

CORPORATION OF COCHIN

Income and Expenditure Statement for the period from 01-Apr-2008 to 30-Apr-2008

Code No.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	INCOME			
110000000	Tax Revenue	I-1	2,746,690.00	445,661,732.92
130000000	Rental Income from Municipal Properties	I-3	14,917.00	41,112,293.00
140000000	Fees & User Charges - Income Head Wise	I-4(b)	2,402,083.70	110,813,136.72
150000000	Sale & Hire Charges - Income Head Wise	I-5(b)	58,974.00	86,592.00
160000000	Revenue Grants, Contribution & Subsidies	I-6	0.00	489,634,864.10
170000000	Income from Investments - General Fund	I-7	0.00	1,588,080.61
171000000	Interest Earned	I-8	0.00	30,586.00
180000000	Other Income	I-9	911,916.95	16,531,901.91
A	Total - INCOME		6,134,581.65	1,105,459,187.26
	EXPENDITURE			
210000000	Establishment Expenditures - Expenditure Head Wise	I-10(b)	28,702,227.90	270,181,474.30
220000000	Administrative Expenditures - Expenditure Head Wise	I-11(b)	289,383.00	39,075,910.00
230000000	Operations & Maintenance Expenditures - Expenditure Head Wise	I-12(b)	73,480.00	223,940,036.00
240000000	Interest & Finance Charges	I-13	-1,095,616.00	6,272,920.59
250000000	Programme Expenditures	I-14	431,061.00	122,199,248.00
260000000	Revenue Grants, Contributions & Subsidies	I-15	20,000.00	41,983,497.00
271000000	Miscellaneous Expenditures	I-17	0.00	376,170.00
272000000	Depreciation	NIL	0.00	16,360,957.34
B	Total - EXPENDITURE		28,420,535.90	720,390,213.23
A-B	Gross surplus/deficit of income over expenditure before Prior Period Items		-22,285,954.25	385,068,974.03
280000000	Prior Period Items (Net)	I-18	-45,478.00	8,866,768.00
	Gross surplus/deficit of income over expenditure after Prior Period Items		-22,331,432.25	393,935,742.03
290000000	Transfer to Reserve Funds		0.00	0.00
	Net Balance being surplus/deficit carried over to Municipal Fund		-22,331,432.25	393,935,742.03

Schedule I-1 Tax Revenue

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
110010000	Property Tax (General)	0.00	294,716,902.00
110040000	Sanitation Tax (Conservancy Tax)	9,500.00	52,700.00
110100000	Profession Tax	0.00	128,079,821.00
110100200	Profession Tax - Employees	0.00	758,807.00
110110000	Advertisement Tax	48,707.00	3,965,686.00
110150000	Theatre/Show Tax	0.00	293,789.00
110150100	Surcharge on Theatre/ Show Tax	0.00	2,451.00
110160000	Entertainment Tax	2,674,415.00	38,231,557.92
110160100	Additional Entertainment Tax	0.00	187,255.00
110520100	Land Conversion Cess - Under Section 290 (3)/230(3)	34.00	0.00
110800000	Other Taxes	13,220.00	0.00
110800200	Surcharge on Tax against Section 230(2)	814.00	12,414.00
110809900	Other Taxes	0.00	3,240,019.00
110900100	Tax Remission & Refund - Property Tax (General)	0.00	-23,879,669.00
	Total - Tax Revenue	2,746,690.00	445,661,732.92

Schedule I-3 Rental Income from Municipal Properties

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
130000000	Rental Income from Municipal Properties	0.00	25,163,949.00
130100000	Rent from Civic Amenities	0.00	15,510,870.00
130100100	Rent from Markets	0.00	182,225.00
130100200	Rent from Town Hall	3,100.00	0.00
130100500	Rent from Bus Stands	0.00	211,370.00
130100700	Rent from Sand Auction	0.00	8,714.00
130100800	Rent from Shopping Complex	4,750.00	17,278.00
130100900	Rent from Ferries	0.00	300.00
130200100	Rent from Staff Quarters	5,067.00	17,587.00
130800100	Lease Rental	2,000.00	0.00
	Total - Rental Income from Municipal Properties	14,917.00	41,112,293.00

Schedule I-4(b) Fees & User Charges - Income Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
14000000	Fees & User Charges	0.00	55,952,574.35
140100100	Private Hospital & Paramedical Institutions Registration Fee	200.00	3,700.00
140100200	Tutorial College Registration Fee	200.00	0.00
140110000	Licensing Fees	0.00	5,260,385.00
140110100	License Fees for Dangerous & Offensive Trades	0.00	156,350.00
140110200	License Fees for Lodge	100.00	0.00
140110300	License Fees under P.P.R ACT	0.00	200.00
140110500	License Fees under PFA Act	87.00	708.00
140120000	Fees for Grant of Permit	0.00	694,100.00
140120100	Fees for Construction of Buildings	10,632.00	14,528.00
140120200	Fees for Installation of Machinery	905.00	78,085.00
140120300	Fees for Construction of Factory	0.00	5,730.00
140130100	Fees for Birth & Death Certificate	30,407.00	362,675.00
140200100	Penalties	497,096.00	5,694,748.17
140200200	Penal Interest	0.00	5,063.00
140200300	Fines	274,712.70	2,095,649.93
140200400	Fines imposed by court (including P.F.A)	0.00	250.00
140200500	Fines imposed by Municipal and other laws	0.00	149,289.12
140400000	Other Fees	0.00	128,840.00
140400200	Notice Fees	0.00	23.00
140400500	License Change Fees	0.00	31,000.00
140400700	Advertisement Fees	6,045.00	120,750.00
140500000	User Charges	0.00	11,041,321.00
140501100	Bus Stand Fees	627,777.00	2,517,169.00
140501300	Lorry, Taxi, Auto and Other Vehicle Stand Fees	28,480.00	1,687.00
140501600	Receipts from Libraries	0.00	2,172.75
140501800	Receipts form Hospitals & Dispensaries	0.00	105,070.00
140509900	Other User Charges	600.00	3,604.00
140700000	Service/ Administrative Charges	407,406.00	0.00
140700100	Road Cutting Charges	517,436.00	26,387,464.40
	Total - Fees & User Charges - Income Head Wise	2,402,083.70	110,813,136.72

Schedule I-5(b) Sale & Hire Charges - Income Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
150100300	Sale of Usufructs	52,394.00	4,251.00
150110101	Sale of Tender Forms	0.00	75,775.00
150120100	Sale of stores	400.00	0.00
150120200	Sale of scrap	0.00	6,566.00
150410000	Hire Charges on Equipments	6,180.00	0.00
	Total - Sale & Hire Charges - Income Head Wise	58,974.00	86,592.00

Schedule I-6 Revenue Grants, Contribution & Subsidies

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
160100000	Revenue Grant	0.00	113,800,796.00
160100101	Development Fund - General	0.00	179,603,000.00
160100102	Development Fund - Special Component Plan	0.00	30,304,000.00
160100202	Fund for Transferred Institutions - Animal Husbandry	0.00	207,851.00
160100205	Fund for Transferred Institutions - Social Welfare	0.00	246,716.00
160100206	Fund for Transferred Institutions - Health	0.00	900,000.00
160100209	Fund for Transferred Institutions - Education	0.00	10,062.00
160100302	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	0.00	423,740.00
160100304	Fund for Transferred Functions/ Schemes - Unemployment Allowance Scheme	0.00	1,458,600.00
160100305	Fund for Transferred Functions/ Schemes - Widow Pension	0.00	3,377,000.00
160100306	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	0.00	400,000.00
160100307	Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	0.00	3,217,000.00
160100309	Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	0.00	375,000.00
160100311	Fund for Transferred Functions/ Schemes - Old Age Pension	0.00	4,200,000.00
160100400	Maintenance Fund	0.00	58,969,357.00
160100500	General Purpose Fund	0.00	18,034,342.00
160100600	Grant under KSUDP	0.00	2,564,301.00
160100700	Grant under JNNURM	0.00	67,130,627.00
160101100	Special Grants	0.00	4,400,000.00
160101200	Library Grant	0.00	1,317.10
160200000	Re-imburement of expenses	0.00	11,155.00
	Total - Revenue Grants, Contribution & Subsidies	0.00	489,634,864.10

Schedule I-7 Income from Investments - General Fund

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
170100100	Interest on Fixed Deposits	0.00	1,568,070.61
170200000	Dividend	0.00	20,000.00
170800000	Others	0.00	10.00
	Total - Income from Investments - General Fund	0.00	1,588,080.61

Schedule I-8 Interest Earned

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
171200000	Interest on Loans and advances to Employees	0.00	30,586.00
	Total - Interest Earned	0.00	30,586.00

Schedule I-9 Other Income

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
180400000	Recovery from Employees	12,057.00	347,389.00
180800000	Miscellaneous Income	46,980.00	1,078,101.72
180800200	Charges imposed on Small Scale Irrigational Works	0.00	83.05
180809900	Miscellaneous Receipts	852,879.95	15,106,328.14
	Total - Other Income	911,916.95	16,531,901.91

Schedule I-10(b) Establishment Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
210100105	Salaries - Temporary Staff	2,661,755.00	12,588,979.00
210100200	Wages	0.00	228,550.00
210200000	Benefits and Allowances	0.00	167,841.00
210200101	Travelling Allowances - Secretary	28,908.00	11,773.00
210200102	Travelling Allowances - Municipal Engineer	0.00	12,500.00
210200103	Travelling Allowances - Health Officer	0.00	3,198.00
210200104	Travelling Allowances - Permanent Staff	7,841.00	281,649.00
210200105	Travelling Allowances - Temporary Staff	0.00	4,950.00
210200201	Other allowances - Secretary	0.00	605.00
210200202	Other allowances - Municipal Engineer	0.00	24,043.00
210200203	Other allowances - Health Officer	0.00	23,958.00
210200204	Other allowances - Permanent Staff	0.00	1,586,755.00
210200205	Other allowances - Temporary Staff	0.00	1,199,894.00
210200206	Other allowances - Contingent Staff	430.00	1,556,903.00
210200301	Monthly Honorarium and Sitting Allowance - Chairperson	8,940.00	61,200.00
210200302	Monthly Honorarium and Sitting Allowance - Deputy Chairperson	0.00	14,025.00
210200304	Monthly Honorarium and Sitting Allowance - Councillors	293,740.00	1,643,680.00
210200401	Uniforms	0.00	440,581.00
210200402	Training Expenses	0.00	537,185.00
210200499	Other Benefits and Allowances	0.00	418,761.00
210300100	Contribution to Pension Fund - Regular employees	0.00	5,100,420.80
210300104	Contribution to Pension Fund - Regular employees - Permanent Staff	1,075,450.90	18,818,019.20
210300200	Contribution to Pension Fund - Contingent Staff	2,537,354.00	28,052,861.00
210400000	Other Terminal & Retirement Benefits	0.00	8,574,180.80
210400100	Leave Encashment	5,999,037.00	11,308,969.00
210500100	Remuneration	0.00	1,018,256.00
210100104	Salaries - Permanent Staff	7,225,507.00	96,490,272.50
210100106	Salaries - Contingent Staff	8,863,265.00	80,011,465.00
	Total - Establishment Expenditures - Expenditure Head Wise	28,702,227.90	270,181,474.30

Schedule I-11(b) Administrative Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
220100101	Rent of Buildings	0.00	27,880.00
220100201	Land Revenue	0.00	11,307,347.00
220100300	Taxes	0.00	719,124.00
220100301	Income Tax	0.00	1,967.00
220100399	Other Taxes/ Duties	0.00	693,695.00
220110200	Water Charges	0.00	14,519,957.00
220119900	Other Office Maintenance Expenses	0.00	14,153.00
220120200	Postage Expenses	1,000.00	150,780.00
220129900	Miscellaneous Communication Expenses	0.00	54,284.00
220200000	Books & Periodicals	0.00	422,814.00
220210000	Printing & Stationery	287,343.00	3,619,074.00
220300000	Travelling & Conveyance	0.00	223,789.00
220300100	Travelling Expense of Chairperson, Deputy Chairperson, Chairmen and Councillors	0.00	182,100.00
220400000	Insurance	0.00	71,187.00
220500000	Audit Fees	0.00	322,400.00
220510100	Law Charges	0.00	319,829.00
220510200	Legal Expenses - Cost of Recoveries	0.00	50,000.00
220510201	Legal Expenses - Cost of Recoveries - Tax Revenue	0.00	92,268.00
220510202	Legal Expenses - Cost of Recoveries - Water Supply	0.00	43,000.00
220520000	Professional & Other Fees	0.00	47,775.00
220600000	Advertisement & Publicity	0.00	731,825.00
220600100	Newspaper Advertisement Charges	0.00	1,144,408.00
220800100	Fuel and Maintenance expense by the council, Chairperson etc.	0.00	44,243.00
220800200	Festival Expenses	0.00	1,390,219.00
220809900	Miscellaneous Administration Expenses	1,040.00	1,974,762.00
220120100	Telephone Expenses	0.00	907,030.00
	Total - Administrative Expenditures - Expenditure Head Wise	289,383.00	39,075,910.00

Schedule I-12(b) Operations & Maintenance Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
230100100	Electricity Charges	0.00	17,722,920.00
230100101	Electricity Charges for Street Lights	0.00	21,712,015.00
230100200	Diesel, Petrol & Gas	0.00	2,701,824.00
230300000	Consumption of Stores	0.00	34,310.00
230300100	Consumption of Stores - Medicines	0.00	23,922.00
230309900	Consumption of Stores - Other Stores	0.00	4,511,047.00
230400000	Hire Charges	0.00	1,328,800.00
230400100	Vehicle Hire Charges	0.00	15,496,461.00
230500100	Repairs & Maintenance - Road and Pavements	0.00	54,068,192.00
230500200	Repairs & Maintenance - Bridges and Culverts	0.00	430,454.00
230500400	Repairs & Maintenance - Drainage	0.00	37,056,579.00
230500600	Repairs & Maintenance - Street Lights	0.00	2,711,615.00
230500700	Repairs & Maintenance - Dumping Grounds	0.00	2,162,715.00
230510000	Repairs & Maintenance - Civic Amenities	0.00	29,300.00
230510100	Repairs & Maintenance - Hospitals	0.00	589,674.00
230510200	Repairs & Maintenance - Dispensaries & Clinics	0.00	190,968.00
230510300	Repairs & Maintenance - Schools	0.00	613,252.00
230510400	Repairs & Maintenance - Markets	0.00	308,456.00
230510500	Repairs & Maintenance - Parks & Gardens	0.00	1,185,385.00
230510600	Repairs & Maintenance - Playgrounds	73,480.00	603,528.00
230511000	Repairs & Maintenance - Parking Stands	0.00	23,600.00
230511100	Repairs & Maintenance - Public Toilets	0.00	129,841.00
230511200	Repairs & Maintenance - Town Hall/ Marriage Halls	0.00	17,700.00
230511500	Repairs & Maintenance - Slaughter Houses	0.00	1,100,000.00
230511600	Repairs & Maintenance - Libraries	0.00	21,162.00
230511700	Repairs & Maintenance - Cattle Pounds	0.00	13,962.00
230520000	Repairs & Maintenance - Buildings	0.00	30,876,761.00
230530000	Repairs & Maintenance - Vehicles	0.00	2,427,944.00
230590000	Repairs & Maintenance - Others	0.00	23,292,421.00
230590100	Repairs & Maintenance - Machinery	0.00	2,493,728.00
230800300	Expenses for Burying Unclaimed Dead bodies	0.00	61,500.00
	Total - Operations & Maintenance Expenditures - Expenditure Head Wise	73,480.00	223,940,036.00

Schedule I-13 Interest & Finance Charges

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
240500201	Interest on loans from financial - HUDCO	-1,095,616.00	5,854,613.00
240700000	Bank Charges	0.00	198,307.59
240800000	Other Finance Expenses	0.00	220,000.00
	Total - Interest & Finance Charges	-1,095,616.00	6,272,920.59

Schedule I-14**Programme Expenditures**

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
-------------	--------------------	--	---

250000000	Programme Expenses	0.00	285,176.00
250400000	Development Fund Programmes	0.00	1,029,550.00
250400100	Development Fund Programmes - Agriculture	0.00	26,652.00
250400108	Promotion of horticulture and vegetable cultivation	0.00	51,910.00
250400112	Implementation of farm mechanisation	0.00	12,900.00
250400200	Development Fund Programmes - Animal Husbandry & Dairy Development	0.00	8,800.00
250400201	Implementation of cattle improvement programmes	0.00	18,000.00
250400206	Formulation and implementation of preventive-health programme for animals	0.00	4,130.00
250400300	Development Fund Programmes - Minor Irrigation	0.00	268,870.00
250400405	Providing of minimum basic services for fishermen families	0.00	2,900,000.00
250400600	Development Fund Programmes - Small Scale Industry	0.00	500,000.00
250400607	Promotion of small scale Industries	0.00	2,875,000.00
250400701	Identify the homeless and purampoke dwellers and to provide house sites and houses	0.00	11,103,579.00
250400702	Implementing housing programmes	0.00	1,505,000.00
250400801	Maintain water supply schemes within the respective Municipal area	0.00	3,078,570.00
250400901	Encourage the consumption of bio-gas	0.00	39,022.00
250401000	Development Fund Programmes - Education	0.00	11,605,331.00
250401001	Run the Government pre-primary schools, primary schools and High schools	0.00	13,500.00
250401002	Implement literary programmes	0.00	75,000.00
250401004	Run the Government Higher Secondary Schools in the Municipal area	0.00	19,500.00
250401100	Development Fund Programmes - Public Works	0.00	4,400,000.00
250401101	Maintain the roads except National Highways, State Highways and major District roads within the Municipality	0.00	3,200,000.00
250401200	Development Fund Programmes - Public Health & Sanitation	0.00	6,538,171.00
250401201	Run Dispensaries, Primary Health Centres and sub centres under all systems of medicines	384,796.00	1,163,470.00
250401203	Organise remedial and other preventive measures against disease	0.00	222,560.00
250401205	Implement sanitation pogrammes	0.00	5,235,063.00
250401300	Development Fund Programmes - Social Welfare	0.00	10,178,750.00
250401301	Run Anganvadis	0.00	5,153,678.00
250401302	Sanction and distribute pension to destitutes, widows, handicapped and agricultural labourers	0.00	46,000.00
250401306	Provide grant to orphanages	0.00	32,678.00
250401307	Start institutions for the welfare of handicapped, destitutes etc.	0.00	4,658,588.00
250401400	Development Fund Programmes - Eradication of Poverty	0.00	6,880,643.00

250401404	Develop the skills of those below poverty line to do self-employment and for remunerative employment	0.00	457,090.00
250401500	Development Fund Programmes - Development of SC/ST	0.00	608,500.00
250401502	Run Nursery schools for the Scheduled Caste/Scheduled Tribe	0.00	21,076.00
250401503	Provide basic facilities in the residential centres for the Scheduled Caste/Scheduled Tribe	0.00	354,300.00
250401508	Run post-metric hostels in Municipal area	0.00	552,841.00
250401509	Run Vocational Training Centres for the Scheduled Caste/Scheduled Tribe in Municipal area	0.00	76,613.00
250401600	Development Fund Programmes - Sports & Cultural Affairs	0.00	399,849.00
250401801	Maintain relief centres	48,005.00	4,059,791.00
250500200	Programmes/Expenditures of Transferred Institutions - Animal Husbandry	0.00	207,851.00
250500500	Programmes/Expenditures of Transferred Institutions - Social Welfare	0.00	270,598.00
250500600	Programmes/Expenditures of Transferred Institutions - Health	0.00	1,145,179.00
250500602	Blood Bank	0.00	106,319.00
250500700	Programmes/Expenditures of Transferred Institutions - Ayurveda	0.00	33,090.00
250500800	Programmes/Expenditures of Transferred Institutions - Homeopathy	0.00	1,517,295.00
250500900	Programmes/Expenditures of Transferred Institutions - Education	0.00	603,764.00
250500901	Scholarships and Incentives	0.00	6,041,280.00
250500902	Mid day meals to primary school pupils	0.00	9,736,321.00
250501607	Housing grant	-1,740.00	0.00
250501609	Wells and water supply	0.00	405,746.00
250600200	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	0.00	417,125.00
250600400	Programmes/Expenditures of Transferred Functions/ Schemes - Unemployment Allowance Scheme	0.00	1,458,600.00
250600500	Programmes/Expenditures of Transferred Functions/ Schemes - Widow Pension	0.00	3,376,964.00
250600600	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	0.00	349,422.00
250600700	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	0.00	2,669,848.00
250600900	Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	0.00	290,000.00
250601100	Programmes/Expenditures of Transferred Functions/ Schemes - Old Age Pension	0.00	3,909,695.00
	Total - Programme Expenditures	431,061.00	122,199,248.00

Schedule I-15 Revenue Grants, Contributions & Subsidies

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
260100000	Grants	0.00	41,522,535.00
260100200	Financial assistance to Schools	20,000.00	300.00
260100400	Financial assistance to Medical Institutions	0.00	387,548.00
260200200	Contribution to other Funds	0.00	73,114.00
	Total - Revenue Grants, Contributions & Subsidies	20,000.00	41,983,497.00

Schedule I-17 Miscellaneous Expenditures

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
271000000	Miscellaneous Expenses	0.00	376,170.00
	Total - Miscellaneous Expenditures	0.00	376,170.00

Schedule NIL Depreciation

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
272200000	Buildings	0.00	1,517,488.63
272300000	Roads & Bridges	0.00	9,751,004.30
272310000	Sewerage & Drainage	0.00	3,729,626.96
272330000	Public Lighting	0.00	633,358.10
272400000	Plant & Machinery	0.00	35,546.25
272500000	Vehicles	0.00	263,576.50
272600000	Office & Other Equipments	0.00	91,451.10
272700000	Furniture, Fixtures, Fittings & Electrical Appliances	0.00	269,492.85
272800000	Other Fixed Assets	0.00	69,412.65
	Total - Depreciation	0.00	16,360,957.34

Schedule I-18

Prior Period Items (Net)

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
280100100	Prior Period Income - Property Tax (General)	0.00	7,822,754.00
280209900	Prior Period Income - Other income	0.00	3,140,456.00
280500100	Prior Period Expenses - Tax Remission & Refund - Property Tax (General)	-45,478.00	-295,315.00
280500600	Prior Period Expenses - Tax Remission & Refund - Profession Tax - Institutions/ Professionals/ Traders	0.00	-4,717.00
280600000	Refund of Other Revenues	0.00	156,815.00
280600199	Prior Period Expense - Remission & Refund - Other User Charges	0.00	-1,000.00
280600300	Prior Period Expense - Remission & Refund - Rent from Municipal Properties	0.00	-3,900.00
280800000	Other Expenses	0.00	-49,106.00
280800100	Prior Period - Establishment Expenses	0.00	-1,568,915.00
280800700	Prior Period - Miscellaneous Expenses	0.00	-330,304.00
	Total - Prior Period Items (Net)	-45,478.00	8,866,768.00