Interest Payable on Bonds in Future Years:						
831	General Obligation Bonds....					x	
835	Highways Revenue Bonds.....					x	
836	Harbors Revenue Bonds.....					x	
837	Airports Revenue Bonds.....					x	
844	Multi-Deck Parking Revenue Bonds.....					x	
845	University of Hawaii.....					x	
846	Social Services and Housing Revenue Bonds					x	
850	Notes Payable - Hawaii Housing Authority Projects.....		x				
851	Loan from City and County of Honolulu.....	x					
863	Loan from Federal Government for Molokai Water and Land Utilization Project.....		x				
866	Loan from Employees' Retire- ment System, Hawaiian Home Lands.....		x				
867	Loan from Hawaii Housing Authority Hawaiian Home Lands.....		x				
871	Loan Commitments, Hawaiian Home Lands.....		x				
872	Loan from Model Cities Pro- gram, Hawaiian Home Lands....		x				
877	Loan from State Treasury for Debt Service Reimbursement...		x				
878	Loan from Federal Government for Unemployment Compen- sation.....		x				

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<u>LIABILITIES, OTHER CREDITS, AND FUND BALANCES</u>							
OTHER CREDITS							
911	Unallotted Appropriations.....	x	x		x		
912	Appropriations Authorized, Ensuing Fiscal Year.....	x					
913	Appropriations Estimated, Current Fiscal Year.....	x	x				
914	Appropriations Estimated, Ensuing Fiscal Year.....	x					
915	Unencumbered Allotments.....	x	x		x		
917	Unliquidated Encumbrances.....	x	x		x		
Expenditures:							
921	Governmental Cost.....	x	x		x		
922	Non-Governmental Cost.....	x	x		x		
925	Transfers-Out.....	x	x	x	x		
931	Reserve for Taxes Receivable Unrealized.....	x		x			
932	Reserve for Accounts Receivable Unrealized.....	x	x				
933	Reserve for Notes Receivable Unrealized.....	x	x				
934	Reserve for Advances to Other Funds.....	x	x				
937	Reserve for Principal and Interest Due for Bond Fund Loans.....	x					
938	Reserve for Bond Fund Loans...	x					
941	Reserve for Investments Unrealized.....		x	x	x		
943	Reserve for Estimated Un- collectible Receivables.....	x		x			
949	Reserve for Other Assets Unrealized.....	x	x	x			
961	Fund Balances.....	x		x			
971	Investment in Fixed Assets....						x

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