

**Crosswalk for IDAs Between the Annual Financial Summary in PARIS and
the Uniform System of Accounts (USA)**

The following is a comparison of account codes used in the Annual Financial Report, or Annual Update Document, and the account codes listed in the Uniform System of Accounts (USA) for IDAs. The sum of certain account codes from the Uniform system of Accounts are grouped together and reported under one account code in the Annual Financial Report.

Summary Statement of Net Assets

Assets

Current Assets

Cash and Cash Equivalents	200-229
Investments	450-453, 455-459
Receivables, net	350-391, 410, 454
Other Assets	440, 445, 480-489

Non Current Assets

Restricted cash and investments	230-235
Long-Term Receivables, net	350-391, 410, 454
Other Assets	440, 445, 480-489

Liabilities

Current Liabilities

Accounts Payable	600
Pension contribution payable	637
Other post-employment benefits	
Accrued liabilities	601, 651
Deferred revenues	691
Bonds and notes payable	619-629, 685
Other long-term obligations due within one year	605, 615, 630-631, 686-689

Non Current Liabilities

Pension contribution payable	637
Other post-employment benefits	
Bonds and notes payable	619-629, 685
Other long-term obligations due within one year	605, 615, 630-631, 686-689

Net Assets (Deficit)

Net Assets

Invested in capital assets, net of related debt	920
Restricted	921-923
Unrestricted	924

Summary Statement of Revenues, Expenses and Changes in Net Assets

Operating Revenues

Charges for services	1220-2397
Rental & financing income	2410-2450
Other operating revenues	2650-2690

Operating Expenses

Salaries and wages	1000-1999, 6000-6999 (.1's only)
Other employee benefits	9010-9089
Professional services contracts	1000-1999, 6000-6999 (.4's only)
Supplies and materials	1000-1999, 6000-6999 (.4's only)
Depreciation & amortization	1994
Other operating expenses	

Nonoperating Revenues

Investment earnings	2401
State subsidies/grants	3001-3997
Federal subsidies/grants	4089-4997
Municipal subsidies/grants	2706
Public authority subsidies	
Other nonoperating revenues	5031, 2701, 2770

Nonoperating Expenses

Interest and other financing charges	9700-9790 (.7's only)
Subsidies to other public authorities	
Grants and donations	
Other nonoperating expenses	