FY2023-2024 Budget Message to Morrow County

Dear Members of the Budget Committee and Citizens of Morrow County

We are pleased to present Morrow County's budget for fiscal year 2023-2024. The purpose of this document is to provide clarity and transparency with regard to the financial condition of Morrow County, the allocation of resources to carry out programs and provide services to the public and the planning process that is involved in order to do so efficiently and effectively.

This budget is the result of a collaborative effort and has been prepared based on the input, requests and recommendations of Morrow County staff and officials. As such, throughout the development of this budget, each department head, director or official provided budgetary proposals for their department(s) that included the identification of resources required to maintain the ongoing day-to-day operations of their departments in addition to submitting proposals for capital acquisitions and significant projects that will enable them to enhance the levels of service that their departments provide or improve and streamline internal processes so that they may provide those services to the public more efficiently.

The total, including all governmental funds, is **$91,321,508.** The proposal is an increase of **$7,151,987**, or, **8.5%** over the prior year's amended budget. This increase is largely due to growth in the projected beginning fund balances and increases in revenues.

All Governmental Funds Summary

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues	$66,185,559	$83,767,101	$85,106,373	$84,169,524	$91,321,508
Expenses	$40,335,863	$52,669,626	$39,102,079	$84,169,523	$91,321,508

The total budget represented above is inclusive of all budgeted revenues and expenditures which includes interfund transfers, contingency and unappropriated balances.

The County's *operating budget* (below) which excludes those items, is **$47,847,298**. The operating budget is a decrease of **$4,635,543**, or, **8.8%** under the prior year's amended budget.

All Governmental Funds: Operating Expenditures

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Expenses							
MATERIALS & SERVICES	$7,951,945	$9,083,475	$6,697,605	$12,820,302	$12,249,803	$570,499	4.4%
PERSONNEL SERVICES	$11,750,284	$11,981,156	$10,842,850	$13,504,639	$16,945,903	-$3,441,264	-25.5%
CAPITAL OUTLAY	$7,902,006	$6,033,857	$2,107,146	$15,695,176	$13,968,805	$1,726,371	11.0%
DEBT SERVICE	$372,784	$566,476	$570,401	$774,782	$587,384	$187,398	24.2%
SPECIAL PAYMENTS	$5,472,797	$14,673,985	$4,671,888	$9,687,942	$4,095,403	$5,592,539	57.7%
EXPENSES TOTAL	**$33,449,816**	**$42,338,949**	**$24,889,890**	**$52,482,841**	**$47,847,298**	**$4,635,543**	**8.8%**

Fiscal Policies, Goals & Objectives

Over the course of the last year, there have been some significant changes to the processes and procedures in the Finance Department along with changes in the methodology and philosophy for budgeting and financial planning. Some of these changes are reflected in this budget. In June of 2022, following a six month vacancy, Morrow County hired a new Finance Director & County Accountant which was the impetus for these changes. The changes that have been made are based on the following objectives:

- Maximizing financial transparency
- Standardization of accounting processes and procedures
- Enhancing the usability, and, increasing the frequency of financial reporting
- Leveraging investments made in technology to maximize value creation and realization

Chart of Accounts Rebuild

One of the tasks assigned to the new Finance Director was to complete the implementation of the OpenGov Fianancial Plannning and Reporting platform that had begun to be implemented prior to the development of the FY2022-2023 County Budget for which the system was only partially utilized. Early on in this process, it was discovered that, due to the complexity and lack of structure, the County's chart of acounts in the general ledger was incompatible with the functionality of OpenGov. In order to complete the implementation of that system and ensure that the County can utilize the full functionality of it, the entire chart of accounts had to be rebuilt. Over the next seven months a new and standardized chart of accounts was constructed and implemented. The 'Go Live' date utilizing the new chart of accounts was February 6, 2023. This process entailed the following:

1. Construct a new, standardized, chart of accounts in consult with a financial and accounting consultant and based on accounting 'best practices'
2. Create a 'map' or 'cross reference' that aligns the 15,000+ existing accounts to their corresponding accounts in the new chart of accounts
3. Set up the new chart of accounts in the general ledger accounting system
4. Transfer the year-to-date balances as of the 'Go Live' date from the old accounts to the corresponding new accounts
5. Transfer budget amounts from the old accounts to the corresponding new accounts
6. Reconcile and balance the two chart of accounts as of the 'Go Live' date to ensure accuracy and completeness
7. Engage with OpenGov to complete a complete reimplementation of the Financial Planning and Reporting system
8. Train and provide communication to all county departments and employees regarding the change and using the new chart of accounts

This whole process was completed and the OpenGov platform is now fully reimplemented and operational and it was used for the development and delivery of this budget. It is important to note, though, that since all of the account numbers have changed, it was necessary, for comparison purposes to 'convert' all of the historical data within OpenGov; therefore, all of the the account numbers in this budget and associated reports are different than the account numbers that have been presented in conjunction with prior years budgets. In order to provide transparancy, the complete 'account map' or 'cross reference' is included as an appendix in this budget document.

Operating Fund Working Capital

Morrow County has a number of Special Revenue Funds that serve as operating funds for various departments or programs within the County. A fund is considered an operating fund if there are operating expenditures made from it throughout the year. Many of the operating funds within the County have little to no working capital and the revenues for some of those funds may come in quarterly installments, or, through grant reimbursements. In both of those cases, operations supported by those funds expend resources that have not been received, and, may not be received within a reasonable amount of time. This can lead to a deficit in the fund where operating expenditures are then being covered with pooled cash that is assigned to another fund. This is essentially an interfund loan that isn't accounted for as such and should be avoided. In the General Fund, it is also necessary to maintain adequate working capital to be able to support County operations throughout the year even though revenues in a given month or quarter may be insufficient to support it. For this reason, it is considered to be a best practice to establish and maintain a policy that secifies minimum fund balances for an operating fund. Morrow County does not currently have such a policy, howver, through the development of this budget, careful attention was paid to ensure that any operating funds have a minimum of 15% to 25% of operating expenditures allocated to operating contingency and/or unappropriated fund balance. This will ensure that each operating fund has adequate working capital to support its operating expenditures for 60-90 days.

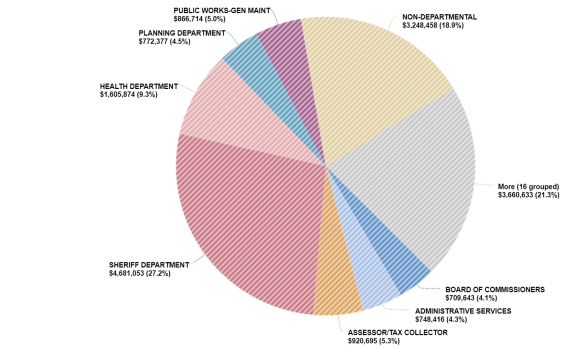
Cost Accounting for Departments and Programs

Morrow County's budget is prepared based on *organizational units* (i.e. departments). An organizational unit is an administrative subdivision of the County which is responsible for specific services, functions or activities. The purpose of this is to enable the accurate reporting, and accounting for, the financial activities as they relate to each of the organizational units. This enables management and the Board of Commissioners to understand the total resource requirements for each organizational unit. Investigation of the expenditures that have been historically classified as 'non-departmental' revealed that there are a significant amount of costs misclassified as such that are directly related one, or more, County organizational units.

For the FY2023-2024 budget, we began the process of identifying and allocating some of these directly assignable costs to the appropriate departments within the County. For this reason there were some significant reductions in the 'non-departmental' budget with offsetting increases to some of the departmental budgets as we began reclassifying those costs more appropriately. This process was only partially completed and reflected in this budget due to time constraints but we will continue with this project through the coming fiscal year.

FY23 Amended Budget

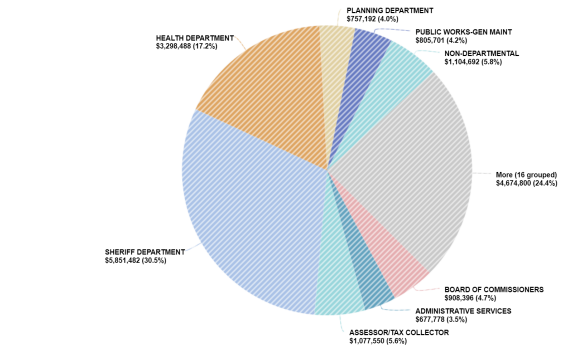
Visualization



Data filtered by Governmental, GENERAL FUND, EXPENSES and exported on May 25, 2023. Created with OpenGov

FY24 Proposed Budget

Visualization



Data filtered by Governmental, GENERAL FUND, EXPENSES and exported on May 25, 2023. Created with OpenGov

The above illustration represents the proportionate share of operating expenditures for each department in the general fund budgeted in FY2022-2023. Non-Departmental is budgeted at $3.25M, or, 18.9% of general fund expenditures.

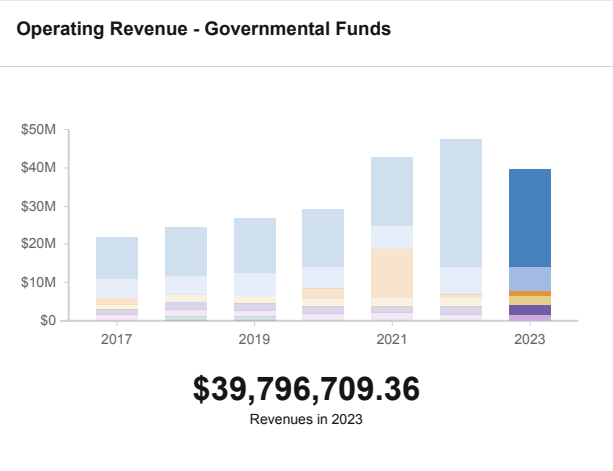
The above illustration represents the proportionate share of operating expenditures for each department in the general fund budgeted in FY2023-2024. Non-Departmental is budgeted at $1.1M, or, 5.8% of general fund expenditures.

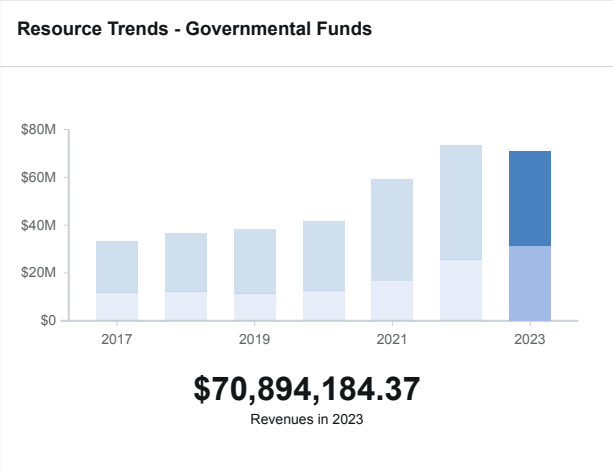
As is illustrated above there is a significant decrease in budgeted expenditures classified as non-departmental as the majority of these expenditures have been budgeted in a more appropriate organizational unit which will ultimately provide a higher level of transparency and accuracy regarding the actual resource requirements for each department.

Also related to this topic is the allocation of expenditures for personnel services (i.e. labor and benefits costs). During the budgeting process, we began reviewing and revisiting the allocation of personnel costs to various departments; due to the number of employees, the significance of the total expenditure, and the existence of significant restricted revenue sources, we began this review within the Public Works department administrative staff. Through a collaborative effort the administrative staff reviewed their work activity related to each of the Public Works departments and updated their labor allocations appropriately. These updated labor allocations are reflected in this budget and more appropriately reflect the cost of the administrative staff time to each department. More details on this will be provided in the financial analysis and discussion portion of the budget documents.

Strategic Goals & Initiatives

Overall, Morrow County is in good financial health. Over the past year we have seen a continued trend in overall resources into the County.





Revenue Trends

This chart illustrates revenue trends from FY2017 through FY2023 YTD. The revenues represented here do not include interfund transfers or beginning fund balances. Despite a decline from FY2021 and FY2022 revenues (that were largely driven by non-recurring revenues related to the COVID-19 pandemic) you can see that we are expecting the overall growth trend to continue.

Resource Trends

This chart illustrates total resource trends from FY2017 through FY2023 YTD. The dark blue section of each bar represents the annual revenue and the lower portion represents beginning fund balances. Commensurate with increases in revenue we have seen continued and steady increases in beginning fund balances.

Having significant beginning fund balances generally signifies financial strength, however, excess beginning fund balances may also be an indicator that there are some challenges and opportunities that exist such as planned programs or services not being fully provided, or, delays in large capital projects or acquisitions for example. When we view the resource and revenue trends in light of the significant under-expenditure of the current year's budget it appears to indicate the existence of challenges and opportunities.

Over the last couple of years since the COVID-19 pandemic, Morrow County has experienced significant challenges regarding staffing and turnover at all levels which has led to a substantial loss of institutional knowledge and organizational disruption. In light of this, over the last year, the County engaged with a consultant to review and analyze the compensation structure of the county in light of current regional economic conditions. This leads us to our first strategic goal that is reflected in this budget.

Investment in Morrow County workforce to reduce turnover, fill vacancies, and increase stability and competitiveness.

Through the adoption of the new wage and compensation model recommended as a result of the analysis that was completed during the current year, we expect to see a reduction in recruitment times, and a reduction in employee turnover. In addition, by better

aligning compensation with the local and regional market we expect to be more competitive with attracting skilled and highly qualified candidates to fill vacancies. This will ultimately lead to increased stability in our workforce and enable us to gain momentum and proceed with key projects, programs and initiatives.

Another challenge that has been facing Morrow County is the issue of water quality and quantity. Over the last year the County has dedicated significant effort and resources to mitigate the water quality issues and assure that Morrow county residents have clean drinking water. In addition, the County has partnered with other agencies to secure the resources necessary to support the development of both near and long term plans to remediate the water quality and quantity issues faced by Morrow County residents. This leads us to the second strategic goal that is reflected in the budget.

Assure clean drinking water for rural Morrow County residents and be a partner in the region to develop long range plans to remediate water quality and quantity issues.

This budget includes the allocation of resources to Morrow County Public Health to continue education and outreach regarding water quality as well as ensure access to clean drinking water to rural County residents. In addition, a dedicated fund has been specified that will be funded with Federal, State, and County resources (estimated to be $1.17M in total for the coming fiscal year) to continue the County's efforts centered around the development and implementation of long term plans to address water quality and quantity issues faced by County residents.

Over the last several years, Morrow County has received significant revenues through *strategic investment program* agreements and *enterprise zone payments* that are intended to foster commercial and industrial growth within the county. One of the benefits of revenue through these programs is that they are not subject to some of the restrictions that typical property tax revenues are such as the use of these revenues for capital improvements to county roads. This is the third strategic objective that you will see reflected in this budget.

Dedicate specific limited-duration revenues to capital investment in infrastructure.

As was previously mentioned, revenues received through enterprise zone programs and SIP agreement are discretionary and able to be used to finance capital investments in County roads. From this perspective, we are considering these revenues as 'limited-duration' since, upon the expiration of their exemption, the County will cease to receive payments under these agreements and, instead, will receive the revenue as property taxes which are restricted from being used to finance County road improvements. This budget reflects a number of capital improvement projects for county roads totaling almost $2.5M. In addition, we included the establishment of a reserve requirement to accumulate $2.5M in funds over the next five years to complete maintenance and improvement projects on

County bridges. A total of $2.8M in revenues from SIP agreements have been allocated to the road fund to support these investments.

While these three goals are not inclusive of all of the County's goals and objectives, they are three of the most significant in terms of the committment of financial resources. Also, it is worth noting that these goals were not the result of formal strategic or long range planning as they have been in the past. Due to the turnover of key employees and the Board of Commissioners, there was not a formal long range planning exercise completed. The goals and priorities included in this budget were derived though individual informal discussions with County Commissioners and County management staff.

Budget Highlights: Expenses

All Funds by Classification

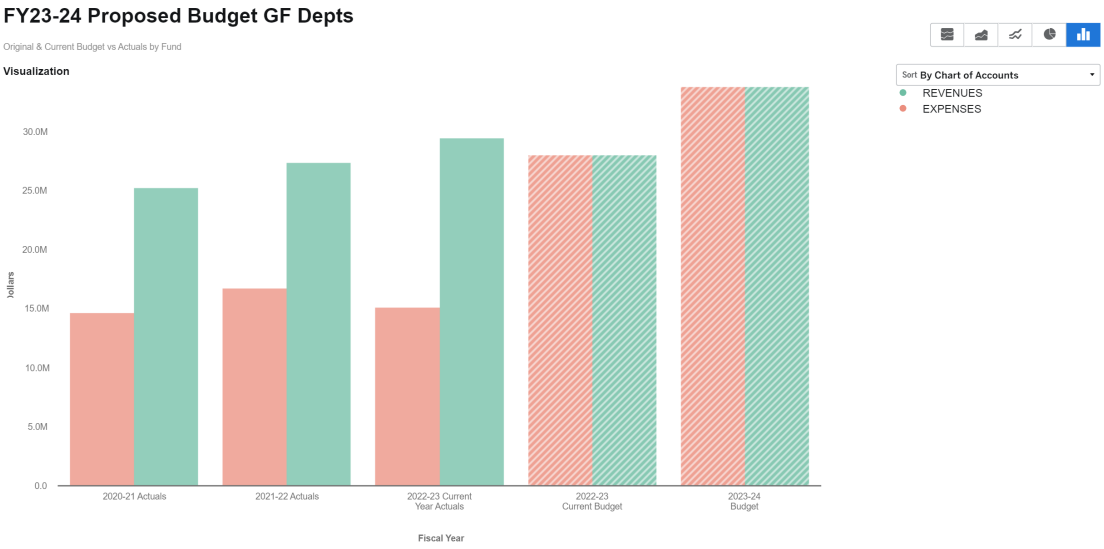
	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Expenses							
MATERIALS & SERVICES	$7,951,945	$9,083,475	$6,697,605	$12,820,302	$12,249,803	$570,499	4.4%
PERSONNEL SERVICES	$11,750,284	$11,981,156	$10,842,850	$13,504,639	$16,945,903	-$3,441,264	-25.5%
CAPITAL OUTLAY	$7,902,006	$6,033,857	$2,107,146	$15,695,176	$13,968,805	$1,726,371	11.0%
DEBT SERVICE	$372,784	$566,476	$570,401	$774,782	$587,384	$187,398	24.2%
SPECIAL PAYMENTS	$5,472,797	$14,673,985	$4,671,888	$9,687,942	$4,095,403	$5,592,539	57.7%
INTERFUND TRANSFERS	$6,886,047	$10,330,677	$14,212,188	$15,900,009	$10,054,200	$5,845,809	36.8%
OPERATING CONTINGENCY	–	–	–	$6,481,918	$13,717,942	-$7,236,024	-111.6%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	$206,871	$8,151,445	-$7,944,574	-3,840.4%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	$9,097,884	$11,550,623	-$2,452,739	-27.0%
EXPENSES TOTAL	**$40,335,863**	**$52,669,626**	**$39,102,079**	**$84,169,523**	**$91,321,508**	**-$7,151,985**	**-8.5%**

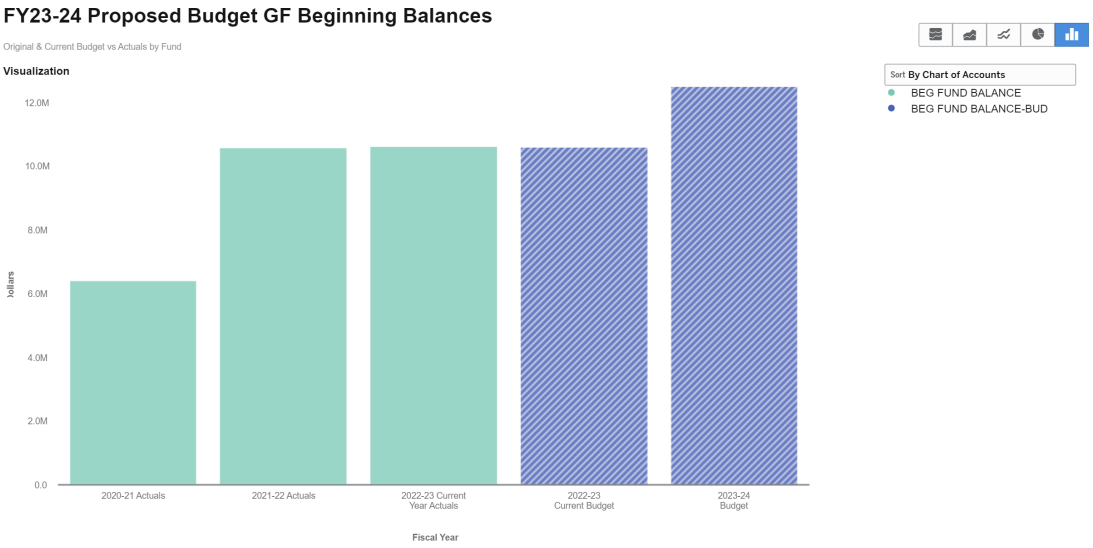
Overall there is an 8.5% increase in total budget requirements for FY2023-2024. Other than reserves, contingencies and unappropriated ending fund balance, the only category that is reflecting an increase over the prior years budget expenditres is in personnel services. It is important to note, though, that in the FY2022-2023 budget, the personnel services budget was adopted without incorporating changes that were discussed and approved. It was the intention to adopt a supplemental budget in order to adopt the "actual" FY2022-2023 personnel services budget, however, due to events throughout the year and difficulty with staffing, it was not necessary. Therefore, the increase of 25.5% over the prior year budget is actually comprised of two years worth of staffing changes and pay adjustments.

Also worthy of noting is the overall reduction in budgeted expenditures and the related increases in reserves, operating contingencies and unappropriated fund balances. These changes reflect the intention to limit, to some extent, the appropriations in this budget to what is actually planned to be expended during the fiscal year. If unforseen circumstances that could not be anticipated arise, there are adequate operating contingencies that may be transferred, if needed, in order to cover them. This approach enhances the use of the budget as not just a planning document but as an effective internal control.

General Fund

The General Fund is the County's main operating fund and holds the property tax revenues as well as contingencies and reservices. The General Fund is, and is proejcted to remain, in good health





	2020-21 Actuals	2021-22 Actuals	2022-23 Current Year Actuals	2022-23 Current Budget	2023-24 Budget
BEG FUND BALANCE	$ 6,423,958	$ 10,602,724	$ 10,631,951	$ 0	$ 0
BEG FUND BALANCE-BUD	0	0	0	10,621,773	12,500,000
Total	$ 6,423,958	$ 10,602,724	$ 10,631,951	$ 10,621,773	$ 12,500,000

Data filtered by BEGINNING FUND BALANCE, GENERAL FUND, Governmental and exported on May 25, 2023. Created with OpenGov

In Conclusion

The FY 2023-2024 Morrow County budget is balanced and will continue to support the programs and services provided to our citizens. There have been many changes to processes and past practices related not only to the development of this budget but also with regular day to day operations and I would like to express my appreciation to the staff,

department heads and directors of Morrow County as well as the Board of Commissioners and other County officials for their support, willingness and optimism regarding these changes.

Lastly, I would like to extend my apprecation to the Budget Committee for their willingness to participate in the budgeting process and for their thoughtful input and deliberations as we review the FY2023-2024 budget in detail.

Sincerely,

Kevin C. Ince
Finance Director & County Accountant

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Budget Overview-Structure

FY2023-2024

Overview

The Morrow County budget represents the financial plan and operating guidelines for the coming fiscal year. The 2023-24 fiscal year (FY24) runs from July 1, 2023 to June 30, 2024. Through the course of the year, this budget can, and likely will be, modified and amended in order to accomodate events or circumstances that were not forseen at the time of preparation.

Budget Structure

The Morrow County budget is prepared by Fund. A government fund is a self balancing set of accounts that is used to record estimated resources and requirements for specific activities and objectives.

General Fund

- Revenue from permanent rate, local option levy for operations, interest and other charges/fees received to cover general operations with no restrictions on how resources are used

Special Revenue Fund

- Dedicated to local option levy money, specific purpose grants, or other money required to be segregated by statute, charter, or terms.

Capital Projects Fund

- Revenue from GO bonds proceeds, local option levy for capital projects or grant monies to finance a capital project.

Debt Service Fund

- Revenue comes from special property tax levy (such as Revenue Bonds or GO bonds) to budget for payment of principal and interest on long-term debt.

Internal Services Fund

- Revenue from services provided from one department to another department. ex. Fleet Management.

Enterprise Fund

- For revenue received in fees or charges used to cover expenses of a business type entity such as running a parking garage or pool.

Trust and Agency Fund

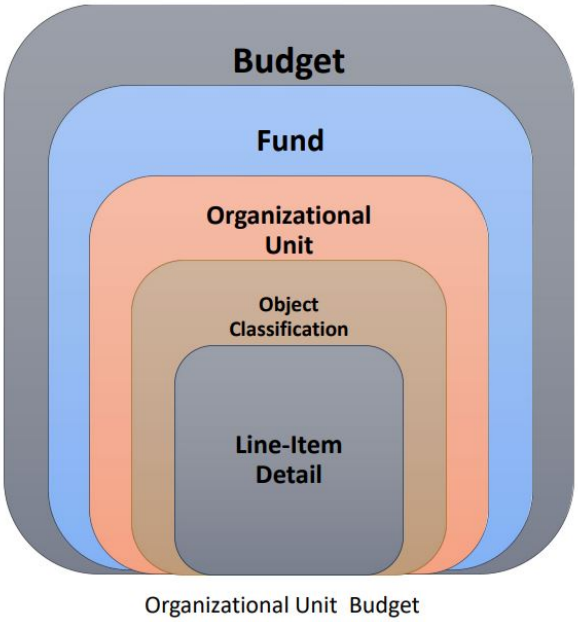
- Grants, gifts or transfers from general fund received in a fiduciary capacity to be used for a specified purpose.

Reserve Fund

- Transfers from general funds or grants used to accumulate money for financing the cost of a service, project, property or equipment. Resolution required to create fund.

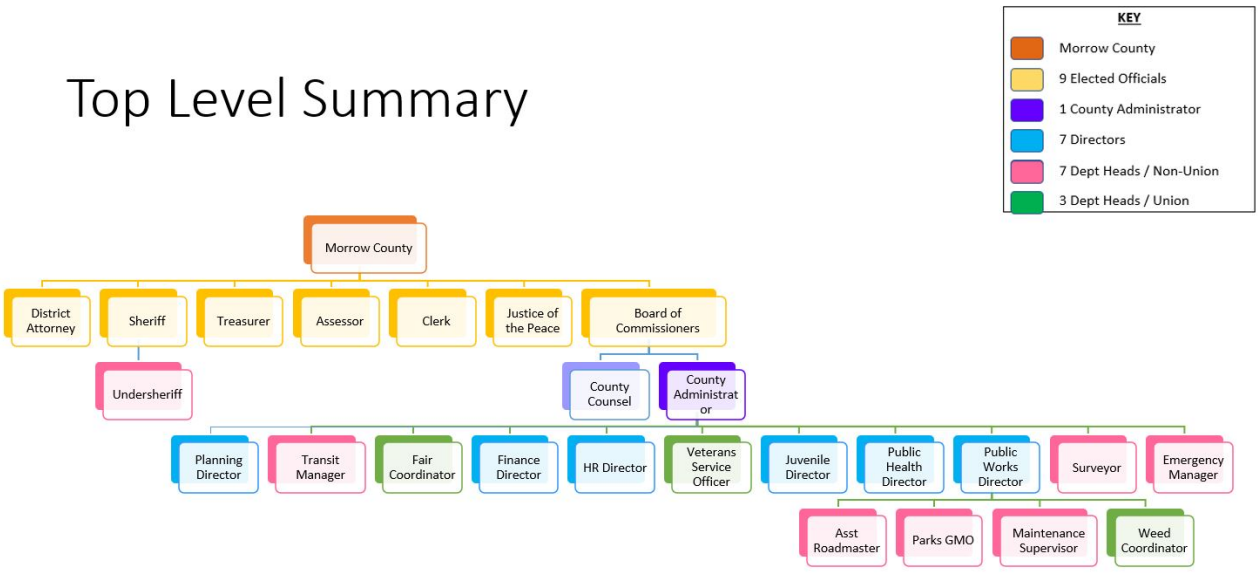
Budget Layers

Within each fund there are multiple layers to the budget. These layers can either be organized by *Organizational Units* or by *Programs & Activitys.* Generally speaking, Morrow County Budget is organized by *Organizational Units* as illustrated in the chart to the right.



Morrow County Organizational Chart

The organizational units in the budget follow very closely with the overall operational structure of the county as illustrated below.



Object Classifications

Object classifications, the next layer in the structure of the budget and are used to group the budget line items (objects) based on a structure that is perscribed in the Oregon Revised Statutes. Some object classifications are allocated by organizational unit while others are not. Object classifications that are not able to be allocated are typicall referred to as 'Non Departmental'.

Object Classifications - Usually Allocated

- Personnel Services
- Materials & Services
- Capital Outlay

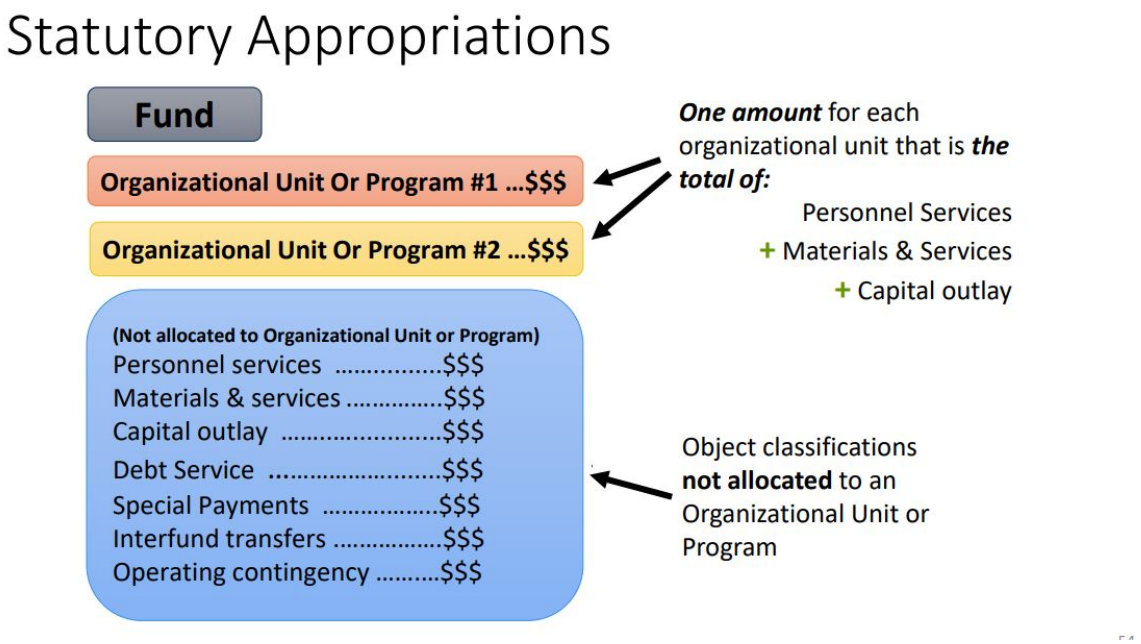
Object Classificaitons - Not Allocated

- Interfund Transfers
- Debt Service
- Special Payments
- Operating Contingency
- Reserved for Future Expendutre (RFE)
- Unappropriated Ending Fund Balance (UEFB)

In the County's General Fund, the majority of the object classifications are allocated by organizational unit. Indirect or overhead expenditures along with the object classifications identified above as 'Not Allocated' are identifed as 'Non Departmental'

Generally speaking, in all other county funds, the object classifications are not allocated by organizational unit.

At the time of budget adoption, appropriations are made in one amount for each organizational unit and separate amounts for any object classifcations not allocated to an organization unit along with debt service, special payments, transfers and operating contingency.



For the Morrow County budget, appropriations are made by department (organizational unit) in the general fund with the exception of indirect costs and object classifications that are not able to be allocated. In all other funds, appropriations are made by object classification. The *line item details* within each object classification are totalled based on the level of appropriations and that total amount is appropriated.

There are some amounts represented in the budget that are nver appropriated. Those are *reserved for future expenditure,* and *unappropriated ending fund balance.*

Budget Transmittal

FY2023-2024

Fiscal Year 2023-2024

The Morrow County budget represents the financial plan and operating guidelines for the coming fiscal year. The 2023-24 fiscal year (FY24) runs from July 1, 2023 to June 30, 2024. This budget appropriates the expenditures in the General fund on an organizational unit basis an in other funds by object classification. In FY2022-2023, the County underwent a major overhaul and rebuild of its chart of accounts (or in budgetary terms, objects, or line items). All of the account numbers have been updated and some were consolidated (multiple into one) while others were expanded (one into multiple). These changes were necesary in order to standardize the chart of accounts, reduce complexity and ultimately increase transparency.

For comparison purposes, all historical year data included in this budget has been converted to the new chart of accounts. It must be noted, however, that due to account consolidation or expansion, there are cases where **on a line item basis** a one-to-one comparison to prior years may be difficult to make. The entire mapping and cross reference file that correlates the old account numbers to the new account numbers is included as an appendix at the end of this document. Also, during this conversion, there were no changes made at any appropriation level category.

In this budget, all funds are presented as balanced between revenue and expenditures as required by Oregon Revised Statutes. County funds are budgeted and accounted for on the modified accrual basis of accounting consistent with past practices. Revenues are are recoded at the time they become measurable and available to finance expenditures of the current period and expenditures are recorded at the time liabilities are incurred.

Property taxes represent the largest source of revenues in the County budget. For FY24, property tax revenues are estimated at 58% to total revenues at $23.4 Million. Morrow County's permanent tax rate is $4.1347/$1,000 of assessed valuation. Other signficant revenues include intergovernmental revene from the State of Oregon (grants and revenue sharing), and revenues from Strategic Investment Program (SIP) projects.

Help Share

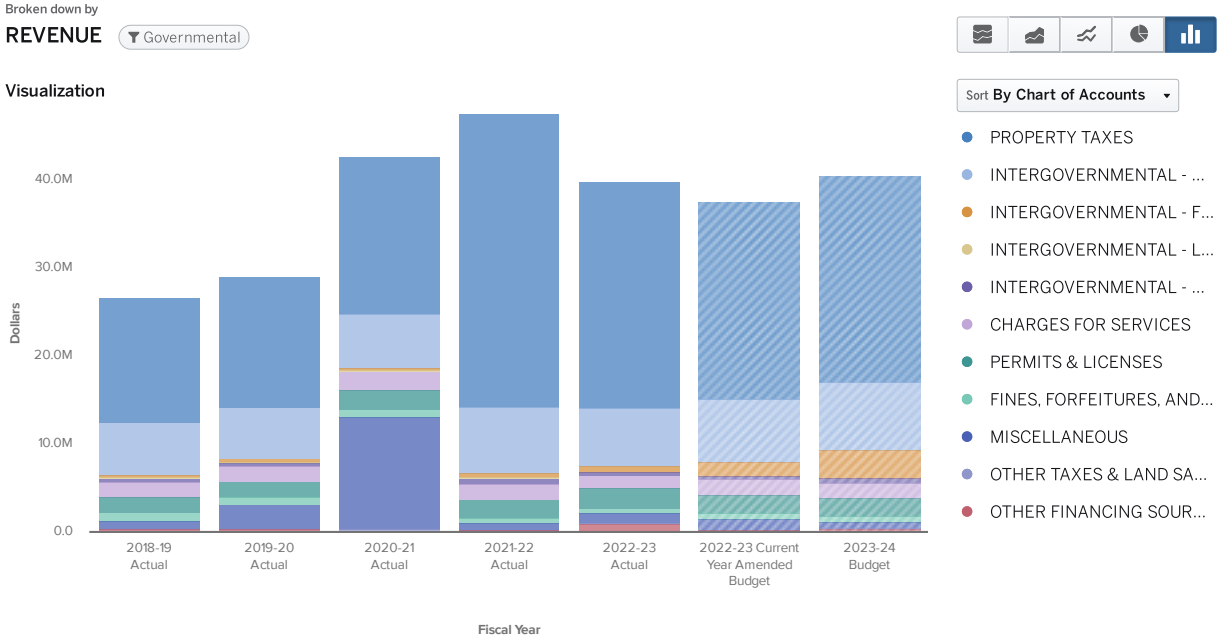
Updated On **29 May, 2023**

Back History Reset

Broken down by

REVENUE Governmental

Visualization



Help Share

Updated On **29 May, 2023**

Back History Reset

Broken down by

REVENUE Governmental

Data

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2022-23 Current Year Amended Budget
▸ PROPERTY TAXES	$ 14,111,944	$ 14,825,161	$ 17,955,746	$ 33,178,189	$ 25,704,777	$ 22,339,024
▸ INTERGOVERNMENTAL - STATE	6,034,581	5,754,037	6,118,619	7,573,989	6,530,529	7,122,667
▸ INTERGOVERNMENTAL - FEDERAL	284,798	417,432	301,797	447,618	759,459	1,609,433
▸ INTERGOVERNMENTAL - LOCAL	123,678	97,205	95,158	84,760	56,611	85,160
▸ INTERGOVERNMENTAL - OTHER	297,999	311,799	3,822	639,155	297,612	304,356
▸ CHARGES FOR SERVICES	1,773,646	1,843,349	2,101,607	1,671,531	1,391,352	1,765,046
▸ PERMITS & LICENSES	1,788,415	1,774,088	2,193,015	2,181,546	2,440,951	1,990,865
▸ FINES, FORFEITURES, AND PENALITES	968,621	749,783	905,563	633,268	410,980	772,350
▸ MISCELLANEOUS	872,805	2,848,896	12,744,511	779,029	1,197,848	1,280,322
▸ OTHER TAXES & LAND SALES	50,496	41,943	149,179	41,193	80,822	30,000
▸ OTHER FINANCING SOURCES	350,283	342,816	175,643	190,731	969,612	187,645

Budget Overview-Personnel Services

FY2023-2024

Overview

Identified as a strategic priority in this budget, personnel services is budgeted at a significant increase compared to the prior years budget. There are serveral factors driving this increase and they are:

- Completion and implementation of wage study and compensation analysis
- Addition of new positions
- Prior year budget accuracy
- Planned supplemental contributions to the County's defined benefit pension plan

In the last three years, Morrow county has experienced significant employee turnover at all levels of the organization. In addition the County has experienced difficulty with the recruitment of new employess to fill vacancies that, often times, remain open for significant periods of time. Many of the operational plans and projects in this budget were considered under the assumption that staffing is at an appropriate level. To the extent that positions are not filled and County departments are not fully staffed, programs, projects and iniatives that are outside of the regular day-to-day operations of the County tend to get delayed or postponed indefinitely.

The impacts of high turnover and inadequate staffing are exemplified by the current years actual to budget variances. The significant amounts of underexpenditure compared to our current budget represent planned expenditures to support programs or projects that did not occur.

While any changes to County staffing and compensation structures need to be well analyzed and carefully measured to ensure that we can maintain a structurally balanced budget, it may, at times, be necessary to make a signficant change to ensure that the County is well positioned to both attract and retain qualified employees.

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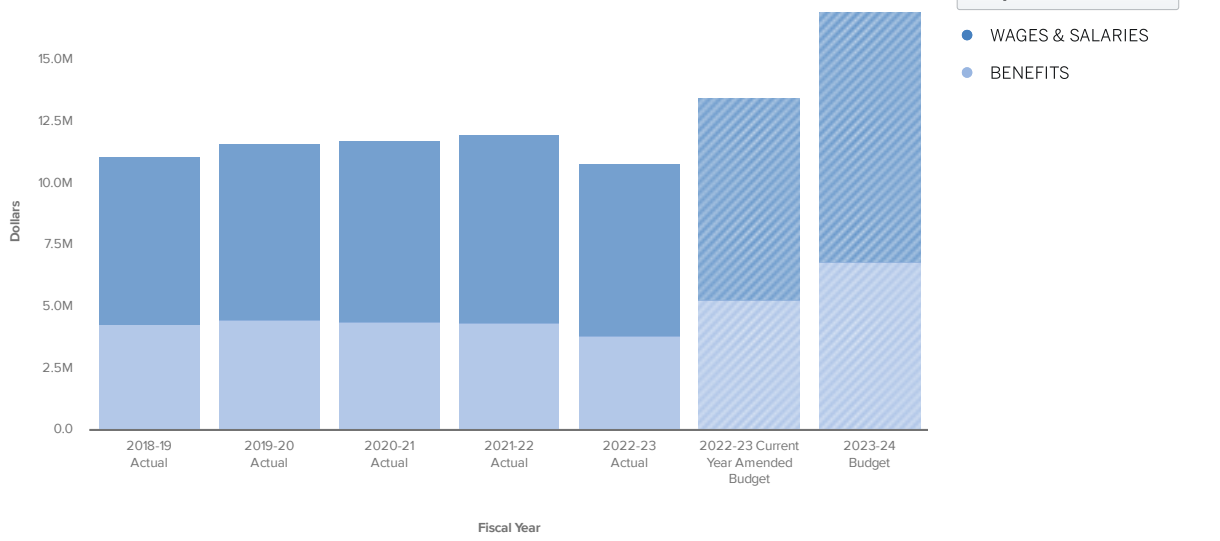
PERSONNEL SERVICES Governmental

Visualization



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Data

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2022-23 Current Year Amended Budget	2023-24 Budget
▸ WAGES & SALARIES	$ 6,814,809	$ 7,155,245	$ 7,374,033	$ 7,623,587	$ 6,998,795	$ 8,211,485	$ 10,120,563
▸ BENEFITS	4,283,243	4,474,647	4,376,251	4,357,568	3,844,055	5,293,154	6,825,340

Compensation Study

During FY2023, Morrow County hired a consultant to complete a full compensation study for all county positions. The goals of the compensation study were to:

- Determine the County's competitive standing in a local/regional labor market
- Update the classification of structures to ensure alignment between all jobs
- Assess the internal equity of the County's compensation practices

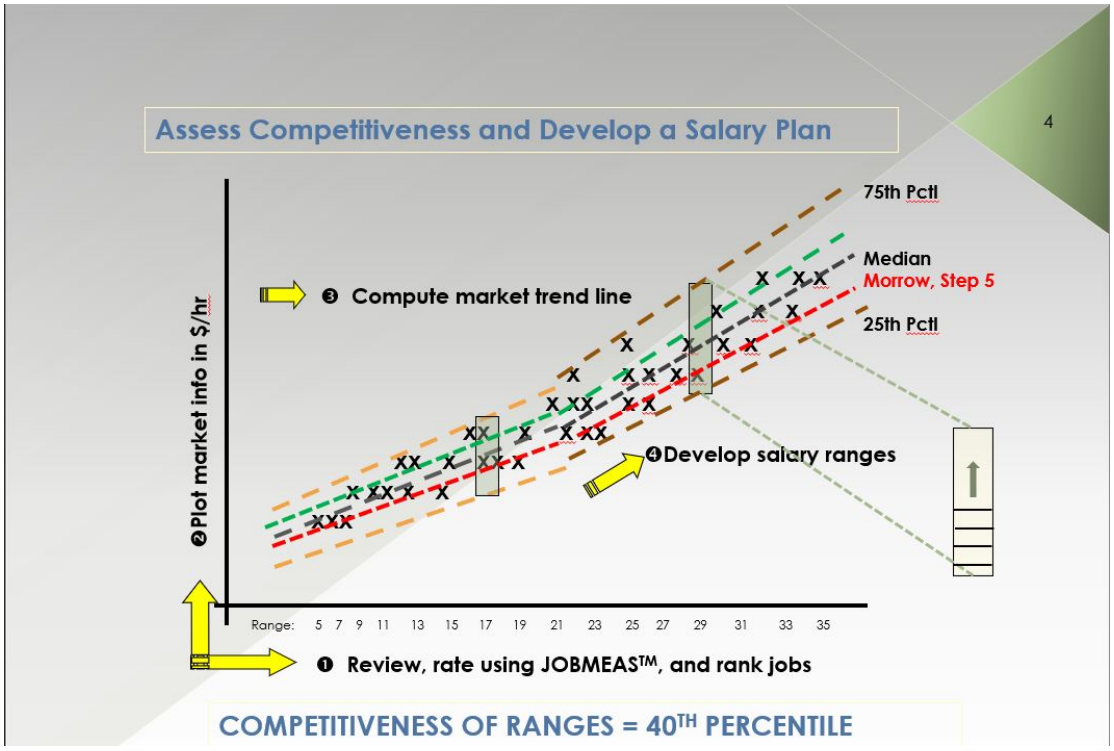
One of the ke findings of the Compensation study was that salaries for virtually all occupations in the county were at the 37th to 41st percentile wen compared with municipalities that were within a reasonable region and comparable in scope of service, competitive risk and cost of living.

In order to adress this disparity, a new salary grade and step matrix was developed and adjusted so that the midpoint of each salary range was at the 60th percentile of the regionaly market analyzed in the study. This does not mean, though, that each employee will be at the 60th percentile; rather it is just the midpoint of the relevant salary range that is. In actuality, some employees will be below the midpoint and some will be above

the mid point. Competitively speaking, this places the county in a competitive position in the regional labor market.

As previously mentioned, other changes resulting from the compensation study included an update of the step and grade matrix. Previously, the matrix had 6 steps for each grade and an employee could move up one step each two years. Under the newly adopted strucuture there are 13 steps for each grade and employees are able to move up a step on an annual basis. Also, the changes between the steps are weighted so that setps which are lower on the scale (steps 1-4) have a 4% increase between each steip and steps higher on the scale (steps 11-13) each increase by 1.5%.

This plan as presented and approved is included in this budget in a way that it assumes the full implementation of the new structure and pay scales along with a 5% minimum increase for employees that are not already "topped out" on the new pay scale. In future years, we anticipate going back to a more standard 'cost of living increase' approach to adjust the whole scale appropriately.



New Positions

During the 'FTE Ask and Reclassification' process during the current year, there were a total of 6 new additional FTE that were approved. The are:

- Criminal Lieutenant
- Patrol Deputies x 2
- Accounting Tech
- Park Ranger
- Administrative Assistant (Public Works)
- Janitor
- Court Clerk 1
- Appraiser 1
- Assessment & Tax Office Specialist
- Health Equity Coordinator

Some of these positions were funded the the removal of an old position while some of them are completely incremental.

Accuracy of Pior Year Budget

Lastly, it must be noted that the adopted budget for FY2022-23 **was not** the actual prepared budget that included all of the FTE changes and reclassifications. Due to staffing and timing during the budgeting process, it was decided to "roll forward" the then current personnel budget and them do a supplemental budget in the future, once there was adequate time to prepare.

However, due to the significant underexpenditure on personnel services in most departments throughout the current fiscal year there was no financial need to increase appropriates by $1.5M which is the impact that the supplemental budget would have had. Therefore, the personnel services budgeted for the FY2022-23 fiscal year is acutally the same as the FY2021-22 fiscal year so the change from the current year budget to this FY24 budget represents the impacts of two years worth of changes.

Supplemental Pension Plan Contributions

This budget also includes a suplemental contribution to the defined benefit pension plan that is administered by the County. This contribution will benefit the County through the reduction of the unfunded liability related to the pension plan. The contribution is budgeted at $1M and is funded through CREZ, AWS, and other General Fund amounts that are currently in the Resiliency Fund (540).

FY24 Proposed Budget: Total Cost by Dept

Departments Description	Position Name	Total Cost	Allocated FTE Count
ADMINISTRATIVE SERVICES		$366,984	3.00
AIRPORT		$48,723	0.36
ANSON WRIGHT PARK		$77,505	0.68
ASSESSOR/TAX COLLECTOR		$864,240	8.00
ATV PARK		$400,730	4.94
BD OF PROPERTY TAX APPEAL		$2,452	0.02
BOARD OF COMMISSIONERS		$660,676	5.83
COMMUNITY DEVELOPMENT		$77,351	0.48
COUNTY CLERK		$372,728	3.86
CUTSFORTH PARK		$77,513	0.68
DISTRICT ATTORNEY		$518,376	4.17
EMERGENCY MANAGEMENT		$103,189	1.00
FAIR		$28,349	0.48
HEALTH DEPARTMENT		$1,240,578	11.83
HUMAN RESOURCES		$370,567	3.50
JUSTICE COURT		$333,841	3.00
JUVENILE DEPARTMENT		$312,350	3.00
NORTH TRANSFER STATION		$18,435	0.40
PLANNING DEPARTMENT		$622,210	5.53
PUBLIC WORKS ADMIN		$131,553	1.01
PUBLIC WORKS-GEN MAINT		$485,880	5.00
ROAD DEPARTMENT		$2,105,497	19.41
SHERIFF DEPARTMENT		$5,097,076	41.50
SOLID WASTE TRNS STATION		$18,550	0.40
SPECIAL TRANSPORTATION		$1,075,146	16.13
SURVEYOR'S DEPARTMENT		$125,986	1.00
TREASURER		$145,998	1.00
VETERANS		$117,124	1.48
WEED DEPT.		$146,275	1.48
		$15,945,885	**149.13**

FY24 Proposed Budget: Total Cost by Fund

Funds Description	Position Name	Total Cost	Allocated FTE Count
GENERAL FUND		$10,980,010	96.66
ROAD FUND		$2,105,497	19.41
SPEC TRANSPORTATION FUND		$1,075,146	16.13
COMMUNITY CORRECTIONS		$606,808	5.00
PARK FUND		$555,749	6.31
911 EMERGENCY FUND		$402,592	3.50
VICTIM/WITNESS ASSISTANCE		$108,033	1.00
AIRPORT FUND		$48,723	0.36
BUILDING PERMIT FUND		$34,978	0.30
FAIR		$28,349	0.48
		$15,945,885	**149.13**

Budget Overview-Capital Outlay

FY2023-2024

Overview

This budget contains a total of $13.9 Million in capital outlay. A summary of the projects and the related details are illustrated below.

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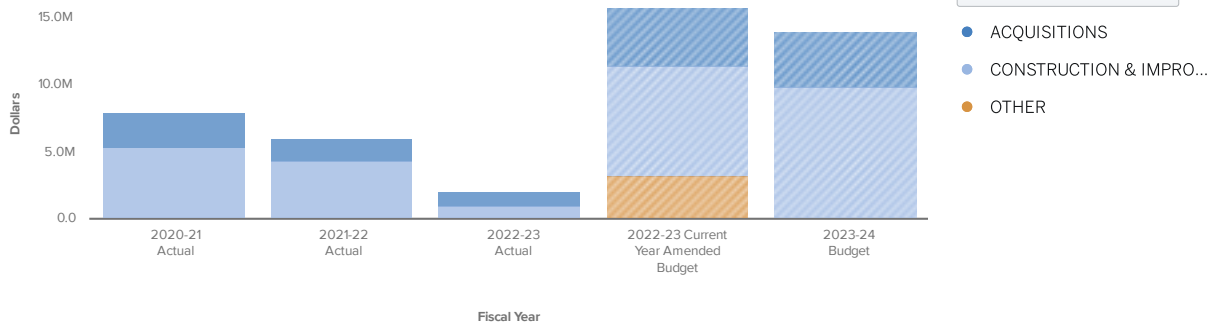
CAPITAL OUTLAY | Governmental

Visualization



Capital Outlay by Dept

	2023 - 24 Budget
NON-DEPARTMENTAL	$4,167,700
ADMINISTRATIVE SERVICES	$20,000
ASSESSOR/TAX COLLECTOR	$20,000
COUNTY CLERK	$5,000
JUVENILE DEPARTMENT	$50,000
SHERIFF DEPARTMENT	$669,000
EMERGENCY MANAGEMENT	$353,580
PUBLIC WORKS ADMIN	$33,500
PUBLIC WORKS-GEN MAINT	$556,222
INFORMATION TECHNOLOGY	$155,500
WEED DEPT.	$210,000
NON-DEPARTMENTAL	$365,500
ROAD DEPARTMENT	$4,751,248
FAIR IMPROVEMENT RES.	$1,050,000
AIRPORT	$1,298,055
ATV PARK	$106,000
SPECIAL TRANSPORTATION	$157,500
TOTAL	**$13,968,805**

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Budget Overview-Interfund Transfers

FY2023-2024

TRANSFERS

	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2022-23 Current Year Amended Budget	2023 - 24 Budget
REVENUES	$4,357,991	$6,110,100	$6,931,047	$10,516,396	$14,287,188	$15,900,009	$10,054,200
EXPENSES	$4,332,579	$6,089,700	$6,886,047	$10,330,677	$14,237,188	$15,900,009	$10,054,200
REVENUES LESS EXPENSES	**$25,412**	**$20,400**	**$45,000**	**$185,719**	**$50,000**	**$0**	**$0**

FY2023-2024 Schedule of Transfers

	PROPOSED BUDGET
	FY2024
Transfers Out	
101 - GENERAL FUND	
5-50-8246 - XFR TO DEBT SERVICE FUND	$970,842
5-50-8200 - XFR TO HERITAGE TRAIL FUND	$75,000
5-50-8204 - XFR TO YOUTH/CHILDREN SERV COMM	$22,000
5-50-8205 - XFR TO AIRPORT FUND	$167,616
5-50-8214 - XFR TO FAIR	$73,000
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	$0
5-50-8217 - XFR TO PROGRAMMING RESERVE	$0
5-50-8220 - XFR TO VICTIM/WITNESS ASSISTANCE	$20,629
5-50-8224 - XFR TO WEED EQUIP. RESERVE	$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	$0
5-50-8241 - XFR TO BUILDING RESERVE FUND	$0
5-50-8245 - XFR TO WATER PLANNING FUND	$0
5-50-8510 - XFR TO COMMUNITY CORRECTIONS	$51,255
5-50-8540 - XFR TO RESILIENCY FUND	$0
101 - GENERAL FUND TOTAL	**$1,380,342**
202 - ROAD FUND	
5-50-8201 - XFR TO ROAD FUND EQUIP RES	$0
202 - ROAD FUND TOTAL	**$0**
203 - FINLEY BUTTES TRUST FUND	
5-50-8202 - XFR TO ROAD FUND	$0
5-50-8203 - XFR TO FINLEY BUTTES TRUST FUND	$0
203 - FINLEY BUTTES TRUST FUND TOTAL	**$0**
204 - YOUTH/CHILDREN SERV COMM	
5-50-8101 - XFR TO GENERAL FUND	$39,000
204 - YOUTH/CHILDREN SERV COMM TOTAL	**$39,000**
210 - FINLEY BUTTES LICENSE FEE	
5-50-8101 - XFR TO GENERAL FUND	$87,400
5-50-8201 - XFR TO ROAD FUND EQUIP RES	$643,589
5-50-8202 - XFR TO ROAD FUND	$1,395,725
5-50-8224 - XFR TO WEED EQUIP. RESERVE	$163,735
210 - FINLEY BUTTES LICENSE FEE TOTAL	**$2,290,449**
214 - FAIR	
5-50-8226 - XFR TO FAIR ROOF RESERVE	$0
5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	$0

	PROPOSED BUDGET
	FY2024
214 - FAIR TOTAL	**$0**
216 - SPEC TRANSPORTATION FUND	
5-50-8101 - XFR TO GENERAL FUND	$0
5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	$0
5-50-8504 - XFR TO 5310	$0
216 - SPEC TRANSPORTATION FUND TOTAL	**$0**
219 - VIDEO LOTTERY ECON DEV	
5-50-8101 - XFR TO GENERAL FUND	$0
5-50-8200 - XFR TO HERITAGE TRAIL FUND	$0
5-50-8205 - XFR TO AIRPORT FUND	$0
5-50-8230 - XFR TO RODEO FUND	$0
219 - VIDEO LOTTERY ECON DEV TOTAL	**$0**
222 - WILLOW CREEK WIND FEES	
5-50-8101 - XFR TO GENERAL FUND	$22,550
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	$0
222 - WILLOW CREEK WIND FEES TOTAL	**$22,550**
237 - BUILDING PERMIT FUND	
5-50-8101 - XFR TO GENERAL FUND	$0
237 - BUILDING PERMIT FUND TOTAL	**$0**
500 - ECHO WINDS FEES FUND	
5-50-8101 - XFR TO GENERAL FUND	$50,400
5-50-8200 - XFR TO HERITAGE TRAIL FUND	$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	$0
500 - ECHO WINDS FEES FUND TOTAL	**$50,400**
501 - SHEPHERDS FLAT FEES	
5-50-8101 - XFR TO GENERAL FUND	$0
5-50-8201 - XFR TO ROAD FUND EQUIP RES	$0
5-50-8202 - XFR TO ROAD FUND	$1,110,500
5-50-8241 - XFR TO BUILDING RESERVE FUND	$0
501 - SHEPHERDS FLAT FEES TOTAL	**$1,110,500**
504 - 5310 - FTA GRANT FUND	
5-50-8216 - XFR TO SPEC TRANSPORTATION FUND	$40,000
5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	$0
504 - 5310 - FTA GRANT FUND TOTAL	**$40,000**
521 - PGE - CARTY	
5-50-8202 - XFR TO ROAD FUND	$1,777,053
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	$0
521 - PGE - CARTY TOTAL	**$1,777,053**
523 - WHEATRIDGE WIND FUND	
5-50-8200 - XFR TO HERITAGE TRAIL FUND	$599,691
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	$340,309
523 - WHEATRIDGE WIND FUND TOTAL	**$940,000**
524 - ORCHARD WIND	
5-50-8101 - XFR TO GENERAL FUND	$7,600
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	$0
524 - ORCHARD WIND TOTAL	**$7,600**
540 - RESILIENCY FUND	
5-50-8101 - XFR TO GENERAL FUND	$0
5-50-8201 - XFR TO ROAD FUND EQUIP RES	$1,020,325
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	$951,365
5-50-8245 - XFR TO WATER PLANNING FUND	$70,000
540 - RESILIENCY FUND TOTAL	**$2,041,690**
665 - STATE AND FED WILDLIFE	
5-50-8101 - XFR TO GENERAL FUND	$6,275
665 - STATE AND FED WILDLIFE TOTAL	**$6,275**
217 - PROGRAMMING RESERVE	
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	$145,000
217 - PROGRAMMING RESERVE TOTAL	**$145,000**
227 - CAPITAL IMPROVEMENT PROJ.	
5-50-8246 - XFR TO DEBT SERVICE FUND	$203,341

	PROPOSED BUDGET
	FY2024
227 - CAPITAL IMPROVEMENT PROJ. TOTAL	**$203,341**
241 - BUILDING RESERVE FUND	
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	$0
241 - BUILDING RESERVE FUND TOTAL	**$0**
TRANSFERS OUT TOTAL	**$10,054,200**
Transfers In	
246 - Debt Service Fund	
3-90-9101 - XFR FR GENERAL FUND	$970,842
3-90-9227 - XFR FR CAPITAL IMPROVEMENT PROJ	$203,341
246 - DEBT SERVICE FUND TOTAL	**$1,174,183**
101 - GENERAL FUND	
3-90-1010 - TRANSFER FROM OTHER FUNDS	$0
3-90-9202 - XFR FR ROAD FUND	$0
3-90-9204 - XFR FR YOUTH/CHILDREN SERV COMM	$39,000
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	$87,400
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	$0
3-90-9222 - XFR FR WILLOW CREEK WIND FEES	$22,550
3-90-9237 - XFR FR BUILDING PERMIT FUND	$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	$50,400
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	$0
3-90-9524 - XFR FR ORCHARD WIND	$7,600
3-90-9665 - XFR FR STATE AND FED WILDLIFE	$6,275
101 - GENERAL FUND TOTAL	**$213,225**
200 - HERITAGE TRAIL FUND	
3-90-9101 - XFR FR GENERAL FUND	$75,000
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	$0
3-90-9523 - XFR FR WHEATRIDGE WIND FUND	$599,691
200 - HERITAGE TRAIL FUND TOTAL	**$674,691**
202 - ROAD FUND	
3-90-9203 - XFR FR FINLEY BUTTES TRUST FUND	$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	$1,395,725
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	$1,110,500
3-90-9521 - XFR FR PGE	$1,777,053
3-90-9540 - XFR FR RESILIENCY FUND	$0
202 - ROAD FUND TOTAL	**$4,283,278**
204 - YOUTH/CHILDREN SERV COMM	
3-90-9101 - XFR FR GENERAL FUND	$22,000
204 - YOUTH/CHILDREN SERV COMM TOTAL	**$22,000**
205 - AIRPORT FUND	
3-90-9101 - XFR FR GENERAL FUND	$167,616
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	$0
205 - AIRPORT FUND TOTAL	**$167,616**
214 - FAIR	
3-90-9101 - XFR FR GENERAL FUND	$73,000
214 - FAIR TOTAL	**$73,000**
216 - SPEC TRANSPORTATION FUND	
3-90-9504 - XFR FR 5310	$40,000
216 - SPEC TRANSPORTATION FUND TOTAL	**$40,000**
220 - VICTIM/WITNESS ASSISTANCE	
3-90-9101 - XFR FR GENERAL FUND	$20,629
220 - VICTIM/WITNESS ASSISTANCE TOTAL	**$20,629**
230 - RODEO FUND	
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	$0
230 - RODEO FUND TOTAL	**$0**
238 - PARK FUND	
3-90-9101 - XFR FR GENERAL FUND	$0
238 - PARK FUND TOTAL	**$0**
245 - WATER PLANNING FUND	
3-90-9101 - XFR FR GENERAL FUND	$0

	PROPOSED BUDGET
	FY2024
3-90-9540 - XFR FR RESILIENCY FUND	$70,000
245 - WATER PLANNING FUND TOTAL	**$70,000**
504 - 5310 - FTA GRANT FUND	
3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	$0
3-90-9504 - XFR FR 5310	$0
504 - 5310 - FTA GRANT FUND TOTAL	**$0**
510 - COMMUNITY CORRECTIONS	
3-90-9101 - XFR FR GENERAL FUND	$51,255
510 - COMMUNITY CORRECTIONS TOTAL	**$51,255**
540 - RESILIENCY FUND	
3-90-9101 - XFR FR GENERAL FUND	$0
540 - RESILIENCY FUND TOTAL	**$0**
201 - ROAD FUND EQUIP RES	
3-90-9202 - XFR FR ROAD FUND	$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	$643,589
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	$0
3-90-9540 - XFR FR RESILIENCY FUND	$1,020,325
201 - ROAD FUND EQUIP RES TOTAL	**$1,663,914**
215 - COMPUTER EQUIP RESERVE	
3-90-9101 - XFR FR GENERAL FUND	$0
3-90-9217 - XFR FR PROGRAMMING RESERVE	$145,000
215 - COMPUTER EQUIP RESERVE TOTAL	**$145,000**
217 - PROGRAMMING RESERVE	
3-90-9101 - XFR FR GENERAL FUND	$0
217 - PROGRAMMING RESERVE TOTAL	**$0**
224 - WEED EQUIP. RESERVE	
3-90-9101 - XFR FR GENERAL FUND	$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	$163,735
224 - WEED EQUIP. RESERVE TOTAL	**$163,735**
225 - STF VEHICLE RESERVE FUND	
3-90-1010 - TRANSFER FROM OTHER FUNDS	$0
3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	$0
3-90-9504 - XFR FR 5310	$0
225 - STF VEHICLE RESERVE FUND TOTAL	**$0**
226 - FAIR ROOF RESERVE	
3-90-9214 - XFR FR FAIR	$0
226 - FAIR ROOF RESERVE TOTAL	**$0**
227 - CAPITAL IMPROVEMENT PROJ.	
3-90-9101 - XFR FR GENERAL FUND	$0
3-90-9222 - XFR FR WILLOW CREEK WIND FEES	$0
3-90-9241 - XFR FR BUILDING RESERVE FUND	$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	$0
3-90-9521 - XFR FR PGE	$0
3-90-9523 - XFR FR WHEATRIDGE WIND FUND	$340,309
3-90-9524 - XFR FR ORCHARD WIND	$0
3-90-9540 - XFR FR RESILIENCY FUND	$951,365
227 - CAPITAL IMPROVEMENT PROJ. TOTAL	**$1,291,674**
236 - FAIR IMPROVEMENT FUND	
3-90-9214 - XFR FR FAIR	$0
236 - FAIR IMPROVEMENT FUND TOTAL	**$0**
241 - BUILDING RESERVE FUND	
3-90-9101 - XFR FR GENERAL FUND	$0
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	$0
241 - BUILDING RESERVE FUND TOTAL	**$0**
686 - IONE LIBRARY DIST. BLDG	
3-90-9686 - XFR FR IONE LIBRARY DIST. BLDG	$0
686 - IONE LIBRARY DIST. BLDG TOTAL	**$0**
TRANSFERS IN TOTAL	**$10,054,200**
Calculation	$0

AGENDA ITEM COVER SHEET

Morrow County Board of Commissioners
(Page 1 of 2)

(For BOC Use)
Item # 5h

Please complete for each agenda item submitted for consideration by the Board of Commissioners (See notations at bottom of form)

Presenter at BOC: Lindsay Grogan
Department: Human Resources
Short Title of Agenda Item: (No acronyms please) Review of 2023-2024 Compensation Board Recommendations

Date submitted to reviewers: 2/27/2023
Requested Agenda Date: 3/1/2023

This Item Involves: (Check all that apply for this meeting.)

- ☐ Order or Resolution
- ☐ Ordinance/Public Hearing:
- ☐ 1st Reading ☐ 2nd Reading
- ☐ Public Comment Anticipated:
- Estimated Time:
- ☐ Document Recording Required
- ☐ Contract/Agreement
- ☐ Appointments
- ☒ Update on Project/Committee
- ☐ Consent Agenda Eligible
- ☒ Discussion & Action
- Estimated Time: 15 minutes
- ☐ Purchase Pre-Authorization
- ☐ Other

☒ N/A **Purchase Pre-Authorizations, Contracts & Agreements**

Contractor/Entity:
Contractor/Entity Address:
Effective Dates – From: Through:
Total Contract Amount: Budget Line:
Does the contract amount exceed $5,000? ☒ Yes ☐ No

Reviewed By:

_____ DATE	Department Director	Required for all BOC meetings
R. Vanderwall 1-29-23 DATE	County Administrator	Required for all BOC meetings
_____ DATE	County Counsel	*Required for all legal documents
_____ DATE	Finance Office	*Required for all contracts; other items as appropriate.
Lindsay Grogan 2/27/2023 DATE	Human Resources	*If appropriate

*Allow 1 week for review (submit to all simultaneously). When each office has notified the submitting department of approval, *then* submit the request to the BOC for placement on the agenda.

Note: All other entities must sign contracts/agreements before they are presented to the Board of Commissioners (originals preferred). Agendas are published each Friday afternoon, so requests must be received in the BOC Office by 1:00 p.m. on the Friday prior to the Board's Wednesday meeting. Once this form is completed, including County Counsel, Finance and HR review/sign-off (if appropriate), then submit it to the Board of Commissioners Office.

Rev: 1-5-23

AGENDA ITEM COVER SHEET

Morrow County Board of Commissioners

1. ISSUES, BACKGROUND, DISCUSSION AND OPTIONS (IF ANY):

The Compensation Board met on February 21, 2023 to make recommendations for the Elected Officials per ORS 204.112.

It was recommended to issue a:
- A 10% increase to all Elected Officials, with the exception of the Commissioner position.
- Increase the Commissioner position to $79,000.
- 5% Cost of Living Adjustment (COLA) to all Elected Officials.

Please see attached for your review:
- COLA history
- Drafted Compensation Board Meeting Minutes

On November 2, 2022 - HR looked for direction from the Board of Commissioners regarding the Compensation Board process for this year. After review of the minutes it was stated, "However, they disagreed on whether the stipend paid to the District Attorney should be included in the Compensation Board's review. When Ms. Grogan said it should be reviewed somewhere, Commissioner Russell asked that it be brought to the BOC at the same time Ms. Grogan presents the materials going to the Compensation Board."

Please also consider if the DA stipend is eligible for an increase for the next budget cycle as well.
Current DA stipend (not including county counsel contract) - $11,000 /yr or $916.66 /mo.

2. FISCAL IMPACT:

Varied depending on decision.

3. SUGGESTED ACTION(S)/MOTION(S):

Elected Officials

1) Motion to forward the recommendations of the Compensation Board to the Budget Committee
OR
2) Motion to forward the recommendations of the Compensation Board to the Budget Committee with the following changes;

☒ Attach additional background documentation as needed.

Cost of Living Adjustment COLA History

Prepared 01-2023 LG

	General	Road	SO	Non Union	Elected
FY 23/24	2.5%	2.5%			
FY 22/23	3%	3%	2.5%	3%	3%
FY 21/22	3%	3%	2.5%	2.5%	2.5%
FY 20/21	3%	3%	2.5%	2.5%	2.5%
FY 19/20	3%	3%	3%	3%	3%
FY 18/19	3%	3%	3%	3%	3%
FY 17/18	3%	3%	3%	3%	3%
FY 16/17	3%	3%	2.5%	3%	3%
FY 15/16	3%	3%	2.5%	3%	3%
FY 14/15	3%	3%	2.3%	3%	3%

Consumer Price Index CPI

CPI for Urban Wage Earners and Clerical Workers (CPI-W)
12-Month Percent Change

Area:	West - Size Class A
Item:	All items
Base Period:	1982-84=100
Years:	2010 to 2020

Year	Annual
2022	8.00%
2021	4.52%
2020	1.76%
2019	2.69%
2018	3.35%

Morrow County
Compensation Board Meeting Minutes
February 21, 2023
Irrigon Government Center
Don Adams Conference Room

Present In-Person
Board Members: Marie Cain, Eileen Hendricks, Christine Gray, Debbie Radie
Staff: Lindsay Grogan, Human Resources; Kevin Ince, Finance
Elected Officials: Sheriff John Bowles
Present Via Zoom
Board Members: Lisanne Currin
Staff: Sabrina Bailey Cave, Finance; Ronda Fox, Human Resources
Elected Officials: Commissioner David Sykes; Glen Diehl, Justice of the Peace; Jaylene Papineau, Treasurer; Mike Gorman, Assessor and Tax Collector
Citizens: Nick Ducote
Call to Order: 2:10 p.m.

Introduction
Ms. Grogan expressed gratitude to the Board members for serving. She discussed the purpose of county compensation boards and read a portion of Oregon Revised Statute (ORS) 204.112 which pertains to compensation boards. She discussed the materials provided in the packet and that the recommendations would be reviewed before the Board of Commissioners (BOC) on March 1, 2023.

Election of Chair
It was moved and seconded to nominate Marie Cain as Chair. Motion carried.

Minutes
It was moved and seconded to approve the Compensation Board Meeting Minutes of January 20, 2022, as presented. Motion carried.

Open Comments
Chair Cain asked if there were any citizen comments prior to starting, none were offered.

Overall Summary/Analysis
A member asked what "SO" stood for, Ms. Grogan clarified it was an abbreviation for Sheriff's Office.
There was discussion of why the Elected Officials were not on a step range. The topic was debated and ultimately it was determined because the Elected Officials are elected to a term, it makes it difficult. In addition, they are expected to start the position and hit the ground running with their required duties. Most other Counties also do not have the Elected Officials on step scales.

The group clarified that the previous year the Compensation Board did try to make up that difference for Elected Officials not having steps, but the Board of Commissioners or the Budget Committee did not pass that through. Ms. Grogan was asked why they did not approve the increases. She stated that she believed the Board did not want one group to receive a higher COLA than the other salary groups within the County.

A board member suggested that moving forward, the group should structure the recommendation differently. The Elected Officials could get a COLA (what is approved County-wide) and also a "step" increase to help with the step scale issue. Many Board members agreed.

The Board looked at the salary differences between the Elected Officials and their next highest paid subordinates. The Sheriff was the closest, besides the County Commissioners being below, no other Official was close to their next highest paid employee.

The Board asked if the County had performed a salary matrix (JobMeas) on the Elected Officials positions again this year. Ms. Grogan stated that
she had not, however the County did hire a compensation consultant who is also looking at potentially rating the Elected Officials positions in line of the master salary schedule. That report will also be coming before the Board of Commissioners on March 1, 2023.

A member asked Ms. Grogan if the BOC could increase their recommendations, and it was stated that the BOC can add, change, or deny any of the recommendations.

The members discussed that they have received greater than 3% increases over the last few years, and are still having issues filling positions. There was conversation about how the County should issue a large increase, that would not necessarily be a COLA, but to assist with the disparity. A member stated that County has a lot of people serving the public, and they would like to see them more competitively paid.

Elected Officials Compensation Deliberations

Assessor

The Assessor's letter suggested that the Elected Officials have gotten less of a COLA than the other units. That has happened in two of the last several years and it was by a half percent. However, most employees receive a step every other year on top of the COLA, and the Elected Officials do not, as they are not on a step range.

It was asked what the amount of revenue was for the Assessor five years ago versus today. The information was not on hand but Mr. Ince agreed to find the information during the meeting. Another Board member thought the Assessed Value number would be more accurate. It was discussed that there was much more work in the County, especially for the Assessor's office, however it was also pointed out that the Assessor did get a 9.5% increase in 2019.

Assessor Gorman was asked to join the call to answer some questions. He discussed that the department budget really hasn't increased because he's had the same staff levels, however assessed market value has increased a couple 100% in the last five year. A board member asked if that was in direct correlation with activity. Mr. Gorman said that the number of accounts isn't really relative. It is more relative to consider the complexity of the accounts. For example - 5 years ago, they had 9,000 accounts total and 5,000 of those were approved and 4,000 of them were bare land. Now they have 10,000 accounts and 9,000 of those were approved and 1,000 of them are bare land.

Mr. Ince, completed his research regarding the 2017-18 taxes which were just over 22 million dollars, and the 2022-23 taxes were just over 54 million dollars. Thus, the amount of certified taxes increased approximately 68% over the past 5 years. Mr. Gorman added that he also collects about 20 million dollars in Enterprise zone and SIP Exemptions amounts as well.

There was discussion regarding the comparison of increased accounts in other Counties. Mr. Gorman stated Jefferson would most likely be pretty similar because central Oregon is growing quickly, but not in the sense of data centers. It was added that there has been no County in Oregon that has had the percentage growth that Morrow County has experienced over the last 5 years.

It was clarified that the Assessor is also the Tax Collector in Morrow County. The Tax Collector is an appointed position at the discretion of the Board of Commissioners.

Clerk

No questions or comments about the Clerk position.

Commissioners

No letter was received by a Commissioner. It was asked why the Compensation Board's recommendation for the two-step increase for the Commissioners was denied last year. Ms. Grogan stated that she wasn't sure, however it can be difficult to approve your own increase, since the Board of Commissioners forwards the recommendation and makes up half of the Budget Committee.

The Board discussed that years ago the Commissioners job was viewed as part-time. However, in the recent years the Commissioners have said it is more of a full-time job. Chair Sykes was asked what he thought the hour commitment was, and he stated there is a lot going on in the County and from what he could see, it is a full-time position.

It was discussed who the County wanted to attract for the Commissioner position. Is the wage being purposely left low, in order to attract a certain pool of applicants? The board asked Chair Sykes what his view was. He stated that he didn't think salary is what attracts someone in this position, rather it is more about a high desire to serve the public.

Years ago, the Commissioners kept the position's wages low and justified the Administrator position. Now the County has an Administrator position and the Commissioners are busier than ever.

Overall, it's believed that all of the Elected Officials are underpaid. The current CPI is 6.8% and the elected officials have not been getting an increase that can compare to that.

Justice of the Peace

The Board discussed how the Justice of the Peace was stating in his letter about not receiving the same increases for the COLAs. It was asked how many years he had been serving as the Justice of the Peace. He has been Justice of the Peace since January 2020.

The previous incumbent, Judge Spicer, was specifically awarded an additional increase for being an attorney – and the position is still receiving that stipend.

It was stated that there are now only a few Justices of the Peace in the State. Those that are, are mostly the County Judge. Judge Diehl stated that there are actually 58% of Justice of the Peace positions in the Counties in Oregon.

Sheriff

The previous next highest paid employee has retired, the current next highest paid employee is the Parole and Probation Lieutenant and is very similar in terms of salary.

The Sheriff supervises 911 services and corrections for the County. In addition, there is a Marine program. It is a seasonal 6-month program; however, the Sheriff's Office uses that equipment/boat for search and rescues year-round. Sheriff Bowles stated there was no other agency in the County that has a Marine program, but most Counties along the Columbia River do have Marine programs.

It was discussed that regardless what the Compensation Board does, the County will ensure that the Sheriff is compensated at a higher wage than the next highest paid Sheriff's Office employee to abide by the relevant ORS.

Treasurer

Conversation took place regarding the Treasurer's duties. Treasurer Papineau described that her main responsibility is collecting and depositing cash. The incumbent also records revenue in the accounting system; handles investments; distributes funds; coordinates unclaimed property; GL detail research; and assists auditors in County and special taxing districts.

A member asked Ms. Papineau who does the job when she is out of the office. The Treasurer stated she didn't currently have any backup; however, she is currently working with the Finance office to help with some cross-training.

Compensation Board Recommendations to the Morrow County Board of Commissioners
Points of discussion:

- The Commissioner position is significantly lower than comparison Counties. In addition, the Clerks position is lower than comparisons. Debate regarding if it may have something to do with Clerk's office having less employees and a smaller budget. The Clerk received a larger increase the previous year, and it was discussed if the Clerk position should receive another 9% increase.
- Conversation supportive of recommending same increase for the Commissioner position as the following year.

Assessor, Clerk, Justice of the Peace, Sheriff, Treasurer
Conversation around giving all Elected Officials, except the Commissioners, a 10% step increase and a 5% COLA.

Commissioners
It was recommended to do a two-step increase, this year and next, to the average of the $89,134 with the first step this year to $79,000 with the end result being the average of the other Elected Officials, which after the second step is $89,134. After further discussion – members are recommending only this year's increase of $79,000, and can reconsider next year. Agreement within group.

Ms. Radie moved to recommend to the Board of Commissioners to move the Commissioner wage to $79,000 annually, and a 10% increase on all other Elected Officials, plus a 5% COLA adjustment for all positions. Ms. Hendricks seconded. Unanimous approval, motion carried.

Open Comments

Ms. Radie said the County did a great job making the Compensation Board's job easier, commenting her notebook was personally delivered to her door step again. She said she appreciated the Compensation Board's thoughtful analysis and the packet being very organized. She also thanked the attendees that gave comment during the meeting.

Adjourned: 3:45 p.m.

Morrow County Exciting Times, (Continued)! 2019-2023

*2023 Values are Estimates

- Morrow County has experienced substantial growth in both Real Market Value and Assessed Value in recent years.

- The major contributing source of that growth is from industrial investment in the North end of the County, particularly in and around the Port of Morrow.

- North County is experiencing incredible residential and commercial growth as well. Residential subdivision development, including a 100 lot subdivision in Boardman, new large scale apartments and other commercial properties either being newly developed or repurposed in the last few years and continues.

- All of this growth has been keeping County Departments extremely busy.

- The COVID-19 Pandemic did not appear to slow any growth.

- There has been a significant amount of Partition and Subdivision Plats recorded in the last few years.

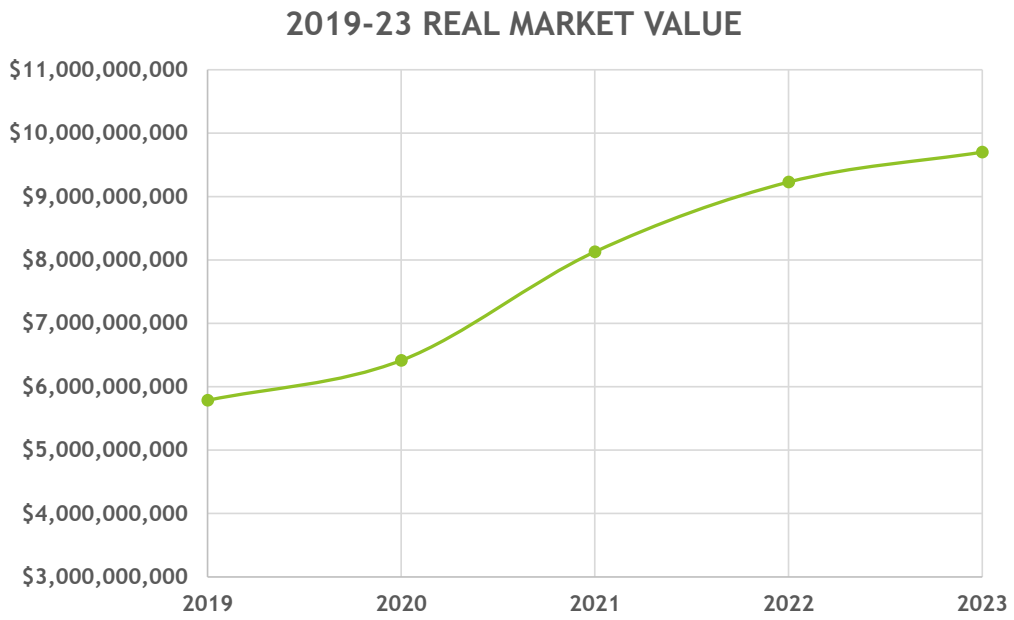
- Resulting in the creation of many new parcels.

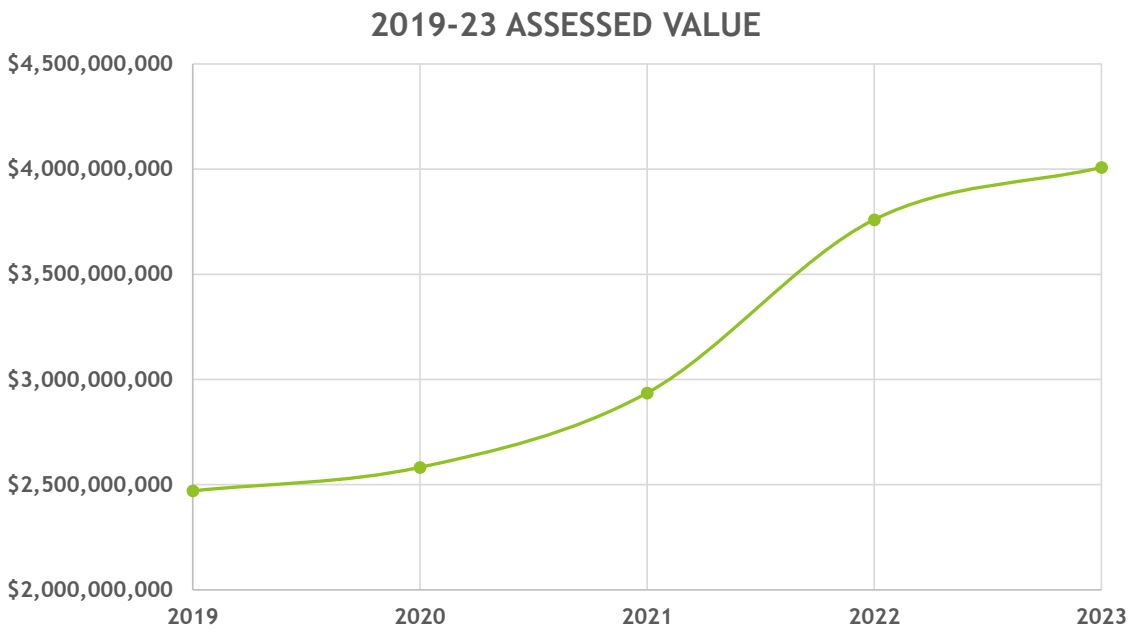
- The majority will be residential parcels for new homes.

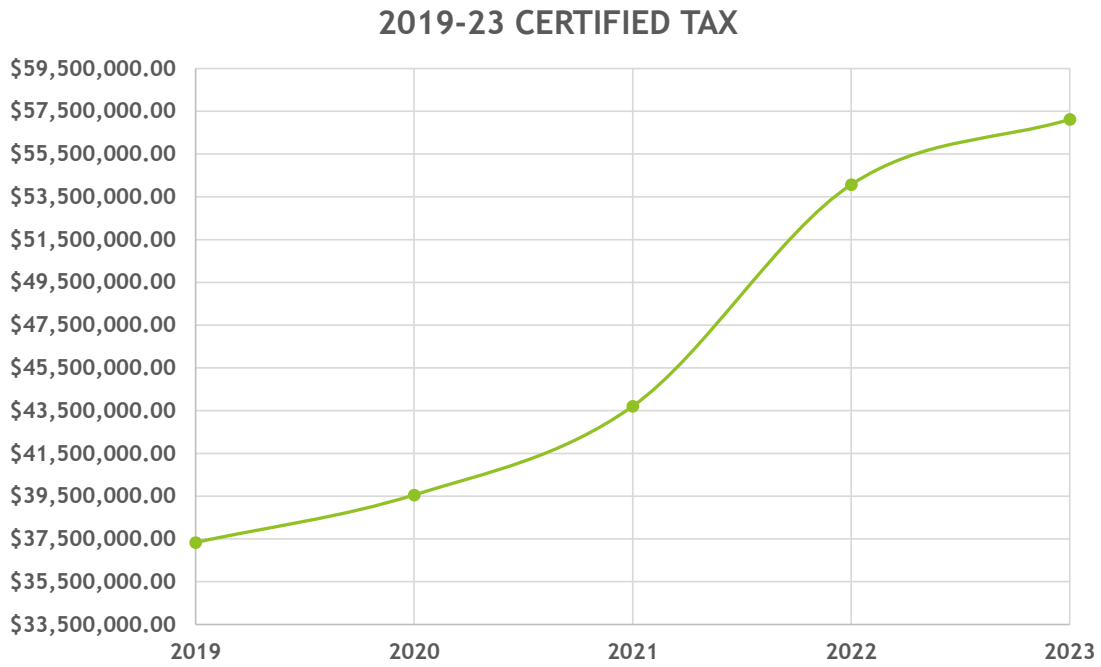
Morrow County Values and Taxes 2019-2023

Year	RMV	AV	Certified Tax
2019	$5,786,369,143	$2,470,622,726	$37,334,205.53
2020	$6,414,500,000	$2,582,345,902	$39,558,815.40
2021	$8,128,742,740	$2,935,993,206	$43,706,964.97
2022	$9,228,177,745	$3,759,690,030	$54,070,119.75
2023	$9,700,000,000	$4,008,170,520	$57,125,500.00
	Percentage of Increase		
	68%	62%	53%

*** 2023 Values and Taxes are estimates.**


2019-23 REAL MARKET VALUE
$11,000,000,000
$10,000,000,000
$9,000,000,000
$8,000,000,000
$7,000,000,000
$6,000,000,000
$5,000,000,000
$4,000,000,000
$3,000,000,000
2019
2020
2021
2022
2023


2019-23 ASSESSED VALUE
$4,500,000,000
$4,000,000,000
$3,500,000,000
$3,000,000,000
$2,500,000,000
$2,000,000,000
2019
2020
2021
2022
2023


2019-23 CERTIFIED TAX
$59,500,000.00
$57,500,000.00
$55,500,000.00
$53,500,000.00
$51,500,000.00
$49,500,000.00
$47,500,000.00
$45,500,000.00
$43,500,000.00
$41,500,000.00
$39,500,000.00
$37,500,000.00
$35,500,000.00
$33,500,000.00
2019
2020
2021
2022
2023

MORROW COUNTY

2022-23 Top Tax Payors

NAME	TAX_AMOUNT	RMV	AV
AMAZON DATA SERVICES, INC	$20,691,726.33	$4,021,943,860	$1,561,640,110
AVISTA CORPORATION	$3,343,707.42	$207,160,000	$207,160,000
THREEMILE CANYON FARMS, LLC	$3,140,766.73	$292,521,899	$246,859,935
LAMB WESTON, INC	$2,545,166.24	$3,361,544,150	$157,528,390
PORTLAND GENERAL ELECTRIC CO	$2,149,638.54	$684,611,000	$139,896,860
GAS TRANSMISSION NORTHWEST CORP	$1,210,341.60	$81,353,112	$81,353,112
COLUMBIA RIVER PROCESSING, INC	$746,573.28	$56,560,870	$56,518,670
PORT OF MORROW	$515,423.04	$41,905,245	$36,298,039
PORT VIEW APARTMENTS, LLC	$433,010.87	$28,410,010	$23,942,920
FARMLAND RESERVE, INC	$388,722.99	$50,732,338	$29,503,233
UNION PACIFIC RAILROAD CO	$378,472.86	$128,676,273	$29,355,290
RDO/CALBEE FOODS LLC	$343,977.29	$26,147,630	$26,147,630
OREGON POTATO COMPANY	$292,854.56	$18,471,139	$18,092,471
ALTO COLUMBIA, LLC	$285,092.53	$21,671,470	$21,671,470
WILLOW CREEK ENERGY LLC	$276,017.09	$37,120,000	$17,188,010
ORCHARD WIND PROJECT	$257,763.49	$60,350,000	$20,862,870
PACIFICORP (PP&L)	$245,434.68	$18,694,000	$18,694,000
LUMEN TECHNOLOGIES INC	$233,898.48	$15,842,000	$15,842,000
TIDEWATER BARGE LINES INC	$217,307.10	$9,320,000	$9,320,000
EASTERDAY DAIRY, LLC	$191,634.06	$15,513,059	$15,222,723

Morrow County
2023-24

Regular Levy	Tax Rate	Estimated Assessed Value	Estimated Gross Tax Revenue	Estimated Compression	Estimated Net Tax Revenue
	0.0041347	$4,008,170,500	$16,572,582.57	-$340,000	**$16,232,583**

2023 SIP Monies (Estimated)

Project	Amount	
Echo Winds		
In Lieu of	$50,000	
Willow Creek Energy		
In Lieu of	$0	
Comm. Service Fee	$22,000	
Caithness Shepards Flat		
In Lieu of	$1,000,000	
Comm. Service Fee	$130,000	
Less Est. CREA Pmt.	-$21,000	
PGE Carty 1	$1,771,553	
Wheatridge Wind		
In Lieu of	$1,500,000	($1Million to Schools)
Wheatridge Solar	$430,000	
In Lieu of		
Orchard Wind		
In Lieu of	$7,100	
Total	**$4,889,653**	

Estimated Total Property Tax and SIP Revenue **$21,122,236**

- The increases in RMV over the last five years is mostly due to the large industrial development in the North end of the County.
- The increases in AV and Certified Tax are mostly due to expiring exemptions on large industrial properties as well as the residential and commercial development that has occurred.
- Amazon continues to be the major contributor of value, both taxable and exempt as well as actual property tax dollars.
- There are several other large solar projects in the works.

SIP Exemptions

- $1Million of the additional money from the Wheatridge project is dedicated to schools.
- Orchard Winds is a smaller project and will contribute their additional money in the later years of their exemption.
- Currently there are three other wind projects in the County with SIP Exemptions.
- Echo Winds and Willow Creek Energy are in the last year of their 15 year SIP Exemptions.
- Caithness Shepard's Flat is in its 12th year of their SIP Exemption.
- PGE's Carty Plant is in its 7th year of their SIP Exemption.
- Amazon has an SIP Agreement for their Bombing Range Road site which should be operational in 2024.

Enterprise Zone Exemptions

- Other significant Enterprise Zone Exemptions include Amazon, Columbia River Technologies (Tillamook Cheese) and Lamb Weston.
  - Amazon currently has five sites, two of which are fully taxable this year and the other three have 15 year LTREZ exemptions starting in years 2019, 2020 and 2022.
  - Amazon has recently finalized 15 year LTREZ agreements for 5 additional sites.
  - Columbia River Technologies is in the final year of its 10 year Long Term Rural Enterprise Zone Exemption.
  - Lamb Weston is in the 10th year of its 15 year Long Term Rural Enterprise Zone Exemption.
  - There are a few other smaller Standard Program Enterprise Zone Exemptions as well.

- The Columbia River Enterprise Zone Sponsors have offered funding for Cities to evaluate their own infrastructure needs and potentially help with infrastructure improvements. This endeavor, if followed through, will absolutely increase development especially for the South County Cities.

Questions?

Comments?

Thank You

FY2023-24 Proposed Budget Summary

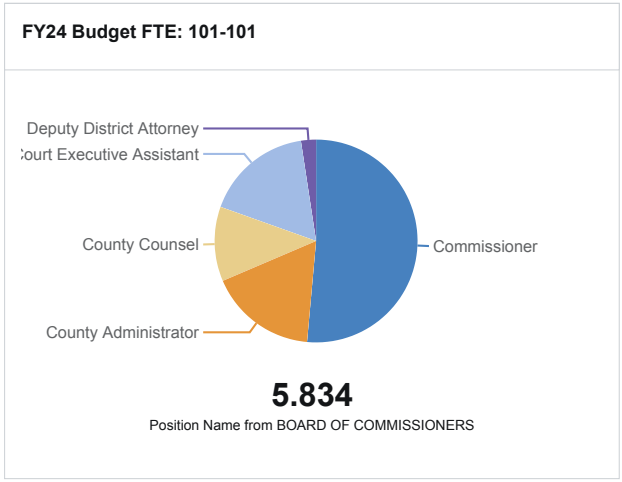
Fund: General Fund (101)
Department: Board of Commissioners (101)

Board of Commissioners Department

This department in the General Fund budgets and accounts for the Board of Commissioners operating expenses. For the FY2023-2024 budget, there were some changes made in the structure of what is included in the budget in an effort to transfer budget amounts and expenditures from 'Non-Departmental' and assign them to the appropriate departments.

Specific to this department, the stipends that are paid to the District Attorney and the Deputy District Attorney for their work as County General Counsel were moved into this department since those services are provided primarily at the direction of the Board of Commissioners and the County Administrator.

Other changes in this department included in this budget is the Compensation Board's recommend changes to the compensation for the County Commissioners and the District Attorney.



General Fund: 101-Board of Commissioners

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	$22,260	$11,000	–	$24,260	$24,260	$0	0.0%
MISCELLANEOUS	$9,228	$584	$1,008	–	$584	$584	–
REVENUES TOTAL	**$31,488**	**$11,584**	**$1,008**	**$24,260**	**$24,844**	**$584**	**2.4%**
Expenses							
MATERIALS & SERVICES	$45,103	$67,269	$74,238	$135,010	$236,720	$101,710	75.3%
PERSONNEL SERVICES	$521,847	$554,310	$342,231	$544,633	$660,676	$116,043	21.3%
CAPITAL OUTLAY	–	–	–	$30,000	$0	-$30,000	-100.0%
SPECIAL PAYMENTS	–	–	$8,315	–	$10,000	$10,000	–
EXPENSES TOTAL	**$566,950**	**$621,579**	**$424,785**	**$709,643**	**$907,396**	**$197,753**	**27.9%**

Summary of significant changes:

- Materials & Services:
  - Consultant to facilitate strategic planning and goal setting: $50,000
  - Legal fees for outside counsel: $60,000
  - Moved "Court Discretionary Awards" to Grants: ($10,000)
- Personnel Services:
  - Increases in Personnel Services include the following"
    - Increase of County Commissioner Compensation to $79,000
    - Allocation of County Counsel Stipends from 'Non-Departmental' to 'Board of Commissioners' department: $58,000
- Capital Outlay:
  - AV equipment for the meeting room was removed since it was budgeted for elsewhere: ($30,000)

FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Department: Finance (102)

Finance Department (formerly Administrative Services)

This department was previously a combined department for both Human Resources and Finance. In an effort to increase transparency and accurate cost assignment, beginning with FY2023-2024, the two departments have been split in our accounting systems so that transactions can be differentiated between the two separate business function. The new department number for Human Resources is 131.

In preparation for this change, the department heads collaborated and allocated existing budget amounts between the two newly separated departments.

Much of the budget increase in the Finance Department is driven by transfers of budget amounts from 'Non-Departmental' and 'Information Technology' to this department. In total, there was $70k transferred from the 'Non-Departmental' budget and $34k transferred from the 'IT' budget into this department. The other department budgets were reduced accordingly.

Summary of significant changes:

- The division Finance and Human Resources into two departments resulted in a reduction to the base budget for the previously combined departments of $470k.
- Materials & Services:
  - Transfers of budget amounts from 'Non-Departmental' and 'IT Department': $104,052
  - Increase in annual audit fees: $5,000
  - Cost Allocation Study: $25,000
- Capital Outlay:
  - Content Management System and Paperless Accounts Payable: $20,000

General Fund: 102-Finance Department

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	–	–	$1,030	–	–	$0	–
MISCELLANEOUS	$17,692	$9,131	$2,679	$10,000	$0	-$10,000	-100.0%
REVENUES TOTAL	**$17,692**	**$9,131**	**$3,709**	**$10,000**	**$0**	**-$10,000**	**-100.0%**
Expenses							
MATERIALS & SERVICES	$10,243	$10,824	$108,610	$165,072	$290,794	$125,722	76.2%
PERSONNEL SERVICES	$535,581	$520,934	$570,111	$583,344	$366,984	-$216,360	-37.1%
CAPITAL OUTLAY	–	–	–	–	$20,000	$20,000	–
EXPENSES TOTAL	**$545,824**	**$531,758**	**$678,722**	**$748,416**	**$677,778**	**-$70,638**	**-9.4%**

FY24 Proposed Budget: 101-102

Position Name	ADMINISTRATIVE SERVICES
Allocated FTE Count	

Position Name	ADMINISTRATIVE SERVICES
Accounting Analyst	1.00
Accounting Tech	1.00
Finance Director	1.00
ALLOCATED FTE COUNT	**3.00**

Help Share

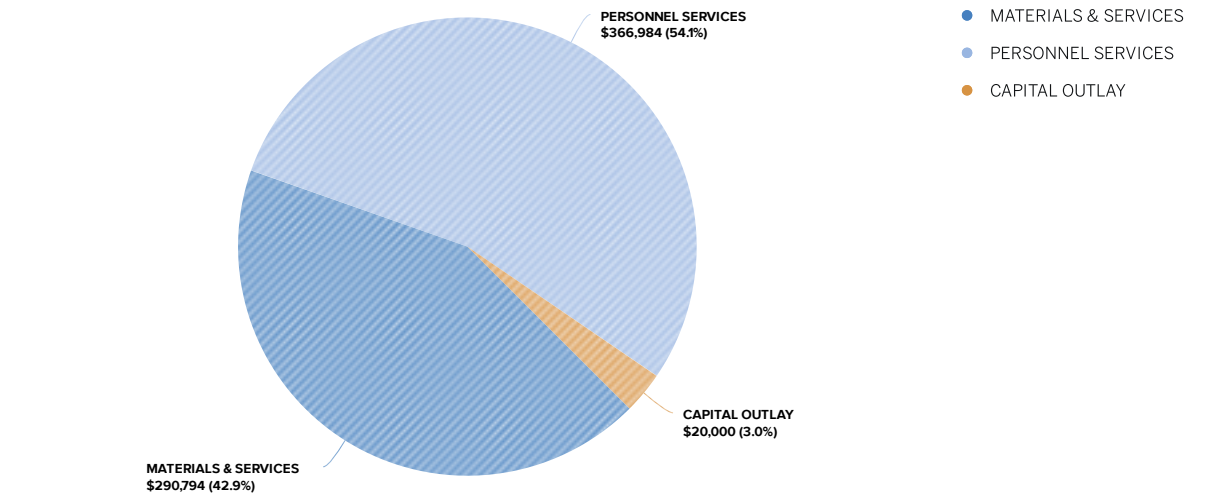
Updated On 26 May, 2023

Back History Reset

Broken down by

EXPENSES GENERAL FUND ADMINISTRATIVE SERVICES

Visualization



FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Department: Human Resources (131)

Human Resources Department

The Human Resource department aspires to build partnerships at all levels of the County to create a culture that values and unifies all employees and empowers excellence.

Goals & Objectives for the Upcoming Year

- Attain efficiency to maximize fiscal responsibility. Continue to automate processes, identify and correct inadequacies, and create standard procedures to ensure services are consistent and undisrupted.
- Strive to attain competitive advantage and equity for Morrow County employees. Our biggest asset is our people. HR would like to ensure that value is being placed on all employees that help serve Morrow County. By continuing to perfect the compensation structures and stive to meet equity practices we will be able to make progress towards this ever-reaching goal.

When the HR department was formed in 2015, the Human Resources was joined with the Finance department budget to form Administration. Since then, both departments have grown and it has become logical for each department to have their own budget. This will help with better tracking, ease of reporting, and more management accountability. As a result, Human Resources has been assigned department number 131.

Currently, we have a succession plan in place for our Payroll and Benefits Coordinator position. There are two incumbents temporarily in this position in attempt to transfer history and knowledge with an upcoming planned retirement.

Additionally, Finance has recommended that anything directed by our department, that is currently coded to the non-departmental fund, should be moved into our department's fund. To obtain by these best practices, we are proposing the transfer in those funds which makes our budget appear significantly larger.

Summary of significant changes:

- The division Finance and Human Resources into two departments resulted in base budget for the Human Resources Department of $470k.
- Materials & Services:
  - Transfers of budget amounts from 'Non-Departmental': $88,450
    - The major items transferred from 'Non-Departmental':
      - Advertising and marketing expenses related to employee recruitment
      - Retirement plan administrative fees
      - Cell phone expense
      - Legals services for labor attorney and retirement plan attorney expenditures
      - Employment screen costs
      - Investigation expenses
      - Workers compensation (SAIF) audit fees

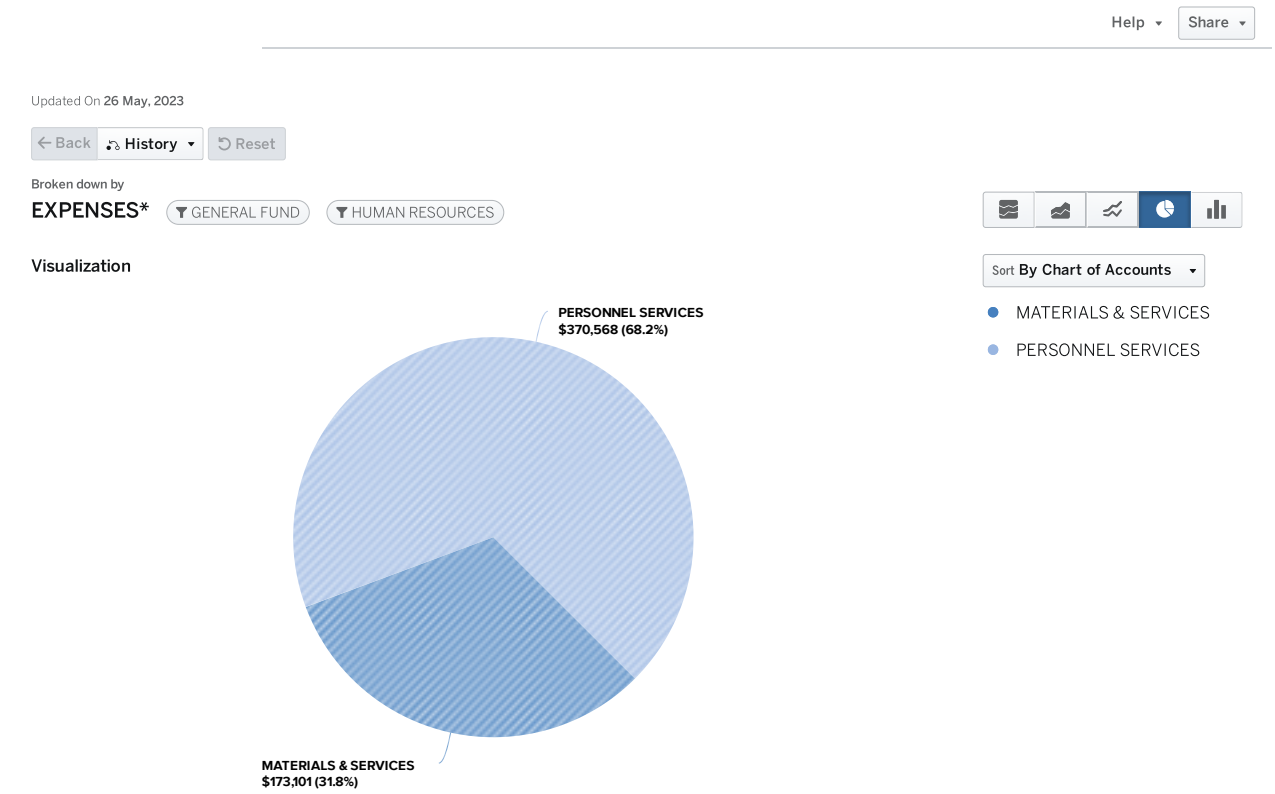
General Fund: 131-Human Resources

	PROPOSED BUDGET	CURRENT YTD ACTUAL	PRIOR YEARS ACTUAL	CURRENT BUDGET		
	FY2024	Invalid Date	Invalid Date	Invalid Date	Variance $	Variance %
Revenues						
–	–	–	–	–	–	–
REVENUES TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
Expenses						
MATERIALS & SERVICES	$173,101	–	–	–	–	–
PERSONNEL SERVICES	$370,568	–	–	–	–	–
CAPITAL OUTLAY	$0	–	–	–	–	–
EXPENSES TOTAL	**$543,669**	**–**	**–**	**–**	**–**	**–**

FY24 Proposed Budget: 101-131

Position Name	HUMAN RESOURCES
Allocated FTE Count	
Hr Director	1.00
Payroll & Benefits Administrator	2.50
ALLOCATED FTE COUNT	**3.50**

Expenses by Object Classification



Fund 228: Safety Committee

Morrow County holds in high regard the safety, welfare, and health of our employees. We have a responsibility to make every reasonable effort to maintain a safe and healthful working environment. No job will be considered so important or urgent that we cannot take time to perform our work safely.

A safety committee has been established to coordinate the safety programs and assist the County's management staff in promoting safe working conditions.

Morrow County is establishing a loss prevention program that emphasizes the integration of safety and health measures into each job task so that safety and job performance become inseparable. We expect our employees to respond to all safety efforts and to perform their jobs in the safest possible manner. The Safety Committee shall evaluate the County's accountability system and make recommendations to implement supervisor and employee accountability for safety and health. Our safety and loss prevention effort will be accomplished through the cooperative efforts of all employees who will work together to obtain the lowest possible workplace accident rates.

We are committed to making our loss prevention program a success, and we expect all employees to assist in this effort. To fulfill this obligation, safety orientation for new and transferred employees, timely and appropriate training, management/employee safety committee, an active self-inspection program, proper mechanical guards, and personal protective equipment will be some of the tools used to maintain a safe work environment.

The County's Safety Committee will make regular inspections to evaluate and detect physical and chemical hazards. In addition, it will investigate losses and loss trends. Written reports will be prepared that include recommendations for corrective action. The Safety Committee will be available to provide loss prevention assistance for all employees.

The County is responsible for evaluating and obtaining personal protective equipment. Additionally, we will instruct employees in the proper use and maintenance of this equipment.

On job sites where harmful plants, animals, toxic material or any other condition exists which may be harmful, the County will inform employees about these identifiable potential hazards. Additionally, we will instruct employees regarding appropriate controls, necessary personal hygiene, and personal protective measures required to reduce or eliminate the hazards.

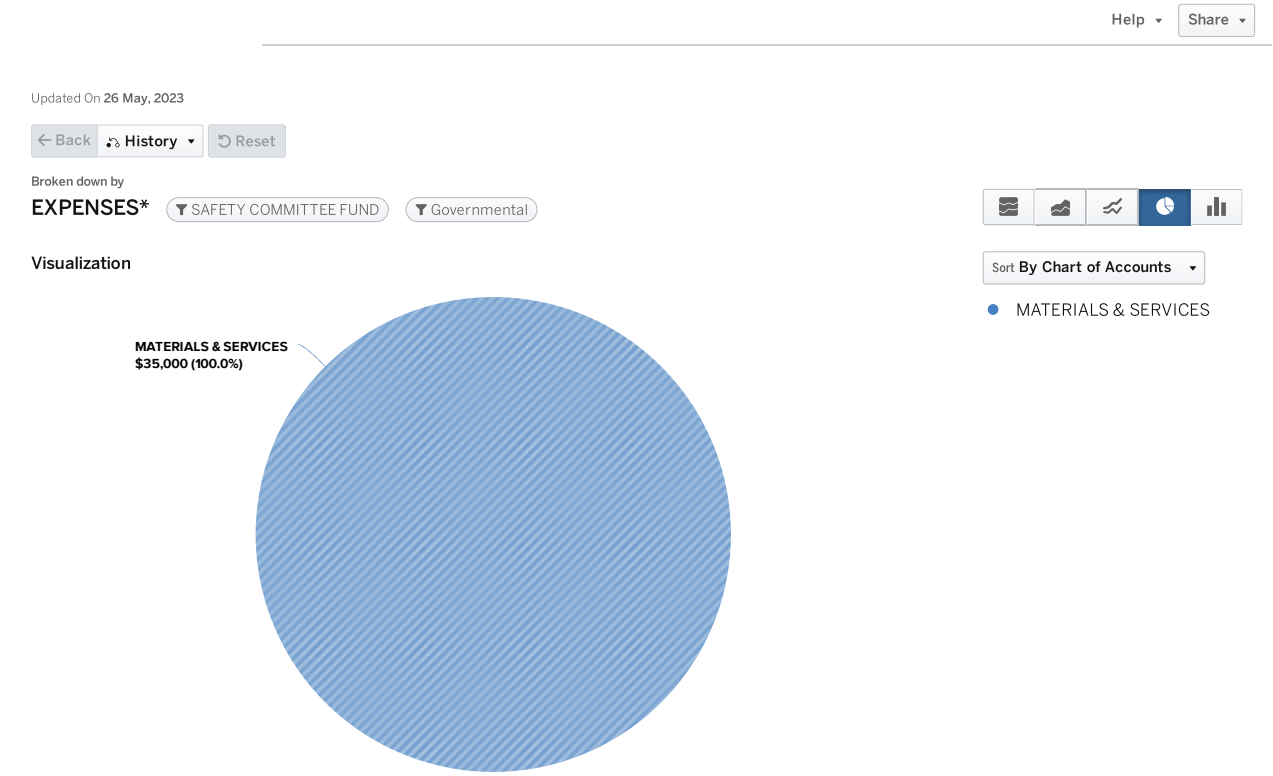
The County recognizes the need to provide a workplace which meets the ergonomic needs of its employees. Worksites will be evaluated for design, layout and operation using an ergonomic approach. We will obtain assistance in this effort from City/County Insurance Services, SAIF and other resources by using their safety representative as a consultant to evaluate and make recommendations for ergonomic job site modifications.

During the scope of the Safety Committee a need was identified to focus on employee’s overall wellness. The Committee recognizes that employees cannot be expected to have no accidents or injuries, especially when an employee is in poor health. The County cares about the wellness of our employees, not just within their positions but in every aspect of their life. Thus, a Wellness Sub-Committee was born. The Wellness Program is intended to make employees aware of their health and wellness habits, and do small challenges each month to make them healthier individuals. Please see the “Annual Challenge Calendar” attached to view the challenges happening in 2023-24.

Fund 228: Safety Committee

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$16,952	$10,242	$14,254	$20,000	$6,000	-$14,000	-70.0%
MISCELLANEOUS	$33,979	$12,551	$5,130	$3,000	$28,800	$25,800	860.0%
OTHER FINANCING SOURCES	$114	$120	$412	$100	$200	$100	100.0%
REVENUES TOTAL	**$51,045**	**$22,912**	**$19,795**	**$23,100**	**$35,000**	**$11,900**	**51.5%**
Expenses							
MATERIALS & SERVICES	$40,804	$8,659	$4,676	$23,100	$35,000	$11,900	51.5%
EXPENSES TOTAL	**$40,804**	**$8,659**	**$4,676**	**$23,100**	**$35,000**	**$11,900**	**51.5%**

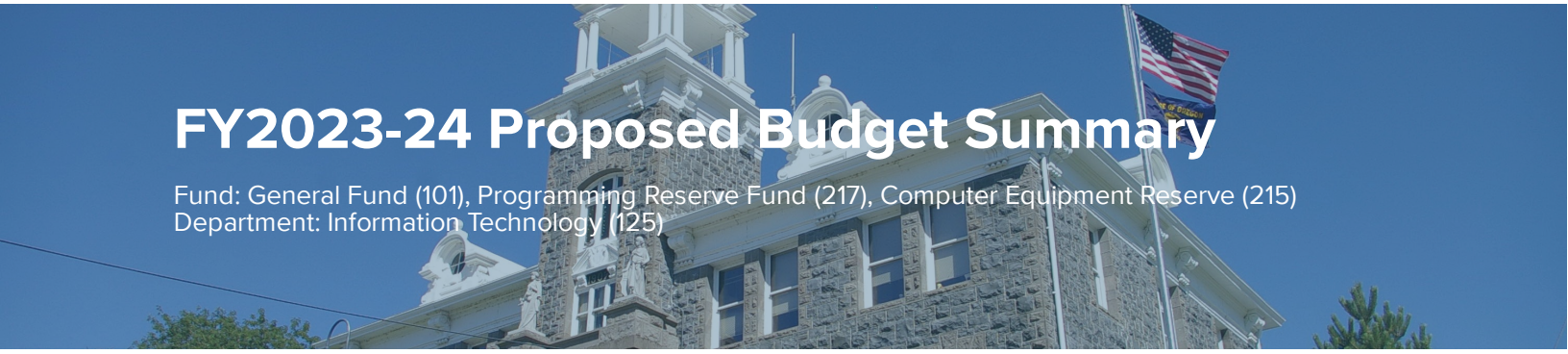
Expenses by Object Classification



2023-2024

Wellness Challenge Program

MARCH	APRIL	MAY
Water Intake	Habit Forming	Daily Exercise
JUNE	**JULY**	**AUGUST**
Nature / Outdoors	Screen Free	Mentality / Creativity
SEPTEMBER	**OCTOBER**	**NOVEMBER**
Walk Challenge	Nutrition	Gratitude
DECEMBER	**JANUARY**	**FEBRUARY**
Sleep	Cut your Vice	Weight Loss



FY2023-24 Proposed Budget Summary

Fund: General Fund (101), Programming Reserve Fund (217), Computer Equipment Reserve (215)
Department: Information Technology (125)

Information Technology

Information Technology services are provided to the County by the City of Hermiston IT Department through an Intergovernmental Agreement (IGA). The IGA with the City of Hermiston was effective on July 1, 2022 and expries on June 30, 2025. Through this agreement, the City of Hermiston IT Department provides the following services:

- Managed Help Desk
- Managed Server and Infrastructure Support
- Managed Workstations/Laptops/Software
- Active Directory

The structure of this arrangement allows the County to have 24/7 ongoing IT support and management services from a fully staffed and equipped IT team, without the additional overhead of hiring, managing and maintaining an internal IT department.

The annual fee for the the services provided under the IGA with the City of Hermiston is $249,600.

Equipment Replacement:

End user IT equipment such as computers and laptops are managed based on a 5 year rotation by the IT Department. For FY2023-24, there are more scheduled replacements than normal becuase the County made a large purchase 5-6 years ago in order to establish the 5 year rotation. The rotation of this equipment is based on best practices and recommendations by the contracted IT Department. Additional devices such as tablets and phones are not included in this rotation or managed by the IT Department. Those items, if used, are typically proucured and managed within the departments that utilize them.

Network equipment and server replacements are also managed by the contracted IT Department.

Reserve Funds:

Currently there are two separate reserve funds that were set up to establish and maintain financial reserves for IT systems and equipment. These reserve funds are Fund 215 and Fund 217. As of the beginning of the fiscal year, as is reflected in this budget, these two reserve funds will be consolidated into a single fund; that fund will be fund 215. It is a widely accepted best practice to minimize the number of active funds that a government utilizes and in this case there are two funds that essentially serve the same purpose and it is not necessary to maintain them both.

Summary of significant changes:

- The net change when all requirements are combined is an increase in the IT budget for FY24 of $5.1k (excluding interfund transfers).

General Fund: 125-Information Technology

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	–	–	$475	–	–	$0	–
MISCELLANEOUS	$5,073	$3,479	$1,235	$2,000	$0	-$2,000	-100.0%

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
REVENUES TOTAL	**$5,073**	**$3,479**	**$1,711**	**$2,000**	**$0**	**-$2,000**	**-100.0%**
Expenses							
MATERIALS & SERVICES	$137,832	$144,378	$332,390	$308,500	$399,600	$91,100	29.5%
CAPITAL OUTLAY	$31,129	$32,571	–	$47,000	$0	-$47,000	-100.0%
EXPENSES TOTAL	**$168,961**	**$176,949**	**$332,390**	**$355,500**	**$399,600**	**$44,100**	**12.4%**

Fund 217: Programming Reserve

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$1,011	$31,116	-$1,613	–	$145,000	$145,000	–
OTHER FINANCING SOURCES	$105	$119	$1,640	$100	$0	-$100	-100.0%
INTERFUND TRANSFERS	$30,000	$83,801	$187,000	$187,000	$0	-$187,000	-100.0%
REVENUES TOTAL	**$31,116**	**$115,037**	**$187,027**	**$187,100**	**$145,000**	**-$42,100**	**-22.5%**
Expenses							
CAPITAL OUTLAY	–	$116,649	$47,550	$187,100	$0	-$187,100	-100.0%
INTERFUND TRANSFERS	–	–	–	–	$145,000	$145,000	–
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**–**	**$116,649**	**$47,550**	**$187,100**	**$145,000**	**-$42,100**	**-22.5%**

Fund 215: Computer Equipment Reserve

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$46,274	$66,705	$87,215	$86,950	$109,000	$22,050	25.4%
OTHER FINANCING SOURCES	$430	$510	$2,432	$400	$1,500	$1,100	275.0%
INTERFUND TRANSFERS	$20,000	$20,000	$20,000	$20,000	$145,000	$125,000	625.0%
REVENUES TOTAL	**$66,705**	**$87,215**	**$109,648**	**$107,350**	**$255,500**	**$148,150**	**138.0%**
Expenses							
MATERIALS & SERVICES	–	–	–	–	$100,000	$100,000	–
CAPITAL OUTLAY	–	–	–	$107,350	$155,500	$48,150	44.9%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**–**	**–**	**–**	**$107,350**	**$255,500**	**$148,150**	**138.0%**

Expenses by Object Classification

Help Share

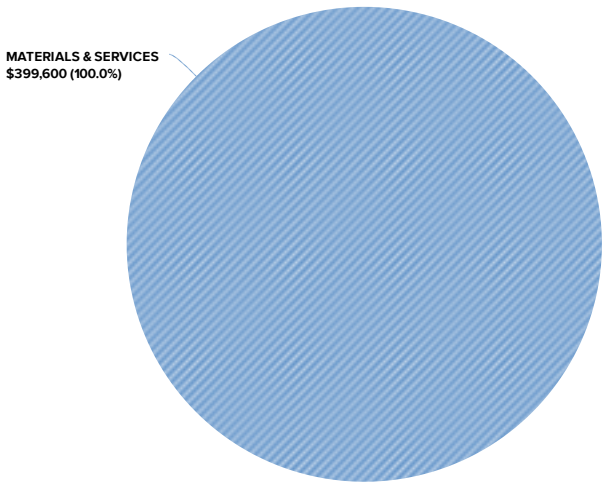
Updated On 26 May, 2023

Back History Reset

Broken down by

EXPENSES* GENERAL FUND INFORMATION TECHNOLOGY

Visualization



Sort By Chart of Accounts

MATERIALS & SERVICES

Help Share

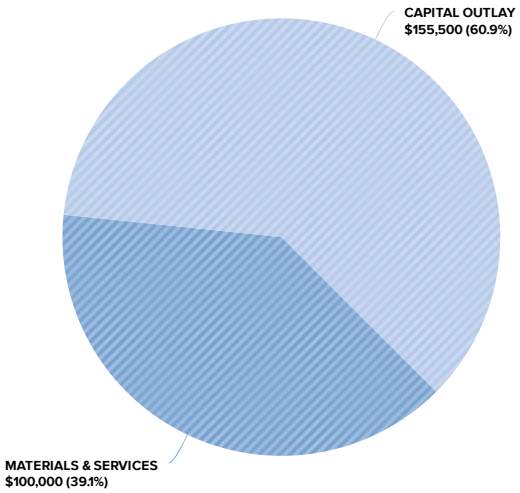
Updated On 26 May, 2023

Back History Reset

Broken down by

EXPENSES* COMPUTER EQUIP RESERVE Governmental

Visualization



Sort By Chart of Accounts

MATERIALS & SERVICES

CAPITAL OUTLAY

FY2023-24 Proposed Budget Summary

Fund: General Fund (101), County School Fund (211), Ione School Fund (212)
Department: Treasurer (104)

Treasurer's Department

General Fund Dept 104 budgets and accounts for the Treasurer's operations. Today's best operating practices do not allow for contracting a random person to cover the Treasurer's Office when he/she is out for medical/vacation etc. therefore I have taken the "Extra Help" amount out of Personal Services and split that portion between lines in Materials & Services to help cover the increased cost of operating expenses such as envelopes, check stock, office supplies, lodging for conferences and training etc. I am planning on attending more training/conferences this next year and am working on a different avenue for getting more appropriate backup coverage of my office.

Summary of significant changes:

- Increase in personnel services related to the County Compensation Board recommendation to increase salary of the County Treasurer by 12%: $15,633

General Fund: 104-Treasury

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	–	–	$845	–	–	$0	–
FINES, FORFEITURES, AND PENALITES	$60	$40	–	$150	$150	$0	0.0%
MISCELLANEOUS	$9,061	$6,419	$2,197	$4,000	$4,000	$0	0.0%
REVENUES TOTAL	**$9,121**	**$6,459**	**$3,041**	**$4,150**	**$4,150**	**$0**	**0.0%**
Expenses							
MATERIALS & SERVICES	$3,021	$4,169	$5,675	$7,200	$10,775	$3,575	49.7%
PERSONNEL SERVICES	$123,725	$126,491	$119,925	$130,365	$145,998	$15,633	12.0%
EXPENSES TOTAL	**$126,747**	**$130,661**	**$125,599**	**$137,565**	**$156,773**	**$19,208**	**14.0%**

FY24 Proposed Budget: 101-104

Position Name	TREASURER
Allocated FTE Count	
Treasurer	1.00
ALLOCATED FTE COUNT	**1.00**

Expenses by Object Classification

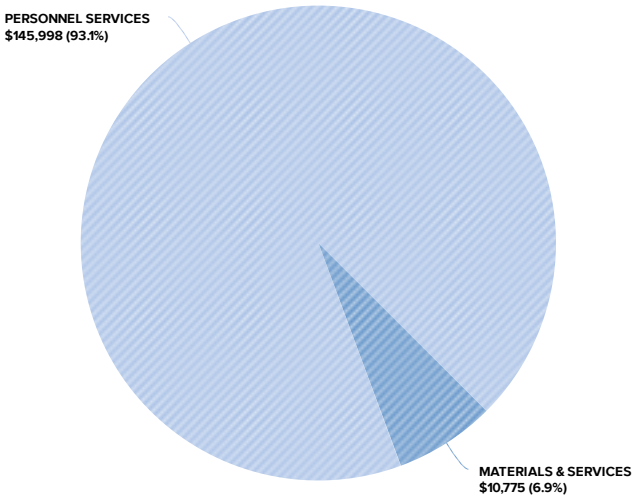
Updated On 26 May, 2023

Back History Reset

Broken down by

EXPENSES* GENERAL FUND TREASURER

Visualization



Sort By Chart of Accounts

- MATERIALS & SERVICES
- PERSONNEL SERVICES

Fund 211: County School Fund

Fund 212: Ione School Fund

Funds 211 & 212 are Staturory funds that are required to be mainted by Oregon Counties. These funds recieve payment in lie of tax funds that are allocated for County Schools. Those payments are then passed directly through to Morrow County and Ione School Districts.

Fund 211: County School Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$471	$372	$57	$350	$350	$0	0.0%
PROPERTY TAXES	$209,479	$213,063	$214,401	$191,700	$245,430	$53,730	28.0%
INTERGOVERNMENTAL - FEDERAL	$28,594	$27,837	$39,784	$9,000	$46,407	$37,407	415.6%
OTHER TAXES & LAND SALES	–	$15	–	–	$15	$15	–
OTHER FINANCING SOURCES	$169	$103	$444	$300	$300	$0	0.0%
REVENUES TOTAL	**$238,713**	**$241,391**	**$254,686**	**$201,350**	**$292,502**	**$91,152**	**45.3%**
Expenses							
SPECIAL PAYMENTS	$238,341	$241,334	$254,686	$201,350	$292,502	$91,152	45.3%
EXPENSES TOTAL	**$238,341**	**$241,334**	**$254,686**	**$201,350**	**$292,502**	**$91,152**	**45.3%**

Fund 212: Ione School Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$46	$37	$6	$35	$35	$0	0.0%
PROPERTY TAXES	$17,740	$17,948	$14,325	$19,700	$17,728	-$1,972	-10.0%
INTERGOVERNMENTAL - STATE	$0	$0	$0	–	$0	$0	–
INTERGOVERNMENTAL - FEDERAL	$2,297	$2,221	$2,658	$500	$3,480	$2,980	596.0%
OTHER TAXES & LAND SALES	–	$2	–	–	$2	$2	–
OTHER FINANCING SOURCES	$14	$9	$30	$30	$30	$0	0.0%
REVENUES TOTAL	**$20,096**	**$20,217**	**$17,019**	**$20,265**	**$21,275**	**$1,010**	**5.0%**
Expenses							
SPECIAL PAYMENTS	$20,059	$20,211	$17,019	$20,265	$21,275	$1,010	5.0%
EXPENSES TOTAL	**$20,059**	**$20,211**	**$17,019**	**$20,265**	**$21,275**	**$1,010**	**5.0%**

FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Department: Non-Departmental

Non-Departmental

Trasactions classified as 'Non-Departmental' are those that are not attributable to any specific department and are general in nature. In the General Fund, costs that are not allocated to a specific organizational unit are considered Non-Departmental. Typically, in the General Fund, appropriations are made at the organizational unit (department) level. This is not the case with Non-Departmental expenditures. Costs not allocated to a specific organizational unit in the General fund must be budgeted and appropriated at the object classification level. Object classifications for expenditures incude the following:

- Materials and Services
- Personnel Services
- Capital Outlay
- Special Payments
- Debt service
- Interfund Transfers

Expenditures that are classified as 'Non-Departmental' should be limited to anything that cannot be reasonable attributed to a more specific organizational unit. Historically, as was outlined in the Budget Message, there have been a number of expenditures that, in actuality, are attributable to a specific organizational unit. In this budget, we have begun the process of identifiying this items and reclassifiying them appropriately. This will allow for greate accuracy and transparency in our financial reporting. Due to the complexity involved, not all 'Non-Departmental' expenditures have been fully reviewed and reclassified, this is a project that will continue through the next fiscal year. It will be the goal that we we begin developing the next annual budget for FY2024-2025 we we have all items reviewed and classified appropriately.

General Fund Non-Departmental is also where we record all of the property tax revenues, non restricted State and Federal revenue sharing and other revenues that are not restricted in their use or attributable to any other organizational unit.

Summary of significant changes:

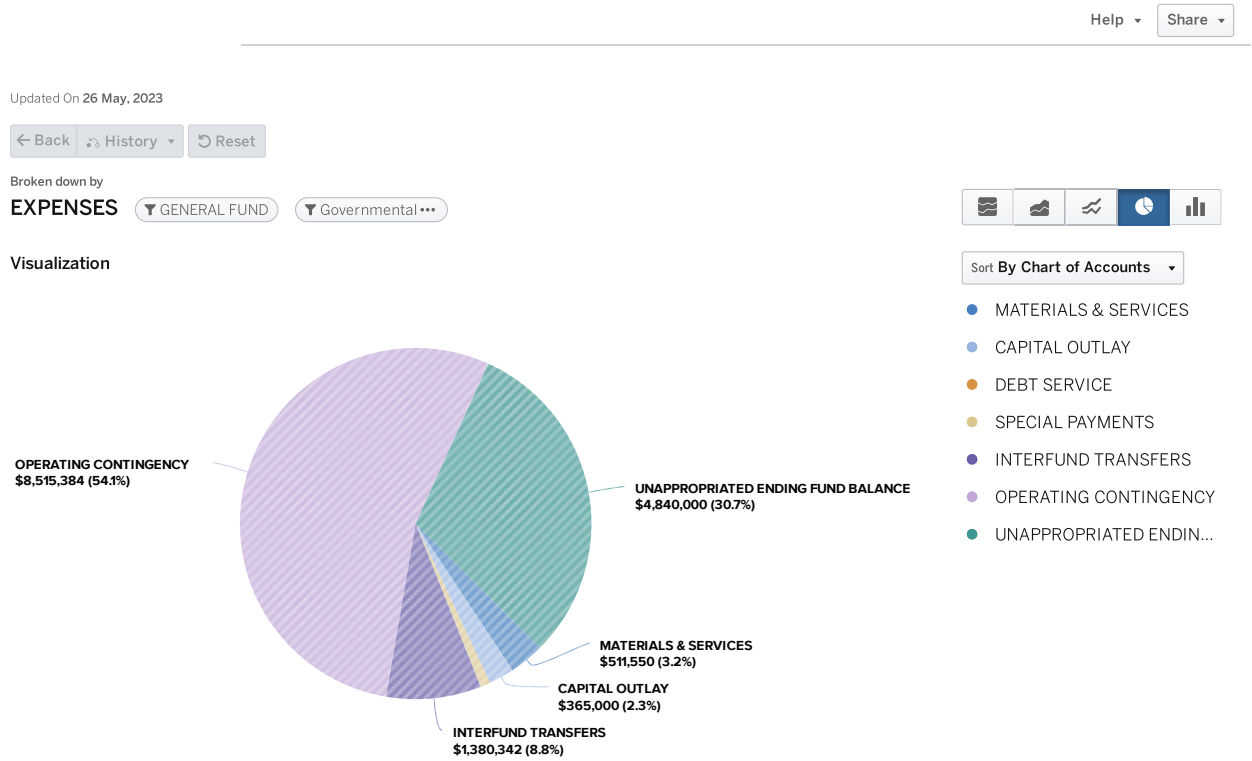
- Transfers of budgetary amounts from 'Non-Departmental' to appropirate organizational units: ($2.23M)
- Increase in Operating Contingency: $4.5M
  - Operating Contingency as a percent of General Fund operating expenditures: 45%
- Increase in Unappropriated Fund Balance: $1.26M
  - Unappropriated Fund Balance as a percent of General Fund operating expenditures: 25%

General Fund: Non-Departmental

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$6,423,958	$10,602,724	$10,631,951	$10,621,773	$12,500,000	$1,878,227	17.7%
PROPERTY TAXES	$12,402,313	$12,244,783	$15,376,456	$12,735,000	$16,619,000	$3,884,000	30.5%

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
INTERGOVERNMENTAL - STATE	$1,491,964	$1,760,604	$1,239,102	$1,575,000	$114,517	-$1,460,483	-92.7%
INTERGOVERNMENTAL - FEDERAL	–	–	$128,747	–	$0	$0	–
INTERGOVERNMENTAL - OTHER	$51	$50	–	$550	$0	-$550	-100.0%
CHARGES FOR SERVICES	–	–	$5,958	–	$0	$0	–
MISCELLANEOUS	$183,879	$120,404	$101,842	$58,000	$50,000	-$8,000	-13.8%
OTHER TAXES & LAND SALES	$29,022	$24,237	$19,907	$10,000	$18,000	$8,000	80.0%
OTHER FINANCING SOURCES	$74,786	$80,964	$372,406	$100,000	$100,000	$0	0.0%
INTERFUND TRANSFERS	$306,377	$165,505	$5,581	$66,158	$86,825	$20,667	31.2%
REVENUES TOTAL	**$20,912,350**	**$24,999,270**	**$27,881,952**	**$25,166,481**	**$29,488,342**	**$4,321,861**	**17.2%**
Expenses							
MATERIALS & SERVICES	$467,411	$591,526	$581,275	$871,650	$511,550	-$360,100	-41.3%
PERSONNEL SERVICES	$60,259	$37,035	$25,196	$86,171	$0	-$86,171	-100.0%
CAPITAL OUTLAY	$334,284	$366,249	$949	$365,000	$365,000	$0	0.0%
DEBT SERVICE	$162	$5,124	$160	$1,200	$1,200	$0	0.0%
SPECIAL PAYMENTS	$2,094,266	$2,047,436	$916,194	$1,924,437	$140,667	-$1,783,770	-92.7%
INTERFUND TRANSFERS	–	–	–	–	$1,380,342	$1,380,342	–
OPERATING CONTINGENCY	–	–	–	$4,062,202	$8,515,384	$4,453,182	109.6%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	$3,613,888	$4,840,000	$1,226,112	33.9%
EXPENSES TOTAL	**$2,956,382**	**$3,047,370**	**$1,523,773**	**$10,924,548**	**$15,754,143**	**$4,829,595**	**44.2%**

Expense by Object Classification



FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Department: Assessment & Taxation (103)

Assessment & Taxation

Morrow County continues to experience rapid growth. New industrial, commercial and residential development, especially in the North end of County is what comprises most of the growth. You will find the 2023-24 proposed budget for the Assessment & Tax Department has some changes as well as a modest overall increase.

I have requested an additional appraisal staff FTE for the upcoming budget year with a projected total cost of $98,158.58. For Materials and Services, I have increased the Office Supplies line item in the amount of $2,500 mostly due to a dramatic increase for the cost of paper and envelopes over the past few years. We process all tax payments (printing, sending and collecting) in house and order around 25,000 envelopes annually. There is an increase of $3,000 in the Legal Services line item due to the need for outside counsel for bankruptcy cases involving property taxes. There is an increase of $550 in the Publishing line item due to the increase costs for publishing foreclosure notices. There is an increase of $1,500 in the Registration and Dues line item due to increases in those items. Previously, there has been no line item specifically for training. Historically, I have used the Lodging and Meals and Registration and Dues lines for those costs. I now have a Training and Development line and therefore have reduced the Lodging and Meals line to $7,500 and added $7,500 to Training and Development as appraisers have statutory continuing education and training requirements in order to keep their license. I am also asking for $4,500 for Office Furniture and Equipment to provide for the new FTE and to provide updated ergonomic desk risers for some staff. DOR Mapping has been combined into Contract Services and I have removed $14,500 from that line, that amount has been budgeted the last several years in anticipation of the Lost Valley Dairy becoming operational, which does not seem likely now. GIS Program Maintenance and A & T Software Maintenance have been combined and have an increase of $3,500. The total increase for Materials and Services is $6,500.

Summary of significant changes:

- Materials & Services increases outlined above: $7,610
- Capital Outlay Request: $20,000
  - This is a single capital outlay request for a check processing system that will automate and streamline the acceptance, deposit and reconiliation of payments via check.

General Fund: 103-Assessment & Taxation

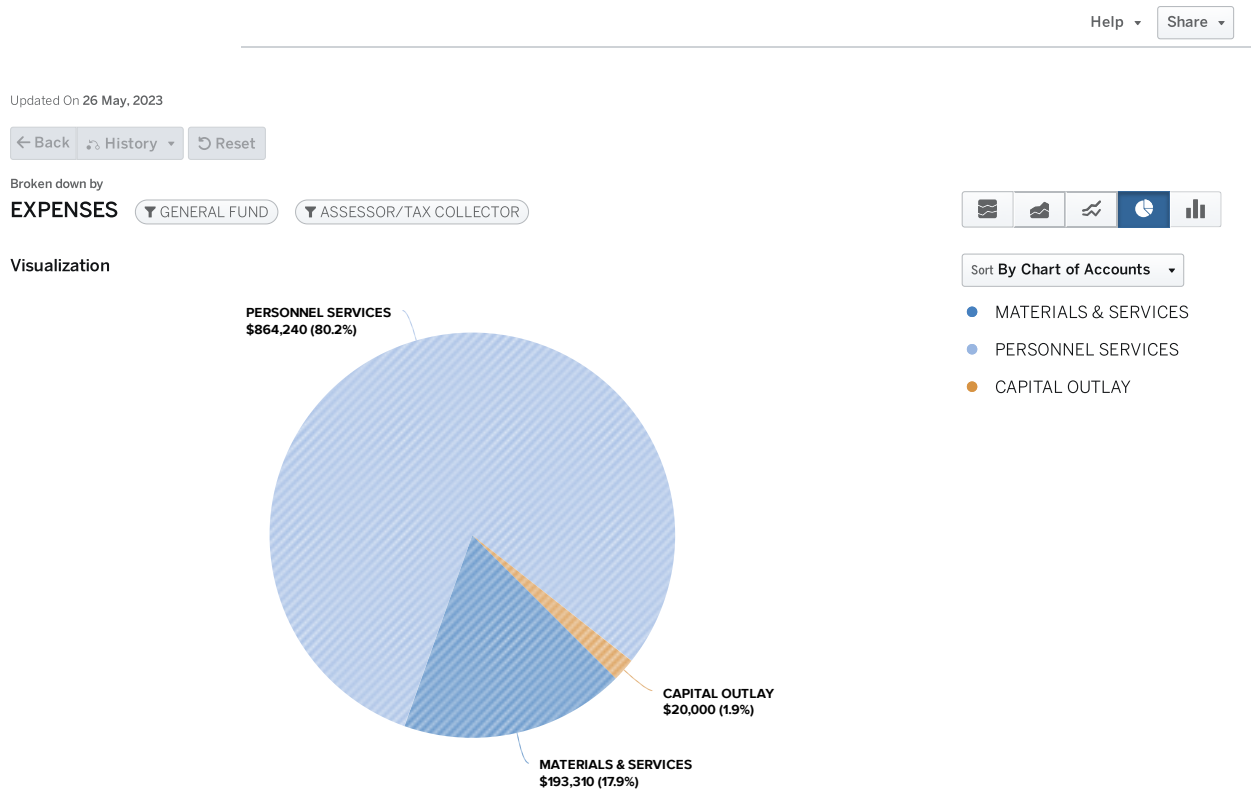
	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	–	–	$58,090	–	$0	$0	–
CHARGES FOR SERVICES	$17,326	$19,844	$11,502	$18,200	$18,200	$0	0.0%
FINES, FORFEITURES, AND PENALITES	$30	$65	–	$100	$100	$0	0.0%
MISCELLANEOUS	$183,774	$132,842	$50,333	$96,300	$96,300	$0	0.0%
OTHER TAXES & LAND SALES	–	–	$1,633	–	–	$0	–
REVENUES TOTAL	**$201,129**	**$152,752**	**$121,559**	**$114,600**	**$114,600**	**$0**	**0.0%**
Expenses							
MATERIALS & SERVICES	$70,007	$118,909	$97,851	$185,700	$193,310	$7,610	4.1%
PERSONNEL SERVICES	$689,374	$769,056	$632,783	$734,995	$864,240	$129,245	17.6%

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
CAPITAL OUTLAY	–	–	–	–	$20,000	$20,000	–
SPECIAL PAYMENTS	$27,027	$27,660	$275	–	$0	$0	–
EXPENSES TOTAL	**$786,409**	**$915,625**	**$730,909**	**$920,695**	**$1,077,550**	**$156,855**	**17.0%**

FY24 Proposed Budget: 101-103

Position Name	ASSESSOR/TAX COLLECTOR
Allocated FTE Count	
Lead Appraiser	1.00
A&T Office Specialist	2.00
Assessor & Tax Collector	1.00
Appraiser	2.00
Data Analyst	1.00
Appraiser I	1.00
ALLOCATED FTE COUNT	**8.00**

Expenses by Object Classification



FY2023-24 Proposed Budget Summary

Fund: General Fund (101), Ckerk's Records Fund (233)
Department: County Clerk (105), Board of Property Tax Appeals (107)

County Clerk

The Morrow County Clerk's Office serves a number of important functions including:

- Administrating elections
- Preserving various records and making them available to the public
- Recording land transactions
- Issuing marriage licenses
- Issuing domestic partnership licenses
- BOPTA (Board of Property Tax Appeal) Administrator
- Passport
- Morrow County Death Registrar
- State Ethics Liaison

Summary of significant changes:

- Not Submitted.

General Fund: 105-Clerk's Office

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	$2,700	$1,027	$6,029	$1,027	$6,000	$4,973	484.2%
INTERGOVERNMENTAL - FEDERAL	–	–	–	–	$0	$0	–
CHARGES FOR SERVICES	$109,203	$125,693	$80,792	$98,372	$92,300	-$6,072	-6.2%
PERMITS & LICENSES	$2,700	$2,300	$2,200	$2,000	$2,000	$0	0.0%
MISCELLANEOUS	$32,292	$1,637	$15,269	$150	$600	$450	300.0%
REVENUES TOTAL	**$146,895**	**$130,656**	**$104,291**	**$101,549**	**$100,900**	**-$649**	**-0.6%**
Expenses							
MATERIALS & SERVICES	$42,420	$29,149	$47,743	$58,073	$95,868	$37,795	65.1%
PERSONNEL SERVICES	$300,904	$304,487	$288,276	$310,001	$372,727	$62,726	20.2%
CAPITAL OUTLAY	$22,474	–	–	$5,000	$5,000	$0	0.0%
SPECIAL PAYMENTS	$3,603	$3,525	$2,694	$3,000	$3,000	$0	0.0%
EXPENSES TOTAL	**$369,401**	**$337,162**	**$338,713**	**$376,074**	**$476,595**	**$100,521**	**26.7%**

FY24 Proposed Budget: 101-105

Position Name	COUNTY CLERK
Allocated FTE Count	
County Clerk	0.99
Deputy Clerk	1.99
Election Worker	0.77
Office Assistant	0.11
ALLOCATED FTE COUNT	**3.86**

Expenses by Object Classification

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Updated On 26 May, 2023

Back History Reset

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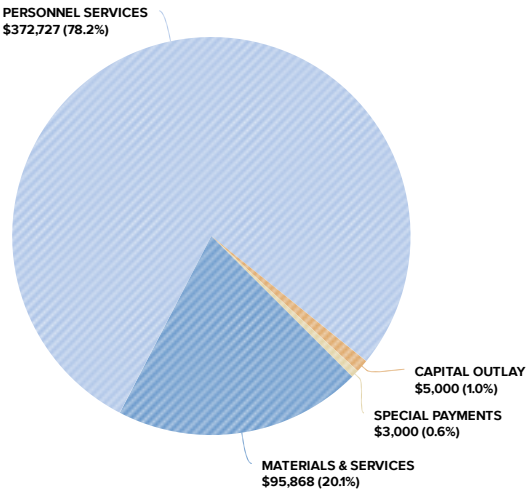
EXPENSES GENERAL FUND COUNTY CLERK

Visualization



Sort By Chart of Accounts

- MATERIALS & SERVICES
- PERSONNEL SERVICES
- CAPITAL OUTLAY
- SPECIAL PAYMENTS

Board of Property Tax Appeals (BOPTA) (107)

General Fund Dept 107 accounts for the Assessor's Board of Property Tax Appeal activity.

Summary of Significant changes

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

General Fund: 107-Board of Property Tax Appeals (BOPTA)

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	–	–	$78	–	–	$0	–
MISCELLANEOUS	$780	$568	$204	$300	$300	$0	0.0%
REVENUES TOTAL	**$780**	**$568**	**$282**	**$300**	**$300**	**$0**	**0.0%**
Expenses							
MATERIALS & SERVICES	–	$276	–	$850	$1,050	$200	23.5%
PERSONNEL SERVICES	$2,057	$2,083	$1,949	$2,186	$2,458	$272	12.4%
EXPENSES TOTAL	**$2,057**	**$2,358**	**$1,949**	**$3,036**	**$3,508**	**$472**	**15.5%**

FY24 Proposed Budget: 101-107

Position Name	Departments Description	Allocated FTE Count
Deputy Clerk		0.01
County Clerk		0.01
		0.02

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EXPENSES

GENERAL FUND BD OF PROPERTY TAX APPEAL

Visualization

Sort By Chart of Accounts

- MATERIALS & SERVICES
- PERSONNEL SERVICES

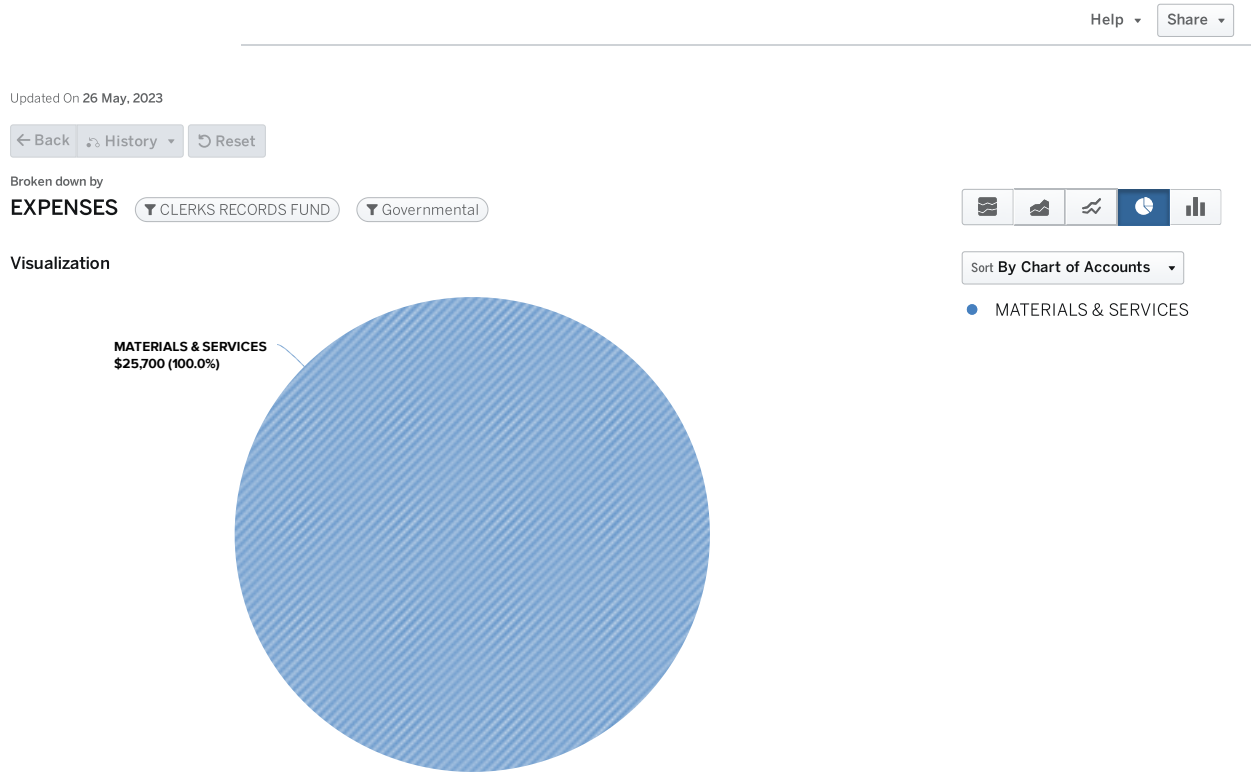
Fund 233: Clerk's Records Fund

Summary of significant changes

- Not submitted

Fund 233: Clerk's Records Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$22,132	$21,778	$23,483	$21,150	$24,000	$2,850	13.5%
CHARGES FOR SERVICES	$2,210	$2,143	$1,385	$1,500	$1,500	$0	0.0%
OTHER FINANCING SOURCES	$153	$146	$615	$200	$200	$0	0.0%
REVENUES TOTAL	**$24,495**	**$24,067**	**$25,483**	**$22,850**	**$25,700**	**$2,850**	**12.5%**
Expenses							
MATERIALS & SERVICES	$2,717	$584	–	$22,850	$25,700	$2,850	12.5%
EXPENSES TOTAL	**$2,717**	**$584**	**–**	**$22,850**	**$25,700**	**$2,850**	**12.5%**



FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Department: Veterans Services (106)

Veterans Services (106)

General Fund Dept 106 budgets and accounts for the County's Veterans activities. This Department is largely supported by state lottery funds through Oregon Department of Veterans Affairs (ODVA) in order to provide essential ongoing assistance for County Veterans Service programs across the state. Last fiscal year funding for Morrow County was $81,736.24 (paid quarterly in the amount of $20,434.06). Morrow County contributes the remaining funding for this department. As county budget timing is not aligned with the state, it's impossible to determine ODVA funding ,, however there is usually a slight increase from year to year. Additional outreach specific funding may be available by applying through ODVA, if available.(Suicide Awareness, Veteran Homelessness or other program focus). Traditionally, the funds are limited to an amount less than $5,000.00. The $4,000 noted on the budget proposal, is a place holder, should funds become available.

We continue to effectively manage an increasing caseload and provide accurate recordkeeping information, conduct established outreach efforts and explore new outreach opportunities.

Morrow County Veterans Services goals are aligned with State and Federal objectives:

Offer quality and timely service to Veterans and Veteran families.
Increase services to Veterans and Veterans families.
Increase the number of Veterans (and their families) served.

Department Overview

Morrow County Veterans Services assists veterans of peacetime and wartime periods, each with unique concerns. Veterans disability claims vary in complexity, especially those that involve multiple medical issues. Our ageing veteran cases are often more complicated and require additional time to gather evidence, develop claim strategy and coordinate assistance. Substantial benefit changes can be confusing for veterans as well as private health care providers who serve veterans. VA laws and processes are being updated, including veterans benefits, claims adjudication, and VA Health Care operations and programs. Accurate information and timely services are vital to program success. COVID has brought many changes to all aspects of Veterans Services. A number professional contacts in key positions have retired, or moved on, creating challenges and opportunities. Veterans programs and benefits evolve as laws change. Operation of this department is largely driven by the Veterans Benefits Administration (VBA), Oregon Department of Veterans Affairs (ODVA) , VA Health Administration (VHA) and National Cemetery Administration. Veterans Benefits Administration (VBA) is responsible for administering the department's programs that provide financial and other forms of assistance to veterans, their dependents, and survivors.

Training & Accreditation

Oregon Department of Veterans Affairs (ODVA) provides Veterans Service Officer (VSO) and Office Administration support training and accreditation as well as funding. ODVA works with National Veterans Services Legal Services Program (NVLSP) for ongoing virtual trainings for Veterans Services Representatives (aka VSOs). ODVA Training consists of bi-monthly meetings, twice yearly regional trainings and an Annual Statewide Conference (3 days). In addition ODVA works with NVLSP to provide training webinars, usually four per year. Annual and ongoing Federal training through VBA and VHA are held virtually or in person. Annual

training and accreditation is also provided by (NACVSO) National Association of Veterans County Veterans Service Officers.

Outreach

We work to increase VA benefit awareness through coordination with other agencies that provide services to veterans and veteran families. In 2019 we established a Community Resource Roundtable Partnership Network. We've held in person Round Table events before COVID, then virtually from 2020 to current. This network of community partners shares resource information, updates in programs and identified a need for the development of an "Emergency Resource Guide" for veterans, as well as the general public. The guide is available in English and Spanish. (updated annually). We utilize printed media, social media, and partner with Morrow County Transportation, Community Counselling Solutions and others to share information about Veterans benefits and resources. We annually send out a door to door mailer which results in increasing our contacts and caseload. We work with our community partners to sponsor Veterans meals at local senior centers, along with participation in annual community events such as the Heppner High School Veterans Day Program.

Current veterans as of 4/6/2023 is 741. An increase of 38 over 2022.

General Fund: 106-Veteran's Services

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	$91,381	$81,736	$65,302	$81,736	$85,736	$4,000	4.9%
MISCELLANEOUS	$57	$4,000	$19	$4,000	$0	-$4,000	-100.0%
REVENUES TOTAL	**$91,438**	**$85,736**	**$65,321**	**$85,736**	**$85,736**	**$0**	**0.0%**
Expenses							
MATERIALS & SERVICES	$11,914	$23,468	$11,914	$25,904	$25,420	-$484	-1.9%
PERSONNEL SERVICES	$86,346	$102,781	$86,568	$94,050	$117,124	$23,074	24.5%
EXPENSES TOTAL	**$98,259**	**$126,248**	**$98,482**	**$119,954**	**$142,544**	**$22,590**	**18.8%**

FY24 Proposed Budget: 101-106

Position Name	VETERANS
Allocated FTE Count	
Administrative Clerk	0.48
Veterans Officer	1.00
ALLOCATED FTE COUNT	**1.48**

Expenses by Object Classification

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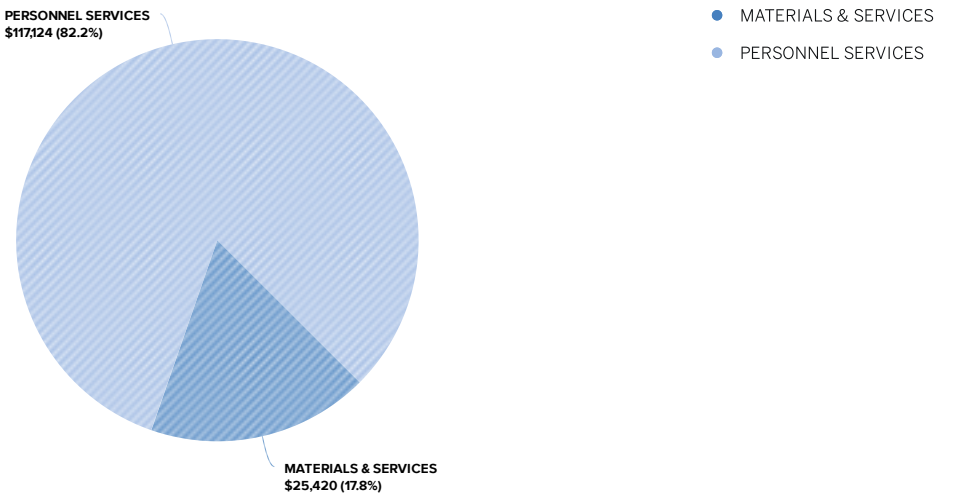
EXPENSES GENERAL FUND VETERANS

Visualization



FY2023-24 Proposed Budget Summary

Fund: General Fund (101), Alcohol Enforcement Fund (218), Victim/Witness Advocate Fund (220), CAMI Grant Fund (223), Law Library Fund (206), DUI Impact Fund (234), Liquor Control Fund (243), Court Security Fund (322)
Department: District Attorney (111)

District Attorney

General Fund Dept 111 is the main operating budget for the District Attorney's Office.

Revenues for the child support enforcement grant have been increase to reflect current year trends. Line item budget expenses have been adjust to be more reflective of prior year actual spending patterns, with increases for training, supplies, and gasoline.

General Fund: 111-District Attorney

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	$67,919	$102,319	$24,196	$44,000	$22,000	-$22,000	-50.0%
INTERGOVERNMENTAL - FEDERAL	–	–	$42,059	–	$22,000	$22,000	–
CHARGES FOR SERVICES	–	–	$157	–	–	$0	–
MISCELLANEOUS	$6,759	$2,227	$5,722	$2,500	$2,530	$30	1.2%
REVENUES TOTAL	**$74,677**	**$104,547**	**$72,134**	**$46,500**	**$46,530**	**$30**	**0.1%**
Expenses							
MATERIALS & SERVICES	$27,087	$41,311	$41,760	$47,050	$53,670	$6,620	14.1%
PERSONNEL SERVICES	$365,114	$260,622	$362,426	$392,196	$410,343	$18,147	4.6%
EXPENSES TOTAL	**$392,200**	**$301,932**	**$404,186**	**$439,246**	**$464,013**	**$24,767**	**5.6%**

FY24 Proposed Budget: 101-111

Position Name	DISTRICT ATTORNEY
Allocated FTE Count	
Deputy District Attorney	0.86
Legal Assistant	1.00
County Counsel	0.31
Support Enforcement Officer	1.00
ALLOCATED FTE COUNT	**3.17**

Expenses by Object Classification

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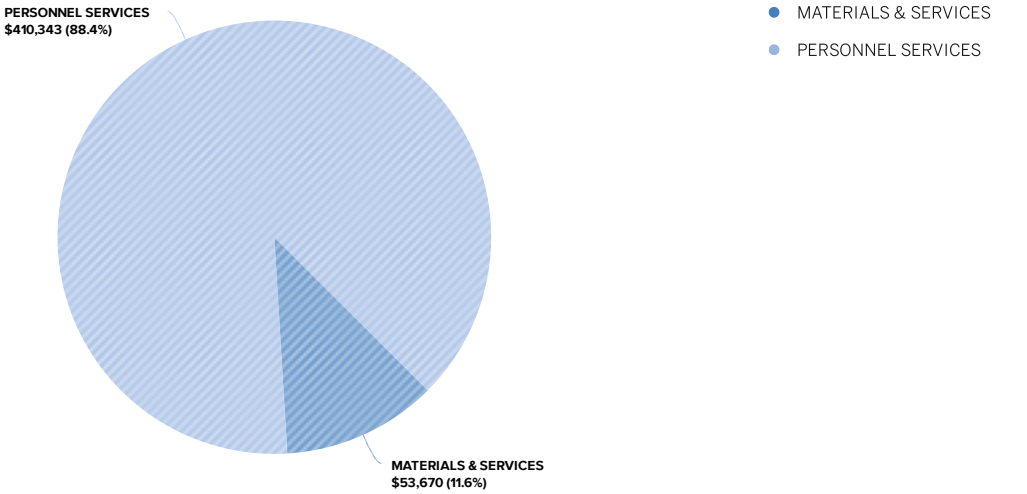
EXPENSES* GENERAL FUND DISTRICT ATTORNEY

Visualization



Fund 220: Victim & Witness Advocate Fund

This fund pays for victim support for adult victims of crimes. It goes towards things like rent and emergency housing as well as gift/gas cards to help with travel expenses to and from court. It also pays for phone bills occasionally so victims can keep their cell phones paid up and operating which, in turn, helps us to stay in contact with them. In addition, it pays for trainings in various locations and all the travel and food expenses associated with these trainings.

100% of the Victim's Advocate salary and personnel expenses are covered by this grant.

Lastly, we sometimes have to pay for an interpreter for victim meetings. The grant does not cover for interpreters needed for Grand Jury, however. Those must be paid for out of the DA budget. Grant money cannot be used for prosecutorial functions.

Fund 220: Victim & Witness Advocate Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$35,755	$34,956	$16,214	$23,113	$38,457	$15,344	66.4%
INTERGOVERNMENTAL - STATE	$98,228	$72,655	$92,690	$105,969	$105,969	$0	0.0%
MISCELLANEOUS	$384	–	–	–	–	$0	–
INTERFUND TRANSFERS	–	–	–	–	$20,629	$20,629	–
REVENUES TOTAL	**$134,367**	**$107,612**	**$108,904**	**$129,082**	**$165,055**	**$35,973**	**27.9%**
Expenses							
MATERIALS & SERVICES	$11,156	$6,350	$11,481	$19,527	$21,022	$1,495	7.7%
PERSONNEL SERVICES	$88,254	$85,047	$86,509	$94,211	$108,034	$13,823	14.7%
OPERATING CONTINGENCY	–	–	–	–	$14,399	$14,399	–
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	$15,344	$21,600	$6,256	40.8%
EXPENSES TOTAL	**$99,411**	**$91,398**	**$97,990**	**$129,082**	**$165,055**	**$35,973**	**27.9%**

FY24 Proposed Budget: 220-111

Position Name	Funds Description	Departments Description	Funds	Allocated FTE Count
Victims Advocate				1.00
				1.00

Expenses by Object Classification

Help Share

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Back History Reset

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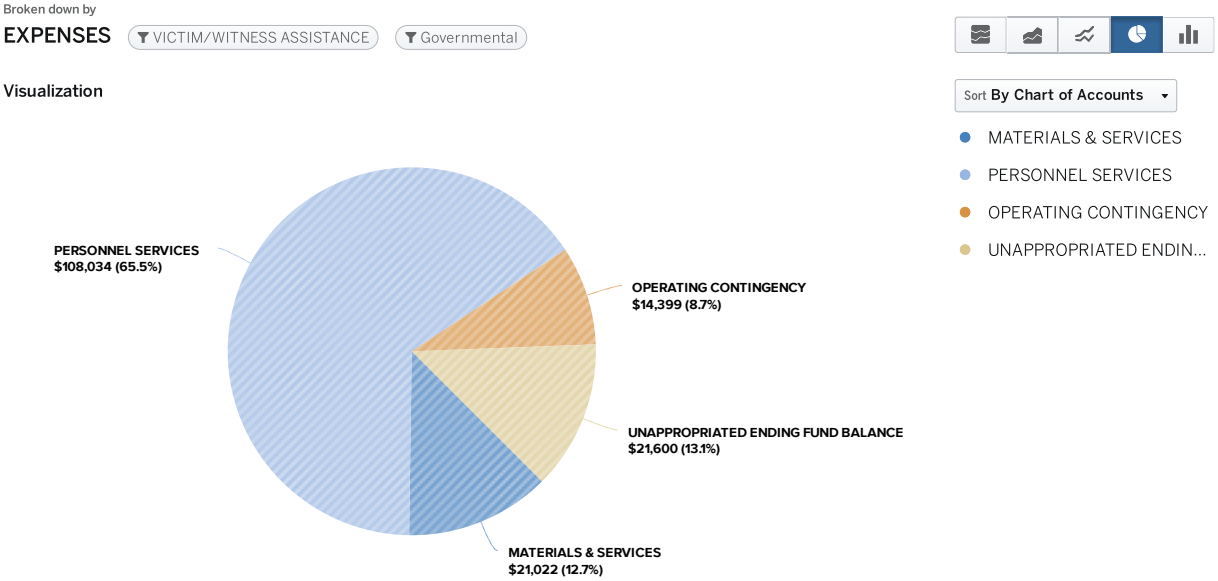
EXPENSES VICTIM/WITNESS ASSISTANCE Governmental

Visualization



Fund 223: CAMI Grant Fund

The CAMI Grant funds two major components: our contract with Mt. Emily Safe Center and trainings related to Child Abuse. Mt. Emily Safe Center is a Child Advocacy Center in La Grande, OR where they do forensic interviews of children who have suffered various abuse. The CAMI Grant funds this investigative expense and is related to the Multidisciplinary Team (MDT) which is made up of professionals from DHS, law enforcement, school administrators, and counselors to name a few. We meet once a month to review cases of child abuse or suspected child abuse in our county. The DA office facilitates these meetings. The trainings are sometimes out of state and we may send multiple people from the MDT to a training, so it also covers food and lodging expenses.

There are a few other items the CAMI Grant funds. It covers a meal for a child victim when they go to Mt. Emily Safe Center and it also covers gas for the Victim Advocate vehicle when used to attend MDT meetings or transport children to Mt. Emily Safe Center.

Fund 223: CAMI Grant Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$43,439	$47,216	$36,242	$7,510	$30,000	$22,490	299.5%
INTERGOVERNMENTAL - STATE	$21,871	$21,084	$13,794	$29,160	$29,160	$0	0.0%
MISCELLANEOUS	$0	–	–	–	–	$0	–
OTHER FINANCING SOURCES	$302	$258	$852	$250	$250	$0	0.0%
REVENUES TOTAL	**$65,612**	**$68,558**	**$50,888**	**$36,920**	**$59,410**	**$22,490**	**60.9%**
Expenses							
MATERIALS & SERVICES	$18,396	$32,315	$18,533	$36,920	$59,410	$22,490	60.9%
EXPENSES TOTAL	**$18,396**	**$32,315**	**$18,533**	**$36,920**	**$59,410**	**$22,490**	**60.9%**

Fund 322: Court Security

Fund 322 - Court Security Fund accounts for funds directed to speficic uses by the Oregon legislature (ORS 1.182 Court Facilities Security Accounts) for court security. Funding for the Court Security Fund is through distrutions from the State Court Facilities and Security Account and through an allocation of fines and fees collected by the County Justice Court. The moneys and interest in the fund are reserved for the purpose of providing security in buildings that contain state court or justice court facilities.

Fund 322: Court Security

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$94,490	$81,192	$65,951	$75,000	$75,000	$0	0.0%
INTERGOVERNMENTAL - STATE	–	–	$512	–	$0	$0	–
INTERGOVERNMENTAL - OTHER	–	–	$393	–	$11,000	$11,000	–
FINES, FORFEITURES, AND PENALITES	$11,524	$8,590	$5,265	$11,000	$0	-$11,000	-100.0%
OTHER FINANCING SOURCES	$758	$523	$1,591	$1,500	$1,500	$0	0.0%
REVENUES TOTAL	**$106,772**	**$90,306**	**$73,713**	**$87,500**	**$87,500**	**$0**	**0.0%**
Expenses							
MATERIALS & SERVICES	$25,580	$24,355	$21,317	$52,500	$87,000	$34,500	65.7%
CAPITAL OUTLAY	–	–	–	$35,000	$500	-$34,500	-98.6%
EXPENSES TOTAL	**$25,580**	**$24,355**	**$21,317**	**$87,500**	**$87,500**	**$0**	**0.0%**

District Attorney: Other Funds

Fund 206: Law Library Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$30,253	$31,250	$29,892	$32,379	$37,000	$4,621	14.3%
INTERGOVERNMENTAL - STATE	$4,479	$6,390	$6,390	$7,000	$7,000	$0	0.0%
OTHER FINANCING SOURCES	$256	$218	$890	$1,000	$1,000	$0	0.0%
REVENUES TOTAL	**$34,987**	**$37,858**	**$37,171**	**$40,379**	**$45,000**	**$4,621**	**11.4%**
Expenses							
MATERIALS & SERVICES	$3,737	$7,966	$2,450	$40,379	$45,000	$4,621	11.4%
EXPENSES TOTAL	**$3,737**	**$7,966**	**$2,450**	**$40,379**	**$45,000**	**$4,621**	**11.4%**

Fund 218: Alcohol Enforcement Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$23,892	$21,785	$20,533	$20,775	$20,775	$0	0.0%
OTHER FINANCING SOURCES	$183	$136	$503	$500	$500	$0	0.0%
REVENUES TOTAL	**$24,075**	**$21,921**	**$21,036**	**$21,275**	**$21,275**	**$0**	**0.0%**
Expenses							
MATERIALS & SERVICES	$2,290	$1,388	$1,154	$21,275	$21,275	$0	0.0%
EXPENSES TOTAL	**$2,290**	**$1,388**	**$1,154**	**$21,275**	**$21,275**	**$0**	**0.0%**

Fund 234: DUI Impact Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$29,418	$29,651	$29,843	$29,890	$29,890	$0	0.0%
OTHER FINANCING SOURCES	$233	$192	$756	$400	$400	$0	0.0%
REVENUES TOTAL	**$29,651**	**$29,843**	**$30,600**	**$30,290**	**$30,290**	**$0**	**0.0%**
Expenses							
MATERIALS & SERVICES	–	–	–	$30,290	$30,290	$0	0.0%
EXPENSES TOTAL	**–**	**–**	**–**	**$30,290**	**$30,290**	**$0**	**0.0%**

Fund 243: Liquor Control Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$867	$874	$879	$878	$905	$27	3.1%
OTHER FINANCING SOURCES	$7	$6	$22	$15	$15	$0	0.0%
REVENUES TOTAL	**$874**	**$879**	**$902**	**$893**	**$920**	**$27**	**3.0%**
Expenses							
MATERIALS & SERVICES	–	–	–	$893	$920	$27	3.0%
EXPENSES TOTAL	**–**	**–**	**–**	**$893**	**$920**	**$27**	**3.0%**

FY2023-24 Proposed Budget Summary

Fund: General Fund (101), Bails & Fines (231)
Department: Justice Court (109)

General Fund Department: Justice Court (109)

General Fund Dept 109 budgets and accounts for the County's Justice Court operations.

Justice courts have jurisdiction within their county, concurrent with the circuit court, in all criminal prosecutions, except felony trials. Actions at law in justice courts are conducted using the mode of proceeding and rules of evidence similar to those used in the circuit courts, except where otherwise specifically provided.

Justice courts have jurisdiction over traffic, boating, wildlife and other violations occurring in their county. Justices of the peace, can also perform weddings.

The justice court has small claims civil jurisdiction where the money or damages claimed do not exceed $10,000, except in actions involving title to real property, false imprisonment, libel, slander or malicious prosecution.

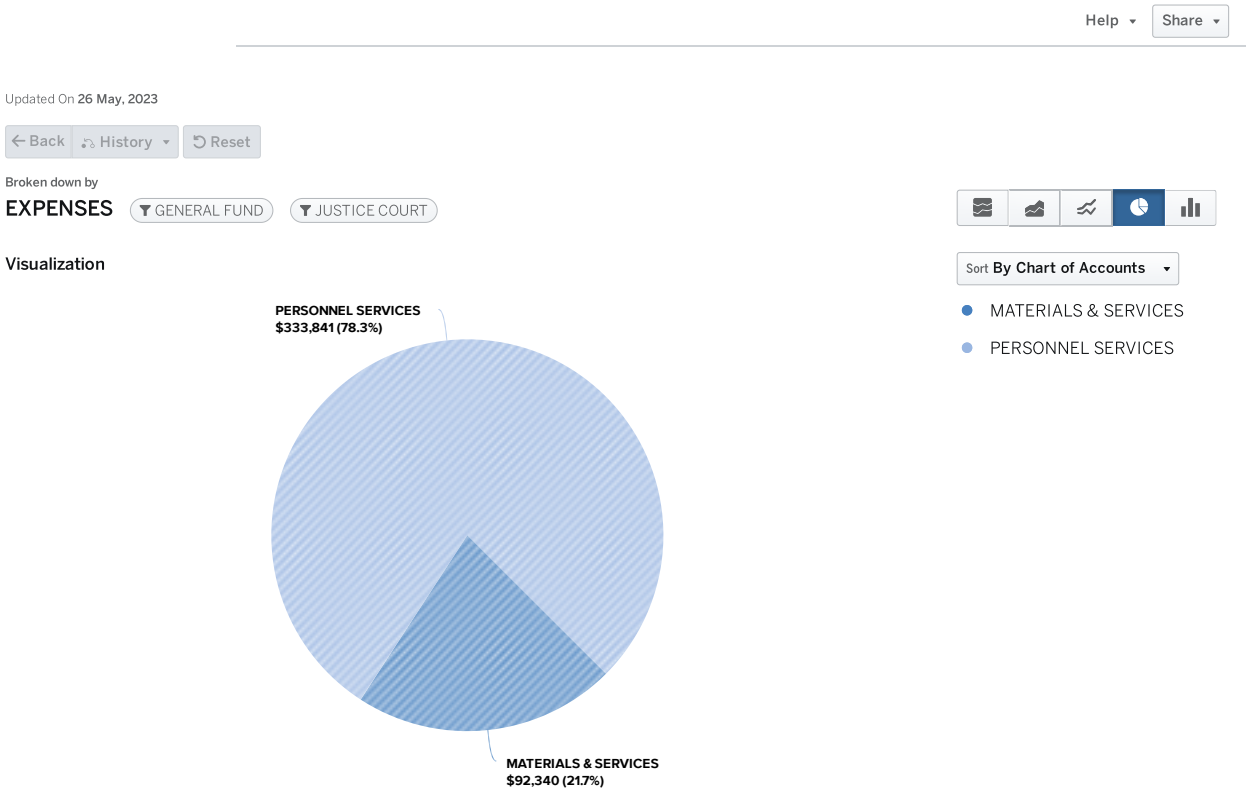
General Fund: 109-Justice Court

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - OTHER	$2,980	$2,099	$1,355	–	$1,501	$1,501	–
CHARGES FOR SERVICES	$4,703	$4,381	$3,509	$8,000	$8,000	$0	0.0%
FINES, FORFEITURES, AND PENALITES	$331,470	$227,736	$138,089	$250,000	$175,000	-$75,000	-30.0%
MISCELLANEOUS	$26,952	$17,907	$12,807	$15,000	$15,000	$0	0.0%
REVENUES TOTAL	**$366,106**	**$252,123**	**$155,759**	**$273,000**	**$199,501**	**-$73,499**	**-26.9%**
Expenses							
MATERIALS & SERVICES	$45,574	$40,818	$30,522	$83,270	$92,340	$9,070	10.9%
PERSONNEL SERVICES	$250,655	$261,927	$250,392	$259,813	$333,841	$74,028	28.5%
CAPITAL OUTLAY	$0	–	–	–	–	$0	–
EXPENSES TOTAL	**$296,229**	**$302,745**	**$280,914**	**$343,083**	**$426,181**	**$83,098**	**24.2%**

FY24 Budget: 101-109

Position Name	JUSTICE COURT
Allocated FTE Count	
Justice Of The Peace	1.00
Court Clerk, Senior	1.00
Court Clerk	1.00
ALLOCATED FTE COUNT	**3.00**

Expenses by Object Classification



Fund 231: Bails & Fines

Fund 231: Bails & Fines

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$29,497	$19,324	$18,503	$40,000	$40,000	$0	0.0%
FINES, FORFEITURES, AND PENALITES	$546,401	$383,713	$256,530	$500,000	$500,000	$0	0.0%
REVENUES TOTAL	**$575,899**	**$403,037**	**$275,033**	**$540,000**	**$540,000**	**$0**	**0.0%**
Expenses							
MATERIALS & SERVICES	–	–	$5,864	–	–	$0	–
SPECIAL PAYMENTS	$556,574	$384,534	$232,901	$540,000	$540,000	$0	0.0%
EXPENSES TOTAL	**$556,574**	**$384,534**	**$238,765**	**$540,000**	**$540,000**	**$0**	**0.0%**

FY2023-24 Proposed Budget Summary

Fund: General Fund (101), LPSCC (204)
Department: Juvenile (112)

General Fund Department: Juvenile (112)

The goals of the Juvenile Department are to ensure public safety, reduce juvenile crime and provide skill building and education to our youth. The requested budget has been increased some to take into account cost of living increases as well as continued education for newer staff.

Continued education is important to make sure we are knowledgeable on current evidence-based practices and skill development.

Summary of significant changes:

- Capital Outlay Request: $50,000
  - Purchase of a new vehicle to replace the current 2013 Dodge Charger that is at end of life.
  - $29,070 of funding coming from remaining funds in Fund 204 for youth services. Balance from General Funds.
- Fund 204 changes
  - With the transfer of funds to support the vehicle purchase for the Juvenile Department, the fund balance in 204 will be zero.
  - This budget proposes the continued use of that fund for the purposes of the Local Public Safety Coordinating Committee (LPSCC). Currently there is approximately $22,000 in non-recurring funds that are in the general fund that were for the purpose of supporing the LPSCC. In addtion, there are also State grant funds that are committed towards funding the LPSCC. Becuase the funds cannot all be expended in a fiscal year and they are for a dedicated purpose, Fund 204 will be designated as the LPSCC fund and this budget reflects the transfer of restricted funds from the General Fund so that they can be appropriate accounted for towards this specific purpose.
  - All expendtiures budgeted in Fund 204 in this budget are to support the LPSCC

General Fund: 102-Finance Department

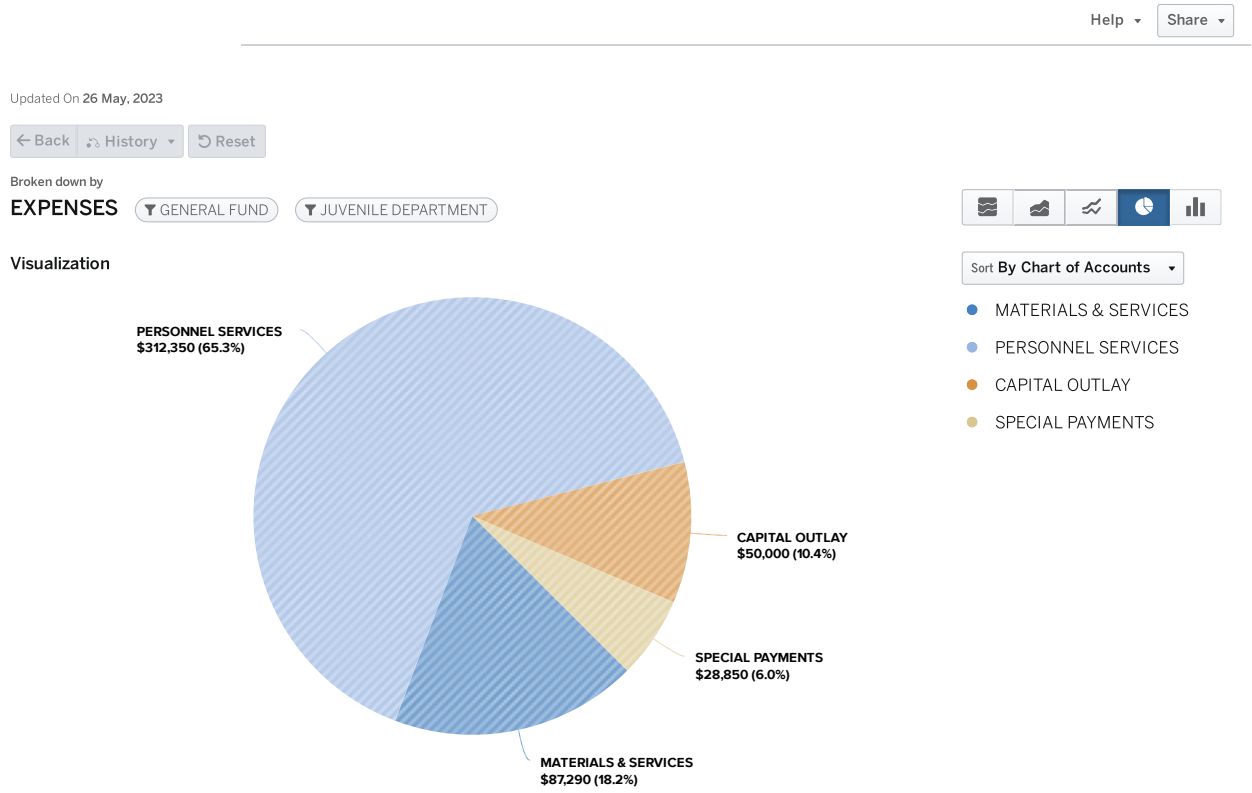
	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	–	–	$1,030	–	–	$0	–
MISCELLANEOUS	$17,692	$9,131	$2,679	$10,000	$0	-$10,000	-100.0%
REVENUES TOTAL	**$17,692**	**$9,131**	**$3,709**	**$10,000**	**$0**	**-$10,000**	**-100.0%**
Expenses							
MATERIALS & SERVICES	$10,243	$10,824	$108,610	$165,072	$290,794	$125,722	76.2%
PERSONNEL SERVICES	$535,581	$520,934	$570,111	$583,344	$366,984	-$216,360	-37.1%
CAPITAL OUTLAY	–	–	–	–	$20,000	$20,000	–
EXPENSES TOTAL	**$545,824**	**$531,758**	**$678,722**	**$748,416**	**$677,778**	**-$70,638**	**-9.4%**

FY24 Budget: 101-112

Position Name	JUVENILE DEPARTMENT
Allocated FTE Count	
Juvenile Director	1.00

Position Name	JUVENILE DEPARTMENT
Juvenile Probation Counselor 1	1.00
Administrative Assistant	1.00
ALLOCATED FTE COUNT	**3.00**

Expenses by Object Classification

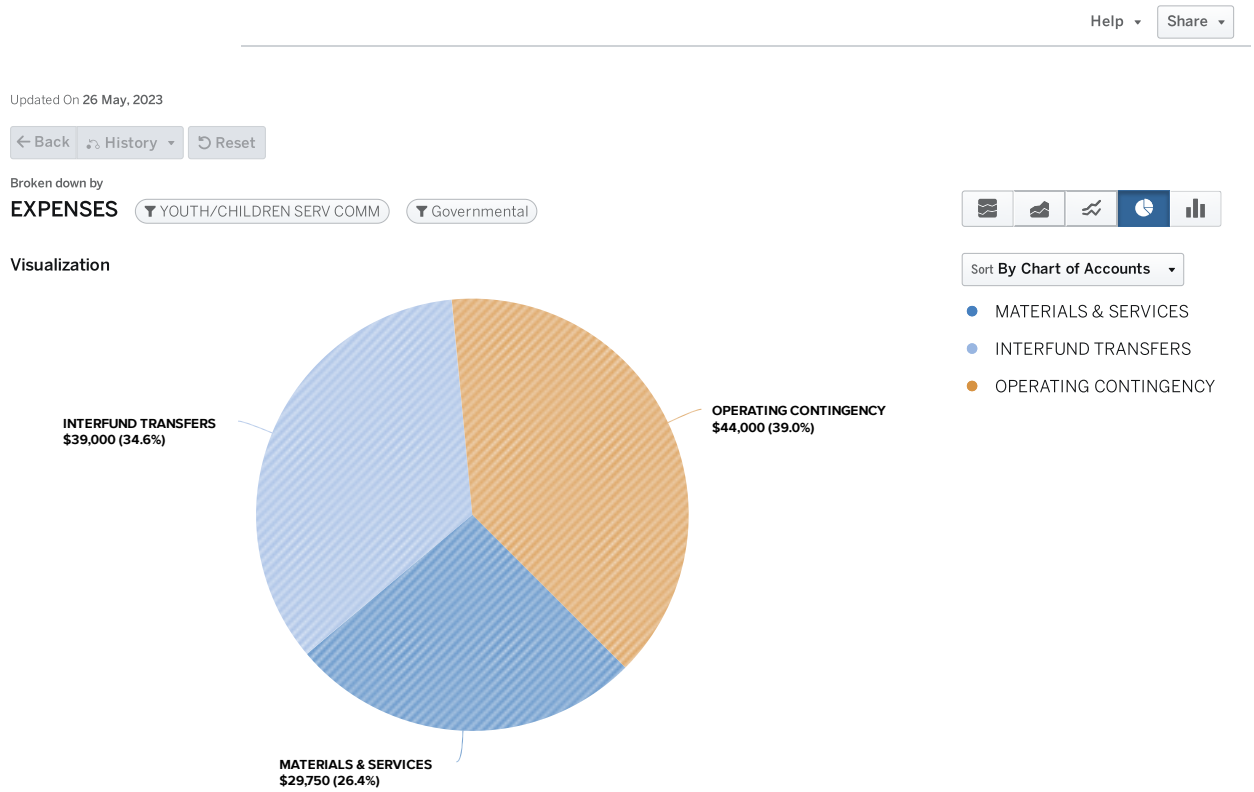


Fund 204: LPSCC

Fund 204: LPSCC

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$66,158	$66,158	$66,158	$66,158	$39,000	-$27,158	-41.1%
INTERGOVERNMENTAL - STATE	–	–	–	–	$51,750	$51,750	–
INTERFUND TRANSFERS	–	–	–	–	$22,000	$22,000	–
REVENUES TOTAL	**$66,158**	**$66,158**	**$66,158**	**$66,158**	**$112,750**	**$46,592**	**70.4%**
Expenses							
MATERIALS & SERVICES	–	–	–	–	$29,750	$29,750	–
INTERFUND TRANSFERS	–	–	$29,070	$66,158	$39,000	-$27,158	-41.1%
OPERATING CONTINGENCY	–	–	–	–	$44,000	$44,000	–
EXPENSES TOTAL	**–**	**–**	**$29,070**	**$66,158**	**$112,750**	**$46,592**	**70.4%**

Expenses by Object Classification



FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Department: Emergency Management (117)

General Fund Department: Emergency Management (117)

General Fund Dept 117 budgets and accounts for the County's Emergency Management Department.

Emergency Management utilizes an all-hazard, county-wide approach to minimize the impact of natural and human-caused incidents. We identify hazards; develop emergency and mitigation plans; coordinate response activities and train incident personnel. We work with cities, community organizations, and regional partners to promote emergency preparedness and improve incident response.

Emergency Management protects communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to prevent, mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

The Priorities of Emergency Management are to:

Protect Life
Protect Property
Protect the Environment

General Fund: 117-Emergency Management

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	–	–	$37,053	–	$64,287	$64,287	–
INTERGOVERNMENTAL - FEDERAL	$78,158	$71,449	$25,061	$466,426	$294,580	-$171,846	-36.8%
MISCELLANEOUS	$0	$101	$51,759	–	$0	$0	–
REVENUES TOTAL	**$78,158**	**$71,550**	**$113,873**	**$466,426**	**$358,867**	**-$107,559**	**-23.1%**
Expenses							
MATERIALS & SERVICES	$7,005	$37,092	$138,862	$218,416	$58,886	-$159,530	-73.0%
PERSONNEL SERVICES	$13,824	$79,445	$77,168	$90,836	$103,189	$12,353	13.6%
CAPITAL OUTLAY	–	–	–	$385,000	$353,580	-$31,420	-8.2%
EXPENSES TOTAL	**$20,830**	**$116,537**	**$216,030**	**$694,252**	**$515,655**	**-$178,597**	**-25.7%**

FY24 Proposed Budget: 101-117

Position Name	EMERGENCY MANAGEMENT
Allocated FTE Count	
Emergency Services Manager	1.00
ALLOCATED FTE COUNT	**1.00**

Expenses by Object Classification

Help Share

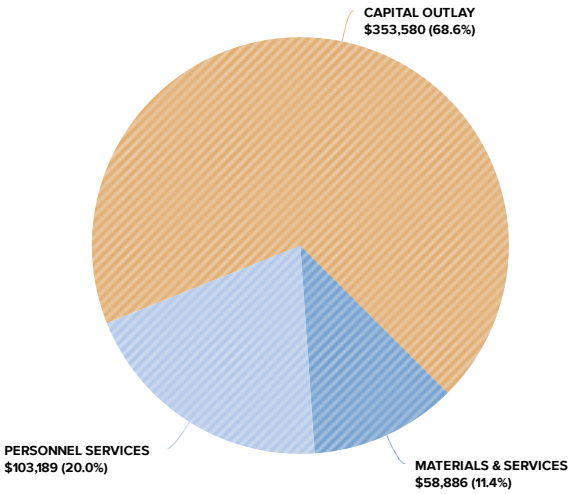
Updated On 26 May, 2023

Back History Reset

Broken down by

EXPENSES GENERAL FUND EMERGENCY MANAGEMENT

Visualization



Sort By Chart of Accounts

- MATERIALS & SERVICES
- PERSONNEL SERVICES
- CAPITAL OUTLAY

FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Department: Public Health (114)

General Fund Department: Public Health (114)

Morrow County Health Department has been through many changes in the past 2 years.

We lost 5 full time employees and our Family Planning Provider within a 6 month window, at a time when we were trying to respond to the pressure that the COVID-19 global pandemic placed on Public Health. There have been several Health Department employees that have advanced to different positions to cover critical roles within the department. We had to place several of our programs on hold while we prioritized getting Morrow County Citizens Vaccinated, tested and conducted contact tracing.

Morrow County declared an emergency of high Nitrate levels in Drinking water in June of 2022. This involved Public Health and demanded a lot of time from our small department.

We were down to very minimal staff to conduct our day to day operations. This accounted for a decrease in the amount being paid out in payroll and benefits. Also, we had a decrease in the amount supply expenses as we were not running our Family Planning program. There was a decrease in the amount being spent on trainings, due to many trainings being offered virtually and the fact that we could not send a lot of staff because we needed them to cover Department functions.

We are now in the process of rebuilding our Department by hiring new Public Health Employees and resuming programs that were on hold.
We anticipate there will be extra expenses in the upcoming year with onboarding/training new staff members, resuming programs, and continued response to high nitrate levels in drinking water. The Clinic building in Boardman is also in need of many repairs/updates. We will be able to travel for trainings once again, so travel, lodging and meal expenses are expected to increase in the upcoming year.

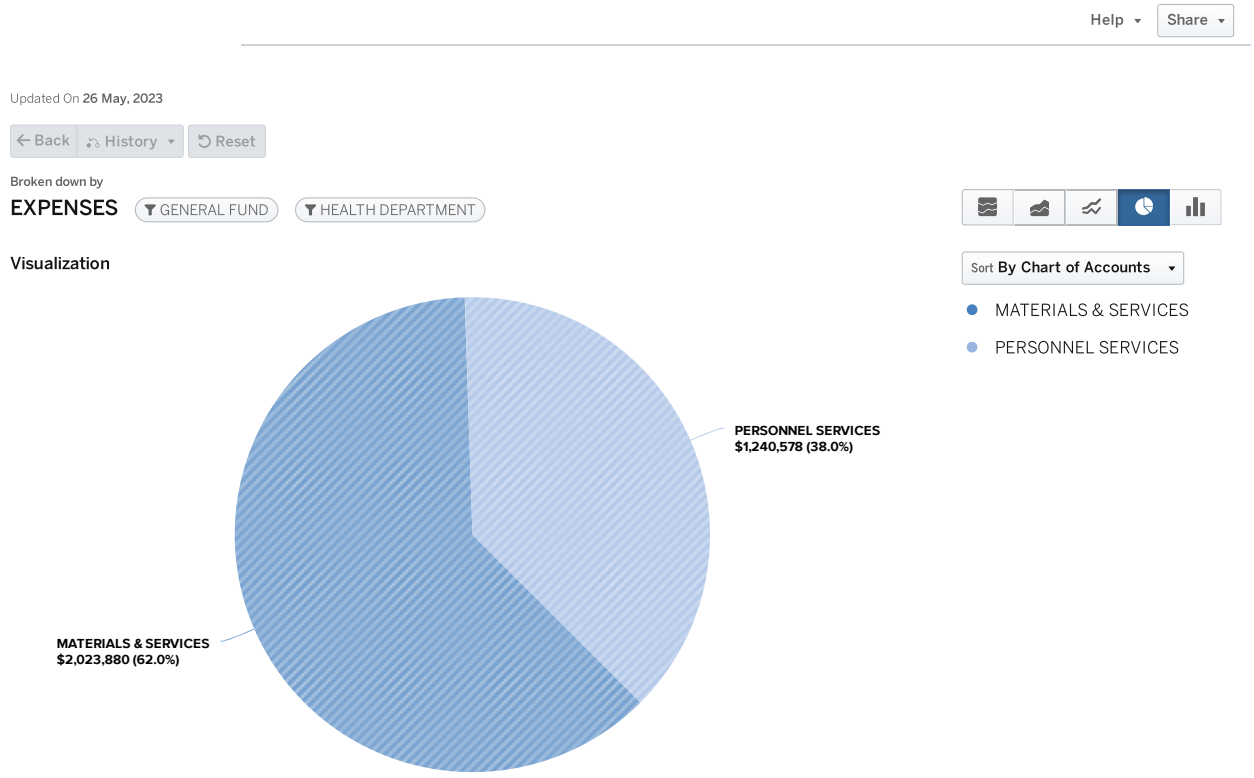
General Fund: 114-Public Health Department

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	$534,201	$309,462	$322,220	$162,727	$1,737,727	$1,575,000	967.9%
INTERGOVERNMENTAL - FEDERAL	–	–	$29,766	–	–	$0	–
INTERGOVERNMENTAL - LOCAL	$95,158	$80,760	$42,911	$81,160	$81,160	$0	0.0%
CHARGES FOR SERVICES	$423,439	$192,188	$157,023	$360,150	$372,350	$12,200	3.4%
MISCELLANEOUS	$1,158,980	$10,753	$34,370	–	$0	$0	–
REVENUES TOTAL	**$2,211,779**	**$593,162**	**$586,289**	**$604,037**	**$2,191,237**	**$1,587,200**	**262.8%**
Expenses							
MATERIALS & SERVICES	$385,258	$587,509	$185,188	$422,670	$2,023,880	$1,601,210	378.8%
PERSONNEL SERVICES	$841,587	$826,781	$663,279	$1,183,204	$1,240,578	$57,374	4.8%
CAPITAL OUTLAY	$43,334	$125	$5,940	–	$0	$0	–
SPECIAL PAYMENTS	–	–	$28,115	–	–	$0	–
EXPENSES TOTAL	**$1,270,178**	**$1,414,415**	**$882,521**	**$1,605,874**	**$3,264,458**	**$1,658,584**	**103.3%**

FY24 Proposed Budget: 101-114

Position Name	HEALTH DEPARTMENT
Allocated FTE Count	
Public Health Access Specialist	1.00
Administrative Clerk	1.00
Clinic Nurse	1.00
Public Health Data Coordinator	1.00
Home Visit Nurse	1.00
Office Manager	1.00
Nurse Supervisor	1.00
Public Health Director	1.00
Translator	0.40
Lay Health Promoter	1.00
Registered Nurse	2.43
ALLOCATED FTE COUNT	**11.83**

Expenses by Object Classification



FY2023-24 Proposed Budget Summary

Fund: General Fund (101), Surveyor Preservation Fund (208)
Department: County Surveyor (102)

County Surveyor Department

Morrow County is currently utilizing the services of a contract as the County Surveyor.

General Fund: 118-Surveyor Department

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
CHARGES FOR SERVICES	$6,769	$7,120	$7,090	$3,000	$7,025	$4,025	134.2%
MISCELLANEOUS	$8	–	–	–	–	$0	–
REVENUES TOTAL	**$6,777**	**$7,120**	**$7,090**	**$3,000**	**$7,025**	**$4,025**	**134.2%**
Expenses							
MATERIALS & SERVICES	$28,421	$18,593	$26,991	$37,630	$51,840	$14,210	37.8%
PERSONNEL SERVICES	$64,921	$2,392	–	$135,253	$125,985	-$9,268	-6.9%
CAPITAL OUTLAY	$85,283	–	–	–	–	$0	–
EXPENSES TOTAL	**$178,625**	**$20,985**	**$26,991**	**$172,883**	**$177,825**	**$4,942**	**2.9%**

FY24 Proposed Budget: 101-118

Position Name	SURVEYOR'S DEPARTMENT
Allocated FTE Count	
Surveyor	1.00
ALLOCATED FTE COUNT	**1.00**

Expenses by Object Classification

Help Share

Updated On 26 May, 2023

Back History Reset

Broken down by

EXPENSES GENERAL FUND SURVEYOR'S DEPARTMENT

Visualization

Sort By Chart of Accounts

- MATERIALS & SERVICES
- PERSONNEL SERVICES

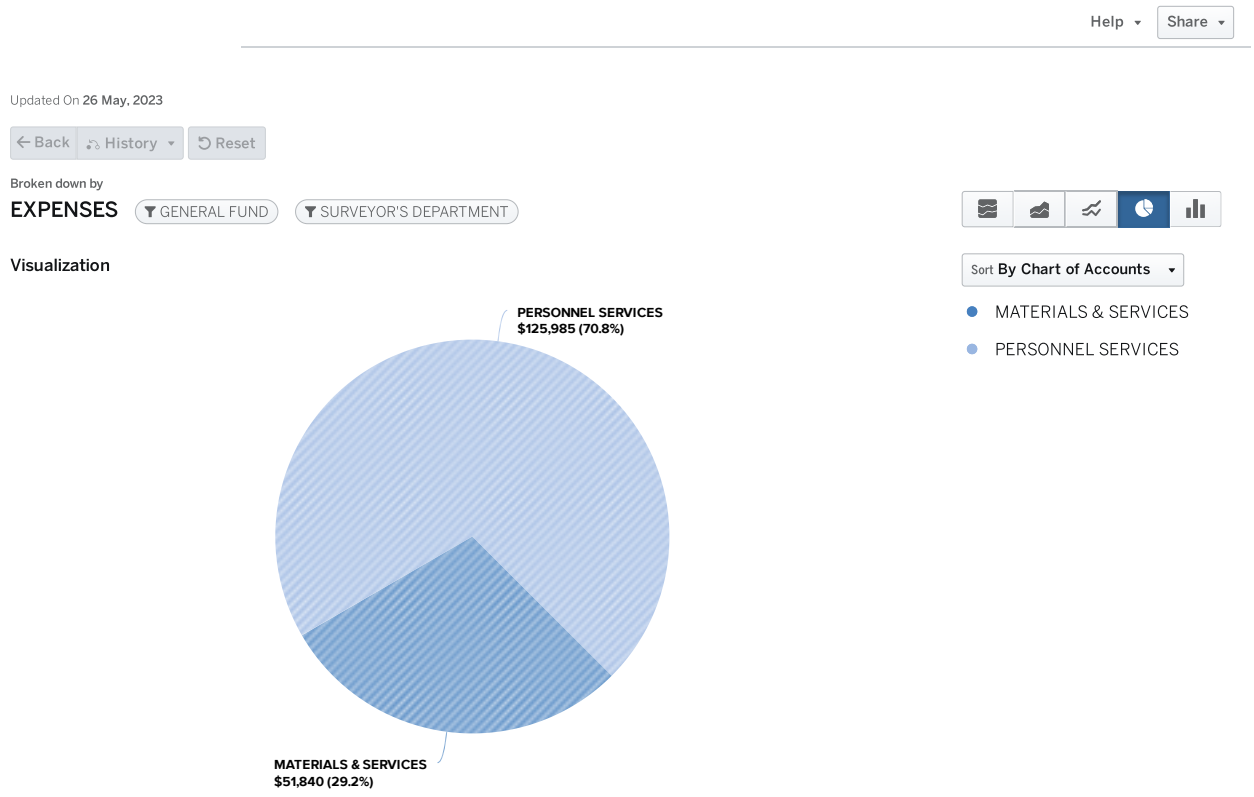
Fund 208: Corner Preservation Fund

This is a statutory fund established by ORS 203.148. The primary revenue source for the fund is a portion of recording fees. Expenditures from the fund many only be used to pay expenses incurred and authorized by the county surveyor in the establishment, reestablishment and maintenance of corners of government surveys.

Fund 208: Corner Preservation Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$242,387	$259,286	$277,051	$271,984	$295,000	$23,016	8.5%
CHARGES FOR SERVICES	$19,475	$18,573	$12,094	$13,000	$15,000	$2,000	15.4%
OTHER FINANCING SOURCES	$1,974	$1,743	$7,180	$4,000	$4,000	$0	0.0%
REVENUES TOTAL	**$263,836**	**$279,601**	**$296,325**	**$288,984**	**$314,000**	**$25,016**	**8.6%**
Expenses							
MATERIALS & SERVICES	$4,550	$2,550	$600	$288,984	$314,000	$25,016	8.6%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	–	$0	$0	–
EXPENSES TOTAL	**$4,550**	**$2,550**	**$600**	**$288,984**	**$314,000**	**$25,016**	**8.6%**

Expense by Object Classification



FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Departments: Adminstration (120)

Public Works Administration (120)

General Fund Dept 120 budgets and accounts for Public Works Administration. This is the centralized administrative overhead department for the Public Works departments listed below:

- Road
- Parks
- General Maintenance
- Airport
- North and South Transfer Stations
- Weeds

This includes Supplies purchased and small equipment for staff and operations to operate these departments. Beginning in FY2023-24 we are updating the distribution of labor for the Public Works Administrative positions. On review of the previous labor distributions for this department, it was determined that the distribution was not well correlated with the actual activity devoted to each of the Public Works functions.

Summary of significant changes:

- Capital Outlay: $33,500
  - This is a planned capital expenditure for building improvements to expand the shop storage area.

Public Works Admin Labor Allocation

Position Name	AIRPORT	ANSON WRIGHT PARK	ATV PARK	CUTSFORTH PARK	PUBLIC WORKS ADMIN	ROAD DEPARTMENT
Allocated FTE Count						
Administrative Assistant	0.02	0.36	0.36	0.36	0.38	0.53
PW Administrative Manager	0.32	0.01	0.01	0.01	0.36	0.30
Public Works Director	0.03	0.07	0.07	0.07	0.28	0.50
ALLOCATED FTE COUNT	**0.36**	**0.43**	**0.44**	**0.43**	**1.01**	**1.33**

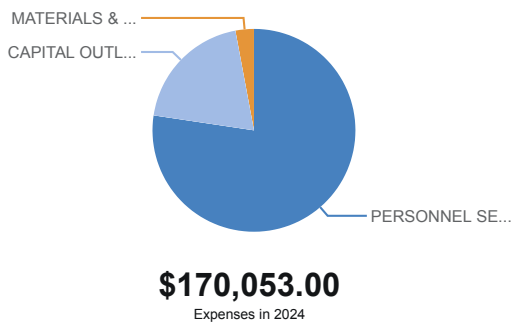
General Fund: 120-Public Works Administration

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
MISCELLANEOUS	$947	–	–	$400	$0	-$400	-100.0%
REVENUES TOTAL	**$947**	**–**	**–**	**$400**	**$0**	**-$400**	**-100.0%**
Expenses							
MATERIALS & SERVICES	$7,135	$9,024	$6,215	$5,000	$5,000	$0	0.0%
PERSONNEL SERVICES	$59,580	$69,864	$48,298	$71,085	$131,553	$60,468	85.1%
CAPITAL OUTLAY	$184,805	–	–	–	$33,500	$33,500	–
EXPENSES TOTAL	**$251,520**	**$78,888**	**$54,513**	**$76,085**	**$170,053**	**$93,968**	**123.5%**

FY24 Proposed Budget: 101-120

Position Name	PUBLIC WORKS ADMIN
Allocated FTE Count	
Administrative Assistant	0.38
PW Administrative Manager	0.36
Public Works Director	0.28
ALLOCATED FTE COUNT	**1.01**

GF: 120-PW Admin



$170,053.00

Expenses in 2024

GF: 120-PW Admin

Category	2024
PERSONNEL SERVICES	$131,553.00
CAPITAL OUTLAY	$33,500.00
MATERIALS & SERVICES	$5,000.00

FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Departments: General Maintenance (121)

General Maintenance (121)

General Fund Dept 121 budgets and accounts for Public Works general maintenance.

General maintenance continues to strive to ensure that a safe, comfortable and effective work place may be enjoyed by all staff and the public that visit our facilities.

We will be dedicating this year to energy efficiency. We would like to continue with LED lighting upgrades and complete research and training to enhance our abilities to discover other energy saving areas and programs.

Summary of significant changes:

- Increase in Personnel affected by:
  - Addition of a Custodian that was previously contracted
- Decrease in Capital Outlay ($201,278)
  - One capital Outlay Request for the coming year:
    - Aerial man Lift: $56,222

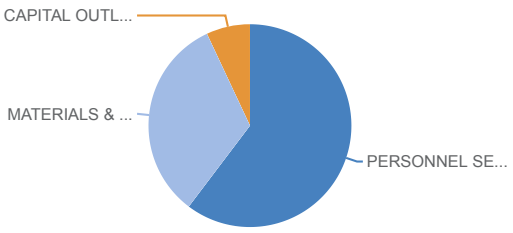
General Fund: 121-General Maintenance

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	–	–	–	–	$4,000	$4,000	–
MISCELLANEOUS	$12,035	$4,083	$4,837	$1,500	$1,500	$0	0.0%
INTERFUND TRANSFERS	–	$214	–	–	$0	$0	–
REVENUES TOTAL	**$12,035**	**$4,297**	**$4,837**	**$1,500**	**$5,500**	**$4,000**	**266.7%**
Expenses							
MATERIALS & SERVICES	$250,057	$272,569	$244,337	$312,750	$263,598	-$49,152	-15.7%
PERSONNEL SERVICES	$276,377	$289,647	$261,914	$296,464	$485,881	$189,417	63.9%
CAPITAL OUTLAY	–	–	$195	$257,500	$56,222	-$201,278	-78.2%
EXPENSES TOTAL	**$526,434**	**$562,216**	**$506,446**	**$866,714**	**$805,701**	**-$61,013**	**-7.0%**

FY24 Proposed Budget: 101-121

Position Name	PUBLIC WORKS-GEN MAINT
Allocated FTE Count	
Custodian	1.00
General Maintenance Super.	1.00
General Maintenance Assist.	2.00
Maintenance Specialist	1.00
ALLOCATED FTE COUNT	**5.00**

GF: 121-General Maint.



$805,701.00

Expenses in 2024

GF: 121-General Maint.

Category	2024
PERSONNEL SERVICES	$485,881.00
MATERIALS & SERVICES	$263,598.00
CAPITAL OUTLAY	$56,222.00

FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Departments: Transfer Stations (122 & 123)

Transfer Stations (122 & 123)

General Fund Dept 122 accounts for the North Transfer Station operations.

General Fund Dept 123 accounts for the Solid Waste Transfer Station operations.

The State is putting a little more strategic certification/permitting on the waste shed of Morrow County. From commercial collection to our recycling centers to our environmentally sound landfills and transfer stations. They all need to meet standards set by the State. Owned steel containers are showing age and rust, after buying two additional in rotation helps with the ageing units. Increased line item for disposal fees to be in line with prior year expenditures.

Summary of significant changes:

- Annul expenditures for each Transfer Station are covered by transfers from Finley Buttes License Fees
- Household Hazardous Waste Event is reflected in this budget with the total cost divided between the two departments: $7,900

General Fund: 122-North Transfer Station

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
CHARGES FOR SERVICES	$24,439	$23,710	$23,173	$28,500	$22,000	-$6,500	-22.8%
MISCELLANEOUS	$26,818	$18,873	$15,450	$33,250	$750	-$32,500	-97.7%
INTERFUND TRANSFERS	–	–	–	–	$59,000	$59,000	–
REVENUES TOTAL	**$51,258**	**$42,583**	**$38,623**	**$61,750**	**$81,750**	**$20,000**	**32.4%**
Expenses							
MATERIALS & SERVICES	$52,070	$38,881	$35,563	$53,544	$63,343	$9,799	18.3%
PERSONNEL SERVICES	$12,212	$11,596	$13,266	$10,706	$18,436	$7,730	72.2%
EXPENSES TOTAL	**$64,282**	**$50,476**	**$48,829**	**$64,250**	**$81,779**	**$17,529**	**27.3%**

General Fund: 123-Solid Waste Transfer Station

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
CHARGES FOR SERVICES	$38,809	$34,286	$30,924	$30,000	$34,000	$4,000	13.3%
MISCELLANEOUS	$18,457	$17,461	$14,437	$9,500	$1,500	-$8,000	-84.2%
INTERFUND TRANSFERS	$0	–	–	–	$28,400	$28,400	–
REVENUES TOTAL	**$57,267**	**$51,747**	**$45,361**	**$39,500**	**$63,900**	**$24,400**	**61.8%**
Expenses							
MATERIALS & SERVICES	$62,144	$54,766	$46,946	$41,500	$45,360	$3,860	9.3%
PERSONNEL SERVICES	$11,183	$11,212	$14,371	$10,706	$18,551	$7,845	73.3%
CAPITAL OUTLAY	$11,719	–	$15,002	$111,000	$0	-$111,000	-100.0%
EXPENSES TOTAL	**$85,045**	**$65,978**	**$76,319**	**$163,206**	**$63,911**	**-$99,295**	**-60.8%**

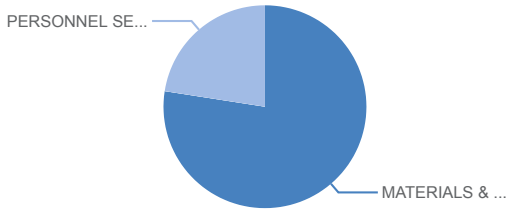
FY24 Proposed Budget: N Transfer Station

Position Name	NORTH TRANSFER STATION
Allocated FTE Count	
Transfer Station Attendant	0.40
ALLOCATED FTE COUNT	**0.40**

FY24 Proposed Budget: SW Transfer Station

Position Name	SOLID WASTE TRNS STATION
Allocated FTE Count	
Transfer Station Attendant	0.40
ALLOCATED FTE COUNT	**0.40**

GF: 122-N Transfer Station

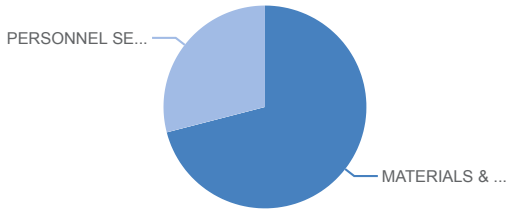


$81,779.00
Expenses in 2024

GF: 122-N Transfer Station

Category	2024
MATERIALS & SERVICES	$63,343.00
PERSONNEL SERVICES	$18,436.00

GF: 123-SW Transfer Station



$63,911.00
Expenses in 2024

GF: 123-SW Transfer Station

Category	2024
MATERIALS & SERVICES	$45,360.00
PERSONNEL SERVICES	$18,551.00

FY2023-24 Proposed Budget Summary

Fund: General Fund (101), Weed Equipment Capital Reserve (224)
Departments: Weed (128)

Weed (128)

General Fund Dept. 128 budgets and accounts for the Weed Department operations.

Budget Proposals for this year are increased due to stagnate weed management and lack of adequate funding from years past. These increases are to combat the poor roadside conditions in road right of ways, over burdened workload, increased collaboration with the public and other government agencies, efforts in data basing for more government transparency, implementing data for tracking of Noxious weeds, more accurate record keeping and for cost shaving on man hours to name a few.

There is a weed problem in Morrow County and we are currently out of compliance with ORS 569.355 (Counties to control Noxious Weeds) and ORS 569.395 (Eradication of Weeds on Public Rights of Ways). Gilliam, Umatilla, Grant, Union and Wallow Counties have two to three applicators to maintain compliance and Morrow County is trying to catch up by adding one more spray apparatus and a part time applicator. In addition to that you are seeing increases for Software, mapping and record keeping technologies that are more and more becoming industry standards.

Summary of significant changes:

- Fund 224: Weed Equipment Reserve:
  - Acquisition of a spray truck: $210,000
-

General Fund: 128-Weed Department

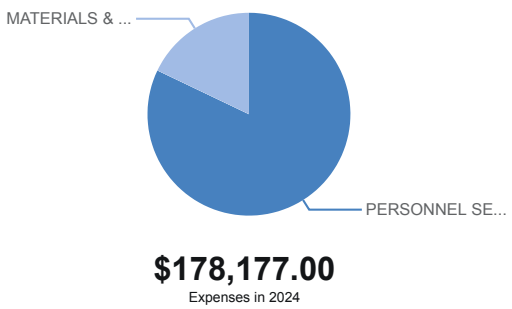
	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	$522	–	–	–	–	$0	–
INTERGOVERNMENTAL - FEDERAL	–	–	–	$2,500	$0	-$2,500	-100.0%
CHARGES FOR SERVICES	–	–	–	–	$35,000	$35,000	–
MISCELLANEOUS	$34,486	$38,481	$27,932	$34,000	$0	-$34,000	-100.0%
REVENUES TOTAL	**$35,009**	**$38,481**	**$27,932**	**$36,500**	**$35,000**	**-$1,500**	**-4.1%**
Expenses							
MATERIALS & SERVICES	$11,126	$9,242	$8,608	$17,200	$31,902	$14,702	85.5%
PERSONNEL SERVICES	$106,465	$107,265	$127,475	$120,468	$146,275	$25,807	21.4%
INTERFUND TRANSFERS	$5,000	$5,000	$5,000	$5,000	$0	-$5,000	-100.0%
EXPENSES TOTAL	**$122,591**	**$121,507**	**$141,083**	**$142,668**	**$178,177**	**$35,509**	**24.9%**

FY24 Proposed Budget: 101-128

Position Name	WEED DEPT.
Allocated FTE Count	
Weed Supervisor	1.00
Weed Control Applicator	0.48

Position Name	WEED DEPT.
ALLOCATED FTE COUNT	1.48

GF: 128-Weed Department



$178,177.00
Expenses in 2024

GF: 128-Weed Department

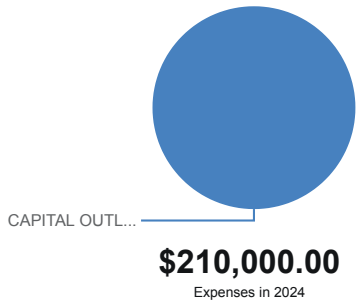
Category	2024
PERSONNEL SERVICES	$146,275.00
MATERIALS & SERVICES	$31,902.00

Fund 224: Weed Equipment Reserve

Fund 224: Weed Equipment Reserve

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$15,649	$20,789	$25,943	$25,865	$45,865	$20,000	77.3%
OTHER FINANCING SOURCES	$140	$154	$713	$50	$400	$350	700.0%
INTERFUND TRANSFERS	$5,000	$5,000	$5,000	$5,000	$163,735	$158,735	3,174.7%
REVENUES TOTAL	**$20,789**	**$25,943**	**$31,656**	**$30,915**	**$210,000**	**$179,085**	**579.3%**
Expenses							
CAPITAL OUTLAY	–	–	–	$30,915	$210,000	$179,085	579.3%
EXPENSES TOTAL	**–**	**–**	**–**	**$30,915**	**$210,000**	**$179,085**	**579.3%**

Fund 224: Weed Equipment Reserve



Fund 224: Weed Equipment Reserve

Category	2024
CAPITAL OUTLAY	$210,000.00

FY2023-24 Proposed Budget Summary

Fund: Road Fund (202), Road Equipment Reserve (201), Finley Butte Road Fund (203)
Departments: Road Department (220)

Road Department (220)

The Road Department Mission Statement:

> *It is the intention of the Morrow County Road Department to maintain all Morrow County roads as the safest and most efficient routes of travel possible. We will at all times be good stewards of the tax payer's dollars. We will always attempt to serve the public with a courteous and helpful attitude. We will constantly strive to improve our work and maintain an efficient operation. We will maintain a work ethic which will advertise our County in a good light and give a positive image to everyone. We will consider the road in front of everyone's home as important as the road in front of our home. We will always work with other departments for the common good. We will not prioritize needs by personal prejudice or self-motivation. But rather by sound decision making from available facts and resources.*

In the Road Fund Budget you will see that some expenditures have fluctuated significantly. This is due to:

- Changes in mode of operation to increase our efficiencies that will provide additional miles of paving each year
- Reallocating funds to the correct general ledger lines to achieve proper budgeting
- Reduction in contract services as a result of changes in our mode of operation
- Additional fund requests in response to inflation, major increases in education costs due to new requirements in obtaining Commercial Driver's Licenses
- Increases in surveying costs in preparation for Capital Improvement Projects.

The Road Department operates out of three funds; Fund 202 is the main operating fund, Fund 201 is the Road Equipment Reserve Fund and Fund 203 is the Finley Buttes Road Fund. Expenditures out of Fund 203 are restricted to the maintenance of a specific section of the road between the interstate and Finley Buttes landfill. Revenue into this fund comes from fees paid by Finley Butte Landfill.

Summary of Significant Changes & Capital Projects:

- Allocation of significant resources to fund road capital improvement projects: $2.5M
- Establishment of a reserve in Fund 202 for the purposes of accumulating sufficient reserves to implement a more robuts repair and improvement plan for County bridges: $500,000

Project Name	Capital Expenditure	
AMA Blake Ranch Road	$	596,610
AMA Bunker Hill		361,353
AMA Liberty School Road		425,254
AMA Social Ridge		665,276
AMA Sunflower Flat Raod		414,492
	$	**2,462,985**

Fund 202: Road Fund

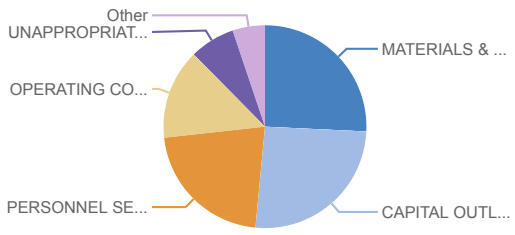
	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$1,634,203	$2,677,192	$2,667,687	$1,235,809	$2,900,000	$1,664,191	134.7%
INTERGOVERNMENTAL - STATE	$1,613,163	$1,833,539	$1,633,687	$1,693,620	$1,796,422	$102,802	6.1%
INTERGOVERNMENTAL - FEDERAL	$92,672	$90,175	$127,328	$133,198	$121,163	-$12,035	-9.0%

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
INTERGOVERNMENTAL - OTHER	$791	$637,006	$295,864	$303,806	$385,493	$81,687	26.9%
CHARGES FOR SERVICES	$1,900	$1,930	$2,377	$1,200	$1,200	$0	0.0%
PERMITS & LICENSES	$32,062	$35,369	$23,117	$16,000	$26,000	$10,000	62.5%
MISCELLANEOUS	$3,775,247	$179,124	$566,154	$795,000	$126,000	-$669,000	-84.2%
OTHER TAXES & LAND SALES	$6,495	$16,901	$53,495	–	$16,901	$16,901	–
OTHER FINANCING SOURCES	$16,949	$9,050	$99,748	$4,000	$24,000	$20,000	500.0%
INTERFUND TRANSFERS	$4,246,667	$5,527,333	$4,065,979	$5,299,473	$4,283,278	-$1,016,195	-19.2%
REVENUES TOTAL	**$11,420,148**	**$11,007,619**	**$9,535,436**	**$9,482,106**	**$9,680,457**	**$198,351**	**2.1%**
Expenses							
MATERIALS & SERVICES	$4,564,907	$5,164,598	$2,702,878	$3,947,525	$2,493,000	-$1,454,525	-36.8%
PERSONNEL SERVICES	$2,140,112	$2,066,557	$1,734,134	$2,326,775	$2,105,497	-$221,278	-9.5%
CAPITAL OUTLAY	$1,307,938	$53,777	$75,829	$575,000	$2,492,985	$1,917,985	333.6%
INTERFUND TRANSFERS	$730,000	$1,055,000	$435,000	$580,000	$0	-$580,000	-100.0%
OPERATING CONTINGENCY	–	–	–	$1,052,806	$1,388,975	$336,169	31.9%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	$500,000	$500,000	–
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	$1,000,000	$700,000	-$300,000	-30.0%
EXPENSES TOTAL	**$8,742,957**	**$8,339,932**	**$4,947,841**	**$9,482,106**	**$9,680,457**	**$198,351**	**2.1%**

FY24 Proposed Budget: 220

Position Name	ROAD DEPARTMENT
Allocated FTE Count	
Maintenance Operations, Manager	1.00
Public Works Director	0.50
Mechanic	1.00
Master Technical Mechanic	1.00
Administrative Assistant	0.53
Senior Maintenance Specialist	12.92
PW Administrative Manager	0.30
Temp Flagger	1.15
Maintenance Team Leader	1.00
ALLOCATED FTE COUNT	**19.41**

Fund 202: Road Fund



$9,680,457.00

Expenses in 2024

Fund 202: Road Fund

Category	2024
MATERIALS & SERVICES	$2,493,000.00
CAPITAL OUTLAY	$2,492,985.00
PERSONNEL SERVICES	$2,105,497.00
OPERATING CONTINGENCY	$1,388,975.00
UNAPPROPRIATED ENDING …	$700,000.00
Other	$500,000.00

Fund 201: Road Equipment Reserve

Fund 201: Road Equipment Reserve

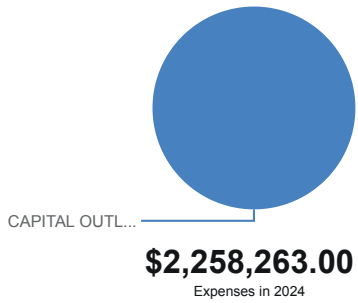
	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$1,014,664	$337,207	$883,669	$1,010,000	$585,849	-$424,151	-42.0%
OTHER TAXES & LAND SALES	$92,769	–	–	–	–	$0	–
OTHER FINANCING SOURCES	$6,514	$4,970	$24,834	$6,000	$8,500	$2,500	41.7%
INTERFUND TRANSFERS	$905,000	$1,230,000	$586,556	$755,000	$1,663,914	$908,914	120.4%
REVENUES TOTAL	**$2,018,947**	**$1,572,177**	**$1,495,059**	**$1,771,000**	**$2,258,263**	**$487,263**	**27.5%**
Expenses							
CAPITAL OUTLAY	$1,681,741	$688,507	$479,460	$1,771,000	$2,258,263	$487,263	27.5%
EXPENSES TOTAL	**$1,681,741**	**$688,507**	**$479,460**	**$1,771,000**	**$2,258,263**	**$487,263**	**27.5%**

Summary of significant changes:

In the table to the right, there is a listing of the planned capital expenditures for the coming fiscal year. Represented on this list are three pieces of equipment that were budgeted for in the current fiscal year but we have learned that due to the long lead times the delivery date of the equipment will not occur until after the beginning of the next fiscal year so these amounts had to carry over. The two pieces of equipment are the plow and the paver.

Equipment		Capital Expenditure
2023 Cat 305 Mini Excavator	$	105,000
Grader		480,000
Plow; already ordered not delivered; carry forward		31,000
Paver; already ordered, delayed until September; carry forward.		507,800
Four Point Hoist		75,000
Auto Flags		28,645
Dump Truck Replacment		406,000
Blade Pickup Replacement		60,000
Paint Truck (already ordered; won't be complete until after July 1)		522,720
	$	**2,216,165**

Fund 201: Road Equipment Reserve



Fund 201: Road Equipment Reserve

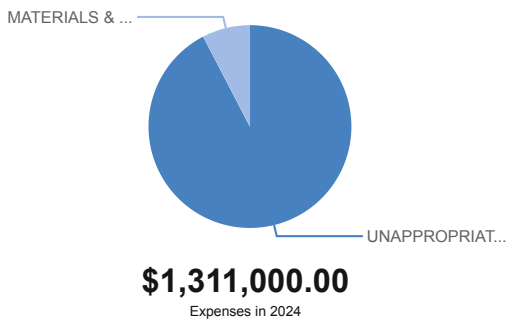
Category	2024
CAPITAL OUTLAY	$2,258,263.00

Fund 203: Finley Butte Road Fund

Fund 203: Finley Butte Road Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$977,003	$1,464,028	$508,467	$1,854,382	$917,000	-$937,382	-50.5%
CHARGES FOR SERVICES	$478,083	$439,923	$356,295	$385,000	$385,000	$0	0.0%
OTHER FINANCING SOURCES	$8,942	$10,791	$17,248	$9,000	$9,000	$0	0.0%
REVENUES TOTAL	**$1,464,028**	**$1,914,742**	**$882,010**	**$2,248,382**	**$1,311,000**	**-$937,382**	**-41.7%**
Expenses							
MATERIALS & SERVICES	–	–	–	$100,000	$100,000	$0	0.0%
INTERFUND TRANSFERS	–	$1,406,275	–	–	$0	$0	–
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	$2,148,382	$1,211,000	-$937,382	-43.6%
EXPENSES TOTAL	**–**	**$1,406,275**	**–**	**$2,248,382**	**$1,311,000**	**-$937,382**	**-41.7%**

Fund 203: Finley Butte Road Fund



Fund 203: Finley Butte Road Fund

Category	2024
UNAPPROPRIATED ENDING F…	$1,211,000.00
MATERIALS & SERVICES	$100,000.00

FY2023-24 Proposed Budget Summary

Fund: Parks (238)
Departments: Multiple

Parks Department

Mission Statement

> *Parks Department mission is to maintain, improve, promote and protect County Parks while providing quality facilities and diverse recreational opportunities with natural and historical conservation/preservation, education and inspiration for this and future generations.*

The Parks Master Plan 2018-2038 set goals to help insure the parks had guidelines on which to base current and future decisions.

Goals: responsive to recreation needs; maximize resources; responsible stewardship of human, fiscal, natural and historical resources; provide safe, well-designed and properly maintained facilities and programs; promote health and wellness; develop and cultivate partnerships

Parks Overall:

- Operations for the parks department personnel oversees and maintains four separate locations with the majority of time, park infrastructure, trails, land and resources being the Off-Highway Vehicle Park (OHV). Thus, the largest percentage of the parks budget is allocated to its operation, as is the personnel services. Cutsforth Park (Cutsforth) is the second busiest and has some aging infrastructure that does require attention and repairs. Anson Wright Park (Anson Wright) while busy does not require quite the personnel attention as the OHV and Cutsforth. It too has aging facilities that have seen some upgrades in recent years to help preserve its longevity. Fairgrounds Campsites (FGC) are simple campsites with amenities for guest to use. These sites are do not see a high volume of traffic thus require little to no oversight other than routine check-ups to insure all items still function properly and sites remain orderly.

- Personnel is much like the operations and is divided up based on the needs of the parks and its users. Parks look at the whole scope of events, projects, funding and resources available to determine the focus on the day to day operations and schedule personnel accordingly. This is done insuring no one park is overlooked and items are addressed as needed for maintenance or events. Parks continues to see growth and use to keep up with this growth additional full-time personnel are required to help keep things in proper working order to help insure public safety.

- Infrastructure each park has structures that offer amenities to guest with some that are aging and in need of repairs, maintenance or upgrades. OHV has buildings that are utilized for various purposes and storage. These buildings vary in age as the park continues to grow so does its building inventory thus, the buildings vary in age, style and degree of repair or upgrades to keep them functioning, operational and be compliant by today's standards. Cutsforth one of the park systems older parks has seen upgrades to some of the buildings, and installation of a couple of vault restrooms with grant funding, but still has structures and systems that are aging and in need of upgrading to keep up with today's standards and demands of the users. Anson Wright has a couple of buildings one of which in past five years received a structure facelift to enhance its appearance and address issues that were starting to fail on the exterior helping preserve the building a little longer, but will in time need to be updated and replaced to be compliant with ADA standards.

- Equipment the OHV Park is the primary site that utilizes the majority of the equipment operated and maintained by the Parks Department. Cutsforth and Anson Wright have smaller hand tools, lawn mowers/tractors, and host vehicles that are used seasonally by the hosts and park personnel to preform upkeep and maintenance of the facility. The heavy equipment, trucks, fire suppression equipment, all-terrain vehicles (ATV), and pick-ups have been acquired through various grant programs or purchased with park generated revenues to help insure that the personnel has the necessary tools and equipment to perform daily operations and repairs in all aspects of park operations.

200 - Cutsforth Park

- Revenue comes Recreational Vehicle tax monies from the State of Oregon by meeting the necessary requirements of the state. Additional revenues received come from rental of campsites, cabins and the sale of goods at the park.

- Personnel Services the parks department dedicates time and personnel to ensure that the park facility is operational and upkept.

- Materials & Services seasonal contracted park host help with the greeting of guests, checking them in to the park and aiding with the overall campground upkeep. Utilities, janitorial supplies, and maintenance supplies all help ensure the safety of the personnel and the park guest.

- Capital Outlay there are no capital outlay projects or purchases for this fiscal year.

238– Anson Wright Park

- Revenue comes Recreational Vehicle tax monies from the State of Oregon by meeting the necessary requirements of the state. Additional revenues received come from rental of campsites, cabins and the sale of goods at the park.

- Personnel Services the parks department dedicates time and personnel to ensure that the park facility is operational and upkept.

- Materials & Services seasonal contracted park host help with the greeting of guests, checking them in to the park and aiding with the overall campground upkeep. Utilities, janitorial supplies, and maintenance supplies all help ensure the safety of the personnel and the park guest.

- Capital Outlay there are no capital outlay projects or purchases for this fiscal year.

300 – Off-Highway Vehicle (OHV) Park

- Revenue there are a couple of sources of revenue for the OHV Park that include Camping fees, sales of goods and grants. The largest of which is the ATV Operations & Maintenance Grant that pays wages and overheads of personnel, occasional equipment purchases, as well as the overall operations and maintenance of the OHV Park facility. Local Government Grant still pending presentation and review of the committee and state parks if funding will allow for the contracting of a consultant to aid with the goal 4 exception for land use at the park. If funded and all approved would follow with the Parks Master Plan document and allow for future development of the park allowing for a wider diversity of amenities the park could offer. Grazing leases are acquired from contracted grazing of the park lands. The park also receives Recreational Vehicle tax monies from the State of Oregon by maintaining campsites to state funding requirements and completing necessary documentation to the state annually. Revenues generated at the park from camping, cabin rentals and sales of goods help meet the requirement of the match on grants as they help offset costs.

- Personnel Services will be seeking to add additional personnel to assist with the day to day operations and maintenance of the park. Pending final approval from the state the ATV Operations and Maintenance Grant

will fund an additional full-time position. The ATV Grant has been presented to and recommended for funding by the ATV Grant Committee. Local Government Grant would fund a contractor to do the research and necessary documentation for moving forward with the goal 4 land use exception.

- Materials & Services with the popularity of the park comes continued supply, demand and maintenance of the facility. Fuel, janitorial supplies, misc. small tools, signage, facility repairs, advertising all factor into the operations of the park. Brochures, advertising and souvenirs are utalized to help promote the park not only onsite but around the Pacific Northwest and beyond. One of the largest of expenses is in contract services that pays for the Oregon Department of Forestry fire protection. This protection is part of the ATV Operations and Maintenance Grant funding. Grazing lease monies offset the property tax burden of the park. The seasonal contracted park host and host assistant help with the greeting of guests, checking them in to the park and aiding with the overall campground upkeep.

- Capital Outlay upon state approval funding from the ATV Operations and Maintenance Grant would fund purchasing of an additional vehicle for use by the additional new personnel. Other revenues and resources will fund the purchase of a dump trailer, and replacement of two aging quads.

400 – Fairgrounds Campsites

- Revenue is generated solely from the rental of the campsites.

- Personnel Services due to the minimal revenue park personnel swing by and due routine spot checks on the sites to insure they are in working order. Parks also works with the General Maintenance Department for the water to the sites as it also feeds portions of the fair and rodeo grounds.

- Materials & Services the main services utilized at this facility are utilities from use of the sites and sanitary services for garbage and waste as necessary.

- Capital Outlay there is no capital outlay purchases or improvements planned.

Fund 238: Parks

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$395,238	$219,090	$541,856	$300,000	$495,000	$195,000	65.0%
INTERGOVERNMENTAL - STATE	$317,499	$741,020	$387,001	$438,550	$647,500	$208,950	47.6%
INTERGOVERNMENTAL - LOCAL	–	$0	–	–	$0	$0	–
CHARGES FOR SERVICES	$295,735	$273,912	$176,292	$189,550	$176,830	-$12,720	-6.7%
PERMITS & LICENSES	$3,654	$4,062	$2,730	$1,200	$2,000	$800	66.7%
MISCELLANEOUS	$17,170	$8,177	$8,055	$6,200	$6,300	$100	1.6%
OTHER TAXES & LAND SALES	–	–	$46	–	–	$0	–
OTHER FINANCING SOURCES	$2,042	$2,899	$13,699	$2,000	$6,500	$4,500	225.0%
INTERFUND TRANSFERS	–	–	–	–	$0	$0	–
REVENUES TOTAL	**$1,031,338**	**$1,249,160**	**$1,129,679**	**$937,500**	**$1,334,130**	**$396,630**	**42.3%**
Expenses							
MATERIALS & SERVICES	$283,707	$282,876	$300,634	$354,241	$366,210	$11,969	3.4%
PERSONNEL SERVICES	$256,431	$327,896	$280,221	$285,976	$555,756	$269,780	94.3%
CAPITAL OUTLAY	$265,273	$89,522	$103,242	$100,000	$106,000	$6,000	6.0%
SPECIAL PAYMENTS	$6,838	$7,011	$5,144	$6,790	$6,790	$0	0.0%
OPERATING CONTINGENCY	–	–	–	$190,493	$190,501	$8	0.0%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	–	$108,873	$108,873	–
EXPENSES TOTAL	**$812,248**	**$707,304**	**$689,242**	**$937,500**	**$1,334,130**	**$396,630**	**42.3%**

Capital Outlay Items:

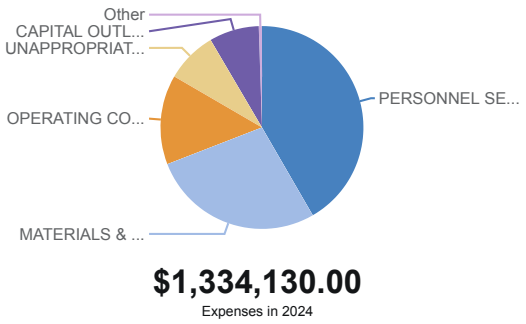
The table to the right represents the planned capital expenditures for the Parks fund for the coming fiscal year.

Equipment & Vehicles	Capital Expenditure
ATV Purchase: Polaris 570 CC Qty: 2 to replace existing	$ 22,000
Dump Trailer	14,000
One Ton Pickup w/Flat Bed (Replacement)	70,000
	$ 106,000

FY24 Proposed Budget: 238

Position Name	ANSON WRIGHT PARK	ATV PARK	CUTSFORTH PARK
Allocated FTE Count			
Public Works Director	0.07	0.07	0.07
Park Ranger	0.10	1.80	0.10
Administrative Assistant	0.36	0.36	0.36
Temp Help	0.00	1.00	0.00
Temp Ohv	0.00	1.00	0.00
PW Administrative Manager	0.01	0.01	0.01
County Parks System, Manager	0.15	0.70	0.15
ALLOCATED FTE COUNT	**0.68**	**4.94**	**0.68**

Fund 238: Parks



Fund 238: Parks

Category	2024
PERSONNEL SERVICES	$555,756.00
MATERIALS & SERVICES	$366,210.00
OPERATING CONTINGENCY	$190,501.00
UNAPPROPRIATED ENDING FU…	$108,873.00
CAPITAL OUTLAY	$106,000.00
Other	$6,790.00

FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Departments: General Maintenance (121)

Airport (250)

Goals:

- To create an economic impact for a small airport.
- Ease of access for pilots and visitors
- Attract business and commerce.

Morrow County Airport in Lexington is owned and operated by Morrow County. There is an Automated Weather Observation System. 4300-foot main runway which will accommodate most intermediate size aircraft.

Infrastructure and air connectivity has a positive correlation with economic growth. Courtesy car availability and future infrastructure feasibility study for development. Feasibility study conducted couple years ago, which was a huge help in helping of the development of hangers, UAS activity and Mechanic and technical ability or access. Economic growth is important and to conduct a study on this process was a vast influence on getting the correct development for the area. With the help of this study it made it apparent that it is requested and needed.

The airport has been a base for agricultural spraying operators for many years, in addition to accommodating general aviation, business, Medical and charter activities. The airport currently accommodates locally based single engine aircraft, including two turbine powered agricultural aircraft. In addition to local aircraft, the airport accommodates intermediate general aviation, business aviation, including turboprop, business jet and helicopter operations. Morrow County has been owner of the airport since 1960.

Fund 205: Airport

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$29,497	$142,942	$130,656	$134,050	$200,000	$65,950	49.2%
INTERGOVERNMENTAL - STATE	$213,238	$650,644	$12,820	$557,467	$308,682	-$248,785	-44.6%
INTERGOVERNMENTAL - FEDERAL	–	–	$186,883	–	$935,000	$935,000	–
CHARGES FOR SERVICES	$63,132	$76,589	$62,452	$65,731	$65,731	$0	0.0%
MISCELLANEOUS	$200	$2,927	$600	$18,300	$0	-$18,300	-100.0%
OTHER FINANCING SOURCES	$490	$834	$4,100	$200	$200	$0	0.0%
INTERFUND TRANSFERS	$73,086	$38,406	$38,406	$38,406	$167,616	$129,210	336.4%
REVENUES TOTAL	**$379,643**	**$912,341**	**$435,917**	**$814,154**	**$1,677,229**	**$863,075**	**106.0%**
Expenses							
MATERIALS & SERVICES	$72,345	$91,482	$54,632	$69,140	$105,250	$36,110	52.2%
PERSONNEL SERVICES	–	–	–	–	$48,728	$48,728	–
CAPITAL OUTLAY	$164,357	$690,203	$161,967	$557,500	$1,298,055	$740,555	132.8%
OPERATING CONTINGENCY	–	–	–	$167,514	$186,064	$18,550	11.1%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	$20,000	$39,132	$19,132	95.7%
EXPENSES TOTAL	**$236,701**	**$781,685**	**$216,599**	**$814,154**	**$1,677,229**	**$863,075**	**106.0%**

Capital Expenditures

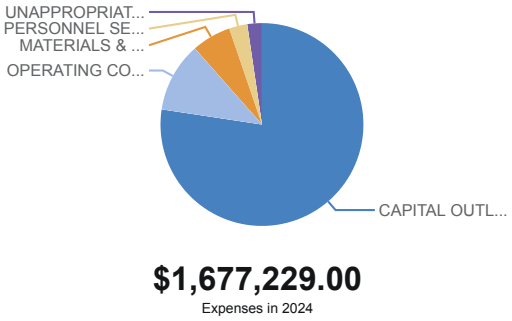
A listing of capital expenditures is in the table to the right. The majority of the Taxiway D Construction and Electrical and Fiber Optic Upgrades are funded through State and Federal grants.

Capital Expenditure	Amount
Taxiway D Construction: 10% match from county, $85k provided through COAR Grant	$ 944,444
Electrical and Fiber Optic upgrades; funded through EOF Grant from OBDD	296,000
Weather Sensor Upgrade	25,287
Automated Weather Observation System (AWOS): Celiometer	32,324
	$ 1,298,055

FY24 Proposed Budget: 205

Position Name	AIRPORT
Allocated FTE Count	
Administrative Assistant	0.02
PW Administrative Manager	0.32
Public Works Director	0.03
ALLOCATED FTE COUNT	**0.36**

Fund 205: Airport



$1,677,229.00

Expenses in 2024

Fund 205: Airport

Category	2024
CAPITAL OUTLAY	$1,298,055.00
OPERATING CONTINGENCY	$186,064.00
MATERIALS & SERVICES	$105,250.00
PERSONNEL SERVICES	$48,728.00
UNAPPROPRIATED ENDING …	$39,132.00

FY2023-24 Proposed Budget Summary

Fund: General Fund (241)
Departments: General Maintenance (121)

Building Maintenance Reserve Fund

Fund 241 accounts and budgets for the construction and acquisition of the County's buildings.

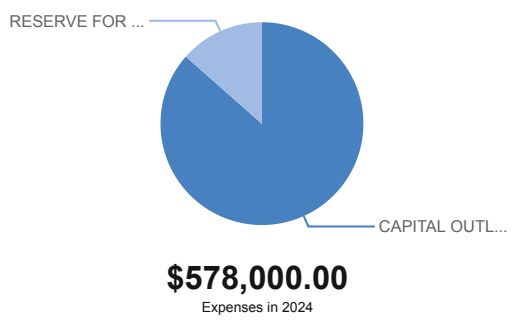
Summary of significant changes:

- Sheriff Office Re-Roof
  - This project is a carryover from the prior fiscal year. The contract has been awarded but the work will not be complete prior to year end: $195k
- $305k appropriation is not related to specific project.

Fund 241: Facilities Maintenance Reserve

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$792,601	$1,099,394	$844,926	$842,861	$570,000	-$272,861	-32.4%
OTHER FINANCING SOURCES	$6,793	$5,671	$17,394	$2,500	$8,000	$5,500	220.0%
INTERFUND TRANSFERS	$300,000	$239,861	$204,596	$228,510	$0	-$228,510	-100.0%
REVENUES TOTAL	**$1,099,394**	**$1,344,926**	**$1,066,915**	**$1,073,871**	**$578,000**	**-$495,871**	**-46.2%**
Expenses							
CAPITAL OUTLAY	–	–	–	$500,000	$500,000	$0	0.0%
INTERFUND TRANSFERS	–	$500,000	$500,000	$500,000	$0	-$500,000	-100.0%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	$73,871	$78,000	$4,129	5.6%
EXPENSES TOTAL	**–**	**$500,000**	**$500,000**	**$1,073,871**	**$578,000**	**-$495,871**	**-46.2%**

Fund 241: Facilities Reserve



Fund 241: Facilities Reserve

Category	2024
CAPITAL OUTLAY	$500,000.00
RESERVE FOR FUTURE EXPE…	$78,000.00

FY2023-24 Proposed Budget Summary

Fund: General Fund (101), Sheriff's Reserve (522), Forest Service Title III Fund (321), Emergency Dispatch Fund (207), Community Corrections Fund (510)
Departments: Sheriff (113)

Sheriff's Department (113)

General Fund Dept 113 budgets and account for the Sheriff's operations.

The Sheriff's Department operates out of three funds. The General Fund (101) supports the operations of the Sheriff's Department, the Emergency Dispatch Fund (207) supports the operations of the dispatch center, and the Fund 510 supporst the operations of Community Corrections. The Sheriff's Department also has a reserve fund (522).

This Summary also includes Fund 321 which is the Forest Service Title III Fund. The revenues into this fund come from the the Federal Government through the Secure Rural Schools Act. A portion of the funding received through this legislation is designated as Title III which resctricts the usage of these funds to services related to federal forest lands, such as search and rescue and wildfire protection. The balance has bee growing annually in this fund with little to no annual expenditures. For this budget, we are proposing the utilization of these funds to purchase a new search and resuce vehicle for the Sheriff's search and rescure program. This expenditure will be subject to the approval of the SRS Title III area administrator, however, there is a limited amount of time that the County has to spend these funds or else they will need to be returned to the Federal Government.

Summary of significant changes:

- General Fund:
  - Increase in contract costs with Umatilla County for Jail room and board, this is an 84% increase over the prior years budget and is based on the new contracted per-bed cost. The total increase is $321k for a total of $701k.
    - This increase of partially offset by other reductions in the Sheriff's Department budget resulting in a net overall increase in Materials and Services of $481k.
  - Personnel services is projected to increase by $544k for a total increase of 15%. This is being driven by the newly approved positions as well as the estimated impacts of the change in the compensation structure and pay rates. This is in support of the goal to fill open positions and stabilize, and hopefully reduce, the County's rate of employee turnover.
  - Capital Outlay is budgeted at an increase of $142k over the prior year's budget. This reflects an overall increase in cost for vehicle purchases and the outfitting that is required to place the vehicles in service. The vehicle purchases included in the budget represent normal scheduled vehicle replacements as well as additional vehicles for the new Deputy positions.

General Fund: 113-Sherrif Department

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	$96,166	$173,366	$117,106	$75,355	$160,210	$84,855	112.6%
INTERGOVERNMENTAL - FEDERAL	$6,509	$3,080	$3,080	$3,080	$3,080	$0	0.0%
INTERGOVERNMENTAL - LOCAL	–	–	$13,700	–	$0	$0	–
CHARGES FOR SERVICES	$518,466	$336,513	$352,647	$432,848	$454,689	$21,841	5.0%

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
PERMITS & LICENSES	$24,440	$32,110	$29,885	$25,000	$28,000	$3,000	12.0%
FINES, FORFEITURES, AND PENALITES	$6,501	$4,445	$6,805	$6,100	$6,100	$0	0.0%
MISCELLANEOUS	$184,536	$53,317	$51,596	$90,000	$90,000	$0	0.0%
OTHER TAXES & LAND SALES	$13,292	–	$5,740	$20,000	$30,000	$10,000	50.0%
OTHER FINANCING SOURCES	–	$3,469	$0	$5,000	$5,000	$0	0.0%
REVENUES TOTAL	**$849,909**	**$606,300**	**$580,558**	**$657,383**	**$777,079**	**$119,696**	**18.2%**
Expenses							
MATERIALS & SERVICES	$546,910	$683,735	$692,166	$785,820	$1,266,695	$480,875	61.2%
PERSONNEL SERVICES	$3,336,359	$3,454,115	$3,119,280	$3,543,233	$4,087,677	$544,444	15.4%
CAPITAL OUTLAY	$54,745	$373,457	$353,575	$350,000	$492,000	$142,000	40.6%
SPECIAL PAYMENTS	$3,585	$3,255	$2,505	$2,000	$2,500	$500	25.0%
EXPENSES TOTAL	**$3,941,600**	**$4,514,562**	**$4,167,526**	**$4,681,053**	**$5,848,872**	**$1,167,819**	**24.9%**

FY24 Proposed Budget: 113 Allocation (All Funds)

Position Name	911 EMERGENCY FUND	COMMUNITY CORRECTIONS	GENERAL FUND
Allocated FTE Count			
Sergeant 911	0.50	0.00	0.50
Parole & Probation Officer	0.00	2.00	0.00
Deputy Sheriff, Detecitve	0.00	0.00	1.00
Sheriff	0.00	0.00	1.00
Communications Dispatcher	1.00	0.00	3.00
Parole & Probation Lieutenant	0.00	1.00	0.00
Patrol Lieutenant	0.00	0.00	1.00
Administrative Assistant	0.00	1.00	0.00
Communications Dispatcher, Senior	1.50	0.00	2.50
Undersheriff	0.00	0.00	1.00
Deputy Sheriff, Detective	0.00	0.00	1.00
Deputy Sheriff	0.00	0.00	12.00
Detective Sergeant	0.00	0.00	1.00
School Resource Officer, Senior	0.00	0.00	2.00
Comm. Lieutenant	0.50	0.00	0.50
Court Security	0.00	0.00	0.50
Deputy Sheriff, Senior	0.00	0.00	1.00
Civil Records Deputy	0.00	0.00	1.00
Civil Sergeant	0.00	0.00	1.00
Work Crew Supervisor	0.00	1.00	0.00
Administration Lieutenant	0.00	0.00	1.00
Patrol Sergeant	0.00	0.00	2.00
ALLOCATED FTE COUNT	**3.50**	**5.00**	**33.00**

FY24 Proposed Budget: 101-113 (General Fund)

Position Name	SHERIFF DEPARTMENT
Allocated FTE Count	
Sergeant 911	0.50
Deputy Sheriff, Detecitve	1.00
Sheriff	1.00
Communications Dispatcher	3.00
Patrol Lieutenant	1.00
Communications Dispatcher, Senior	2.50
Undersheriff	1.00
Deputy Sheriff, Detective	1.00
Deputy Sheriff	12.00
Detective Sergeant	1.00

Position Name	SHERIFF DEPARTMENT
School Resource Officer, Senior	2.00
Comm. Lieutenant	0.50
Court Security	0.50
Deputy Sheriff, Senior	1.00
Civil Records Deputy	1.00
Civil Sergeant	1.00
Administration Lieutenant	1.00
Patrol Sergeant	2.00
ALLOCATED FTE COUNT	33.00

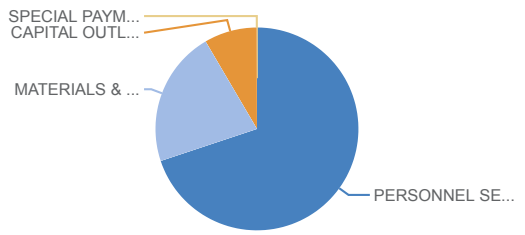
Sheriff's Department: General Fund Capital Outlay

The total capital outlay in the table to the right represents the purchase and outfitting of six 2023 Dodge Durango patrol vehicles. Three of the vehicles are normal scheduled replacements and three of them are in support of the three new Deputy positions.

Capital Outlay: 101-113

Category	2024
SHERIFF DEPARTMENT	$492,000.00

GF: 113-Sheriff's Dept



$5,848,872.00
Expenses in 2024

GF: 113-Sheriff's Dept

Category	2024
PERSONNEL SERVICES	$4,087,677.00
MATERIALS & SERVICES	$1,266,695.00
CAPITAL OUTLAY	$492,000.00
SPECIAL PAYMENTS	$2,500.00

Fund 522: Sheriff's Reserve

Fund 522: Sheriff's Reserve

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$14,834	$14,988	$14,558	$15,000	$15,000	$0	0.0%
CHARGES FOR SERVICES	$5,321	–	$2,400	$2,000	$2,000	$0	0.0%
MISCELLANEOUS	$200	$2,400	$100	$2,000	$2,000	$0	0.0%
OTHER FINANCING SOURCES	$129	$98	$415	–	$0	$0	–
REVENUES TOTAL	**$20,484**	**$17,486**	**$17,473**	**$19,000**	**$19,000**	**$0**	**0.0%**
Expenses							
MATERIALS & SERVICES	$5,496	$2,928	$1,448	$10,800	$10,800	$0	0.0%
OPERATING CONTINGENCY	–	–	–	$8,200	$8,200	$0	0.0%
EXPENSES TOTAL	**$5,496**	**$2,928**	**$1,448**	**$19,000**	**$19,000**	**$0**	**0.0%**

Fund 321: Forest Service Title III Funds

Fund 321: Forest Service Title III

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$76,846	$81,820	$86,602	$86,700	$95,000	$8,300	9.6%
INTERGOVERNMENTAL - FEDERAL	$4,361	$4,244	$5,992	–	$5,608	$5,608	–
OTHER FINANCING SOURCES	$613	$538	$2,202	$1,000	$1,000	$0	0.0%
REVENUES TOTAL	**$81,820**	**$86,602**	**$94,795**	**$87,700**	**$101,608**	**$13,908**	**15.9%**
Expenses							
MATERIALS & SERVICES	–	–	–	$87,700	$26,608	-$61,092	-69.7%
CAPITAL OUTLAY	–	–	–	–	$75,000	$75,000	–
EXPENSES TOTAL	**–**	**–**	**–**	**$87,700**	**$101,608**	**$13,908**	**15.9%**

Fund 207: Emergency Dispatch

Fund 207: Emergency Dispatch

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$76,846	$81,820	$86,602	$86,700	$95,000	$8,300	9.6%
INTERGOVERNMENTAL - FEDERAL	$4,361	$4,244	$5,992	–	$5,608	$5,608	–
OTHER FINANCING SOURCES	$613	$538	$2,202	$1,000	$1,000	$0	0.0%
REVENUES TOTAL	**$81,820**	**$86,602**	**$94,795**	**$87,700**	**$101,608**	**$13,908**	**15.9%**
Expenses							
MATERIALS & SERVICES	–	–	–	$87,700	$26,608	-$61,092	-69.7%
CAPITAL OUTLAY	–	–	–	–	$75,000	$75,000	–
EXPENSES TOTAL	**–**	**–**	**–**	**$87,700**	**$101,608**	**$13,908**	**15.9%**

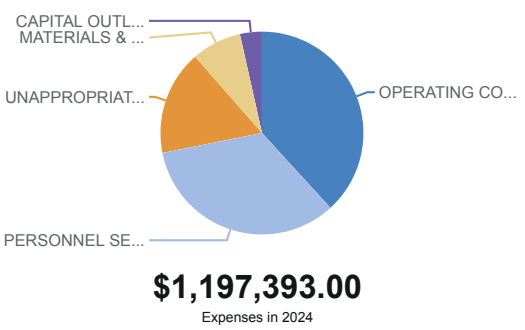
Capital Outlay: Emergency Dispatch

Funds Description	Departments Description	Object Code	Itemization Description	Amount
911 EMERGENCY FUND	SHERIFF DEPARTMENT	5-40-9060	2023 Dodge Durango for dispatch travel, training and meetings. limited outfitting/supplies	$42,000
				$42,000

FY24 Proposed Budget: 207-113 FTE

Position Name	SHERIFF DEPARTMENT
Allocated FTE Count	
Sergeant 911	0.50
Communications Dispatcher	1.00
Communications Dispatcher, Senior	1.50
Comm. Lieutenant	0.50
ALLOCATED FTE COUNT	**3.50**

Fund 207: Emergency Dispatch



Fund 207: Emergency Dispatch

Category	2024
OPERATING CONTINGENCY	$457,652.00
PERSONNEL SERVICES	$402,591.00
UNAPPROPRIATED ENDING FU…	$200,000.00
MATERIALS & SERVICES	$95,150.00
CAPITAL OUTLAY	$42,000.00

Fund 510: Community Corrections

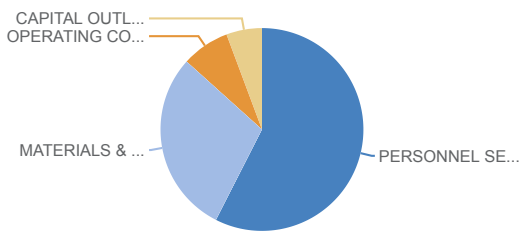
Fund 510: Community Corrections

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$412,268	$384,567	$247,187	$200,000	$400,000	$200,000	100.0%
INTERGOVERNMENTAL - STATE	$471,356	$463,426	$483,437	$515,678	$515,678	$0	0.0%
CHARGES FOR SERVICES	$34,940	$11,400	$7,600	$47,000	$10,000	-$37,000	-78.7%
MISCELLANEOUS	$94,288	$64,859	$173,206	$71,422	$72,422	$1,000	1.4%
OTHER FINANCING SOURCES	$2,763	$2,046	$6,539	$6,000	$6,000	$0	0.0%
INTERFUND TRANSFERS	–	–	–	–	$51,255	$51,255	–
REVENUES TOTAL	**$1,015,615**	**$926,298**	**$917,968**	**$840,100**	**$1,055,355**	**$215,255**	**25.6%**
Expenses							
MATERIALS & SERVICES	$144,525	$172,261	$134,756	$219,862	$307,902	$88,040	40.0%
PERSONNEL SERVICES	$444,044	$469,917	$489,139	$486,733	$606,808	$120,075	24.7%
CAPITAL OUTLAY	$42,480	$36,934	–	$55,000	$60,000	$5,000	9.1%
OPERATING CONTINGENCY	–	–	–	$78,505	$80,645	$2,140	2.7%
EXPENSES TOTAL	**$631,049**	**$679,112**	**$623,895**	**$840,100**	**$1,055,355**	**$215,255**	**25.6%**

FY24 Proposed Budget: 510-113 FTE

Position Name	SHERIFF DEPARTMENT
Allocated FTE Count	
Work Crew Supervisor	1.00
Parole & Probation Officer	2.00
Administrative Assistant	1.00
Parole & Probation Lieutenant	1.00
ALLOCATED FTE COUNT	**5.00**

Fund 510: Community Corrections

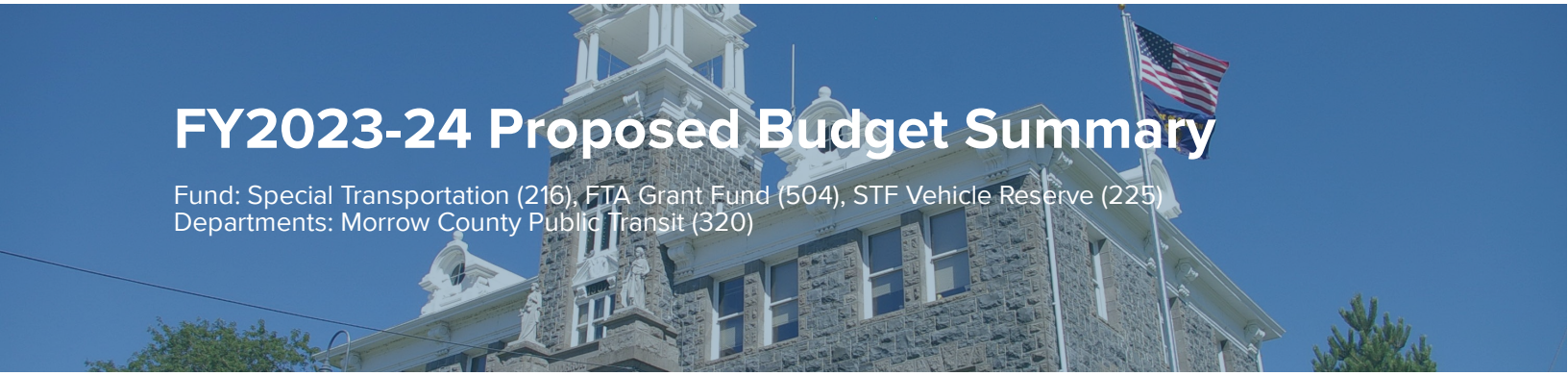


$1,055,355.00

Expenses in 2024

Fund 510: Community Corrections

Category	2024
PERSONNEL SERVICES	$606,808.00
MATERIALS & SERVICES	$307,902.00
OPERATING CONTINGENCY	$80,645.00
CAPITAL OUTLAY	$60,000.00



FY2023-24 Proposed Budget Summary

Fund: Special Transportation (216), FTA Grant Fund (504), STF Vehicle Reserve (225)
Departments: Morrow County Public Transit (320)

Morrow County Public Transit (320)

Morrow County Public Transit (MCPT) historically has operated out of three funds; Fund 216, Fund 504, and the vehicle reserve Fund 225. MCPT is unique in that the operating and capital expenditures are funded by grants through State and Federal Grants.

In this budget, there has been change to the fund structure for this department. Fund 504: FTA Grant Fund was originally intended as a fund for the receipt and segregation of monies recieved through Federal programs. Although a segregated fund is typically a requirement of Federal Grants that are paid and received through 'up front' lump sum payments, this is not the way the Federal Grants that support MCPT operate. Rather, the Federal grants that MCPT receives funding from are reimbursement grants; this means that the County must expend the money initially and the apply for interim reimbursements from the grant programs. Therefore, there is no requirement to keep funds received as a reimbursement segregated from any other funds even though they come from a Federal program.

In addition, over time, Fund 504 began to support operating expenditures for MCPT. Since there is little to no fund balance until grant funds are received through reimbursements, often this fund will be negative for a substantial period of time (meaning requirements exceed resources). When this occurs it must be addressed through interfund loans, or, transfers from other funds.

In order to minimize this complexity and streamline processes, and, given that it is completely unnecessary at the present time for MCPT, in this budget, we have reflected the transfer of all fund assets and budget to Fund 216 which is the primary operating fund for MCPT which will be the only fund used for MCPT operations going forward.

Over the last year, we have implemented a grant accounting feature in our General Ledger that will allow us to track revenues and expenditures on a grant-by-grant basis. Utilization of this system to meet the compex grant account requirements of ODOT has been verified and is acceptable. This is one of the other factors that has enable to combination of funds in order to reduce complexity.

Fund 216: Morrow County Public Transit (MCPT)

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$380,555	$536,773	$663,100	$700,000	$367,350	-$332,650	-47.5%
INTERGOVERNMENTAL - STATE	$413,470	$552,485	$414,832	$905,676	$772,326	-$133,350	-14.7%
INTERGOVERNMENTAL - FEDERAL	$8,089	–	–	–	$465,976	$465,976	–
CHARGES FOR SERVICES	$11,599	$15,543	$24,580	$3,500	$3,500	$0	0.0%
MISCELLANEOUS	$980	–	$100	–	$0	$0	–
OTHER FINANCING SOURCES	$4,210	$4,650	$17,556	$3,500	$3,500	$0	0.0%
INTERFUND TRANSFERS	–	–	–	–	$40,000	$40,000	–
REVENUES TOTAL	**$818,903**	**$1,109,451**	**$1,120,168**	**$1,612,676**	**$1,652,652**	**$39,976**	**2.5%**
Expenses							
MATERIALS & SERVICES	$97,746	$72,549	$150,017	$612,060	$236,574	-$375,486	-61.3%
PERSONNEL SERVICES	$139,631	$142,493	$176,337	$298,674	$1,075,145	$776,471	260.0%
CAPITAL OUTLAY	–	$14,380	$1,294	$77,500	$22,500	-$55,000	-71.0%
INTERFUND TRANSFERS	$44,752	$216,929	$404,002	$563,922	$0	-$563,922	-100.0%
OPERATING CONTINGENCY	–	–	–	$60,520	$263,433	$202,913	335.3%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	–	$55,000	$55,000	–
EXPENSES TOTAL	**$282,130**	**$446,351**	**$731,650**	**$1,612,676**	**$1,652,652**	**$39,976**	**2.5%**

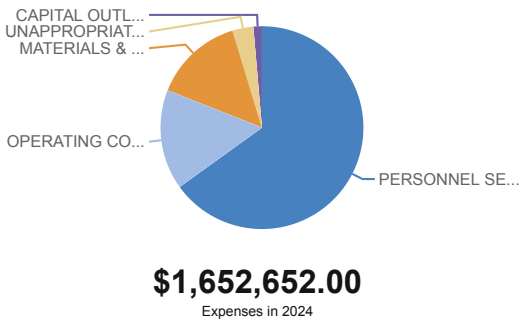
Fund 504: FTA Grant Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$23,208	$37,051	$36,059	–	$40,000	$40,000	–
INTERGOVERNMENTAL - STATE	–	–	$2,743	–	–	$0	–
INTERGOVERNMENTAL - FEDERAL	$81,118	$248,611	$168,101	$994,729	$0	-$994,729	-100.0%
MISCELLANEOUS	–	$2,519	–	–	$0	$0	–
OTHER FINANCING SOURCES	$380	$850	$3,632	$1,000	$0	-$1,000	-100.0%
INTERFUND TRANSFERS	$28,948	$8,880	$54,346	$59,048	$0	-$59,048	-100.0%
REVENUES TOTAL	**$133,654**	**$297,911**	**$264,882**	**$1,054,777**	**$40,000**	**-$1,014,777**	**-96.2%**
Expenses							
MATERIALS & SERVICES	$27,154	$89,279	$88,774	$448,538	$0	-$448,538	-100.0%
PERSONNEL SERVICES	$42,450	$96,643	$104,288	$97,604	$0	-$97,604	-100.0%
CAPITAL OUTLAY	$26,998	$75,929	–	$126,956	$0	-$126,956	-100.0%
INTERFUND TRANSFERS	–	$0	$53,838	$63,000	$40,000	-$23,000	-36.5%
OPERATING CONTINGENCY	–	–	–	$318,679	$0	-$318,679	-100.0%
EXPENSES TOTAL	**$96,603**	**$261,851**	**$246,900**	**$1,054,777**	**$40,000**	**-$1,014,777**	**-96.2%**

FY24 Proposed Budget: 216

Position Name	SPECIAL TRANSPORTATION
Allocated FTE Count	
Transit Services Manager	1.00
Transit Operations Supervisor	1.00
Transit Dispatcher	3.00
Driver I	8.65
Driver II	2.48
ALLOCATED FTE COUNT	**16.13**

Fund 216: MC Public Transit



$1,652,652.00

Expenses in 2024

Fund 216: MC Public Transit

Category	2024
PERSONNEL SERVICES	$1,075,145.00
OPERATING CONTINGENCY	$263,433.00
MATERIALS & SERVICES	$236,574.00
UNAPPROPRIATED ENDING …	$55,000.00
CAPITAL OUTLAY	$22,500.00

Capital Outlay: MCPT

Funds	Funds Description	Departments Description	Itemization Description	Amount
216	SPEC TRANSPORTATION FUND	SPECIAL TRANSPORTATION	Bus Stop Additions	$22,500
225	STF VEHICLE RESERVE FUND	SPECIAL TRANSPORTATION	Vehicle Replace: 2015 Dodge Caravan	$40,000
225	STF VEHICLE RESERVE FUND	SPECIAL TRANSPORTATION	Unspecified	$15,000
225	STF VEHICLE RESERVE FUND	SPECIAL TRANSPORTATION	Vehicle Replace: 2015 Dodge Caravan	$40,000
225	STF VEHICLE RESERVE FUND	SPECIAL TRANSPORTATION	Vehicle Replace: 2016 Dodge Caravan	$40,000
				$157,500

The above report provides a detailed list of Capital Expenditures in the MCPT Budget (all related funds)

MCPT Vehicle Reserve

Fund 225: MCPT Vehicle Reserve

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$93,574	$117,635	$117,705	$100,000	$133,000	$33,000	33.0%
OTHER TAXES & LAND SALES	$7,600	$0	–	–	$0	$0	–
OTHER FINANCING SOURCES	$656	$581	$2,802	$2,000	$2,000	$0	0.0%
INTERFUND TRANSFERS	$15,804	$208,049	$333,494	$567,874	$0	-$567,874	-100.0%
REVENUES TOTAL	**$117,635**	**$326,264**	**$454,001**	**$669,874**	**$135,000**	**-$534,874**	**-79.8%**
Expenses							
CAPITAL OUTLAY	–	$208,559	$124,393	$536,874	$135,000	-$401,874	-74.9%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	$133,000	$0	-$133,000	-100.0%
EXPENSES TOTAL	**–**	**$208,559**	**$124,393**	**$669,874**	**$135,000**	**-$534,874**	**-79.8%**

FY2023-24 Proposed Budget Summary

Fund: Fair Fund (214), Fair Roof Reserve (236), Fair Improvement Fund (226)
Departments: Multiple

Fair (214)

The Fair Department operates out of three funds; Fund 214 is the operating fund and there are two reserve funds (Fund 236 and Fund 226).

Largely, there were minimal changes to the operating budget. Revenues have been updated based on forecasts received and expenditures were updated to appropriate all funds less an appropriate amount for contingency and reserves.

The two reserve funds have just been updated to project beginning balances and reflect appropriates accordingly. During the prior fiscal year, the Fair Department recieved a grant in the amount of $1M. This was posted as revenue to Fund 236: Fair Improvement Fund. The entirety the fund balance is budgeted as capital outlay without specific projects defined.

Typically the two reserve funds receive $7,000 of additional funds from the Economic Development Fund (State Video Lottery). However, due to the significant grant award that was received for capital projects, that transfer was omitted from this budget.

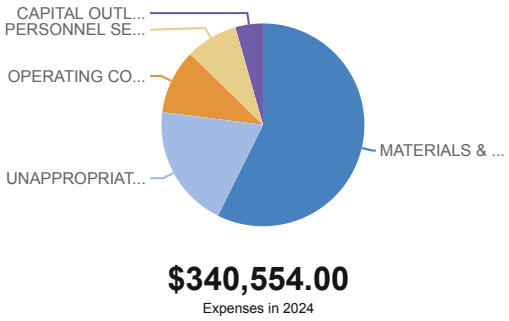
Fund 214: Fair

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$269,179	$300,625	$306,152	$275,000	$180,000	-$95,000	-34.5%
PROPERTY TAXES	$73,451	$74,237	–	$73,674	$0	-$73,674	-100.0%
INTERGOVERNMENTAL - STATE	$53,167	$53,167	$53,167	$53,167	$53,166	-$1	0.0%
CHARGES FOR SERVICES	$6,490	$45,542	$15,455	$35,200	$28,200	-$7,000	-19.9%
MISCELLANEOUS	$751	$8,576	$1,888	$6,100	$4,150	-$1,950	-32.0%
OTHER TAXES & LAND SALES	–	$38	–	–	$38	$38	–
OTHER FINANCING SOURCES	$2,353	$1,983	$6,632	$2,000	$2,000	$0	0.0%
INTERFUND TRANSFERS	$33,165	–	–	–	$73,000	$73,000	–
REVENUES TOTAL	**$438,555**	**$484,167**	**$383,293**	**$445,141**	**$340,554**	**-$104,587**	**-23.5%**
Expenses							
MATERIALS & SERVICES	$74,008	$134,203	$146,319	$188,050	$195,230	$7,180	3.8%
PERSONNEL SERVICES	$23,689	$36,813	$17,889	$25,842	$28,349	$2,507	9.7%
CAPITAL OUTLAY	$33,233	–	–	$15,000	$15,000	$0	0.0%
INTERFUND TRANSFERS	$7,000	$7,000	$7,000	$7,000	$0	-$7,000	-100.0%
OPERATING CONTINGENCY	–	–	–	$168,418	$35,000	-$133,418	-79.2%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	$40,830	$66,975	$26,145	64.0%
EXPENSES TOTAL	**$137,930**	**$178,016**	**$171,208**	**$445,140**	**$340,554**	**-$104,586**	**-23.5%**

FY24 Proposed Budget: 214

Position Name	FAIR
Allocated FTE Count	
Fair Manager	0.48
ALLOCATED FTE COUNT	**0.48**

Fund 214: Fair



$340,554.00
Expenses in 2024

Fund 214: Fair

Category	2024
MATERIALS & SERVICES	$195,230.00
UNAPPROPRIATED ENDING FU…	$66,975.00
OPERATING CONTINGENCY	$35,000.00
PERSONNEL SERVICES	$28,349.00
CAPITAL OUTLAY	$15,000.00

Fund 236: Fair Roof Reserve

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$22,715	$24,901	$27,070	$29,107	$30,600	$1,493	5.1%
OTHER FINANCING SOURCES	$186	$169	$708	$200	$350	$150	75.0%
INTERFUND TRANSFERS	$2,000	$2,000	$2,000	$2,000	$0	-$2,000	-100.0%
REVENUES TOTAL	**$24,901**	**$27,070**	**$29,779**	**$31,307**	**$30,950**	**-$357**	**-1.1%**
Expenses							
CAPITAL OUTLAY	–	–	–	$31,307	$30,950	-$357	-1.1%
EXPENSES TOTAL	**–**	**–**	**–**	**$31,307**	**$30,950**	**-$357**	**-1.1%**

Fund 226: Fair Improvement Reserve

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$16,057	$21,200	$26,357	$31,385	$1,030,000	$998,615	3,181.8%
INTERGOVERNMENTAL - STATE	–	–	$1,000,000	–	$0	$0	–
OTHER FINANCING SOURCES	$143	$157	$22,828	$100	$20,000	$19,900	19,900.0%
INTERFUND TRANSFERS	$5,000	$5,000	$5,000	$5,000	$0	-$5,000	-100.0%
REVENUES TOTAL	**$21,200**	**$26,357**	**$1,054,184**	**$36,485**	**$1,050,000**	**$1,013,515**	**2,777.9%**
Expenses							
CAPITAL OUTLAY	–	–	–	$36,485	$1,050,000	$1,013,515	2,777.9%
EXPENSES TOTAL	**–**	**–**	**–**	**$36,485**	**$1,050,000**	**$1,013,515**	**2,777.9%**

FY2023-24 Proposed Budget Summary

Fund: Rodeo (230), Bleacher Reserve (229
Departments: N/A

Rodeo Fund (230) & Bleacher Reserve Fund (229)

The Rodeo Fund (230), in recent years, has only been utilized to provide the Rodeo with a grant payment. The fund balance is zero, and, in order to make the payment, funds were first transferred from the Economic Development Fund into the Rodeo Fund and then the payment was posted from the Rodeo Fund.

Since the Rode is set up as its own 501c entity and is separate from the county, there is no need to maintain the Rodeo fund. The grant request that was received for FY2023-24 was included in this budget as a direct payment from the Economic Development fund.

The Bleacher Reserve Fund (229) holds money that is thought to belong to the Rodeo. This should not be included in the County's budget as a 'Governmental' fund if that is the case. Rather, if the County continues to hold this money, it should be designated as Fiduciary fund and not included as a County Fund. More work to clarify this relationship will be required in the near future.

Fund 230: Rodeo

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	–	$10,000	–	–	$0	$0	–
INTERFUND TRANSFERS	$10,000	$10,000	$12,500	$12,500	$0	-$12,500	-100.0%
REVENUES TOTAL	**$10,000**	**$20,000**	**$12,500**	**$12,500**	**$0**	**-$12,500**	**-100.0%**
Expenses							
MATERIALS & SERVICES	–	$20,000	$12,500	$12,500	$0	-$12,500	-100.0%
EXPENSES TOTAL	**–**	**$20,000**	**$12,500**	**$12,500**	**$0**	**-$12,500**	**-100.0%**

FY24 Proposed Budget: 101-121

Position Name	PUBLIC WORKS-GEN MAINT
Allocated FTE Count	
Custodian	1.00
General Maintenance Super.	1.00
General Maintenance Assist.	2.00
Maintenance Specialist	1.00
ALLOCATED FTE COUNT	**5.00**

FY2023-24 Proposed Budget Summary

Fund: Capital Improvement Project (CIP) (227)

Capital Improvement Project Fund (227)

The CIP fund is designated as the reserve fund for strategic capital investment projects.

Fund 227: Capital Improvement Projects

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$37,755	$3,374,730	$2,125,962	$2,000,000	$9,037,113	$7,037,113	351.9%
MISCELLANEOUS	$6,900,000	–	–	–	–	$0	–
OTHER FINANCING SOURCES	$7,881	$16,012	$130,515	–	$100,000	$100,000	–
INTERFUND TRANSFERS	$394,000	$2,577,348	$8,057,661	$8,049,040	$1,291,674	-$6,757,366	-84.0%
REVENUES TOTAL	**$7,339,636**	**$5,968,090**	**$10,314,138**	**$10,049,040**	**$10,428,787**	**$379,747**	**3.8%**
Expenses							
CAPITAL OUTLAY	$3,592,285	$3,280,776	$699,169	$9,275,458	$4,100,000	-$5,175,458	-55.8%
DEBT SERVICE	$372,622	$561,352	$570,241	$773,582	$0	-$773,582	-100.0%
INTERFUND TRANSFERS	–	–	–	–	$203,341	$203,341	–
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	$6,125,446	$6,125,446	–
EXPENSES TOTAL	**$3,964,907**	**$3,842,128**	**$1,269,410**	**$10,049,040**	**$10,428,787**	**$379,747**	**3.8%**

Morrow County
227 - CIP
Reconciliation
FY2023-2024

FY2023-2024 Beginning Balance **$ 9,037,113**

Date	Transit Facility	Circuit Court Bldg	Public Health Bldg	Public Works Bldg	Debt Service	Irrigon MCGC	Courthouse (Existing)	Improvements	Resources Not Allocated	Total Balance
Beginning Balance	**$ 558,288**	**$ 1,990,000**	**$ 750,000**	**$ 500,000**	**$ 203,341**	**$ 109,734**	**$ 1,500,000**	**$ 3,210,652**	**$ 215,098**	**$ 9,037,113**
Project Reallocation		3,210,652						(3,210,652)		-
		215,098							(215,098)	-
		109,734				(109,734)				-
		1,500,000					(1,500,000)			-
Reallocated Beginning Balance	**$ 558,288**	**$ 7,025,484**	**$ 750,000**	**$ 500,000**	**$ 203,341**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,037,113**
Revenues										
XFR General Funds from Resiliency			$ 571,820	$ 379,545						$ 951,365
Interest Revenue	9,330	48,890	25,068	16,712						100,000
XFR From Wheatridge	83,454		153,112	103,743						340,309
MCPT Grant #35339 Transit Facility ($250k w/$50k County Match)	200,000									200,000
										-
										-
										-
										-
Total Revenues	**$ 292,784**	**$ 48,890**	**$ 750,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,591,674**
Expenditures										
XFR Debt Service Resources to new Debt Service Fund					$ (203,341)					$ (203,341)
Circuit Court Estimated FY23-24 Expenditures		(4,100,000)								(4,100,000)
Unspecified MCPT Facility Expenditure	(350,000)									(350,000)
MCPT Project MGMT	(250,000)									(250,000)
										-
										-
										-
										-
										-
Reserve for Future Expenditures	(251,072)	(2,974,374)	(1,500,000)	(1,000,000)						(5,725,446)
										-
										-
Total Expenditures	**$ (851,072)**	**$ (7,074,374)**	**$ (1,500,000)**	**$ (1,000,000)**	**$ (203,341)**	**$ -**	**$ -**			**$ (10,628,787)**
Ending Balance	**$ -**	**$ -**	**$ -**	**$ 0**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 0**

FY2023-24 Proposed Budget Summary

Fund: Debt Service Fund (246)

Debt Service Fund (246)

This budget reflects the creation and utilization of a debt service fund for the purpose of maintaining a reserve balance to ensure that the County debt service obligations are met.

Existing Debt Obligations

Morrow County currently has one outstanding loan with Zion's Bank. The purpose of this loan was to finance the construction of the Morrow County Government Center building in Irrigon (North End Building). The closing date on this loan was February 26, 2021 and with a 15 year term, the maturity date is February 15, 2036. The interest arate for the loan is 1.79% fixed based on a 30/360-day year. This loan may be prepaid anytime at par plus accrued interest with 30 days prior written notice.

Fund Strategy

In order to ensure the County's ability to meet future debt service obligations, the requirements of this fund are comprised of the following:

- Current fiscal year debt service requirements budgeted as expenditures during the fiscal year
- 50% - 100% of the following year's debt service requirements budgeted as 'Reserved for Future Expenditures'. The goal is to hold one full year of debt service requirements in reserve; however, this may be reduced due to current projected available resources.

Fund 246: Debt Service Fund

	PROPOSED BUDGET	YTD ACTUAL	PRIOR YEARS ACTUAL	CURRENT BUDGET		
	FY2024	Invalid Date	Invalid Date	Invalid Date	Variance $	Variance %
Revenues						
BEGINNING FUND BALANCE	$0	–	–	–	–	–
INTERFUND TRANSFERS	$1,174,183	–	–	–	–	–
REVENUES TOTAL	**$1,174,183**	**–**	**–**	**–**	**–**	**–**
Expenses						
DEBT SERVICE	$586,184	–	–	–	–	–
RESERVE FOR FUTURE EXPENDITURES	$587,999	–	–	–	–	–
EXPENSES TOTAL	**$1,174,183**	**–**	**–**	**–**	**–**	**–**

Zions Bank Amortization Table

Date	Principal	Coupon	Interest	Total P&I	Fiscal Total	Days	Outstanding Principal
3/1/2021	$ -	1.79%		$ -		0	$ 6,900,000.00
12/1/2021	$ -	1.79%	$ 92,632.50	$ 92,632.50		270	$ 6,900,000.00
6/1/2022	$ 40,000.00	1.79%	$ 61,755.00	$ 101,755.00	$ 194,387.50	180	$ 6,860,000.00
12/1/2022	$ -	1.79%	$ 61,397.00	$ 61,397.00		180	$ 6,860,000.00
6/1/2023	$ 90,000.00	1.79%	$ 61,397.00	$ 151,397.00	$ 212,794.00	180	$ 6,770,000.00
12/1/2023	$ -	1.79%	$ 60,591.50	$ 60,591.50		180	$ 6,770,000.00
6/1/2024	$ 465,000.00	1.79%	$ 60,591.50	$ 525,591.50	$ 586,183.00	180	$ 6,305,000.00
12/1/2024	$ -	1.79%	$ 56,429.75	$ 56,429.75		180	$ 6,305,000.00
6/1/2025	$ 475,000.00	1.79%	$ 56,429.75	$ 531,429.75	$ 587,859.50	180	$ 5,830,000.00
12/1/2025	$ -	1.79%	$ 52,178.50	$ 52,178.50		180	$ 5,830,000.00
6/1/2026	$ 485,000.00	1.79%	$ 52,178.50	$ 537,178.50	$ 589,357.00	180	$ 5,345,000.00
12/1/2026	$ -	1.79%	$ 47,837.75	$ 47,837.75		180	$ 5,345,000.00
6/1/2027	$ 490,000.00	1.79%	$ 47,837.75	$ 537,837.75	$ 585,675.50	180	$ 4,855,000.00
12/1/2027	$ -	1.79%	$ 43,452.25	$ 43,452.25		180	$ 4,855,000.00
6/1/2028	$ 500,000.00	1.79%	$ 43,452.25	$ 543,452.25	$ 586,904.50	180	$ 4,355,000.00
12/1/2028	$ -	1.79%	$ 38,977.25	$ 38,977.25		180	$ 4,355,000.00
6/1/2029	$ 510,000.00	1.79%	$ 38,977.25	$ 548,977.25	$ 587,954.50	180	$ 3,845,000.00
12/1/2029	$ -	1.79%	$ 34,412.75	$ 34,412.75		180	$ 3,845,000.00
6/1/2030	$ 520,000.00	1.79%	$ 34,412.75	$ 554,412.75	$ 588,825.50	180	$ 3,325,000.00
12/1/2030	$ -	1.79%	$ 29,758.75	$ 29,758.75		180	$ 3,325,000.00
6/1/2031	$ 530,000.00	1.79%	$ 29,758.75	$ 559,758.75	$ 589,517.50	180	$ 2,795,000.00
12/1/2031	$ -	1.79%	$ 25,015.25	$ 25,015.25		180	$ 2,795,000.00
6/1/2032	$ 540,000.00	1.79%	$ 25,015.25	$ 565,015.25	$ 590,030.50	180	$ 2,255,000.00
12/1/2032	$ -	1.79%	$ 20,182.25	$ 20,182.25		180	$ 2,255,000.00
6/1/2033	$ 550,000.00	1.79%	$ 20,182.25	$ 570,182.25	$ 590,364.50	180	$ 1,705,000.00
12/1/2033	$ -	1.79%	$ 15,259.75	$ 15,259.75		180	$ 1,705,000.00
6/1/2034	$ 560,000.00	1.79%	$ 15,259.75	$ 575,259.75	$ 590,519.50	180	$ 1,145,000.00
12/1/2034	$ -	1.79%	$ 10,247.75	$ 10,247.75		180	$ 1,145,000.00
6/1/2035	$ 565,000.00	1.79%	$ 10,247.75	$ 575,247.75	$ 585,495.50	180	$ 580,000.00
12/1/2035	$ -	1.79%	$ 5,191.00	$ 5,191.00		180	$ 580,000.00
2/15/2036	$ 580,000.00	1.79%	$ 2,134.08	$ 582,134.08		74	$ -
6/1/2036	$ -	1.79%	$ -	$ -	$ 587,325.08	180	$ -
Total	**$ 6,900,000.00**		**$ 1,153,193.58**	**$ 8,053,193.58**	**$ 8,053,193.58**		

FY2023-24 Proposed Budget Summary

Fund: Resiliency (540)

Fund 540: Resiliency

The Resiliency Fund was originally intended to house the County's ARPA dollars. Over time, other large, non-recurring payments (such as payments from CREZ and AWS for example) began to be posted to this fund as well. Since the ARPA dollars are a non-recurring Federal grant, these funds should be in a segregated account and not comingled with general funds.

This budget reflects the rebalancinig of the fund to ensure that the Federal grant money is segregated from general funds.

Morrow County
540 - Resiliency Fund
Reconciliation
FY2023-2024

FY2023-2024 Beginning Balance $ 5,243,702.00

Date	Description	DAS Grant #2625 (CARES)	DAS Grant #2629 (CARES)	General Funds	CREZ II	ARPA	LATCF	Amazon ILT	Total Balance
Beginning Balance		$ 21,119.00	$ 9.00	$ 537,786.00	$ 2,362,270.82	$ 1,885,357.83	$ 365,526.13	$ 71,633.38	$ 5,243,702.16
Revenues									
									-
LATCF	2nd Payment						365,526.13		365,526.13
									-
									-
									-
									-
									-
Total Revenues		$ -	$ -	$ -	$ -	$ -	$ 365,526.13	$ -	$ 365,526.13
Expenditures									
									$ -
South Morrow County Seniors Matter	Grant; Year 2; Final Payment					(33,849.00)			(33,849.00)
Road Equipment Reserve Fund	Equipment Purchases				(1,020,325.00)				(1,020,325.00)
CIP Fund 227	To Balance								-
Water Planning Fund: 245	XFR comitted ARPA Funds to cover remainder of GSI Water Coordinator Contract					(70,000.00)			(70,000.00)
Defined Benefit Plan-Extra Contribution									-
									-
XFR Non-Federal Funds to CIP	Federal Funds not invested for interest; cannot be comingled;			(537,786.00)	(341,945.82)			(71,633.38)	(951,365.20)
DB Plan Payment	DB Plan extra Payment				(1,000,000.00)				(1,000,000.00)
									-
									-
Contingency		(21,119.00)	(9.00)			(1,781,508.83)	(731,052.26)		(2,533,689.09)
Total Expenditures		$ (21,119.00)	$ (9.00)	$ (537,786.00)	$ (2,362,270.82)	$ (1,885,357.83)	$ (731,052.26)	$ (71,633.38)	$ (5,609,228.29)
Ending Balance		$ -	$ -	$ -	$ -	$ -	$ -	$ (0.00)	$ -

Morrow County
540 - Resiliency Fund
Reconciliation
FY2023-2024

FY2023-2024 Beginning Balance **$ 5,243,702.00**

Date	Description	DAS Grant #2625 (CARES)	DAS Grant #2629 (CARES)	General Funds	CREZ II	ARPA	LATCF	Amazon ILT	Total Balance
Beginning Balance		**$ 21,119.00**	**$ 9.00**	**$ 537,786.00**	**$ 2,362,270.82**	**$ 1,885,357.83**	**$ 365,526.13**	**$ 71,633.38**	**$ 5,243,702.16**
Revenues									
									-
LATCF	2nd Payment						365,526.13		365,526.13
									-
									-
									-
									-
									-
									-
Total Revenues		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 365,526.13**	**$ -**	**$ 365,526.13**
Expenditures									
									$ -
South Morrow County Seniors Matter	Grant; Year 2; Final Payment					(33,849.00)			(33,849.00)
Road Equipment Reserve Fund	Equipment Purchases				(1,020,325.00)				(1,020,325.00)
CIP Fund 227	To Balance								-
Water Planning Fund: 245	XFR comitted ARPA Funds to cover remainder of GSI Water Coordinator Contract					(70,000.00)			(70,000.00)
Defined Benefit Plan-Extra Contribution									-
									-
XFR Non-Federal Funds to CIP	Federal Funds not invested for interest; cannot be comingled;			(537,786.00)	(341,945.82)			(71,633.38)	(951,365.20)
DB Plan Payment	DB Plan extra Payment				(1,000,000.00)				(1,000,000.00)
									-
									-
Contingency		(21,119.00)	(9.00)			(1,781,508.83)	(731,052.26)		(2,533,689.09)
Total Expenditures		**$ (21,119.00)**	**$ (9.00)**	**$ (537,786.00)**	**$ (2,362,270.82)**	**$ (1,885,357.83)**	**$ (731,052.26)**	**$ (71,633.38)**	**$ (5,609,228.29)**
Ending Balance		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (0.00)**	**$ -**

Federal Funds	$ -
Non Federal Funds	$ -
	$ -

Fund 540: Resiliency Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	–	$92,008	$5,490,754	$6,500,000	$5,243,702	-$1,256,298	-19.3%
PROPERTY TAXES	$933,813	$14,137,852	$3,505,186	$2,400,000	$0	-$2,400,000	-100.0%
INTERGOVERNMENTAL - FEDERAL	–	–	–	–	$365,526	$365,526	–
INTERFUND TRANSFERS	$500,000	$300,000	$500,000	$500,000	$0	-$500,000	-100.0%
REVENUES TOTAL	**$1,433,813**	**$14,529,860**	**$9,495,940**	**$9,400,000**	**$5,609,228**	**-$3,790,772**	**-40.3%**
Expenses							
MATERIALS & SERVICES	–	–	$44,530	$1,200,000	$0	-$1,200,000	-100.0%
PERSONNEL SERVICES	–	–	–	–	$1,000,000	$1,000,000	–
SPECIAL PAYMENTS	$1,341,805	$9,039,106	$210,000	$4,200,000	$33,849	-$4,166,151	-99.2%
INTERFUND TRANSFERS	–	–	$4,000,000	$4,000,000	$2,041,690	-$1,958,310	-48.9%
OPERATING CONTINGENCY	–	–	–	–	$2,533,689	$2,533,689	–
EXPENSES TOTAL	**$1,341,805**	**$9,039,106**	**$4,254,530**	**$9,400,000**	**$5,609,228**	**-$3,790,772**	**-40.3%**

FY2023-24 Proposed Budget Summary

Fund: General Fund (101)
Departments: General Maintenance (121)

Fund 240: Equity Fund

Fund 240 budgets for dollars to fund the County's small business development programs. FY24 budget changes include beginning fund balance increased to reflect the balance as stated in the audited financials.

Fund 240: Equity Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$618,483	$620,293	$620,835	$615,000	$680,000	$65,000	10.6%
OTHER FINANCING SOURCES	$8,903	$9,501	$52,364	$11,000	$9,000	-$2,000	-18.2%
REVENUES TOTAL	**$627,386**	**$629,794**	**$673,199**	**$626,000**	**$689,000**	**$63,000**	**10.1%**
Expenses							
MATERIALS & SERVICES	$7,093	$8,959	-$4,959	$21,000	$11,000	-$10,000	-47.6%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	$605,000	$678,000	$73,000	12.1%
EXPENSES TOTAL	**$7,093**	**$8,959**	**-$4,959**	**$626,000**	**$689,000**	**$63,000**	**10.1%**

FY2023-24 Proposed Budget Summary

External Funding Requests

FY24 Proposed Budget: Grant/Funding Requests

Departments Description	Funds Description	Itemization Description	Amount
COMMUNITY DEVELOPMENT			$413,220
	GENERAL FUND	OSU Extension Service Funding	$205,662
	GENERAL FUND	Boardman Food Pantry	$50,864
	VIDEO LOTTERY ECON DEV	Willow Creek Economic Development Group: increase over prior year request of $10,000	$35,000
	GENERAL FUND	Irrigon Boardman Emergency Assistance Center	$30,000
	VIDEO LOTTERY ECON DEV	Neighborhood Center of South Morrow County	$25,000
	VIDEO LOTTERY ECON DEV	Other	$19,494
	VIDEO LOTTERY ECON DEV	Oregon Trail Pro Rodeo	$15,000
	GENERAL FUND	OWRD - Assistant Watermaster Program	$12,200
	GENERAL FUND	Soil & Water Conservation District Funding	$5,000
	VIDEO LOTTERY ECON DEV	MCT-Boardman Chamber of Commerce	$4,500
	VIDEO LOTTERY ECON DEV	MCT-Heppner Chamber of Commerce	$4,500
	VIDEO LOTTERY ECON DEV	MCT-Irrigon Chamber of Commerce	$2,500
	VIDEO LOTTERY ECON DEV	MCT-Ione 4th of July	$1,250
	VIDEO LOTTERY ECON DEV	MCT-Irrigon Watermelon Festival	$1,250
	VIDEO LOTTERY ECON DEV	MCT-Town of Lexington - May Day Celebration	$1,000
RESILIENCY FUND			$33,849
	RESILIENCY FUND	South Morrow County Seniors Matter Pmt 2 of 2	$33,849
			$447,069

All of the above reeuqests have been incorporated into this budget. There were additional requests received, and included in the budget, but are not on this list as they were really for a "Contract Service" but had historically been accounted for as a grant. They have been reclassified in to the appropriate accounts. The requests were from the FARM Foundation, which is the entity that runs the Morrow County Museum, and from USDA for wildlife services.

Extension Service – Morrow County
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- To: Commissioner Drago, Commissioner Sykes, and Commissioner Wenholz
- From: Julie Baker, Administrative Office Manager, Local Liaison
  Nicole Strong, Central Regional Director
- Re: 2023-24 Proposed Budget Needs and Narrative

Oregon State University Morrow County Extension Service continues to have a strong and positive outlook for the 2023-2024 fiscal year. OSU appreciates our partnership with Morrow County which allows us to provide high-caliber research and educational opportunities to a wide array of our community members. We look forward to continuing our relationship and contributing to our communities across the county.

- **Larry Lutcher** continues with over 20 years of service in Morrow County in Dryland Crop Production – Wheat
  - **Summary of Major Accomplishments:**
    - Principle investigator of a local, single-site winter wheat variety trial hosted by a local farm family.
    - Principle investigator or co-investigator of two regional, four site-year experiments to evaluate copper and zinc nutrition in wheat.
      - Research outcomes were delivered to customers during six field demonstrations, one experiment station field day, one Chamber of Commerce meeting, a Board of Commissioners meeting, an Oregon Wheat Growers meeting and 25 on-farm visits.
    - Provided critically-needed information, responding to approximately 200 "over-the-phone" or email requests for help.
    - Acquired $103,890 in grant funds and received an additional $83,966 from collaborative efforts with two other investigators.
    - Published a brief, farmer-friendly report on zinc nutrition and Fusarium crown rot (a soil-borne fungal pathogen) in Oregon Wheat, the official publication of the Oregon wheat industry.
    - Organized two crop tours during the 2022 growing season.
    - Invited to speak at five regional meetings and had the opportunity to speak for six local events.
    - Cooperated with Jordan Maley on the Gilliam/Morrow County Mormon Cricket Management Plan.
    - One of four educators for the 2022 FFA Soil judging contest, reaching 150 high school students
    - Cooperated with the Oregon Department of Agriculture to organize two, 2-credit, in person pesticide recertification classes and presented information during the first class.
  - **Educational Research:**
    - Fusarium crown rot is a soil-borne fungal disease of wheat. The responsible pathogen "plugs" the plant's "plumbing system." The "plug" prevents carbohydrates, water, and nutrients from moving up the stem of the plant. The outcome of this problem is "blank heads" or spikes that are devoid of kernels. There is a lack of knowledge about this problem and its corresponding financial impact. In-the-field education (and an article in a magazine called "Oregon Wheat") increased awareness of this problem. This increased awareness, in turn, "paved-the-way" for the funding of mitigating research. Acquired funds (about $45,000/year for two years) will be used for randomized and replicated eastern Oregon field trials.
  - **Impact:**
    - "One of our OSU stakeholders called me and said, 'My daughter wants to become an agronomist (I think).' He then asked if I would be willing to give her a private crop tour. I agreed to do so as long as one of her parents would accompany her. Her Dad said that would be fine. The afternoon crop tour included discussions and demonstrations that took place at field trials located on two farms in Morrow County. Participants included the soon-to-graduate high school senior, her Dad, and Grandfather. We had a great time, and I think I had a positive influence on this young person's life. The high school senior is now a freshman at Oregon State University. She is studying agriculture, and her parents tell me she is doing very well." – quoted Larry Lutcher

- **4-H Outreach Program Coordinator**
  - OSU, Morrow County Extension is in the process to refill the 4-H Outreach Program Coordinator position, and expect to have new faculty member in place late summer or early fall.

Agricultural Sciences & Natural Resources, Family and Community Health, 4-H Youth, Forestry & Natural Resources, Extension Sea Grant, and Open Campus programs. Oregon State University, United States Department of Agriculture, and Oregon counties cooperating. The Extension Service offers its programs and materials equally to all people.

- The **4-H Outreach Coordinator** position was held by **Macy Goodwin** until March 2023. While in this role **Goodwin** continued to grow the county's 4-H program and enhance current relationships.
    - Enrollment for leaders and members increased
    - Morrow County 4-H Fair, had an increase in the number of static exhibits and a livestock auction that brought in $584,598 379,200 to support our local youth. This is a 54% increase over 2021's totals.
    - **Goodwin** reestablished the youth leadership Ambassadors program, bringing on X youth ambassadors and X youth junior ambassadors.

- **Julie Baker** continues to work as the Administrative Office Manager and Local Liaison for Morrow County, she also serves as accounting support to Gilliam and Wheeler Counties.
    - Lead on a team developing a South Morrow County Farm Crawl and Community Event for summer of 2023
        - Provides enhanced agritourism opportunities for seven local farms and agriculture based businesses
        - Provides a free community event that offers family friendly activities, entertainment and 30 local vendors
    - Graduated from the Western Extension Leadership Development two year internship training program
    - Received recognition as a Rural Community Builder of Oregon, sponsored by the Ford Family Foundation
    - Secured grant funding for Morrow County Youth, Sponsored by Morrow County Juvenile Department, total $10,500.00. Highlights that the funding has supported to date are:
        - Waiving registration fees for 50 Morrow County youth to attend Tri-County 4-H camp
        - Free bus transportation for approximately 20-25 Morrow students to STEAM Summer Camp
        - Member record books and enrollment materials, provided at no cost to clubs or members
        - Supports instructional supplies and waives registration fees for Cloverbud Fridays and a Cloverbud "Rodeo" in Morrow County for children aged 5 to 8
        - Supports materials and leadership development for the 4-H Ambassador and Junior Ambassadors
    - **Baker** continues to serve as a consistent support and valuable resource during the current 4-H position vacancy, ensuring the program's continuity.

- **Nayeli Contreras** serves as a newly hired as the Open Campus and Juntos Coordinator for Morrow, Umatilla, and Malheur counties. She has begun to launch and build partnerships within the schools and communities of Morrow County. Contreras has reestablished a Juntos program at Riverside Jr/High School in Boardman.
    - **Contreras** was a lead at the Juntos National Convening held in Corvallis where 65 teenage youth, including Morrow County participants, gathered to develop a national vision statement of Juntos, develop their leadership skills, and network with their peers.
    - **Juntos** ("together" in Spanish) is a multi-component program designed to bring Latinx families and educational institutions together to create pathways to higher education for Latinx youth and their families. The program's motto is "Juntos para una Mejor Educación" (Together for a Better Education).

- **Amanda Woodlee** is supporting both Umatilla Morrow Counties in her new roles as the Master Gardener Coordinator. The joint county program:
    - Recertified over **20 volunteers**
    - Accepted **18 applicants** to Master Gardener training course
    - Volunteers made contact with over **1,700 people** and amassed over **685 volunteer hours**, worth an **estimated $20,516**
    - **Woodlee** continues to work on statewide committees that support educational webinars and produces and improves content for the public
    - Developed a new printable compost guide in English and Spanish for public distribution

- **Maria-Ximena Williams** continues to serve as the Morrow and Umatilla counties as the SNAP-ED Program Coordinator.
    - SNAP-Ed served in AC Houghton Elementary school providing a series of nutrition classes to third graders all about the 5 food groups, healthy recipes and how to make healthy choices the easy choice with Food Hero.
        - Food samples were funded through a Good Shepherd Community Health Foundation Award
    - Granted funding for a new Food Hero Cooking Kit program, which will provide ingredients for a Food Hero recipe and instructions on how to cook it for low-income families and individuals this year, starting in Boardman.
        - Partnering with Oregon Child Development Coalition (OCDC) to help with distribution and advertisement.

- **Ray Qin's** research supports Morrow County as irrigated agriculture is served by the research and extension faculty of the Hermiston Agriculture Extension and Research Center.

DATE: MARCH 6, 20 OSU Extension Service

	ADOPTED BUDGET		PROPOSED BUDGET
	22-23	EXPENDITURE DESCRIPTION	23-24
1	$5,000	General Operating Supplies	$6,000
2	$1,000	Telephone	$1,000
3	$1,200	Contract Maintenance & Repairs	$1,200
4	$800	Books, Publication & Other Reference Material	$800
5	$1,000	Postage	$1,000
6	$9,000	Travel Costs	$11,500
7	$4,600	Vehicle/ATV Maintenance/Fuel	$4,600
8	$8,136	Network T1 line	$8,136
9	$2,000	Fees, Dues, Services, Conference Registrations	$3,000
10	$3,000	Minor Equipment	$3,000
11	$2,100	Cellular Expense	$2,100
12	$2,400	Duplicating & Copying Expenses	$2,000
13	$0	Custodian Non-Contract	$7,500
14	**$40,236**	**SERVICE & SUPPLY EXPENSE**	**$51,836**
15			
16	$19,779	NEW POSITION:.50 FTE 4-H Education Program Assistant	$19,779
17	$16,553	OPE .50 FTE 4-H Education Program Assistant OPE	$16,553
18	$1,000	Additional Support Services	$1,000
19	$40,326	0.76 FTE Administrative Office Manager (Julie Baker)	$45,052
20	$32,468	OPE Administrative Office Manager (Julie Baker)	$34,050
21		.04 AOM Salary/OPE funded by Gilliam/Wheeler Counties (Julie Baker)	
22	**$110,126**	**PERSONAL SERVICES EXPENSE**	**$116,434**
23			
24		Area EPA (Master Gardeners) Amanda Woodlee	
25		Area Agent (Irrigated agronomy) Ray Qin	
26		Area Agent (Snap-Ed) Maria-Ximena Williams	
27	2,250.00	Office Supplies	2,250
28	1,500.00	Maintenance/Repair	1,500
29	1,200.00	Non-Capital Equip	1,200
30	875.00	Telephone	500
31	1,150.00	Internet Services	865
32		Postage	
33		Utilities	
34	2,000.00	Rent/Facilities	1,125
35	300.00	Rent/Office Equip	300
36	4,400.00	Travel	1,700
37	400.00	Printing/Publications/Subscrip	400
38	31,000.00	Office Support (.50 FTE of an OS2)	27,552
39	**$45,075**	**TRANSFERS OUT TO UMATILLA COUNTY**	**$37,392**
40			
41	**$195,437**	**TOTAL EXPENDITURES**	**$205,662**

Irrigon Boardman Emergency Assistance Center, Inc.

290 N. Main – PO Box 506 Irrigon, OR 97844

March 1, 2023

Kevin C. Ince, Finance Director & Budget Officer
Morrow County
PO Box 867
Heppner, OR 97836

Dear Mr. Ince,

Irrigon Boardman Emergency Assistance Center is requesting funding from the Morrow County Budget Committee, $30,000.00 for the coming fiscal year, 2023-2024. As you will read below client housing and utility needs remain at a slightly higher rate than previous years. With the expiration of the Oregon's extended eviction protection plan we have been seeing a steady increase in requests for rental assistance, also Oregon's *emergency* SNAP food benefits have stopped. Starting March 1, 2023, the benefits will go down by at least $95 per month for a single-person household, and will decrease by $300 per month for a family of four; with that said we are anticipating an increase in client needs, both through food and the growing upsurge of living expenses. We feel this need is going to continue to increase.

IBEAC provides assistance to families, who need help with payment of rent, electricity, propane and occasional help with gas for medical transportation to doctors and hospitals. We are also a food pantry, providing 3-5 days of meals each month, as well as providing 1-2 nights lodging for individuals and homeless traveling through our jurisdiction seeking temporary housing as they transition to a more stable living environment.

Below you will see that we have divided our general budget from our donation budget to better understand and address the needs of Irrigon clients. We have also included our projected needs for the upcoming fiscal year.

Column A Client/Grant	Column B Irrigon Operating	Column C Projected Expenses (6 mo. projection)
Recap of last six months' expenditures	Recap of last six months' expenditures	(10% – 20% expected increase)
1. Rent: $6,090 2. Utilities: $2,626 3. Misc. items & food: $1,045	1. Wages (1 employee): $7,482 2. Office & Food: $1,688 3. Operation Expenses: $13,144 (phone, internet, wsg, elec)	1. Rent: $7,500 2. Utilities: $3,000 3. Misc. items & food: $1,800

We have eight (8) volunteers that assist with the pantry and bookkeeping with a total of 556 hours in 6 months. In the last six (6) months' time, July 2022-December 2022, being open only 5 hours, on Tuesday, and 2 hours on Thursday, we have helped a total of 621 families consisting of 1,683 individuals. (These numbers specifically reflect food given per family, with a higher-than-average number of first-time families needing help with housing and utilities.) We are anticipating these numbers to grow as the year progresses.

Thank you for your consideration. We look forward to reviewing this information with the Commissioners.

Sincerely,
Ina Abercrombie, Coordinator
Office: 541-922-4563 ibeac290@gmail.com ibeac506@gmail.com; 501(c) 3

Morrow County Museum
Farm Foundation
P.O. Box 1153 - Heppner, Oregon 97836

February 20, 2023

Received By
FEB 21 2023
Morrow County
Finance

Morrow County Budget Committee
Attention: Kevin C. Ince
P.O. Box 867
Heppner, Oregon 97836

Dear Mr. Ince:

Thank you for reaching out regarding the FARM Foundation, Family & Agricultural Resource Museums of Morrow County. While the organization has been a recognized nonprofit since 1999, it has been a staple of the Heppner community for much longer. Created as a way to exhibit the rich history of Morrow County, displays range from agricultural history to a discussion of rural medical care and the amazing story of the flood. Each year, the organization welcomes a variety of individuals including school children, community members, and people seeking more information regarding their ancestral roots.

While the organization is volunteer led, a team of dedicated individuals welcomed over 400 people through the doors in 2022. Due to necessary safety protocols during the COVID-19 epidemic, the hours of the museum were less consistent. To maintain the integrity of the museum, volunteers committed to providing individual tours at request. As we enter the 2023 season (May through October), the organization is looking forward to maintaining consistent hours of operation again.

The FARM Foundation manages the main museum, housed in a county owned building on Main Street; the one room school house located in the city park; and the agricultural museum located on North Main Street. In an effort to provide an accessible experience for all, the museum does not require admission fees, but instead utilizes memberships, donations and grant funds to maintain exhibits. As in years past, the FARM Foundation/Morrow County Museum is requesting funding in the amount of $11,000 from Morrow County for the 2023-2024 fiscal year. These funds assist with costs associated with upkeep of the museum/library entrance, as well as creation of new displays and the documentation and maintenance of museum archives.

Morrow County Museum
Farm Foundation
P.O. Box 1153 - Heppner, Oregon 97836

The Museum is truly something that the entire county can be proud of. It is a place to revisit the horror of the flood of 1903; a place to experience what attending a one room school house was like; a place to envision how the wheat fields around us were harvested before modern technology and a place to see animals unique to the area. Yes, we even have a two headed lamb, always a favorite of the school kids! Thank you for the chance to apply for funding from Morrow County. I would love to have the opportunity to take you through the exhibits and show you some of the unique artifacts. Please feel free to reach out to me with any questions at 541-676-5246.

Thank you for your consideration and past support of the F.A.R.M. Foundation.

Peggy Fishburn
F.A.R.M. Foundation, Treasure
P.O. Box 1153
Heppner, Oregon 97836
EIN: 91-1806356

101 Olson Rd – PO Box 1 – Boardman OR 97818
Phone: (541) 481-3014 – Fax (541) 481- 2733
Email: info@boadmanchamber.org
Website – www.boardmanchamber.org

DATE: February 27, 2023

TO: Kevin Ince

FROM: Torrie Griggs

RE: Request of Allocation distribution for Morrow County Tourism - 2024
Boardman Chamber of Commerce
Heppner Chamber of Commerce
Irrigon Chamber of Commerce
Irrigon Watermelon Festival
Ione 4th of July Celebration
Lexington May Day Celebration

This request is for funding to support each community's chamber or events that supports tourism across Morrow County. With the diversity of events and opportunities in our county, the distribution of dollars that is allocated below, will provide each community the opportunity to expand and offer activities to draw tourism throughout Morrow County.

The attachment will show the allocation distribution for each of the Morrow County Communities. These dollars will be distributed by each community's controlling board.

Please let me know if you have any questions.

Kindly,
Torrie Griggs
Executive Director
Boardman Chamber of Commerce
541-571-2394

Attachment: Funding disbursement request

Morrow County Tourism Allocation
July 2023– June 2024

Total Budget Funding Request Amount: $15,000.00

Disbursement Values

4,500.00	Boardman Chamber of Commerce
4,500.00	Heppner Chamber of Commerce
2,500.00	Irrigon Chamber of Commerce
1,250.00	Irrigon Watermelon Festival
1,250.00	Ione 4th of July
1,000.00	Town of Lexington – May Day Celebration
$15,000.00	**Total Distribution**

Boardman Chamber of Commerce: $4,500.00
PO Box 1
Boardman, OR 97818

Heppner Chamber of Commerce: $4,500.00
PO Box 1232
Heppner, OR 97836

Irrigon Chamber of Commerce – $2,500.00
PO Box 678
Irrigon, OR 97844

Irrigon Watermelon Festival - $1,250.00
PO Box 386
Irrigon, OR 97844

Ione 4th of July Celebration - $1,250.00
Stacie Ekstrom
c/o Wheatland Insurance
PO Box 26
Ione, OR 97843

Town of Lexington - $1,000.00
May Day Celebration Committee
PO Box 416
Lexington, OR 97839

RODEO COMMITTEE
P.O. Box 113
Heppner, OR 97836
mocorodeo@hotmail.com

March 19, 2023

Kevin Ince
Morrow County Finance Director & Budget Officer
PO Box 867
Heppner, OR 97836

Dear Kevin,

Sorry for getting this funding request to you so late, hopefully we will still be considered for funding. The Oregon Trail Pro Rodeo would like to request the following funding for the 2023-2024 Fiscal Year budget. Historically we have received $10,000.00 from the Video Lottery. For the 2022-2023 budget year we requested and received $12,500.00, the additional funds were requested to help fund our 100th Year Anniversary Celebration. This year we would like to request $15,000.00. A large portion of our funding received stays in our community. We hire the Heppner Chamber for gates, Heppner Fire Department for bleacher clean up, Heppner High School Wrestling or Cross County Team for VIP seating and Garbage, Morrow County Sheriff's Department for security, Morrow County Health District for ambulance. The remainder pays for a portion of our Port a Potties since there is no restrooms available on site. We are already seeing increase cost of $4,000 for our stock contractor and sound. Other contracts have not been finalized but we are assuming there will be more increases in this year's contracts.

If you have any questions, please reach out to me @ mocorodeo@hotmail.com or 541.256.0217.

Thank you in advance for your consideration of our funding request.

Sincerely,

Judy Healy

Judy Healy
Oregon Trail Pro Rodeo
Secretary /Treasurer

Oregon
Tina Kotek, Governor

Water Resources Department
North Central Region
116 SE Dorion Ave
Pendleton, OR 97801
(541) 278-5456
www.oregon.gov/owrd

March 3, 2023

Morrow County Board of Commissioners
David Sykes, Chair
PO Box 867
Heppner, OR 97836

RE: Umatilla Basin Watermasters Office Intergovernmental Agreement Contract Summary Report

Dear Chairman Sykes,

Thank you for the opportunity to submit a budget request for fiscal year 2023-2024. The Department greatly appreciated the $12,200 contributed to the Assistant Watermaster program during the 2022-2023 fiscal year. Per the contract agreement, this summary report documents efforts put forth by the District 5 and District 21 Watermasters office from March 1, 2022 – February 28, 2023. This information will also be presented at an upcoming budget hearing.

Primary duties completed within Morrow County by the Watermasters office have included:

- Continued working on transitional tasks as part of Easterday Farms, LLC CAFO application
- Operated and maintained the Ordnance, 5-mile and Butter Creek gaging stations
- Monitored the Ordnance/Hansel Well recharge site
- Collected data from groundwater wells within the County
- Managed stored water from Willow Creek throughout the summer of 2021
- Provided water rights, well logs, and other information to landowners within the County
- Management of Ordnance Basalt, Ordnance Gravel and Butter Creek Critical Groundwater Areas.
- Data sharing and outreach to the County regarding groundwater nitrate contamination.

Our office has historically estimated that for the remainder of the current contract, our primary responsibility will be to implement the Butter Creek Management Plan. It is highly weather dependent, making it challenging to identify a firm time commitment as it often varies from year to year; however, last spring staff spent several months managing and distributing water in the Butter Creek Basin. These tasks include working with Butter Creek landowners on a daily basis, multiple visits per week to inspect flowmeters and completing manual flow measurements, water use accounting, and estimating the longevity of the irrigation season. The Assistant Watermaster will also continue to read the gage stations and wells on a monthly basis in addition to managing Butter Creek per the Management Plan. These funds help cover costs of time, materials, and travel for an Assistant Watermaster to complete these tasks.

We look forward to meeting with you to discuss our budget request. If you have any questions before then, please don't hesitate to reach out. I can be reached at (971) 600-6137 or chris.c.kowitz@water.oregon.gov.

Sincerely,

Chris Kowitz
North Central Region Manager

Attachment: Morrow County Time Spreadsheet for 3/1/2022 – 2/28/2023

Cc: Greg Silbernagel, District 5 Watermaster
Ken Thiemann, District 21 Watermaster
Andrew Kiefer, North Central Region Assistant Watermaster

Neighborhood Center of South Morrow County

PO BOX 895
441 N Main Street
Heppner, OR 97836
(541) 676-5024
nhcenter97836@yahoo.com

Tuesday, March 7, 2023

Kevin Ince
Finance Director & Budget Officer
PO BOX 867
Heppner, OR 97836

Dear Mr. Ince and the Morrow County Budget Committee,

The Neighborhood Center would like to formally request the amount of $25,000 for the coming fiscal year, 2023-2024. With the increased cost of living due to rising inflation, the Neighborhood Center is assisting more clients now than ever before. The rising cost of groceries is forcing more people to seek help and making it more expensive for us to keep our shelves and freezers stocked. In March 2023, those who receive Supplemental Nutrition Assistance Program (SNAP) benefits will be losing the additional pandemic funds they've been receiving since April 2020. Their benefits will go down by at least $95 each month for a single-person household, and will decrease by $300 each month for a family of four. This change will drastically impact the quality of life for our lower income residents, *especially the elderly*, who depend on SNAP benefits to purchase healthy food.

In addition to the pantry, the Neighborhood Center also provides once a year emergency relief for electricity, water, firewood, propane, prescription and rent assistance. We also work with CAPECO in helping clients apply for the Low Income Housing Energy Assistance Program (LIHEAP) and for Oregon Food Stamps (SNAP) for clients who are not able to apply online due to handicap or circumstance.

The Neighborhood Center is an important emergency resource for the residents of South Morrow County. Included with this letter is a copy of our 2023 Budget and our 2022 Statistics Report to brief you on the needs we met in our community. We thank you for your continuous and generous support.

Sincerely,

L. Patton

Lisa Patton
Coordinator, Neighborhood Center

NEIGHBORHOOD CENTER OF SOUTH MORROW COUNTY 2023 BUDGET

INCOME	
Churches	$800.00
Circuit Court	$1,000.00
Organizations	$500.00
Other/Pat Div	$3,000.00
Sales	$18,000.00
Bag Sale	$3,500.00
Other	$0.00
Other - Giving Tuesday	$200.00
Amazon	$50,000.00
County	$25,000.00
CTUIR	$0.00
EO Workforce	$0.00
Greater Eastern OR DC	$0.00
Heppner Chamber	$0.00
MC Health District	$0.00
Oregon Community Foundation	$0.00
Oregon Food Bank	$0.00
United Way	$0.00
WCVEDC	$6,000.00
Interest	$50.00
TOTAL INCOME	$108,050.00
EXPENSE	
Admin	$0.00
SAIF	$600.00
Wages	$54,000.00
Wage Burden	$5,000.00
TOTAL ADMIN	$59,600.00
DIRECT CLIENT	
Electric Assistance	$7,500.00
Emergency Fuel	$250.00
Emergency Propane	$500.00
Food Assistance	$18,000.00
Gift Assistance	$100.00
Housing Assistance	$4,000.00
Misc Assistance	$200.00
Rx Assistance	$1,500.00
Water/Sewer Assistance.	$750.00
TOTAL DIRECT CLIENT	$32,800.00
PROGRAM DELIVERY	
Advertising	$100.00
Board Training	$2,000.00
Electricity	$4,500.00
Garbage	$1,600.00
Insurance	$3,700.00
Maint/Repair	$1,000.00
Office Supplies	$750.00
Corp Fees	$100.00
Other	$350.00
Postage	$75.00
Professional Svcs	$5,000.00
Safety	$100.00
Supplies	$1,200.00
Telephone	$1,250.00
Travel	$200.00
Water/Sewer	$900.00
Website	$1,200.00
TOTAL PROGRAM	$24,025.00
TOTAL EXPENSES	$116,425.00
INCOME/LOSS	-$8,375.00

NEIGHBORHOOD CENTER OF SOUTH MORROW COUNTY

Non-Profit Organization | P.O. Box 895 Heppner, OR 97836 | Phone: (541) 676-5024

Calendar Year 2022

We met these needs in our Community:

Emergency Item of Assistance	Assisted
Food Boxes	2,130 food boxes
Home Delivered Meals (for the elderly & homebound)	8 Individuals
Emergency Gas Assistance	38 families
Housing Assistance	14 families
Utility Assistance (electricity and water)	38 families
Clothing Assistance	34 individuals
Prescription Assistance	3 Individuals
Household items	37 families
Christmas "Giving Tree" Recipients	26 families
Kid's Shopping Day	19 families

Donations from Community members:

Food donations collected	3,340 lbs
Volunteer man hours contributed	2,610 hours
Clothing and household donations valued at	$65,186.00

We received financial assistance from:

Private Donations	Community Churches
Morrow County	WCVED
United Way	Network For Good
Oregon Food Bank	Wildhorse Foundation
Ford Family Foundation	Amazon

Boardman Food Pantry
PO Box 522
Boardman, OR 97818
Phone: 541.219.9535
boardmanfoodpantry@gmail.com
EIN # 85-0929163

Nutritional Support, Community Outreach, Neighbor Care, Confidentiality, Integrity, and Transparency

March 10, 2023

Dear Morrow County Budget Committee Members:

The Boardman Food Pantry is pleased to present a report for 2022 and include our foreseeable needs in 2023. Last year was filled with tremendous growth and accomplishments.

Our 2022 statistics are:

Average of 336 households p/month
Total Food Box Distribution: 4,040 households
Average Monthly Volunteer Hours: 237 (64 volunteers)

Average of 1,151 people in those households
Total Individuals: 13,819 individuals
Yearly Total Volunteer Hours: 2,841 (785 volunteers)

In comparison, our 2021 statistics were:

Average of 242 households p/month
Total Food Box Distribution: 2,881 households
Average Monthly Volunteer Hours: 238

Average of 910 people in those households
Yearly Total Volunteer Hours: 2,856

The Boardman community remains an integral part of our successes. We receive strong support from industries like AWS and Tillamook who send volunteers to help us each month. Lamb Weston has donated thousands of boxes we use for distribution. Boardman Foods has donated fresh onions. Tillamook has donated cheese products. Students and businesses have done food drives. The involvement of community not only lightens our physical load but also provides them with ownership in what we are doing.

Goals accomplished in 2022 include:

- Perla Martinez was hired in April as Pantry Manager. She has exceeded our high expectations and fills a critical role. Initially hired part-time, we increased her hours to full-time based on growing needs at the pantry and in the community.
- We started the Boardman Rental and Energy Assistance Program for residents in the 97818 area code thanks to the $5,000 grant from the county in 2022. The program is overseen by a committee with members from the Boardman Food Pantry, First Baptist Church, and Boardman Police Department. Our pilot year demonstrates a need for the program, although with limited funds, we have been frugal while gauging how many requests we would receive. We provided

$566.32 in utility assistance and $518.24 in rental assistance and are frequently reviewing other requests. We had several requests over $1,000 each that we were not able to cover.

- Capital Projects Completed:
    - A loading dock was constructed that allows deliveries to be made safely and efficiently.
    - The concrete walkway at the entrance was expanded to facilitate movement of pallet jacks, large loads, and improve ADA accessibility to the building.
    - The front entryway interior was remodeled to improve efficiency of access for both receiving and weekly distributions.
- Our first fundraising activities last year were successful. A Mo's Chowder fundraiser raised $932.24. The July 4th River Run brought in $1,007 and the 4th of July Auction netted $859. We plan to continue these events again this year.

Our largest need in 2023 is for additional storage capacity. We have added temporary storage by renting a container but foresee that we will need to expand our facility to include warehouse storage for dry goods and increased refrigerated/freezer capacity. Additional capital improvement projects include adding a commercial kitchen and a meeting room.

Our formal request for 2023 funds is to support the Rental and Energy Assistance Program as well as help us maintain the Pantry Manager position.

Wages $41,600 + Payroll Taxes: $4,264 =	$45,864
Rental and Energy Assistance	$5,000
Total Request:	**$50,864**

Thank-you for helping us maintain the critical role that the Boardman Food Pantry serves in our community. If you have questions, please contact us!

Sincerely,
Erika Lasater
President, Boardman Food Pantry

BOARDMAN FOOD PANTRY - OPERATING BUDGET 2023

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Expenses													
Food Purchases	$ 2,100.00	$ 2,100.00	$ 2,100.00	$ 2,100.00	$ 2,100.00	$ 2,100.00	$ 2,100.00	$ 2,100.00	$ 2,100.00	$ 2,100.00	$ 3,000.00	$ 3,000.00	$ 27,000.00
Labor	$ 3,470.00	$ 3,470.00	$ 3,470.00	$ 3,470.00	$ 3,470.00	$ 3,470.00	$ 3,470.00	$ 3,470.00	$ 3,470.00	$ 3,470.00	$ 3,470.00	$ 3,470.00	$ 41,640.00
Repairs & Maintenance	$ 175.00	$ 175.00	$ 231.00	$ 575.00	$ 575.00	$ 631.00	$ 575.00	$ 575.00	$ 631.00	$ 575.00	$ 175.00	$ 231.00	$ 5,124.00
Office Supplies & Software	$ 332.00	$ 332.00	$ 332.00	$ 332.00	$ 332.00	$ 332.00	$ 332.00	$ 332.00	$ 332.00	$ 332.00	$ 332.00	$ 332.00	$ 3,984.00
Utilities	$ 288.00	$ 288.00	$ 288.00	$ 288.00	$ 288.00	$ 288.00	$ 288.00	$ 288.00	$ 288.00	$ 288.00	$ 288.00	$ 288.00	$ 3,456.00
Insurance		$ 1,785.00	$ 396.83					$ 396.83	$ 628.00				$ 3,206.66
Payroll Taxes	$ 356.00	$ 356.00	$ 356.00	$ 356.00	$ 356.00	$ 356.00	$ 356.00	$ 356.00	$ 356.00	$ 356.00	$ 356.00	$ 356.00	$ 4,272.00
Events													$ -
Legal & Professional			$ 250.00	$ 520.00		$ 250.00			$ 250.00			$ 250.00	$ 1,520.00
Rent - Storage Container		$ 400.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 1,400.00
Taxes & Licenses													$ -
Memberships			$ 164.00									$ 75.00	$ 239.00
Total Expenses	$ 6,721.00	$ 8,906.00	$ 7,687.83	$ 7,741.00	$ 7,221.00	$ 7,527.00	$ 7,221.00	$ 7,617.83	$ 8,155.00	$ 7,221.00	$ 7,721.00	$ 8,102.00	$ 91,841.66

United States Department of Agriculture

United States Department of Agriculture

Wildlife Services

6035 NE 78th Ct.
Suite 100
Portland, OR 97218

Date February 28 , 2023

Morrow County Commissioners
C/O Kevin Ince
P.O. Box 867
Heppner, OR 97836

Subject: FY 2023-2024 Wildlife Services Budget Request

Dear Commissioners,

USDA-APHIS-Wildlife Services (WS) appreciates the support of Morrow County and the opportunity to provide service to individuals in the County. WS is grateful for the collective support of the Association of Oregon Counties (AOC), our individual county partners, cooperators, and many stakeholders who have made their support of our services known as we start this budget session. Our assistance with wildlife conflicts is primarily focused on livestock and other agricultural resource protection but also includes wildlife threats to human health and safety, protection of public and private property and assisting agencies with natural resource protection. The intent of this letter is to convey information that will assist with the County's budget planning process for the upcoming county fiscal year.

Our proposed budget request estimate (see attachment) for July 1, 2023 – June 30, 2024 is **$63,700**. This funding request indicates a 3% increase from last year to help with inflation. However, the attached budget sheet is only an estimate based on the amount of state funds that WS received in previous years to use to offset the costs to the county. The current Governor's revised budget has significantly reduced WS's current base funding through ODFW and ODA by about a 88% decrease for the FY23-25 Biennium. WS may need to adjust the level of state funds available to cost share with the counties when the final budget is approved. The level of funds needed from the county and or the amount of services WS will be available to provide will need to be adjusted accordingly.

Once the county commission approves the budget amount, please let us know and we will send you a final agreement for signature. We do need a commitment or letter of intent by June 30th, to ensure we can continue services beyond June 30th.

The state and federal funds WS receive are distributed equitably to the participating counties. The equitable distribution of the state and federal funds ("Shares") is proportional to the amount of funding provided by each county. Counties that pay more for service, receive more in shares.

WS is keenly aware of the funding challenges County Officials are faced with and are committed to respond to your requests for assistance. We continue to work with federal and state agencies to ensure we provide sound wildlife damage management actions that are consistent with applicable federal and state laws, including the Endangered Species Act. We will collaborate with you on the budget process and make reasonable

adjustments, if needed, to continue our long-standing relationship with Morrow County and provide the best level of service we can with such adjustments.

I want to thank your county for the continued support of the USDA-APHIS-Wildlife Services program. That support is vital to our combined ability to provide services to individuals throughout the state. WS looks forward to continuing to serve the County to the best of our ability. Please contact the USDA-WS Oregon State Office, State Director Jeffrey B. Flores at (971) 334-6151 or District Supervisor Shane Koyle at (541) 963-7947 should you have any questions.

Sincerely,

Shane Koyle
East District Supervisor

Attachments: Financial Plan Morrow County

CC: Branden Pursinger, AOC Legislative Manager

FINANCIAL PLAN

For the disbursement of funds from

Morrow - County

to
USDA APHIS Wildlife Services
for
Predator Management: coyote, bear, cougar etc.

from
7/1/2023
to
6/30/2024

Cost Element		**Cost to Cooperator**	Cost Share (Paid by Federal and State)	Full Cost
Personnel Compensation		**$ 35,387.11**	$ 28,957.50	$ 64,344.61
Travel		**$ -**	$ -	$ -
Vehicles		**$ 8,023.36**	$ 3,217.50	$ 11,240.86
Other Services		**$ 4,010.00**	$ -	$ 4,010.00
Supplies and Materials		**$ 1,500.00**	$ -	$ 1,500.00
Equipment		**$ 1,177.84**	$ -	$ 1,177.84
Subtotal (Direct Charges)		**$ 50,098.31**	$ 32,175.00	$ 82,273.31
Pooled Job Costs	11.00%	**$ 5,510.81**		$ 5,510.81
Indirect Costs	16.15%	**$ 8,090.88**		$ 8,090.88
Aviation Flat Rate Collection		**$ -**		$ -
Agreement Total		**$ 63,700.00**	**$ 32,175.00**	**$ 95,875.00**

An Equal Opportunity Provider and Employer

The distribution of the budget from this Financial Plan may vary as necessary to accomplish the purpose of this agreement but may not exceed: $63,700.00. The Cost Share amount is $32,175.00 **if** State funding is received. This is an estimate based on available State and Federal funding and may be adjusted accordingly.

Update on WCVEDG $25,000 funding: ($35,000.00)

Dear Morrow County Commissioners:

I would like to share what the funding you give to WCVEDG provides:

Willow Creek Economic Development Group (WCVEDG) serves communities in the zip code areas of 97836, 97826 and 97839. North of Lexington to south of Hardman and from border to border. The Board of Directors is made up of members across these Willow Creek Valley communities. These members are very involved stakeholders and assist the group in making decisions that will benefit these South Morrow County residents.

For the past several years, this group has been fortunate to receive funds from CREZ. The funding from the County facilitates WCVEDG's ability to facilitate distribution and management of these funds. This funding has allowed us to partner with nonprofits in our communities and assist with projects that have enhanced every community in south Morrow County.

In addition to the management of these programs, the County funding has allowed WCVEDG to do the following:

1. Ability to contract with the Heppner Chamber to serve as Project Manager for any Economic Development in South Morrow County. This is a valuable partnership, as there would not be any activity because the board consists of business owners who are busy running their own business. The chamber director works under WCVEDG's direction and has been actively working on all administration, additional projects or special assignments requested by WCVEDG.

2. WCVEDG has developed several programs that benefit our communities:
   a. Housing Rehab Grant that includes demolition and public utilities extension
   b. Business Enhancement Grant that has allowed many businesses to expand or improve their services.
   c. Community Enhancement Grant for local nonprofits, special districts, and municipalities.
   d. Utility extension, Demolition, and Abatement grant

3. WCVEDG recently purchased 22 acres in the City Limits of Heppner. This land will become a new subdivision for the community that needs additional buildable lands and housing.

4. WCVEDG hosts a luncheon each year that provides the information and updates on activities and projects and brings speakers to talk about economic development within and outside of the county.

This year WCVEDG is asking for an increase in funding. We ask for an increase to help offset the cost of personnel and other rising costs. We humbly request support of $35,000.00, an increase from $25,000.00

Without assistance from the County our community would miss many opportunities for Economic growth. For more information on our grant opportunities, made possible with your support, please visit www.heppnerchamber.com/grants.

We greatly appreciate your support.

From: Payne, Kevin - FPAC-NRCS, OR
To: Kevin Ince
Subject: Morrow SWCD Budget for 23/24 fiscal year
Date: Wednesday, March 1, 2023 8:43:50 AM
Attachments: image001.png
MorrowSWCD_23-24_personnel.xls
MorrowSWCD_23-24_expenses.xls
MorrowSWCD_23-24_income.xls

STOP and VERIFY This message came from outside of Morrow County Gov

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Hello,
Please see attached Budget for the Morrow SWCD. We are asking for $5,000.00 more from the County this go around. Please let me know if you need anything else.
Thank you!

Kevin D. Payne
District Manager -
Natural Resource Specialist
Morrow SWCD
430 W. Linden Way
PO Box 127
Heppner, OR 97836
541-676-5452 x111
Cell: 541-256-6160

www.morrowswcd.org

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FORM
LB-20

RESOURCES
GENERAL FUND

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023/2024			
	Actual		Adopted Budget This Year 2022/2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020/2021	First Preceding Year 2021/2022						
				Beginning Fund Balance:				
1	175,500	170,500	167,500	1. Available cash on hand (cash basis) or	169,000			1
2		0	0	2. Net working capital (accrual basis)	0			2
3		0	0	3. Previously levied taxes estimated to be received	0			3
4	3,000	3,000	3,000	4. Interest	3,000			4
5				5. **OTHER RESOURCES**				5
6	0	0	0	6 ADMINISTRATION	0			6
7	2,500	2,500	2,500	7 OWEB LARGE GRANTS	2,500			7
8	150,000	0	0	8 OWEB Large Grant-Kingery Wetland	0			8
9	3,000	3,000	3,000	9 Oregon State Weed Board Grant	3,000			9
10	15,000	15,000	15,000	10 OWEB CREP	15,000			10
11	20,000	12,500	12,000	11 OWEB SMALL GRANTS	12,000			11
12	20,000	20,000	20,000	12 ODFW ACCESS & HABITAT sup/materials	20,000			14
13	30,000	30,000	30,000	13 ODFW HABITAT POSITION/OPE	30,000			15
14	10,000	10,000	10,000	14 Rocky Mountain Elk	10,000			16
15	55,000	55,000	55,000	15 MORROW COUNTY	60,000			17
16	70,000	70,000	70,000	16 ODA -LMA AGREEMENT/District Operations	70,000			18
17	51,571	51,571	51,571	17 LEASE INCOME-OFFICE BUILDING	53,392			19
18	3,576	3,500	3,000	18 HABITAT PROJECTS Landowner	3,000			20
19	0	0	0	19 EDUCATION CONTRIBUTIONS	0			21
20	0	0	0	20 SALES (guzzler/roofs)	0			22
21		0	0	21	0			23
22	0	0	0	22 OSFM	5,000			24
23	15,000	17,500	17,500	23 CBASS	18,000			25
24	7,500	7,500	7,500	24 ODA-SIA	7,500			26
25				25				27
26	1,000	1,000	1,000	26 Miscellaneous income	1,000			28
27	632,647	472,571	468,571	27. Total resources, except taxes to be levied	482,392			29
28			0	28. Taxes necessary to balance				30
29	0	0		29. Taxes collected in year levied				31
30	632647	472,571	468,571	30. **TOTAL RESOURCES**	482,392	0	0	32

*Includes Unappropriated Balance Budgeted Last Year

DETAILED EXPENDITURES

FORM LB-31

GENERAL

Morrow Soil & Water Conservation District

	Historical Data			EXPENDITURE DESCRIPTION	Number of Employ-ees	Range*	Budget for Next Year 2023/2024			
	Actual		Adopted Budget							
	Second Preceding Year 2020/2021	First Preceding Year 2021/2022	This Year 2022/2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1	16,500	16,500	17,000	1 DISTRICT OPERATIONS: office, crime cov., dues, SWCD veh			17,500			1
2	7,000	7,000	6,500	2 MEETING/TRAINING			7,500			2
3	1,500	1,500	1,600	3 TRAVEL			1,600			3
4				4						4
5	3,000	3,000	3,000	5 Oregon State Weed Board			3,000			5
6	150,000	0	0	6 OWEB Large Grant-Kingery			0			6
7	10,000	10,000	10,000	7 Rocky Mt Elk Foundation			10,000			7
8	19,000	19,000	19,000	8 OWEB SMALL GRANTS			20,000			8
9	1,000	1,000	1,000	9 EDUCATION			1,000			9
10	15,000	15,000	22,000	10 CAPITOL OUTLAY/EQUIPMENT			24,000			10
11	12,000	12,000	12,500	11 BUILDING OPERATIONS-maintenance/repair			14,000			11
12	31,000	31,000	32,500	12 BUILDING OPERATIONS: utilities, janitorial, supplies, ins			32,500			12
13				13						13
14		0	0	14 OWEB Large Grant-CREP travel			0			14
15				15						15
16		0	0	16 COST OF GOODS SOLD: Wildlife guzzlers/roofs			0			16
17	25,000	25,000	25,000	17 ACCESS & HABITAT ODFW: Supplies & materials			25,000			17
18				18 HABITAT PROJECTS-grants						18
19				19						19
20				20						20
21				21						21
22				22 Confederated Tribes of the Warm Springs Reservation						22
23				23						23
24	6,000	0	0	24 OFFICE BLDG MORTGAGE PAYMENT			0			24
25	5,500	5,500	5,500	25Private Land Surveys			5,500			25
26	2,500	2,500	2,500	26 CBASS			2,500			26
27	7,500	7,500	7,500	27 SIA-ODA			7,500			27
28	0	0	0	28 Hinton/Willow Fire			0			28
29	246,770	242,391	228,012	29 Personnel			240,033			29
30				30						30
31	559,270	398,891	393,612	31 **TOTAL EXPENDITURES**			411,633			31
32	73,377	73,680	74,959	32 UNAPPROPRIATED ENDING FUND BALANCE			70,759			32
33	632,647	472,571	468,571	33 **TOTAL**			482,392	0	0	33

*Include schedule of pay ranges

DETAILED EXPENDITURES

FORM LB-31

GENERAL

Morrow Soil & Water Conservation District

	Historical Data			EXPENDITURE DESCRIPTION	Number of Employ-ees	Range*	Budget for Next Year 2023/2024			
	Actual		Adopted Budget							
	Second Preceding Year 2020/2021	First Preceding Year 2021/2022	This Year 2022/2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1 PERSONAL SERVICES 3% COL						1
2				2						2
3	68,672	70,732	72,854	3 DISTRICT MANAGER			76,497			3
4	10,301	10,610	10,928	4 OPE/RETIREMENT			11,475			4
5				5						5
6	42,024	43,285	44,584	6 Natural Resource Program Manager/Admin. Specialist			46,813			6
7	10,086	6,430	6,688	7 OPE/RETIREMENT			7,022			7
8				8						8
9	42,024	43,285	44,584	9 HABITAT TECHNICIAN			46,813			9
10	10,086	6,430	6,688	10 OPE/RETIREMENT			7,022			10
11				11						11
12	34,336	35,366	19,371	12 ADMINISTRATIVE SPECIALIST			20,340			12
13	8,241	5,253	1,316	13 OPE/RETIREMENT			3,051			13
14				14						14
15				15						15
16	1,000	1,000	1,000	16 Worker Compensation Policy			1,000			16
17		0	0	17 TEMPORARY SUMMER POSITION			0			17
18		0	0	18 OPE			0			18
19				19						19
20				20						20
21				21						21
22	20,000	20,000	20,000	22 Payroll liabilities			20,000			22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31	246,770	242,391	228,013	31 **TOTAL EXPENDITURES**			240,033		0	31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	246,770	242,391	228,013	33 **TOTAL**			240,033		0	33

*Include schedule of pay ranges

FY2023-24 Proposed Budget Summary

Fund: General Fund (101), Heritage Trail Fund (200), Building Permit Fund (237), Water Planning Fund (245), Economic Development Fund (219)
Departments: Planning (115), Community Development (116)

Planning & Community Development

There have been some structural changes to the Planning and Community Developement departments that are reflected in this department.

General Fund: Planning & Community Development Departments:

One of the most significant changes is the reallocation of some budgetary amounts that had been consolidated in the Planning Department into the Community Development Department. The reason for this change is to better align and categorize costs to the appropirate functional area to increase transparency through more accurate reporting and costing of County Deparments and programs.

Water Planning Fund (245):

In addition, there are signficant financial activities in this budget that are related to water quality and quantity improvement efforts. Due to the signficance and importance of this issue, we felt that it was important to be able to accurately reflect the amount of County resources that are allocated to support the efforts in this area. For this reason, most of the water quality and planning efforts have been consolidated into Fund 245: Water Planning. Presently, these efforts are being lead and overseen by the Planning and Community Development Director. One of the majour revenue sources for the Water Planning Fund in the coming fiscal year is anticipated the reciept of substantial Federal grant funds to support regional efforts surrounding water related issues.

Heritage Trail Fund (200):

The Heritage Trail Fund is a reserve fund for resources dedicated for future capital projects for Heritage Trail improvements. Near term improvements will include upgrade signage and replace interpretive panels. Longer term will include trail development.

Building Permit Fund (237):

Currently, Morrow County contracts the building permit function to the City of Boardman. The revenue that is generated to the County under this agreement is reported as income in Fund 237: Building Permit Fund. These revenues are restricted in there use and can only be utilized in support of the County's Building Permit and Inspection program. Since the entirety of this function is outsourced there are very limited uses of these funds for Morrow County. Since the Planning Department staff spend significant time coordinating with the City of Boardman surrounding this program, we are able to utilize a portion of these funds to cover some of the personnel related expenditures of the planning department. As such, a portion of the relevant employees wages and benefits have been allocated to be paid from the Building Permit Fund. This is consistent with past practices and is allowable; the difference for this coming fiscal year is that the charges will be paid directly from the Building Permit Fund rather than being transferred into the general fund. The amount allocated is based on an estimate of staff time spent in support of this program. This approach, again, will result in more accurate reporting and transparency.

Grants to Local Governments, Special Districts & Businesses:

Historically grants from Morrow County in support of external funding requests have been categorized as Non-Departmental. However, these types of grants are typically for purposes related to economic and/or community development. In this budget, the budgetary amounts have been transferred from Non-Departmental to Community Development which will allow for better and more meaningful reporting.

Economic Development Fund (219)

Revenues into this fund come from the State Video Lottery fund and are restricted in their use in support of economic development. Funds are used in support of the Morrow County Tourism Consultant as well as to accomdate grant requests from external entities.

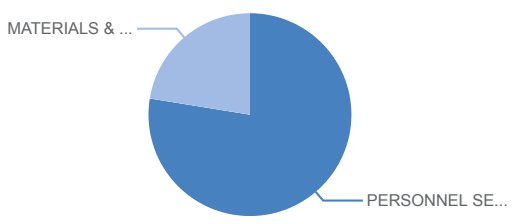
General Fund: 115-Planning Department

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
INTERGOVERNMENTAL - STATE	–	–	–	$174,230	$0	-$174,230	-100.0%
INTERGOVERNMENTAL - LOCAL	–	$4,000	–	$4,000	$4,000	$0	0.0%
CHARGES FOR SERVICES	$39,568	$42,243	$57,028	$42,295	$50,695	$8,400	19.9%
PERMITS & LICENSES	$14,750	$9,100	$7,400	$11,000	$11,000	$0	0.0%
MISCELLANEOUS	$8,313	$3,901	$37,000	$4,200	$4,200	$0	0.0%
INTERFUND TRANSFERS	–	$50,000	$50,000	$50,000	$0	-$50,000	-100.0%
REVENUES TOTAL	**$62,630**	**$109,244**	**$151,428**	**$285,725**	**$69,895**	**-$215,830**	**-75.5%**
Expenses							
MATERIALS & SERVICES	$13,623	$25,660	$99,459	$239,360	$169,960	-$69,400	-29.0%
PERSONNEL SERVICES	$344,932	$451,051	$446,617	$533,017	$587,232	$54,215	10.2%
CAPITAL OUTLAY	–	$6,219	–	–	$0	$0	–
EXPENSES TOTAL	**$358,555**	**$482,930**	**$546,076**	**$772,377**	**$757,192**	**-$15,185**	**-2.0%**

FY24 Proposed Budget: 101-115

Position Name	PLANNING DEPARTMENT
Allocated FTE Count	
Planning & Comm Development Director	0.48
Office Manager	0.95
Gis Planning Tech	0.95
Compliance Planner	0.95
Principle Planner	0.95
Associate Planner	0.95
ALLOCATED FTE COUNT	**5.23**

GF: 115-Planning



$757,192.00
Expenses in 2024

GF: 115-Planning

Category	2024
PERSONNEL SERVICES	$587,232.00
MATERIALS & SERVICES	$169,960.00

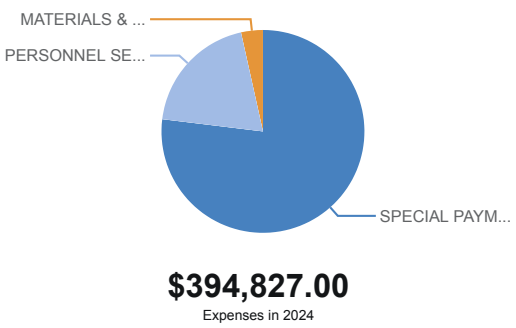
General Fund: 116-Community Development Department

	PROPOSED BUDGET	YTD ACTUAL	PRIOR YEARS ACTUAL		CURRENT BUDGET		
	FY2024	Invalid Date	FY2021	FY2022	FY2023	Variance $	Variance %
Revenues							
–	–	–	–	–	–	–	–
REVENUES TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenses							
MATERIALS & SERVICES	$13,750	–	$1,267	$16,803	$8,750	$5,000	57.1%
PERSONNEL SERVICES	$77,351	–	$99,122	–	$148,007	-$70,656	-47.7%
SPECIAL PAYMENTS	$303,726	–	–	–	–	$303,726	–
EXPENSES TOTAL	**$394,827**	**–**	**$100,390**	**$16,803**	**$156,757**	**$238,070**	**151.9%**

FY24 Proposed Budget: 101-116

Position Name	COMMUNITY DEVELOPMENT
Allocated FTE Count	
Planning & Comm Development Director	0.48
ALLOCATED FTE COUNT	**0.48**

GF: 116-Community Development



$394,827.00

Expenses in 2024

GF: 116-Community Development

Category	2024
SPECIAL PAYMENTS	$303,726.00
PERSONNEL SERVICES	$77,351.00
MATERIALS & SERVICES	$13,750.00

Building Permit Fund (237)

Fund 237: Building Permit Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$914,558	$1,096,729	$1,368,188	$1,253,440	$2,300,000	$1,046,560	83.5%
PERMITS & LICENSES	$175,843	$313,612	$927,430	$245,000	$250,000	$5,000	2.0%
OTHER FINANCING SOURCES	$7,855	$7,935	$48,483	$8,000	$25,000	$17,000	212.5%
REVENUES TOTAL	**$1,098,255**	**$1,418,277**	**$2,344,100**	**$1,506,440**	**$2,575,000**	**$1,068,560**	**70.9%**
Expenses							
MATERIALS & SERVICES	$1,526	$89	–	$2,000	$2,000	$0	0.0%
PERSONNEL SERVICES	–	–	–	–	$34,978	$34,978	–
INTERFUND TRANSFERS	–	$50,000	$50,000	$50,000	$0	-$50,000	-100.0%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	$1,454,440	$2,538,022	$1,083,582	74.5%
EXPENSES TOTAL	**$1,526**	**$50,089**	**$50,000**	**$1,506,440**	**$2,575,000**	**$1,068,560**	**70.9%**

FY24 Proposed Budget: 237

Position Name	PLANNING DEPARTMENT
Allocated FTE Count	
Planning & Comm Development Director	0.05
Office Manager	0.05
Gis Planning Tech	0.05
Compliance Planner	0.05
Principle Planner	0.05
Associate Planner	0.05
ALLOCATED FTE COUNT	**0.30**

Other Related Funds

Fund 200: Heritage Trail Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$17,866	$17,242	$23,663	$23,626	$43,000	$19,374	82.0%
INTERGOVERNMENTAL - STATE	–	–	–	–	$597,661	$597,661	–
OTHER FINANCING SOURCES	$141	$138	$793	$100	$100	$0	0.0%
INTERFUND TRANSFERS	–	$14,000	$28,000	$28,000	$674,691	$646,691	2,309.6%
REVENUES TOTAL	**$18,007**	**$31,380**	**$52,456**	**$51,726**	**$1,315,452**	**$1,263,726**	**2,443.1%**
Expenses							
MATERIALS & SERVICES	$765	$7,716	$9,158	$51,726	$715,452	$663,726	1,283.2%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	$600,000	$600,000	–
EXPENSES TOTAL	**$765**	**$7,716**	**$9,158**	**$51,726**	**$1,315,452**	**$1,263,726**	**2,443.1%**

Fund 219: Economic Development (Video Lottery)

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$34,599	$41,130	$40,632	$41,850	$40,894	-$956	-2.3%
INTERGOVERNMENTAL - STATE	$121,056	$113,907	$121,005	$130,000	$121,000	-$9,000	-6.9%
OTHER FINANCING SOURCES	$368	$275	$757	$900	$900	$0	0.0%
REVENUES TOTAL	**$156,023**	**$155,312**	**$162,394**	**$172,750**	**$162,794**	**-$9,956**	**-5.8%**
Expenses							
MATERIALS & SERVICES	$15,213	$15,000	$15,000	$15,000	$53,300	$38,300	255.3%
SPECIAL PAYMENTS	$48,680	$48,680	$25,000	$25,000	$109,494	$84,494	338.0%
INTERFUND TRANSFERS	$51,000	$51,000	$81,500	$81,500	$0	-$81,500	-100.0%
OPERATING CONTINGENCY	–	–	–	$51,250	$0	-$51,250	-100.0%
EXPENSES TOTAL	**$114,893**	**$114,680**	**$121,500**	**$172,750**	**$162,794**	**-$9,956**	**-5.8%**

Fund 245: Water Planning Fund

	PRIOR YEARS ACTUAL		YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET		
	FY2021	FY2022	FY2023	FY2023	FY2024	Variance $	Variance %
Revenues							
BEGINNING FUND BALANCE	$6,258	$258	$258	$258	$258	$0	0.0%
INTERGOVERNMENTAL - FEDERAL	–	–	–	–	$850,000	$850,000	–
MISCELLANEOUS	–	–	–	–	$250,000	$250,000	–
INTERFUND TRANSFERS	–	–	$16,000	$16,000	$70,000	$54,000	337.5%
REVENUES TOTAL	**$6,258**	**$258**	**$16,258**	**$16,258**	**$1,170,258**	**$1,154,000**	**7,098.0%**
Expenses							
MATERIALS & SERVICES	$6,000	–	$6,000	$16,258	$596,258	$580,000	3,567.5%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	$260,000	$260,000	–
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	–	$314,000	$314,000	–
EXPENSES TOTAL	**$6,000**	**–**	**$6,000**	**$16,258**	**$1,170,258**	**$1,154,000**	**7,098.0%**

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FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Board of Commissioners (101)

General Fund: 101-Board of Commissioners

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	$22,260	$11,000	–	$24,260	$24,260
3-60-1020 - INSURANCE PROCEEDS	–	–	$774	–	–
3-80-7045 - REFUNDS	–	–	$191	–	–
3-80-7075 - REIMBURSEMENTS	$9,228	$584	$43	–	$584
REVENUE TOTAL	**$31,488**	**$11,584**	**$1,008**	**$24,260**	**$24,844**
REVENUES TOTAL	**$31,488**	**$11,584**	**$1,008**	**$24,260**	**$24,844**
Expenses					
MATERIALS & SERVICES					
5-20-5310 - DUES & MEMBERSHIPS	$4,258	$6,717	$8,036	$24,500	$22,750
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$1,710
5-20-5410 - LEGAL NOTICES	–	–	$873	$1,000	$1,000
5-20-5420 - MISCELLANEOUS EXPENSES	$5,958	$5,597	$15,193	$15,000	$29,260
5-20-5430 - POSTAGE/SHIPPING	–	–	$15	–	–
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	$12,045	$18,967	$19,491	$21,250	$0
5-20-5480 - REFUNDS	–	–	$43	–	–
5-20-5510 - TRAINING & DEVELOPMENT	–	$2,294	$510	$4,000	$4,000
5-20-5520 - TRANSPORTATION - MILEAGE	$134	$319	$869	$800	$800
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$2,088	$13,064	$7,679	$20,000	$20,000
5-20-5740 - CONSULTING SERVICES	–	–	–	–	$50,000
5-20-5810 - LEGAL SERVICES	–	–	–	–	$60,000
5-20-5830 - OTHER CONTRACTED SERVICES	$17,260	$13,000	$4,151	$39,260	$38,700
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$10,117	–	$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$690	$2,390	$2,792	$3,000	$3,000
5-20-5250 - OFFICE SUPPLIES	$249	$400	$689	$1,700	$1,000
5-20-5940 - FUEL	$2,420	$4,520	$3,781	$4,500	$4,500
MATERIALS & SERVICES TOTAL	**$45,103**	**$67,269**	**$74,238**	**$135,010**	**$236,720**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$32,794
5-10-1400 - WAGES & SALARIES	$322,972	$355,998	$218,999	$333,330	$435,426
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	–	$8,114	$1,000	$0
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	$1,250	–	$0
5-10-1430 - FRINGE BENEFITS	$95,042	$79,642	$60,013	$98,674	$104,935
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$23,921	$26,987	$16,960	$25,588	$34,806
5-10-1460 - UNEMPLOYMENT INS	$1,108	$1,394	$1,555	$1,152	$3,140
5-10-1470 - WORKERS COMP INS	$973	$1,189	$1,121	$2,223	$628
5-10-1480 - RETIREMENT-DB	$77,832	$89,082	$34,220	$82,666	$15,217
5-10-1490 - RETIREMENT-DC	–	$19	–	–	$33,730

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
PERSONNEL SERVICES TOTAL	**$521,847**	**$554,310**	**$342,231**	**$544,633**	**$660,676**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	–	–	–	$30,000	$0
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**$30,000**	**$0**
SPECIAL PAYMENTS					
5-50-7060 - GRANTS-LOCAL GOVT	–	–	$3,315	–	$5,000
5-50-7070 - GRANTS-BUSINESS	–	–	$5,000	–	$5,000
SPECIAL PAYMENTS TOTAL	**–**	**–**	**$8,315**	**–**	**$10,000**
EXPENSES TOTAL	**$566,950**	**$621,579**	**$424,785**	**$709,643**	**$907,396**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Finance (102)

General Fund: 102-Finance Department

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	$1,030	–	–
3-80-7075 - REIMBURSEMENTS	$17,692	$9,131	$2,679	$10,000	$0
REVENUE TOTAL	**$17,692**	**$9,131**	**$3,709**	**$10,000**	**$0**
REVENUES TOTAL	**$17,692**	**$9,131**	**$3,709**	**$10,000**	**$0**
Expenses					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	–	–	$14	–	–
5-20-5310 - DUES & MEMBERSHIPS	$425	$1,659	$238	$5,300	$2,300
5-20-5320 - FEES - OTHER	–	–	$350	–	–
5-20-5410 - LEGAL NOTICES	–	–	$446	–	$500
5-20-5450 - PUBLIC OFFICIALS BONDS	$100	$100	$201	$600	$600
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	$35	–	–
5-20-5470 - RECORDS DESTRUCTION	–	–	$346	–	–
5-20-5510 - TRAINING & DEVELOPMENT	$1,008	$1,198	$1,640	$1,300	$2,150
5-20-5520 - TRANSPORTATION - MILEAGE	$137	$201	$422	$2,000	$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$366	$1,179	$1,008	$4,000	$2,000
5-20-5730 - AUDIT & FINANCIAL SERVICES	–	–	–	–	$50,000
5-20-5740 - CONSULTING SERVICES	–	–	$7,760	–	$50,000
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	$4,680	$70,000	$60,000
5-20-5860 - SOFTWARE MAINTENACE	–	–	–	–	$34,052
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$81,209	$77,272	$86,192
5-20-5250 - OFFICE SUPPLIES	$8,206	$6,486	$7,096	$4,600	$2,500
5-20-5940 - FUEL	–	–	$45	–	$0
MATERIALS & SERVICES TOTAL	**$10,243**	**$10,824**	**$105,490**	**$165,072**	**$290,794**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$318,645	$327,836	$381,793	$353,979	$254,074
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$114,547	$92,265	$100,972	$109,501	$57,143
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$23,101	$24,705	$28,583	$27,080	$20,533
5-10-1460 - UNEMPLOYMENT INS	$2,902	$2,834	$3,997	$2,774	$1,819
5-10-1470 - WORKERS COMP INS	$611	$668	$96	$2,223	$255
5-10-1480 - RETIREMENT-DB	$75,775	$72,625	$49,550	$87,787	$16,017
5-10-1490 - RETIREMENT-DC	–	–	$5,121	–	$17,143
PERSONNEL SERVICES TOTAL	**$535,581**	**$520,934**	**$570,111**	**$583,344**	**$366,984**
CAPITAL OUTLAY					
5-40-9040 - SOFTWARE (OWNED) > $5	–	–	–	–	$20,000
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**–**	**$20,000**
EXPENSES TOTAL	**$545,824**	**$531,758**	**$675,602**	**$748,416**	**$677,778**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Assessment & Taxation (103)

General Fund: 103-Assessment & Taxation

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	$58,090	–	$0
3-40-5011 - SALES	$941	$651	$546	$300	$300
3-40-5015 - COPIES/PRINTING/FAX FEES	$3,826	$2,104	$882	$2,100	$2,100
3-40-5019 - FORECLOSURE FEES	$2,616	$4,698	$1,496	$4,000	$4,000
3-40-5020 - PLAT FEES	$2,610	$3,540	$3,360	$1,200	$1,200
3-40-5021 - DCBS FEES	$3,320	$3,945	$2,970	$2,500	$2,500
3-40-5022 - WARRANT FEES	$4,013	$4,906	$2,248	$7,000	$7,000
3-40-5067 - APPRAISER FEES	–	–	–	$500	$500
3-40-5068 - SHERIFF FEES	–	–	–	$300	$300
3-40-5069 - GARNISHMENT FEES	–	–	–	$300	$300
3-50-1030 - PENALTIES	$30	$65	–	$100	$100
3-60-1050 - MISC REVENUE	$1,021	$1,780	$200	$1,200	$1,200
3-80-7075 - REIMBURSEMENTS	$182,753	$131,062	$50,133	$95,100	$95,100
3-64-1000 - ASSET SALE PROCEEDS	–	–	$1,633	–	–
REVENUE TOTAL	**$201,129**	**$152,752**	**$121,559**	**$114,600**	**$114,600**
REVENUES TOTAL	**$201,129**	**$152,752**	**$121,559**	**$114,600**	**$114,600**
Expenses					
MATERIALS & SERVICES					
5-20-6075 - CASH OVER/SHORT	–	–	–	$50	$50
5-20-5290 - BOOK PURCHASES	$656	$761	$709	$2,500	$2,500
5-20-5310 - DUES & MEMBERSHIPS	$3,768	$6,570	$2,736	$5,500	$7,000
5-20-5320 - FEES - OTHER	$4,201	$5,490	$2,193	$7,000	$7,000
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$1,560
5-20-5410 - LEGAL NOTICES	$379	$456	$1,079	$650	$1,200
5-20-5450 - PUBLIC OFFICIALS BONDS	$500	$500	$500	$500	$500
5-20-5480 - REFUNDS	$86	$485	–	–	$0
5-20-5510 - TRAINING & DEVELOPMENT	–	–	$3,260	–	$7,500
5-20-5520 - TRANSPORTATION - MILEAGE	–	$65	–	$500	$500
5-20-5570 - UTILITIES - GAS	$24	$25	–	–	$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$106	$1,693	$4,046	$10,000	$7,500
5-20-5810 - LEGAL SERVICES	–	$3,716	$474	$2,000	$5,000
5-20-5830 - OTHER CONTRACTED SERVICES	$2,919	$39,884	$19,785	$47,500	$33,000
5-20-5860 - SOFTWARE MAINTENACE	$53,355	$54,392	$57,962	$98,500	$102,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$75	–	$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	$106	$311	$2,500	$2,500
5-20-5250 - OFFICE SUPPLIES	$3,647	$3,971	$3,930	$5,000	$7,500
5-20-5940 - FUEL	$366	$795	$792	$3,500	$3,500
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < $5K	–	–	–	–	$4,500
MATERIALS & SERVICES TOTAL	**$70,007**	**$118,909**	**$97,851**	**$185,700**	**$193,310**
PERSONNEL SERVICES					

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$438,835	$483,829	$401,775	$462,796	$568,124
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	–	$5,074	–	$0
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$109,488	$136,397	$109,439	$113,268	$136,333
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$32,429	$36,051	$30,048	$35,404	$45,921
5-10-1460 - UNEMPLOYMENT INS	$3,145	$3,956	$3,625	$3,368	$4,852
5-10-1470 - WORKERS COMP INS	$3,317	$2,906	$112	$5,386	$1,783
5-10-1480 - RETIREMENT-DB	$102,161	$103,284	$76,417	$114,773	$87,722
5-10-1490 - RETIREMENT-DC	–	$2,633	$6,291	–	$19,505
PERSONNEL SERVICES TOTAL	**$689,374**	**$769,056**	**$632,783**	**$734,995**	**$864,240**
CAPITAL OUTLAY					
5-40-9030 - IT HARDWARE > $5K	–	–	–	–	$20,000
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**–**	**$20,000**
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	$27,027	$27,660	$275	–	$0
SPECIAL PAYMENTS TOTAL	**$27,027**	**$27,660**	**$275**	**–**	**$0**
EXPENSES TOTAL	**$786,409**	**$915,625**	**$730,909**	**$920,695**	**$1,077,550**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Treasury (104)

General Fund: 104-Treasury

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	$845	–	–
3-50-1030 - PENALTIES	$60	$40	–	$150	$150
3-80-7075 - REIMBURSEMENTS	$9,061	$6,419	$2,197	$4,000	$4,000
REVENUE TOTAL	**$9,121**	**$6,459**	**$3,041**	**$4,150**	**$4,150**
REVENUES TOTAL	**$9,121**	**$6,459**	**$3,041**	**$4,150**	**$4,150**
Expenses					
MATERIALS & SERVICES					
5-20-5310 - DUES & MEMBERSHIPS	$275	$221	$646	$1,000	$1,500
5-20-5440 - PRINTING & COPIES	–	–	$75	–	$0
5-20-5450 - PUBLIC OFFICIALS BONDS	$500	$500	$500	$500	$500
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	$35	–	$50
5-20-5500 - TELEPHONE & INTERNET	–	–	$190	–	–
5-20-5510 - TRAINING & DEVELOPMENT	–	–	$25	–	–
5-20-5520 - TRANSPORTATION - MILEAGE	–	$99	$149	$700	$700
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	$474	$323	$1,500	$2,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$99	–	$25
5-20-5250 - OFFICE SUPPLIES	$2,246	$2,876	$3,633	$3,500	$5,500
MATERIALS & SERVICES TOTAL	**$3,021**	**$4,169**	**$5,675**	**$7,200**	**$10,775**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$78,459	$79,212	$74,428	$78,609	$91,083
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	$234	–	$3,500	$0
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$20,413	$21,038	$21,378	$22,086	$24,292
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$5,749	$5,973	$5,522	$6,282	$7,332
5-10-1460 - UNEMPLOYMENT INS	$19	$0	$120	$46	$611
5-10-1470 - WORKERS COMP INS	$150	$170	$19	$347	$91
5-10-1480 - RETIREMENT-DB	$18,935	$19,864	$18,458	$19,495	$22,589
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0
PERSONNEL SERVICES TOTAL	**$123,725**	**$126,491**	**$119,925**	**$130,365**	**$145,998**
EXPENSES TOTAL	**$126,747**	**$130,661**	**$125,599**	**$137,565**	**$156,773**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: County Clerk's Office (105)

General Fund: 105-Clerk's Office

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	$5,000	–	$5,000
3-20-1100 - STATE SHARED REV - OTHER	$2,700	$1,027	$1,029	$1,027	$1,000
3-30-4000 - FEDERAL GRANTS	–	–	–	–	$0
3-40-5015 - COPIES/PRINTING/FAX FEES	$18,925	$23,692	$17,480	$15,000	$15,000
3-40-5023 - CANDIDATE FILING FEES	$650	$350	$450	$420	$350
3-40-5024 - DEATH CERTIFICATE FEES	$5,855	$8,350	$9,125	$6,000	$7,000
3-40-5025 - LOCATION FEES	$3,642	$2,934	$3,187	$2,500	$2,000
3-40-5026 - OLIS STATE MAPPING FEES	$2,371	$2,330	$1,507	$2,200	$2,200
3-40-5027 - MARRIAGE SERVICE FEE	$2,223	$585	$702	$702	$750
3-40-5028 - PHOTO/PASSPORT FEES	$616	$1,330	$1,558	$1,000	$1,000
3-40-5029 - RECORDING FEES	$70,815	$71,130	$43,481	$65,000	$60,000
3-40-5030 - MISC FEES	$1,965	$2,575	$1,290	$750	$1,000
3-40-5031 - ELECTION FEES	$272	$10,642	$763	$2,500	$1,000
3-40-5032 - TAX & ASSESSMENT FEES	$1,184	$1,165	$754	$1,200	$1,200
3-40-5033 - CERTIFICATION FEES	$686	$609	$495	$600	$600
3-40-5070 - ATTORNEY GENERAL FEES	–	–	–	$100	$100
3-40-5071 - ROAD VACATION FEE	–	–	–	$400	$100
3-40-1010 - MARRIAGE LICENSE	$2,700	$2,300	$2,200	$2,000	$2,000
3-60-1020 - INSURANCE PROCEEDS	–	–	–	–	$0
3-60-1050 - MISC REVENUE	$32,292	$1,637	$15,269	$150	$500
3-80-7045 - REFUNDS	–	–	–	–	$100
REVENUE TOTAL	**$146,895**	**$130,656**	**$104,291**	**$101,549**	**$100,900**
REVENUES TOTAL	**$146,895**	**$130,656**	**$104,291**	**$101,549**	**$100,900**
Expenses					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	–	–	$845	–	$500
5-20-5290 - BOOK PURCHASES	$0	$925	–	$1,000	$1,000
5-20-5310 - DUES & MEMBERSHIPS	$1,302	$1,009	$1,515	$3,500	$3,500
5-20-5410 - LEGAL NOTICES	–	–	–	–	$0
5-20-5420 - MISCELLANEOUS EXPENSES	$26,048	$14,722	$9,902	$30,000	$200
5-20-5430 - POSTAGE/SHIPPING	–	–	$1,106	–	$4,500
5-20-5440 - PRINTING & COPIES	–	–	–	–	$4,500
5-20-5480 - REFUNDS	$15	$1,128	$1,678	–	$200
5-20-5510 - TRAINING & DEVELOPMENT	–	$1,723	$888	$2,500	$2,500
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	–	$3,500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$1,590	$1,762	$2,458	$3,700	$4,000
5-20-5810 - LEGAL SERVICES	–	–	–	–	$20,000
5-20-5830 - OTHER CONTRACTED SERVICES	$430	–	$3,692	$1,500	$7,500
5-20-5860 - SOFTWARE MAINTENACE	$12,157	$7,441	$6,053	$14,873	$18,968
5-20-5870 - TRANSPORTATION SERVICES	–	–	$6	–	–
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$25	–	$0

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-6530 - RENTAL - EQUIPMENT	–	–	$800	–	$0
5-20-6560 - LEASES - STORAGE FACILITIES	–	–	$180	–	–
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	–	–	$4,542	–	$10,000
5-20-5250 - OFFICE SUPPLIES	$878	$439	$11,509	$1,000	$10,000
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < $5K	–	–	$2,544	–	$5,000
MATERIALS & SERVICES TOTAL	**$42,420**	**$29,149**	**$47,743**	**$58,073**	**$95,868**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$179,121	$185,349	$175,404	$184,669	$237,367
5-10-1410 - TEMP WORKERS WAGES & SALARIES	$1,323	$132	$1,038	$1,200	$0
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$63,602	$57,838	$53,920	$63,757	$61,950
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$13,006	$13,993	$13,208	$13,804	$19,161
5-10-1460 - UNEMPLOYMENT INS	$1,073	$1,250	$1,409	$1,204	$2,168
5-10-1470 - WORKERS COMP INS	$343	$390	$52	$809	$238
5-10-1480 - RETIREMENT-DB	$42,437	$45,536	$43,245	$44,558	$51,843
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0
PERSONNEL SERVICES TOTAL	**$300,904**	**$304,487**	**$288,276**	**$310,001**	**$372,727**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	$22,474	–	–	$5,000	$5,000
CAPITAL OUTLAY TOTAL	**$22,474**	**–**	**–**	**$5,000**	**$5,000**
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	$3,603	$3,525	$2,694	$3,000	$3,000
SPECIAL PAYMENTS TOTAL	**$3,603**	**$3,525**	**$2,694**	**$3,000**	**$3,000**
EXPENSES TOTAL	**$369,401**	**$337,162**	**$338,713**	**$376,074**	**$476,595**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Veterans Services (106)

General Fund: 106-Veteran's Services

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	$91,381	$81,736	$65,302	$81,736	$85,736
3-60-1050 - MISC REVENUE	$0	$4,000	–	$4,000	$0
3-80-7075 - REIMBURSEMENTS	$57	–	$19	–	$0
REVENUE TOTAL	**$91,438**	**$85,736**	**$65,321**	**$85,736**	**$85,736**
REVENUES TOTAL	**$91,438**	**$85,736**	**$65,321**	**$85,736**	**$85,736**
Expenses					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	–	–	$1,225	–	$4,000
5-20-5290 - BOOK PURCHASES	–	–	$293	–	$400
5-20-5310 - DUES & MEMBERSHIPS	$425	$550	$75	$300	$800
5-20-5320 - FEES - OTHER	–	–	$94	–	$110
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$610
5-20-5420 - MISCELLANEOUS EXPENSES	–	$3,946	–	$4,092	$200
5-20-5430 - POSTAGE/SHIPPING	–	–	–	–	$0
5-20-5440 - PRINTING & COPIES	–	–	$65	–	$700
5-20-5500 - TELEPHONE & INTERNET	$3,632	$3,859	$4,340	$4,800	$5,000
5-20-5510 - TRAINING & DEVELOPMENT	–	–	$25	–	–
5-20-5520 - TRANSPORTATION - MILEAGE	$77	$34	$107	$800	$300
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$36	–	$88	$1,300	$4,750
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	–	$6,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	–	–	$950
5-20-6550 - LEASES - OFFICE	$1,500	$875	–	–	$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$79	$245	–	$500	$500
5-20-5250 - OFFICE SUPPLIES	$1,027	$1,675	$213	$800	$400
5-20-5940 - FUEL	–	–	–	–	$600
5-20-5970 - MISCELLANEOUS SUPPLIES	$5,139	$12,283	$5,314	$13,312	$100
MATERIALS & SERVICES TOTAL	**$11,914**	**$23,468**	**$11,840**	**$25,904**	**$25,420**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$69,124	$73,032	$59,374	$72,094	$82,572
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	-$2,284	$8,707	$8,674	$1,594	$10,950
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$5,252	$5,622	$4,489	$5,515	$6,674
5-10-1460 - UNEMPLOYMENT INS	$721	$832	$697	$773	$832
5-10-1470 - WORKERS COMP INS	$207	$241	$18	$81	$111
5-10-1480 - RETIREMENT-DB	$13,326	$14,347	$13,315	$13,993	$15,985
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0
PERSONNEL SERVICES TOTAL	**$86,346**	**$102,781**	**$86,568**	**$94,050**	**$117,124**
EXPENSES TOTAL	**$98,259**	**$126,248**	**$98,408**	**$119,954**	**$142,544**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Board of Property Tax Appeals (107)

General Fund: 107-Board of Property Tax Appeals (BOPTA)

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	$78	–	–
3-80-7075 - REIMBURSEMENTS	$780	$568	$204	$300	$300
REVENUE TOTAL	**$780**	**$568**	**$282**	**$300**	**$300**
REVENUES TOTAL	**$780**	**$568**	**$282**	**$300**	**$300**
Expenses					
MATERIALS & SERVICES					
5-20-5490 - STIPENDS	–	$225	–	$400	$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	$51	–	$400	$400
5-20-5250 - OFFICE SUPPLIES	–	–	–	$50	$150
MATERIALS & SERVICES TOTAL	**–**	**$276**	**–**	**$850**	**$1,050**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$1,271	$1,297	$1,206	$1,298	$1,527
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$380	$355	$347	$454	$415
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$94	$98	$90	$99	$123
5-10-1460 - UNEMPLOYMENT INS	$5	$6	$6	$7	$12
5-10-1470 - WORKERS COMP INS	$1	$1	$0	$6	$2
5-10-1480 - RETIREMENT-DB	$306	$325	$299	$322	$379
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0
PERSONNEL SERVICES TOTAL	**$2,057**	**$2,083**	**$1,949**	**$2,186**	**$2,458**
EXPENSES TOTAL	**$2,057**	**$2,358**	**$1,949**	**$3,036**	**$3,508**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Justice Court (109)

General Fund: 109-Justice Court

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-20-1070 - OTHER SHARED REVENUES	$2,980	$2,099	$1,355	–	$1,501
3-40-5030 - MISC FEES	$4,703	$4,381	$3,509	$8,000	$8,000
3-50-1000 - FINES	$331,470	$227,736	$138,089	$250,000	$175,000
3-60-1050 - MISC REVENUE	$26,233	$17,907	$12,807	$15,000	$15,000
3-80-7075 - REIMBURSEMENTS	$719	–	–	–	–
REVENUE TOTAL	**$366,106**	**$252,123**	**$155,759**	**$273,000**	**$199,501**
REVENUES TOTAL	**$366,106**	**$252,123**	**$155,759**	**$273,000**	**$199,501**
Expenses					
MATERIALS & SERVICES					
5-20-5290 - BOOK PURCHASES	–	–	–	$925	$1,015
5-20-5310 - DUES & MEMBERSHIPS	–	–	$154	–	–
5-20-5320 - FEES - OTHER	–	–	$146	–	–
5-20-5340 - FEES - WITNESS/JURY	-$11	–	$27	$2,200	$3,000
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$470
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	$250	–	$125	$1,000	$1,000
5-20-5470 - RECORDS DESTRUCTION	–	–	$90	–	–
5-20-5510 - TRAINING & DEVELOPMENT	$1,984	$300	$787	$2,600	$2,860
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	$1,099	$1,200	$1,440
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	$536	$1,059	$2,600	$3,000
5-20-5780 - INTERPRETER SERVICES	$6,508	$5,251	$4,900	$7,260	$8,000
5-20-5810 - LEGAL SERVICES	$24,320	$24,566	$13,350	$49,500	$54,400
5-20-5860 - SOFTWARE MAINTENACE	$4,753	$4,878	$4,865	$7,150	$7,150
5-20-6100 - BUILDING MAINTENANCE	–	–	$36	–	–
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$656	$63	$604	$605	$1,005
5-20-5250 - OFFICE SUPPLIES	$6,772	$4,121	$1,878	$6,800	$7,000
5-20-5940 - FUEL	$343	$1,102	$1,397	$1,430	$2,000
MATERIALS & SERVICES TOTAL	**$45,574**	**$40,818**	**$30,518**	**$83,270**	**$92,340**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$143,164	$151,002	$145,275	$148,993	$191,530
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$61,969	$61,162	$60,023	$60,638	$77,200
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$9,949	$10,671	$10,090	$11,398	$15,471
5-10-1460 - UNEMPLOYMENT INS	$836	$897	$1,001	$881	$1,784
5-10-1470 - WORKERS COMP INS	$291	$330	$48	$952	$192
5-10-1480 - RETIREMENT-DB	$34,446	$37,865	$33,955	$36,951	$47,664
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0
PERSONNEL SERVICES TOTAL	**$250,655**	**$261,927**	**$250,392**	**$259,813**	**$333,841**
CAPITAL OUTLAY					

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	$0	–	–	–	–
CAPITAL OUTLAY TOTAL	**$0**	**–**	**–**	**–**	**–**
EXPENSES TOTAL	**$296,229**	**$302,745**	**$280,910**	**$343,083**	**$426,181**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: District Attorney (111)

General Fund: 111-District Attorney

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	$54,768	$95,535	$21,938	$44,000	$22,000
3-20-1100 - STATE SHARED REV - OTHER	$13,151	$6,784	$922	–	$0
3-30-4000 - FEDERAL GRANTS	–	–	$24,734	–	$22,000
3-40-5030 - MISC FEES	–	–	$157	–	–
3-30-4030 - PROGRAM INCOME	–	–	$1,141	–	–
3-60-1050 - MISC REVENUE	–	$30	–	–	$30
3-80-7075 - REIMBURSEMENTS	$6,759	$2,197	$56	$2,500	$2,500
REVENUE TOTAL	**$74,677**	**$104,547**	**$48,948**	**$46,500**	**$46,530**
REVENUES TOTAL	**$74,677**	**$104,547**	**$48,948**	**$46,500**	**$46,530**
Expenses					
MATERIALS & SERVICES					
5-20-5290 - BOOK PURCHASES	$105	$109	–	$500	$500
5-20-5310 - DUES & MEMBERSHIPS	$1,472	$2,404	$6,356	$2,000	$2,000
5-20-5340 - FEES - WITNESS/JURY	$11	$90	$136	$1,000	$3,500
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$1,570
5-20-5420 - MISCELLANEOUS EXPENSES	$420	$1,947	$794	$3,000	$3,000
5-20-5440 - PRINTING & COPIES	–	–	$375	$100	$100
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	$4,734	$3,460	–	$4,200	$4,200
5-20-5500 - TELEPHONE & INTERNET	$3,225	$31	$7	$5,000	$5,000
5-20-5510 - TRAINING & DEVELOPMENT	$400	$3,826	$806	$3,000	$3,000
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	$236	$750	$750
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$14	$4,626	$4,507	$4,000	$4,000
5-20-5780 - INTERPRETER SERVICES	–	–	$226	–	–
5-20-5800 - LAB SERVICES	–	–	$126	–	–
5-20-5830 - OTHER CONTRACTED SERVICES	$2,130	$5,948	$1,917	$3,500	$3,500
5-20-5850 - INVESTIGATION SERVICES	$870	$651	$2,853	$2,000	$2,000
5-20-5860 - SOFTWARE MAINTENACE	$2,750	$2,750	$2,750	$2,750	$2,750
5-20-5870 - TRANSPORTATION SERVICES	–	–	$1,025	–	$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$3,464	–	$2,550
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$113	$1,436	$621	$1,250	$1,250
5-20-5250 - OFFICE SUPPLIES	$8,099	$11,133	$7,930	$7,000	$7,000
5-20-5920 - IT HARDWARE/COMPUTER < $5K EA	$853	$224	$3,394	$1,000	$1,000
5-20-5940 - FUEL	$1,891	$2,675	$4,005	$6,000	$6,000
MATERIALS & SERVICES TOTAL	**$27,087**	**$41,311**	**$41,527**	**$47,050**	**$53,670**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$37,661
5-10-1400 - WAGES & SALARIES	$237,109	$171,348	$249,248	$245,552	$242,056
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$52,982	$34,332	$59,715	$67,428	$66,146

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$17,744	$12,955	$18,571	$18,785	$19,562
5-10-1460 - UNEMPLOYMENT INS	$1,565	$1,251	$2,800	$1,708	$1,747
5-10-1470 - WORKERS COMP INS	$540	$389	$51	$554	$243
5-10-1480 - RETIREMENT-DB	$55,172	$40,347	$27,930	$58,169	$33,052
5-10-1490 - RETIREMENT-DC	–	–	$4,111	–	$9,876
PERSONNEL SERVICES TOTAL	**$365,114**	**$260,622**	**$362,426**	**$392,196**	**$410,343**
EXPENSES TOTAL	**$392,200**	**$301,932**	**$403,952**	**$439,246**	**$464,013**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Juvenile Department (112)

General Fund: 112-Juvenile Department

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	$26,366	$62,988	$15,682	$50,750	$57,334
3-50-1000 - FINES	$9,520	$6,540	$4,292	$5,000	$0
3-50-1050 - RESTITUTION	$58	$2,139	–	–	$1,500
3-60-1050 - MISC REVENUE	$65	$1,690	$11,899	$13,200	$13,700
3-80-7075 - REIMBURSEMENTS	$970	$50,038	–	–	$0
REVENUE TOTAL	**$36,978**	**$123,396**	**$31,873**	**$68,950**	**$72,534**
TRANSFERS IN					
3-90-9204 - XFR FR YOUTH/CHILDREN SERV COMM	–	–	$29,070	–	$39,000
TRANSFERS IN TOTAL	**–**	**–**	**$29,070**	**–**	**$39,000**
REVENUES TOTAL	**$36,978**	**$123,396**	**$60,942**	**$68,950**	**$111,534**
Expenses					
MATERIALS & SERVICES					
5-20-5310 - DUES & MEMBERSHIPS	–	$71	$75	–	$1,250
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$1,290
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	–	$1,000
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	$1,254	$1,254	$1,287	$1,250	$500
5-20-5500 - TELEPHONE & INTERNET	$977	$1,119	$947	$1,000	$1,500
5-20-5510 - TRAINING & DEVELOPMENT	$420	$250	$710	$2,500	$2,500
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	$114	$250	$250
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$321	$657	$864	$1,750	$2,500
5-20-5780 - INTERPRETER SERVICES	–	$100	–	$1,250	$1,250
5-20-5800 - LAB SERVICES	–	–	$212	–	$750
5-20-5830 - OTHER CONTRACTED SERVICES	$64,823	$22,951	$57,562	$89,000	$20,000
5-20-5840 - PREEMPLOYMENT SERVICES	$724	–	–	$1,000	$0
5-20-5880 - MEDICAL/PHYCIATRIC SERVICES	–	–	$1,860	$200	$2,000
5-20-5890 - JAIL-BOARD AND ROOM	–	–	–	–	$45,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$67	–	$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$389	$1,453	$1,334	$1,500	$2,000
5-20-5250 - OFFICE SUPPLIES	$1,437	$1,191	$476	$2,250	$2,250
5-20-5940 - FUEL	$649	$1,643	$2,305	$2,000	$3,000
5-20-5970 - MISCELLANEOUS SUPPLIES	$56	$163	$406	$250	$250
MATERIALS & SERVICES TOTAL	**$71,050**	**$30,851**	**$68,219**	**$104,200**	**$87,290**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$170,738	$161,583	$160,807	$175,566	$200,474
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$56,499	$48,335	$43,297	$62,525	$56,471
5-10-1440 - PERS	–	–	–	–	$0

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-10-1450 - TAXES	$12,568	$12,057	$12,007	$13,431	$16,218
5-10-1460 - UNEMPLOYMENT INS	$1,553	$1,571	$1,780	$1,660	$1,821
5-10-1470 - WORKERS COMP INS	$4,870	$5,964	$53	$8,651	$4,005
5-10-1480 - RETIREMENT-DB	$39,717	$28,427	$19,344	$43,541	$23,904
5-10-1490 - RETIREMENT-DC	–	$2,068	$6,011	–	$9,457
PERSONNEL SERVICES TOTAL	**$285,945**	**$260,005**	**$243,300**	**$305,374**	**$312,350**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	–	–	$29,070	–	$0
5-40-9120 - VEHICLES	–	–	–	–	$50,000
CAPITAL OUTLAY TOTAL	**–**	**–**	**$29,070**	**–**	**$50,000**
SPECIAL PAYMENTS					
5-50-7020 - PASS THRU PAYMENTS - OTHER	$58	$2,139	–	$500	$1,500
5-50-7070 - GRANTS-BUSINESS	–	–	–	–	$27,350
SPECIAL PAYMENTS TOTAL	**$58**	**$2,139**	**–**	**$500**	**$28,850**
EXPENSES TOTAL	**$357,053**	**$292,995**	**$340,589**	**$410,074**	**$478,490**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Sheriff's Office (113)

General Fund: 113-Sherrif Department

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	$70,374	$135,683	$66,704	$39,000	$123,855
3-20-1100 - STATE SHARED REV - OTHER	$25,793	$37,683	$50,403	$36,355	$36,355
3-30-4000 - FEDERAL GRANTS	$6,509	$3,080	$3,080	$3,080	$3,080
3-30-4020 - LOCAL GRANTS	–	–	$13,700	–	$0
3-40-5014 - DISPATCH FEES	$97,110	$21,087	$91,448	$95,198	$93,358
3-40-5015 - COPIES/PRINTING/FAX FEES	$1,225	$1,510	$1,730	$1,500	$1,500
3-40-5034 - FINGERPRINTING FEES	$1,010	$610	$330	$1,000	$1,000
3-40-5035 - IMPOUND FEES	$4,140	$2,105	$2,340	$4,000	$4,000
3-40-5054 - OTHER CONTRACT SERVICES	$402,525	$303,074	$238,840	$316,150	$339,831
3-40-5068 - SHERIFF FEES	$12,455	$8,127	$14,321	$15,000	$15,000
3-40-1020 - GUN LICENSE	$24,440	$32,110	$29,885	$25,000	$28,000
3-50-1000 - FINES	$6,281	$4,395	$6,805	$6,000	$6,000
3-50-1030 - PENALTIES	$220	$50	–	$100	$100
3-60-1050 - MISC REVENUE	$7,171	$1,207	$65	$1,000	$1,000
3-80-7075 - REIMBURSEMENTS	$177,365	$52,110	$51,530	$89,000	$89,000
3-64-1000 - ASSET SALE PROCEEDS	$13,292	–	$5,740	$20,000	$30,000
3-64-1010 - AUCTION PROCEEDS	–	$3,469	$0	$5,000	$5,000
REVENUE TOTAL	**$849,909**	**$606,300**	**$576,921**	**$657,383**	**$777,079**
REVENUES TOTAL	**$849,909**	**$606,300**	**$576,921**	**$657,383**	**$777,079**
Expenses					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$175	$42	$910	$1,000	$1,000
5-20-5280 - BANKING & MERCHANT FEES	–	–	$50	–	–
5-20-5310 - DUES & MEMBERSHIPS	$7,075	$7,300	$9,177	$10,000	$10,000
5-20-5370 - INSURANCE - LIABILITY	–	–	–	–	$55,870
5-20-5375 - INSURANCE - MARINE PATROL	–	–	–	$1,000	$1,000
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$3,810
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$47,440
5-20-5410 - LEGAL NOTICES	$517	$2,570	$472	$1,000	$1,000
5-20-5420 - MISCELLANEOUS EXPENSES	$8,292	$8,292	$2,393	$6,000	$8,000
5-20-5430 - POSTAGE/SHIPPING	–	–	$12	–	–
5-20-5440 - PRINTING & COPIES	–	–	$765	–	$500
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	$325	$325	$22	$500	$500
5-20-5470 - RECORDS DESTRUCTION	–	–	$302	–	–
5-20-5500 - TELEPHONE & INTERNET	$29,496	$16,326	$36,840	$30,000	$30,000
5-20-5510 - TRAINING & DEVELOPMENT	$6,914	$12,433	$7,570	$12,000	$14,000
5-20-5511 - TRAINING & DEVELOPMENT-MARINE	–	–	–	$1,000	$1,000
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	$500	$500
5-20-5560 - UTILITIES - ELECTRICTY	$503	–	–	–	–
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$5,636	$20,235	$12,077	$18,000	$20,000

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-5830 - OTHER CONTRACTED SERVICES	$244,844	$326,022	$252,122	$384,920	$5,000
5-20-5840 - PREEMPLOYMENT SERVICES	$8,595	$781	$5,192	$3,000	$6,000
5-20-5850 - INVESTIGATION SERVICES	$4,446	$6,316	$4,378	$8,000	$10,000
5-20-5870 - TRANSPORTATION SERVICES	–	–	–	$5,000	$5,000
5-20-5890 - JAIL-BOARD AND ROOM	–	–	$79,884	–	$700,800
5-20-5895 - JAIL-MEDICAL EXPENSE	–	–	$1,414	–	$15,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	$6,568	$5,433	$8,969	$7,500	$8,625
5-20-6540 - RENTAL - VENUE	–	–	$500	–	–
5-20-6550 - LEASES - OFFICE	$6,614	$4,936	$2,561	$2,500	$2,500
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	$2,676	$3,350	$2,041	$3,400	$3,400
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	$1,050	–	–	$2,000	$2,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$61,562	$50,361	$42,849	$60,000	$60,000
5-20-6230 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE-MARINE PATROL	$7,426	$204	$979	–	$1,000
5-20-5250 - OFFICE SUPPLIES	$15,814	$15,354	$17,611	$15,000	$15,750
5-20-5600 - UNIFORMS CLOTHING EXPENSE	$26,839	$54,802	$64,086	$70,500	$70,500
5-20-5920 - IT HARDWARE/COMPUTER < $5K EA	–	–	$259	–	–
5-20-5930 - EQUIPMENT < $5K	–	–	$2,844	–	$3,000
5-20-5940 - FUEL	$87,149	$132,800	$117,971	$109,000	$125,500
5-20-5941 - FUEL-MARINE PATROL	$3,913	$1,937	$8,493	$6,500	$8,000
5-20-5970 - MISCELLANEOUS SUPPLIES	$5,630	$13,307	$7,363	$26,500	$26,500
5-20-5971 - MISCELLANEOUS SUPPLIES-MARINE PATROL	$4,849	$609	$525	$1,000	$1,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	–	–	$1,506	–	$1,500
5-20-6070 - TRAINING MATERIALS	–	–	$32	–	$1,000
MATERIALS & SERVICES TOTAL	**$546,910**	**$683,735**	**$692,166**	**$785,820**	**$1,266,695**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$1,964,025	$1,980,263	$1,817,932	$2,010,571	$2,353,425
5-10-1410 - TEMP WORKERS WAGES & SALARIES	$3,953	$2,666	$6,274	$2,610	$0
5-10-1420 - OVERTIME	$99,601	$98,830	$89,988	$80,000	$108,304
5-10-1500 - EMPLOYEE INCENTIVES	$38,520	$64,937	$50,988	$20,000	$19,232
5-10-1430 - FRINGE BENEFITS	$505,714	$558,721	$530,328	$620,289	$710,296
5-10-1440 - PERS	$2,379	$64,690	$84,835	–	$192,839
5-10-1450 - TAXES	$157,143	$160,497	$145,346	$211,050	$203,402
5-10-1460 - UNEMPLOYMENT INS	$16,654	$19,601	$17,706	$18,675	$20,210
5-10-1470 - WORKERS COMP INS	$65,524	$74,075	$569	$66,908	$50,932
5-10-1480 - RETIREMENT-DB	$482,846	$429,837	$375,315	$513,130	$429,037
5-10-1490 - RETIREMENT-DC	–	$0	–	–	$0
PERSONNEL SERVICES TOTAL	**$3,336,359**	**$3,454,115**	**$3,119,280**	**$3,543,233**	**$4,087,677**
CAPITAL OUTLAY					
5-40-9120 - VEHICLES	$54,745	$373,457	$353,575	$350,000	$492,000
CAPITAL OUTLAY TOTAL	**$54,745**	**$373,457**	**$353,575**	**$350,000**	**$492,000**
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	$3,585	$3,255	$2,505	$2,000	$2,500
SPECIAL PAYMENTS TOTAL	**$3,585**	**$3,255**	**$2,505**	**$2,000**	**$2,500**
EXPENSES TOTAL	**$3,941,600**	**$4,514,562**	**$4,167,526**	**$4,681,053**	**$5,848,872**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Public Health Department (114)

General Fund: 114-Public Health Department

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	$534,201	$309,462	$322,220	$162,727	$1,737,727
3-30-4000 - FEDERAL GRANTS	–	–	$29,766	–	–
3-30-4020 - LOCAL GRANTS	$95,158	$80,760	$42,911	$81,160	$81,160
3-40-5011 - SALES	$60	$60	–	$250	$250
3-40-5030 - MISC FEES	$179,024	$59,672	$94,123	$230,000	$230,000
3-40-5036 - FAMILY PLANNING FEES	$24,511	$2,619	$2,354	$14,150	$26,350
3-40-5037 - IMMUNIZATION FEES	$219,844	$129,837	$60,085	$107,250	$107,250
3-40-5042 - BABIES FIRST FEES	–	–	$460	$8,500	$8,500
3-30-4030 - PROGRAM INCOME	–	–	$0	–	–
3-60-1050 - MISC REVENUE	–	–	$3,049	–	$0
3-80-7075 - REIMBURSEMENTS	$1,158,980	$10,753	$31,321	–	$0
REVENUE TOTAL	**$2,211,779**	**$593,162**	**$586,289**	**$604,037**	**$2,191,237**
REVENUES TOTAL	**$2,211,779**	**$593,162**	**$586,289**	**$604,037**	**$2,191,237**
Expenses					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	–	–	$272	–	$5,000
5-20-5290 - BOOK PURCHASES	$151	–	–	$500	$0
5-20-5330 - FEES - PERMITS/LICENSES	$200	$300	$200	$200	$200
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$2,320
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$2,740
5-20-5420 - MISCELLANEOUS EXPENSES	$143,269	$122,990	$10,691	$168,000	$135,200
5-20-5430 - POSTAGE/SHIPPING	–	–	$13	–	$1,000
5-20-5440 - PRINTING & COPIES	–	–	–	–	$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	$31	–	–
5-20-5470 - RECORDS DESTRUCTION	–	–	$202	–	–
5-20-5500 - TELEPHONE & INTERNET	$1,223	$1,158	$3,256	$2,000	$2,000
5-20-5510 - TRAINING & DEVELOPMENT	–	–	$539	–	$5,000
5-20-5520 - TRANSPORTATION - MILEAGE	$25	$94	$527	$1,500	$1,500
5-20-5560 - UTILITIES - ELECTRICTY	$1,337	$1,513	$2,859	$8,000	$8,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	$1,739	$4,009	$1,200	$5,000
5-20-5590 - UTILITIES - WATER/SEWER	–	–	$101	–	$0
5-20-5610 - GARBAGE/WASTE DISPOSAL	–	–	$55	–	$0
5-20-5760 - CONTRACT EMPLOYEES	$5,438	$7,437	$5,575	$6,000	$0
5-20-5800 - LAB SERVICES	–	–	$307	–	–
5-20-5830 - OTHER CONTRACTED SERVICES	$11,246	$12,994	$68,416	$87,720	$1,656,420
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$18,091	–	$18,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$1,061	$873	$3,353	$4,000	$4,000
5-20-5250 - OFFICE SUPPLIES	$3,408	$2,557	$3,075	$4,500	$4,500
5-20-5930 - EQUIPMENT < $5K	–	–	$267	–	–
5-20-5940 - FUEL	$808	$3,168	$3,474	$1,000	$1,000

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	$46	–	–
5-20-5970 - MISCELLANEOUS SUPPLIES	$118,227	$323,265	$928	$3,250	$20,000
5-20-6000 - PHARMACEUTICAL SUPPLIES	$98,865	$109,421	$58,577	$134,800	$147,000
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	–	–	$65	–	$5,000
5-20-6050 - SMALL TOOLS & EQUIPMENT < $5K	–	–	$260	–	–
MATERIALS & SERVICES TOTAL	**$385,258**	**$587,509**	**$185,188**	**$422,670**	**$2,023,880**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$531,348	$563,350	$445,775	$674,604	$826,514
5-10-1410 - TEMP WORKERS WAGES & SALARIES	$15,806	$12,701	$8,874	$34,030	$0
5-10-1420 - OVERTIME	–	–	$133	$42,000	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$147,406	$122,034	$119,441	$187,464	$252,622
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$41,399	$43,162	$33,795	$55,893	$66,801
5-10-1460 - UNEMPLOYMENT INS	$5,739	$5,818	$4,262	$6,734	$7,655
5-10-1470 - WORKERS COMP INS	$2,639	$2,523	$104	$14,118	$1,978
5-10-1480 - RETIREMENT-DB	$94,205	$59,410	$31,815	$168,361	$35,949
5-10-1490 - RETIREMENT-DC	$3,044	$17,784	$19,081	–	$49,059
PERSONNEL SERVICES TOTAL	**$841,587**	**$826,781**	**$663,279**	**$1,183,204**	**$1,240,578**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	$43,334	$125	$5,940	–	$0
CAPITAL OUTLAY TOTAL	**$43,334**	**$125**	**$5,940**	**–**	**$0**
SPECIAL PAYMENTS					
5-50-7020 - PASS THRU PAYMENTS - OTHER	–	–	$28,115	–	–
SPECIAL PAYMENTS TOTAL	**–**	**–**	**$28,115**	**–**	**–**
EXPENSES TOTAL	**$1,270,178**	**$1,414,415**	**$882,521**	**$1,605,874**	**$3,264,458**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Planning Department (115)

General Fund: 115-Planning Department

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	–	$174,230	$0
3-30-4020 - LOCAL GRANTS	–	$4,000	–	$4,000	$4,000
3-40-5011 - SALES	$457	–	–	$220	$220
3-40-5015 - COPIES/PRINTING/FAX FEES	$60	$28	$3	$55	$55
3-40-5038 - ZONING & SITE PLAN REVIEW FEES	$14,600	$12,905	$24,250	$11,000	$11,000
3-40-5044 - RURAL ADDRESSING FEES	$2,050	$2,000	$3,800	$1,650	$3,650
3-40-5055 - AMENDMENTS	–	–	$1,600	$3,300	$3,300
3-40-5056 - APPEALS & REMANDS	$500	$500	–	$550	$1,050
3-40-5057 - FARM AG EXEMPT	$900	$1,600	$600	$1,100	$1,800
3-40-5058 - LAND PARTITIONING & SUBDIVISIO	$15,000	$14,010	$7,050	$8,800	$8,800
3-40-5059 - LAND USE COMPATIBILITY REVIEWS	$1,600	$2,800	$1,800	$1,650	$1,650
3-40-5060 - LAND USE DECISIONS	$2,901	$6,900	$7,150	$1,320	$5,320
3-40-5063 - VARIANCES & DIMENSIONAL ADJUST	$1,500	$1,500	$850	$1,650	$2,850
3-40-5072 - RENEWABLE ENERGY SURCHARGE	–	–	–	$11,000	$11,000
3-40-1080 - CONDITINAL USE PERMITS	$14,750	$9,100	$7,400	$11,000	$11,000
3-60-1050 - MISC REVENUE	$6,083	$2,651	$37,000	$200	$200
3-80-7075 - REIMBURSEMENTS	$2,230	$1,250	–	$4,000	$4,000
REVENUE TOTAL	**$62,630**	**$59,244**	**$91,503**	**$235,725**	**$69,895**
TRANSFERS IN					
3-90-9237 - XFR FR BUILDING PERMIT FUND	–	$50,000	$50,000	$50,000	$0
TRANSFERS IN TOTAL	**–**	**$50,000**	**$50,000**	**$50,000**	**$0**
REVENUES TOTAL	**$62,630**	**$109,244**	**$141,503**	**$285,725**	**$69,895**
Expenses					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	–	–	$402	–	–
5-20-5310 - DUES & MEMBERSHIPS	$490	$1,157	$1,418	$3,900	$3,900
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$1,250
5-20-5410 - LEGAL NOTICES	$5,221	$4,020	$4,324	$7,200	$7,200
5-20-5420 - MISCELLANEOUS EXPENSES	$330	$127	$371	$30,440	$24,940
5-20-5430 - POSTAGE/SHIPPING	–	–	$31	–	–
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	$862	$1,254	$3,166	$5,450	$5,450
5-20-5480 - REFUNDS	$1,400	$805	$850	$1,000	$1,000
5-20-5500 - TELEPHONE & INTERNET	$400	$290	$392	$600	$600
5-20-5510 - TRAINING & DEVELOPMENT	–	–	$295	–	$1,500
5-20-5520 - TRANSPORTATION - MILEAGE	–	$465	$827	$750	$1,750
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$87	$636	$3,841	$3,900	$3,900
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	–	–	$2,500	–	–
5-20-5740 - CONSULTING SERVICES	–	–	$8,740	–	$4,500

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-5810 - LEGAL SERVICES	–	–	$11,275	–	$25,000
5-20-5830 - OTHER CONTRACTED SERVICES	–	$10,133	$35,625	$174,070	$66,870
5-20-5860 - SOFTWARE MAINTENACE	–	–	–	–	$1,850
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$5,094	–	$6,700
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$929	$370	$606	$1,200	$1,200
5-20-5250 - OFFICE SUPPLIES	$1,630	$1,894	$2,851	$2,310	$3,310
5-20-5940 - FUEL	$479	$1,044	$703	$3,200	$3,200
5-20-5970 - MISCELLANEOUS SUPPLIES	$1,795	$2,984	$1,708	$3,640	$3,640
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < $5K	–	$481	–	$1,700	$2,200
MATERIALS & SERVICES TOTAL	**$13,623**	**$25,660**	**$85,020**	**$239,360**	**$169,960**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$239,009	$303,254	$291,890	$313,223	$381,200
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$54,801	$71,037	$80,156	$114,650	$105,494
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$17,053	$22,944	$21,553	$23,962	$30,826
5-10-1460 - UNEMPLOYMENT INS	$2,537	$2,944	$2,938	$2,799	$3,191
5-10-1470 - WORKERS COMP INS	$390	$579	$78	$704	$383
5-10-1480 - RETIREMENT-DB	$28,840	$38,952	$40,580	$77,679	$49,717
5-10-1490 - RETIREMENT-DC	$2,302	$11,341	$9,422	–	$16,421
PERSONNEL SERVICES TOTAL	**$344,932**	**$451,051**	**$446,617**	**$533,017**	**$587,232**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	–	$6,219	–	–	$0
CAPITAL OUTLAY TOTAL	**–**	**$6,219**	**–**	**–**	**$0**
EXPENSES TOTAL	**$358,555**	**$482,930**	**$531,637**	**$772,377**	**$757,192**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Community Development (116)

General Fund: 116-Community Development Department

	PROPOSED BUDGET	CURRENT YTD ACTUAL	PRIOR YEARS ACTUAL		CURRENT BUDGET
	FY2024	Invalid Date	FY2021	FY2022	FY2023
Revenues					
–	–	–	–	–	–
REVENUES TOTAL	**0**	**0**	**0**	**0**	**0**
Expenses					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$5,000	–	–	–	–
5-20-5310 - DUES & MEMBERSHIPS	$3,250	–	–	–	–
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	$0	–	$789	$16,803	$3,250
5-20-5520 - TRANSPORTATION - MILEAGE	$1,000	–	$28	–	$1,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$4,000	–	–	–	$4,000
5-20-5740 - CONSULTING SERVICES	$0	–	–	–	–
5-20-5250 - OFFICE SUPPLIES	$500	–	$450	–	$500
MATERIALS & SERVICES TOTAL	**$13,750**	**–**	**$1,267**	**$16,803**	**$8,750**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	$0	–	–	–	–
5-10-1400 - WAGES & SALARIES	$54,276	–	$68,853	–	$91,962
5-10-1420 - OVERTIME	$0	–	–	–	–
5-10-1500 - EMPLOYEE INCENTIVES	$0	–	–	–	–
5-10-1430 - FRINGE BENEFITS	$13,450	–	$5,890	–	$25,453
5-10-1440 - PERS	$0	–	–	–	–
5-10-1450 - TAXES	$4,382	–	$5,563	–	$7,035
5-10-1460 - UNEMPLOYMENT INS	$290	–	$618	–	$569
5-10-1470 - WORKERS COMP INS	$54	–	$46	–	$182
5-10-1480 - RETIREMENT-DB	$0	–	$18,151	–	$22,806
5-10-1490 - RETIREMENT-DC	$4,899	–	–	–	–
PERSONNEL SERVICES TOTAL	**$77,351**	**–**	**$99,122**	**–**	**$148,007**
SPECIAL PAYMENTS					
5-50-7060 - GRANTS-LOCAL GOVT	$303,726	–	–	–	–
5-50-7070 - GRANTS-BUSINESS	$0	–	–	–	–
SPECIAL PAYMENTS TOTAL	**$303,726**	**–**	**–**	**–**	**–**
EXPENSES TOTAL	**$394,827**	**–**	**$100,390**	**$16,803**	**$156,757**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Emergency Management (117)

General Fund: 117-Emergency Management Department

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	$37,053	–	$64,287
3-30-4000 - FEDERAL GRANTS	$78,158	$71,449	$25,061	$466,426	$294,580
3-60-1050 - MISC REVENUE	–	$101	$51,204	–	$0
3-80-7075 - REIMBURSEMENTS	$0	–	$542	–	–
REVENUE TOTAL	**$78,158**	**$71,550**	**$113,860**	**$466,426**	**$358,867**
REVENUES TOTAL	**$78,158**	**$71,550**	**$113,860**	**$466,426**	**$358,867**
Expenses					
MATERIALS & SERVICES					
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$470
5-20-5420 - MISCELLANEOUS EXPENSES	–	$15,410	$127,565	$183,319	$23,319
5-20-5500 - TELEPHONE & INTERNET	–	$859	$1,573	$1,500	$1,500
5-20-5510 - TRAINING & DEVELOPMENT	–	$13,963	$966	$8,097	$8,097
5-20-5520 - TRANSPORTATION - MILEAGE	–	$1,136	$1,093	$2,000	$2,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$69	$631	$1,432	$5,000	$5,000
5-20-5610 - GARBAGE/WASTE DISPOSAL	–	–	$66	–	$0
5-20-5800 - LAB SERVICES	–	–	$280	–	–
5-20-5840 - PREEMPLOYMENT SERVICES	–	–	$100	$2,000	$2,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$183	–	$0
5-20-6100 - BUILDING MAINTENANCE	$592	$2,545	$180	$7,000	$7,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	–	$2,114	–	–
5-20-5250 - OFFICE SUPPLIES	–	–	$1,256	–	–
5-20-5940 - FUEL	–	–	$183	–	$0
5-20-5970 - MISCELLANEOUS SUPPLIES	$6,345	$2,548	$1,808	$9,500	$9,500
MATERIALS & SERVICES TOTAL	**$7,005**	**$37,092**	**$138,798**	**$218,416**	**$58,886**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$10,157	$60,080	$58,208	$61,478	$78,166
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$457	$11,374	$8,691	$8,738	$10,950
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$749	$4,553	$4,400	$4,703	$6,319
5-10-1460 - UNEMPLOYMENT INS	$57	$804	$614	$569	$611
5-10-1470 - WORKERS COMP INS	$2	$127	$17	$102	$78
5-10-1480 - RETIREMENT-DB	$2,402	$99	–	$15,246	$0
5-10-1490 - RETIREMENT-DC	–	$2,407	$5,239	–	$7,065
PERSONNEL SERVICES TOTAL	**$13,824**	**$79,445**	**$77,168**	**$90,836**	**$103,189**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	–	–	–	$385,000	$236,000
5-40-9070 - HEAVY EQUIPMENT > $5K	–	–	–	–	$117,580
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**$385,000**	**$353,580**
EXPENSES TOTAL	**$20,830**	**$116,537**	**$215,967**	**$694,252**	**$515,655**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Surveyor Department (118)

General Fund: 118-Surveyor Department

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-40-5015 - COPIES/PRINTING/FAX FEES	$24	–	–	–	–
3-40-5029 - RECORDING FEES	$625	$475	$450	$300	$300
3-40-5039 - AFFIDAVIT FEES	–	$25	–	–	$25
3-40-5040 - PROPERTY LINE ADJ FEES	–	$100	$300	$200	$200
3-40-5066 - SURVEYOR FEES	$6,120	$6,520	$6,340	$2,500	$6,500
3-60-1050 - MISC REVENUE	$8	–	–	–	–
REVENUE TOTAL	**$6,777**	**$7,120**	**$7,090**	**$3,000**	**$7,025**
REVENUES TOTAL	**$6,777**	**$7,120**	**$7,090**	**$3,000**	**$7,025**
Expenses					
MATERIALS & SERVICES					
5-20-5290 - BOOK PURCHASES	–	–	–	$500	$500
5-20-5320 - FEES - OTHER	–	–	–	$500	$500
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$530
5-20-5420 - MISCELLANEOUS EXPENSES	$1,000	–	–	–	–
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	$130	$130	$130	$330	$330
5-20-5500 - TELEPHONE & INTERNET	$32	$463	$461	$1,200	$1,200
5-20-5510 - TRAINING & DEVELOPMENT	$375	–	–	$1,500	$1,500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$104	–	–	$2,000	$2,000
5-20-5770 - SURVEYOR SERVICES	$18,000	$18,000	$26,400	$18,000	$31,680
5-20-5810 - LEGAL SERVICES	–	–	–	$200	$200
5-20-5830 - OTHER CONTRACTED SERVICES	$54	–	–	$200	$200
5-20-5860 - SOFTWARE MAINTENACE	–	–	–	$1,200	$1,200
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	–	–	$1,500	$1,500
5-20-5250 - OFFICE SUPPLIES	–	–	–	$500	$500
5-20-5940 - FUEL	$65	–	–	$4,000	$4,000
5-20-5970 - MISCELLANEOUS SUPPLIES	$6,012	–	–	$6,000	$6,000
5-20-6050 - SMALL TOOLS & EQUIPMENT < $5K	$499	–	–	–	–
5-20-6060 - SOFTWARE (OWNED) < $5K	$2,150	–	–	–	–
MATERIALS & SERVICES TOTAL	**$28,421**	**$18,593**	**$26,991**	**$37,630**	**$51,840**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$46,060	$3,052	–	$82,382	$82,035
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$15,458	-$1,023	–	$25,453	$28,316
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$2,799	$240	–	$6,303	$6,630
5-10-1460 - UNEMPLOYMENT INS	$593	$40	–	$569	$611
5-10-1470 - WORKERS COMP INS	$12	$84	–	$115	$980

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-10-1480 - RETIREMENT-DB	–	–	–	$20,431	$0
5-10-1490 - RETIREMENT-DC	–	–	–	–	$7,413
PERSONNEL SERVICES TOTAL	**$64,921**	**$2,392**	**–**	**$135,253**	**$125,985**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	$44,500	–	–	–	–
5-40-9120 - VEHICLES	$40,783	–	–	–	–
CAPITAL OUTLAY TOTAL	**$85,283**	**–**	**–**	**–**	**–**
EXPENSES TOTAL	**$178,625**	**$20,985**	**$26,991**	**$172,883**	**$177,825**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Museum (119)

General Fund: 119-Museum

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	**FY2022**	**FY2023**	**FY2023**	**FY2024**
Revenues					
TRANSFERS IN					
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	$11,000	$11,000	$11,000	$11,000	$0
TRANSFERS IN TOTAL	**$11,000**	**$11,000**	**$11,000**	**$11,000**	**$0**
REVENUES TOTAL	**$11,000**	**$11,000**	**$11,000**	**$11,000**	**$0**
Expenses					
MATERIALS & SERVICES					
5-20-5830 - OTHER CONTRACTED SERVICES	$11,000	$11,000	$11,000	$11,000	$0
MATERIALS & SERVICES TOTAL	**$11,000**	**$11,000**	**$11,000**	**$11,000**	**$0**
EXPENSES TOTAL	**$11,000**	**$11,000**	**$11,000**	**$11,000**	**$0**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Public Works Administration (120)

General Fund: 120-Public Works Administration

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-80-7075 - REIMBURSEMENTS	$947	–	–	$400	$0
REVENUE TOTAL	**$947**	**–**	**–**	**$400**	**$0**
REVENUES TOTAL	**$947**	**–**	**–**	**$400**	**$0**
Expenses					
MATERIALS & SERVICES					
5-20-5320 - FEES - OTHER	–	–	$40	–	$0
5-20-5410 - LEGAL NOTICES	–	–	$158	–	$0
5-20-5440 - PRINTING & COPIES	–	–	$262	–	$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	$35	–	$0
5-20-5510 - TRAINING & DEVELOPMENT	–	–	$1,545	–	–
5-20-5840 - PREEMPLOYMENT SERVICES	–	–	$110	–	–
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	–	$28	–	–
5-20-5250 - OFFICE SUPPLIES	$7,135	$9,024	$3,986	$5,000	$5,000
MATERIALS & SERVICES TOTAL	**$7,135**	**$9,024**	**$6,164**	**$5,000**	**$5,000**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$37,814	$38,298	$28,493	$41,350	$79,679
5-10-1420 - OVERTIME	–	–	–	–	$442
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$8,987	$18,317	$10,456	$15,137	$25,929
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$2,816	$2,905	$2,039	$3,164	$6,477
5-10-1460 - UNEMPLOYMENT INS	$333	$318	$237	$538	$614
5-10-1470 - WORKERS COMP INS	$94	$60	$8	$641	$392
5-10-1480 - RETIREMENT-DB	$9,535	$9,965	$7,066	$10,255	$16,919
5-10-1490 - RETIREMENT-DC	–	–	–	–	$1,101
PERSONNEL SERVICES TOTAL	**$59,580**	**$69,864**	**$48,298**	**$71,085**	**$131,553**
CAPITAL OUTLAY					
5-40-9010 - BUILDING ACQUISITION	$184,805	–	–	–	–
5-40-9020 - BUILDING IMPROVEMENTS	–	–	–	–	$33,500
CAPITAL OUTLAY TOTAL	**$184,805**	**–**	**–**	**–**	**$33,500**
EXPENSES TOTAL	**$251,520**	**$78,888**	**$54,462**	**$76,085**	**$170,053**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: PW General Maintenance (121)

General Fund: 121-General Maintenance

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	–	–	$4,000
3-60-1050 - MISC REVENUE	$10,511	$4,083	$4,837	$1,500	$1,500
3-80-7075 - REIMBURSEMENTS	$1,524	–	–	–	–
REVENUE TOTAL	**$12,035**	**$4,083**	**$4,837**	**$1,500**	**$5,500**
TRANSFERS IN					
3-90-9202 - XFR FR ROAD FUND	–	$214	–	–	$0
TRANSFERS IN TOTAL	**–**	**$214**	**–**	**–**	**$0**
REVENUES TOTAL	**$12,035**	**$4,297**	**$4,837**	**$1,500**	**$5,500**
Expenses					
MATERIALS & SERVICES					
5-20-5270 - ALARM MONITORING	–	–	$630	–	$0
5-20-5330 - FEES - PERMITS/LICENSES	–	–	$75	–	–
5-20-5370 - INSURANCE - LIABILITY	–	–	–	–	$1,670
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$2,220
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$2,410
5-20-5500 - TELEPHONE & INTERNET	$2,619	$2,657	$2,115	$2,750	$2,888
5-20-5510 - TRAINING & DEVELOPMENT	$775	$275	$161	$1,500	$1,500
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	$750	$750
5-20-5560 - UTILITIES - ELECTRICTY	$37,900	$47,801	$40,672	$46,500	$51,150
5-20-5570 - UTILITIES - GAS	$24,555	$34,493	$34,905	$28,900	$31,790
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$826	$30	–	$750	$750
5-20-5590 - UTILITIES - WATER/SEWER	$12,580	$15,324	$13,390	$15,800	$16,590
5-20-5610 - GARBAGE/WASTE DISPOSAL	$2,880	$4,098	$2,594	$4,500	$4,725
5-20-5790 - JANITORIAL SERVICES	$101,942	$96,311	$84,799	$120,000	$0
5-20-5830 - OTHER CONTRACTED SERVICES	$1,874	$4,327	$2,359	$5,000	$5,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$92	–	$500
5-20-6530 - RENTAL - EQUIPMENT	–	–	$3,812	$5,000	$5,000
5-20-6100 - BUILDING MAINTENANCE	$34,321	$40,141	$27,369	$44,000	$48,400
5-20-6130 - GROUNDS MAINTENANCE	$4,341	$4,417	$3,519	$6,500	$6,825
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$6,905	$5,028	$3,834	$8,000	$13,800
5-20-5250 - OFFICE SUPPLIES	–	–	$26	–	–
5-20-5940 - FUEL	$8,775	$7,572	$10,526	$10,800	$11,880
5-20-5960 - JANITORIAL SUPPLIES	$6,483	$6,540	$5,031	$7,500	$37,500
5-20-5990 - PARTS	–	–	$12	–	–
5-20-6020 - SHOP SUPPLIES	–	–	$157	–	$1,250
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	$1,040	$1,189	$320	$1,500	$1,500
5-20-6050 - SMALL TOOLS & EQUIPMENT < $5K	$2,240	$2,365	$3,451	$3,000	$15,000
MATERIALS & SERVICES TOTAL	**$250,057**	**$272,569**	**$239,845**	**$312,750**	**$263,598**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-10-1400 - WAGES & SALARIES	$176,293	$184,023	$170,578	$179,868	$291,930
5-10-1420 - OVERTIME	–	–	–	$2,652	$2,900
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$43,115	$35,992	$34,440	$46,909	$96,409
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$12,808	$13,977	$12,773	$13,963	$23,867
5-10-1460 - UNEMPLOYMENT INS	$1,671	$1,871	$1,771	$1,708	$2,867
5-10-1470 - WORKERS COMP INS	$893	$7,575	$50	$6,099	$8,272
5-10-1480 - RETIREMENT-DB	$41,598	$46,208	$42,303	$45,265	$51,722
5-10-1490 - RETIREMENT-DC	–	–	–	–	$7,914
PERSONNEL SERVICES TOTAL	**$276,377**	**$289,647**	**$261,914**	**$296,464**	**$485,881**
CAPITAL OUTLAY					
5-40-9070 - HEAVY EQUIPMENT > $5K	–	–	–	–	$56,222
5-40-9120 - VEHICLES	–	–	–	$72,500	$0
5-40-9020 - BUILDING IMPROVEMENTS	–	–	$195	$185,000	$0
CAPITAL OUTLAY TOTAL	**–**	**–**	**$195**	**$257,500**	**$56,222**
EXPENSES TOTAL	**$526,434**	**$562,216**	**$501,955**	**$866,714**	**$805,701**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: North Transfer Station (122)

General Fund: 122-North Transfer Station

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-40-5041 - TRANSFER STATION FEES	$24,439	$23,710	$21,867	$28,500	$22,000
3-60-1020 - INSURANCE PROCEEDS	–	–	$468	–	–
3-60-1050 - MISC REVENUE	$3,108	$538	$205	$3,250	$750
3-80-7075 - REIMBURSEMENTS	$23,710	$18,335	$13,723	$30,000	$0
REVENUE TOTAL	**$51,258**	**$42,583**	**$36,262**	**$61,750**	**$22,750**
TRANSFERS IN					
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	–	–	–	$59,000
TRANSFERS IN TOTAL	**–**	**–**	**–**	**–**	**$59,000**
REVENUES TOTAL	**$51,258**	**$42,583**	**$36,262**	**$61,750**	**$81,750**
Expenses					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$280	$52	$207	$50	$250
5-20-5280 - BANKING & MERCHANT FEES	$1,016	$750	$649	$1,030	$1,030
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$60
5-20-5480 - REFUNDS	$24	–	–	–	–
5-20-5500 - TELEPHONE & INTERNET	$690	$964	$860	$700	$700
5-20-5510 - TRAINING & DEVELOPMENT	$58	$58	$54	$200	$200
5-20-5560 - UTILITIES - ELECTRICTY	$576	$489	$402	$600	$600
5-20-5610 - GARBAGE/WASTE DISPOSAL	$42,557	$35,417	$18,899	$46,325	$51,884
5-20-5620 - LANDFILL FEES	–	–	$11,898	–	$0
5-20-5830 - OTHER CONTRACTED SERVICES	$355	$746	$500	–	$3,950
5-20-6530 - RENTAL - EQUIPMENT	$1,086	–	$400	$3,019	$3,019
5-20-6100 - BUILDING MAINTENANCE	$230	$13	–	–	$0
5-20-6130 - GROUNDS MAINTENANCE	$4,363	–	$246	$800	$800
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	$1	–	–	–	–
5-20-5250 - OFFICE SUPPLIES	–	–	$44	–	–
5-20-5960 - JANITORIAL SUPPLIES	–	–	–	$200	$200
5-20-5970 - MISCELLANEOUS SUPPLIES	$832	$391	$431	$620	$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < $5K	–	–	$731	–	$650
MATERIALS & SERVICES TOTAL	**$52,070**	**$38,881**	**$35,320**	**$53,544**	**$63,343**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$10,176	$10,140	$11,016	$9,780	$16,370
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	–	$1,152	–	–
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	–	–	–	–	$0
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$1,307	$776	$931	$557	$1,318
5-10-1460 - UNEMPLOYMENT INS	$212	$137	$159	$95	$196

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-10-1470 - WORKERS COMP INS	$517	$543	$7	$274	$552
5-10-1480 - RETIREMENT-DB	–	–	–	–	$0
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0
PERSONNEL SERVICES TOTAL	**$12,212**	**$11,596**	**$13,266**	**$10,706**	**$18,436**
EXPENSES TOTAL	**$64,282**	**$50,476**	**$48,586**	**$64,250**	**$81,779**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: South Transfer Station (123)

General Fund: 123-Solid Waste Transfer Station

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-40-5011 - SALES	–	–	$115	–	$0
3-40-5041 - TRANSFER STATION FEES	$38,809	$34,286	$30,302	$30,000	$34,000
3-60-1050 - MISC REVENUE	$5,975	$2,187	$324	$1,500	$1,500
3-80-7075 - REIMBURSEMENTS	$12,482	$15,274	$13,295	$8,000	$0
REVENUE TOTAL	**$57,267**	**$51,747**	**$44,036**	**$39,500**	**$35,500**
TRANSFERS IN					
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	$0	–	–	–	$28,400
TRANSFERS IN TOTAL	**$0**	**–**	**–**	**–**	**$28,400**
REVENUES TOTAL	**$57,267**	**$51,747**	**$44,036**	**$39,500**	**$63,900**
Expenses					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$280	$52	$339	$200	$250
5-20-5280 - BANKING & MERCHANT FEES	$873	$838	$690	$3,000	$3,000
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$10
5-20-5480 - REFUNDS	–	–	$1	–	–
5-20-5500 - TELEPHONE & INTERNET	$701	$701	$613	$900	$900
5-20-5510 - TRAINING & DEVELOPMENT	$58	$58	$54	$100	$200
5-20-5560 - UTILITIES - ELECTRICTY	$837	$688	$468	$600	$600
5-20-5610 - GARBAGE/WASTE DISPOSAL	$1,180	$1,143	$1,260	$1,000	$34,000
5-20-5620 - LANDFILL FEES	$56,271	$49,796	$40,579	$34,000	$0
5-20-5830 - OTHER CONTRACTED SERVICES	$1,144	$1,260	$1,163	$400	$3,950
5-20-6530 - RENTAL - EQUIPMENT	–	–	$400	$1,000	$1,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	$19	$31	$76	–	$800
5-20-5250 - OFFICE SUPPLIES	–	–	$44	–	–
5-20-5970 - MISCELLANEOUS SUPPLIES	$780	$200	$350	$300	$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < $5K	–	–	$794	–	$650
MATERIALS & SERVICES TOTAL	**$62,144**	**$54,766**	**$46,831**	**$41,500**	**$45,360**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$10,368	$9,804	$11,700	$9,780	$16,472
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	–	$1,440	–	–
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	–	–	–	–	$0
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$264	$750	$1,005	$557	$1,326
5-10-1460 - UNEMPLOYMENT INS	$45	$132	$218	$95	$198
5-10-1470 - WORKERS COMP INS	$505	$526	$8	$274	$555
5-10-1480 - RETIREMENT-DB	–	–	–	–	$0
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
PERSONNEL SERVICES TOTAL	**$11,183**	**$11,212**	**$14,371**	**$10,706**	**$18,551**
CAPITAL OUTLAY					
5-40-9070 - HEAVY EQUIPMENT > $5K	$11,719	–	$15,002	$111,000	$0
CAPITAL OUTLAY TOTAL	**$11,719**	**–**	**$15,002**	**$111,000**	**$0**
EXPENSES TOTAL	**$85,045**	**$65,978**	**$76,204**	**$163,206**	**$63,911**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Transfer to Other Funds (124)

General Fund: 124-Transfer to Other Funds

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
–	–	–	–	–	–
REVENUES TOTAL	**0**	**0**	**0**	**0**	**0**
Expenses					
INTERFUND TRANSFERS					
5-50-8205 - XFR TO AIRPORT FUND	$43,086	$8,406	$8,406	$8,406	$0
5-50-8214 - XFR TO FAIR	$33,165	–	–	–	–
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	$20,000	$20,000	$20,000	$20,000	$0
5-50-8217 - XFR TO PROGRAMMING RESERVE	$30,000	$83,801	$187,000	$187,000	$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	$394,000	$2,077,348	$2,388,388	$2,388,388	$0
5-50-8241 - XFR TO BUILDING RESERVE FUND	$50,000	$50,000	$50,000	$50,000	$0
5-50-8245 - XFR TO WATER PLANNING FUND	–	–	$16,000	$16,000	$0
5-50-8540 - XFR TO RESILIENCY FUND	$500,000	$300,000	$500,000	$500,000	$0
INTERFUND TRANSFERS TOTAL	**$1,070,251**	**$2,539,555**	**$3,169,794**	**$3,169,794**	**$0**
EXPENSES TOTAL	**$1,070,251**	**$2,539,555**	**$3,169,794**	**$3,169,794**	**$0**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Information Technology (125)

General Fund: 125-Information Technology

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	**FY2022**	**FY2023**	**FY2023**	**FY2024**
Revenues					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	$475	–	–
3-60-1050 - MISC REVENUE	$105	–	–	–	–
3-80-7075 - REIMBURSEMENTS	$4,968	$3,479	$1,235	$2,000	$0
REVENUE TOTAL	**$5,073**	**$3,479**	**$1,711**	**$2,000**	**$0**
REVENUES TOTAL	**$5,073**	**$3,479**	**$1,711**	**$2,000**	**$0**
Expenses					
MATERIALS & SERVICES					
5-20-5500 - TELEPHONE & INTERNET	–	–	–	–	$0
5-20-5740 - CONSULTING SERVICES	–	–	$83,200	–	$0
5-20-5830 - OTHER CONTRACTED SERVICES	$98,808	$101,772	$145,600	$250,000	$250,000
5-20-5860 - SOFTWARE MAINTENACE	$24,650	$29,854	$36,333	$35,000	$7,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	$4,397	$5,117	$16,120	$8,000	$63,000
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	–	–	$1,493	–	$4,500
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$218	$289	–	$3,500	$0
5-20-5920 - IT HARDWARE/COMPUTER < $5K EA	$9,760	$7,347	$49,645	$12,000	$74,600
MATERIALS & SERVICES TOTAL	**$137,832**	**$144,378**	**$332,390**	**$308,500**	**$399,600**
CAPITAL OUTLAY					
5-40-9030 - IT HARDWARE > $5K	$31,129	$32,571	–	$47,000	$0
CAPITAL OUTLAY TOTAL	**$31,129**	**$32,571**	**–**	**$47,000**	**$0**
EXPENSES TOTAL	**$168,961**	**$176,949**	**$332,390**	**$355,500**	**$399,600**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Weed Department (128)

General Fund: 128-Weed Department

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
REVENUE					
3-20-1100 - STATE SHARED REV - OTHER	$522	–	–	–	–
3-30-4000 - FEDERAL GRANTS	–	–	–	$2,500	$0
3-40-5054 - OTHER CONTRACT SERVICES	–	–	–	–	$35,000
3-60-1050 - MISC REVENUE	$22,903	$24,995	$15,569	$25,000	$0
3-80-7075 - REIMBURSEMENTS	$11,583	$13,486	$6,668	$9,000	$0
REVENUE TOTAL	**$35,009**	**$38,481**	**$22,237**	**$36,500**	**$35,000**
REVENUES TOTAL	**$35,009**	**$38,481**	**$22,237**	**$36,500**	**$35,000**
Expenses					
MATERIALS & SERVICES					
5-20-5310 - DUES & MEMBERSHIPS	$113	$578	$849	$750	$900
5-20-5330 - FEES - PERMITS/LICENSES	–	–	$58	–	$115
5-20-5370 - INSURANCE - LIABILITY	$1,401	$1,408	$1,475	$1,500	$1,630
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$0
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	$1,160
5-20-5410 - LEGAL NOTICES	–	–	$162	–	$0
5-20-5500 - TELEPHONE & INTERNET	$953	$987	$1,061	$1,200	$1,284
5-20-5510 - TRAINING & DEVELOPMENT	–	$151	–	–	$982
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	$168	–	$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	$707	$1,003	$1,000	$1,755
5-20-5830 - OTHER CONTRACTED SERVICES	$225	$324	$172	$1,000	$1,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$60	–	$2,700
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$7,053	$865	$843	$3,000	$3,000
5-20-5250 - OFFICE SUPPLIES	$49	–	$364	$250	$400
5-20-5910 - PAINT & CHEMICALS	–	$2,048	$152	$3,000	$3,000
5-20-5940 - FUEL	$1,192	$1,202	$1,870	$3,000	$3,000
5-20-5970 - MISCELLANEOUS SUPPLIES	$141	$971	$252	$2,500	$10,976
5-20-5990 - PARTS	–	–	$25	–	–
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	–	–	$22	–	–
MATERIALS & SERVICES TOTAL	**$11,126**	**$9,242**	**$8,536**	**$17,200**	**$31,902**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$66,433	$66,109	$76,741	$67,767	$91,185
5-10-1420 - OVERTIME	$191	$72	$721	$2,610	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$17,047	$16,693	$24,495	$23,297	$28,316
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$4,839	$5,018	$5,665	$5,383	$7,367
5-10-1460 - UNEMPLOYMENT INS	$552	$587	$624	$569	$851
5-10-1470 - WORKERS COMP INS	$1,602	$2,137	$19	$3,389	$822
5-10-1480 - RETIREMENT-DB	$15,801	$16,649	$19,210	$17,453	$17,734

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0
PERSONNEL SERVICES TOTAL	**$106,465**	**$107,265**	**$127,475**	**$120,468**	**$146,275**
INTERFUND TRANSFERS					
5-50-8224 - XFR TO WEED EQUIP. RESERVE	$5,000	$5,000	$5,000	$5,000	$0
INTERFUND TRANSFERS TOTAL	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$0**
EXPENSES TOTAL	**$122,591**	**$121,507**	**$141,011**	**$142,668**	**$178,177**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Human Resources (131)

General Fund: 131-Human Resources

	PROPOSED BUDGET	CURRENT YTD ACTUAL	PRIOR YEARS ACTUAL	CURRENT BUDGET
	FY2024	Invalid Date	Invalid Date	Invalid Date
Revenues				
–	–	–	–	–
REVENUES TOTAL	**0**	**0**	**0**	**0**
Expenses				
MATERIALS & SERVICES				
5-20-5260 - ADVERTISING/MARKETING	$12,000	–	–	–
5-20-5310 - DUES & MEMBERSHIPS	$250	–	–	–
5-20-5320 - FEES - OTHER	$5,750	–	–	–
5-20-5410 - LEGAL NOTICES	$400	–	–	–
5-20-5420 - MISCELLANEOUS EXPENSES	$150	–	–	–
5-20-5430 - POSTAGE/SHIPPING	$150	–	–	–
5-20-5440 - PRINTING & COPIES	$0	–	–	–
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	$300	–	–	–
5-20-5500 - TELEPHONE & INTERNET	$450	–	–	–
5-20-5510 - TRAINING & DEVELOPMENT	$2,000	–	–	–
5-20-5520 - TRANSPORTATION - MILEAGE	$500	–	–	–
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$2,000	–	–	–
5-20-5730 - AUDIT & FINANCIAL SERVICES	$20,000	–	–	–
5-20-5740 - CONSULTING SERVICES	$5,000	–	–	–
5-20-5810 - LEGAL SERVICES	$35,000	–	–	–
5-20-5830 - OTHER CONTRACTED SERVICES	$45,000	–	–	–
5-20-5840 - PREEMPLOYMENT SERVICES	$3,000	–	–	–
5-20-5850 - INVESTIGATION SERVICES	$2,000	–	–	–
5-20-6520 - LEASES - SOFTWARE (SAAS)	$35,000	–	–	–
5-20-5250 - OFFICE SUPPLIES	$3,201	–	–	–
5-20-5940 - FUEL	$200	–	–	–
5-20-5950 - HOSPITALITY EVENT SUPPLIES	$750	–	–	–
5-20-6070 - TRAINING MATERIALS	$0	–	–	–
MATERIALS & SERVICES TOTAL	**$173,101**	**–**	**–**	**–**
PERSONNEL SERVICES				
5-10-1401 - STIPEND	$0	–	–	–
5-10-1400 - WAGES & SALARIES	$235,271	–	–	–
5-10-1410 - TEMP WORKERS WAGES & SALARIES	$0	–	–	–
5-10-1420 - OVERTIME	$0	–	–	–
5-10-1500 - EMPLOYEE INCENTIVES	$0	–	–	–
5-10-1430 - FRINGE BENEFITS	$67,571	–	–	–
5-10-1440 - PERS	$0	–	–	–
5-10-1450 - TAXES	$19,019	–	–	–
5-10-1460 - UNEMPLOYMENT INS	$1,966	–	–	–
5-10-1470 - WORKERS COMP INS	$236	–	–	–
5-10-1480 - RETIREMENT-DB	$39,619	–	–	–
5-10-1490 - RETIREMENT-DC	$6,886	–	–	–

	PROPOSED BUDGET	CURRENT YTD ACTUAL	PRIOR YEARS ACTUAL	CURRENT BUDGET
	FY2024	Invalid Date	Invalid Date	Invalid Date
PERSONNEL SERVICES TOTAL	**$370,568**	**–**	**–**	**–**
CAPITAL OUTLAY				
5-40-9030 - IT HARDWARE > $5K	$0	–	–	–
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	$0	–	–	–
5-40-9000 - CAPITAL OUTLAY-OTHER	$0	–	–	–
CAPITAL OUTLAY TOTAL	**$0**	**–**	**–**	**–**
EXPENSES TOTAL	**$543,669**	**–**	**–**	**–**

FY2023-24 Proposed Budget Detail

Fund: General Fund (101)
Department: Non-Departmental

General Fund: Non-Departmental

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$6,423,958	$10,602,724	$10,631,951	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$10,621,773	$12,500,000
BEGINNING FUND BALANCE TOTAL	**$6,423,958**	**$10,602,724**	**$10,631,951**	**$10,621,773**	**$12,500,000**
REVENUE					
3-10-9003 - TAXES LEVIED IN CURRENT YR	$10,369,214	$11,229,549	$14,648,522	$12,000,000	$16,038,000
3-10-0104 - PREVIOUSLY LEVIED TAXES	$107,726	$160,684	$124,215	$120,000	$120,000
3-20-1080 - PMT IN LIEU OF TAX	$1,925,373	$854,550	$456,281	$615,000	$461,000
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	–	–	$147,438	–	$0
3-30-4010 - STATE GRANTS	$1,383,236	$1,652,809	$1,150,917	$1,500,000	$0
3-20-1000 - AMUSEMENT TAX	$2,063	$3,076	$2,446	$3,000	$2,845
3-20-1010 - CIGARETTE TAX	$8,387	$8,135	$5,054	$10,000	$7,850
3-20-1050 - ALCOHOL TAX	$85,900	$83,674	$66,309	$50,000	$91,822
3-20-1100 - STATE SHARED REV - OTHER	$12,379	$12,911	$14,376	$12,000	$12,000
3-30-4000 - FEDERAL GRANTS	–	–	$128,734	–	–
3-20-1030 - FEDERAL FOREST FEES	–	–	–	–	$0
3-20-1105 - FEDERAL SHARED REV - OTHER	–	–	$13	–	–
3-20-1070 - OTHER SHARED REVENUES	$51	$50	–	$550	$0
3-40-5043 - ENTERPRISE ZONE FEE	–	–	$5,958	–	$0
3-60-1050 - MISC REVENUE	$26,228	$68,387	$37,217	$50,000	$50,000
3-60-1051 - CULTURAL COALITION-REVENUE	$49,459	$7,882	$13,423	$8,000	$0
3-80-7075 - REIMBURSEMENTS	$108,191	$44,135	$51,202	–	$0
3-64-1000 - ASSET SALE PROCEEDS	–	$5,789	–	–	$0
3-10-9006 - OTHER TAXES	–	–	–	–	$0
3-10-9008 - FRANCHISE FEES	$29,022	$18,448	$19,907	$10,000	$18,000
3-65-0100 - INTEREST INCOME	$74,786	$80,964	$372,406	$100,000	$100,000
REVENUE TOTAL	**$14,182,014**	**$14,231,042**	**$17,244,420**	**$14,478,550**	**$16,901,517**
TRANSFERS IN					
3-90-1010 - TRANSFER FROM OTHER FUNDS	–	–	–	$66,158	$0
3-90-9203 - XFR FR FINLEY BUTTES TRUST FUND	$210,000	–	–	–	–
3-90-9222 - XFR FR WILLOW CREEK WIND FEES	$33,167	$165,505	–	–	$22,550
3-90-9500 - XFR FR ECHO WINDS FEES FUND	$35,210	–	–	–	$50,400
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	$28,000	–	$5,581	–	$0
3-90-9524 - XFR FR ORCHARD WIND	–	–	–	–	$7,600
3-90-9665 - XFR FR STATE AND FED WILDLIFE	–	–	–	–	$6,275
TRANSFERS IN TOTAL	**$306,377**	**$165,505**	**$5,581**	**$66,158**	**$86,825**
REVENUES TOTAL	**$20,912,350**	**$24,999,270**	**$27,881,952**	**$25,166,481**	**$29,488,342**
Expenses					
MATERIALS & SERVICES					

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-5260 - ADVERTISING/MARKETING	$13,015	$14,028	$13,036	$12,000	$0
5-20-5310 - DUES & MEMBERSHIPS	$2,975	$2,171	$108	$1,000	$1,000
5-20-5320 - FEES - OTHER	–	–	$2,400	–	$0
5-20-5370 - INSURANCE - LIABILITY	$134,081	$149,387	$195,307	$148,000	$63,000
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$55,680
5-20-5390 - INSURANCE - VEHICLE	$55,119	$52,173	$54,799	$58,000	$970
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	$0	–	$0
5-20-5421 - CULTURAL COALITION-EXPENSE	$8,575	$16,414	$7,881	$9,000	$0
5-20-5430 - POSTAGE/SHIPPING	$23,587	$13,398	$28,361	$29,000	$29,000
5-20-5440 - PRINTING & COPIES	–	–	$1,348	–	$0
5-20-5450 - PUBLIC OFFICIALS BONDS	$410	$410	$410	$500	$500
5-20-5500 - TELEPHONE & INTERNET	$82,178	$82,169	$81,679	$87,500	$87,050
5-20-5630 - PROPERTY TAXES	–	–	–	$700	$700
5-20-5730 - AUDIT & FINANCIAL SERVICES	$36,050	$39,890	$38,200	$45,000	$0
5-20-5740 - CONSULTING SERVICES	–	–	$4,746	–	–
5-20-5760 - CONTRACT EMPLOYEES	$2,345	–	–	$125,000	$0
5-20-5800 - LAB SERVICES	–	–	–	$1,000	$1,000
5-20-5810 - LEGAL SERVICES	–	–	$32,401	–	–
5-20-5830 - OTHER CONTRACTED SERVICES	$69,817	$183,420	$93,531	$310,000	$227,700
5-20-5840 - PREEMPLOYMENT SERVICES	–	–	$1,872	–	$0
5-20-6510 - LEASES - COPIER	$17,859	$18,285	$15,979	$16,500	$16,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	$8,127	$2,358	$875	$12,000	$12,000
5-20-6530 - RENTAL - EQUIPMENT	$296	–	–	–	–
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	$6,958	$6,437	$2,571	$6,000	$6,000
5-20-5250 - OFFICE SUPPLIES	$6,020	$10,988	$5,770	$10,450	$10,450
MATERIALS & SERVICES TOTAL	**$467,411**	**$591,526**	**$581,275**	**$871,650**	**$511,550**
PERSONNEL SERVICES					
5-10-1400 - WAGES & SALARIES	$46,525	$31,520	$23,382	$73,080	$0
5-10-1430 - FRINGE BENEFITS	$4,053	$1,755	$25	–	$0
5-10-1450 - TAXES	$3,819	$2,401	$1,789	$4,897	$0
5-10-1460 - UNEMPLOYMENT INS	$117	$93	–	–	$0
5-10-1470 - WORKERS COMP INS	$97	$11	–	–	$0
5-10-1480 - RETIREMENT-DB	$5,647	$1,255	–	$8,194	$0
PERSONNEL SERVICES TOTAL	**$60,259**	**$37,035**	**$25,196**	**$86,171**	**$0**
CAPITAL OUTLAY					
5-40-9120 - VEHICLES	–	–	–	$30,000	$30,000
5-40-9020 - BUILDING IMPROVEMENTS	$5,365	$89,887	–	$335,000	$335,000
5-40-9050 - CONSTRUCTION	$328,919	$276,363	$949	–	$0
CAPITAL OUTLAY TOTAL	**$334,284**	**$366,249**	**$949**	**$365,000**	**$365,000**
DEBT SERVICE					
5-40-9520 - DEBT SERVICE-INTEREST	$162	$5,124	$160	$1,200	$1,200
DEBT SERVICE TOTAL	**$162**	**$5,124**	**$160**	**$1,200**	**$1,200**
SPECIAL PAYMENTS					
5-50-7015 - PASS THRU PAYMENTS - FEDERAL	$60,000	$59,768	$15,701	$61,800	$61,800
5-50-7020 - PASS THRU PAYMENTS - OTHER	$12,220	$12,220	$6,110	$12,200	$12,200
5-50-7060 - GRANTS-LOCAL GOVT	$1,894,546	$1,955,448	$824,940	$1,783,770	$0
5-50-7070 - GRANTS-BUSINESS	$127,500	$20,000	$69,444	$66,667	$66,667
SPECIAL PAYMENTS TOTAL	**$2,094,266**	**$2,047,436**	**$916,194**	**$1,924,437**	**$140,667**
INTERFUND TRANSFERS					
5-50-8246 - XFR TO DEBT SERVICE FUND	–	–	–	–	$970,842
5-50-8200 - XFR TO HERITAGE TRAIL FUND	–	–	–	–	$75,000
5-50-8204 - XFR TO YOUTH/CHILDREN SERV COMM	–	–	–	–	$22,000
5-50-8205 - XFR TO AIRPORT FUND	–	–	–	–	$167,616
5-50-8214 - XFR TO FAIR	–	–	–	–	$73,000
5-50-8220 - XFR TO VICTIM/WITNESS ASSISTANCE	–	–	–	–	$20,629

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-50-8510 - XFR TO COMMUNITY CORRECTIONS	–	–	–	–	$51,255
INTERFUND TRANSFERS TOTAL	**–**	**–**	**–**	**–**	**$1,380,342**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	$4,062,202	$8,515,384
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**$4,062,202**	**$8,515,384**
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	$3,613,888	$4,840,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**$3,613,888**	**$4,840,000**
EXPENSES TOTAL	**$2,956,382**	**$3,047,370**	**$1,523,773**	**$10,924,548**	**$15,754,143**

FY2023-24 Proposed Budget Detail

Fund: 200 - Heritage Trail Fund

Fund 200: Heritage Trail Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$17,866	$17,242	$23,663	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$23,626	$43,000
BEGINNING FUND BALANCE TOTAL	**$17,866**	**$17,242**	**$23,663**	**$23,626**	**$43,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$141	$138	$793	$100	$100
REVENUE TOTAL	**$141**	**$138**	**$793**	**$100**	**$100**
100 - NON-DEPARTMENTAL TOTAL	**$18,007**	**$17,380**	**$24,456**	**$23,726**	**$43,100**
115 - PLANNING DEPARTMENT					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	–	–	$0
REVENUE TOTAL	**–**	**–**	**–**	**–**	**$0**
TRANSFERS IN					
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	–	–	$28,000	$28,000	$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	–	$14,000	–	–	$0
TRANSFERS IN TOTAL	**–**	**$14,000**	**$28,000**	**$28,000**	**$0**
115 - PLANNING DEPARTMENT TOTAL	**–**	**$14,000**	**$28,000**	**$28,000**	**$0**
116 - COMMUNITY DEVELOPMENT					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	–	–	$597,661
REVENUE TOTAL	**–**	**–**	**–**	**–**	**$597,661**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	–	–	–	–	$75,000
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	–	–	–	–	$0
3-90-9523 - XFR FR WHEATRIDGE WIND FUND	–	–	–	–	$599,691
TRANSFERS IN TOTAL	**–**	**–**	**–**	**–**	**$674,691**
116 - COMMUNITY DEVELOPMENT TOTAL	**–**	**–**	**–**	**–**	**$1,272,352**
REVENUES TOTAL	**$18,007**	**$31,380**	**$52,456**	**$51,726**	**$1,315,452**
Expenses					
100 - NON-DEPARTMENTAL					
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	**–**	**–**	**–**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$0**
115 - PLANNING DEPARTMENT					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	$38,000	$0
5-20-5740 - CONSULTING SERVICES	$765	$7,716	$9,158	$13,726	$0
MATERIALS & SERVICES TOTAL	**$765**	**$7,716**	**$9,158**	**$51,726**	**$0**
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	**–**	**–**	**–**	**–**	**$0**
115 - PLANNING DEPARTMENT TOTAL	**$765**	**$7,716**	**$9,158**	**$51,726**	**$0**

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
116 - COMMUNITY DEVELOPMENT					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	–	$38,000
5-20-5740 - CONSULTING SERVICES	–	–	–	–	$677,452
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**–**	**$715,452**
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	$600,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	**–**	**–**	**–**	**–**	**$600,000**
116 - COMMUNITY DEVELOPMENT TOTAL	**–**	**–**	**–**	**–**	**$1,315,452**
EXPENSES TOTAL	**$765**	**$7,716**	**$9,158**	**$51,726**	**$1,315,452**

FY2023-24 Proposed Budget Detail

Fund 201: Road Equipment Reserve

Fund 201: Road Equipment Reserve

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$1,014,664	$337,207	$883,669	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$1,010,000	$585,849
BEGINNING FUND BALANCE TOTAL	**$1,014,664**	**$337,207**	**$883,669**	**$1,010,000**	**$585,849**
REVENUE					
3-65-0100 - INTEREST INCOME	$6,514	$4,970	$24,834	$6,000	$8,500
REVENUE TOTAL	**$6,514**	**$4,970**	**$24,834**	**$6,000**	**$8,500**
100 - NON-DEPARTMENTAL TOTAL	**$1,021,178**	**$342,177**	**$908,503**	**$1,016,000**	**$594,349**
220 - ROAD DEPARTMENT					
REVENUE					
3-64-1000 - ASSET SALE PROCEEDS	$92,769	–	–	–	–
REVENUE TOTAL	**$92,769**	**–**	**–**	**–**	**–**
TRANSFERS IN					
3-90-9202 - XFR FR ROAD FUND	$730,000	$1,055,000	$435,000	$580,000	$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	–	–	–	$643,589
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	$175,000	$175,000	$151,556	$175,000	$0
3-90-9540 - XFR FR RESILIENCY FUND	–	–	–	–	$1,020,325
TRANSFERS IN TOTAL	**$905,000**	**$1,230,000**	**$586,556**	**$755,000**	**$1,663,914**
220 - ROAD DEPARTMENT TOTAL	**$997,769**	**$1,230,000**	**$586,556**	**$755,000**	**$1,663,914**
REVENUES TOTAL	**$2,018,947**	**$1,572,177**	**$1,495,059**	**$1,771,000**	**$2,258,263**
Expenses					
220 - ROAD DEPARTMENT					
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	–	–	–	–	$103,645
5-40-9070 - HEAVY EQUIPMENT > $5K	$1,681,741	$688,507	$437,362	$1,771,000	$1,123,800
5-40-9120 - VEHICLES	–	–	–	–	$988,720
5-40-9050 - CONSTRUCTION	–	–	–	–	$0
5-40-9140 - CAPITAL LEASES	–	–	$42,098	–	$42,098
CAPITAL OUTLAY TOTAL	**$1,681,741**	**$688,507**	**$479,460**	**$1,771,000**	**$2,258,263**
220 - ROAD DEPARTMENT TOTAL	**$1,681,741**	**$688,507**	**$479,460**	**$1,771,000**	**$2,258,263**
EXPENSES TOTAL	**$1,681,741**	**$688,507**	**$479,460**	**$1,771,000**	**$2,258,263**

FY2023-24 Proposed Budget Detail

Fund 202: Road Fund

Fund 202: Road Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$1,634,203	$2,677,192	$2,667,687	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$1,235,809	$2,900,000
BEGINNING FUND BALANCE TOTAL	**$1,634,203**	**$2,677,192**	**$2,667,687**	**$1,235,809**	**$2,900,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$16,949	$9,050	$99,748	$4,000	$24,000
REVENUE TOTAL	**$16,949**	**$9,050**	**$99,748**	**$4,000**	**$24,000**
100 - NON-DEPARTMENTAL TOTAL	**$1,651,151**	**$2,686,242**	**$2,767,434**	**$1,239,809**	**$2,924,000**
220 - ROAD DEPARTMENT					
REVENUE					
3-20-1040 - GAS TAX/STATE HIGHWAY	$1,180,495	$1,403,191	$1,233,989	$1,366,427	$1,477,778
3-20-1130 - SPEC. CO RD FUNDS	$432,668	$430,348	$399,698	$327,193	$318,644
3-20-1030 - FEDERAL FOREST FEES	$92,672	$90,175	$127,328	$133,198	$121,163
3-20-1070 - OTHER SHARED REVENUES	$791	$637,006	$295,864	$303,806	$385,493
3-40-5011 - SALES	–	–	$2,177	–	$0
3-40-5044 - RURAL ADDRESSING FEES	$1,900	$1,930	$200	$1,200	$1,200
3-40-1050 - APPROACH PERMITS	$925	$1,125	$300	$1,000	$1,000
3-40-1060 - ROAD ACCESS PERMITS	$31,137	$34,244	$22,817	$15,000	$25,000
3-60-1050 - MISC REVENUE	$3,820	$1,550	$450	$10,000	$1,000
3-80-7075 - REIMBURSEMENTS	$3,771,427	$177,574	$565,704	$785,000	$125,000
3-64-1000 - ASSET SALE PROCEEDS	$6,495	$16,901	$53,495	–	$16,901
REVENUE TOTAL	**$5,522,330**	**$2,794,045**	**$2,702,023**	**$2,942,824**	**$2,473,179**
TRANSFERS IN					
3-90-9203 - XFR FR FINLEY BUTTES TRUST FUND	$1,636,000	$3,042,275	$1,636,000	$1,636,000	$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	–	–	–	$1,395,725
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	$785,990	$660,381	$684,503	$785,990	$1,110,500
3-90-9521 - XFR FR PGE	$1,824,677	$1,824,677	$1,745,476	$2,877,483	$1,777,053
3-90-9540 - XFR FR RESILIENCY FUND	–	–	–	–	$0
TRANSFERS IN TOTAL	**$4,246,667**	**$5,527,333**	**$4,065,979**	**$5,299,473**	**$4,283,278**
220 - ROAD DEPARTMENT TOTAL	**$9,768,997**	**$8,321,377**	**$6,768,001**	**$8,242,297**	**$6,756,457**
REVENUES TOTAL	**$11,420,148**	**$11,007,619**	**$9,535,436**	**$9,482,106**	**$9,680,457**
Expenses					
220 - ROAD DEPARTMENT					
MATERIALS & SERVICES					
5-20-5310 - DUES & MEMBERSHIPS	$1,604	$1,965	$2,732	$2,500	$2,500
5-20-5320 - FEES - OTHER	$1,400	$2,118	$1,400	$2,500	$2,500
5-20-5330 - FEES - PERMITS/LICENSES	–	–	$2,100	–	$0
5-20-5370 - INSURANCE - LIABILITY	$70,573	$74,427	$72,319	$75,000	$44,310
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$38,950
5-20-5390 - INSURANCE - VEHICLE	$16,009	$20,099	$22,205	$49,000	$25,780
5-20-5410 - LEGAL NOTICES	$2,141	$738	$540	$1,500	$1,500

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	$150	–	$0
5-20-5430 - POSTAGE/SHIPPING	–	–	$15	–	–
5-20-5500 - TELEPHONE & INTERNET	$9,743	$10,101	$8,310	$8,000	$8,000
5-20-5510 - TRAINING & DEVELOPMENT	–	–	$675	–	$6,000
5-20-5550 - UTILITIES	–	–	$1,679	–	$0
5-20-5560 - UTILITIES - ELECTRICTY	$15,027	$15,017	$15,879	$14,000	$15,260
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	$422	$1,764	$5,243	$1,700	$18,200
5-20-5590 - UTILITIES - WATER/SEWER	$2,349	$1,751	$1,983	$3,500	$3,500
5-20-5610 - GARBAGE/WASTE DISPOSAL	$4,141	$3,320	$4,530	$3,000	$4,500
5-20-6080 - ROCK CRUSHING	–	–	$724,064	–	$1,000,000
5-20-5770 - SURVEYOR SERVICES	$113,345	$87,033	$640	$25,000	$35,000
5-20-5830 - OTHER CONTRACTED SERVICES	$2,114,005	$1,669,858	$249,381	$1,137,036	$176,000
5-20-5840 - PREEMPLOYMENT SERVICES	$1,680	$1,905	$3,261	$1,500	$3,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$3,034	–	$0
5-20-6530 - RENTAL - EQUIPMENT	$79,953	$131,648	$29,404	$90,000	$90,000
5-20-6090 - BRIDGE MAINTENANCE	$43,104	$4,642	$9,889	$20,000	$20,000
5-20-6100 - BUILDING MAINTENANCE	$13,072	$10,888	$8,891	$8,000	$8,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	$38,957	$10,301	$6,740	$82,000	$90,000
5-20-6180 - ROAD MAINTENANCE	$1,326,584	$2,296,809	$810,318	$1,743,289	$100,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$227,803	$263,407	$186,687	$228,500	$230,000
5-20-5250 - OFFICE SUPPLIES	$1,607	$3,852	$3,185	$3,000	$3,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	–	–	$166	–	–
5-20-5910 - PAINT & CHEMICALS	$176,821	$128,019	$145,913	$130,000	$204,000
5-20-5940 - FUEL	$170,081	$288,433	$214,921	$205,000	$205,000
5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	$2,293	–	$0
5-20-5990 - PARTS	$5,143	$4,476	$11,085	$3,500	$5,000
5-20-6020 - SHOP SUPPLIES	$38,288	$61,871	$68,897	$30,000	$60,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	$28,771	$25,474	$17,108	$17,000	$25,000
5-20-6040 - SIGNAGE	$15,320	$20,782	$24,571	$15,000	$20,000
5-20-6050 - SMALL TOOLS & EQUIPMENT < $5K	$46,964	$23,898	$42,670	$48,000	$48,000
MATERIALS & SERVICES TOTAL	**$4,564,907**	**$5,164,598**	**$2,702,878**	**$3,947,525**	**$2,493,000**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$1,220,907	$1,183,579	$995,002	$1,270,871	$1,226,718
5-10-1410 - TEMP WORKERS WAGES & SALARIES	$21,156	$42,113	$22,038	$19,572	$0
5-10-1420 - OVERTIME	$29,888	$52,069	$49,861	$40,317	$58,486
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$410,609	$344,061	$365,576	$464,433	$431,498
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$92,814	$96,575	$78,341	$102,568	$103,921
5-10-1460 - UNEMPLOYMENT INS	$11,613	$12,406	$11,634	$12,491	$11,825
5-10-1470 - WORKERS COMP INS	$57,607	$65,547	$319	$88,868	$47,371
5-10-1480 - RETIREMENT-DB	$295,519	$261,871	$193,556	$327,655	$186,491
5-10-1490 - RETIREMENT-DC	–	$8,337	$17,808	–	$39,187
PERSONNEL SERVICES TOTAL	**$2,140,112**	**$2,066,557**	**$1,734,134**	**$2,326,775**	**$2,105,497**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	$40,968	$25,474	$9,730	$30,000	$30,000
5-40-9070 - HEAVY EQUIPMENT > $5K	–	$5,840	–	–	$0
5-40-9020 - BUILDING IMPROVEMENTS	–	$22,463	$15,053	$50,000	$0
5-40-9050 - CONSTRUCTION	$1,266,970	$0	$50,458	$495,000	$2,462,985
5-40-9000 - CAPITAL OUTLAY-OTHER	–	–	$587	–	$0
CAPITAL OUTLAY TOTAL	**$1,307,938**	**$53,777**	**$75,829**	**$575,000**	**$2,492,985**
INTERFUND TRANSFERS					

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-50-8201 - XFR TO ROAD FUND EQUIP RES	$730,000	$1,055,000	$435,000	$580,000	$0
INTERFUND TRANSFERS TOTAL	**$730,000**	**$1,055,000**	**$435,000**	**$580,000**	**$0**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	$1,052,806	$1,388,975
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**$1,052,806**	**$1,388,975**
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	$500,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	**–**	**–**	**–**	**–**	**$500,000**
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	$1,000,000	$700,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**$1,000,000**	**$700,000**
220 - ROAD DEPARTMENT TOTAL	**$8,742,957**	**$8,339,932**	**$4,947,841**	**$9,482,106**	**$9,680,457**
EXPENSES TOTAL	**$8,742,957**	**$8,339,932**	**$4,947,841**	**$9,482,106**	**$9,680,457**

FY2023-24 Proposed Budget Detail

Fund 203: Finley Buttes Road Fund

Fund 203: Finley Buttes Road Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$977,003	$1,464,028	$508,467	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$1,854,382	$917,000
BEGINNING FUND BALANCE TOTAL	**$977,003**	**$1,464,028**	**$508,467**	**$1,854,382**	**$917,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$8,942	$10,791	$17,248	$9,000	$9,000
REVENUE TOTAL	**$8,942**	**$10,791**	**$17,248**	**$9,000**	**$9,000**
100 - NON-DEPARTMENTAL TOTAL	**$985,945**	**$1,474,819**	**$525,715**	**$1,863,382**	**$926,000**
230 - FINLEY BUTTES TRUST FUND					
REVENUE					
3-40-5045 - LANDFILL FEES	$478,083	$439,923	$356,295	$385,000	$385,000
REVENUE TOTAL	**$478,083**	**$439,923**	**$356,295**	**$385,000**	**$385,000**
230 - FINLEY BUTTES TRUST FUND TOTAL	**$478,083**	**$439,923**	**$356,295**	**$385,000**	**$385,000**
REVENUES TOTAL	**$1,464,028**	**$1,914,742**	**$882,010**	**$2,248,382**	**$1,311,000**
Expenses					
220 - ROAD DEPARTMENT					
INTERFUND TRANSFERS					
5-50-8203 - XFR TO FINLEY BUTTES TRUST FUND	–	–	–	–	$0
INTERFUND TRANSFERS TOTAL	**–**	**–**	**–**	**–**	**$0**
220 - ROAD DEPARTMENT TOTAL	**–**	**–**	**–**	**–**	**$0**
230 - FINLEY BUTTES TRUST FUND					
MATERIALS & SERVICES					
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	$100,000	$100,000
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**$100,000**	**$100,000**
INTERFUND TRANSFERS					
5-50-8202 - XFR TO ROAD FUND	–	$1,406,275	–	–	$0
INTERFUND TRANSFERS TOTAL	**–**	**$1,406,275**	**–**	**–**	**$0**
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	$2,148,382	$1,211,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**$2,148,382**	**$1,211,000**
230 - FINLEY BUTTES TRUST FUND TOTAL	**–**	**$1,406,275**	**–**	**$2,248,382**	**$1,311,000**
EXPENSES TOTAL	**–**	**$1,406,275**	**–**	**$2,248,382**	**$1,311,000**

FY2023-24 Proposed Budget Detail

Fund 204: LPSCC

Fund 204: LPSCC

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
281 - LPSCC					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	–	–	$51,750
REVENUE TOTAL	**–**	**–**	**–**	**–**	**$51,750**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	–	–	–	–	$22,000
TRANSFERS IN TOTAL	**–**	**–**	**–**	**–**	**$22,000**
281 - LPSCC TOTAL	**–**	**–**	**–**	**–**	**$73,750**
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$66,158	$66,158	$66,158	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$66,158	$39,000
BEGINNING FUND BALANCE TOTAL	**$66,158**	**$66,158**	**$66,158**	**$66,158**	**$39,000**
100 - NON-DEPARTMENTAL TOTAL	**$66,158**	**$66,158**	**$66,158**	**$66,158**	**$39,000**
REVENUES TOTAL	**$66,158**	**$66,158**	**$66,158**	**$66,158**	**$112,750**
Expenses					
281 - LPSCC					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	–	$4,750
5-20-5760 - CONTRACT EMPLOYEES	–	–	–	–	$0
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	–	$25,000
5-20-5250 - OFFICE SUPPLIES	–	–	–	–	$0
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**–**	**$29,750**
281 - LPSCC TOTAL	**–**	**–**	**–**	**–**	**$29,750**
100 - NON-DEPARTMENTAL					
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	–	–	$29,070	$66,158	$39,000
INTERFUND TRANSFERS TOTAL	**–**	**–**	**$29,070**	**$66,158**	**$39,000**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	–	$44,000
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**–**	**$44,000**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**$29,070**	**$66,158**	**$83,000**
EXPENSES TOTAL	**–**	**–**	**$29,070**	**$66,158**	**$112,750**

FY2023-24 Proposed Budget Detail

Fund 205: Airport Fund

Fund 205: Airport Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$29,497	$142,942	$130,656	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$134,050	$200,000
BEGINNING FUND BALANCE TOTAL	**$29,497**	**$142,942**	**$130,656**	**$134,050**	**$200,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$490	$834	$4,100	$200	$200
REVENUE TOTAL	**$490**	**$834**	**$4,100**	**$200**	**$200**
100 - NON-DEPARTMENTAL TOTAL	**$29,987**	**$143,776**	**$134,756**	**$134,250**	**$200,200**
250 - AIRPORT					
REVENUE					
3-30-4010 - STATE GRANTS	$213,238	$637,962	$12,820	$557,467	$296,000
3-20-1100 - STATE SHARED REV - OTHER	–	$12,682	–	–	$12,682
3-30-4000 - FEDERAL GRANTS	–	–	$186,883	–	$935,000
3-40-5006 - FACILITY RENTAL	$17,235	$26,595	$15,356	$20,731	$20,731
3-40-5011 - SALES	$45,897	$49,994	$43,037	$45,000	$45,000
3-60-1050 - MISC REVENUE	$200	$2,800	$600	$18,300	$0
3-80-7075 - REIMBURSEMENTS	–	$127	–	–	$0
REVENUE TOTAL	**$276,570**	**$730,159**	**$258,696**	**$641,498**	**$1,309,413**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	$43,086	$8,406	$8,406	$8,406	$167,616
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	$30,000	$30,000	$30,000	$30,000	$0
TRANSFERS IN TOTAL	**$73,086**	**$38,406**	**$38,406**	**$38,406**	**$167,616**
250 - AIRPORT TOTAL	**$349,656**	**$768,565**	**$297,102**	**$679,904**	**$1,477,029**
REVENUES TOTAL	**$379,643**	**$912,341**	**$431,858**	**$814,154**	**$1,677,229**
Expenses					
250 - AIRPORT					
MATERIALS & SERVICES					
5-20-5310 - DUES & MEMBERSHIPS	–	–	$430	–	$0
5-20-5350 - INSURANCE - AVIATION	$5,050	$5,084	$5,155	$5,200	$5,200
5-20-5370 - INSURANCE - LIABILITY	–	–	$626	–	$0
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$3,080
5-20-5390 - INSURANCE - VEHICLE	–	$385	$416	–	$470
5-20-5410 - LEGAL NOTICES	–	–	$252	–	–
5-20-5500 - TELEPHONE & INTERNET	$2,195	$2,333	$2,132	$1,740	$2,000
5-20-5560 - UTILITIES - ELECTRICTY	$4,670	$4,378	$3,883	$4,200	$4,200
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	$185	–	$0
5-20-5830 - OTHER CONTRACTED SERVICES	$11,527	–	$1,470	$9,700	$10,000
5-20-6130 - GROUNDS MAINTENANCE	$2,387	$1,921	$54	$16,000	$16,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	$11,062	$13,342	$5,700	$7,300	$29,300
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$371	–	–	$5,000	$5,000

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-5945 - FUEL-AVIATION	$35,083	$64,038	$34,330	$20,000	$30,000
MATERIALS & SERVICES TOTAL	**$72,345**	**$91,482**	**$54,632**	**$69,140**	**$105,250**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	–	–	–	–	$30,630
5-10-1420 - OVERTIME	–	–	–	–	$34
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	–	–	–	–	$7,716
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	–	–	–	–	$2,478
5-10-1460 - UNEMPLOYMENT INS	–	–	–	–	$217
5-10-1470 - WORKERS COMP INS	–	–	–	–	$59
5-10-1480 - RETIREMENT-DB	–	–	–	–	$7,572
5-10-1490 - RETIREMENT-DC	–	–	–	–	$22
PERSONNEL SERVICES TOTAL	**–**	**–**	**–**	**–**	**$48,728**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	–	–	–	–	$57,611
5-40-9050 - CONSTRUCTION	$164,357	$690,203	$161,892	$557,500	$1,240,444
5-20-6580 - LEASES - LAND	–	–	$75	–	–
CAPITAL OUTLAY TOTAL	**$164,357**	**$690,203**	**$161,967**	**$557,500**	**$1,298,055**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	$167,514	$186,064
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**$167,514**	**$186,064**
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	$20,000	$39,132
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**$20,000**	**$39,132**
250 - AIRPORT TOTAL	**$236,701**	**$781,685**	**$216,599**	**$814,154**	**$1,677,229**
EXPENSES TOTAL	**$236,701**	**$781,685**	**$216,599**	**$814,154**	**$1,677,229**

FY2023-24 Proposed Budget Detail

Fund 206: Law Library

Fund 206: Law Library

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$30,253	$31,250	$29,892	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$32,379	$37,000
BEGINNING FUND BALANCE TOTAL	**$30,253**	**$31,250**	**$29,892**	**$32,379**	**$37,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$256	$218	$890	$1,000	$1,000
REVENUE TOTAL	**$256**	**$218**	**$890**	**$1,000**	**$1,000**
100 - NON-DEPARTMENTAL TOTAL	**$30,509**	**$31,468**	**$30,781**	**$33,379**	**$38,000**
105 - COUNTY CLERK					
REVENUE					
3-20-1100 - STATE SHARED REV - OTHER	$4,479	$6,390	$6,390	$7,000	$7,000
REVENUE TOTAL	**$4,479**	**$6,390**	**$6,390**	**$7,000**	**$7,000**
105 - COUNTY CLERK TOTAL	**$4,479**	**$6,390**	**$6,390**	**$7,000**	**$7,000**
REVENUES TOTAL	**$34,987**	**$37,858**	**$37,171**	**$40,379**	**$45,000**
Expenses					
105 - COUNTY CLERK					
MATERIALS & SERVICES					
5-20-5290 - BOOK PURCHASES	$3,737	$7,966	$1,514	$38,379	$43,000
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	$936	–	$0
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	$2,000	$2,000
MATERIALS & SERVICES TOTAL	**$3,737**	**$7,966**	**$2,450**	**$40,379**	**$45,000**
105 - COUNTY CLERK TOTAL	**$3,737**	**$7,966**	**$2,450**	**$40,379**	**$45,000**
EXPENSES TOTAL	**$3,737**	**$7,966**	**$2,450**	**$40,379**	**$45,000**

FY2023-24 Proposed Budget Detail

Fund 207: Emergency Dispatch

Fund 207: Emergency Dispatch

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$313,218	$494,064	$771,521	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$496,653	$697,598
BEGINNING FUND BALANCE TOTAL	**$313,218**	**$494,064**	**$771,521**	**$496,653**	**$697,598**
REVENUE					
3-65-0100 - INTEREST INCOME	$2,486	$3,459	$18,706	$2,500	$2,500
REVENUE TOTAL	**$2,486**	**$3,459**	**$18,706**	**$2,500**	**$2,500**
100 - NON-DEPARTMENTAL TOTAL	**$315,704**	**$497,522**	**$790,227**	**$499,153**	**$700,098**
113 - SHERIFF DEPARTMENT					
REVENUE					
3-20-1110 - 911 TAX	$457,613	$563,169	$280,563	$497,295	$497,295
3-80-7075 - REIMBURSEMENTS	$150	–	–	–	–
REVENUE TOTAL	**$457,763**	**$563,169**	**$280,563**	**$497,295**	**$497,295**
113 - SHERIFF DEPARTMENT TOTAL	**$457,763**	**$563,169**	**$280,563**	**$497,295**	**$497,295**
REVENUES TOTAL	**$773,467**	**$1,060,692**	**$1,070,790**	**$996,448**	**$1,197,393**
Expenses					
113 - SHERIFF DEPARTMENT					
MATERIALS & SERVICES					
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	$337	–	$250
5-20-5500 - TELEPHONE & INTERNET	$2,585	$5,950	$4,357	$5,100	$5,100
5-20-5510 - TRAINING & DEVELOPMENT	$1,487	$450	$3,167	$4,000	$5,000
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	$200	$200
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	$428	$4,007	$5,000	$6,000
5-20-5780 - INTERPRETER SERVICES	–	–	$1,659	–	$1,200
5-20-5830 - OTHER CONTRACTED SERVICES	$176	–	$196	$1,000	$1,000
5-20-5840 - PREEMPLOYMENT SERVICES	–	–	–	–	$4,000
5-20-5860 - SOFTWARE MAINTENACE	$7,465	$7,708	$7,838	$8,000	$8,400
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	$928	$5,796	$9,000	$12,000	$15,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	$90	$2,179	$1,000	$5,000
5-20-5250 - OFFICE SUPPLIES	$15,994	$10,869	$8,530	$11,600	$15,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	$1,152	$3,213	$3,107	$4,000	$5,500
5-20-5920 - IT HARDWARE/COMPUTER < $5K EA	$2,165	–	–	$5,000	$5,000
5-20-5940 - FUEL	$219	$1,448	$8,171	$10,000	$15,000
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	–	$527	$1,043	$3,500	$3,500
MATERIALS & SERVICES TOTAL	**$32,171**	**$36,479**	**$53,591**	**$70,400**	**$95,150**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$141,090	$155,113	$151,126	$164,634	$240,212

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-10-1420 - OVERTIME	$1,763	$1,310	$931	$1,957	$4,796
5-10-1500 - EMPLOYEE INCENTIVES	–	–	$9,377	–	$1,277
5-10-1430 - FRINGE BENEFITS	$37,698	$44,157	$44,322	$57,091	$73,229
5-10-1440 - PERS	–	–	–	–	$10,882
5-10-1450 - TAXES	$10,439	$11,621	$11,887	$23,027	$20,198
5-10-1460 - UNEMPLOYMENT INS	$1,208	$1,360	$1,785	$2,101	$2,138
5-10-1470 - WORKERS COMP INS	$43	$41	$45	$10,223	$251
5-10-1480 - RETIREMENT-DB	$35,063	$39,089	$40,036	$43,684	$49,608
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0
PERSONNEL SERVICES TOTAL	**$227,303**	**$252,692**	**$259,509**	**$302,717**	**$402,591**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	$19,929	–	$4,514	$100,000	$42,000
CAPITAL OUTLAY TOTAL	**$19,929**	**–**	**$4,514**	**$100,000**	**$42,000**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	$323,331	$457,652
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**$323,331**	**$457,652**
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	$200,000	$200,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**$200,000**	**$200,000**
113 - SHERIFF DEPARTMENT TOTAL	**$279,404**	**$289,171**	**$317,614**	**$996,448**	**$1,197,393**
EXPENSES TOTAL	**$279,404**	**$289,171**	**$317,614**	**$996,448**	**$1,197,393**

FY2023-24 Proposed Budget Detail

Fund 208: Surveyor Preservation

Fund 208: Surveyor Preservation

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$242,387	$259,286	$277,051	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$271,984	$295,000
BEGINNING FUND BALANCE TOTAL	**$242,387**	**$259,286**	**$277,051**	**$271,984**	**$295,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$1,974	$1,743	$7,180	$4,000	$4,000
REVENUE TOTAL	**$1,974**	**$1,743**	**$7,180**	**$4,000**	**$4,000**
100 - NON-DEPARTMENTAL TOTAL	**$244,361**	**$261,029**	**$284,231**	**$275,984**	**$299,000**
118 - SURVEYOR'S DEPARTMENT					
REVENUE					
3-40-5066 - SURVEYOR FEES	$19,475	$18,573	$11,286	$13,000	$15,000
REVENUE TOTAL	**$19,475**	**$18,573**	**$11,286**	**$13,000**	**$15,000**
118 - SURVEYOR'S DEPARTMENT TOTAL	**$19,475**	**$18,573**	**$11,286**	**$13,000**	**$15,000**
REVENUES TOTAL	**$263,836**	**$279,601**	**$295,517**	**$288,984**	**$314,000**
Expenses					
100 - NON-DEPARTMENTAL					
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	–	$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$0**
118 - SURVEYOR'S DEPARTMENT					
MATERIALS & SERVICES					
5-20-5770 - SURVEYOR SERVICES	$4,550	$2,550	$600	$288,984	$314,000
MATERIALS & SERVICES TOTAL	**$4,550**	**$2,550**	**$600**	**$288,984**	**$314,000**
118 - SURVEYOR'S DEPARTMENT TOTAL	**$4,550**	**$2,550**	**$600**	**$288,984**	**$314,000**
EXPENSES TOTAL	**$4,550**	**$2,550**	**$600**	**$288,984**	**$314,000**

FY2023-24 Proposed Budget Detail

Fund 210: Finley Buttes License Fee Fund

Fund 210: Finley Buttes License Fee Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$1,071,228	$1,142,465	$1,265,098	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$650,000	$1,371,805
BEGINNING FUND BALANCE TOTAL	**$1,071,228**	**$1,142,465**	**$1,265,098**	**$650,000**	**$1,371,805**
REVENUE					
3-65-0100 - INTEREST INCOME	$8,050	$6,708	$32,044	$6,000	$6,000
REVENUE TOTAL	**$8,050**	**$6,708**	**$32,044**	**$6,000**	**$6,000**
100 - NON-DEPARTMENTAL TOTAL	**$1,079,278**	**$1,149,173**	**$1,297,142**	**$656,000**	**$1,377,805**
260 - FINLEY BUTTE LICENSE FEE					
REVENUE					
3-40-1070 - LANDFILL LICENSE	$1,939,567	$1,784,993	$1,448,089	$1,690,665	$1,690,665
REVENUE TOTAL	**$1,939,567**	**$1,784,993**	**$1,448,089**	**$1,690,665**	**$1,690,665**
260 - FINLEY BUTTE LICENSE FEE TOTAL	**$1,939,567**	**$1,784,993**	**$1,448,089**	**$1,690,665**	**$1,690,665**
REVENUES TOTAL	**$3,018,845**	**$2,934,166**	**$2,745,231**	**$2,346,665**	**$3,068,470**
Expenses					
100 - NON-DEPARTMENTAL					
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	–	$778,021
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**–**	**$778,021**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$778,021**
260 - FINLEY BUTTE LICENSE FEE					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	$30,380	$33,068	$19,272	$710,665	$0
MATERIALS & SERVICES TOTAL	**$30,380**	**$33,068**	**$19,272**	**$710,665**	**$0**
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	$210,000	–	–	–	$87,400
5-50-8201 - XFR TO ROAD FUND EQUIP RES	–	–	–	–	$643,589
5-50-8202 - XFR TO ROAD FUND	$1,636,000	$1,636,000	$1,636,000	$1,636,000	$1,395,725
5-50-8224 - XFR TO WEED EQUIP. RESERVE	–	–	–	–	$163,735
INTERFUND TRANSFERS TOTAL	**$1,846,000**	**$1,636,000**	**$1,636,000**	**$1,636,000**	**$2,290,449**
260 - FINLEY BUTTE LICENSE FEE TOTAL	**$1,876,380**	**$1,669,068**	**$1,655,272**	**$2,346,665**	**$2,290,449**
EXPENSES TOTAL	**$1,876,380**	**$1,669,068**	**$1,655,272**	**$2,346,665**	**$3,068,470**

FY2023-24 Proposed Budget Detail

Fund 211: County School Fund

Fund 211: County School Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$471	$372	$57	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$350	$350
BEGINNING FUND BALANCE TOTAL	**$471**	**$372**	**$57**	**$350**	**$350**
REVENUE					
3-65-0100 - INTEREST INCOME	–	–	$45	–	–
REVENUE TOTAL	**–**	**–**	**$45**	**–**	**–**
100 - NON-DEPARTMENTAL TOTAL	**$471**	**$372**	**$102**	**$350**	**$350**
270 - COUNTY SCHOOL FUND					
REVENUE					
3-10-9003 - TAXES LEVIED IN CURRENT YR	$28,441	$28,706	–	$28,500	$28,500
3-10-0104 - PREVIOUSLY LEVIED TAXES	$330	$479	–	$200	$200
3-20-1080 - PMT IN LIEU OF TAX	$180,708	$183,879	$214,401	$163,000	$216,730
3-20-1030 - FEDERAL FOREST FEES	$28,594	$27,837	$39,784	$9,000	$46,407
3-64-1000 - ASSET SALE PROCEEDS	–	$15	–	–	$15
3-65-0100 - INTEREST INCOME	$169	$103	$399	$300	$300
REVENUE TOTAL	**$238,241**	**$241,019**	**$254,584**	**$201,000**	**$292,152**
270 - COUNTY SCHOOL FUND TOTAL	**$238,241**	**$241,019**	**$254,584**	**$201,000**	**$292,152**
REVENUES TOTAL	**$238,713**	**$241,391**	**$254,686**	**$201,350**	**$292,502**
Expenses					
270 - COUNTY SCHOOL FUND					
SPECIAL PAYMENTS					
5-50-7050 - TAX TURNOVER	$238,341	$241,334	$254,686	$201,350	$292,502
SPECIAL PAYMENTS TOTAL	**$238,341**	**$241,334**	**$254,686**	**$201,350**	**$292,502**
270 - COUNTY SCHOOL FUND TOTAL	**$238,341**	**$241,334**	**$254,686**	**$201,350**	**$292,502**
EXPENSES TOTAL	**$238,341**	**$241,334**	**$254,686**	**$201,350**	**$292,502**

FY2023-24 Proposed Budget Detail

Fund 212: Ione School Fund

Fund 212: Ione School Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$46	$37	$6	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$35	$35
BEGINNING FUND BALANCE TOTAL	**$46**	**$37**	**$6**	**$35**	**$35**
REVENUE					
3-65-0100 - INTEREST INCOME	–	–	$3	–	–
REVENUE TOTAL	**–**	**–**	**$3**	**–**	**–**
100 - NON-DEPARTMENTAL TOTAL	**$46**	**$37**	**$9**	**$35**	**$35**
280 - IONE SCHOOL FUND					
REVENUE					
3-10-9003 - TAXES LEVIED IN CURRENT YR	$3,191	$3,226	–	$3,200	$3,200
3-10-0104 - PREVIOUSLY LEVIED TAXES	$32	$48	–	–	$48
3-20-1080 - PMT IN LIEU OF TAX	$14,517	$14,673	$14,325	$16,500	$14,480
3-10-1001 - EASTERN OR SEVERANCE TAX	$0	$0	$0	–	$0
3-20-1030 - FEDERAL FOREST FEES	$2,297	$2,221	$2,658	$500	$3,480
3-64-1000 - ASSET SALE PROCEEDS	–	$2	–	–	$2
3-65-0100 - INTEREST INCOME	$14	$9	$27	$30	$30
REVENUE TOTAL	**$20,050**	**$20,179**	**$17,010**	**$20,230**	**$21,240**
280 - IONE SCHOOL FUND TOTAL	**$20,050**	**$20,179**	**$17,010**	**$20,230**	**$21,240**
REVENUES TOTAL	**$20,096**	**$20,217**	**$17,019**	**$20,265**	**$21,275**
Expenses					
280 - IONE SCHOOL FUND					
SPECIAL PAYMENTS					
5-50-7050 - TAX TURNOVER	$20,059	$20,211	$17,019	$20,265	$21,275
SPECIAL PAYMENTS TOTAL	**$20,059**	**$20,211**	**$17,019**	**$20,265**	**$21,275**
280 - IONE SCHOOL FUND TOTAL	**$20,059**	**$20,211**	**$17,019**	**$20,265**	**$21,275**
EXPENSES TOTAL	**$20,059**	**$20,211**	**$17,019**	**$20,265**	**$21,275**

FY2023-24 Proposed Budget Detail

Fund 214: Fair Fund

Fund 214: Fair Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$269,179	$300,625	$306,152	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$275,000	$180,000
BEGINNING FUND BALANCE TOTAL	**$269,179**	**$300,625**	**$306,152**	**$275,000**	**$180,000**
REVENUE					
3-10-9003 - TAXES LEVIED IN CURRENT YR	$72,555	$72,954	–	$72,674	$0
3-10-0104 - PREVIOUSLY LEVIED TAXES	$897	$1,284	–	$1,000	$0
3-20-1060 - LOTTERY DOLLARS	$53,167	$53,167	$53,167	$53,167	$53,166
3-40-5015 - COPIES/PRINTING/FAX FEES	$450	$1,359	–	$1,500	$1,500
3-40-5016 - EQUIPMENT RENTAL	–	$205	$55	$200	$200
3-60-1050 - MISC REVENUE	$751	$295	$642	–	$0
3-80-7075 - REIMBURSEMENTS	–	$581	–	$100	$100
3-64-1000 - ASSET SALE PROCEEDS	–	$38	–	–	$38
3-65-0100 - INTEREST INCOME	$2,353	$1,983	$6,632	$2,000	$2,000
REVENUE TOTAL	**$130,172**	**$131,864**	**$60,496**	**$130,641**	**$57,004**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	$33,165	–	–	–	–
TRANSFERS IN TOTAL	**$33,165**	**–**	**–**	**–**	**–**
100 - NON-DEPARTMENTAL TOTAL	**$432,515**	**$432,489**	**$366,647**	**$405,641**	**$237,004**
301 - INDOOR/OUTDOOR ARENA					
REVENUE					
3-40-5006 - FACILITY RENTAL	$825	$522	$200	$300	$300
3-40-5011 - SALES	$715	$740	$40	$300	$300
REVENUE TOTAL	**$1,540**	**$1,262**	**$240**	**$600**	**$600**
301 - INDOOR/OUTDOOR ARENA TOTAL	**$1,540**	**$1,262**	**$240**	**$600**	**$600**
303 - SPECIAL EVENT					
REVENUE					
3-40-5005 - CONCESSIONS	–	$470	–	$500	$500
3-40-5011 - SALES	–	$12,896	–	$7,500	$7,500
3-40-5018 - SPONSORSHIP FEES	–	–	$5,400	–	$0
3-60-1000 - CONTRIBUTIONS & DONATIONS	–	$6,400	–	$2,000	$2,000
3-80-7075 - REIMBURSEMENTS	–	$500	–	$500	$500
REVENUE TOTAL	**–**	**$20,266**	**$5,400**	**$10,500**	**$10,500**
303 - SPECIAL EVENT TOTAL	**–**	**$20,266**	**$5,400**	**$10,500**	**$10,500**
304 - FAIR					
REVENUE					
3-40-5005 - CONCESSIONS	–	$1,000	$1,000	$1,000	$1,000
3-40-5006 - FACILITY RENTAL	–	$670	$450	$1,000	$1,000
3-40-5013 - ADVERTISING FEES	–	$830	$160	$900	$900
3-40-5017 - ADMISSION FEES	–	$5,000	$3,500	$12,000	$5,000
3-40-5018 - SPONSORSHIP FEES	$4,500	$21,850	$4,650	$10,000	$10,000

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
3-60-1000 - CONTRIBUTIONS & DONATIONS	–	$50	–	–	$50
3-60-1050 - MISC REVENUE	–	$750	$1,246	$1,500	$1,500
3-80-7075 - REIMBURSEMENTS	–	$0	–	$2,000	$0
REVENUE TOTAL	**$4,500**	**$30,150**	**$11,006**	**$28,400**	**$19,450**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	–	–	–	–	$73,000
TRANSFERS IN TOTAL	**–**	**–**	**–**	**–**	**$73,000**
304 - FAIR TOTAL	**$4,500**	**$30,150**	**$11,006**	**$28,400**	**$92,450**
REVENUES TOTAL	**$438,555**	**$484,167**	**$383,293**	**$445,141**	**$340,554**
Expenses					
100 - NON-DEPARTMENTAL					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$94	$487	$60	$2,000	$2,000
5-20-5370 - INSURANCE - LIABILITY	$17,183	$18,029	$22,177	$20,000	$780
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$26,400
5-20-5420 - MISCELLANEOUS EXPENSES	$406	$990	$1,091	$5,000	$5,000
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	$2,000	$2,000	$2,000	$2,000	$2,000
5-20-5500 - TELEPHONE & INTERNET	$2,912	$2,339	$1,892	$3,100	$3,100
5-20-5520 - TRANSPORTATION - MILEAGE	–	$138	–	$2,000	$2,000
5-20-5560 - UTILITIES - ELECTRICTY	$6,367	$8,045	$7,519	$7,500	$7,500
5-20-5570 - UTILITIES - GAS	$5,417	$8,495	$8,233	$8,500	$8,500
5-20-5590 - UTILITIES - WATER/SEWER	$3,172	$2,875	$3,024	$3,500	$3,500
5-20-5610 - GARBAGE/WASTE DISPOSAL	$880	$3,524	$3,887	$4,000	$4,000
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	$172	–	$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$423	–	$0
5-20-6130 - GROUNDS MAINTENANCE	–	–	$68	–	–
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	$14,133	$7,833	$1,963	$9,000	$9,000
5-20-5250 - OFFICE SUPPLIES	$1,502	$473	$897	$2,000	$2,000
5-20-5940 - FUEL	–	$480	$487	–	$0
5-20-5970 - MISCELLANEOUS SUPPLIES	–	$1,134	$8,859	$2,500	$2,500
MATERIALS & SERVICES TOTAL	**$54,065**	**$56,842**	**$62,750**	**$71,100**	**$78,280**
CAPITAL OUTLAY					
5-40-9070 - HEAVY EQUIPMENT > $5K	–	–	–	$15,000	$15,000
5-40-9000 - CAPITAL OUTLAY-OTHER	$33,233	–	–	–	–
CAPITAL OUTLAY TOTAL	**$33,233**	**–**	**–**	**$15,000**	**$15,000**
INTERFUND TRANSFERS					
5-50-8226 - XFR TO FAIR ROOF RESERVE	$2,000	$2,000	$2,000	$2,000	$0
5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	$5,000	$5,000	$5,000	$5,000	$0
INTERFUND TRANSFERS TOTAL	**$7,000**	**$7,000**	**$7,000**	**$7,000**	**$0**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	$168,418	$35,000
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**$168,418**	**$35,000**
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	$40,830	$66,975
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**$40,830**	**$66,975**
100 - NON-DEPARTMENTAL TOTAL	**$94,298**	**$63,842**	**$69,750**	**$302,348**	**$195,255**
301 - INDOOR/OUTDOOR ARENA					
MATERIALS & SERVICES					
5-20-5270 - ALARM MONITORING	–	–	$177	–	$0
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	$100	$100
5-20-5830 - OTHER CONTRACTED SERVICES	$648	$565	$472	$650	$650
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	$1,272	$463	$163	$1,000	$1,000
5-20-5970 - MISCELLANEOUS SUPPLIES	$216	$45	–	$700	$700

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
MATERIALS & SERVICES TOTAL	**$2,136**	**$1,073**	**$812**	**$2,450**	**$2,450**
301 - INDOOR/OUTDOOR ARENA TOTAL	**$2,136**	**$1,073**	**$812**	**$2,450**	**$2,450**
303 - SPECIAL EVENT					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	–	$1,490	$207	$4,190	$4,190
5-20-5420 - MISCELLANEOUS EXPENSES	–	$500	–	$500	$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	$1,113	$1,038	$3,470	$3,470
5-20-5830 - OTHER CONTRACTED SERVICES	–	$22,250	$22,070	$34,785	$34,785
5-20-6530 - RENTAL - EQUIPMENT	–	$1,000	$1,450	$3,680	$3,680
5-20-5250 - OFFICE SUPPLIES	–	$600	–	$3,375	$3,375
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	$333	–	–
MATERIALS & SERVICES TOTAL	**–**	**$26,953**	**$25,098**	**$50,000**	**$50,000**
303 - SPECIAL EVENT TOTAL	**–**	**$26,953**	**$25,098**	**$50,000**	**$50,000**
304 - FAIR					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$150	$5,136	$3,655	$5,050	$5,050
5-20-5290 - BOOK PURCHASES	$2,203	$5,419	–	$2,000	$2,000
5-20-5420 - MISCELLANEOUS EXPENSES	$6,173	$9,631	$11,678	$16,000	$16,000
5-20-5790 - JANITORIAL SERVICES	$1,581	$1,880	$4,300	$2,500	$2,500
5-20-5830 - OTHER CONTRACTED SERVICES	$7,700	$23,933	$33,770	$35,700	$35,700
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$500	–	$0
5-20-6530 - RENTAL - EQUIPMENT	–	$2,750	$3,250	$2,500	$2,500
5-20-5250 - OFFICE SUPPLIES	–	$585	$124	$750	$750
MATERIALS & SERVICES TOTAL	**$17,807**	**$49,335**	**$57,277**	**$64,500**	**$64,500**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$22,250	$24,111	$16,393	$20,000	$25,668
5-10-1420 - OVERTIME	–	–	–	$1,422	$257
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	-$589	$10,454	–	$2,396	$0
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$1,698	$1,866	$1,254	$1,639	$2,087
5-10-1460 - UNEMPLOYMENT INS	$283	$328	$235	$260	$311
5-10-1470 - WORKERS COMP INS	$47	$54	$7	$125	$26
5-10-1480 - RETIREMENT-DB	–	–	–	–	$0
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0
PERSONNEL SERVICES TOTAL	**$23,689**	**$36,813**	**$17,889**	**$25,842**	**$28,349**
304 - FAIR TOTAL	**$41,496**	**$86,147**	**$75,166**	**$90,342**	**$92,849**
EXPENSES TOTAL	**$137,930**	**$178,016**	**$170,826**	**$445,140**	**$340,554**

FY2023-24 Proposed Budget Detail

Fund 215: Computer Equipment Reserve

Fund 215: Computer Equipment Reserve

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$46,274	$66,705	$87,215	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$86,950	$109,000
BEGINNING FUND BALANCE TOTAL	**$46,274**	**$66,705**	**$87,215**	**$86,950**	**$109,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$430	$510	$2,432	$400	$1,500
REVENUE TOTAL	**$430**	**$510**	**$2,432**	**$400**	**$1,500**
100 - NON-DEPARTMENTAL TOTAL	**$46,705**	**$67,215**	**$89,648**	**$87,350**	**$110,500**
125 - INFORMATION TECHNOLOGY					
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	$20,000	$20,000	$20,000	$20,000	$0
3-90-9217 - XFR FR PROGRAMMING RESERVE	–	–	–	–	$145,000
TRANSFERS IN TOTAL	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$145,000**
125 - INFORMATION TECHNOLOGY TOTAL	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$145,000**
REVENUES TOTAL	**$66,705**	**$87,215**	**$109,648**	**$107,350**	**$255,500**
Expenses					
100 - NON-DEPARTMENTAL					
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	**–**	**–**	**–**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$0**
125 - INFORMATION TECHNOLOGY					
MATERIALS & SERVICES					
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	–	–	$100,000
5-20-5920 - IT HARDWARE/COMPUTER < $5K EA	–	–	–	–	$0
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**–**	**$100,000**
CAPITAL OUTLAY					
5-40-9030 - IT HARDWARE > $5K	–	–	–	$107,350	$155,500
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**$107,350**	**$155,500**
125 - INFORMATION TECHNOLOGY TOTAL	**–**	**–**	**–**	**$107,350**	**$255,500**
EXPENSES TOTAL	**–**	**–**	**–**	**$107,350**	**$255,500**

FY2023-24 Proposed Budget Detail

Fund 216: Special Transportation Fund

Fund 216: Special Transportation Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$380,555	$536,773	$663,100	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$700,000	$367,350
BEGINNING FUND BALANCE TOTAL	**$380,555**	**$536,773**	**$663,100**	**$700,000**	**$367,350**
REVENUE					
3-65-0100 - INTEREST INCOME	$4,210	$4,650	$17,556	$3,500	$3,500
REVENUE TOTAL	**$4,210**	**$4,650**	**$17,556**	**$3,500**	**$3,500**
100 - NON-DEPARTMENTAL TOTAL	**$384,765**	**$541,423**	**$680,656**	**$703,500**	**$370,850**
320 - SPECIAL TRANSPORTATION					
REVENUE					
3-30-4010 - STATE GRANTS	$413,470	$552,485	$392,122	$905,676	$772,326
3-30-4000 - FEDERAL GRANTS	$8,089	–	–	–	$465,976
3-40-5065 - PUBLIC TRANSIT RECEIPTS	$11,599	$15,543	$24,324	$3,500	$3,500
3-80-7075 - REIMBURSEMENTS	$980	–	$100	–	$0
REVENUE TOTAL	**$434,137**	**$568,028**	**$416,546**	**$909,176**	**$1,241,802**
TRANSFERS IN					
3-90-9504 - XFR FR 5310	–	–	–	–	$40,000
TRANSFERS IN TOTAL	**–**	**–**	**–**	**–**	**$40,000**
320 - SPECIAL TRANSPORTATION TOTAL	**$434,137**	**$568,028**	**$416,546**	**$909,176**	**$1,281,802**
REVENUES TOTAL	**$818,903**	**$1,109,451**	**$1,097,202**	**$1,612,676**	**$1,652,652**
Expenses					
100 - NON-DEPARTMENTAL					
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	–	$55,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**–**	**$55,000**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$55,000**
320 - SPECIAL TRANSPORTATION					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	–	–	$1,093	–	$10,000
5-20-5310 - DUES & MEMBERSHIPS	$1,200	$1,200	$1,798	$1,950	$1,950
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$420
5-20-5390 - INSURANCE - VEHICLE	$15,090	–	–	$15,000	$16,930
5-20-5410 - LEGAL NOTICES	–	–	$1,073	–	$1,500
5-20-5420 - MISCELLANEOUS EXPENSES	$2,045	$95	$2,447	$1,500	$2,500
5-20-5500 - TELEPHONE & INTERNET	$4,023	–	$5,186	$6,720	$14,987
5-20-5510 - TRAINING & DEVELOPMENT	$250	$200	–	$2,000	$3,000
5-20-5520 - TRANSPORTATION - MILEAGE	$166	$87	$283	–	$500
5-20-5560 - UTILITIES - ELECTRICTY	$515	$564	$738	$500	$1,350
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	$248	$2,000	$3,000
5-20-5590 - UTILITIES - WATER/SEWER	–	–	$87	–	$0

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-5760 - CONTRACT EMPLOYEES	$3,650	$350	–	$5,000	$0
5-20-5800 - LAB SERVICES	–	–	$210	$1,750	$0
5-20-5830 - OTHER CONTRACTED SERVICES	$46,738	$34,292	$92,444	$528,540	$2,000
5-20-5840 - PREEMPLOYMENT SERVICES	–	–	$546	–	$1,850
5-20-5870 - TRANSPORTATION SERVICES	$5,500	$6,500	$8,250	$6,500	$18,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	$1,386	$157	$1,535	$1,800	$1,950
5-20-6560 - LEASES - STORAGE FACILITIES	$1,800	$1,800	$1,350	$1,800	$1,800
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$2,623	$1,763	$2,700	$3,000	$30,000
5-20-5250 - OFFICE SUPPLIES	–	–	$383	–	$750
5-20-5920 - IT HARDWARE/COMPUTER < $5K EA	–	–	–	–	$1,000
5-20-5940 - FUEL	$12,455	$25,542	$29,328	$26,000	$117,587
5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	$12	$500	$0
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	$306	–	$307	$7,500	$5,000
MATERIALS & SERVICES TOTAL	**$97,746**	**$72,549**	**$150,017**	**$612,060**	**$236,574**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$96,336	$120,905	$142,012	$227,268	$719,236
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	–	–	$1,500	$0
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$24,995	$1,028	$15,310	$36,900	$227,520
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$7,189	$9,671	$11,424	$17,501	$58,138
5-10-1460 - UNEMPLOYMENT INS	$1,209	$1,723	$2,220	$2,974	$8,266
5-10-1470 - WORKERS COMP INS	$3,612	$6,066	$2,352	$4,349	$22,678
5-10-1480 - RETIREMENT-DB	$5,335	$64	–	$8,182	$0
5-10-1490 - RETIREMENT-DC	$955	$3,036	$3,019	–	$39,307
PERSONNEL SERVICES TOTAL	**$139,631**	**$142,493**	**$176,337**	**$298,674**	**$1,075,145**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	–	–	–	$39,500	$0
5-40-9070 - HEAVY EQUIPMENT > $5K	–	$14,380	$1,294	$38,000	$0
5-40-9050 - CONSTRUCTION	–	–	–	–	$22,500
CAPITAL OUTLAY TOTAL	**–**	**$14,380**	**$1,294**	**$77,500**	**$22,500**
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	–	–	$20,000	–	$0
5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	$15,804	$208,049	$329,656	$504,874	$0
5-50-8504 - XFR TO 5310	$28,948	$8,880	$54,346	$59,048	$0
INTERFUND TRANSFERS TOTAL	**$44,752**	**$216,929**	**$404,002**	**$563,922**	**$0**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	$60,520	$263,433
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**$60,520**	**$263,433**
320 - SPECIAL TRANSPORTATION TOTAL	**$282,130**	**$446,351**	**$731,650**	**$1,612,676**	**$1,597,652**
EXPENSES TOTAL	**$282,130**	**$446,351**	**$731,650**	**$1,612,676**	**$1,652,652**

FY2023-24 Proposed Budget Detail

Fund 217: Programming Reserve

Fund 217: Programming Reserve

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$1,011	$31,116	-$1,613	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	–	$145,000
BEGINNING FUND BALANCE TOTAL	**$1,011**	**$31,116**	**-$1,613**	**–**	**$145,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$105	$119	$1,640	$100	$0
REVENUE TOTAL	**$105**	**$119**	**$1,640**	**$100**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$1,116**	**$31,236**	**$27**	**$100**	**$145,000**
125 - INFORMATION TECHNOLOGY					
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	$30,000	$83,801	$187,000	$187,000	$0
TRANSFERS IN TOTAL	**$30,000**	**$83,801**	**$187,000**	**$187,000**	**$0**
125 - INFORMATION TECHNOLOGY TOTAL	**$30,000**	**$83,801**	**$187,000**	**$187,000**	**$0**
REVENUES TOTAL	**$31,116**	**$115,037**	**$187,027**	**$187,100**	**$145,000**
Expenses					
100 - NON-DEPARTMENTAL					
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	**–**	**–**	**–**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$0**
125 - INFORMATION TECHNOLOGY					
CAPITAL OUTLAY					
5-40-9030 - IT HARDWARE > $5K	–	–	$47,550	–	$0
5-40-9040 - SOFTWARE (OWNED) > $5	–	$116,649	–	$187,100	$0
CAPITAL OUTLAY TOTAL	**–**	**$116,649**	**$47,550**	**$187,100**	**$0**
INTERFUND TRANSFERS					
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	–	–	–	–	$145,000
INTERFUND TRANSFERS TOTAL	**–**	**–**	**–**	**–**	**$145,000**
125 - INFORMATION TECHNOLOGY TOTAL	**–**	**$116,649**	**$47,550**	**$187,100**	**$145,000**
EXPENSES TOTAL	**–**	**$116,649**	**$47,550**	**$187,100**	**$145,000**

FY2023-24 Proposed Budget Detail

Fund 219: Economic Development Fund

Fund 219: Economic Development Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$34,599	$41,130	$40,632	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$41,850	$40,894
BEGINNING FUND BALANCE TOTAL	**$34,599**	**$41,130**	**$40,632**	**$41,850**	**$40,894**
REVENUE					
3-65-0100 - INTEREST INCOME	$368	$275	$757	$900	$900
REVENUE TOTAL	**$368**	**$275**	**$757**	**$900**	**$900**
100 - NON-DEPARTMENTAL TOTAL	**$34,967**	**$41,405**	**$41,389**	**$42,750**	**$41,794**
219 - ECONOMIC DEVELOPMENT					
REVENUE					
3-20-1060 - LOTTERY DOLLARS	$121,056	$113,907	$121,005	$130,000	$121,000
REVENUE TOTAL	**$121,056**	**$113,907**	**$121,005**	**$130,000**	**$121,000**
219 - ECONOMIC DEVELOPMENT TOTAL	**$121,056**	**$113,907**	**$121,005**	**$130,000**	**$121,000**
REVENUES TOTAL	**$156,023**	**$155,312**	**$162,394**	**$172,750**	**$162,794**
Expenses					
100 - NON-DEPARTMENTAL					
INTERFUND TRANSFERS					
5-50-8200 - XFR TO HERITAGE TRAIL FUND	–	–	$28,000	$28,000	$0
INTERFUND TRANSFERS TOTAL	**–**	**–**	**$28,000**	**$28,000**	**$0**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	–	$0
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**$28,000**	**$28,000**	**$0**
116 - COMMUNITY DEVELOPMENT					
MATERIALS & SERVICES					
5-20-5740 - CONSULTING SERVICES	–	–	–	–	$42,300
5-20-5820 - MARKETING SERVICES	–	–	–	–	$0
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**–**	**$42,300**
SPECIAL PAYMENTS					
5-50-7060 - GRANTS-LOCAL GOVT	–	–	–	–	$15,000
5-50-7070 - GRANTS-BUSINESS	–	–	–	–	$94,494
SPECIAL PAYMENTS TOTAL	**–**	**–**	**–**	**–**	**$109,494**
116 - COMMUNITY DEVELOPMENT TOTAL	**–**	**–**	**–**	**–**	**$151,794**
119 - MUSEUM					
MATERIALS & SERVICES					
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	–	$11,000
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**–**	**$11,000**
119 - MUSEUM TOTAL	**–**	**–**	**–**	**–**	**$11,000**
219 - ECONOMIC DEVELOPMENT					
MATERIALS & SERVICES					
5-20-5820 - MARKETING SERVICES	$15,000	$15,000	$15,000	$15,000	$0

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-5830 - OTHER CONTRACTED SERVICES	$213	–	–	–	–
MATERIALS & SERVICES TOTAL	**$15,213**	**$15,000**	**$15,000**	**$15,000**	**$0**
SPECIAL PAYMENTS					
5-50-7060 - GRANTS-LOCAL GOVT	$23,680	$23,680	–	–	$0
5-50-7070 - GRANTS-BUSINESS	$25,000	$25,000	$25,000	$25,000	$0
SPECIAL PAYMENTS TOTAL	**$48,680**	**$48,680**	**$25,000**	**$25,000**	**$0**
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	$11,000	$11,000	$11,000	$11,000	$0
5-50-8205 - XFR TO AIRPORT FUND	$30,000	$30,000	$30,000	$30,000	$0
5-50-8230 - XFR TO RODEO FUND	$10,000	$10,000	$12,500	$12,500	$0
INTERFUND TRANSFERS TOTAL	**$51,000**	**$51,000**	**$53,500**	**$53,500**	**$0**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	$51,250	$0
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**$51,250**	**$0**
219 - ECONOMIC DEVELOPMENT TOTAL	**$114,893**	**$114,680**	**$93,500**	**$144,750**	**$0**
EXPENSES TOTAL	**$114,893**	**$114,680**	**$121,500**	**$172,750**	**$162,794**

FY2023-24 Proposed Budget Detail

Fund 220: Victim/Witness Advocate Fund

Fund 220: Victim/Witness Advocate Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$35,755	$34,956	$16,214	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$23,113	$38,457
BEGINNING FUND BALANCE TOTAL	**$35,755**	**$34,956**	**$16,214**	**$23,113**	**$38,457**
100 - NON-DEPARTMENTAL TOTAL	**$35,755**	**$34,956**	**$16,214**	**$23,113**	**$38,457**
111 - DISTRICT ATTORNEY					
REVENUE					
3-30-4010 - STATE GRANTS	$98,228	$72,655	$92,690	$105,969	$105,969
3-80-7075 - REIMBURSEMENTS	$384	–	–	–	–
REVENUE TOTAL	**$98,612**	**$72,655**	**$92,690**	**$105,969**	**$105,969**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	–	–	–	–	$20,629
TRANSFERS IN TOTAL	**–**	**–**	**–**	**–**	**$20,629**
111 - DISTRICT ATTORNEY TOTAL	**$98,612**	**$72,655**	**$92,690**	**$105,969**	**$126,598**
REVENUES TOTAL	**$134,367**	**$107,612**	**$108,904**	**$129,082**	**$165,055**
Expenses					
100 - NON-DEPARTMENTAL					
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	–	$14,399
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**–**	**$14,399**
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	–	$21,600
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**–**	**$21,600**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$35,999**
111 - DISTRICT ATTORNEY					
MATERIALS & SERVICES					
5-20-5500 - TELEPHONE & INTERNET	–	$346	$321	$900	$900
5-20-5510 - TRAINING & DEVELOPMENT	–	–	$2,082	$6,627	$6,627
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	$77	–	$0
5-20-5780 - INTERPRETER SERVICES	$769	$1,280	$1,463	$2,000	$2,000
5-20-5830 - OTHER CONTRACTED SERVICES	$10,247	$3,230	$4,863	$10,000	$10,000
5-20-6545 - RENTAL - OTHER	–	–	$2,565	–	$0
5-20-5940 - FUEL	–	–	$78	–	–
5-20-5970 - MISCELLANEOUS SUPPLIES	$140	$1,495	–	–	$1,495
MATERIALS & SERVICES TOTAL	**$11,156**	**$6,350**	**$11,449**	**$19,527**	**$21,022**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$46,405	$49,468	$46,335	$48,741	$59,419
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-10-1430 - FRINGE BENEFITS	$26,404	$18,792	$24,627	$28,886	$28,316
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$3,388	$3,677	$3,393	$3,729	$4,810
5-10-1460 - UNEMPLOYMENT INS	$553	$599	$645	$569	$611
5-10-1470 - WORKERS COMP INS	$110	$106	$16	$198	$60
5-10-1480 - RETIREMENT-DB	$11,394	$12,404	$11,491	$12,088	$14,818
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0
PERSONNEL SERVICES TOTAL	**$88,254**	**$85,047**	**$86,509**	**$94,211**	**$108,034**
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	$15,344	$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**$15,344**	**$0**
111 - DISTRICT ATTORNEY TOTAL	**$99,411**	**$91,398**	**$97,958**	**$129,082**	**$129,056**
EXPENSES TOTAL	**$99,411**	**$91,398**	**$97,958**	**$129,082**	**$165,055**

FY2023-24 Proposed Budget Detail

Fund 222: Willow Creek Wind Fund

Fund 222: Willow Creek Wind Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$47,710	$45,954	$46,273	–	$0
BEGINNING FUND BALANCE TOTAL	**$47,710**	**$45,954**	**$46,273**	**–**	**$0**
REVENUE					
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	$107,302	$112,663	$87,210	$90,000	$88,250
3-65-0100 - INTEREST INCOME	$424	$320	$907	$1,000	$550
REVENUE TOTAL	**$107,726**	**$112,982**	**$88,117**	**$91,000**	**$88,800**
100 - NON-DEPARTMENTAL TOTAL	**$155,436**	**$158,936**	**$134,390**	**$91,000**	**$88,800**
REVENUES TOTAL	**$155,436**	**$158,936**	**$134,390**	**$91,000**	**$88,800**
Expenses					
100 - NON-DEPARTMENTAL					
SPECIAL PAYMENTS					
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	$76,315	$112,663	$85,580	$45,000	$66,250
SPECIAL PAYMENTS TOTAL	**$76,315**	**$112,663**	**$85,580**	**$45,000**	**$66,250**
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	$33,167	–	–	–	$22,550
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	–	$47,630	$46,000	$0
INTERFUND TRANSFERS TOTAL	**$33,167**	**–**	**$47,630**	**$46,000**	**$22,550**
100 - NON-DEPARTMENTAL TOTAL	**$109,482**	**$112,663**	**$133,210**	**$91,000**	**$88,800**
EXPENSES TOTAL	**$109,482**	**$112,663**	**$133,210**	**$91,000**	**$88,800**

FY2023-24 Proposed Budget Detail

Fund 223: CAMI Grant Fund

Fund 223: CAMI Grant Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$43,439	$47,216	$36,242	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$7,510	$30,000
BEGINNING FUND BALANCE TOTAL	**$43,439**	**$47,216**	**$36,242**	**$7,510**	**$30,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$302	$258	$852	$250	$250
REVENUE TOTAL	**$302**	**$258**	**$852**	**$250**	**$250**
100 - NON-DEPARTMENTAL TOTAL	**$43,741**	**$47,473**	**$37,094**	**$7,760**	**$30,250**
111 - DISTRICT ATTORNEY					
REVENUE					
3-30-4010 - STATE GRANTS	$21,871	$21,084	$13,794	$29,160	$29,160
3-80-7075 - REIMBURSEMENTS	$0	–	–	–	–
REVENUE TOTAL	**$21,871**	**$21,084**	**$13,794**	**$29,160**	**$29,160**
111 - DISTRICT ATTORNEY TOTAL	**$21,871**	**$21,084**	**$13,794**	**$29,160**	**$29,160**
REVENUES TOTAL	**$65,612**	**$68,558**	**$50,888**	**$36,920**	**$59,410**
Expenses					
111 - DISTRICT ATTORNEY					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	–	$22,490
5-20-5510 - TRAINING & DEVELOPMENT	$300	$13,301	$440	$18,036	$18,036
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	$405	$288	–	$0
5-20-5850 - INVESTIGATION SERVICES	$17,709	$17,709	$17,709	$17,709	$17,709
5-20-5250 - OFFICE SUPPLIES	$387	$901	–	$1,175	$1,175
5-20-5940 - FUEL	–	–	$61	–	$0
MATERIALS & SERVICES TOTAL	**$18,396**	**$32,315**	**$18,498**	**$36,920**	**$59,410**
111 - DISTRICT ATTORNEY TOTAL	**$18,396**	**$32,315**	**$18,498**	**$36,920**	**$59,410**
EXPENSES TOTAL	**$18,396**	**$32,315**	**$18,498**	**$36,920**	**$59,410**

FY2023-24 Proposed Budget Detail

Fund 224: Weed Equipment Reserve

Fund 224: Weed Equipment Reserve

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$15,649	$20,789	$25,943	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$25,865	$45,865
BEGINNING FUND BALANCE TOTAL	**$15,649**	**$20,789**	**$25,943**	**$25,865**	**$45,865**
REVENUE					
3-65-0100 - INTEREST INCOME	$140	$154	$713	$50	$400
REVENUE TOTAL	**$140**	**$154**	**$713**	**$50**	**$400**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	$5,000	$5,000	$5,000	$5,000	$0
TRANSFERS IN TOTAL	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$20,789**	**$25,943**	**$31,656**	**$30,915**	**$46,265**
128 - WEED DEPT.					
TRANSFERS IN					
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	–	–	–	$163,735
TRANSFERS IN TOTAL	**–**	**–**	**–**	**–**	**$163,735**
128 - WEED DEPT. TOTAL	**–**	**–**	**–**	**–**	**$163,735**
REVENUES TOTAL	**$20,789**	**$25,943**	**$31,656**	**$30,915**	**$210,000**
Expenses					
100 - NON-DEPARTMENTAL					
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	–	–	–	$30,915	$0
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**$30,915**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**$30,915**	**$0**
128 - WEED DEPT.					
CAPITAL OUTLAY					
5-40-9120 - VEHICLES	–	–	–	–	$210,000
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**–**	**$210,000**
128 - WEED DEPT. TOTAL	**–**	**–**	**–**	**–**	**$210,000**
EXPENSES TOTAL	**–**	**–**	**–**	**$30,915**	**$210,000**

FY2023-24 Proposed Budget Detail

Fund 225: STF Vehicle Reserve

Fund 225: STF Vehicle Reserve

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$93,574	$117,635	$117,705	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$100,000	$133,000
BEGINNING FUND BALANCE TOTAL	**$93,574**	**$117,635**	**$117,705**	**$100,000**	**$133,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$656	$581	$2,802	$2,000	$2,000
REVENUE TOTAL	**$656**	**$581**	**$2,802**	**$2,000**	**$2,000**
100 - NON-DEPARTMENTAL TOTAL	**$94,231**	**$118,215**	**$120,507**	**$102,000**	**$135,000**
320 - SPECIAL TRANSPORTATION					
REVENUE					
3-64-1000 - ASSET SALE PROCEEDS	$7,600	$0	–	–	$0
REVENUE TOTAL	**$7,600**	**$0**	**–**	**–**	**$0**
TRANSFERS IN					
3-90-1010 - TRANSFER FROM OTHER FUNDS	–	–	–	$71,000	$0
3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	$15,804	$208,049	$279,656	$484,874	$0
3-90-9504 - XFR FR 5310	–	$0	$53,838	$12,000	$0
TRANSFERS IN TOTAL	**$15,804**	**$208,049**	**$333,494**	**$567,874**	**$0**
320 - SPECIAL TRANSPORTATION TOTAL	**$23,404**	**$208,049**	**$333,494**	**$567,874**	**$0**
REVENUES TOTAL	**$117,635**	**$326,264**	**$454,001**	**$669,874**	**$135,000**
Expenses					
100 - NON-DEPARTMENTAL					
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	$133,000	$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	**–**	**–**	**–**	**$133,000**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**$133,000**	**$0**
320 - SPECIAL TRANSPORTATION					
CAPITAL OUTLAY					
5-40-9070 - HEAVY EQUIPMENT > $5K	–	–	$3,576	$12,000	$0
5-40-9120 - VEHICLES	–	$208,559	$120,816	$524,874	$135,000
CAPITAL OUTLAY TOTAL	**–**	**$208,559**	**$124,393**	**$536,874**	**$135,000**
320 - SPECIAL TRANSPORTATION TOTAL	**–**	**$208,559**	**$124,393**	**$536,874**	**$135,000**
EXPENSES TOTAL	**–**	**$208,559**	**$124,393**	**$669,874**	**$135,000**

FY2023-24 Proposed Budget Detail

Fund 226: Fair Roof Reserve

Fund 226: Fair Roof Reserve

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$22,715	$24,901	$27,070	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$29,107	$30,600
BEGINNING FUND BALANCE TOTAL	**$22,715**	**$24,901**	**$27,070**	**$29,107**	**$30,600**
REVENUE					
3-65-0100 - INTEREST INCOME	$186	$169	$708	$200	$350
REVENUE TOTAL	**$186**	**$169**	**$708**	**$200**	**$350**
TRANSFERS IN					
3-90-9214 - XFR FR FAIR	$2,000	$2,000	$2,000	$2,000	$0
TRANSFERS IN TOTAL	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$24,901**	**$27,070**	**$29,779**	**$31,307**	**$30,950**
REVENUES TOTAL	**$24,901**	**$27,070**	**$29,779**	**$31,307**	**$30,950**
Expenses					
100 - NON-DEPARTMENTAL					
CAPITAL OUTLAY					
5-40-9020 - BUILDING IMPROVEMENTS	–	–	–	$31,307	$30,950
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**$31,307**	**$30,950**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**$31,307**	**$30,950**
EXPENSES TOTAL	**–**	**–**	**–**	**$31,307**	**$30,950**

FY2023-24 Proposed Budget Detail

Fund 227: CIP Fund

Fund 227: CIP Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$37,755	$3,374,730	$2,125,962	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$2,000,000	$9,037,113
BEGINNING FUND BALANCE TOTAL	**$37,755**	**$3,374,730**	**$2,125,962**	**$2,000,000**	**$9,037,113**
REVENUE					
3-80-7075 - REIMBURSEMENTS	$6,900,000	–	–	–	–
3-65-0100 - INTEREST INCOME	$7,881	$16,012	$130,515	–	$100,000
REVENUE TOTAL	**$6,907,881**	**$16,012**	**$130,515**	**–**	**$100,000**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	$394,000	$2,077,348	$2,408,388	$2,388,388	$0
3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	–	–	$50,000	–	–
3-90-9222 - XFR FR WILLOW CREEK WIND FEES	–	–	$47,630	$46,000	$0
3-90-9241 - XFR FR BUILDING RESERVE FUND	–	$500,000	$500,000	$500,000	$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	–	–	$53,785	$53,785	$0
3-90-9521 - XFR FR PGE	–	–	$63,008	$126,017	$0
3-90-9523 - XFR FR WHEATRIDGE WIND FUND	–	–	$930,000	$930,000	$340,309
3-90-9524 - XFR FR ORCHARD WIND	–	–	$4,850	$4,850	$0
3-90-9540 - XFR FR RESILIENCY FUND	–	–	$4,000,000	$4,000,000	$951,365
TRANSFERS IN TOTAL	**$394,000**	**$2,577,348**	**$8,057,661**	**$8,049,040**	**$1,291,674**
100 - NON-DEPARTMENTAL TOTAL	**$7,339,636**	**$5,968,090**	**$10,314,138**	**$10,049,040**	**$10,428,787**
REVENUES TOTAL	**$7,339,636**	**$5,968,090**	**$10,314,138**	**$10,049,040**	**$10,428,787**
Expenses					
100 - NON-DEPARTMENTAL					
CAPITAL OUTLAY					
5-40-9020 - BUILDING IMPROVEMENTS	–	$4,140	–	$4,710,652	$0
5-40-9050 - CONSTRUCTION	$3,592,285	$3,276,636	$699,169	$1,314,806	$4,100,000
5-40-9000 - CAPITAL OUTLAY-OTHER	–	–	–	$3,250,000	$0
CAPITAL OUTLAY TOTAL	**$3,592,285**	**$3,280,776**	**$699,169**	**$9,275,458**	**$4,100,000**
DEBT SERVICE					
5-40-9510 - DEBT SERVICE-PRINCIPAL	$372,622	$561,352	$507,764	$773,582	$0
5-40-9520 - DEBT SERVICE-INTEREST	–	–	$62,477	–	–
DEBT SERVICE TOTAL	**$372,622**	**$561,352**	**$570,241**	**$773,582**	**$0**
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	$6,125,446
RESERVE FOR FUTURE EXPENDITURES TOTAL	**–**	**–**	**–**	**–**	**$6,125,446**
100 - NON-DEPARTMENTAL TOTAL	**$3,964,907**	**$3,842,128**	**$1,269,410**	**$10,049,040**	**$10,225,446**
199 - NON-DEPARTMENTAL					
INTERFUND TRANSFERS					
5-50-8246 - XFR TO DEBT SERVICE FUND	–	–	–	–	$203,341

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
INTERFUND TRANSFERS TOTAL	–	–	–	–	$203,341
199 - NON-DEPARTMENTAL TOTAL	–	–	–	–	$203,341
EXPENSES TOTAL	$3,964,907	$3,842,128	$1,269,410	$10,049,040	$10,428,787

FY2023-24 Proposed Budget Detail

Fund 228: Safety Committee Fund

Fund 228: Safety Committee Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$16,952	$10,242	$14,254	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$20,000	$6,000
BEGINNING FUND BALANCE TOTAL	**$16,952**	**$10,242**	**$14,254**	**$20,000**	**$6,000**
REVENUE					
3-60-1020 - INSURANCE PROCEEDS	$3,465	$12,551	$5,130	$3,000	$28,800
3-80-7075 - REIMBURSEMENTS	$30,514	–	–	–	–
3-65-0100 - INTEREST INCOME	$114	$120	$412	$100	$200
REVENUE TOTAL	**$34,093**	**$12,671**	**$5,542**	**$3,100**	**$29,000**
100 - NON-DEPARTMENTAL TOTAL	**$51,045**	**$22,912**	**$19,795**	**$23,100**	**$35,000**
REVENUES TOTAL	**$51,045**	**$22,912**	**$19,795**	**$23,100**	**$35,000**
Expenses					
100 - NON-DEPARTMENTAL					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	$1,966	–	$15,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	$990	–	–
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	$40,804	$8,659	$940	$23,100	$20,000
MATERIALS & SERVICES TOTAL	**$40,804**	**$8,659**	**$3,896**	**$23,100**	**$35,000**
100 - NON-DEPARTMENTAL TOTAL	**$40,804**	**$8,659**	**$3,896**	**$23,100**	**$35,000**
EXPENSES TOTAL	**$40,804**	**$8,659**	**$3,896**	**$23,100**	**$35,000**

FY2023-24 Proposed Budget Detail

Fund 229: Bleacher CIP Reserve

Fund 229: Bleacher CIP Reserve

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$25,621	$25,823	$25,990	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$26,031	$21,550
BEGINNING FUND BALANCE TOTAL	**$25,621**	**$25,823**	**$25,990**	**$26,031**	**$21,550**
REVENUE					
3-65-0100 - INTEREST INCOME	$202	$167	$549	$200	$200
REVENUE TOTAL	**$202**	**$167**	**$549**	**$200**	**$200**
100 - NON-DEPARTMENTAL TOTAL	**$25,823**	**$25,990**	**$26,539**	**$26,231**	**$21,750**
REVENUES TOTAL	**$25,823**	**$25,990**	**$26,539**	**$26,231**	**$21,750**
Expenses					
100 - NON-DEPARTMENTAL					
CAPITAL OUTLAY					
5-40-9000 - CAPITAL OUTLAY-OTHER	–	–	$5,000	$26,231	$21,750
CAPITAL OUTLAY TOTAL	**–**	**–**	**$5,000**	**$26,231**	**$21,750**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**$5,000**	**$26,231**	**$21,750**
EXPENSES TOTAL	**–**	**–**	**$5,000**	**$26,231**	**$21,750**

FY2023-24 Proposed Budget Detail

Fund 230: Rodeo Fund

Fund 230: Rodeo Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	–	$10,000	–	–	$0
BEGINNING FUND BALANCE TOTAL	**–**	**$10,000**	**–**	**–**	**$0**
TRANSFERS IN					
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	$10,000	$10,000	$12,500	$12,500	$0
TRANSFERS IN TOTAL	**$10,000**	**$10,000**	**$12,500**	**$12,500**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$10,000**	**$20,000**	**$12,500**	**$12,500**	**$0**
REVENUES TOTAL	**$10,000**	**$20,000**	**$12,500**	**$12,500**	**$0**
Expenses					
301 - INDOOR/OUTDOOR ARENA					
MATERIALS & SERVICES					
5-20-5830 - OTHER CONTRACTED SERVICES	–	$20,000	$12,500	$12,500	$0
MATERIALS & SERVICES TOTAL	**–**	**$20,000**	**$12,500**	**$12,500**	**$0**
301 - INDOOR/OUTDOOR ARENA TOTAL	**–**	**$20,000**	**$12,500**	**$12,500**	**$0**
EXPENSES TOTAL	**–**	**$20,000**	**$12,500**	**$12,500**	**$0**

FY2023-24 Proposed Budget Detail

Fund 231: Justice Court Fund

Fund 231: Justice Court Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$29,497	$19,324	$18,503	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$40,000	$40,000
BEGINNING FUND BALANCE TOTAL	**$29,497**	**$19,324**	**$18,503**	**$40,000**	**$40,000**
REVENUE					
3-50-1000 - FINES	$546,401	$383,713	$244,793	$500,000	$500,000
REVENUE TOTAL	**$546,401**	**$383,713**	**$244,793**	**$500,000**	**$500,000**
100 - NON-DEPARTMENTAL TOTAL	**$575,899**	**$403,037**	**$263,296**	**$540,000**	**$540,000**
REVENUES TOTAL	**$575,899**	**$403,037**	**$263,296**	**$540,000**	**$540,000**
Expenses					
100 - NON-DEPARTMENTAL					
MATERIALS & SERVICES					
5-20-5480 - REFUNDS	–	–	$5,864	–	–
MATERIALS & SERVICES TOTAL	**–**	**–**	**$5,864**	**–**	**–**
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	$155,350	$111,800	$55,005	$236,500	$236,500
5-50-7020 - PASS THRU PAYMENTS - OTHER	$401,224	$272,734	$177,896	$303,500	$303,500
SPECIAL PAYMENTS TOTAL	**$556,574**	**$384,534**	**$232,901**	**$540,000**	**$540,000**
100 - NON-DEPARTMENTAL TOTAL	**$556,574**	**$384,534**	**$238,765**	**$540,000**	**$540,000**
EXPENSES TOTAL	**$556,574**	**$384,534**	**$238,765**	**$540,000**	**$540,000**

FY2023-24 Proposed Budget Detail

Fund 233: Clerk's Records Fund

Fund 233: Clerk's Records Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$22,132	$21,778	$23,483	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$21,150	$24,000
BEGINNING FUND BALANCE TOTAL	**$22,132**	**$21,778**	**$23,483**	**$21,150**	**$24,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$153	$146	$615	$200	$200
REVENUE TOTAL	**$153**	**$146**	**$615**	**$200**	**$200**
100 - NON-DEPARTMENTAL TOTAL	**$22,285**	**$21,924**	**$24,098**	**$21,350**	**$24,200**
105 - COUNTY CLERK					
REVENUE					
3-40-5015 - COPIES/PRINTING/FAX FEES	$2,210	$2,143	$975	$1,500	$1,000
3-40-5051 - CLERKS FEES	–	–	$330	–	$500
REVENUE TOTAL	**$2,210**	**$2,143**	**$1,305**	**$1,500**	**$1,500**
105 - COUNTY CLERK TOTAL	**$2,210**	**$2,143**	**$1,305**	**$1,500**	**$1,500**
REVENUES TOTAL	**$24,495**	**$24,067**	**$25,403**	**$22,850**	**$25,700**
Expenses					
105 - COUNTY CLERK					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	–	–	–	–	$0
5-20-5290 - BOOK PURCHASES	–	–	–	–	$0
5-20-5310 - DUES & MEMBERSHIPS	–	–	–	–	$0
5-20-5410 - LEGAL NOTICES	–	–	–	–	$0
5-20-5420 - MISCELLANEOUS EXPENSES	$2,717	$584	–	$22,850	$20,700
5-20-5430 - POSTAGE/SHIPPING	–	–	–	–	$0
5-20-5440 - PRINTING & COPIES	–	–	–	–	$0
5-20-5480 - REFUNDS	–	–	–	–	$0
5-20-5510 - TRAINING & DEVELOPMENT	–	–	–	–	$0
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	–	$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	–	$0
5-20-5810 - LEGAL SERVICES	–	–	–	–	$0
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	–	$0
5-20-5860 - SOFTWARE MAINTENACE	–	–	–	–	$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	–	–	$0
5-20-6530 - RENTAL - EQUIPMENT	–	–	–	–	$0
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	–	–	–	–	$5,000
5-20-5250 - OFFICE SUPPLIES	–	–	–	–	$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < $5K	–	–	–	–	$0
MATERIALS & SERVICES TOTAL	**$2,717**	**$584**	**–**	**$22,850**	**$25,700**
105 - COUNTY CLERK TOTAL	**$2,717**	**$584**	**–**	**$22,850**	**$25,700**
EXPENSES TOTAL	**$2,717**	**$584**	**–**	**$22,850**	**$25,700**

FY2023-24 Proposed Budget Detail

Fund 234: DUII Impact Fund

Fund 234: DUII Imact Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$29,418	$29,651	$29,843	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$29,890	$29,890
BEGINNING FUND BALANCE TOTAL	**$29,418**	**$29,651**	**$29,843**	**$29,890**	**$29,890**
REVENUE					
3-65-0100 - INTEREST INCOME	$233	$192	$756	$400	$400
REVENUE TOTAL	**$233**	**$192**	**$756**	**$400**	**$400**
100 - NON-DEPARTMENTAL TOTAL	**$29,651**	**$29,843**	**$30,600**	**$30,290**	**$30,290**
REVENUES TOTAL	**$29,651**	**$29,843**	**$30,600**	**$30,290**	**$30,290**
Expenses					
111 - DISTRICT ATTORNEY					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	$500	$500
5-20-5440 - PRINTING & COPIES	–	–	–	$300	$300
5-20-5500 - TELEPHONE & INTERNET	–	–	–	$1,727	$1,727
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	$500	$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	$3,000	$3,000
5-20-5780 - INTERPRETER SERVICES	–	–	–	$500	$500
5-20-5250 - OFFICE SUPPLIES	–	–	–	$23,763	$23,763
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**$30,290**	**$30,290**
111 - DISTRICT ATTORNEY TOTAL	**–**	**–**	**–**	**$30,290**	**$30,290**
EXPENSES TOTAL	**–**	**–**	**–**	**$30,290**	**$30,290**

FY2023-24 Proposed Budget Detail

Fund 236: Fair Improvement Fund

Fund 236: Fair Improvement Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$16,057	$21,200	$26,357	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$31,385	$1,030,000
BEGINNING FUND BALANCE TOTAL	**$16,057**	**$21,200**	**$26,357**	**$31,385**	**$1,030,000**
REVENUE					
3-65-0100 - INTEREST INCOME	–	–	$13,791	–	$20,000
REVENUE TOTAL	**–**	**–**	**$13,791**	**–**	**$20,000**
100 - NON-DEPARTMENTAL TOTAL	**$16,057**	**$21,200**	**$40,148**	**$31,385**	**$1,050,000**
236 - FAIR IMPROVEMENT RES.					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	$1,000,000	–	$0
3-65-0100 - INTEREST INCOME	$143	$157	$9,036	$100	$0
REVENUE TOTAL	**$143**	**$157**	**$1,009,036**	**$100**	**$0**
TRANSFERS IN					
3-90-9214 - XFR FR FAIR	$5,000	$5,000	$5,000	$5,000	$0
TRANSFERS IN TOTAL	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$0**
236 - FAIR IMPROVEMENT RES. TOTAL	**$5,143**	**$5,157**	**$1,014,036**	**$5,100**	**$0**
REVENUES TOTAL	**$21,200**	**$26,357**	**$1,054,184**	**$36,485**	**$1,050,000**
Expenses					
236 - FAIR IMPROVEMENT RES.					
CAPITAL OUTLAY					
5-40-9020 - BUILDING IMPROVEMENTS	–	–	–	$36,485	$1,050,000
5-40-9050 - CONSTRUCTION	–	–	–	–	$0
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**$36,485**	**$1,050,000**
236 - FAIR IMPROVEMENT RES. TOTAL	**–**	**–**	**–**	**$36,485**	**$1,050,000**
EXPENSES TOTAL	**–**	**–**	**–**	**$36,485**	**$1,050,000**

FY2023-24 Proposed Budget Detail

Fund 237: Building Permit Fund

Fund 237: Building Permit Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$914,558	$1,096,729	$1,368,188	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$1,253,440	$2,300,000
BEGINNING FUND BALANCE TOTAL	**$914,558**	**$1,096,729**	**$1,368,188**	**$1,253,440**	**$2,300,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$7,855	$7,935	$48,483	$8,000	$25,000
REVENUE TOTAL	**$7,855**	**$7,935**	**$48,483**	**$8,000**	**$25,000**
100 - NON-DEPARTMENTAL TOTAL	**$922,413**	**$1,104,664**	**$1,416,670**	**$1,261,440**	**$2,325,000**
115 - PLANNING DEPARTMENT					
REVENUE					
3-40-1040 - BUILDING PERMITS	$175,843	$313,612	$927,430	$245,000	$250,000
REVENUE TOTAL	**$175,843**	**$313,612**	**$927,430**	**$245,000**	**$250,000**
115 - PLANNING DEPARTMENT TOTAL	**$175,843**	**$313,612**	**$927,430**	**$245,000**	**$250,000**
REVENUES TOTAL	**$1,098,255**	**$1,418,277**	**$2,344,100**	**$1,506,440**	**$2,575,000**
Expenses					
115 - PLANNING DEPARTMENT					
MATERIALS & SERVICES					
5-20-5830 - OTHER CONTRACTED SERVICES	–	$89	–	–	$0
5-20-5250 - OFFICE SUPPLIES	$1,526	–	–	$2,000	$2,000
MATERIALS & SERVICES TOTAL	**$1,526**	**$89**	**–**	**$2,000**	**$2,000**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	–	–	–	–	$22,920
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	–	–	–	–	$6,260
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	–	–	–	–	$1,853
5-10-1460 - UNEMPLOYMENT INS	–	–	–	–	$183
5-10-1470 - WORKERS COMP INS	–	–	–	–	$23
5-10-1480 - RETIREMENT-DB	–	–	–	–	$2,617
5-10-1490 - RETIREMENT-DC	–	–	–	–	$1,122
PERSONNEL SERVICES TOTAL	**–**	**–**	**–**	**–**	**$34,978**
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	–	$50,000	$50,000	$50,000	$0
INTERFUND TRANSFERS TOTAL	**–**	**$50,000**	**$50,000**	**$50,000**	**$0**
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	$1,454,440	$2,538,022
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**$1,454,440**	**$2,538,022**
115 - PLANNING DEPARTMENT TOTAL	**$1,526**	**$50,089**	**$50,000**	**$1,506,440**	**$2,575,000**
EXPENSES TOTAL	**$1,526**	**$50,089**	**$50,000**	**$1,506,440**	**$2,575,000**

FY2023-24 Proposed Budget Detail

Fund 238: Parks Fund

Fund 238: Parks Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$395,238	$219,090	$541,856	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$300,000	$495,000
BEGINNING FUND BALANCE TOTAL	**$395,238**	**$219,090**	**$541,856**	**$300,000**	**$495,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$2,042	$2,899	$13,699	$2,000	$6,500
REVENUE TOTAL	**$2,042**	**$2,899**	**$13,699**	**$2,000**	**$6,500**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	–	–	–	–	$0
TRANSFERS IN TOTAL	**–**	**–**	**–**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$397,281**	**$221,989**	**$555,555**	**$302,000**	**$501,500**
200 - CUTSFORTH PARK					
REVENUE					
3-20-1120 - RV TAX	$62,962	$59,751	$40,870	$50,000	$50,000
3-30-4020 - LOCAL GRANTS	–	$0	–	–	$0
3-40-5003 - CABIN RENTAL FEES	$5,993	$5,736	$5,006	$3,500	$4,000
3-40-5004 - CAMPING FEES	$62,538	$50,681	$39,822	$35,000	$40,000
3-40-5005 - CONCESSIONS	$5,226	$4,532	$3,974	$2,800	$3,000
3-40-5006 - FACILITY RENTAL	$461	$3,030	$1,712	$1,050	$2,500
3-40-5008 - RESERVATION FEE	$0	$0	$54	–	$0
3-40-5009 - RV DUMP FEES	$410	$310	$260	$200	$200
3-40-5011 - SALES	$2,135	$1,220	$885	$1,000	$1,000
3-60-1050 - MISC REVENUE	$4,856	$4,946	$4,253	$3,000	$3,000
REVENUE TOTAL	**$144,581**	**$130,205**	**$96,836**	**$96,550**	**$103,700**
200 - CUTSFORTH PARK TOTAL	**$144,581**	**$130,205**	**$96,836**	**$96,550**	**$103,700**
238 - ANSON WRIGHT PARK					
REVENUE					
3-30-4010 - STATE GRANTS	–	$0	–	–	$0
3-20-1120 - RV TAX	$62,962	$59,751	$40,870	$52,000	$52,000
3-40-5003 - CABIN RENTAL FEES	$1,617	$2,103	$1,421	$700	$1,500
3-40-5004 - CAMPING FEES	$25,811	$23,070	$14,801	$11,000	$15,000
3-40-5005 - CONCESSIONS	$985	$1,165	$508	$300	$400
3-40-5009 - RV DUMP FEES	$120	$120	$110	$50	$100
3-40-5010 - SHOWER FEES	$69	$169	$50	–	$0
3-40-5011 - SALES	$545	$465	$375	$250	$350
3-60-1050 - MISC REVENUE	$360	$166	$355	$200	$300
3-80-7075 - REIMBURSEMENTS	$80	–	–	–	–
REVENUE TOTAL	**$92,549**	**$87,008**	**$58,490**	**$64,500**	**$69,650**
238 - ANSON WRIGHT PARK TOTAL	**$92,549**	**$87,008**	**$58,490**	**$64,500**	**$69,650**
300 - ATV PARK					
REVENUE					
3-30-4010 - STATE GRANTS	$149,600	$581,685	$278,015	$286,550	$495,500
3-20-1120 - RV TAX	$41,975	$39,834	$27,247	$50,000	$50,000

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
3-40-5002 - ATV WASH DOWN FEES	$375	$1,132	$409	$300	$300
3-40-5003 - CABIN RENTAL FEES	$25,123	$34,459	$22,636	$17,000	$21,000
3-40-5004 - CAMPING FEES	$122,057	$108,479	$55,189	$50,000	$53,000
3-40-5005 - CONCESSIONS	$5,568	$5,346	$5,463	$3,200	$4,800
3-40-5006 - FACILITY RENTAL	–	$4,422	–	–	$0
3-40-5007 - GRAZING LEASES	$8,680	$8,680	$11,680	$11,700	$11,680
3-40-5009 - RV DUMP FEES	$3,725	$2,820	$1,940	$1,500	$1,500
3-40-5011 - SALES	$10,248	$10,589	$5,835	$5,000	$5,500
3-40-5064 - SALES-RESTAURANT	–	$3,745	$4,123	$42,000	$8,000
3-40-5000 - ATV LICENSE FEES	$11	–	–	–	–
3-40-5001 - ATV PERMIT FEES	$3,644	$4,062	$2,730	$1,200	$2,000
3-60-1050 - MISC REVENUE	$11,874	$3,066	$3,446	$3,000	$3,000
3-64-1000 - ASSET SALE PROCEEDS	–	–	$46	–	–
REVENUE TOTAL	**$382,878**	**$808,318**	**$418,758**	**$471,450**	**$656,280**
300 - ATV PARK TOTAL	**$382,878**	**$808,318**	**$418,758**	**$471,450**	**$656,280**
400 - FAIRGROUNDS PARK					
REVENUE					
3-40-5004 - CAMPING FEES	$14,050	$1,641	$20	$2,900	$2,900
3-40-5009 - RV DUMP FEES	–	–	$20	$100	$100
REVENUE TOTAL	**$14,050**	**$1,641**	**$40**	**$3,000**	**$3,000**
400 - FAIRGROUNDS PARK TOTAL	**$14,050**	**$1,641**	**$40**	**$3,000**	**$3,000**
REVENUES TOTAL	**$1,031,338**	**$1,249,160**	**$1,129,679**	**$937,500**	**$1,334,130**
Expenses					
100 - NON-DEPARTMENTAL					
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	–	$108,873
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**–**	**$108,873**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$108,873**
200 - CUTSFORTH PARK					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$1,312	$2,037	$3,781	$1,000	$4,000
5-20-5280 - BANKING & MERCHANT FEES	$3,611	$3,337	$3,091	$3,500	$3,500
5-20-5370 - INSURANCE - LIABILITY	$1,858	$1,960	$2,477	$2,000	$2,000
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$3,050
5-20-5480 - REFUNDS	$727	$512	$290	$100	$400
5-20-5500 - TELEPHONE & INTERNET	$2,527	$2,499	$4,038	$2,000	$2,000
5-20-5560 - UTILITIES - ELECTRICTY	$5,822	$5,636	$4,692	$5,500	$5,500
5-20-5570 - UTILITIES - GAS	$2,478	$3,561	$3,041	$3,500	$3,500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	$500	$500
5-20-5610 - GARBAGE/WASTE DISPOSAL	$4,114	$2,151	$4,364	$3,500	$5,000
5-20-5760 - CONTRACT EMPLOYEES	$9,445	$9,940	$7,590	$9,950	$10,000
5-20-5800 - LAB SERVICES	–	–	$112	–	–
5-20-5830 - OTHER CONTRACTED SERVICES	$4,653	$1,890	$1,609	$4,000	$4,000
5-20-6530 - RENTAL - EQUIPMENT	-$5	–	$1,232	$1,500	$1,500
5-20-6100 - BUILDING MAINTENANCE	$784	$2,414	$1,578	$5,500	$5,500
5-20-6130 - GROUNDS MAINTENANCE	$502	–	$2,880	$1,500	$5,300
5-20-5250 - OFFICE SUPPLIES	–	–	$22	–	–
5-20-5940 - FUEL	–	$150	–	$150	$150
5-20-5960 - JANITORIAL SUPPLIES	$1,500	$1,259	$2,065	$2,000	$2,000
5-20-5970 - MISCELLANEOUS SUPPLIES	$478	$1,313	$258	$1,870	$2,000
5-20-5975 - COST OF GOODS SOLD	$1,421	$1,154	$194	$2,000	$2,000
MATERIALS & SERVICES TOTAL	**$41,228**	**$39,812**	**$43,313**	**$50,070**	**$61,900**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$26,538	$29,508	$24,780	$26,717	$44,486
5-10-1420 - OVERTIME	–	–	$79	–	$658

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$7,338	$6,855	$6,677	$7,167	$17,478
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$1,922	$2,165	$1,775	$2,043	$3,652
5-10-1460 - UNEMPLOYMENT INS	$283	$326	$246	$347	$416
5-10-1470 - WORKERS COMP INS	$11	$11	$9	$200	$887
5-10-1480 - RETIREMENT-DB	$2,505	$2,806	$2,467	$2,587	$9,189
5-10-1490 - RETIREMENT-DC	–	–	–	–	$749
PERSONNEL SERVICES TOTAL	**$38,598**	**$41,671**	**$36,032**	**$39,061**	**$77,515**
CAPITAL OUTLAY					
5-40-9020 - BUILDING IMPROVEMENTS	–	–	$10,644	–	$0
CAPITAL OUTLAY TOTAL	**–**	**–**	**$10,644**	**–**	**$0**
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	$950	$842	$806	$2,000	$2,000
SPECIAL PAYMENTS TOTAL	**$950**	**$842**	**$806**	**$2,000**	**$2,000**
200 - CUTSFORTH PARK TOTAL	**$80,777**	**$82,325**	**$90,794**	**$91,131**	**$141,415**
238 - ANSON WRIGHT PARK					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$1,161	$1,248	$3,643	$500	$500
5-20-5280 - BANKING & MERCHANT FEES	$1,972	$1,898	$1,636	$1,600	$1,600
5-20-5370 - INSURANCE - LIABILITY	$240	$253	$320	$1,000	$1,000
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$390
5-20-5480 - REFUNDS	$329	$160	$261	$100	$250
5-20-5500 - TELEPHONE & INTERNET	$2,567	$2,446	$3,779	$2,000	$3,000
5-20-5560 - UTILITIES - ELECTRICTY	$3,761	$3,956	$2,818	$4,000	$4,000
5-20-5570 - UTILITIES - GAS	$1,197	$1,784	$1,529	$1,500	$2,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	$100	$0
5-20-5590 - UTILITIES - WATER/SEWER	–	–	$475	–	–
5-20-5610 - GARBAGE/WASTE DISPOSAL	–	$834	$900	$1,000	$500
5-20-5760 - CONTRACT EMPLOYEES	$5,405	$6,000	$5,080	$7,280	$7,300
5-20-5800 - LAB SERVICES	–	–	$112	–	–
5-20-5830 - OTHER CONTRACTED SERVICES	$3,350	$1,120	$333	$2,200	$2,200
5-20-6530 - RENTAL - EQUIPMENT	–	–	$1,192	–	$0
5-20-6100 - BUILDING MAINTENANCE	$107	$587	$357	$1,000	$1,000
5-20-6130 - GROUNDS MAINTENANCE	$80	$593	$776	$1,590	$2,000
5-20-5250 - OFFICE SUPPLIES	–	–	$22	–	–
5-20-5960 - JANITORIAL SUPPLIES	$1,136	$1,014	$143	$1,200	$1,200
5-20-5970 - MISCELLANEOUS SUPPLIES	$356	$90	–	$500	$500
5-20-5975 - COST OF GOODS SOLD	$270	$515	$53	$150	$150
MATERIALS & SERVICES TOTAL	**$21,931**	**$22,498**	**$23,430**	**$25,720**	**$27,590**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$26,539	$29,508	$24,780	$26,714	$44,481
5-10-1420 - OVERTIME	–	–	$79	–	$658
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$7,338	$6,855	$6,677	$7,167	$17,478
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$1,922	$2,165	$1,774	$2,043	$3,652
5-10-1460 - UNEMPLOYMENT INS	$283	$326	$246	$347	$416
5-10-1470 - WORKERS COMP INS	$11	$11	$9	$200	$887
5-10-1480 - RETIREMENT-DB	$2,505	$2,807	$2,467	$2,587	$9,186
5-10-1490 - RETIREMENT-DC	–	–	–	–	$749
PERSONNEL SERVICES TOTAL	**$38,598**	**$41,672**	**$36,033**	**$39,058**	**$77,507**
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	$366	$384	$314	$500	$500
SPECIAL PAYMENTS TOTAL	**$366**	**$384**	**$314**	**$500**	**$500**

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
238 - ANSON WRIGHT PARK TOTAL	**$60,896**	**$64,554**	**$59,777**	**$65,278**	**$105,597**
300 - ATV PARK					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$5,030	$3,679	$5,569	$4,000	$5,000
5-20-5280 - BANKING & MERCHANT FEES	$7,127	$7,274	$6,461	$6,000	$8,000
5-20-5310 - DUES & MEMBERSHIPS	–	–	$100	–	$0
5-20-5330 - FEES - PERMITS/LICENSES	–	–	$388	–	–
5-20-5370 - INSURANCE - LIABILITY	$9,767	$10,376	$11,519	$10,000	$1,090
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	$7,930
5-20-5390 - INSURANCE - VEHICLE	–	–	$1,357	–	$6,330
5-20-5480 - REFUNDS	$1,271	$984	$818	$500	$500
5-20-5500 - TELEPHONE & INTERNET	$7,321	$5,005	$3,743	$5,500	$5,500
5-20-5560 - UTILITIES - ELECTRICTY	$17,345	$18,191	$15,361	$17,000	$18,000
5-20-5570 - UTILITIES - GAS	$10,346	$15,315	$15,193	$9,000	$12,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-$208	–	$53	$2,000	$2,000
5-20-5610 - GARBAGE/WASTE DISPOSAL	$7,966	$7,812	$5,522	$8,000	$10,000
5-20-5630 - PROPERTY TAXES	$3,656	$3,457	$3,562	$4,500	$4,500
5-20-5760 - CONTRACT EMPLOYEES	$13,910	$11,310	$14,110	$20,000	$20,000
5-20-5770 - SURVEYOR SERVICES	$246	–	–	$500	$500
5-20-5800 - LAB SERVICES	–	–	$112	–	–
5-20-5820 - MARKETING SERVICES	–	–	$160	–	–
5-20-5830 - OTHER CONTRACTED SERVICES	$58,070	$45,912	$49,027	$68,300	$67,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	$1,083	$1,065	$767	$3,000	$2,000
5-20-6530 - RENTAL - EQUIPMENT	$4,715	$1,895	$150	$10,000	$10,000
5-20-6100 - BUILDING MAINTENANCE	$9,414	$10,458	$24,838	$16,000	$10,000
5-20-6130 - GROUNDS MAINTENANCE	$10,736	$4,185	$570	$5,500	$7,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	–	–	$40	–	–
5-20-6150 - PARK MAINTENANCE	–	–	$6,070	–	$7,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$16,110	$19,957	$26,326	$15,000	$22,500
5-20-5250 - OFFICE SUPPLIES	–	$2,295	$2,465	$3,000	$3,000
5-20-5940 - FUEL	$15,935	$24,200	$21,309	$19,000	$22,000
5-20-5960 - JANITORIAL SUPPLIES	$1,793	$1,667	$2,604	$2,000	$2,000
5-20-5970 - MISCELLANEOUS SUPPLIES	$3,217	$9,914	$4,084	$15,000	$1,500
5-20-5975 - COST OF GOODS SOLD	$6,739	$7,640	$4,887	$21,000	$8,000
5-20-6020 - SHOP SUPPLIES	–	–	$117	–	$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < $5K	$4,723	$6,924	$5,559	$12,000	$12,000
MATERIALS & SERVICES TOTAL	**$216,308**	**$219,515**	**$232,839**	**$276,800**	**$275,850**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$99,726	$105,405	$95,235	$109,818	$258,507
5-10-1410 - TEMP WORKERS WAGES & SALARIES	$21,973	$65,519	$56,496	$37,292	$0
5-10-1420 - OVERTIME	–	–	$1,806	–	$658
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$29,996	$35,238	$29,933	$35,186	$72,642
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$9,003	$13,014	$11,473	$9,549	$20,941
5-10-1460 - UNEMPLOYMENT INS	$1,326	$2,026	$1,981	$1,605	$2,770
5-10-1470 - WORKERS COMP INS	$6,020	$10,759	$69	$3,040	$10,470
5-10-1480 - RETIREMENT-DB	$11,189	$12,592	$11,163	$11,367	$29,309
5-10-1490 - RETIREMENT-DC	–	–	–	–	$5,437
PERSONNEL SERVICES TOTAL	**$179,234**	**$244,553**	**$208,157**	**$207,857**	**$400,734**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	$259,489	$89,522	$17,127	$100,000	$36,000
5-40-9070 - HEAVY EQUIPMENT > $5K	$5,784	–	–	–	–
5-40-9120 - VEHICLES	–	–	$75,470	–	$70,000

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
CAPITAL OUTLAY TOTAL	**$265,273**	**$89,522**	**$92,598**	**$100,000**	**$106,000**
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	$5,519	$5,770	$4,016	$4,000	$4,000
SPECIAL PAYMENTS TOTAL	**$5,519**	**$5,770**	**$4,016**	**$4,000**	**$4,000**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	$190,493	$190,501
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**$190,493**	**$190,501**
300 - ATV PARK TOTAL	**$666,334**	**$559,359**	**$537,610**	**$779,150**	**$977,085**
400 - FAIRGROUNDS PARK					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$487	$169	–	–	$0
5-20-5280 - BANKING & MERCHANT FEES	$848	$369	$478	$130	$30
5-20-5370 - INSURANCE - LIABILITY	–	–	–	$100	$100
5-20-5480 - REFUNDS	–	–	–	$50	$0
5-20-5560 - UTILITIES - ELECTRICTY	$1,104	$475	$439	$330	$330
5-20-5610 - GARBAGE/WASTE DISPOSAL	$1,800	–	–	$480	$80
5-20-5830 - OTHER CONTRACTED SERVICES	–	$37	–	$361	$130
5-20-6530 - RENTAL - EQUIPMENT	–	–	–	$100	$100
5-20-6040 - SIGNAGE	–	–	$135	$100	$100
MATERIALS & SERVICES TOTAL	**$4,239**	**$1,050**	**$1,052**	**$1,651**	**$870**
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	$2	$15	$9	$290	$290
SPECIAL PAYMENTS TOTAL	**$2**	**$15**	**$9**	**$290**	**$290**
400 - FAIRGROUNDS PARK TOTAL	**$4,242**	**$1,066**	**$1,061**	**$1,941**	**$1,160**
EXPENSES TOTAL	**$812,248**	**$707,304**	**$689,242**	**$937,500**	**$1,334,130**

FY2023-24 Proposed Budget Detail

Fund 240: Equity Fund

Fund 240: Equity Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$618,483	$620,293	$620,835	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$615,000	$680,000
BEGINNING FUND BALANCE TOTAL	**$618,483**	**$620,293**	**$620,835**	**$615,000**	**$680,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$2,329	$1,496	$6,790	$2,000	$0
REVENUE TOTAL	**$2,329**	**$1,496**	**$6,790**	**$2,000**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$620,812**	**$621,789**	**$627,626**	**$617,000**	**$680,000**
240 - EQUITY FUND					
REVENUE					
3-65-0100 - INTEREST INCOME	$6,574	$8,005	$45,574	$9,000	$0
3-64-1060 - LOAN-REPAYMENT PRINCIPAL	–	–	–	–	$0
3-64-1070 - LOAN-REPAYMENT INTEREST	–	–	–	–	$9,000
REVENUE TOTAL	**$6,574**	**$8,005**	**$45,574**	**$9,000**	**$9,000**
240 - EQUITY FUND TOTAL	**$6,574**	**$8,005**	**$45,574**	**$9,000**	**$9,000**
REVENUES TOTAL	**$627,386**	**$629,794**	**$673,199**	**$626,000**	**$689,000**
Expenses					
240 - EQUITY FUND					
MATERIALS & SERVICES					
5-20-5320 - FEES - OTHER	$2,000	$2,000	$2,000	$2,000	$4,000
5-20-5420 - MISCELLANEOUS EXPENSES	$5,093	$6,959	-$6,959	$19,000	$7,000
MATERIALS & SERVICES TOTAL	**$7,093**	**$8,959**	**-$4,959**	**$21,000**	**$11,000**
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	$605,000	$678,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**$605,000**	**$678,000**
240 - EQUITY FUND TOTAL	**$7,093**	**$8,959**	**-$4,959**	**$626,000**	**$689,000**
EXPENSES TOTAL	**$7,093**	**$8,959**	**-$4,959**	**$626,000**	**$689,000**

FY2023-24 Proposed Budget Detail

Fund 241: Building Maintenance Reserve

Fund 241: Building Maintenance Reserve

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$842,861	$570,000
BEGINNING FUND BALANCE TOTAL	**–**	**–**	**–**	**$842,861**	**$570,000**
REVENUE					
3-65-0100 - INTEREST INCOME	–	–	$8,397	–	$0
REVENUE TOTAL	**–**	**–**	**$8,397**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**$8,397**	**$842,861**	**$570,000**
241 - BUILDING RESERVE FUND					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$792,601	$1,099,394	$844,926	–	$0
BEGINNING FUND BALANCE TOTAL	**$792,601**	**$1,099,394**	**$844,926**	**–**	**$0**
REVENUE					
3-65-0100 - INTEREST INCOME	$6,793	$5,671	$8,996	$2,500	$8,000
REVENUE TOTAL	**$6,793**	**$5,671**	**$8,996**	**$2,500**	**$8,000**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	$50,000	$50,000	$50,000	$50,000	$0
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	$250,000	$189,861	$154,596	$178,510	$0
TRANSFERS IN TOTAL	**$300,000**	**$239,861**	**$204,596**	**$228,510**	**$0**
241 - BUILDING RESERVE FUND TOTAL	**$1,099,394**	**$1,344,926**	**$1,058,518**	**$231,010**	**$8,000**
REVENUES TOTAL	**$1,099,394**	**$1,344,926**	**$1,066,915**	**$1,073,871**	**$578,000**
Expenses					
100 - NON-DEPARTMENTAL					
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	$73,871	$78,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	**–**	**–**	**–**	**$73,871**	**$78,000**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**$73,871**	**$78,000**
121 - PUBLIC WORKS-GEN MAINT					
CAPITAL OUTLAY					
5-40-9020 - BUILDING IMPROVEMENTS	–	–	–	–	$0
5-40-9050 - CONSTRUCTION	–	–	–	–	$500,000
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**–**	**$500,000**
121 - PUBLIC WORKS-GEN MAINT TOTAL	**–**	**–**	**–**	**–**	**$500,000**
241 - BUILDING RESERVE FUND					
CAPITAL OUTLAY					
5-40-9020 - BUILDING IMPROVEMENTS	–	–	–	$500,000	$0
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**$500,000**	**$0**
INTERFUND TRANSFERS					
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	$500,000	$500,000	$500,000	$0
INTERFUND TRANSFERS TOTAL	**–**	**$500,000**	**$500,000**	**$500,000**	**$0**
241 - BUILDING RESERVE FUND TOTAL	**–**	**$500,000**	**$500,000**	**$1,000,000**	**$0**
EXPENSES TOTAL	**–**	**$500,000**	**$500,000**	**$1,073,871**	**$578,000**

FY2023-24 Proposed Budget Detail

Fund 243: Liquor Control Fund

Fund 243: Liquor Control Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$867	$874	$879	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$878	$905
BEGINNING FUND BALANCE TOTAL	**$867**	**$874**	**$879**	**$878**	**$905**
REVENUE					
3-65-0100 - INTEREST INCOME	$7	$6	$22	$15	$15
REVENUE TOTAL	**$7**	**$6**	**$22**	**$15**	**$15**
100 - NON-DEPARTMENTAL TOTAL	**$874**	**$879**	**$902**	**$893**	**$920**
REVENUES TOTAL	**$874**	**$879**	**$902**	**$893**	**$920**
Expenses					
111 - DISTRICT ATTORNEY					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	$893	$920
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**$893**	**$920**
111 - DISTRICT ATTORNEY TOTAL	**–**	**–**	**–**	**$893**	**$920**
EXPENSES TOTAL	**–**	**–**	**–**	**$893**	**$920**

FY2023-24 Proposed Budget Detail

Fund 245: Water Planning Fund

Fund 245: Water Planning Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$6,258	$258	$258	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$258	$258
BEGINNING FUND BALANCE TOTAL	**$6,258**	**$258**	**$258**	**$258**	**$258**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	–	–	$16,000	$16,000	$0
TRANSFERS IN TOTAL	**–**	**–**	**$16,000**	**$16,000**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$6,258**	**$258**	**$16,258**	**$16,258**	**$258**
116 - COMMUNITY DEVELOPMENT					
REVENUE					
3-30-4000 - FEDERAL GRANTS	–	–	–	–	$850,000
3-80-7075 - REIMBURSEMENTS	–	–	–	–	$250,000
REVENUE TOTAL	**–**	**–**	**–**	**–**	**$1,100,000**
TRANSFERS IN					
3-90-9540 - XFR FR RESILIENCY FUND	–	–	–	–	$70,000
TRANSFERS IN TOTAL	**–**	**–**	**–**	**–**	**$70,000**
116 - COMMUNITY DEVELOPMENT TOTAL	**–**	**–**	**–**	**–**	**$1,170,000**
REVENUES TOTAL	**$6,258**	**$258**	**$16,258**	**$16,258**	**$1,170,258**
Expenses					
100 - NON-DEPARTMENTAL					
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	–	$314,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	**–**	**–**	**–**	**–**	**$314,000**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$314,000**
115 - PLANNING DEPARTMENT					
MATERIALS & SERVICES					
5-20-5310 - DUES & MEMBERSHIPS	$6,000	–	$6,000	$6,000	$0
5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	–	$10,258	$0
MATERIALS & SERVICES TOTAL	**$6,000**	**–**	**$6,000**	**$16,258**	**$0**
115 - PLANNING DEPARTMENT TOTAL	**$6,000**	**–**	**$6,000**	**$16,258**	**$0**
116 - COMMUNITY DEVELOPMENT					
MATERIALS & SERVICES					
5-20-5310 - DUES & MEMBERSHIPS	–	–	–	–	$6,000
5-20-5740 - CONSULTING SERVICES	–	–	–	–	$80,000
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	–	$500,000
5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	–	–	$10,258
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**–**	**$596,258**
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	$260,000

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
RESERVE FOR FUTURE EXPENDITURES TOTAL	–	–	–	–	$260,000
116 - COMMUNITY DEVELOPMENT TOTAL	–	–	–	–	$856,258
EXPENSES TOTAL	$6,000	–	$6,000	$16,258	$1,170,258

FY2023-24 Proposed Budget Detail

Fund 246: Debt Service Fund

Fund 246: Debt Service Fund

	PROPOSED BUDGET	CURRENT YTD ACTUAL	PRIOR YEARS ACTUAL	CURRENT BUDGET
	FY2024	Invalid Date	Invalid Date	Invalid Date
Revenues				
100 - NON-DEPARTMENTAL				
BEGINNING FUND BALANCE				
3-01-0101 - BEG FUND BALANCE	$0	–	–	–
3-01-0102 - BEG FUND BALANCE-BUD	$0	–	–	–
BEGINNING FUND BALANCE TOTAL	**$0**	**–**	**–**	**–**
100 - NON-DEPARTMENTAL TOTAL	**$0**	**–**	**–**	**–**
199 - NON-DEPARTMENTAL				
TRANSFERS IN				
3-90-9101 - XFR FR GENERAL FUND	$970,842	–	–	–
3-90-9227 - XFR FR CAPITAL IMPROVEMENT PROJ	$203,341	–	–	–
TRANSFERS IN TOTAL	**$1,174,183**	**–**	**–**	**–**
199 - NON-DEPARTMENTAL TOTAL	**$1,174,183**	**–**	**–**	**–**
REVENUES TOTAL	**$1,174,183**	**–**	**–**	**–**
Expenses				
199 - NON-DEPARTMENTAL				
DEBT SERVICE				
5-40-9510 - DEBT SERVICE-PRINCIPAL	$465,000	–	–	–
5-40-9520 - DEBT SERVICE-INTEREST	$121,184	–	–	–
DEBT SERVICE TOTAL	**$586,184**	**–**	**–**	**–**
RESERVE FOR FUTURE EXPENDITURES				
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	$587,999	–	–	–
RESERVE FOR FUTURE EXPENDITURES TOTAL	**$587,999**	**–**	**–**	**–**
199 - NON-DEPARTMENTAL TOTAL	**$1,174,183**	**–**	**–**	**–**
EXPENSES TOTAL	**$1,174,183**	**–**	**–**	**–**

FY2023-24 Proposed Budget Detail

Fund 321: Forest Service Fund

Fund 321: Forest Service Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$76,846	$81,820	$86,602	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$86,700	$95,000
BEGINNING FUND BALANCE TOTAL	**$76,846**	**$81,820**	**$86,602**	**$86,700**	**$95,000**
REVENUE					
3-20-1030 - FEDERAL FOREST FEES	–	–	$5,992	–	–
3-20-1105 - FEDERAL SHARED REV - OTHER	$4,361	$4,244	–	–	$5,608
3-65-0100 - INTEREST INCOME	$613	$538	$2,202	$1,000	$1,000
REVENUE TOTAL	**$4,974**	**$4,782**	**$8,194**	**$1,000**	**$6,608**
100 - NON-DEPARTMENTAL TOTAL	**$81,820**	**$86,602**	**$94,795**	**$87,700**	**$101,608**
REVENUES TOTAL	**$81,820**	**$86,602**	**$94,795**	**$87,700**	**$101,608**
Expenses					
100 - NON-DEPARTMENTAL					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	$87,700	$26,608
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**$87,700**	**$26,608**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**$87,700**	**$26,608**
113 - SHERIFF DEPARTMENT					
CAPITAL OUTLAY					
5-40-9120 - VEHICLES	–	–	–	–	$75,000
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**–**	**$75,000**
113 - SHERIFF DEPARTMENT TOTAL	**–**	**–**	**–**	**–**	**$75,000**
EXPENSES TOTAL	**–**	**–**	**–**	**$87,700**	**$101,608**

FY2023-24 Proposed Budget Detail

Fund 322: Courthouse Security Fund

Fund 322: Courthouse Security Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$94,490	$81,192	$65,951	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$75,000	$75,000
BEGINNING FUND BALANCE TOTAL	**$94,490**	**$81,192**	**$65,951**	**$75,000**	**$75,000**
REVENUE					
3-20-1100 - STATE SHARED REV - OTHER	–	–	$512	–	$0
3-20-1070 - OTHER SHARED REVENUES	–	–	$393	–	$0
3-50-1000 - FINES	$11,524	$8,590	$5,265	$11,000	$0
3-65-0100 - INTEREST INCOME	$758	$523	$1,591	$1,500	$1,500
REVENUE TOTAL	**$12,282**	**$9,114**	**$7,762**	**$12,500**	**$1,500**
100 - NON-DEPARTMENTAL TOTAL	**$106,772**	**$90,306**	**$73,713**	**$87,500**	**$76,500**
199 - NON-DEPARTMENTAL					
REVENUE					
3-20-1100 - STATE SHARED REV - OTHER	–	–	–	–	$0
3-20-1070 - OTHER SHARED REVENUES	–	–	–	–	$11,000
3-50-1000 - FINES	–	–	–	–	$0
REVENUE TOTAL	**–**	**–**	**–**	**–**	**$11,000**
199 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$11,000**
REVENUES TOTAL	**$106,772**	**$90,306**	**$73,713**	**$87,500**	**$87,500**
Expenses					
100 - NON-DEPARTMENTAL					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	$2,000	$0
5-20-5500 - TELEPHONE & INTERNET	$295	–	–	$500	$0
5-20-5750 - COURT SECURITY SERVICES	$25,285	$24,355	$21,317	$50,000	$0
MATERIALS & SERVICES TOTAL	**$25,580**	**$24,355**	**$21,317**	**$52,500**	**$0**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	–	–	–	$35,000	$0
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**$35,000**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$25,580**	**$24,355**	**$21,317**	**$87,500**	**$0**
199 - NON-DEPARTMENTAL					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	–	$50,000
5-20-5500 - TELEPHONE & INTERNET	–	–	–	–	$35,000
5-20-5750 - COURT SECURITY SERVICES	–	–	–	–	$2,000
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**–**	**$87,000**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	–	–	–	–	$500
CAPITAL OUTLAY TOTAL	**–**	**–**	**–**	**–**	**$500**
199 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$87,500**
EXPENSES TOTAL	**$25,580**	**$24,355**	**$21,317**	**$87,500**	**$87,500**

FY2023-24 Proposed Budget Detail

Fund 500: Echo Wind Fees Fund

Fund 500: Echo Wind Fees Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$7,137	$17,711	$57,342	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$17,685	$0
BEGINNING FUND BALANCE TOTAL	**$7,137**	**$17,711**	**$57,342**	**$17,685**	**$0**
REVENUE					
3-65-0100 - INTEREST INCOME	–	–	$1,101	–	$0
REVENUE TOTAL	**–**	**–**	**$1,101**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$7,137**	**$17,711**	**$58,443**	**$17,685**	**$0**
500 - ECHO WINDS FEES					
REVENUE					
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	$86,771	$92,565	$90,137	$84,100	$70,900
3-65-0100 - INTEREST INCOME	$136	$317	$702	$100	$400
REVENUE TOTAL	**$86,907**	**$92,881**	**$90,839**	**$84,200**	**$71,300**
500 - ECHO WINDS FEES TOTAL	**$86,907**	**$92,881**	**$90,839**	**$84,200**	**$71,300**
REVENUES TOTAL	**$94,044**	**$110,592**	**$149,282**	**$101,885**	**$71,300**
Expenses					
100 - NON-DEPARTMENTAL					
INTERFUND TRANSFERS					
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	–	$53,785	$53,785	$0
INTERFUND TRANSFERS TOTAL	**–**	**–**	**$53,785**	**$53,785**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**$53,785**	**$53,785**	**$0**
500 - ECHO WINDS FEES					
SPECIAL PAYMENTS					
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	$41,123	$39,251	$30,093	$48,100	$20,900
SPECIAL PAYMENTS TOTAL	**$41,123**	**$39,251**	**$30,093**	**$48,100**	**$20,900**
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	$35,210	–	–	–	$50,400
5-50-8200 - XFR TO HERITAGE TRAIL FUND	–	$14,000	–	–	$0
INTERFUND TRANSFERS TOTAL	**$35,210**	**$14,000**	**–**	**–**	**$50,400**
500 - ECHO WINDS FEES TOTAL	**$76,333**	**$53,251**	**$30,093**	**$48,100**	**$71,300**
EXPENSES TOTAL	**$76,333**	**$53,251**	**$83,878**	**$101,885**	**$71,300**

FY2023-24 Proposed Budget Detail

Fund 501: Shepherds Flat Fees

Fund 501: Shepherds Flat Fees

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$119,280	$11,371	–	–	$0
BEGINNING FUND BALANCE TOTAL	**$119,280**	**$11,371**	**–**	**–**	**$0**
REVENUE					
3-65-0100 - INTEREST INCOME	–	–	$6,953	–	$1,500
REVENUE TOTAL	**–**	**–**	**$6,953**	**–**	**$1,500**
100 - NON-DEPARTMENTAL TOTAL	**$119,280**	**$11,371**	**$6,953**	**–**	**$1,500**
501 - SHEPHERDS FLAT FEES					
REVENUE					
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	$1,702,262	$1,554,349	$1,524,342	$1,660,000	$1,500,000
3-65-0100 - INTEREST INCOME	$2,716	$1,561	$741	$1,000	$0
REVENUE TOTAL	**$1,704,978**	**$1,555,910**	**$1,525,083**	**$1,661,000**	**$1,500,000**
501 - SHEPHERDS FLAT FEES TOTAL	**$1,704,978**	**$1,555,910**	**$1,525,083**	**$1,661,000**	**$1,500,000**
REVENUES TOTAL	**$1,824,258**	**$1,567,281**	**$1,532,036**	**$1,661,000**	**$1,501,500**
Expenses					
501 - SHEPHERDS FLAT FEES					
MATERIALS & SERVICES					
5-20-5480 - REFUNDS	$172,000	–	–	–	–
MATERIALS & SERVICES TOTAL	**$172,000**	**–**	**–**	**–**	**–**
SPECIAL PAYMENTS					
5-50-7020 - PASS THRU PAYMENTS - OTHER	–	–	$21,500	–	$0
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	$401,897	$542,040	$514,294	$521,500	$391,000
SPECIAL PAYMENTS TOTAL	**$401,897**	**$542,040**	**$535,794**	**$521,500**	**$391,000**
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	$28,000	–	$5,581	–	$0
5-50-8201 - XFR TO ROAD FUND EQUIP RES	$175,000	$175,000	$151,556	$175,000	$0
5-50-8202 - XFR TO ROAD FUND	$785,990	$660,381	$684,503	$785,990	$1,110,500
5-50-8241 - XFR TO BUILDING RESERVE FUND	$250,000	$189,861	$154,596	$178,510	$0
INTERFUND TRANSFERS TOTAL	**$1,238,990**	**$1,025,242**	**$996,236**	**$1,139,500**	**$1,110,500**
501 - SHEPHERDS FLAT FEES TOTAL	**$1,812,887**	**$1,567,281**	**$1,532,030**	**$1,661,000**	**$1,501,500**
EXPENSES TOTAL	**$1,812,887**	**$1,567,281**	**$1,532,030**	**$1,661,000**	**$1,501,500**

FY2023-24 Proposed Budget Detail

Fund 504: 5310 FTA Grant Fund

Fund 504: 5310 FTA Grant Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$23,208	$37,051	$36,059	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	–	$40,000
BEGINNING FUND BALANCE TOTAL	**$23,208**	**$37,051**	**$36,059**	**–**	**$40,000**
REVENUE					
3-65-0100 - INTEREST INCOME	–	–	$2,125	–	$0
REVENUE TOTAL	**–**	**–**	**$2,125**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$23,208**	**$37,051**	**$38,185**	**–**	**$40,000**
504 - 5310 FTA GRANT					
REVENUE					
3-30-4010 - STATE GRANTS	–	–	$2,743	–	–
3-30-4000 - FEDERAL GRANTS	$81,118	$248,611	$163,386	$994,729	$0
3-80-7075 - REIMBURSEMENTS	–	$2,519	–	–	$0
3-65-0100 - INTEREST INCOME	$380	$850	$1,507	$1,000	$0
REVENUE TOTAL	**$81,498**	**$251,980**	**$167,636**	**$995,729**	**$0**
TRANSFERS IN					
3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	$28,948	$8,880	$52,868	$6,370	$0
3-90-9504 - XFR FR 5310	$0	–	$1,478	$52,678	$0
TRANSFERS IN TOTAL	**$28,948**	**$8,880**	**$54,346**	**$59,048**	**$0**
504 - 5310 FTA GRANT TOTAL	**$110,446**	**$260,860**	**$221,982**	**$1,054,777**	**$0**
REVENUES TOTAL	**$133,654**	**$297,911**	**$260,167**	**$1,054,777**	**$40,000**
Expenses					
504 - 5310 FTA GRANT					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$1,083	$11,200	$1,155	$20,000	$0
5-20-5320 - FEES - OTHER	–	–	$20	–	–
5-20-5370 - INSURANCE - LIABILITY	–	$12,964	$11,260	$15,000	$0
5-20-5390 - INSURANCE - VEHICLE	–	–	$3,641	–	$0
5-20-5420 - MISCELLANEOUS EXPENSES	$21	$5,738	$926	$7,000	$0
5-20-5500 - TELEPHONE & INTERNET	$661	$7,505	$2,319	$9,220	$0
5-20-5510 - TRAINING & DEVELOPMENT	–	–	–	$1,000	$0
5-20-5520 - TRANSPORTATION - MILEAGE	–	$111	–	$1,000	$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	$2,000	$0
5-20-5760 - CONTRACT EMPLOYEES	–	$125	–	$5,000	$0
5-20-5830 - OTHER CONTRACTED SERVICES	$9,000	$20,112	$20,696	$287,000	$0
5-20-5840 - PREEMPLOYMENT SERVICES	$510	$820	$365	$2,750	$0
5-20-5870 - TRANSPORTATION SERVICES	–	–	$3,000	–	–
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	$880	$89	$7,300	$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$15,162	$28,999	$12,146	$70,600	$0
5-20-5250 - OFFICE SUPPLIES	–	–	$0	–	–

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-5920 - IT HARDWARE/COMPUTER < $5K EA	–	–	$789	–	$0
5-20-5940 - FUEL	–	–	$448	$14,668	$0
5-20-5970 - MISCELLANEOUS SUPPLIES	–	$11	$188	$1,000	$0
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	$718	$813	–	$5,000	$0
MATERIALS & SERVICES TOTAL	**$27,154**	**$89,279**	**$57,041**	**$448,538**	**$0**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$22,285	$56,836	$74,285	$57,874	$0
5-10-1420 - OVERTIME	–	–	–	–	$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	$0
5-10-1430 - FRINGE BENEFITS	$12,906	$23,167	$14,802	$24,224	$0
5-10-1440 - PERS	–	–	–	–	$0
5-10-1450 - TAXES	$1,625	$3,971	$4,878	$3,509	$0
5-10-1460 - UNEMPLOYMENT INS	$287	$682	$770	$505	$0
5-10-1470 - WORKERS COMP INS	$11	$23	$18	$115	$0
5-10-1480 - RETIREMENT-DB	$5,335	$11,904	$9,535	$11,377	$0
5-10-1490 - RETIREMENT-DC	–	$62	–	–	$0
PERSONNEL SERVICES TOTAL	**$42,450**	**$96,643**	**$104,288**	**$97,604**	**$0**
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > $5K	–	–	–	$50,000	$0
5-40-9070 - HEAVY EQUIPMENT > $5K	$26,998	$75,929	–	$76,956	$0
CAPITAL OUTLAY TOTAL	**$26,998**	**$75,929**	**–**	**$126,956**	**$0**
INTERFUND TRANSFERS					
5-50-8216 - XFR TO SPEC TRANSPORTATION FUND	–	–	–	–	$40,000
5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	–	$0	$53,838	$63,000	$0
INTERFUND TRANSFERS TOTAL	**–**	**$0**	**$53,838**	**$63,000**	**$40,000**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	$318,679	$0
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**$318,679**	**$0**
504 - 5310 FTA GRANT TOTAL	**$96,603**	**$261,851**	**$215,167**	**$1,054,777**	**$40,000**
EXPENSES TOTAL	**$96,603**	**$261,851**	**$215,167**	**$1,054,777**	**$40,000**

FY2023-24 Proposed Budget Detail

Fund 510: Community Corrections Fund

Fund 510: Community Corrections Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$412,268	$384,567	$247,187	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$200,000	$400,000
BEGINNING FUND BALANCE TOTAL	**$412,268**	**$384,567**	**$247,187**	**$200,000**	**$400,000**
REVENUE					
3-60-1040 - UNRECONCILED DEPOSITS	–	–	$169,836	–	–
3-65-0100 - INTEREST INCOME	–	–	$3,387	–	$0
REVENUE TOTAL	**–**	**–**	**$173,222**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$412,268**	**$384,567**	**$420,409**	**$200,000**	**$400,000**
113 - SHERIFF DEPARTMENT					
REVENUE					
3-30-4010 - STATE GRANTS	$471,356	$463,426	$483,437	$515,678	$515,678
3-40-5046 - COMMUNITY SERVICE FEES	$13,500	$11,400	$6,800	$27,000	$10,000
3-40-5049 - SUPERVISION FEES	$21,440	$0	–	$20,000	$0
3-30-4030 - PROGRAM INCOME	$94,100	$64,776	–	$71,422	$71,422
3-60-1020 - INSURANCE PROCEEDS	–	–	$2,441	–	–
3-80-7075 - REIMBURSEMENTS	$188	$84	$929	–	$1,000
3-65-0100 - INTEREST INCOME	$2,763	$2,046	$3,152	$6,000	$6,000
REVENUE TOTAL	**$603,348**	**$541,731**	**$496,759**	**$640,100**	**$604,100**
TRANSFERS IN	–	–	–	–	$51,255
113 - SHERIFF DEPARTMENT TOTAL	**$603,348**	**$541,731**	**$496,759**	**$640,100**	**$655,355**
510 - SCERT	–	–	$0	–	$0
REVENUES TOTAL	**$1,015,615**	**$926,298**	**$917,168**	**$840,100**	**$1,055,355**
Expenses					
113 - SHERIFF DEPARTMENT					
MATERIALS & SERVICES					
5-20-5390 - INSURANCE - VEHICLE	–	–	$2,847	$2,200	$3,060
5-20-5500 - TELEPHONE & INTERNET	$160	–	$115	$2,000	$2,000
5-20-5510 - TRAINING & DEVELOPMENT	$48	$36	$35	$2,500	$2,500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	-$34	$929	$2,000	$2,500
5-20-5800 - LAB SERVICES	$1,166	$3,304	$289	$3,000	$3,000
5-20-5830 - OTHER CONTRACTED SERVICES	$124,449	$136,471	$86,061	$155,162	$64,142
5-20-5850 - INVESTIGATION SERVICES	–	–	$120	$3,000	$3,000
5-20-5890 - JAIL-BOARD AND ROOM	–	–	$19,971	–	$175,200
5-20-5895 - JAIL-MEDICAL EXPENSE	–	–	–	–	$2,500
5-20-6100 - BUILDING MAINTENANCE	–	–	$25	–	$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	$2,315	$1,874	$3,722	$10,000	$10,000
5-20-5250 - OFFICE SUPPLIES	$2,622	$13,032	$4,231	$8,000	$8,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	$2,880	$1,203	$2,604	$5,000	$5,000
5-20-5940 - FUEL	$9,365	$14,865	$12,594	$20,000	$20,000

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-5970 - MISCELLANEOUS SUPPLIES	$1,519	$1,338	$247	$4,500	$4,500
5-20-6050 - SMALL TOOLS & EQUIPMENT < $5K	–	$172	–	$2,500	$2,500
MATERIALS & SERVICES TOTAL	**$144,525**	**$172,261**	**$133,789**	**$219,862**	**$307,902**
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	–	$0
5-10-1400 - WAGES & SALARIES	$270,942	$287,884	$300,725	$289,236	$368,116
5-10-1420 - OVERTIME	$342	$311	$1,335	$5,219	$1,257
5-10-1500 - EMPLOYEE INCENTIVES	–	–	$7,052	–	$0
5-10-1430 - FRINGE BENEFITS	$70,249	$71,731	$81,201	$82,523	$101,648
5-10-1440 - PERS	–	–	$1,089	–	$13,198
5-10-1450 - TAXES	$20,008	$21,680	$22,890	$28,987	$30,314
5-10-1460 - UNEMPLOYMENT INS	$2,184	$2,489	$3,060	$2,409	$3,054
5-10-1470 - WORKERS COMP INS	$10,937	$13,442	$2,380	$3,846	$8,542
5-10-1480 - RETIREMENT-DB	$69,381	$72,381	$69,407	$74,513	$80,679
5-10-1490 - RETIREMENT-DC	–	–	–	–	$0
PERSONNEL SERVICES TOTAL	**$444,044**	**$469,917**	**$489,139**	**$486,733**	**$606,808**
CAPITAL OUTLAY					
5-40-9120 - VEHICLES	$42,480	$36,934	–	$55,000	$60,000
CAPITAL OUTLAY TOTAL	**$42,480**	**$36,934**	**–**	**$55,000**	**$60,000**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	$78,505	$80,645
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**$78,505**	**$80,645**
113 - SHERIFF DEPARTMENT TOTAL	**$631,049**	**$679,112**	**$622,928**	**$840,100**	**$1,055,355**
EXPENSES TOTAL	**$631,049**	**$679,112**	**$622,928**	**$840,100**	**$1,055,355**

FY2023-24 Proposed Budget Detail

Fund 521: PGE Carty Fund

Fund 521: PGE Carty Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$66,047	$51,941	$228,437	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$1,000,000	$0
BEGINNING FUND BALANCE TOTAL	**$66,047**	**$51,941**	**$228,437**	**$1,000,000**	**$0**
REVENUE					
3-65-0100 - INTEREST INCOME	–	–	$2,821	–	$0
REVENUE TOTAL	**–**	**–**	**$2,821**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$66,047**	**$51,941**	**$231,258**	**$1,000,000**	**$0**
521 - PGE - CARTY					
REVENUE					
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	$2,419,503	$2,511,454	$2,262,607	$2,500,000	$2,271,553
3-65-0100 - INTEREST INCOME	$3,693	$5,843	$7,155	$3,500	$5,500
REVENUE TOTAL	**$2,423,197**	**$2,517,297**	**$2,269,762**	**$2,503,500**	**$2,277,053**
521 - PGE - CARTY TOTAL	**$2,423,197**	**$2,517,297**	**$2,269,762**	**$2,503,500**	**$2,277,053**
REVENUES TOTAL	**$2,489,244**	**$2,569,238**	**$2,501,020**	**$3,503,500**	**$2,277,053**
Expenses					
100 - NON-DEPARTMENTAL					
INTERFUND TRANSFERS					
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	–	$63,008	$126,017	$0
INTERFUND TRANSFERS TOTAL	**–**	**–**	**$63,008**	**$126,017**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**$63,008**	**$126,017**	**$0**
521 - PGE - CARTY					
SPECIAL PAYMENTS					
5-50-7020 - PASS THRU PAYMENTS - OTHER	–	–	$100,000	–	$0
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	$612,626	$516,124	$592,534	$500,000	$500,000
SPECIAL PAYMENTS TOTAL	**$612,626**	**$516,124**	**$692,534**	**$500,000**	**$500,000**
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	$0	–	–	–	–
5-50-8202 - XFR TO ROAD FUND	$1,824,677	$1,824,677	$1,745,476	$2,877,483	$1,777,053
INTERFUND TRANSFERS TOTAL	**$1,824,677**	**$1,824,677**	**$1,745,476**	**$2,877,483**	**$1,777,053**
521 - PGE - CARTY TOTAL	**$2,437,303**	**$2,340,801**	**$2,438,010**	**$3,377,483**	**$2,277,053**
EXPENSES TOTAL	**$2,437,303**	**$2,340,801**	**$2,501,018**	**$3,503,500**	**$2,277,053**

FY2023-24 Proposed Budget Detail

Fund 522: Sheriff's Reserve Fund

Fund 522: Sheriff's Reserve Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	$14,834	$14,988	$14,558	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$15,000	$15,000
BEGINNING FUND BALANCE TOTAL	**$14,834**	**$14,988**	**$14,558**	**$15,000**	**$15,000**
REVENUE					
3-65-0100 - INTEREST INCOME	$129	$98	$415	–	$0
REVENUE TOTAL	**$129**	**$98**	**$415**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**$14,963**	**$15,086**	**$14,973**	**$15,000**	**$15,000**
113 - SHERIFF DEPARTMENT					
REVENUE					
3-60-1000 - CONTRIBUTIONS & DONATIONS	$100	$500	–	$500	$500
REVENUE TOTAL	**$100**	**$500**	**–**	**$500**	**$500**
113 - SHERIFF DEPARTMENT TOTAL	**$100**	**$500**	**–**	**$500**	**$500**
401 - SHERIFF K-9 PROGRAM					
REVENUE					
3-60-1000 - CONTRIBUTIONS & DONATIONS	$100	$1,900	$100	$1,500	$1,500
REVENUE TOTAL	**$100**	**$1,900**	**$100**	**$1,500**	**$1,500**
401 - SHERIFF K-9 PROGRAM TOTAL	**$100**	**$1,900**	**$100**	**$1,500**	**$1,500**
402 - SHERIFF RESERVES					
REVENUE					
3-40-5050 - RESERVE FEES	$5,321	–	$2,400	$2,000	$2,000
REVENUE TOTAL	**$5,321**	**–**	**$2,400**	**$2,000**	**$2,000**
402 - SHERIFF RESERVES TOTAL	**$5,321**	**–**	**$2,400**	**$2,000**	**$2,000**
REVENUES TOTAL	**$20,484**	**$17,486**	**$17,473**	**$19,000**	**$19,000**
Expenses					
113 - SHERIFF DEPARTMENT					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	$986	$1,193	$451	$2,000	$2,000
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	$800	$1,500	$1,500
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	$197	–	–
MATERIALS & SERVICES TOTAL	**$986**	**$1,193**	**$1,448**	**$3,500**	**$3,500**
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	$8,200	$8,200
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**$8,200**	**$8,200**
113 - SHERIFF DEPARTMENT TOTAL	**$986**	**$1,193**	**$1,448**	**$11,700**	**$11,700**
401 - SHERIFF K-9 PROGRAM					
MATERIALS & SERVICES					
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	$200	$200	–	$200	$200
5-20-5510 - TRAINING & DEVELOPMENT	–	–	–	$600	$600
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	$1,000	$1,000

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-20-5830 - OTHER CONTRACTED SERVICES	$4,310	$1,520	–	$1,500	$1,500
5-20-5250 - OFFICE SUPPLIES	–	–	–	$500	$500
MATERIALS & SERVICES TOTAL	**$4,510**	**$1,720**	**–**	**$3,800**	**$3,800**
401 - SHERIFF K-9 PROGRAM TOTAL	**$4,510**	**$1,720**	**–**	**$3,800**	**$3,800**
402 - SHERIFF RESERVES					
MATERIALS & SERVICES					
5-20-5510 - TRAINING & DEVELOPMENT	–	–	–	$500	$500
5-20-5600 - UNIFORMS CLOTHING EXPENSE	–	$15	–	$3,000	$3,000
MATERIALS & SERVICES TOTAL	**–**	**$15**	**–**	**$3,500**	**$3,500**
402 - SHERIFF RESERVES TOTAL	**–**	**$15**	**–**	**$3,500**	**$3,500**
EXPENSES TOTAL	**$5,496**	**$2,928**	**$1,448**	**$19,000**	**$19,000**

FY2023-24 Proposed Budget Detail

Fund 523: Wheatridge Wind Fees Fund

Fund 523: Wheatridge Wind Fees Fund

	PRIOR YEARS ACTUAL	CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2022	FY2023	FY2023	FY2024
Revenues				
100 - NON-DEPARTMENTAL				
BEGINNING FUND BALANCE				
3-01-0101 - BEG FUND BALANCE	–	$579,111	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$0
BEGINNING FUND BALANCE TOTAL	**–**	**$579,111**	**–**	**$0**
REVENUE				
3-65-0100 - INTEREST INCOME	–	$16,858	–	$0
REVENUE TOTAL	**–**	**$16,858**	**–**	**$0**
100 - NON-DEPARTMENTAL TOTAL	**–**	**$595,968**	**–**	**$0**
523 - WHEATRIDGE FEES				
BEGINNING FUND BALANCE				
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$0
BEGINNING FUND BALANCE TOTAL	**–**	**–**	**–**	**$0**
REVENUE				
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	$2,074,572	$2,500,225	$2,430,000	$2,430,000
3-65-0100 - INTEREST INCOME	$4,539	$16,750	–	$10,000
REVENUE TOTAL	**$2,079,111**	**$2,516,975**	**$2,430,000**	**$2,440,000**
523 - WHEATRIDGE FEES TOTAL	**$2,079,111**	**$2,516,975**	**$2,430,000**	**$2,440,000**
REVENUES TOTAL	**$2,079,111**	**$3,112,943**	**$2,430,000**	**$2,440,000**
Expenses				
523 - WHEATRIDGE FEES				
SPECIAL PAYMENTS				
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	$1,500,000	$1,500,000	$1,500,000	$1,500,000
SPECIAL PAYMENTS TOTAL	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**
INTERFUND TRANSFERS				
5-50-8200 - XFR TO HERITAGE TRAIL FUND	–	–	–	$599,691
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	$930,000	$930,000	$340,309
INTERFUND TRANSFERS TOTAL	**–**	**$930,000**	**$930,000**	**$940,000**
523 - WHEATRIDGE FEES TOTAL	**$1,500,000**	**$2,430,000**	**$2,430,000**	**$2,440,000**
EXPENSES TOTAL	**$1,500,000**	**$2,430,000**	**$2,430,000**	**$2,440,000**

FY2023-24 Proposed Budget Detail

Fund 524: Orchard Wind Fees Fund

Fund 524: Orchard Wind Fees Fund

	PRIOR YEARS ACTUAL	CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2022	FY2023	FY2023	FY2024
Revenues				
100 - NON-DEPARTMENTAL				
BEGINNING FUND BALANCE				
3-01-0101 - BEG FUND BALANCE	–	$2,600	–	$0
BEGINNING FUND BALANCE TOTAL	**–**	**$2,600**	**–**	**$0**
REVENUE				
3-65-0100 - INTEREST INCOME	–	$557	–	$500
REVENUE TOTAL	**–**	**$557**	**–**	**$500**
100 - NON-DEPARTMENTAL TOTAL	**–**	**$3,157**	**–**	**$500**
524 - ORCHARD WIND FEES				
REVENUE	$141,619	$129,887	$154,850	$131,700
524 - ORCHARD WIND FEES TOTAL	**$141,619**	**$129,887**	**$154,850**	**$131,700**
REVENUES TOTAL	**$141,619**	**$133,045**	**$154,850**	**$132,200**
Expenses				
524 - ORCHARD WIND FEES				
SPECIAL PAYMENTS				
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	$139,019	$125,037	$150,000	$124,600
SPECIAL PAYMENTS TOTAL	**$139,019**	**$125,037**	**$150,000**	**$124,600**
INTERFUND TRANSFERS				
5-50-8101 - XFR TO GENERAL FUND	–	–	–	$7,600
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	$4,850	$4,850	$0
INTERFUND TRANSFERS TOTAL	**–**	**$4,850**	**$4,850**	**$7,600**
524 - ORCHARD WIND FEES TOTAL	**$139,019**	**$129,887**	**$154,850**	**$132,200**
EXPENSES TOTAL	**$139,019**	**$129,887**	**$154,850**	**$132,200**

FY2023-24 Proposed Budget Detail

Fund 540: Resiliency Fund

Fund 540 - Resiliency Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	–	$92,008	$5,490,754	–	$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$6,500,000	$5,243,702
BEGINNING FUND BALANCE TOTAL	**–**	**$92,008**	**$5,490,754**	**$6,500,000**	**$5,243,702**
100 - NON-DEPARTMENTAL TOTAL	**–**	**$92,008**	**$5,490,754**	**$6,500,000**	**$5,243,702**
540 - RESILIENCY FUND					
REVENUE					
3-20-1080 - PMT IN LIEU OF TAX	–	$11,545,619	$2,012,786	$1,200,000	$0
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	$933,813	$2,592,233	$1,492,400	$1,200,000	$0
3-30-4000 - FEDERAL GRANTS	–	–	–	–	$365,526
3-20-1105 - FEDERAL SHARED REV - OTHER	–	–	–	–	$0
REVENUE TOTAL	**$933,813**	**$14,137,852**	**$3,505,186**	**$2,400,000**	**$365,526**
TRANSFERS IN					
3-90-9101 - XFR FR GENERAL FUND	$500,000	$300,000	$500,000	$500,000	$0
TRANSFERS IN TOTAL	**$500,000**	**$300,000**	**$500,000**	**$500,000**	**$0**
540 - RESILIENCY FUND TOTAL	**$1,433,813**	**$14,437,852**	**$4,005,186**	**$2,900,000**	**$365,526**
REVENUES TOTAL	**$1,433,813**	**$14,529,860**	**$9,495,940**	**$9,400,000**	**$5,609,228**
Expenses					
100 - NON-DEPARTMENTAL					
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	–	$2,533,689
OPERATING CONTINGENCY TOTAL	**–**	**–**	**–**	**–**	**$2,533,689**
100 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$2,533,689**
115 - PLANNING DEPARTMENT					
MATERIALS & SERVICES					
5-20-5740 - CONSULTING SERVICES	–	–	$44,530	–	$0
MATERIALS & SERVICES TOTAL	**–**	**–**	**$44,530**	**–**	**$0**
115 - PLANNING DEPARTMENT TOTAL	**–**	**–**	**$44,530**	**–**	**$0**
116 - COMMUNITY DEVELOPMENT					
MATERIALS & SERVICES					
5-20-5740 - CONSULTING SERVICES	–	–	–	–	$0
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**–**	**$0**
116 - COMMUNITY DEVELOPMENT TOTAL	**–**	**–**	**–**	**–**	**$0**
199 - NON-DEPARTMENTAL					
PERSONNEL SERVICES					
5-10-1480 - RETIREMENT-DB	–	–	–	–	$1,000,000
PERSONNEL SERVICES TOTAL	**–**	**–**	**–**	**–**	**$1,000,000**
INTERFUND TRANSFERS					
5-50-8201 - XFR TO ROAD FUND EQUIP RES	–	–	–	–	$1,020,325
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	–	–	–	$951,365

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
	FY2021	FY2022	FY2023	FY2023	FY2024
5-50-8245 - XFR TO WATER PLANNING FUND	–	–	–	–	$70,000
INTERFUND TRANSFERS TOTAL	**–**	**–**	**–**	**–**	**$2,041,690**
199 - NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**–**	**$3,041,690**
540 - RESILIENCY FUND					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	$1,200,000	$0
MATERIALS & SERVICES TOTAL	**–**	**–**	**–**	**$1,200,000**	**$0**
SPECIAL PAYMENTS					
5-50-7060 - GRANTS-LOCAL GOVT	$983,613	$9,039,106	$60,000	$4,200,000	$0
5-50-7070 - GRANTS-BUSINESS	$358,192	–	$150,000	–	$33,849
SPECIAL PAYMENTS TOTAL	**$1,341,805**	**$9,039,106**	**$210,000**	**$4,200,000**	**$33,849**
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	–	–	–	$4,000,000	$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	–	$4,000,000	–	$0
INTERFUND TRANSFERS TOTAL	**–**	**–**	**$4,000,000**	**$4,000,000**	**$0**
540 - RESILIENCY FUND TOTAL	**$1,341,805**	**$9,039,106**	**$4,210,000**	**$9,400,000**	**$33,849**
EXPENSES TOTAL	**$1,341,805**	**$9,039,106**	**$4,254,530**	**$9,400,000**	**$5,609,228**

FY2023-24 Proposed Budget Detail

Fund 665: State and Federal Wildlife Fund

Fund 665: State and Fed Wildlife Fund

	PRIOR YEARS ACTUAL		CURRENT YTD ACTUAL	PROPOSED BUDGET	CURRENT BUDGET
	FY2021	FY2022	FY2023	FY2024	Invalid Date
Revenues					
100 - NON-DEPARTMENTAL					
BEGINNING FUND BALANCE					
3-01-0101 - BEG FUND BALANCE	–	$3,112	$6,197	$0	–
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	$6,275	–
BEGINNING FUND BALANCE TOTAL	**–**	**$3,112**	**$6,197**	**$6,275**	**–**
100 - NON-DEPARTMENTAL TOTAL	**–**	**$3,112**	**$6,197**	**$6,275**	**–**
665 - STATE & FEDERAL WILDLIFE					
REVENUE					
3-20-1080 - PMT IN LIEU OF TAX	$3,112	$3,085	–	$0	–
3-65-0100 - INTEREST INCOME	–	–	$35	$0	–
REVENUE TOTAL	**$3,112**	**$3,085**	**$35**	**$0**	**–**
665 - STATE & FEDERAL WILDLIFE TOTAL	**$3,112**	**$3,085**	**$35**	**$0**	**–**
REVENUES TOTAL	**$3,112**	**$6,197**	**$6,232**	**$6,275**	**–**
Expenses					
665 - STATE & FEDERAL WILDLIFE					
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	–	–	–	$6,275	–
INTERFUND TRANSFERS TOTAL	**–**	**–**	**–**	**$6,275**	**–**
665 - STATE & FEDERAL WILDLIFE TOTAL	**–**	**–**	**–**	**$6,275**	**–**
EXPENSES TOTAL	**–**	**–**	**–**	**$6,275**	**–**

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-100-1-10-1302	SHERIFF-PETTY CASH	101-100-1-10-1302	101	100	1-10-1302	SHERIFF-PETTY CASH	ASSETS	CASH & INVESTMENTS
101-100-1-10-1303	JUSTICE COURT-PETTY CASH	101-100-1-10-1303	101	100	1-10-1303	JUSTICE COURT-PETTY CASH	ASSETS	CASH & INVESTMENTS
101-100-1-10-1304	HEALTH DEPT-PETTY CASH	101-100-1-10-1304	101	100	1-10-1304	HEALTH DEPT-PETTY CASH	ASSETS	CASH & INVESTMENTS
101-100-1-10-1305	PLANNING DEPT-PETTY CASH	101-100-1-10-1305	101	100	1-10-1305	PLANNING DEPT-PETTY CASH	ASSETS	CASH & INVESTMENTS
101-100-1-10-1306	PETTY CASH - ASSESSOR	101-100-1-10-1306	101	100	1-10-1306	PETTY CASH - ASSESSOR	ASSETS	CASH & INVESTMENTS
101-100-1-10-1307	PETTY CASH - TAX COLLECTR	101-100-1-10-1307	101	100	1-10-1307	PETTY CASH - TAX COLLECTR	ASSETS	CASH & INVESTMENTS
101-100-1-10-1308	PETTY CASH-CLERK-IRRIGON	101-100-1-10-1308	101	100	1-10-1308	PETTY CASH-CLERK-IRRIGON	ASSETS	CASH & INVESTMENTS
101-100-1-10-1316	TRANSFER STN - PETTY CASH	101-100-1-10-1316	101	100	1-10-1316	TRANSFER STN - PETTY CASH	ASSETS	CASH & INVESTMENTS
101-100-1-10-1500	GENERAL FC W/TREASURER	101-100-1-10-1500	101	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
200-100-1-10-1500	HERITAGE TRAIL FC W/TREAS	200-100-1-10-1500	200	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
201-100-1-10-1500	ROAD EQUIP FC W/TREASURER	201-100-1-10-1500	201	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
202-100-1-10-1306	PETTY CASH - ROAD	202-100-1-10-1317	202	100	1-10-1317	PETTY CASH - ROAD	ASSETS	CASH & INVESTMENTS
202-100-1-10-1500	ROAD FC W/TREASURER	202-100-1-10-1500	202	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
203-100-1-10-1500	FINLEY BUTTES FC W/TREASURER	203-100-1-10-1500	203	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
204-100-1-10-1500	YOUTH/CHILD FC/TREASURER	204-100-1-10-1500	204	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
205-100-1-10-1500	AIRPORT FC W/TREASURER	205-100-1-10-1500	205	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
206-100-1-10-1500	LAW LIBRARY FC W/TREASURER	206-100-1-10-1500	206	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
207-100-1-10-1500	911 FC W/TREASURER	207-100-1-10-1500	207	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
207-117-1-10-1500	FUND CASH WITH TREASURER	207-117-1-10-1500	207	117	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
208-100-1-10-1500	SURVEYOR PRES FC/TREASURER	208-100-1-10-1500	208	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
210-100-1-10-1500	FINLEY BUTTES LIC. FC W/TREAS	210-100-1-10-1500	210	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
211-100-1-10-1500	MCSD CO SCHOOL FC W/TREAS	211-100-1-10-1500	211	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
212-100-1-10-1500	ISD COMMON SCH FC W/TREASURER	212-100-1-10-1500	212	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
214-100-1-10-1500	FAIR FC W/TREASURER	214-100-1-10-1500	214	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
215-100-1-10-1500	COMP EQUIP FC W/TREASURER	215-100-1-10-1500	215	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
216-100-1-10-1500	STF FC W/TREASURER	216-100-1-10-1500	216	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
217-100-1-10-1500	PROGRAMMING RES FC W/TREASURER	217-100-1-10-1500	217	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
218-100-1-10-1500	ENFORCEMENT FC W/TREAS	218-100-1-10-1500	218	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
219-100-1-10-1500	VIDEO LOTTERY FC W/TREAS	219-100-1-10-1500	219	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
220-100-1-10-1500	VICTIM/WITNESS FC W/TREAS	220-100-1-10-1500	220	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
222-100-1-10-1500	WILLOW CREEK FEES FC W/TREAS	222-100-1-10-1500	222	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
223-100-1-10-1500	CAMI GRANT FC W/TREAS	223-100-1-10-1500	223	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
224-100-1-10-1500	WEED EQUIP RES. FC W/TREAS	224-100-1-10-1500	224	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
225-100-1-10-1500	STF VEHICLE FC W/TREAS	225-100-1-10-1500	225	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
226-100-1-10-1500	FAIR ROOF FC W/TREAS	226-100-1-10-1500	226	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
227-100-1-10-1500	HEPPNER ADMIN BLDG FC W/TREAS	227-100-1-10-1500	227	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
228-100-1-10-1500	SAFETY COMMITTEE FC W/TREAS	228-100-1-10-1500	228	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
229-100-1-10-1500	BLEACHER RESERVE FC W/TREAS	229-100-1-10-1500	229	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
230-100-1-10-1500	RODEO FC W/TREAS	230-100-1-10-1500	230	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
231-100-1-10-1500	JUSTICE COURT FC W/TREAS	231-100-1-10-1500	231	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
233-100-1-10-1500	CLERKS RECORD FC W/TREAS	233-100-1-10-1500	233	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
234-100-1-10-1500	DUII IMPACT FC W/TREAS	234-100-1-10-1500	234	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
236-100-1-10-1500	FAIR IMPROV. FUND FC W/TREAS	236-100-1-10-1500	236	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
237-100-1-10-1500	BUILDING PERMIT FC W/TREAS	237-100-1-10-1500	237	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
238-100-1-10-1314	CUTSFORTH PETTY CASH	238-100-1-10-1314	238	100	1-10-1314	CUTSFORTH PETTY CASH	ASSETS	CASH & INVESTMENTS
238-100-1-10-1315	ANSONWRIGHT PETTY CASH	238-100-1-10-1315	238	100	1-10-1315	ANSONWRIGHT PETTY CASH	ASSETS	CASH & INVESTMENTS
238-100-1-10-1316	ATV PARK PETTY CASH	238-100-1-10-1318	238	100	1-10-1318	ATV PARK PETTY CASH	ASSETS	CASH & INVESTMENTS
238-100-1-10-1500	PARK FC W/TREAS	238-100-1-10-1500	238	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
240-100-1-10-1500	EQUITY FC W/TREAS	240-100-1-10-1500	240	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
241-100-1-10-1500	BUILDING RESERVE FC W/TREAS	241-100-1-10-1500	241	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
243-100-1-10-1500	LIQUOR CONTROL FC W/TREAS	243-100-1-10-1500	243	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
245-100-1-10-1500	WPF FC W/TREASURER	245-100-1-10-1500	245	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
321-100-1-10-1500	FOREST SERVICE FC W/TREAS	321-100-1-10-1500	321	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
322-100-1-10-1500	COURT SECURITY FC W/TREAS	322-100-1-10-1500	322	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
500-100-1-10-1500	ECHO WINDS FC W/TREAS	500-100-1-10-1500	500	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
501-100-1-10-1500	SHEPHERDS FLAT FC W/TREAS	501-100-1-10-1500	501	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
502-100-1-10-1500	MO CO ENTERPRIZE ZO FC W/TREAS	502-100-1-10-1500	502	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
504-100-1-10-1500	STO FC W/TREAS	504-100-1-10-1500	504	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
508-100-1-10-1500	SCERT FC W/TREAS	508-100-1-10-1500	508	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
510-100-1-10-1500	P & P FC W/TREAS	510-100-1-10-1500	510	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
514-100-1-10-1500	IONE SD B & I FC W/TREAS	514-100-1-10-1500	514	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
515-100-1-10-1500	BOARDMN URB REN FC W/TREAS	515-100-1-10-1500	515	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
516-100-1-10-1500	RADIO DIST FC W/TREAS	516-100-1-10-1500	516	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
519-100-1-10-1500	WEST BOARDMN URA FC W/TREAS	519-100-1-10-1500	519	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
519-519-1-10-1500	FUND CASH WITH TREASURER	519-519-1-10-1500	519	519	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
521-100-1-10-1500	PGE CARTY FC W/TREAS	521-100-1-10-1500	521	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
522-100-1-10-1500	SHERIFF RES FUND/TREAS	522-100-1-10-1500	522	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
523-100-1-10-1500	WHEATRIDGE WIND FC W/TREAS	523-100-1-10-1500	523	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
524-100-1-10-1500	ORCHARD WIND FC W/TREAS	524-100-1-10-1500	524	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
540-100-1-10-1500	RESILIENCY FUND W/TREAS	540-100-1-10-1500	540	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
617-100-1-10-1500	MO CO HEALTH DIST FC W/TREAS	617-100-1-10-1500	617	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
617-617-1-10-1500	FUND CASH WITH TREASURER	617-617-1-10-1500	617	617	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
620-100-1-10-1500	BLACK MNT FC W/TREAS	620-100-1-10-1500	620	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
621-100-1-10-1500	CITY OF BOARDMAN B & I FC W/TR	621-100-1-10-1500	621	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
621-621-1-10-1500	FUND CASH WITH TREASURER	621-621-1-10-1500	621	621	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
622-100-1-10-1500	CITY OF HEPPNER B & I FC W/TRE	622-100-1-10-1500	622	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
622-622-1-10-1500	FUND CASH WITH TREASURER	622-622-1-10-1500	622	622	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
623-100-1-10-1500	CITY OF IRRIGON B & I FC W/TRE	623-100-1-10-1500	623	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
623-623-1-10-1500	FUND CASH WITH TREASURER	623-623-1-10-1500	623	623	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
624-100-1-10-1500	CITY OF LEXINGTON B & I FC W/T	624-100-1-10-1500	624	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
624-624-1-10-1500	FUND CASH WITH TREASURER	624-624-1-10-1500	624	624	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
626-100-1-10-1500	MAN. STRUCTURE OMBUDSMAN	626-100-1-10-1500	626	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
626-626-1-10-1500	FUND CASH WITH TREASURER	626-626-1-10-1500	626	626	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
628-100-1-10-1500	WILLOW CREEK PARK B & I FC W/T	628-100-1-10-1500	628	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
630-100-1-10-1500	PORT OF MORROW FC W/TREAS	630-100-1-10-1500	630	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
630-630-1-10-1500	FUND CASH WITH TREASURER	630-630-1-10-1500	630	630	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
631-100-1-10-1500	CITY OF BOARDMAN FC W/TREAS	631-100-1-10-1500	631	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
631-631-1-10-1500	FUND CASH WITH TREASURER	631-631-1-10-1500	631	631	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
632-100-1-10-1500	CITY OF HEPPNER FC W/TREAS	632-100-1-10-1500	632	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
632-632-1-10-1500	FUND CASH WITH TREASURER	632-632-1-10-1500	632	632	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
633-100-1-10-1500	CITY OF IONE FC W/TREAS	633-100-1-10-1500	633	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
633-633-1-10-1500	FUND CASH WITH TREASURER	633-633-1-10-1500	633	633	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
634-100-1-10-1500	CITY OF IRRIGON FC W/TREAS	634-100-1-10-1500	634	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
634-634-1-10-1500	FUND CASH WITH TREASURER	634-634-1-10-1500	634	634	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
635-100-1-10-1500	CITY OF LEXINGTON FC W/TREAS	635-100-1-10-1500	635	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
635-635-1-10-1500	FUND CASH WITH TREASURER	635-635-1-10-1500	635	635	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
636-100-1-10-1500	BOARDMAN F&R FC W/TREAS	636-100-1-10-1500	636	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
636-636-1-10-1500	FUND CASH WITH TREASURER	636-636-1-10-1500	636	636	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
637-100-1-10-1500	BOARDMAN F&R DIST BOND	637-100-1-10-1500	637	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
637-637-1-10-1500	FUND CASH WITH TREASURER	637-637-1-10-1500	637	637	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
638-100-1-10-1500	HEPPNER RFPD FC W/TREAS	638-100-1-10-1500	638	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
638-638-1-10-1500	FUND CASH WITH TREASURER	638-638-1-10-1500	638	638	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
639-100-1-10-1500	IRRIGON RFPD FC W/TREAS	639-100-1-10-1500	639	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
639-639-1-10-1500	FUND CASH WITH TREASURER	639-639-1-10-1500	639	639	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
640-100-1-10-1500	IONE RFPD FC W/TREAS	640-100-1-10-1500	640	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
640-640-1-10-1500	FUND CASH WITH TREASURER	640-640-1-10-1500	640	640	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
641-100-1-10-1500	S GILLIAM RFPD FC W/TREAS	641-100-1-10-1500	641	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
641-641-1-10-1500	FUND CASH WITH TREASURER	641-641-1-10-1500	641	641	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
642-100-1-10-1500	BOARDMAN CEMETERY FC W/TREAS	642-100-1-10-1500	642	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
642-642-1-10-1500	FUND CASH WITH TREASURER	642-642-1-10-1500	642	642	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
643-100-1-10-1500	HEPPNER CEMETERY FC W/TREAS	643-100-1-10-1500	643	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
643-643-1-10-1500	FUND CASH WITH TREASURER	643-643-1-10-1500	643	643	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
644-100-1-10-1500	IONE-LEX CEMETERY FC W/TREAS	644-100-1-10-1500	644	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
644-644-1-10-1500	FUND CASH WITH TREASURER	644-644-1-10-1500	644	644	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
645-100-1-10-1500	IRRIGON CEMETERY FC W/TREAS	645-100-1-10-1500	645	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
645-645-1-10-1500	FUND CASH WITH TREASURER	645-645-1-10-1500	645	645	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
646-100-1-10-1500	WILLOW CREEK PARK FC W/TREAS	646-100-1-10-1500	646	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
646-646-1-10-1500	FUND CASH WITH TREASURER	646-646-1-10-1500	646	646	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
647-100-1-10-1500	BOARDMAN PARK FC W/TREAS	647-100-1-10-1500	647	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
647-647-1-10-1500	FUND CASH WITH TREASURER	647-647-1-10-1500	647	647	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
648-100-1-10-1500	IRRIGON PARK FC W/TREAS	648-100-1-10-1500	648	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
648-648-1-10-1500	FUND CASH WITH TREASURER	648-648-1-10-1500	648	648	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
649-100-1-10-1500	BOARDMAN PK B&I FC W/TREASURER	649-100-1-10-1500	649	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
650-100-1-10-1500	MO CO UNIFIED REC FC W/TREAS	650-100-1-10-1500	650	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
651-100-1-10-1500	HEPPNER WATER CONTROL FC W/TRE	651-100-1-10-1500	651	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
652-100-1-10-1500	MO CO SCHOOL DIST FC W/TREAS	652-100-1-10-1500	652	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
652-652-1-10-1500	FUND CASH WITH TREASURER	652-652-1-10-1500	652	652	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
653-100-1-10-1500	MO CO SCHOOL B & I FC W/TREAS	653-100-1-10-1500	653	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
653-653-1-10-1500	FUND CASH WITH TREASURER	653-653-1-10-1500	653	653	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
654-100-1-10-1500	UMATILLA-MORROW ESD FC W/TREAS	654-100-1-10-1500	654	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
654-654-1-10-1500	FUND CASH WITH TREASURER	654-654-1-10-1500	654	654	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
655-100-1-10-1500	CHAPLAINCY PROG FC W/TREAS	655-100-1-10-1500	655	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
656-100-1-10-1500	IONE-LEX CEM PERP FC W/TREAS	656-100-1-10-1500	656	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
657-100-1-10-1500	IONE-LEX CEM EQUIP FC W/TREAS	657-100-1-10-1500	657	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
658-100-1-10-1500	BMCC FC W/TREASURER	658-100-1-10-1500	658	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
658-658-1-10-1500	FUND CASH WITH TREASURER	658-658-1-10-1500	658	658	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
659-100-1-10-1500	BMCC B & I FC W/TREASURER	659-100-1-10-1500	659	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
659-659-1-10-1500	FUND CASH WITH TREASURER	659-659-1-10-1500	659	659	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
660-100-1-10-1500	NORTH MO VECTOR CONT FC W/TREA	660-100-1-10-1500	660	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
660-660-1-10-1500	FUND CASH WITH TREASURER	660-660-1-10-1500	660	660	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
662-100-1-10-1500	IONE LIBRARY DIST FC W/TREAS	662-100-1-10-1500	662	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
662-662-1-10-1500	FUND CASH WITH TREASURER	662-662-1-10-1500	662	662	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
663-100-1-10-1500	OREGON TRAIL LIB FC W/TREAS	663-100-1-10-1500	663	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
663-663-1-10-1500	FUND CASH WITH TREASURER	663-663-1-10-1500	663	663	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
664-100-1-10-1500	UNCLAIMED MONIES FC W/TREAS	664-100-1-10-1500	664	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
665-100-1-10-1500	STATE & FED WILDLIFE FC W/TREA	665-100-1-10-1500	665	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
665-665-1-10-1500	FUND CASH WITH TREASURER	665-665-1-10-1500	665	665	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
666-100-1-10-1500	STATE FIRE PATROL FC W/TREAS	666-100-1-10-1500	666	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
666-666-1-10-1500	FUND CASH WITH TREASURER	666-666-1-10-1500	666	666	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
668-100-1-10-1500	TAX APPEALS FC W/TREAS	668-100-1-10-1500	668	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
668-668-1-10-1500	FUND CASH WITH TREASURER	668-668-1-10-1500	668	668	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
669-100-1-10-1500	SCHOLARSHIP TRUST FC W/TREAS	669-100-1-10-1500	669	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
670-100-1-10-1500	ADV COLL 04-05 FC W/TREAS	670-100-1-10-1500	670	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
670-671-1-10-1500	FUND CASH WITH TREASURER	670-671-1-10-1500	670	671	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
671-100-1-10-1500	ADV COLL 03-04 FC W/TREAS	671-100-1-10-1500	671	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
672-100-1-10-1500	ADV COLL 05-06 FC W/TREAS	672-100-1-10-1500	672	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
673-100-1-10-1500	PREPAID TAX FC W/TREAS	673-100-1-10-1500	673	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
674-100-1-10-1500	SALE OF CO LAND FC W/TREAS	674-100-1-10-1500	674	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
674-674-1-10-1500	FUND CASH WITH TREASURER	674-674-1-10-1500	674	674	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
675-100-1-10-1500	TREASURER TRUST FC W/TREAS	675-100-1-10-1500	675	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
675-675-1-10-1500	FUND CASH WITH TREASURER	675-675-1-10-1500	675	675	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
676-100-1-10-1500	IONE RFPD RESERVE FC W/TREAS	676-100-1-10-1500	676	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
680-100-1-10-1500	PERSONAL PROPERTY SALES FC W/T	680-100-1-10-1500	680	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
681-100-1-10-1500	COUNTY A & T FC W/TREAS	681-100-1-10-1500	681	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
681-681-1-10-1500	FUND CASH WITH TREASURER	681-681-1-10-1500	681	681	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
682-100-1-10-1500	STATE FIRE FC W/TREAS	682-100-1-10-1500	682	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
682-682-1-10-1500	FUND CASH WITH TREASURER	682-682-1-10-1500	682	682	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
683-100-1-10-1500	PILOT ROCK RFPD FC W/TREAS	683-100-1-10-1500	683	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
684-100-1-10-1500	FINLEY BUTTES CLOSURE FC W/TRE	684-100-1-10-1500	684	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
684-684-1-10-1500	FUND CASH WITH TREASURER	684-684-1-10-1500	684	684	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
685-100-1-10-1500	STATE HOUSING FC W/TREAS	685-100-1-10-1500	685	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
686-100-1-10-1500	IONE LIBRARY BLDG FC W/TREAS	686-100-1-10-1500	686	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
688-100-1-10-1500	IONE SCHOOL DIST FC W/TREAS	688-100-1-10-1500	688	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
688-688-1-10-1500	FUND CASH WITH TREASURER	688-688-1-10-1500	688	688	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
689-100-1-10-1500	IONE SD COMMON SCHOOL FC W/TRE	689-100-1-10-1500	689	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
689-689-1-10-1500	FUND CASH WITH TREASURER	689-689-1-10-1500	689	689	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
690-100-1-10-1500	HEPPNER RURAL FIRE DIST BOND	690-100-1-10-1500	690	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
690-690-1-10-1500	FUND CASH WITH TREASURER	690-690-1-10-1500	690	690	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
691-100-1-10-1500	CITY OF HEPPNER BND FC W/TREAS	691-100-1-10-1500	691	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
691-691-1-10-1500	FUND CASH WITH TREASURER	691-691-1-10-1500	691	691	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
695-100-1-10-1500	M.C. RET. PLAN TR. FC W/TREAS	695-100-1-10-1500	695	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
697-100-1-10-1500	UNSEG TAX INT FC W/TREAS	697-100-1-10-1500	697	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
697-697-1-10-1500	FUND CASH WITH TREASURER	697-697-1-10-1500	697	697	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
698-100-1-10-1500	INTEREST EARNED FC W/TREAS	698-100-1-10-1500	698	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
698-698-1-10-1500	FUND CASH WITH TREASURER	698-698-1-10-1500	698	698	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
699-100-1-10-1500	UNSEGREGATED TAX FC W/TREAS	699-100-1-10-1500	699	100	1-10-1500	FUND CASH	ASSETS	CASH & INVESTMENTS
999-100-1-10-1501	AP POOLED BEO	999-100-1-10-1501	999	100	1-10-1501	AP POOLED BEO	ASSETS	CASH & INVESTMENTS
999-100-1-10-1502	PAYROLL BEO	999-100-1-10-1502	999	100	1-10-1502	PAYROLL BEO	ASSETS	CASH & INVESTMENTS
999-100-1-10-1503	STATE TREASURY POOL	999-100-1-10-1503	999	100	1-10-1503	STATE TREASURY POOL	ASSETS	CASH & INVESTMENTS
999-100-1-10-1504	CERTIFICATES OF DEPOSIT	999-100-1-10-1504	999	100	1-10-1504	CERTIFICATES OF DEPOSIT	ASSETS	CASH & INVESTMENTS
999-100-1-10-1505	WELLS FARGO INVESTMENTS	999-100-1-10-1505	999	100	1-10-1505	WELLS FARGO INVESTMENTS	ASSETS	CASH & INVESTMENTS
999-100-1-10-1506	UNION BANK OF CALIFORNIA	999-100-1-10-1506	999	100	1-10-1506	UNION BANK OF CALIFORNIA	ASSETS	CASH & INVESTMENTS
999-100-1-10-1507	COMMUNITY BANK	999-100-1-10-1507	999	100	1-10-1507	COMMUNITY BANK	ASSETS	CASH & INVESTMENTS
999-100-1-10-1508	US BANK	999-100-1-10-1508	999	100	1-10-1508	US BANK	ASSETS	CASH & INVESTMENTS
101-100-1-70-7001	DUE FROM OTHER FUNDS	101-100-1-70-7001	101	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM
202-100-1-70-7001	DUE FROM OTHER FUNDS	202-100-1-70-7001	202	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
206-100-1-70-7001	DUE FROM OTHER FUNDS	206-100-1-70-7001	206	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM
210-100-1-70-7001	DUE FROM OTHER FUNDS	210-100-1-70-7001	210	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM
214-100-1-70-7001	DUE FROM OTHER FUNDS	214-100-1-70-7001	214	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM
216-100-1-70-7001	DUE FROM OTHER FUNDS	216-100-1-70-7001	216	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM
218-100-1-70-7001	DUE FROM OTHER FUNDS	218-100-1-70-7001	218	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM
220-100-1-70-7001	DUE FROM OTHER FUNDS	220-100-1-70-7001	220	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM
223-100-1-70-7001	DUE FROM OTHER FUNDS	223-100-1-70-7001	223	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM
227-100-1-70-7001	DUE FROM OTHER FUNDS	227-100-1-70-7001	227	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM
238-100-1-70-7001	DUE FROM OTHER FUNDS	238-100-1-70-7001	238	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM
322-100-1-70-7001	DUE FROM OTHER FUNDS	322-100-1-70-7001	322	100	1-70-7001	DUE FROM OTHER FUNDS	ASSETS	DUE FROM
501-100-1-70-7400	ACCOUNTS RECEIVABLE	501-100-1-70-7500	501	100	1-70-7500	DUE FROM ECHO WINDS FEES	ASSETS	DUE FROM
999-100-1-70-7200	DUE FROM HERITAGE TRAIL FUND	999-100-1-70-7200	999	100	1-70-7200	DUE FROM HERITAGE TRAIL FUND	ASSETS	DUE FROM
999-100-1-70-7201	DUE FROM ROAD FUND EQUIP RES	999-100-1-70-7201	999	100	1-70-7201	DUE FROM ROAD FUND EQUIP RES	ASSETS	DUE FROM
999-100-1-70-7202	DUE FROM DUE FROM ROAD FUND	999-100-1-70-7202	999	100	1-70-7202	DUE FROM DUE FROM ROAD FUND	ASSETS	DUE FROM
999-100-1-70-7203	DUE FROM FINLEY BUTTES TR FN	999-100-1-70-7203	999	100	1-70-7203	DUE FROM FINLEY BUTTES TR FN	ASSETS	DUE FROM
999-100-1-70-7204	DUE FROM YOUTH/CHILDREN SERV	999-100-1-70-7204	999	100	1-70-7204	DUE FROM YOUTH/CHILDREN SERV	ASSETS	DUE FROM
999-100-1-70-7205	DUE FROM AIRPORT FUND	999-100-1-70-7205	999	100	1-70-7205	DUE FROM AIRPORT FUND	ASSETS	DUE FROM
999-100-1-70-7206	DUE FROM LAW LIBRARY	999-100-1-70-7206	999	100	1-70-7206	DUE FROM LAW LIBRARY	ASSETS	DUE FROM
999-100-1-70-7207	DUE FROM FROM 911 EMER FUND	999-100-1-70-7207	999	100	1-70-7207	DUE FROM FROM 911 EMER FUND	ASSETS	DUE FROM
999-100-1-70-7208	DUE FROM SURVEYOR PRESERVATION	999-100-1-70-7208	999	100	1-70-7208	DUE FROM SURVEYOR PRESERVATION	ASSETS	DUE FROM
999-100-1-70-7209	DUE FROM CSEPP EMERGENCY MGMT	999-100-1-70-7209	999	100	1-70-7209	DUE FROM CSEPP EMERGENCY MGMT	ASSETS	DUE FROM
999-100-1-70-7210	DUE FROM FINLEY BUTTES LIC FEE	999-100-1-70-7210	999	100	1-70-7210	DUE FROM FINLEY BUTTES LIC FEE	ASSETS	DUE FROM
999-100-1-70-7211	DUE FROM COUNTY SCHOOL FUND	999-100-1-70-7211	999	100	1-70-7211	DUE FROM COUNTY SCHOOL FUND	ASSETS	DUE FROM
999-100-1-70-7212	DUE FROM IMPACT FEES FUND	999-100-1-70-7212	999	100	1-70-7212	DUE FROM IMPACT FEES FUND	ASSETS	DUE FROM
999-100-1-70-7213	DUE FROM TAYLOR GRAZING	999-100-1-70-7213	999	100	1-70-7213	DUE FROM TAYLOR GRAZING	ASSETS	DUE FROM
999-100-1-70-7214	DUE FROM FAIR & RODEO FUND	999-100-1-70-7214	999	100	1-70-7214	DUE FROM FAIR & RODEO FUND	ASSETS	DUE FROM
999-100-1-70-7215	DUE FROM COMPUTER EQUIP RES	999-100-1-70-7215	999	100	1-70-7215	DUE FROM COMPUTER EQUIP RES	ASSETS	DUE FROM
999-100-1-70-7216	DUE FROM SPEC TRANSPORTATION	999-100-1-70-7216	999	100	1-70-7216	DUE FROM SPEC TRANSPORTATION	ASSETS	DUE FROM
999-100-1-70-7217	DUE FROM PROGRAMMING RES	999-100-1-70-7217	999	100	1-70-7217	DUE FROM PROGRAMMING RES	ASSETS	DUE FROM
999-100-1-70-7218	DUE FROM ENFORCEMENT FUND	999-100-1-70-7218	999	100	1-70-7218	DUE FROM ENFORCEMENT FUND	ASSETS	DUE FROM
999-100-1-70-7219	DUE FROM VIDEO LOTTERY ECON DV	999-100-1-70-7219	999	100	1-70-7219	DUE FROM VIDEO LOTTERY ECON DV	ASSETS	DUE FROM
999-100-1-70-7220	DUE FROM VICTIM/WITNESS ASSIST	999-100-1-70-7220	999	100	1-70-7220	DUE FROM VICTIM/WITNESS ASSIST	ASSETS	DUE FROM
999-100-1-70-7221	DUE FROM STF BUS SHED RESERVE	999-100-1-70-7221	999	100	1-70-7221	DUE FROM STF BUS SHED RESERVE	ASSETS	DUE FROM
999-100-1-70-7222	DUE FROM WILLOW CR WIND FEES	999-100-1-70-7222	999	100	1-70-7222	DUE FROM WILLOW CR WIND FEES	ASSETS	DUE FROM
999-100-1-70-7223	DUE FROM CAMI GRANT	999-100-1-70-7223	999	100	1-70-7223	DUE FROM CAMI GRANT	ASSETS	DUE FROM
999-100-1-70-7224	DUE FROM FAIR ASPHALT RES	999-100-1-70-7224	999	100	1-70-7224	DUE FROM FAIR ASPHALT RES	ASSETS	DUE FROM
999-100-1-70-7225	DUE FROM STF VEHICLE RES FUND	999-100-1-70-7225	999	100	1-70-7225	DUE FROM STF VEHICLE RES FUND	ASSETS	DUE FROM
999-100-1-70-7226	DUE FROM FAIR ROOF RESERVE	999-100-1-70-7226	999	100	1-70-7226	DUE FROM FAIR ROOF RESERVE	ASSETS	DUE FROM
999-100-1-70-7227	DUE FROM BARN RESERVE	999-100-1-70-7227	999	100	1-70-7227	DUE FROM BARN RESERVE	ASSETS	DUE FROM
999-100-1-70-7228	DUE FROM PANEL RESERVE	999-100-1-70-7228	999	100	1-70-7228	DUE FROM PANEL RESERVE	ASSETS	DUE FROM
999-100-1-70-7229	DUE FROM BLEACHER RESERVE	999-100-1-70-7229	999	100	1-70-7229	DUE FROM BLEACHER RESERVE	ASSETS	DUE FROM
999-100-1-70-7230	DUE FROM RODEO FUND	999-100-1-70-7230	999	100	1-70-7230	DUE FROM RODEO FUND	ASSETS	DUE FROM
999-100-1-70-7231	DUE FROM JUSTICE CRT BAILS/FIN	999-100-1-70-7231	999	100	1-70-7231	DUE FROM JUSTICE CRT BAILS/FIN	ASSETS	DUE FROM
999-100-1-70-7232	DUE FROM DOMESTIC VIOLENCE FND	999-100-1-70-7232	999	100	1-70-7232	DUE FROM DOMESTIC VIOLENCE FND	ASSETS	DUE FROM
999-100-1-70-7233	DUE FROM CLERKS RECORDS FUND	999-100-1-70-7233	999	100	1-70-7233	DUE FROM CLERKS RECORDS FUND	ASSETS	DUE FROM
999-100-1-70-7234	DUE FROM DVII IMPACT FUND	999-100-1-70-7234	999	100	1-70-7234	DUE FROM DVII IMPACT FUND	ASSETS	DUE FROM
999-100-1-70-7235	DUE FROM HEALTH FEES FUND	999-100-1-70-7235	999	100	1-70-7235	DUE FROM HEALTH FEES FUND	ASSETS	DUE FROM
999-100-1-70-7236	DUE FROM DORM/SHOWER RESERVE	999-100-1-70-7236	999	100	1-70-7236	DUE FROM DORM/SHOWER RESERVE	ASSETS	DUE FROM
999-100-1-70-7237	DUE FROM BLDG PERMIT FUND	999-100-1-70-7237	999	100	1-70-7237	DUE FROM BLDG PERMIT FUND	ASSETS	DUE FROM

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
999-100-1-70-7238	DUE FROM PARK FUND	999-100-1-70-7238	999	100	1-70-7238	DUE FROM PARK FUND	ASSETS	DUE FROM
999-100-1-70-7239	DUE FROM TRACTOR RESERVE	999-100-1-70-7239	999	100	1-70-7239	DUE FROM TRACTOR RESERVE	ASSETS	DUE FROM
999-100-1-70-7240	DUE FROM EQUITY FUND	999-100-1-70-7240	999	100	1-70-7240	DUE FROM EQUITY FUND	ASSETS	DUE FROM
999-100-1-70-7241	DUE FROM BLDG RESERVE FUND	999-100-1-70-7241	999	100	1-70-7241	DUE FROM BLDG RESERVE FUND	ASSETS	DUE FROM
999-100-1-70-7242	DUE FROM RODEO EQUIP RESERVE	999-100-1-70-7242	999	100	1-70-7242	DUE FROM RODEO EQUIP RESERVE	ASSETS	DUE FROM
999-100-1-70-7243	DUE FROM LIQUOR CONTROL FND	999-100-1-70-7243	999	100	1-70-7243	DUE FROM LIQUOR CONTROL FND	ASSETS	DUE FROM
999-100-1-70-7245	DUE FROM WATER PLAN FUND	999-100-1-70-7245	999	100	1-70-7245	DUE FROM WATER PLAN FUND	ASSETS	DUE FROM
999-100-1-70-7321	DUE FROM FOREST SERVICE FUND	999-100-1-70-7321	999	100	1-70-7321	DUE FROM FOREST SERVICE FUND	ASSETS	DUE FROM
999-100-1-70-7322	DUE FROM COURT SECURITY FUND	999-100-1-70-7322	999	100	1-70-7322	DUE FROM COURT SECURITY FUND	ASSETS	DUE FROM
999-100-1-70-7403	DUE FROM BEHAVIOR HLTH MORROW	999-100-1-70-7403	999	100	1-70-7403	DUE FROM BEHAVIOR HLTH MORROW	ASSETS	DUE FROM
999-100-1-70-7404	DUE FROM BEHAVIOR HLTH WHEELER	999-100-1-70-7404	999	100	1-70-7404	DUE FROM BEHAVIOR HLTH WHEELER	ASSETS	DUE FROM
999-100-1-70-7415	DUE FROM SCERT IRRIGON FIRE TR	999-100-1-70-7415	999	100	1-70-7415	DUE FROM SCERT IRRIGON FIRE TR	ASSETS	DUE FROM
999-100-1-70-7416	DUE FROM SCERT BOARDMAN FIRE D	999-100-1-70-7416	999	100	1-70-7416	DUE FROM SCERT BOARDMAN FIRE D	ASSETS	DUE FROM
999-100-1-70-7417	DUE FROM WILLOW CRK PARK DIST	999-100-1-70-7417	999	100	1-70-7417	DUE FROM WILLOW CRK PARK DIST	ASSETS	DUE FROM
999-100-1-70-7418	DUE FROM SCERT BRDMN CHMBR TRM	999-100-1-70-7418	999	100	1-70-7418	DUE FROM SCERT BRDMN CHMBR TRM	ASSETS	DUE FROM
999-100-1-70-7500	DUE FROM ECHO WINDS FEES	999-100-1-70-7500	999	100	1-70-7500	DUE FROM ECHO WINDS FEES	ASSETS	DUE FROM
999-100-1-70-7501	DUE FROM SHEPHERDS FLAT FEES	999-100-1-70-7501	999	100	1-70-7501	DUE FROM SHEPHERDS FLAT FEES	ASSETS	DUE FROM
999-100-1-70-7502	DUE FROM SCERT IRRIGON FIRE ST	999-100-1-70-7502	999	100	1-70-7502	DUE FROM SCERT IRRIGON FIRE ST	ASSETS	DUE FROM
999-100-1-70-7503	DUE FROM IONE RURAL FIRE SAFET	999-100-1-70-7503	999	100	1-70-7503	DUE FROM IONE RURAL FIRE SAFET	ASSETS	DUE FROM
999-100-1-70-7504	DUE FROM STO OPER FUND	999-100-1-70-7504	999	100	1-70-7504	DUE FROM STO OPER FUND	ASSETS	DUE FROM
999-100-1-70-7505	DUE FROM SCERT IRRIGON FIRE HL	999-100-1-70-7505	999	100	1-70-7505	DUE FROM SCERT IRRIGON FIRE HL	ASSETS	DUE FROM
999-100-1-70-7506	DUE FROM PGE CARTY FUND	999-100-1-70-7506	999	100	1-70-7506	DUE FROM PGE CARTY FUND	ASSETS	DUE FROM
999-100-1-70-7507	DUE FROM SCERT BRDMN COMM DEV	999-100-1-70-7507	999	100	1-70-7507	DUE FROM SCERT BRDMN COMM DEV	ASSETS	DUE FROM
999-100-1-70-7508	DUE FROM SCERT HPPNR RIVERSIDE	999-100-1-70-7508	999	100	1-70-7508	DUE FROM SCERT HPPNR RIVERSIDE	ASSETS	DUE FROM
999-100-1-70-7509	DUE FROM IRRIGON WTR SYS MSTR	999-100-1-70-7509	999	100	1-70-7509	DUE FROM IRRIGON WTR SYS MSTR	ASSETS	DUE FROM
999-100-1-70-7510	DUE FROM LEXINGTON FIRE EQUIP	999-100-1-70-7510	999	100	1-70-7510	DUE FROM LEXINGTON FIRE EQUIP	ASSETS	DUE FROM
999-100-1-70-7511	DUE FROM HPPNR VFD PAGERS/PROG	999-100-1-70-7511	999	100	1-70-7511	DUE FROM HPPNR VFD PAGERS/PROG	ASSETS	DUE FROM
999-100-1-70-7512	DUE FROM HRMN COMM CENTER SIDE	999-100-1-70-7512	999	100	1-70-7512	DUE FROM HRMN COMM CENTER SIDE	ASSETS	DUE FROM
999-100-1-70-7513	DUE FROM MRRW CTY AMB PAGING I	999-100-1-70-7513	999	100	1-70-7513	DUE FROM MRRW CTY AMB PAGING I	ASSETS	DUE FROM
999-100-1-70-7514	DUE FROM IONE SCH DIST B&I	999-100-1-70-7514	999	100	1-70-7514	DUE FROM IONE SCH DIST B&I	ASSETS	DUE FROM
999-100-1-70-7515	DUE FROM BOARDMAN URB RENEWAL	999-100-1-70-7515	999	100	1-70-7515	DUE FROM BOARDMAN URB RENEWAL	ASSETS	DUE FROM
999-100-1-70-7516	DUE FROM MRRW CTY HERITAGE TRL	999-100-1-70-7516	999	100	1-70-7516	DUE FROM MRRW CTY HERITAGE TRL	ASSETS	DUE FROM
999-100-1-70-7517	DUE FROM LEXINGTON TECH ASSIST	999-100-1-70-7517	999	100	1-70-7517	DUE FROM LEXINGTON TECH ASSIST	ASSETS	DUE FROM
999-100-1-70-7518	DUE FROM HEPPNER ECO DEV COORD	999-100-1-70-7518	999	100	1-70-7518	DUE FROM HEPPNER ECO DEV COORD	ASSETS	DUE FROM
999-100-1-70-7519	DUE FROM BRDMN RARE COMM DEV	999-100-1-70-7519	999	100	1-70-7519	DUE FROM BRDMN RARE COMM DEV	ASSETS	DUE FROM
999-100-1-70-7520	DUE FROM LEX FIREMAN TRAINING	999-100-1-70-7520	999	100	1-70-7520	DUE FROM LEX FIREMAN TRAINING	ASSETS	DUE FROM
999-100-1-70-7521	DUE FROM PGE CARTY FUND	999-100-1-70-7521	999	100	1-70-7521	DUE FROM PGE CARTY FUND	ASSETS	DUE FROM
999-100-1-70-7522	DUE FROM SHERIFF'S RESERVE FUN	999-100-1-70-7522	999	100	1-70-7522	DUE FROM SHERIFF'S RESERVE FUN	ASSETS	DUE FROM
999-100-1-70-7523	DUE FROM WHEATRIDGE WIND	999-100-1-70-7523	999	100	1-70-7523	DUE FROM WHEATRIDGE WIND	ASSETS	DUE FROM
999-100-1-70-7524	DUE FROM ORCHARD WIND	999-100-1-70-7524	999	100	1-70-7524	DUE FROM ORCHARD WIND	ASSETS	DUE FROM
999-100-1-70-7540	DUE FROM RESILIENCY FUND	999-100-1-70-7540	999	100	1-70-7540	DUE FROM RESILIENCY FUND	ASSETS	DUE FROM
999-100-1-70-7617	DUE FROM MORROW CO HLTH DIST	999-100-1-70-7617	999	100	1-70-7617	DUE FROM MORROW CO HLTH DIST	ASSETS	DUE FROM
999-100-1-70-7618	DUE FROM IRRIGON SWR DELQ CHG	999-100-1-70-7618	999	100	1-70-7618	DUE FROM IRRIGON SWR DELQ CHG	ASSETS	DUE FROM
999-100-1-70-7619	DUE FROM WEST EXT DEL WTR CHG	999-100-1-70-7619	999	100	1-70-7619	DUE FROM WEST EXT DEL WTR CHG	ASSETS	DUE FROM
999-100-1-70-7620	DUE FROM BLACK MT DEL WTR CHG	999-100-1-70-7620	999	100	1-70-7620	DUE FROM BLACK MT DEL WTR CHG	ASSETS	DUE FROM
999-100-1-70-7621	DUE FROM CITY OF BRDMN B & I	999-100-1-70-7621	999	100	1-70-7621	DUE FROM CITY OF BRDMN B & I	ASSETS	DUE FROM
999-100-1-70-7622	DUE FROM CITY OF HPPNR B & I	999-100-1-70-7622	999	100	1-70-7622	DUE FROM CITY OF HPPNR B & I	ASSETS	DUE FROM
999-100-1-70-7623	DUE FROM CITY OF IRRIGON B & I	999-100-1-70-7623	999	100	1-70-7623	DUE FROM CITY OF IRRIGON B & I	ASSETS	DUE FROM
999-100-1-70-7624	DUE FROM CITY OF LEXINGTON B&I	999-100-1-70-7624	999	100	1-70-7624	DUE FROM CITY OF LEXINGTON B&I	ASSETS	DUE FROM

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
999-100-1-70-7625	DUE FROM BRDMN PARK & REC B&I	999-100-1-70-7625	999	100	1-70-7625	DUE FROM BRDMN PARK & REC B&I	ASSETS	DUE FROM
999-100-1-70-7626	DUE FROM MAN STRUCT OMBUDSMAN	999-100-1-70-7626	999	100	1-70-7626	DUE FROM MAN STRUCT OMBUDSMAN	ASSETS	DUE FROM
999-100-1-70-7628	DUE FROM WILLOW CRK PARK B & I	999-100-1-70-7628	999	100	1-70-7628	DUE FROM WILLOW CRK PARK B & I	ASSETS	DUE FROM
999-100-1-70-7629	DUE FROM PORT OF MORROW B & I	999-100-1-70-7629	999	100	1-70-7629	DUE FROM PORT OF MORROW B & I	ASSETS	DUE FROM
999-100-1-70-7630	DUE FROM PORT OF MORROW	999-100-1-70-7630	999	100	1-70-7630	DUE FROM PORT OF MORROW	ASSETS	DUE FROM
999-100-1-70-7631	DUE FROM CITY OF BOARDMAN	999-100-1-70-7631	999	100	1-70-7631	DUE FROM CITY OF BOARDMAN	ASSETS	DUE FROM
999-100-1-70-7632	DUE FROM CITY OF HEPPNER	999-100-1-70-7632	999	100	1-70-7632	DUE FROM CITY OF HEPPNER	ASSETS	DUE FROM
999-100-1-70-7633	DUE FROM CITY OF IONE	999-100-1-70-7633	999	100	1-70-7633	DUE FROM CITY OF IONE	ASSETS	DUE FROM
999-100-1-70-7634	DUE FROM CITY OF IRRIGON	999-100-1-70-7634	999	100	1-70-7634	DUE FROM CITY OF IRRIGON	ASSETS	DUE FROM
999-100-1-70-7635	DUE FROM CITY OF LEXINGTON	999-100-1-70-7635	999	100	1-70-7635	DUE FROM CITY OF LEXINGTON	ASSETS	DUE FROM
999-100-1-70-7636	DUE FROM BOARDMAN RFPD	999-100-1-70-7636	999	100	1-70-7636	DUE FROM BOARDMAN RFPD	ASSETS	DUE FROM
999-100-1-70-7637	DUE FROM BOARDMAN RFPD	999-100-1-70-7637	999	100	1-70-7637	DUE FROM BOARDMAN RFPD	ASSETS	DUE FROM
999-100-1-70-7638	DUE FROM HEPPNER RFPD	999-100-1-70-7638	999	100	1-70-7638	DUE FROM HEPPNER RFPD	ASSETS	DUE FROM
999-100-1-70-7639	DUE FROM IRRIGON RFPD	999-100-1-70-7639	999	100	1-70-7639	DUE FROM IRRIGON RFPD	ASSETS	DUE FROM
999-100-1-70-7640	DUE FROM IONE RFPD	999-100-1-70-7640	999	100	1-70-7640	DUE FROM IONE RFPD	ASSETS	DUE FROM
999-100-1-70-7641	DUE FROM S. GILLIAM RFPD	999-100-1-70-7641	999	100	1-70-7641	DUE FROM S. GILLIAM RFPD	ASSETS	DUE FROM
999-100-1-70-7642	DUE FROM BOARDMAN CEMETERY	999-100-1-70-7642	999	100	1-70-7642	DUE FROM BOARDMAN CEMETERY	ASSETS	DUE FROM
999-100-1-70-7643	DUE FROM HEPPNER CEMETERY	999-100-1-70-7643	999	100	1-70-7643	DUE FROM HEPPNER CEMETERY	ASSETS	DUE FROM
999-100-1-70-7644	DUE FROM IONE-LEX CEMETERY	999-100-1-70-7644	999	100	1-70-7644	DUE FROM IONE-LEX CEMETERY	ASSETS	DUE FROM
999-100-1-70-7645	DUE FROM IRRIGON CEMETERY	999-100-1-70-7645	999	100	1-70-7645	DUE FROM IRRIGON CEMETERY	ASSETS	DUE FROM
999-100-1-70-7646	DUE FROM WILLOW CRK PARK DIST	999-100-1-70-7646	999	100	1-70-7646	DUE FROM WILLOW CRK PARK DIST	ASSETS	DUE FROM
999-100-1-70-7647	DUE FROM BOARDMAN PARK	999-100-1-70-7647	999	100	1-70-7647	DUE FROM BOARDMAN PARK	ASSETS	DUE FROM
999-100-1-70-7648	DUE FROM IRRIGON PARK	999-100-1-70-7648	999	100	1-70-7648	DUE FROM IRRIGON PARK	ASSETS	DUE FROM
999-100-1-70-7649	DUE FROM BOARDMAN PK B&I	999-100-1-70-7649	999	100	1-70-7649	DUE FROM BOARDMAN PK B&I	ASSETS	DUE FROM
999-100-1-70-7650	DUE FROM MRRW CTY UNIFIED REC	999-100-1-70-7650	999	100	1-70-7650	DUE FROM MRRW CTY UNIFIED REC	ASSETS	DUE FROM
999-100-1-70-7651	DUE FROM HPPNR WTR CONT DIST	999-100-1-70-7651	999	100	1-70-7651	DUE FROM HPPNR WTR CONT DIST	ASSETS	DUE FROM
999-100-1-70-7652	DUE FROM MRRW CO SCHOOL DIST	999-100-1-70-7652	999	100	1-70-7652	DUE FROM MRRW CO SCHOOL DIST	ASSETS	DUE FROM
999-100-1-70-7653	DUE FROM MRRW CO SCH DIST B&I	999-100-1-70-7653	999	100	1-70-7653	DUE FROM MRRW CO SCH DIST B&I	ASSETS	DUE FROM
999-100-1-70-7654	DUE FROM UMATILLA-MORROW ESD	999-100-1-70-7654	999	100	1-70-7654	DUE FROM UMATILLA-MORROW ESD	ASSETS	DUE FROM
999-100-1-70-7655	DUE FROM CHAPLAINCY PROGRAM	999-100-1-70-7655	999	100	1-70-7655	DUE FROM CHAPLAINCY PROGRAM	ASSETS	DUE FROM
999-100-1-70-7656	DUE FROM IONE-LEX CEM PERPET	999-100-1-70-7656	999	100	1-70-7656	DUE FROM IONE-LEX CEM PERPET	ASSETS	DUE FROM
999-100-1-70-7657	DUE FROM IONE-LEXINGTON CEM EQ	999-100-1-70-7657	999	100	1-70-7657	DUE FROM IONE-LEXINGTON CEM EQ	ASSETS	DUE FROM
999-100-1-70-7658	DUE FROM BLUE MT EDUC DISTRICT	999-100-1-70-7658	999	100	1-70-7658	DUE FROM BLUE MT EDUC DISTRICT	ASSETS	DUE FROM
999-100-1-70-7659	DUE FROM BLUE MT B & I	999-100-1-70-7659	999	100	1-70-7659	DUE FROM BLUE MT B & I	ASSETS	DUE FROM
999-100-1-70-7660	DUE FROM N MRRW VECTOR CONTROL	999-100-1-70-7660	999	100	1-70-7660	DUE FROM N MRRW VECTOR CONTROL	ASSETS	DUE FROM
999-100-1-70-7661	DUE FROM N MRRW VEC CN DIS GRN	999-100-1-70-7661	999	100	1-70-7661	DUE FROM N MRRW VEC CN DIS GRN	ASSETS	DUE FROM
999-100-1-70-7662	DUE FROM IONE LIBRARY DIST	999-100-1-70-7662	999	100	1-70-7662	DUE FROM IONE LIBRARY DIST	ASSETS	DUE FROM
999-100-1-70-7663	DUE FROM OREGON TRAIL LIB DIST	999-100-1-70-7663	999	100	1-70-7663	DUE FROM OREGON TRAIL LIB DIST	ASSETS	DUE FROM
999-100-1-70-7664	DUE FROM UNCLAIMED MONIES	999-100-1-70-7664	999	100	1-70-7664	DUE FROM UNCLAIMED MONIES	ASSETS	DUE FROM
999-100-1-70-7665	DUE FROM STATE & FED WILDLIFE	999-100-1-70-7665	999	100	1-70-7665	DUE FROM STATE & FED WILDLIFE	ASSETS	DUE FROM
999-100-1-70-7666	DUE FROM STATE FAIR PATROL	999-100-1-70-7666	999	100	1-70-7666	DUE FROM STATE FAIR PATROL	ASSETS	DUE FROM
999-100-1-70-7667	DUE FROM E O TIMBER SEVERANCE	999-100-1-70-7667	999	100	1-70-7667	DUE FROM E O TIMBER SEVERANCE	ASSETS	DUE FROM
999-100-1-70-7668	DUE FROM TAX APPEALS	999-100-1-70-7668	999	100	1-70-7668	DUE FROM TAX APPEALS	ASSETS	DUE FROM
999-100-1-70-7669	DUE FROM SCHOLARSHIP TRUST FND	999-100-1-70-7669	999	100	1-70-7669	DUE FROM SCHOLARSHIP TRUST FND	ASSETS	DUE FROM
999-100-1-70-7670	DUE FROM ADV COLLECTIONS 01-02	999-100-1-70-7670	999	100	1-70-7670	DUE FROM ADV COLLECTIONS 01-02	ASSETS	DUE FROM
999-100-1-70-7671	DUE FROM ADV COLLECTIONS 02-03	999-100-1-70-7671	999	100	1-70-7671	DUE FROM ADV COLLECTIONS 02-03	ASSETS	DUE FROM
999-100-1-70-7672	DUE FROM ADV COLLECTIONS 99-00	999-100-1-70-7672	999	100	1-70-7672	DUE FROM ADV COLLECTIONS 99-00	ASSETS	DUE FROM
999-100-1-70-7673	DUE FROM PREPAID TAXES	999-100-1-70-7673	999	100	1-70-7673	DUE FROM PREPAID TAXES	ASSETS	DUE FROM
999-100-1-70-7674	DUE FROM SALE OF COUNTY LANDS	999-100-1-70-7674	999	100	1-70-7674	DUE FROM SALE OF COUNTY LANDS	ASSETS	DUE FROM

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
999-100-1-70-7675	DUE FROM TREASURERS TRUST	999-100-1-70-7675	999	100	1-70-7675	DUE FROM TREASURERS TRUST	ASSETS	DUE FROM
999-100-1-70-7676	DUE FROM IONE RFPD RESERVE	999-100-1-70-7676	999	100	1-70-7676	DUE FROM IONE RFPD RESERVE	ASSETS	DUE FROM
999-100-1-70-7678	DUE FROM STATE ADM CONTRACT TR	999-100-1-70-7678	999	100	1-70-7678	DUE FROM STATE ADM CONTRACT TR	ASSETS	DUE FROM
999-100-1-70-7680	DUE FROM PERSONAL PROP SALES	999-100-1-70-7680	999	100	1-70-7680	DUE FROM PERSONAL PROP SALES	ASSETS	DUE FROM
999-100-1-70-7681	DUE FROM CTY ASSESSMENT & TAX	999-100-1-70-7681	999	100	1-70-7681	DUE FROM CTY ASSESSMENT & TAX	ASSETS	DUE FROM
999-100-1-70-7682	DUE FROM STATE FIRE IMP SURCH	999-100-1-70-7682	999	100	1-70-7682	DUE FROM STATE FIRE IMP SURCH	ASSETS	DUE FROM
999-100-1-70-7683	DUE FROM PILOT ROCK RFD	999-100-1-70-7683	999	100	1-70-7683	DUE FROM PILOT ROCK RFD	ASSETS	DUE FROM
999-100-1-70-7684	DUE FROM FINLEY BUTTES LNDFILL	999-100-1-70-7684	999	100	1-70-7684	DUE FROM FINLEY BUTTES LNDFILL	ASSETS	DUE FROM
999-100-1-70-7685	DUE FROM MRRW CO EQUITY FUND	999-100-1-70-7685	999	100	1-70-7685	DUE FROM MRRW CO EQUITY FUND	ASSETS	DUE FROM
999-100-1-70-7686	DUE FROM COYOTE SPRINGS II TAX	999-100-1-70-7686	999	100	1-70-7686	DUE FROM COYOTE SPRINGS II TAX	ASSETS	DUE FROM
999-100-1-70-7687	DUE FROM FINLEY BUTTES TR FUND	999-100-1-70-7687	999	100	1-70-7687	DUE FROM FINLEY BUTTES TR FUND	ASSETS	DUE FROM
999-100-1-70-7688	DUE FROM IONE SCHOOL DISTRICT	999-100-1-70-7688	999	100	1-70-7688	DUE FROM IONE SCHOOL DISTRICT	ASSETS	DUE FROM
999-100-1-70-7689	DUE FROM IONE COMMON SCHOOL	999-100-1-70-7689	999	100	1-70-7689	DUE FROM IONE COMMON SCHOOL	ASSETS	DUE FROM
999-100-1-70-7690	DUE FROM BRDMN TIPPAGE FEES	999-100-1-70-7690	999	100	1-70-7690	DUE FROM BRDMN TIPPAGE FEES	ASSETS	DUE FROM
999-100-1-70-7691	DUE FROM HPPNR TIPPAGE FEES	999-100-1-70-7691	999	100	1-70-7691	DUE FROM HPPNR TIPPAGE FEES	ASSETS	DUE FROM
999-100-1-70-7692	DUE FROM IONE TIPPAGE FEES	999-100-1-70-7692	999	100	1-70-7692	DUE FROM IONE TIPPAGE FEES	ASSETS	DUE FROM
999-100-1-70-7693	DUE FROM IONE TIPPAGE FEES	999-100-1-70-7693	999	100	1-70-7693	DUE FROM IONE TIPPAGE FEES	ASSETS	DUE FROM
999-100-1-70-7694	DUE FROM LEXNGTON TIPPAGE FEES	999-100-1-70-7694	999	100	1-70-7694	DUE FROM LEXNGTON TIPPAGE FEES	ASSETS	DUE FROM
999-100-1-70-7695	DUE FROM M.CO. RETIRE PLAN TR.	999-100-1-70-7695	999	100	1-70-7695	DUE FROM M.CO. RETIRE PLAN TR.	ASSETS	DUE FROM
999-100-1-70-7697	DUE FROM UNSEGREGATED TAX INT	999-100-1-70-7697	999	100	1-70-7697	DUE FROM UNSEGREGATED TAX INT	ASSETS	DUE FROM
999-100-1-70-7698	DUE FROM INTEREST EARNED	999-100-1-70-7698	999	100	1-70-7698	DUE FROM INTEREST EARNED	ASSETS	DUE FROM
999-100-1-70-7699	DUE FROM UNSEGREGATED TAXES	999-100-1-70-7699	999	100	1-70-7699	DUE FROM UNSEGREGATED TAXES	ASSETS	DUE FROM
999-100-1-70-7999	DUE FROM PY PARTICIPATING FNDS	999-100-1-70-7999	999	100	1-70-7999	DUE FROM PY PARTICIPATING FNDS	ASSETS	DUE FROM
101-100-1-70-7200	PREPAID EXPENSE	101-100-1-50-5000	101	100	1-50-5000	PREAID EXPENSE	ASSETS	PREPAIDS
202-100-1-70-7200	PREPAID EXPENSE	202-100-1-50-5000	202	100	1-50-5000	PREAID EXPENSE	ASSETS	PREPAIDS
204-100-1-70-7200	PREPAID EXPENSE	204-100-1-50-5000	204	100	1-50-5000	PREAID EXPENSE	ASSETS	PREPAIDS
230-100-1-70-7200	PREPAID EXPENSE	230-100-1-50-5000	230	100	1-50-5000	PREAID EXPENSE	ASSETS	PREPAIDS
101-100-1-20-2100	PROP TAX RECEIV CURRENT	101-100-1-20-2100	101	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
101-100-1-70-7300	INTEREST RECEIVABLE	101-100-1-20-2300	101	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
101-100-1-70-7400	GRANT/REVENUE RECEIVABLE	101-100-1-20-2300	101	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
101-100-1-71-7100	INTERFUND RECEIV.- CSEPP	101-100-1-71-7100	101	100	1-71-7100	INTERFUND LOAN RECEIVABLE	ASSETS	RECEIVABLES
200-100-1-70-7400	GRANT/REVENUE RECEIVABLE	200-100-1-20-2200	200	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
200-100-1-70-7300	INTEREST RECEIVABLE	200-100-1-20-2300	200	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
201-100-1-70-7300	INTEREST RECEIVABLE	201-100-1-20-2300	201	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
202-100-1-20-2100	PROP TAX RECEIV CURRENT	202-100-1-20-2100	202	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
202-100-1-70-7300	INTEREST RECEIVABLE	202-100-1-20-2300	202	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
202-100-1-70-7400	GRANT/REVENUE RECEIVABLE	202-100-1-20-2300	202	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
202-100-1-71-7100	INTERFUND RECEIVABLE	202-100-1-71-7100	202	100	1-71-7100	INTERFUND LOAN RECEIVABLE	ASSETS	RECEIVABLES
203-100-1-70-7300	INTEREST RECEIVABLE	203-100-1-20-2300	203	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
203-100-1-70-7400	GRANT/REVENUE RECEIVABLE	203-100-1-20-2300	203	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
204-100-1-70-7400	GRANT/REVENUE RECEIVABLE	204-100-1-20-2200	204	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
204-100-1-70-7300	INTEREST RECEIVABLE	204-100-1-20-2300	204	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
205-100-1-20-2100	PROP TAX RECEIV CURRENT	205-100-1-20-2100	205	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
205-100-1-60-6101	ACCTS RECEIVABLE-FAA	205-100-1-20-2300	205	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
205-100-1-70-7300	INTEREST RECEIVABLE	205-100-1-20-2300	205	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
205-100-1-70-7400	GRANT/REVENUE RECEIVABLE	205-100-1-20-2300	205	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
206-100-1-70-7400	GRANT/REVENUE RECEIVABLE	206-100-1-20-2200	206	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
206-100-1-70-7300	INTEREST RECEIVABLE	206-100-1-20-2300	206	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
207-100-1-70-7300	INTEREST RECEIVABLE	207-100-1-20-2300	207	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
207-100-1-70-7400	GRANT/REVENUE RECEIVABLE	207-100-1-20-2300	207	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
208-100-1-70-7300	INTEREST RECEIVABLE	208-100-1-20-2300	208	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
208-100-1-70-7400	GRANT/REVENUE RECEIVABLE	208-100-1-20-2300	208	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
210-100-1-70-7300	INTEREST RECEIVABLE	210-100-1-20-2300	210	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
210-100-1-70-7400	GRANT/REVENUE RECEIVABLE	210-100-1-20-2300	210	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
211-100-1-20-2100	PROP TAX RECEIV CURRENT	211-100-1-20-2100	211	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
211-100-1-70-7400	GRANT/REVENUE RECEIVABLE	211-100-1-20-2200	211	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
211-100-1-70-7300	INTEREST RECEIVABLE	211-100-1-20-2300	211	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
212-100-1-20-2100	PROP TAX RECEIV CURRENT	212-100-1-20-2100	212	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
212-100-1-70-7400	GRANT/REVENUE RECEIVABLE	212-100-1-20-2200	212	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
212-100-1-70-7300	INTEREST RECEIVABLE	212-100-1-20-2300	212	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
214-100-1-20-2100	PROP TAX RECEIV CURRENT	214-100-1-20-2100	214	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
214-100-1-70-7400	GRANT/REVENUE RECEIVABLE	214-100-1-20-2200	214	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
214-100-1-70-7300	INTEREST RECEIVABLE	214-100-1-20-2300	214	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
215-100-1-70-7300	INTEREST RECEIVABLE	215-100-1-20-2300	215	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
216-100-1-70-7300	INTEREST RECEIVABLE	216-100-1-20-2300	216	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
216-100-1-70-7400	GRANT/REVENUE RECEIVABLE	216-100-1-20-2300	216	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
217-100-1-70-7300	INTEREST RECEIVABLE	217-100-1-20-2300	217	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
218-100-1-70-7400	GRANT/REVENUE RECEIVABLE	218-100-1-20-2200	218	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
218-100-1-70-7300	INTEREST RECEIVABLE	218-100-1-20-2300	218	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
219-100-1-70-7400	GRANT/REVENUE RECEIVABLE	219-100-1-20-2200	219	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
219-100-1-70-7300	INTEREST RECEIVABLE	219-100-1-20-2300	219	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
220-100-1-70-7300	INTEREST RECEIVABLE	220-100-1-20-2300	220	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
220-100-1-70-7400	GRANT/REVENUE RECEIVABLE	220-100-1-20-2300	220	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
222-100-1-70-7300	INTEREST RECEIVABLE	222-100-1-20-2300	222	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
222-100-1-70-7400	GRANT/REVENUE RECEIVABLE	222-100-1-20-2300	222	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
223-100-1-20-2100	PROP TAX RECEIV CURRENT	223-100-1-20-2100	223	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
223-100-1-70-7300	INTEREST RECEIVABLE	223-100-1-20-2300	223	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
223-100-1-70-7400	GRANT/REVENUE RECEIVABLE	223-100-1-20-2300	223	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
224-100-1-70-7400	GRANT/REVENUE RECEIVABLE	224-100-1-20-2200	224	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
224-100-1-70-7300	INTEREST RECEIVABLE	224-100-1-20-2300	224	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
225-100-1-70-7300	INTEREST RECEIVABLE	225-100-1-20-2300	225	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
225-100-1-70-7400	GRANT/REVENUE RECEIVABLE	225-100-1-20-2300	225	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
226-100-1-70-7300	INTEREST RECEIVABLE	226-100-1-20-2300	226	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
227-100-1-70-7300	INTEREST RECEIVABLE	227-100-1-20-2300	227	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
228-100-1-70-7300	INTEREST RECEIVABLE	228-100-1-20-2300	228	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
228-100-1-70-7400	GRANT/REVENUE RECEIVABLE	228-100-1-20-2300	228	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
229-100-1-70-7300	INTEREST RECEIVABLE	229-100-1-20-2300	229	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
230-100-1-20-2100	PROP TAX RECEIV CURRENT	230-100-1-20-2100	230	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
230-100-1-70-7300	INTEREST RECEIVABLE	230-100-1-20-2300	230	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
231-100-1-70-7400	GRANT/REVENUE RECEIVABLE	231-100-1-20-2300	231	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
233-100-1-70-7300	INTEREST RECEIVABLE	233-100-1-20-2300	233	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
233-100-1-70-7400	GRANT/REVENUE RECEIVABLE	233-100-1-20-2300	233	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
234-100-1-70-7300	INTEREST RECEIVABLE	234-100-1-20-2300	234	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
236-100-1-70-7300	INTEREST RECEIVABLE	236-100-1-20-2300	236	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
237-100-1-70-7300	INTEREST RECEIVABLE	237-100-1-20-2300	237	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
237-100-1-70-7400	GRANT/REVENUE RECEIVABLE	237-100-1-20-2300	237	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
238-100-1-70-7300	INTEREST RECEIVABLE	238-100-1-20-2300	238	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
238-100-1-70-7400	GRANT/REVENUE RECEIVABLE	238-100-1-20-2300	238	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
240-100-1-70-7300	INTEREST RECEIVABLE	240-100-1-20-2300	240	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
240-100-1-70-7500	LOAN RECEIVABLE	240-100-1-20-2400	240	100	1-20-2400	LOAN RECEIVABLE	ASSETS	RECEIVABLES
241-100-1-70-7300	INTEREST RECEIVABLE	241-100-1-20-2300	241	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
243-100-1-70-7400	GRANT/REVENUE RECEIVABLE	243-100-1-20-2200	243	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
245-100-1-70-7400	GRANT/REV RECEIVABLE	245-100-1-20-2200	245	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
321-100-1-70-7300	INTEREST RECEIVABLE	321-100-1-20-2300	321	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
322-100-1-70-7300	INTEREST RECEIVABLE	322-100-1-20-2300	322	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
322-100-1-70-7400	GRANT/REVENUE RECEIVABLE	322-100-1-20-2300	322	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
500-100-1-70-7400	Grant/Revenue Receivalbe	500-100-1-20-2300	500	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
504-100-1-70-7400	GRANTS/REVENUE RECEIVABLE	504-100-1-20-2300	504	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
510-100-1-70-7400	Grant/Revenue Receivable	510-100-1-20-2300	510	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
521-100-1-70-7400	GRANT/REVENUE RECEIVABLE	521-100-1-20-2300	521	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
523-100-1-70-7400	ACCOUNTS RECEIVABLE	523-100-1-20-2300	523	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
524-100-1-70-7400	ACCOUNTS RECEIVABLE	524-100-1-20-2300	524	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
617-100-1-20-2100	PROP TAX RECEIV CURRENT	617-100-1-20-2100	617	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
617-100-1-70-7400	GRANT/REVENUE RECEIVABLE	617-100-1-20-2200	617	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
620-100-1-20-2100	PROP TAX RECEIV CURRENT	620-100-1-20-2100	620	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
626-100-1-20-2100	PROP TAX RECEIV CURRENT	626-100-1-20-2100	626	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
630-100-1-20-2100	PROP TAX RECEIV CURRENT	630-100-1-20-2100	630	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
630-100-1-70-7400	GRANT/REVENUE RECEIVABLE	630-100-1-20-2200	630	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
631-100-1-20-2100	PROP TAX RECEIV CURRENT	631-100-1-20-2100	631	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
631-100-1-70-7400	GRANT/REVENUE RECEIVABLE	631-100-1-20-2200	631	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
632-100-1-20-2100	PROP TAX RECEIV CURRENT	632-100-1-20-2100	632	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
632-100-1-70-7400	GRANT/REVENUE RECEIVABLE	632-100-1-20-2200	632	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
633-100-1-20-2100	PROP TAX RECEIV CURRENT	633-100-1-20-2100	633	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
633-100-1-70-7400	GRANT/REVENUE RECEIVABLE	633-100-1-20-2200	633	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
634-100-1-20-2100	PROP TAX RECEIV CURRENT	634-100-1-20-2100	634	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
634-100-1-70-7400	GRANT/REVENUE RECEIVABLE	634-100-1-20-2200	634	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
634-634-1-70-7400	GRANT/REVENUE RECEIVABLE	634-634-1-20-2200	634	634	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
635-100-1-20-2100	PROP TAX RECEIV CURRENT	635-100-1-20-2100	635	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
635-100-1-70-7400	GRANT/REVENUE RECEIVABLE	635-100-1-20-2200	635	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
636-100-1-20-2100	PROP TAX RECEIV CURRENT	636-100-1-20-2100	636	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
636-100-1-70-7400	GRANT/REVENUE RECEIVABLE	636-100-1-20-2200	636	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
637-100-1-20-2100	PROP TAX RECEIV CURRENT	637-100-1-20-2100	637	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
637-100-1-70-7400	GRANT/REVENUE RECEIVABLE	637-100-1-20-2200	637	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
638-100-1-20-2100	PROP TAX RECEIV CURRENT	638-100-1-20-2100	638	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
638-100-1-70-7400	GRANT/REVENUE RECEIVABLE	638-100-1-20-2200	638	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
639-100-1-20-2100	PROP TAX RECEIV CURRENT	639-100-1-20-2100	639	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
639-100-1-70-7400	GRANT/REVENUE RECEIVABLE	639-100-1-20-2200	639	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
640-100-1-20-2100	PROP TAX RECEIV CURRENT	640-100-1-20-2100	640	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
641-100-1-20-2100	PROP TAX RECEIV CURRENT	641-100-1-20-2100	641	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
642-100-1-20-2100	PROP TAX RECEIV CURRENT	642-100-1-20-2100	642	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
642-100-1-70-7400	GRANT/REVENUE RECEIVABLE	642-100-1-20-2200	642	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
643-100-1-20-2100	PROP TAX RECEIV CURRENT	643-100-1-20-2100	643	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
643-100-1-70-7400	GRANT/REVENUE RECEIVABLE	643-100-1-20-2200	643	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
644-100-1-20-2100	PROP TAX RECEIV CURRENT	644-100-1-20-2100	644	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
644-100-1-70-7400	GRANT/REVENUE RECEIVABLE	644-100-1-20-2200	644	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
645-100-1-20-2100	PROP TAX RECEIV CURRENT	645-100-1-20-2100	645	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
645-100-1-70-7400	GRANT/REVENUE RECEIVABLE	645-100-1-20-2200	645	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
646-100-1-20-2100	PROP TAX RECEIV CURRENT	646-100-1-20-2100	646	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
647-100-1-20-2100	PROP TAX RECEIV CURRENT	647-100-1-20-2100	647	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
647-100-1-70-7400	GRANT/REVENUE RECEIVABLE	647-100-1-20-2200	647	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
648-100-1-20-2100	PROP TAX RECEIV CURRENT	648-100-1-20-2100	648	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
648-100-1-70-7400	GRANT/REVENUE RECEIVABLE	648-100-1-20-2200	648	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
649-100-1-20-2100	PROP TAX RECEIV CURRENT	649-100-1-20-2100	649	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
649-100-1-70-7400	GRANT/REVENUE RECEIVABLE	649-100-1-20-2200	649	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
651-100-1-20-2100	PROP TAX RECEIV CURRENT	651-100-1-20-2100	651	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
651-100-1-70-7400	GRANT/REVENUE RECEIVABLE	651-100-1-20-2200	651	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
652-100-1-20-2100	PROP TAX RECEIV CURRENT	652-100-1-20-2100	652	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
652-100-1-70-7400	GRANT/REVENUE RECEIVABLE	652-100-1-20-2200	652	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
653-100-1-20-2100	PROP TAX RECEIV CURRENT	653-100-1-20-2100	653	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
653-100-1-70-7400	GRANT/REVENUE RECEIVABLE	653-100-1-20-2200	653	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
654-100-1-70-7400	GRANT/REVENUE RECEIVABLE	654-100-1-20-2200	654	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
658-100-1-20-2100	PROP TAX RECEIV CURRENT	658-100-1-20-2100	658	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
658-100-1-70-7400	GRANT/REVENUE RECEIVABLE	658-100-1-20-2200	658	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
659-100-1-20-2100	PROP TAX RECEIV CURRENT	659-100-1-20-2100	659	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
659-100-1-70-7400	GRANT/REVENUE RECEIVABLE	659-100-1-20-2200	659	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
660-100-1-20-2100	PROP TAX RECEIV CURRENT	660-100-1-20-2100	660	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
660-100-1-70-7400	GRANT/REVENUE RECEIVABLE	660-100-1-20-2200	660	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
666-100-1-20-2100	PROP TAX RECEIV CURRENT	666-100-1-20-2100	666	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
666-100-1-70-7400	GRANT/REVENUE RECEIVABLE	666-100-1-20-2200	666	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
682-100-1-20-2100	PROP TAX RECEIV CURRENT	682-100-1-20-2100	682	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
683-100-1-20-2100	PROP TAX RECEIV CURRENT	683-100-1-20-2100	683	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
688-100-1-20-2100	PROP TAX RECEIV CURRENT	688-100-1-20-2100	688	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
688-100-1-70-7400	GRANT/REVENUE RECEIVABLE	688-100-1-20-2200	688	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
689-100-1-20-2100	PROP TAX RECEIV CURRENT	689-100-1-20-2100	689	100	1-20-2100	TAX RECEIVABLE-CURRENT	ASSETS	RECEIVABLES
689-100-1-70-7400	GRANT/REVENUE RECEIVABLE	689-100-1-20-2200	689	100	1-20-2200	GRANTS RECEIVABLE	ASSETS	RECEIVABLES
689-100-1-70-7300	INTEREST RECEIVABLE	689-100-1-20-2300	689	100	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
697-697-1-70-7300	INTEREST RECEIVABLE	697-697-1-20-2300	697	697	1-20-2300	ACCOUNTS RECEIVABLE-OTHER	ASSETS	RECEIVABLES
101-101-5-20-2110	STATIONERY OFFICE FORM	101-101-5-20-5250	101	101	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-2130	OTHER OFFICE SUPPLIES	101-101-5-20-5250	101	101	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-2210	BOOKS PERIODICALS	101-101-5-20-5290	101	101	5-20-5290	BOOK PURCHASES	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-2415	OTHER PROFESSIONAL ORGANI	101-101-5-20-5310	101	101	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-3314	REGISTRATION & DUES	101-101-5-20-5310	101	101	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-3230	PUBLISHING	101-101-5-20-5410	101	101	5-20-5410	LEGAL NOTICES	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-3720	COURT AWARDS - DISCRETIONARY	101-101-5-20-5420	101	101	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-2411	STATE DUES AOC	101-101-5-20-5460	101	101	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-2412	FEDERAL DUES NACO	101-101-5-20-5460	101	101	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-3240	TELEPHONE	101-101-5-20-5500	101	101	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-3712	ADMINISTRATOR TRAINING	101-101-5-20-5510	101	101	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-3323	MILEAGE	101-101-5-20-5520	101	101	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-2418	OUT OF STATE TRAVEL	101-101-5-20-5580	101	101	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-20-3311	LODGING AND MEALS	101-101-5-20-5580	101	101	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-102-5-20-2130	OTHER OFFICE SUPPLIES	101-102-5-20-5250	101	102	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-102-5-20-3314	REGISTRATION & DUES	101-102-5-20-5310	101	102	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-102-5-20-3505	BONDS	101-102-5-20-5450	101	102	5-20-5450	PUBLIC OFFICIALS BONDS	EXPENSE	ADMINISTRATIVE EXPENSE
101-102-5-20-3318	SCHOOL EXPENSE	101-102-5-20-5510	101	102	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-102-5-20-3323	MILEAGE/FUEL	101-102-5-20-5520	101	102	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-102-5-20-3311	LODGING AND MEALS	101-102-5-20-5580	101	102	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-103-5-20-2110	STATIONERY OFFICE FORMS	101-103-5-20-5250	101	103	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-103-5-20-2210	BOOKS PERIODICALS PUBLI	101-103-5-20-5290	101	103	5-20-5290	BOOK PURCHASES	EXPENSE	ADMINISTRATIVE EXPENSE
101-103-5-20-3314	REGISTRATION & DUES	101-103-5-20-5310	101	103	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-103-5-20-3441	GOVERNMENTAL FEES	101-103-5-20-5320	101	103	5-20-5320	FEES - OTHER	EXPENSE	ADMINISTRATIVE EXPENSE
101-103-5-20-3230	PUBLISHING	101-103-5-20-5410	101	103	5-20-5410	LEGAL NOTICES	EXPENSE	ADMINISTRATIVE EXPENSE
101-103-5-20-3505	BONDS	101-103-5-20-5450	101	103	5-20-5450	PUBLIC OFFICIALS BONDS	EXPENSE	ADMINISTRATIVE EXPENSE
101-103-5-20-2464	REFUND OF FEES	101-103-5-20-5480	101	103	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
101-103-5-20-3240	TELEPHONE	101-103-5-20-5500	101	103	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-103-5-20-3323	MILEAGE	101-103-5-20-5520	101	103	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-103-5-20-2256	SHORT PAYMENTS	101-103-5-20-5570	101	103	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
101-103-5-20-3311	LODGING AND MEALS(TRNING)	101-103-5-20-5580	101	103	5-20-5580	TRAVEL - LODGING/AIRFARE/MEALS OTHER	EXPENSE	ADMINISTRATIVE EXPENSE
101-104-5-20-2110	STATIONERY OFFICE SUPPLIES	101-104-5-20-5250	101	104	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-104-5-20-3314	REGISTRATION & DUES	101-104-5-20-5310	101	104	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-104-5-20-3505	BONDS	101-104-5-20-5450	101	104	5-20-5450	PUBLIC OFFICIALS BONDS	EXPENSE	ADMINISTRATIVE EXPENSE
101-104-5-20-3323	MILEAGE	101-104-5-20-5520	101	104	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-104-5-20-3311	LODGING AND MEALS	101-104-5-20-5580	101	104	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-105-5-20-2110	STATIONERY OFFICE FORMS	101-105-5-20-5250	101	105	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-105-5-20-2210	BOOKS PERIODICALS ORS'S	101-105-5-20-5290	101	105	5-20-5290	BOOK PURCHASES	EXPENSE	ADMINISTRATIVE EXPENSE
101-105-5-20-3314	REGISTRATION & DUES	101-105-5-20-5310	101	105	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-105-5-20-2240	ELECTIONS	101-105-5-20-5420	101	105	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-105-5-20-2270	CENTER FOR TECH CIVIC LIFE	101-105-5-20-5420	101	105	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-105-5-20-2464	REFUND OF FEES	101-105-5-20-5480	101	105	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
101-105-5-20-3318	SCHOOL EXPENSE	101-105-5-20-5510	101	105	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-105-5-20-3323	MILEAGE & MEALS	101-105-5-20-5580	101	105	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-106-5-20-2110	OFFICE SUPPLIES	101-106-5-20-5250	101	106	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-106-5-20-2111	STATIONERY OFFICE	101-106-5-20-5250	101	106	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-106-5-20-3314	REGISTRATION DUES-E&E	101-106-5-20-5310	101	106	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-106-5-20-2284	SB1100 CARRYOVER FUNDS	101-106-5-20-5420	101	106	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-106-5-20-3240	TELEPHONE-BUSINESS EXPENSES	101-106-5-20-5500	101	106	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-106-5-20-3323	MILEAGE-E&E	101-106-5-20-5520	101	106	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-106-5-20-3311	LODGING & MEALS-E&E	101-106-5-20-5580	101	106	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-107-5-20-2110	STATIONERY OFFICE FORMS	101-107-5-20-5250	101	107	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-107-5-20-3230	PUBLISHING	101-107-5-20-5410	101	107	5-20-5410	LEGAL NOTICES	EXPENSE	ADMINISTRATIVE EXPENSE
101-107-5-20-3440	STIPENDS	101-107-5-20-5490	101	107	5-20-5490	STIPENDS	EXPENSE	ADMINISTRATIVE EXPENSE
101-107-5-20-3323	MILEAGE & MEALS	101-107-5-20-5580	101	107	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-109-5-20-2110	STATIONERY OFFICE FORMS	101-109-5-20-5250	101	109	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-109-5-20-2130	OTHER OFFICE SUPPLIES	101-109-5-20-5250	101	109	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-109-5-20-2283	OPERATING SUPPLIES	101-109-5-20-5250	101	109	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-109-5-20-2210	BOOKS PERIODICALS PUBL	101-109-5-20-5290	101	109	5-20-5290	BOOK PURCHASES	EXPENSE	ADMINISTRATIVE EXPENSE
101-109-5-20-2415	OTHER PROFESSIONAL ORGANI	101-109-5-20-5310	101	109	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-109-5-20-2448	JURORS AND WITNESS FEES	101-109-5-20-5340	101	109	5-20-5340	FEES - WITNESS/JURY	EXPENSE	ADMINISTRATIVE EXPENSE
101-109-5-20-2411	STATE DUES	101-109-5-20-5460	101	109	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-109-5-20-3319	CONT. LEGAL EDUCATION	101-109-5-20-5510	101	109	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-109-5-20-3323	MILEAGE	101-109-5-20-5520	101	109	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-109-5-20-3311	LODGING AND MEALS	101-109-5-20-5580	101	109	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-2110	STATIONERY OFFICE FORMS	101-111-5-20-5250	101	111	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-2130	OTHER OFFICE SUPPLIES	101-111-5-20-5250	101	111	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-2210	BOOKS PERIODICALS PUBLI	101-111-5-20-5290	101	111	5-20-5290	BOOK PURCHASES	EXPENSE	ADMINISTRATIVE EXPENSE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-111-5-20-3314	REGISTRATION & DUES	101-111-5-20-5310	101	111	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-2448	JUROR AND WITNESS FEES	101-111-5-20-5340	101	111	5-20-5340	FEES - WITNESS/JURY	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-2223	NON SUPPORT	101-111-5-20-5420	101	111	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-3712	CHILD SUPPORT INCENTIVE PROGRA	101-111-5-20-5420	101	111	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-112-5-20-3715	MEASURE 11	101-112-5-20-5420	101	112	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-2474	PRINTING	101-111-5-20-5440	101	111	5-20-5440	PRINTING & COPIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-2411	STATE DUES	101-111-5-20-5460	101	111	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-2475	SUBSCRIPTIONS	101-111-5-20-5460	101	111	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-3240	TELEPHONE	101-111-5-20-5500	101	111	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-3318	TRAINING	101-111-5-20-5510	101	111	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-3324	MILEAGE	101-111-5-20-5520	101	111	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-111-5-20-3311	LODGING AND MEALS	101-111-5-20-5580	101	111	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-112-5-20-2110	STATIONERY OFFICE FORMS	101-112-5-20-5250	101	112	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-112-5-20-2130	OTHER OFFICE SUPPLIES	101-112-5-20-5250	101	112	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-112-5-20-3314	REGISTRATION & DUES	101-112-5-20-5310	101	112	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-112-5-20-2417	JUVENILE ASSOC DUES	101-112-5-20-5460	101	112	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-112-5-20-2418	CEOJJC DUES	101-112-5-20-5460	101	112	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-112-5-20-3240	TELEPHONE	101-112-5-20-5500	101	112	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-112-5-20-3318	TRAINING	101-112-5-20-5510	101	112	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-112-5-20-3323	MILEAGE	101-112-5-20-5520	101	112	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-112-5-20-3311	LODGING AND MEALS	101-112-5-20-5580	101	112	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-2110	OFFICE SUPPLIES	101-113-5-20-5250	101	113	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3210	ADVERTISING	101-113-5-20-5260	101	113	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-2415	OTHER PROFESSIONAL ORGANI	101-113-5-20-5310	101	113	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3115	MARINE PATROL INSURANCE	101-113-5-20-5375	101	113	5-20-5375	INSURANCE - MARINE PATROL	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-2417	SALE FEES	101-113-5-20-5410	101	113	5-20-5410	LEGAL NOTICES	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3814	REIMB ITEMS	101-113-5-20-5420	101	113	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3817	BIKE PROGRAM	101-113-5-20-5420	101	113	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3819	ATV GRANT	101-113-5-20-5420	101	113	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-2475	SUBSCRIPTIONS	101-113-5-20-5460	101	113	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3211	CELL PHONE CHARGES	101-113-5-20-5500	101	113	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3318	SCHOOL EXPENSE	101-113-5-20-5510	101	113	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3112	MARINE PATROL TRAINING	101-113-5-20-5511	101	113	5-20-5511	TRAINING & DEVELOPMENT-MARINE	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3323	MILEAGE	101-113-5-20-5520	101	113	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3610	ELECTRICITY	101-113-5-20-5560	101	113	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3311	LODGING AND MEALS	101-113-5-20-5580	101	113	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-2478	UNIFORM EXPENSE	101-113-5-20-5600	101	113	5-20-5600	UNIFORMS CLOTHING EXPENSE	EXPENSE	ADMINISTRATIVE EXPENSE
101-113-5-20-3117	MARINE PATROL UNIFORMS	101-113-5-20-5600	101	113	5-20-5600	UNIFORMS CLOTHING EXPENSE	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-2130	OTHER OFFICE SUPPLIES	101-114-5-20-5250	101	114	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-2210	BOOKS PERIODICALS PUBLI	101-114-5-20-5290	101	114	5-20-5290	BOOK PURCHASES	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-2281	PHARMACY FEE	101-114-5-20-5330	101	114	5-20-5330	FEES - PERMITS/LICENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-2279	BABIES FIRST	101-114-5-20-5420	101	114	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-2280	HEALTHY START EXPENSE	101-114-5-20-5420	101	114	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-2287	TOBACCO GRANT	101-114-5-20-5420	101	114	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-3471	STUDENT BASED HEALTH CENTER	101-114-5-20-5420	101	114	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-3815	BIOTERRISM GRANT	101-114-5-20-5420	101	114	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-3828	MAC-MATCHING	101-114-5-20-5420	101	114	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-3240	TELEPHONE	101-114-5-20-5500	101	114	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-3323	MILEAGE	101-114-5-20-5520	101	114	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-114-5-20-3811	BUILDING RENT & UTILITIES	101-114-5-20-5560	101	114	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-114-5-20-3311	LODGING AND MEALS	101-114-5-20-5580	101	114	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-2130	OFFICE SUPPLIES	101-115-5-20-5250	101	115	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-2474	PRINTING STATIONARY OFFICE	101-115-5-20-5250	101	115	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-3210	ADVERTISING	101-115-5-20-5260	101	115	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-3314	REGISTRATION	101-115-5-20-5310	101	115	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-3230	PUBLISHING	101-115-5-20-5410	101	115	5-20-5410	LEGAL NOTICES	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-3325	PLANNING COMMISSION	101-115-5-20-5420	101	115	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-3711	OREGON PARKS GRANT	101-115-5-20-5420	101	115	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-3712	SOLID WASTE ORD REWRITE	101-115-5-20-5420	101	115	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-3716	TRAFFIC STUDY	101-115-5-20-5420	101	115	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-2415	PROFESSIONAL ORG. & DUES	101-115-5-20-5460	101	115	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-2475	SUBSCRIPTIONS	101-115-5-20-5460	101	115	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-2464	REFUND OF FEES	101-115-5-20-5480	101	115	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-3240	TELEPHONE	101-115-5-20-5500	101	115	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-3318	SCHOOL EXPENSE	101-115-5-20-5510	101	115	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-3323	MILEAGE	101-115-5-20-5520	101	115	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-115-5-20-3311	LODGING AND MEALS	101-115-5-20-5580	101	115	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-116-5-20-2130	OFFICE SUPPLIES	101-116-5-20-5250	101	116	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-116-5-20-3210	ADVERTISING	101-116-5-20-5260	101	116	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
101-116-5-20-2415	PROFESSIONAL ORG & DUES	101-116-5-20-5460	101	116	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-116-5-20-3240	TELEPHONE	101-116-5-20-5500	101	116	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-116-5-20-3323	MILEAGE	101-116-5-20-5520	101	116	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-116-5-20-3311	LODGING AND MEALS	101-116-5-20-5580	101	116	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-117-5-20-3319	WATER NITRATE EMERGENCY EXP	101-117-5-20-5420	101	117	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-117-5-20-2284	EMERGENCY MGT MATCH	101-117-5-20-5420	101	117	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-117-5-20-3240	TELEPHONE	101-117-5-20-5500	101	117	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-117-5-20-3318	TRAINING & EXERCISE	101-117-5-20-5510	101	117	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-117-5-20-3315	MILEAGE/FUEL	101-117-5-20-5520	101	117	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-117-5-20-3311	LODGING/MEALS IN/OUT ST.	101-117-5-20-5580	101	117	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-118-5-20-2110	OFFICE SUPPLIES	101-118-5-20-5250	101	118	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-118-5-20-3544	BOOKS & PUBLICATIONS	101-118-5-20-5290	101	118	5-20-5290	BOOK PURCHASES	EXPENSE	ADMINISTRATIVE EXPENSE
101-118-5-20-3541	OPERATIONAL FEES	101-118-5-20-5320	101	118	5-20-5320	FEES - OTHER	EXPENSE	ADMINISTRATIVE EXPENSE
101-118-5-20-3420	SUBDIVISION PLAT CHECKS	101-118-5-20-5420	101	118	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-118-5-20-3421	PLAT CHECKS	101-118-5-20-5420	101	118	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-118-5-20-3314	OACES DUES & EXPENSES	101-118-5-20-5460	101	118	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-118-5-20-3240	CELL PHONE	101-118-5-20-5500	101	118	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-118-5-20-3318	TRAINING	101-118-5-20-5510	101	118	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-118-5-20-3311	LODGING & MEALS	101-118-5-20-5580	101	118	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-120-5-20-2110	OFFICE SUPPLIES STATIONARY	101-120-5-20-5250	101	120	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-120-5-20-2115	DUES & SUBSCRIPTIONS	101-120-5-20-5460	101	120	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3240	TELEPHONE	101-121-5-20-5500	101	121	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3318	TRAINING EXPENSE	101-121-5-20-5510	101	121	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3323	MILEAGE	101-121-5-20-5520	101	121	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3609	ELECTRICITY CTHSE ANNEX	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3610	ELECTRICITY-COURTHOUSE	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3611	ELECTRICITY GILLIAM BLDG	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3612	ELECTRICITY/GEN MTN	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3613	ELECTRICITY/MUSEUM	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-121-5-20-3614	ELECTRICTY/IRRIGON ANNEX	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3615	ELECTRICITY/EOC BLDG	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3616	ELECTRICITY/AG MUSEUM	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3617	ELECTRICITY/BOARDMAN	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3618	ELECTRICITY KINZUA BLDG	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3619	ELECTRICITY BARTHOLOMEW BLDG	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3660	ELECTRICITY FAIRGROUNDS	101-121-5-20-5560	101	121	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2241	PROPANE BARTHOLOMEW BLDG	101-121-5-20-5570	101	121	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2244	PROPANE-KINZUA BLDG	101-121-5-20-5570	101	121	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2245	PROPANE-MUSEUM	101-121-5-20-5570	101	121	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2246	EOC PROPANE	101-121-5-20-5570	101	121	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2247	HEATING PROPANE GEN MTN	101-121-5-20-5570	101	121	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2248	HEATING PROPANE GILLIAM/BISBEE	101-121-5-20-5570	101	121	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2250	HEATING PROPANE COURTHOUSE	101-121-5-20-5570	101	121	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3662	HEATING PROPANE FAIRGROUNDS	101-121-5-20-5570	101	121	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3311	LODGING AND MEALS	101-121-5-20-5580	101	121	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3650	WATER & SEWER CTHSE ANNEX	101-121-5-20-5590	101	121	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3651	WATER AND SEWER-CTHSE	101-121-5-20-5590	101	121	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3652	WATER & SEWER GILLIAM BLDG	101-121-5-20-5590	101	121	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3653	WATER/SEWER GEN MTN	101-121-5-20-5590	101	121	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3654	WATER/SEWER MUSEUM	101-121-5-20-5590	101	121	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3655	WATER/SEWER IRRIGON ANNEX	101-121-5-20-5590	101	121	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3656	WATER/SEWER EOC BLDG	101-121-5-20-5590	101	121	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3657	WATER/SEWER AG MUSEUM	101-121-5-20-5590	101	121	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3658	WATER/SEWER BOARDMAN	101-121-5-20-5590	101	121	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3659	WATER/SEWER BARTHOLOMEW BLDG	101-121-5-20-5590	101	121	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-3661	WATER/SEWER FAIRGROUNDS	101-121-5-20-5590	101	121	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2219	GARBAGE-GEN. MAINT.	101-121-5-20-5610	101	121	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2220	GARBAGE DISPSL FAIRGRDS	101-121-5-20-5610	101	121	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2221	GARBAGE DISP CRTHSE	101-121-5-20-5610	101	121	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2222	OSU/EXT. GARBAGE	101-121-5-20-5610	101	121	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2223	GARBAGE DISPOSAL E. MGMT	101-121-5-20-5610	101	121	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2224	GARBAGE DISPOSAL SHERIFF	101-121-5-20-5610	101	121	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
101-121-5-20-2225	GARBAGE BARTHOLOMEW BLDG	101-121-5-20-5610	101	121	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-3230	ADVERTISING	101-122-5-20-5260	101	122	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-2510	RESERVATION PROC. FEES	101-122-5-20-5280	101	122	5-20-5280	BANKING & MERCHANT FEES	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-3531	PROPERTY INSURANCE	101-122-5-20-5370	101	122	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-2464	REFUND OF FEES	101-122-5-20-5480	101	122	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-3240	TELEPHONE	101-122-5-20-5500	101	122	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-3312	SCHOOL EXPENSE	101-122-5-20-5510	101	122	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-3323	MILEAGE-PICKUP RENTAL	101-122-5-20-5520	101	122	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-3610	ELECTRICITY	101-122-5-20-5560	101	122	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-2255	PROPANE-BUTANE	101-122-5-20-5570	101	122	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-3311	LODGING & MEALS	101-122-5-20-5580	101	122	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-2215	SANITARY DISPOSAL	101-122-5-20-5610	101	122	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
101-122-5-20-2216	SANITARY SERVICE	101-122-5-20-5610	101	122	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
101-123-5-20-3212	ADVERTISING	101-123-5-20-5260	101	123	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
101-123-5-20-2510	RESERVATION PROC. FEES	101-123-5-20-5280	101	123	5-20-5280	BANKING & MERCHANT FEES	EXPENSE	ADMINISTRATIVE EXPENSE
101-123-5-20-3531	PROPERTY INSURANCE	101-123-5-20-5370	101	123	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-123-5-20-3240	TELEPHONE	101-123-5-20-5500	101	123	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-123-5-20-3312	SCHOOL EXPENSE	101-123-5-20-5510	101	123	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-123-5-20-3610	ELECTRICITY	101-123-5-20-5560	101	123	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-123-5-20-3311	LODGING AND MEALS	101-123-5-20-5580	101	123	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-123-5-20-2216	SANITARY SERVICE	101-123-5-20-5610	101	123	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
101-123-5-20-2215	FINLEY BUTTES FEES	101-123-5-20-5620	101	123	5-20-5620	LANDFILL FEES	EXPENSE	ADMINISTRATIVE EXPENSE
101-128-5-20-2110	OFFICE SUPPLIES	101-128-5-20-5250	101	128	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-128-5-20-3314	REGISTRATION & LICENSES	101-128-5-20-5310	101	128	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-128-5-20-3531	WEED INSURANCE	101-128-5-20-5370	101	128	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-128-5-20-3230	PUBLISHING	101-128-5-20-5410	101	128	5-20-5410	LEGAL NOTICES	EXPENSE	ADMINISTRATIVE EXPENSE
101-128-5-20-3240	TELEPHONE	101-128-5-20-5500	101	128	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-128-5-20-3318	TRAINING EXPENSE	101-128-5-20-5510	101	128	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
101-128-5-20-3311	LODGING AND MEALS	101-128-5-20-5580	101	128	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-2110	STATIONARY OFFICE FORMS	101-199-5-20-5250	101	199	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-2130	OFFICE SUPPLIES	101-199-5-20-5250	101	199	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-2230	COPY MACHINE SUPPLIES	101-199-5-20-5250	101	199	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-3230	PUBLISHING	101-199-5-20-5260	101	199	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-2488	ADMINISTRATIVE EXPENSE	101-199-5-20-5310	101	199	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-3530	LIAB/PROPERTY INSURANCE	101-199-5-20-5370	101	199	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-3538	INSURANCE DEDUCTIBLE	101-199-5-20-5370	101	199	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-3537	AUTO INSURANCE PAYMENT	101-199-5-20-5390	101	199	5-20-5390	INSURANCE - VEHICLE	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-3819	CONTRACT - NEOGOV	101-199-5-20-5420	101	199	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-3220	POSTAGE	101-199-5-20-5430	101	199	5-20-5430	POSTAGE/SHIPPING	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-3817	LEASE/MTN CNTRCTS (POSTG)	101-199-5-20-5430	101	199	5-20-5430	POSTAGE/SHIPPING	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-3505	BONDS	101-199-5-20-5450	101	199	5-20-5450	PUBLIC OFFICIALS BONDS	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-3240	TELEPHONE	101-199-5-20-5500	101	199	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-3241	DATA LINE	101-199-5-20-5500	101	199	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-20-2490	PROPERTY TAXES	101-199-5-20-5630	101	199	5-20-5630	PROPERTY TAXES	EXPENSE	ADMINISTRATIVE EXPENSE
200-220-5-20-2504	BIKE & TRAIL PLANNING	200-115-5-20-5420	200	115	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-2110	OFFICE SUPPLIES/POSTAGE	202-220-5-20-5250	202	220	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3314	REGISTRATION & DUES	202-220-5-20-5310	202	220	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3815	CRUSHER ROYALTY	202-220-5-20-5320	202	220	5-20-5320	FEES - OTHER	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-2473	PERMITS	202-220-5-20-5330	202	220	5-20-5330	FEES - PERMITS/LICENSES	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3530	LIABILITY INSURANCE	202-220-5-20-5370	202	220	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3535	AUTO INSURANCE	202-220-5-20-5390	202	220	5-20-5390	INSURANCE - VEHICLE	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3210	PUBLISHING	202-220-5-20-5410	202	220	5-20-5410	LEGAL NOTICES	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-2410	PROFESSIONAL DUES	202-220-5-20-5460	202	220	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3240	TELEPHONE	202-220-5-20-5500	202	220	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3241	DATA LINE	202-220-5-20-5500	202	220	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3323	MILEAGE	202-220-5-20-5520	202	220	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3610	ELECTRICITY	202-220-5-20-5560	202	220	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3311	LODGING AND MEALS	202-220-5-20-5580	202	220	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3318	SCHOOL EXPENSE/LODGING/MEALS	202-220-5-20-5580	202	220	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-3650	WATER & SEWER	202-220-5-20-5590	202	220	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
202-220-5-20-2476	SANITARY SERVICES	202-220-5-20-5610	202	220	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
204-100-5-20-3240	TELEPHONE	204-100-5-20-5500	204	100	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
204-100-5-20-3628	COORDINATION/TRAINING	204-100-5-20-5510	204	100	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
204-100-5-20-3311	LODGING/MEALS/TRAVEL	204-100-5-20-5580	204	100	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
204-241-5-20-3240	TELEPHONE	204-112-5-20-5500	204	112	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
204-241-5-20-3311	LODGING MEALS TRAVEL	204-112-5-20-5580	204	112	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
205-250-5-20-2214	REGISTRATION & DUES	205-250-5-20-5310	205	250	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
205-250-5-20-3538	LIABILITY/PROP INSURANCE	205-250-5-20-5350	205	250	5-20-5350	INSURANCE - AVIATION	EXPENSE	ADMINISTRATIVE EXPENSE
205-250-5-20-3535	AUTO INSURANCE	205-250-5-20-5390	205	250	5-20-5390	INSURANCE - VEHICLE	EXPENSE	ADMINISTRATIVE EXPENSE
205-250-5-20-3240	AWOS PHONE	205-250-5-20-5500	205	250	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
205-250-5-20-3241	TELEPHONE	205-250-5-20-5500	205	250	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
205-250-5-20-3610	ELECTRICITY	205-250-5-20-5560	205	250	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
205-250-5-20-3311	LODGING AND MEALS	205-250-5-20-5580	205	250	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
205-250-5-20-3650	WATER & SEWER	205-250-5-20-5590	205	250	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
206-105-5-20-2210	BOOKS	206-105-5-20-5290	206	105	5-20-5290	BOOK PURCHASES	EXPENSE	ADMINISTRATIVE EXPENSE
207-113-5-20-2110	OFFICE SUPPLIES	207-113-5-20-5250	207	113	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
207-113-5-20-2114	OTHER SERVICES	207-113-5-20-5250	207	113	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
207-113-5-20-3212	ADVERTISING	207-113-5-20-5260	207	113	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
207-113-5-20-3240	TELEPHONE - CURRENT LINE	207-113-5-20-5500	207	113	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
207-113-5-20-3475	REPAIR & MTN PHONE EQUIP	207-113-5-20-5500	207	113	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
207-113-5-20-3250	SCHOOL EXPENSE	207-113-5-20-5510	207	113	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
207-113-5-20-3317	TRAINING-OTHER	207-113-5-20-5510	207	113	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
207-113-5-20-3323	MILEAGE	207-113-5-20-5520	207	113	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
207-113-5-20-3531	UTILITIES EXPENSE	207-113-5-20-5560	207	113	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
207-113-5-20-3311	LODGING & MEALS	207-113-5-20-5580	207	113	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
207-113-5-20-2478	UNIFORM EXPENSE	207-113-5-20-5600	207	113	5-20-5600	UNIFORMS CLOTHING EXPENSE	EXPENSE	ADMINISTRATIVE EXPENSE
210-260-5-50-5999	OTHER EXPENSES	210-260-5-20-5420	210	260	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-2110	OFFICE SUPPLIES	214-100-5-20-5250	214	100	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-3210	ADVERTISING	214-100-5-20-5260	214	100	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-3530	INSURANCE AND BONDS	214-100-5-20-5370	214	100	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-2414	ADMINISTRATIVE EXPENSE	214-100-5-20-5420	214	100	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-2415	OFA DUES	214-100-5-20-5460	214	100	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-3240	TELEPHONE	214-100-5-20-5500	214	100	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-3323	MILEAGE - TRAVEL	214-100-5-20-5520	214	100	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-3615	UTILITIES	214-100-5-20-5560	214	100	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-3660	ELECTRICITY	214-100-5-20-5560	214	100	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-2255	HEATING OIL- BUTANE	214-100-5-20-5570	214	100	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-3661	WATER/SEWER	214-100-5-20-5590	214	100	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
214-100-5-20-2220	GARBAGE DISPOSAL	214-100-5-20-5610	214	100	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
214-301-5-20-2607	MISCELLANEOUS	214-301-5-20-5420	214	301	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
214-301-5-20-3210	DEPOSIT REFUNDS	214-301-5-20-5480	214	301	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
214-301-5-20-3615	UTILITIES	214-301-5-20-5560	214	301	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
214-302-5-20-2610	UNIFORMS AND TIERRA	214-302-5-20-5600	214	302	5-20-5600	UNIFORMS CLOTHING EXPENSE	EXPENSE	ADMINISTRATIVE EXPENSE
214-303-5-20-2110	OFFICE SUPPLIES	214-303-5-20-5250	214	303	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
214-303-5-20-3210	ADVERTISING	214-303-5-20-5260	214	303	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
214-303-5-20-3530	INSURANCE	214-303-5-20-5370	214	303	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
214-303-5-20-3832	GATE CHANGE	214-303-5-20-5420	214	303	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
214-303-5-20-3311	LODGING	214-303-5-20-5580	214	303	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
214-300-5-20-2110	OFFICE SUPPLIES	214-304-5-20-5250	214	304	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
214-300-5-20-3210	ADVERTISING & PUBLICITY	214-304-5-20-5260	214	304	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
214-300-5-20-3214	PREMIUM BOOK EXPENSE	214-304-5-20-5290	214	304	5-20-5290	BOOK PURCHASES	EXPENSE	ADMINISTRATIVE EXPENSE
214-300-5-20-2601	PREMIUMS & PARADE	214-304-5-20-5420	214	304	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
214-300-5-20-2607	MISC.	214-304-5-20-5420	214	304	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
214-300-5-20-2625	CONTESTS	214-304-5-20-5420	214	304	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
214-300-5-20-3832	CHANGE ACCOUNT	214-304-5-20-5420	214	304	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
216-320-5-20-3314	REGISTRATION & DUES	216-320-5-20-5310	216	320	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
216-320-5-20-3530	BUS LIABILITY INSURANCE	216-320-5-20-5390	216	320	5-20-5390	INSURANCE - VEHICLE	EXPENSE	ADMINISTRATIVE EXPENSE
216-320-5-20-3230	PUBLISHING	216-320-5-20-5410	216	320	5-20-5410	LEGAL NOTICES	EXPENSE	ADMINISTRATIVE EXPENSE
216-320-5-20-3712	OFFICE EXPENSE	216-320-5-20-5420	216	320	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
216-320-5-20-3725	MISCELLANEOUS	216-320-5-20-5420	216	320	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
216-320-5-20-3240	TELEPHONE	216-320-5-20-5500	216	320	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
216-320-5-20-3726	TELEPHONE & DATA	216-320-5-20-5500	216	320	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
216-320-5-20-3714	TRAINING/MILEAGE	216-320-5-20-5510	216	320	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
216-320-5-20-3323	MILEAGE	216-320-5-20-5520	216	320	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
216-320-5-20-3610	ELECTRICITY	216-320-5-20-5560	216	320	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
216-320-5-20-3311	LODGING AND MEALS	216-320-5-20-5580	216	320	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
218-111-5-20-2130	OTHER OFFICE SUPPLIES	218-111-5-20-5250	218	111	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
218-111-5-20-3318	TRAINING	218-111-5-20-5510	218	111	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
220-111-5-20-2230	COPY MACHINE SUPPLIES	220-111-5-20-5250	220	111	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
220-111-5-20-3220	POSTAGE	220-111-5-20-5430	220	111	5-20-5430	POSTAGE/SHIPPING	EXPENSE	ADMINISTRATIVE EXPENSE
220-111-5-20-3240	TELEPHONE	220-111-5-20-5500	220	111	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
220-111-5-20-3321	TRAINING AIDS/CLASSES	220-111-5-20-5510	220	111	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
223-111-5-20-2110	OTHER EXPENSES	223-111-5-20-5250	223	111	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
223-111-5-20-2210	TRAINING	223-111-5-20-5510	223	111	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
223-111-5-20-3311	TRAVEL	223-111-5-20-5580	223	111	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
230-301-5-20-3210	ADVERTISING/POSTERS	230-301-5-20-5260	230	301	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
230-301-5-20-2620	M.C. JACKPOT PAYOUT	230-301-5-20-5420	230	301	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
230-301-5-20-2622	M.C. STOCK PAYOUT	230-301-5-20-5420	230	301	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
230-301-5-20-3213	RODEO - SPONSOR	230-301-5-20-5420	230	301	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
230-301-5-20-3300	ASSOCIATION FEES	230-301-5-20-5420	230	301	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
233-105-5-20-2110	OFFICE SUPPLIES	233-105-5-20-5250	233	105	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
233-105-5-20-3314	RESTORATION EXPENSE	233-105-5-20-5310	233	105	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
233-105-5-20-2205	OTHER EXPENSES	233-105-5-20-5420	233	105	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
234-111-5-20-2110	OFFICE SUPPLIES	234-111-5-20-5250	234	111	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
234-111-5-20-3832	VICTIM SUPPORT	234-111-5-20-5420	234	111	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
234-111-5-20-3321	PRINTING/COPYING	234-111-5-20-5440	234	111	5-20-5440	PRINTING & COPIES	EXPENSE	ADMINISTRATIVE EXPENSE
234-111-5-20-3240	TELEPHONE	234-111-5-20-5500	234	111	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
234-111-5-20-3323	MILEAGE	234-111-5-20-5520	234	111	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
234-111-5-20-3311	LODGING & MEALS	234-111-5-20-5580	234	111	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
237-115-5-20-2110	STATIONARY OFFICE FORMS	237-115-5-20-5250	237	115	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
237-115-5-20-2130	SUPPLIES	237-115-5-20-5250	237	115	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
237-115-5-20-3230	PUBLISHING	237-115-5-20-5410	237	115	5-20-5410	LEGAL NOTICES	EXPENSE	ADMINISTRATIVE EXPENSE
237-115-5-20-2475	SUBSCRIPTIONS	237-115-5-20-5460	237	115	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
238-200-5-20-3230	ADVERTISING	238-200-5-20-5260	238	200	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
238-200-5-20-2510	RESERVATION PROC. FEE	238-200-5-20-5280	238	200	5-20-5280	BANKING & MERCHANT FEES	EXPENSE	ADMINISTRATIVE EXPENSE
238-200-5-20-3530	INSURANCE	238-200-5-20-5370	238	200	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
238-200-5-20-2464	REFUND OF FEES	238-200-5-20-5480	238	200	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
238-200-5-20-3817	REFUNDS	238-200-5-20-5480	238	200	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
238-200-5-20-3240	TELEPHONE	238-200-5-20-5500	238	200	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
238-200-5-20-3442	INTERNET	238-200-5-20-5500	238	200	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
238-200-5-20-3610	ELECTRICITY	238-200-5-20-5560	238	200	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
238-200-5-20-2255	PROPANE	238-200-5-20-5570	238	200	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
238-200-5-20-3311	LODGING & MEALS	238-200-5-20-5580	238	200	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
238-200-5-20-3815	SANITARY SERVICES	238-200-5-20-5610	238	200	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
238-238-5-20-3230	ADVERTISING	238-238-5-20-5260	238	238	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
238-238-5-20-2510	RESERVATION PROC. FEE	238-238-5-20-5280	238	238	5-20-5280	BANKING & MERCHANT FEES	EXPENSE	ADMINISTRATIVE EXPENSE
238-238-5-20-3530	INSURANCE	238-238-5-20-5370	238	238	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
238-238-5-20-3817	REFUNDS	238-238-5-20-5480	238	238	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
238-238-5-20-3240	TELEPHONE	238-238-5-20-5500	238	238	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
238-238-5-20-3241	INTERNET SERVICE	238-238-5-20-5500	238	238	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
238-238-5-20-3610	ELECTRICITY	238-238-5-20-5560	238	238	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
238-238-5-20-2255	PROPANE	238-238-5-20-5570	238	238	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
238-238-5-20-3311	LODGING & MEALS	238-238-5-20-5580	238	238	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
238-238-5-20-3815	SANITARY SERVICES	238-238-5-20-5610	238	238	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-2130	OFFICE SUPPLIES	238-300-5-20-5250	238	300	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-3230	ADVERTISING	238-300-5-20-5260	238	300	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-2510	RESERVATION PROC. FEE	238-300-5-20-5280	238	300	5-20-5280	BANKING & MERCHANT FEES	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-3530	INSURANCE	238-300-5-20-5370	238	300	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-2464	REFUND OF FEES CONT. CABINS	238-300-5-20-5480	238	300	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-3817	REFUNDS	238-300-5-20-5480	238	300	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-3240	TELEPHONE	238-300-5-20-5500	238	300	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-3241	INTERNET SERVICE	238-300-5-20-5500	238	300	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-3610	ELECTRICITY	238-300-5-20-5560	238	300	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-2255	PROPANE	238-300-5-20-5570	238	300	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-3311	LODGING & MEALS	238-300-5-20-5580	238	300	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-3815	SANITARY SERVICES	238-300-5-20-5610	238	300	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
238-300-5-20-2490	PROPERTY TAXES	238-300-5-20-5630	238	300	5-20-5630	PROPERTY TAXES	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-3230	ADVERTISING	238-400-5-20-5260	238	400	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-2510	RESERVATION PROC. FEE	238-400-5-20-5280	238	400	5-20-5280	BANKING & MERCHANT FEES	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-3530	INSURANCE	238-400-5-20-5370	238	400	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-3817	REFUNDS	238-400-5-20-5480	238	400	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-3240	TELEPHONE	238-400-5-20-5500	238	400	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-3241	INTERNET	238-400-5-20-5500	238	400	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-3610	ELECTRICITY	238-400-5-20-5560	238	400	5-20-5560	UTILITIES - ELECTRICTY	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-2255	PROPANE	238-400-5-20-5570	238	400	5-20-5570	UTILITIES - GAS	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-3311	LODGING & MEALS	238-400-5-20-5580	238	400	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-3661	WATER/SEWER	238-400-5-20-5590	238	400	5-20-5590	UTILITIES - WATER/SEWER	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-3815	SANITARY SERVICES	238-400-5-20-5610	238	400	5-20-5610	GARBAGE/WASTE DISPOSAL	EXPENSE	ADMINISTRATIVE EXPENSE
238-400-5-20-2490	PROPERTY TAX	238-400-5-20-5630	238	400	5-20-5630	PROPERTY TAXES	EXPENSE	ADMINISTRATIVE EXPENSE
240-240-5-20-2110	MATERIALS AND SUPPLIES	240-240-5-20-5250	240	240	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
240-240-5-20-2115	ADMINISTRATION FEE	240-240-5-20-5320	240	240	5-20-5320	FEES - OTHER	EXPENSE	ADMINISTRATIVE EXPENSE
240-240-5-20-2410	OTHER EXPENSES	240-240-5-20-5420	240	240	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
243-111-5-20-2476	OTHER EXPENSES	243-111-5-20-5420	243	111	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
245-115-5-20-3815	NOWA	245-115-5-20-5310	245	115	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE
321-100-5-20-2205	FOREST PROJECTS	321-100-5-20-5420	321	100	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
321-100-5-20-2230	TITLE III PROGRAMS	321-100-5-20-5420	321	100	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
321-100-5-20-2250	SEARCH & RESCUE	321-100-5-20-5420	321	100	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
322-100-5-20-2205	OTHER EXPENSES	322-100-5-20-5420	322	100	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
322-100-5-20-3240	TELEPHONE	322-100-5-20-5500	322	100	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
501-501-5-20-3999	LONG TERM GOALS	501-501-5-20-5480	501	501	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
504-504-5-20-3230	PUBLISHING	504-504-5-20-5260	504	504	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
504-504-5-20-3314	REGISTRATION & DUES	504-504-5-20-5310	504	504	5-20-5310	DUES & MEMBERSHIPS	EXPENSE	ADMINISTRATIVE EXPENSE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
504-504-5-20-3530	INSURANCE	504-504-5-20-5370	504	504	5-20-5370	INSURANCE - LIABILITY/PROPERTY	EXPENSE	ADMINISTRATIVE EXPENSE
504-504-5-20-3712	OFFICE EXPENSE	504-504-5-20-5420	504	504	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
504-504-5-20-3750	SURVEILLANCE	504-504-5-20-5420	504	504	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
504-504-5-20-3725	MISCELLANEOUS	504-504-5-20-5420	504	504	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
504-504-5-20-3240	TELEPHONE/DATA	504-504-5-20-5500	504	504	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
504-504-5-20-3714	TRAINING	504-504-5-20-5510	504	504	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
504-504-5-20-3323	MILEAGE	504-504-5-20-5520	504	504	5-20-5520	TRANSPORTATION - MILEAGE	EXPENSE	ADMINISTRATIVE EXPENSE
504-504-5-20-3311	LODGING AND MEALS	504-504-5-20-5580	504	504	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
510-113-5-20-2110	STATIONARY OFFICE SUPPL	510-113-5-20-5250	510	113	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
510-113-5-20-3535	AUTO INSURANCE	510-113-5-20-5390	510	113	5-20-5390	INSURANCE - VEHICLE	EXPENSE	ADMINISTRATIVE EXPENSE
510-113-5-20-3211	CELL PHONE CHARGES	510-113-5-20-5500	510	113	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
510-113-5-20-3240	TELEPHONE	510-113-5-20-5500	510	113	5-20-5500	TELEPHONE & INTERNET	EXPENSE	ADMINISTRATIVE EXPENSE
510-113-5-20-3318	SCHOOL/TRAINING EXP.	510-113-5-20-5510	510	113	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
510-113-5-20-3311	LODGING AND MEALS	510-113-5-20-5580	510	113	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
510-113-5-20-2478	UNIFORM EXPENSE	510-113-5-20-5600	510	113	5-20-5600	UNIFORMS CLOTHING EXPENSE	EXPENSE	ADMINISTRATIVE EXPENSE
521-521-5-50-5242	LONG TERM GOALS	521-521-5-20-5420	521	521	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
522-200-5-20-3210	ADVERTISING/PUBLIC RELATIONS	522-113-5-20-5260	522	113	5-20-5260	ADVERTISING/MARKETING	EXPENSE	ADMINISTRATIVE EXPENSE
522-200-5-20-3822	ANIMAL EXPENDITURES	522-113-5-20-5420	522	113	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
522-400-5-20-2110	SUPPLIES	522-401-5-20-5250	522	401	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
522-400-5-20-2475	SUBSCRIPTIONS/MEMBERSHIPS	522-401-5-20-5460	522	401	5-20-5460	PUBLICATIONS & SUBSCRIPTIONS	EXPENSE	ADMINISTRATIVE EXPENSE
522-400-5-20-3318	SCHOOL EXPENSE	522-401-5-20-5510	522	401	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
522-400-5-20-3311	FOOD	522-401-5-20-5580	522	401	5-20-5580	TRAVEL -LODG/AIRFARE/MEALS	EXPENSE	ADMINISTRATIVE EXPENSE
522-300-5-20-3318	TRAINING/SCHOOL EXPENSE	522-402-5-20-5510	522	402	5-20-5510	TRAINING & DEVELOPMENT	EXPENSE	ADMINISTRATIVE EXPENSE
522-300-5-20-2478	UNIFORM/EQUIPMENT EXPENSE	522-402-5-20-5600	522	402	5-20-5600	UNIFORMS CLOTHING EXPENSE	EXPENSE	ADMINISTRATIVE EXPENSE
540-540-5-20-2110	MATERIALS & SERVICES	540-540-5-20-5250	540	540	5-20-5250	OFFICE SUPPLIES	EXPENSE	ADMINISTRATIVE EXPENSE
540-540-5-20-2115	ADMINISTRATION FEE	540-540-5-20-5320	540	540	5-20-5320	FEES - OTHER	EXPENSE	ADMINISTRATIVE EXPENSE
540-540-5-20-2409	ENTERPRISE ZONE EXPENSE	540-540-5-20-5420	540	540	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
650-650-5-50-5805	WARRANT EXPENDITURE	650-650-5-20-5420	650	650	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
662-662-5-70-7075	REIMBURSED ITEMS	662-662-5-20-5420	662	662	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
674-674-5-70-7075	REIMBURSE ITEMS	674-674-5-20-5420	674	674	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
675-675-5-50-5808	EXPENDITURES	675-675-5-20-5420	675	675	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
676-676-5-40-4416	AUTHORIEZED EXPENDITURE	676-676-5-20-5420	676	676	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
681-681-5-50-5327	REIMBURSEMENT TO DOR	681-681-5-20-5420	681	681	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
685-685-5-50-5327	REIMBURSEMENT TO DOR	685-685-5-20-5420	685	685	5-20-5420	MISCELLANEOUS EXPENSES	EXPENSE	ADMINISTRATIVE EXPENSE
699-699-5-70-7075	REIMBURSED ITEMS	699-699-5-20-5480	699	699	5-20-5480	REFUNDS	EXPENSE	ADMINISTRATIVE EXPENSE
101-101-5-40-4401	OFFICE EQUIPMENT	101-101-5-40-9060	101	101	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-102-5-40-4401	OFFICE FURNITURE	101-102-5-40-9060	101	102	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-103-5-40-4151	0	101-103-5-40-9000	101	103	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
101-103-5-40-4401	OFFICE FURNITURE	101-103-5-40-9060	101	103	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-103-5-40-4402	OFFICE EQUIPMENT	101-103-5-40-9060	101	103	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-103-5-40-4426	REPLACEMENT VEHICLE	101-103-5-40-9120	101	103	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
101-105-5-40-4400	VOTE COUNTER	101-105-5-40-9030	101	105	5-40-9030	COMPUTER > $5K	EXPENSE	CAPITAL OUTLAY
101-105-5-40-4402	OFFICE EQUIPMENT	101-105-5-40-9060	101	105	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-105-5-40-4403	STORAGE/DROP SITE BOXES	101-105-5-40-9060	101	105	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-105-5-40-4405	SECURITY	101-105-5-40-9060	101	105	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-106-5-40-4404	OFFICE EQUIPMENT	101-106-5-40-9060	101	106	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-106-5-40-4413	NEW VEHICLES	101-106-5-40-9120	101	106	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
101-109-5-40-4402	OFFICE EQUIPMENT	101-109-5-40-9060	101	109	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-111-5-40-4401	CASE MANAGEMENT SYSTEM	101-111-5-40-9030	101	111	5-40-9030	COMPUTER > $5K	EXPENSE	CAPITAL OUTLAY

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-111-5-40-4405	OFFICE EQUIPMENT	101-111-5-40-9060	101	111	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-111-5-40-4105	COUNTY VEHICLE	101-111-5-40-9120	101	111	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
101-112-5-40-4401	OFFICE FURNITURE	101-112-5-40-9060	101	112	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-113-5-40-4103	BUILDING IMPROVEMENTS	101-113-5-40-9020	101	113	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
101-113-5-40-4401	OFFICE FURNITURE	101-113-5-40-9060	101	113	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-113-5-40-4402	OFFICE EQUIPMENT	101-113-5-40-9060	101	113	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-113-5-40-4406	RADIO EQUIPMENT	101-113-5-40-9060	101	113	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-113-5-40-4407	EQUIPMENT FOR VEHICLES	101-113-5-40-9060	101	113	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-113-5-40-4408	EQUIPMENT	101-113-5-40-9060	101	113	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-113-5-40-4403	ATV LAW ENFORCE	101-113-5-40-9120	101	113	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
101-113-5-40-4413	NEW VEHICLES	101-113-5-40-9120	101	113	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
101-113-5-40-4415	MARINE PATROL VEHICLE	101-113-5-40-9120	101	113	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
101-114-5-40-4402	OFFICE EQUIPMENT	101-114-5-40-9060	101	114	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-114-5-40-4404	VEHICLE	101-114-5-40-9120	101	114	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
101-115-5-40-4405	GIS SOFTWARE	101-115-5-40-9040	101	115	5-40-9040	COMPUTER SOFTWARE (OWNED) > $5	EXPENSE	CAPITAL OUTLAY
101-115-5-40-4402	OFFICE EQUIPMENT	101-115-5-40-9060	101	115	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-116-5-40-4402	OFFICE EQUIPMENT	101-116-5-40-9060	101	116	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-117-5-40-4402	OFFICE EQUIPMENT	101-117-5-40-9060	101	117	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-117-5-40-4413	NEW VEHICLE	101-117-5-40-9120	101	117	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
101-118-5-40-4401	OFFICE FURNITURE	101-118-5-40-9060	101	118	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-118-5-40-4402	OFFICE EQUIPMENT	101-118-5-40-9060	101	118	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-118-5-40-4105	COUNTY VEHICLES	101-118-5-40-9120	101	118	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
101-120-5-40-4402	SANDER BLDG	101-120-5-40-9010	101	120	5-40-9010	BUILDING ACQUISITION	EXPENSE	CAPITAL OUTLAY
101-120-5-40-4101	BOARDMAN PW FAC.	101-120-5-40-9020	101	120	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
101-121-5-40-4426	COURTHOUSE MASON GRANT	101-121-5-40-9000	101	121	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
101-121-5-40-4410	MUSEUM ROOF	101-121-5-40-9020	101	121	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
101-121-5-40-4412	G.B. BUILDING ROOF	101-121-5-40-9020	101	121	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
101-121-5-40-4424	BUILDING MAINTENANCE	101-121-5-40-9020	101	121	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
101-121-5-40-4411	EQUIPMENT	101-121-5-40-9060	101	121	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-121-5-40-4423	PICKUP REPLACEMENT	101-121-5-40-9120	101	121	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
101-122-5-40-4405	TRANSFER STATION-NORTH	101-122-5-40-9020	101	122	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
101-122-5-40-4402	EQUIPMENT	101-122-5-40-9070	101	122	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
101-123-5-40-4427	UPGRADE SITE	101-123-5-40-9000	101	123	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
101-123-5-40-4405	NORTH END TRANSFER STATIONS	101-123-5-40-9020	101	123	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
101-123-5-40-4402	EQUIPMENT	101-123-5-40-9070	101	123	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
101-125-5-40-4312	REPLACEMENT EQUIPMENT	101-125-5-40-9030	101	125	5-40-9030	IT HARDWARE >$5K	EXPENSE	CAPITAL OUTLAY
101-125-5-40-4401	OFFICE FURNITURE	101-125-5-40-9060	101	125	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-125-5-40-4408	ELECTRONIC EQUIPMENT	101-125-5-40-9060	101	125	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-125-5-40-4414	TELEPHONE EQUIPMENT	101-125-5-40-9060	101	125	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-128-5-40-4401	OFFICE EQUIPMENT	101-128-5-40-9060	101	128	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-128-5-40-4103	EQUIPMENT REPLACEMENT	101-128-5-40-9070	101	128	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
101-199-5-40-4407	LEASE PURCH GILLIAM/BISBEE	101-199-5-40-9010	101	199	5-40-9010	BUILDING ACQUISITION	EXPENSE	CAPITAL OUTLAY
101-199-5-40-4103	BUILDING MAINTENANCE	101-199-5-40-9020	101	199	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
101-199-5-40-4108	COURTHOUSE UPGRADES	101-199-5-40-9020	101	199	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
101-199-5-40-4411	BARTHOLOMEW UPGRADES	101-199-5-40-9020	101	199	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
101-199-5-40-4401	NORTH END BUILDING	101-199-5-40-9050	101	199	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
101-199-5-40-4412	SHERIFF'S BUILDING	101-199-5-40-9050	101	199	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
101-199-5-40-4105	COUNTY VEHICLES	101-199-5-40-9120	101	199	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
201-220-5-40-4436	EQUIP REPL. WEED	201-220-5-40-9000	201	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
201-220-5-40-4401	EQUIPMENT REPLACEMENT	201-220-5-40-9070	201	220	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4503	BRIDGE REPLACEMENT	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4507	PIT PURCHASE	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4511	KUNZE ROAD CONSTRUCTION	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4512	SPRING HOLLOW BRIDGE	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-221-5-40-4426	REPLACEMENTS	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-221-5-40-4431	GRADER LEASE (3)	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-221-5-40-4432	DOZER LEASE	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-221-5-40-4439	PAVER	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4540	EQUIPMENT	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4541	CULVERTS	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4542	DRILLING AND BLASTING	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4543	WATER	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4544	ROCK CRUSHING	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4545	EQUIPMENT RENTAL	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4546	ENGINEERING AND SURVEYING	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4547	RIGHT OF WAY ACQUISITION	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4548	EQUIPMENT PAVING	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4549	HOT MIX	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4550	EQUIPMENT REPAIR	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4551	EQUIPMENT REPLACEMENT	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4552	PART TIME HELP	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4553	CONTRACT TRUCKING	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4554	SIGNAGE AND DILINIATION	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4555	PAINT STRIPING	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-225-5-40-4556	TRAFFIC CONTROL	202-220-5-40-9000	202	220	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4103	BUILDING IMPROVEMENTS-SHO	202-220-5-40-9020	202	220	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4104	BUILDING IMPROVEMENTS - P	202-220-5-40-9020	202	220	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4105	BOARDMAN PW FAC.	202-220-5-40-9020	202	220	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4106	SANDER BUILDING	202-220-5-40-9020	202	220	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4510	BOMBING RANGE ROAD	202-220-5-40-9050	202	220	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4513	WILSON-OLSON PROJECT	202-220-5-40-9050	202	220	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4401	OFFICE FURNITURE	202-220-5-40-9060	202	220	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4508	OFFICE EQUIPMENT/TECHNOLOGY	202-220-5-40-9060	202	220	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4509	SHOP EQUIPMENT	202-220-5-40-9060	202	220	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4402	EQUIPMENT	202-220-5-40-9070	202	220	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
202-221-5-40-4423	ROLLER	202-220-5-40-9070	202	220	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
202-220-5-40-4301	FENCES R/W IMPROVE & AQUI	202-220-5-40-9110	202	220	5-40-9110	RIGHT OF WAY & EASEMENTS	EXPENSE	CAPITAL OUTLAY
202-221-5-40-4424	PICK-UP	202-220-5-40-9120	202	220	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
204-100-5-40-4402	OFFICE EQUIPMENT	204-100-5-40-9060	204	100	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
204-241-5-40-4402	OFFICE EQUIPMENT	204-112-5-40-9060	204	112	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
205-250-5-40-4303	IMPROVEMENTS	205-250-5-40-9020	205	250	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
205-250-5-40-4306	RENOVATION PROJECT	205-250-5-40-9020	205	250	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
205-250-5-40-4308	AG OPERATIONS UPGRADE	205-250-5-40-9020	205	250	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
205-250-5-40-4312	PILOT LOUNGE RENOVATION	205-250-5-40-9020	205	250	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
205-250-5-40-4305	HANGERS	205-250-5-40-9050	205	250	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
205-250-5-40-4307	HANGER FOUNDATION	205-250-5-40-9050	205	250	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
205-250-5-40-4309	TARMACK	205-250-5-40-9050	205	250	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
205-250-5-40-4311	TAXI WAY PAVING IMPROV	205-250-5-40-9050	205	250	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
205-250-5-40-4304	AWOS PROJECT	205-250-5-40-9060	205	250	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
205-250-5-40-4310	FUEL SERVICE UPGRADE	205-250-5-40-9060	205	250	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
205-250-5-40-4402	EQUIPMENT	205-250-5-40-9060	205	250	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
205-250-5-40-4313	PAVEMENT UPGRADES	205-250-5-40-9130	205	250	5-40-9130	INFRASTRUCTURE	EXPENSE	CAPITAL OUTLAY
207-113-5-40-4411	MISC EQUIPMENT & INSTALLA	207-113-5-40-9060	207	113	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
207-113-5-40-4412	EQUIPMENT REPLACEMENT	207-113-5-40-9060	207	113	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
214-100-5-40-4409	BUILDING - GROUNDS	214-100-5-40-9000	214	100	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
214-100-5-40-4203	PA SYSTEM	214-100-5-40-9060	214	100	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
214-100-5-40-4314	BLEACHERS	214-100-5-40-9060	214	100	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
214-100-5-40-4406	EQUIPMENT-GROUNDS	214-100-5-40-9060	214	100	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
214-100-5-40-4402	EQUIPMENT	214-100-5-40-9070	214	100	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
214-100-5-40-4408	TRACTOR	214-100-5-40-9070	214	100	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
214-300-5-40-4304	PICNIC TABLES	214-304-5-40-9060	214	304	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
214-300-5-40-4406	EQ FOLDING TABLES/CHAIRS	214-304-5-40-9060	214	304	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
215-125-5-40-4401	UPGRADE FOR MAINFRAME	215-125-5-40-9030	215	125	5-40-9030	COMPUTER > $5K	EXPENSE	CAPITAL OUTLAY
215-125-5-40-4405	COMPUTER UPGRADE	215-125-5-40-9030	215	125	5-40-9030	COMPUTER > $5K	EXPENSE	CAPITAL OUTLAY
216-320-5-40-4404	COPIER/DESK & OTHER	216-320-5-40-9060	216	320	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
216-320-5-40-4402	EQUIPMENT	216-320-5-40-9070	216	320	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
216-320-5-40-4405	VEHICLE	216-320-5-40-9120	216	320	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
217-125-5-40-4401	PROGRAMMING	217-125-5-40-9040	217	125	5-40-9040	COMPUTER SOFTWARE (OWNED) > $5	EXPENSE	CAPITAL OUTLAY
218-111-5-40-4402	OFFICE EQUIPMENT	218-111-5-40-9060	218	111	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
218-111-5-40-4406	ELECTRONIC EQUIPMENT	218-111-5-40-9060	218	111	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
219-219-5-40-4403	LARGE FORMAT SCANNER	219-219-5-40-9060	219	219	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
220-111-5-40-4401	OFFICE FURNITURE	220-111-5-40-9060	220	111	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
223-111-5-40-4401	EQUIPMENT	223-111-5-40-9060	223	111	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
224-100-5-40-4401	EQUIPMENT	224-100-5-40-9060	224	100	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
225-320-5-40-4402	EQUIPMENT	225-320-5-40-9070	225	320	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
225-320-5-40-4403	VEHICLE - CAT C	225-320-5-40-9120	225	320	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
225-320-5-40-4404	VEHICLE - CAT D	225-320-5-40-9120	225	320	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
225-320-5-40-4405	VEHICLE - CAT E	225-320-5-40-9120	225	320	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
225-320-5-40-4407	VEHICLE REPLACEMENT	225-320-5-40-9120	225	320	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
226-100-5-40-4401	ROOFING REPAIRS	226-100-5-40-9020	226	100	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
227-100-5-40-4450	CIRCUIT COURT FACILITY	227-100-5-40-9000	227	100	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
227-100-5-40-4451	PUBLIC HEALTH BLDG	227-100-5-40-9000	227	100	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
227-100-5-40-4452	PUBLIC WORKS BLDG	227-100-5-40-9000	227	100	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
227-100-5-40-4402	COURTHOUSE	227-100-5-40-9020	227	100	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
227-100-5-40-4403	BUILDING IMPROVEMENT	227-100-5-40-9020	227	100	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
227-100-5-40-4401	ADMIN BLDG	227-100-5-40-9050	227	100	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
227-100-5-40-4407	BUS BARN FACILITY	227-100-5-40-9050	227	100	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
227-100-5-40-4404	ARMY DEPOT	227-100-5-40-9080	227	100	5-40-9080	LAND ACQUISITION	EXPENSE	CAPITAL OUTLAY
228-100-5-40-4401	CAPITAL OUTLAY	228-100-5-40-9050	228	100	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
229-100-5-40-4401	CAPITAL OUTLAY	229-100-5-40-9000	229	100	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
230-301-5-40-4405	ARENA IMPROVEMENTS	230-301-5-40-9020	230	301	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
233-105-5-40-4401	EQUIPMENT - STORAGE & RETRIEVA	233-105-5-40-9020	233	105	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
236-236-5-40-4401	FAIR IMPROVEMENTS	236-236-5-40-9020	236	236	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
236-236-5-40-4415	DORM-ARCHITECT	236-236-5-40-9020	236	236	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
237-115-5-40-4406	COMPREHENSIVE PLAN	237-115-5-40-9000	237	115	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
237-115-5-40-4402	OFFICE EQUIPMENT	237-115-5-40-9060	237	115	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
237-115-5-40-4405	GIS EQUIPMENT	237-115-5-40-9060	237	115	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
237-115-5-40-4413	VEHICLE	237-115-5-40-9120	237	115	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
238-200-5-40-4436	DEQ PERMITS	238-200-5-40-9000	238	200	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
238-200-5-40-4437	GAZEBO PROJECT	238-200-5-40-9000	238	200	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
238-200-5-40-4108	IMPROVEMENTS	238-200-5-40-9020	238	200	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
238-200-5-40-4401	4-H BUILDING IMPS	238-200-5-40-9020	238	200	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
238-200-5-40-4402	4-H BUILDING MTN	238-200-5-40-9020	238	200	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
238-238-5-40-4108	IMPROVEMENTS	238-238-5-40-9020	238	238	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
238-238-5-40-4109	ODOT PROJECT	238-238-5-40-9050	238	238	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
238-238-5-40-4105	THINNING PROJECT	238-238-5-40-9090	238	238	5-40-9090	LAND IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4105	TRAIL DEVELOPMENT	238-300-5-40-9000	238	300	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4109	CONTRACTED SERVICES FENCE	238-300-5-40-9000	238	300	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4108	IMPROVEMENTS	238-300-5-40-9020	238	300	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4112	EQUIPMENT BUILDING	238-300-5-40-9020	238	300	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4107	MAINTENANCE FACILITY DEV	238-300-5-40-9050	238	300	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4111	WASHDOWN FACILITY	238-300-5-40-9050	238	300	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4113	RESTROOMS	238-300-5-40-9050	238	300	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4115	WELCOME CENTER BLDG	238-300-5-40-9050	238	300	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4116	SAFETY BLDG	238-300-5-40-9050	238	300	5-40-9050	CONSTRUCTION	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4103	EQUIPMENT PURCHASES	238-300-5-40-9060	238	300	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4104	FENCE & CATTLEGAURDS	238-300-5-40-9070	238	300	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4106	RV PARK DEVEL/ ACQUISITION	238-300-5-40-9090	238	300	5-40-9090	LAND IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4114	THINNING PROJECT	238-300-5-40-9090	238	300	5-40-9090	LAND IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
238-300-5-40-4110	LAGOON SYSTEM	238-300-5-40-9130	238	300	5-40-9130	INFRASTRUCTURE	EXPENSE	CAPITAL OUTLAY
240-240-5-40-4105	OFFICE EQUIPMENT	240-240-5-40-9060	240	240	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
241-241-5-40-4401	BUILDING	241-241-5-40-9020	241	241	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
321-100-5-40-4407	TITLE III VEHICLES	321-100-5-40-9120	321	100	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
322-100-5-40-4438	SECURITY EQUIPMENT	322-100-5-40-9060	322	100	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
322-100-5-40-4439	OFFICE FURNITURE	322-100-5-40-9060	322	100	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
504-504-5-40-4404	OFFICE SOFTWARE	504-504-5-40-9060	504	504	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
504-504-5-40-4402	EQUIPMENT	504-504-5-40-9070	504	504	5-40-9070	HEAVY EQUIPMENT > $5K	EXPENSE	CAPITAL OUTLAY
504-504-5-40-4405	STF VEHICLE	504-504-5-40-9120	504	504	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
510-113-5-40-4406	RADIO EQUIPMENT	510-113-5-40-9060	510	113	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
510-113-5-40-4408	TOOLS & EQUIPMENT	510-113-5-40-9060	510	113	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
510-113-5-40-4413	NEW VEHICLES	510-113-5-40-9120	510	113	5-40-9120	VEHICLES	EXPENSE	CAPITAL OUTLAY
521-521-5-40-4404	NORTH END CAPITAL PROJ	521-521-5-40-9020	521	521	5-40-9020	BUILDING IMPROVEMENTS	EXPENSE	CAPITAL OUTLAY
617-617-5-40-4000	CAPITAL OUTLAY	617-617-5-40-9000	617	617	5-40-9000	CAPITAL OUTLAY-OTHER	EXPENSE	CAPITAL OUTLAY
680-680-5-40-4415	MISC EXPENDITURES	680-680-5-40-9060	680	680	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
680-680-5-40-4416	AUTHORIZED EXPENDITURES	680-680-5-40-9060	680	680	5-40-9060	EQUIPMENT & FURNISHINGS > $5K	EXPENSE	CAPITAL OUTLAY
101-199-5-50-5999	OPERATING CONTINGENCY	101-199-5-50-9999	101	199	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
202-220-5-50-5999	OPERATING CONTINGENCY	202-220-5-50-9999	202	220	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
205-250-5-50-5999	CONTINGENCY	205-250-5-50-9999	205	250	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
207-113-5-50-5999	OPERATING CONTINGENCY	207-113-5-50-9999	207	113	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
214-100-5-50-5999	OPERATING CONTINGENCY	214-100-5-50-9999	214	100	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
216-320-5-50-5999	CONTINGENCY	216-320-5-50-9999	216	320	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
219-219-5-50-5999	CONTINGENCY	219-219-5-50-9999	219	219	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
230-301-5-50-5999	CONTINGENCY	230-301-5-50-9999	230	301	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
238-300-5-50-5999	CONTINGENCY	238-300-5-50-9999	238	300	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
501-501-5-50-5999	OPERATING CONTINGENCY	501-501-5-50-9999	501	501	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
504-504-5-50-5999	CONTINGENCY	504-504-5-50-9999	504	504	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
510-113-5-50-5999	OPERATING CONTINGENCY	510-113-5-50-9999	510	113	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
522-200-5-50-5999	CONTINGENCY	522-113-5-50-9999	522	113	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
523-523-5-50-5999	OPERATING CONTINGENCY	523-523-5-50-9999	523	523	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
524-524-5-50-5999	OPERATING CONTINGENCY	524-524-5-50-9999	524	524	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
540-540-5-50-5999	OPERATING CONTINGENCY	540-540-5-50-9999	540	540	5-50-9999	OPERATING CONTINGENCY	EXPENSE	CONTINGENCY
101-199-5-20-2494	INTEREST	101-199-5-40-9520	101	199	5-40-9520	DEBT SERVICE-INTEREST	EXPENSE	DEBT SERVICE
101-199-5-40-4408	DOCKEN BLDG PAYMENT	101-199-5-40-9510	101	199	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
227-100-5-20-2486	LOAN REPAYMENT - ADMIN BLDG	227-100-5-40-9510	227	100	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
227-100-5-20-2487	CREDIT BOND - ADMIN	227-100-5-40-9510	227	100	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
227-100-5-20-2494	INTEREST EXPENSE	227-100-5-40-9510	227	100	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
227-100-5-20-2495	INTEREST EXPENSE - BOND	227-100-5-40-9510	227	100	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
514-514-5-50-5806	BOND PRINCIPAL	514-514-5-40-9510	514	514	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
514-514-5-50-5807	BOND INTEREST	514-514-5-40-9520	514	514	5-40-9520	DEBT SERVICE-INTEREST	EXPENSE	DEBT SERVICE
621-621-5-50-5803	BOND PRINCIPAL	621-621-5-40-9510	621	621	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
621-621-5-50-5804	BOND INTEREST	621-621-5-40-9520	621	621	5-40-9520	DEBT SERVICE-INTEREST	EXPENSE	DEBT SERVICE
621-621-5-50-5805	ADMINISTRATIVE FEES	621-621-5-40-9530	621	621	5-40-9530	BOND ISSUANCE COSTS	EXPENSE	DEBT SERVICE
622-622-5-50-5803	BOND PRINCIPAL	622-622-5-40-9510	622	622	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
622-622-5-50-5804	BOND INTEREST	622-622-5-40-9520	622	622	5-40-9520	DEBT SERVICE-INTEREST	EXPENSE	DEBT SERVICE
622-622-5-50-5805	ADMINISTRATIVE FEES	622-622-5-40-9530	622	622	5-40-9530	BOND ISSUANCE COSTS	EXPENSE	DEBT SERVICE
623-623-5-50-5803	BOND PRINCIPAL	623-623-5-40-9510	623	623	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
623-623-5-50-5804	BOND INTEREST	623-623-5-40-9520	623	623	5-40-9520	DEBT SERVICE-INTEREST	EXPENSE	DEBT SERVICE
623-623-5-50-5805	ADMINISTRATIVE FEES	623-623-5-40-9530	623	623	5-40-9530	BOND ISSUANCE COSTS	EXPENSE	DEBT SERVICE
624-624-5-50-5803	BOND PRINCIPAL	624-624-5-40-9510	624	624	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
624-624-5-50-5804	BOND INTEREST	624-624-5-40-9520	624	624	5-40-9520	DEBT SERVICE-INTEREST	EXPENSE	DEBT SERVICE
624-624-5-50-5805	ADMINISTRATIVE FEES	624-624-5-40-9530	624	624	5-40-9530	BOND ISSUANCE COSTS	EXPENSE	DEBT SERVICE
628-628-5-50-5803	BOND PRINCIPAL	628-628-5-40-9510	628	628	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
628-628-5-50-5804	BOND INTEREST	628-628-5-40-9520	628	628	5-40-9520	DEBT SERVICE-INTEREST	EXPENSE	DEBT SERVICE
628-628-5-50-5805	ADMINISTRATIVE FEES	628-628-5-40-9530	628	628	5-40-9530	BOND ISSUANCE COSTS	EXPENSE	DEBT SERVICE
637-637-5-50-5803	BOND PRINCIPAL (FIRE DIST	637-637-5-40-9510	637	637	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
637-637-5-50-5804	BOND INTEREST (FIRE DIST)	637-637-5-40-9520	637	637	5-40-9520	DEBT SERVICE-INTEREST	EXPENSE	DEBT SERVICE
653-653-5-50-5806	BOND PRINCIPAL	653-653-5-40-9510	653	653	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
653-653-5-50-5807	BOND INTEREST	653-653-5-40-9520	653	653	5-40-9520	DEBT SERVICE-INTEREST	EXPENSE	DEBT SERVICE
653-653-5-50-5805	ADMINISTRATIVE FEES	653-653-5-40-9530	653	653	5-40-9530	BOND ISSUANCE COSTS	EXPENSE	DEBT SERVICE
690-690-5-50-5803	BOND PRINCIPAL	690-690-5-40-9510	690	690	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
690-690-5-50-5804	BOND INTEREST	690-690-5-40-9520	690	690	5-40-9520	DEBT SERVICE-INTEREST	EXPENSE	DEBT SERVICE
690-690-5-50-5805	ADMINISTRATIVE FEES	690-690-5-40-9530	690	690	5-40-9530	BOND ISSUANCE COSTS	EXPENSE	DEBT SERVICE
691-691-5-50-5803	BOND PRINCIPAL	691-691-5-40-9510	691	691	5-40-9510	DEBT SERVICE-PRINCIPAL	EXPENSE	DEBT SERVICE
691-691-5-50-5804	BOND INTEREST	691-691-5-40-9520	691	691	5-40-9520	DEBT SERVICE-INTEREST	EXPENSE	DEBT SERVICE
691-691-5-50-5805	ADMINISTRATIVE FEES	691-691-5-40-9530	691	691	5-40-9530	BOND ISSUANCE COSTS	EXPENSE	DEBT SERVICE
101-199-5-90-9001	UNAPPROPRIATED ENDING FUN	101-199-5-90-9001	101	199	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
200-220-5-90-9001	UNAPPROPRIATED ENDING FND	200-115-5-90-9001	200	115	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
200-220-5-90-9002	EFB-CULTURAL TRUST	200-115-5-90-9001	200	115	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
201-220-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	201-220-5-90-9001	201	220	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
202-220-5-90-9001	UNAPPROPRIATED ENDING FUN	202-220-5-90-9001	202	220	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
203-230-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	203-230-5-90-9001	203	230	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
204-999-5-90-9001	UNAPPROPRIATED ENDING FUN	204-999-5-90-9001	204	999	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
205-250-5-90-9002	UNAPPROPRIATED ENDING FUND BAL	205-250-5-90-9001	205	250	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
206-105-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	206-105-5-90-9001	206	105	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
207-113-5-90-9002	UNAPPROPRIATED ENDING FUND BAL	207-113-5-90-9001	207	113	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
208-118-5-90-9002	UNAPPROPRIATED ENDING FUND BAL	208-118-5-90-9001	208	118	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
210-260-5-90-9002	UNAPPROPRIATED ENDING FUND BAL	210-260-5-90-9001	210	260	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
211-270-5-90-9002	UNAPPROPRIATED ENDING FUND BAL	211-270-5-90-9001	211	270	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
212-280-5-90-9002	UNAPPROPRIATED ENDING BAL	212-280-5-90-9001	212	280	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
214-999-5-90-9001	UNAPPROPRIATED ENDING FUN	214-999-5-90-9001	214	999	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
215-125-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	215-125-5-90-9001	215	125	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
217-125-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	217-125-5-90-9001	217	125	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
218-111-5-90-9002	UNAPPROPRIATED ENDING FUND BAL	218-111-5-90-9001	218	111	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
219-219-5-90-9001	UNAPPROPRIATED ENDING FND	219-219-5-90-9001	219	219	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
220-111-5-90-9002	UNAPPROPRIATED ENDING FUND BAL	220-111-5-90-9001	220	111	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
223-111-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	223-111-5-90-9001	223	111	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
224-100-5-90-9001	UNAPPROPRIATED ENDING FND	224-100-5-90-9001	224	100	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
225-320-5-90-9001	UNAPPROPRIATED ENDING FND	225-320-5-90-9001	225	320	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
226-100-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	226-100-5-90-9001	226	100	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
227-100-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	227-100-5-90-9001	227	100	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
228-100-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	228-100-5-90-9001	228	100	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
229-100-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	229-100-5-90-9001	229	100	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
230-301-5-90-9001	UNAPPROPRIATED ENDING FND	230-301-5-90-9001	230	301	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
231-100-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	231-100-5-90-9001	231	100	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
237-115-5-90-9001	UNAPPROPRIATED ENDING F.B.	237-115-5-90-9001	237	115	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
240-240-5-90-9001	ENDING FUND BALANCE	240-240-5-90-9001	240	240	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
241-241-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	241-241-5-90-9001	241	241	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
321-100-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	321-100-5-90-9001	321	100	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
322-100-5-90-9001	UNAPPROPRIATED ENDING FUND BAL	322-100-5-90-9001	322	100	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
510-113-5-90-9002	UNAPPROPRIATED ENDING BAL.	510-113-5-90-9001	510	113	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
617-617-5-90-9001	UNAPPROPRIATED ENDING FUN	617-617-5-90-9001	617	617	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
617-617-5-90-9002	ENDING FUND BALANCE	617-617-5-90-9001	617	617	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
620-620-5-90-9002	ENDING FUND BALANCE	620-620-5-90-9001	620	620	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
621-621-5-90-9002	ENDING FUND BALANCE	621-621-5-90-9001	621	621	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
622-622-5-90-9002	ENDING FUND BALANCE	622-622-5-90-9001	622	622	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
623-623-5-90-9002	ENDING FUND BALANC	623-623-5-90-9001	623	623	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
624-624-5-90-9002	ENDING FUND BALANCE	624-624-5-90-9001	624	624	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
626-626-5-90-9002	ENDING FUND BALANCE	626-626-5-90-9001	626	626	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
628-628-5-90-9002	ENDING FUND BALANCE	628-628-5-90-9001	628	628	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
630-630-5-90-9002	ENDING FUND BALANCE	630-630-5-90-9001	630	630	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
631-631-5-90-9002	ENDING FUND BALANCE	631-631-5-90-9001	631	631	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
632-632-5-90-9002	ENDING FUND BALANCE	632-632-5-90-9001	632	632	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
633-633-5-90-9002	ENDING FUND BALANCE	633-633-5-90-9001	633	633	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
634-634-5-90-9002	ENDING FUND BALANCE	634-634-5-90-9001	634	634	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
635-635-5-90-9002	ENDING FUND BALANCE	635-635-5-90-9001	635	635	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
636-636-5-90-9002	ENDING FUND BALANCE	636-636-5-90-9001	636	636	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
637-637-5-90-9002	ENDING FUND BALANCE	637-637-5-90-9001	637	637	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
638-638-5-90-9002	ENDING FUND BALANCE	638-638-5-90-9001	638	638	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
639-639-5-90-9002	ENDING FUND BALANCE	639-639-5-90-9001	639	639	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
640-640-5-90-9002	ENDING FUND BALANCE	640-640-5-90-9001	640	640	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
641-641-5-90-9002	ENDING FUND BALANCE	641-641-5-90-9001	641	641	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
642-642-5-90-9002	ENDING FUND BALANCE	642-642-5-90-9001	642	642	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
643-643-5-90-9002	ENDING FUND BALANCE	643-643-5-90-9001	643	643	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
644-644-5-90-9002	ENDING FUND BALANCE	644-644-5-90-9001	644	644	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
645-645-5-90-9002	ENDING FUND BALANCE	645-645-5-90-9001	645	645	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
646-646-5-90-9002	ENDING FUND BALANCE	646-646-5-90-9001	646	646	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
647-647-5-90-9002	ENDING FUND BALANCE	647-647-5-90-9001	647	647	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
648-648-5-90-9002	ENDING FUND BALANCE	648-648-5-90-9001	648	648	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
650-650-5-90-9002	ENDING FUND BALANCE	650-650-5-90-9001	650	650	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
651-651-5-90-9002	ENDING FUND BALANCE	651-651-5-90-9001	651	651	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
652-652-5-90-9002	ENDING FUND BALANCE	652-652-5-90-9001	652	652	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
653-653-5-90-9002	ENDING FUND BALANCE	653-653-5-90-9001	653	653	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
654-654-5-90-9002	ENDING FUND BALANCE	654-654-5-90-9001	654	654	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
656-656-5-90-9002	ENDING FUND BALANCE	656-656-5-90-9001	656	656	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
657-657-5-90-9002	ENDING FUND BALANCE	657-657-5-90-9001	657	657	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
658-658-5-90-9002	ENDING FUND BALANCE	658-658-5-90-9001	658	658	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
659-659-5-90-9002	ENDING FUND BALANCE	659-659-5-90-9001	659	659	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
660-660-5-90-9002	ENDING FUND BALANCE	660-660-5-90-9001	660	660	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
664-664-5-90-9002	ENDING FUND BALANCE	664-664-5-90-9001	664	664	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
665-665-5-90-9002	ENDING FUND BALANCE	665-665-5-90-9001	665	665	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
666-666-5-90-9002	ENDING FUND BALANCE	666-666-5-90-9001	666	666	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
668-668-5-90-9002	ENDING FUND BALANCE	668-668-5-90-9001	668	668	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
670-670-5-90-9002	ENDING FUND BALANCE	670-670-5-90-9001	670	670	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
671-671-5-90-9002	ENDING FUND BALANCE	671-671-5-90-9001	671	671	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
672-672-5-90-9002	ENDING FUND BALANCE	672-672-5-90-9001	672	672	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
673-673-5-90-9002	ENDING FUND BALANCE	673-673-5-90-9001	673	673	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
674-674-5-90-9002	ENDING FUND BALANCE	674-674-5-90-9001	674	674	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
676-676-5-90-9002	ENDING FUND BALANCE	676-676-5-90-9001	676	676	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
680-680-5-90-9002	ENDING FUND BALANCE	680-680-5-90-9001	680	680	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
682-682-5-90-9002	ENDING FUND BALANCE	682-682-5-90-9001	682	682	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
683-683-5-90-9002	ENDING FUND BALANCE	683-683-5-90-9001	683	683	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
688-688-5-90-9002	ENDING FUND BALANCE	688-688-5-90-9001	688	688	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
689-270-5-90-9002	UNAPPROPRIATED END FUND BAL	689-270-5-90-9001	689	270	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
689-689-5-90-9002	ENDING FUND BALANCE	689-689-5-90-9001	689	689	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
690-690-5-90-9002	ENDING FUND BALANCE	690-690-5-90-9001	690	690	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
691-691-5-90-9002	ENDING FUND BALANCE	691-691-5-90-9001	691	691	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
697-697-5-90-9002	ENDING FUND BALANCE	697-697-5-90-9001	697	697	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
698-698-5-90-9002	ENDING FUND BALANCE	698-698-5-90-9001	698	698	5-90-9001	UNAPPROPRIATED ENDING FUND BALANCE	EXPENSE	ENDING FUND BALANCE
101-124-5-50-5359	TRANSFER TO ROAD FUND	101-124-5-50-8202	101	124	5-50-8202	XFR TO ROAD FUND	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5360	TRANS TO AIRPORT FUND	101-124-5-50-8205	101	124	5-50-8205	XFR TO AIRPORT FUND	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5353	TRANSFER TO FAIR	101-124-5-50-8214	101	124	5-50-8214	XFR TO FAIR	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5354	TRANS TO COMPUTER RESERVE	101-124-5-50-8215	101	124	5-50-8215	XFR TO COMPUTER EQUIP RESERVE	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5357	TRANSFER TO PROGRAM. RES	101-124-5-50-8217	101	124	5-50-8217	XFR TO PROGRAMMING RESERVE	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5358	TRANSFER TO VIC/WIT FUND	101-124-5-50-8220	101	124	5-50-8220	XFR TO VICTIM/WITNESS ASSISTANCE	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5362	TRANSFER TO CIP FUND	101-124-5-50-8227	101	124	5-50-8227	XFR TO CAPITAL IMPROVEMENT PROJ	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5361	TRANSFER TO SAFETY FUND	101-124-5-50-8228	101	124	5-50-8228	XFR TO SAFETY COMMITTEE FUND	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5364	TRANSFER TO EQUITY FUND	101-124-5-50-8240	101	124	5-50-8240	XFR TO EQUITY FUND	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5355	TRANSFER TO BUILDING RES	101-124-5-50-8241	101	124	5-50-8241	XFR TO BUILDING RESERVE FUND	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5366	TRANSFER TO WATER PLAN FUND	101-124-5-50-8245	101	124	5-50-8245	XFR TO WATER PLANNING FUND	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5363	TRANS TO ECHO WIND	101-124-5-50-8500	101	124	5-50-8500	XFR TO ECHO WINDS FEES FUND	EXPENSE	INTERFUND TRANSFERS
101-124-5-50-5365	TRANSFER TO RESILIENCY FUND	101-124-5-50-8540	101	124	5-50-8540	XFR TO RESILIENCY FUND	EXPENSE	INTERFUND TRANSFERS
101-128-5-50-5375	TRANSFER TO WEED EQUIP RES.	101-128-5-50-8224	101	128	5-50-8224	XFR TO WEED EQUIP. RESERVE	EXPENSE	INTERFUND TRANSFERS
202-220-5-50-5355	TRANSFER TO WEED	202-220-5-50-8101	202	220	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
202-220-5-50-5357	TRANSFER TO EQUIPMENT RES	202-220-5-50-8201	202	220	5-50-8201	XFR TO ROAD FUND EQUIP RES	EXPENSE	INTERFUND TRANSFERS
203-230-5-50-5353	TRANSFER TO TRUST FUND	203-230-5-50-8020	203	230	5-50-8020	TRANSFERS TO OTHER FUNDS	EXPENSE	INTERFUND TRANSFERS
203-230-5-50-5354	TRANSF TO ROAD FUND	203-230-5-50-8202	203	230	5-50-8202	XFR TO ROAD FUND	EXPENSE	INTERFUND TRANSFERS
204-100-5-50-5354	TRANS TO GF INDIRECT COST	204-100-5-50-8101	204	100	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
204-241-5-50-5354	TRANS TO GF INDIRECT COSTS	204-112-5-50-8101	204	112	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
207-113-5-50-5354	TRANS TO GF-INDIRECT COST	207-113-5-50-8101	207	113	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
210-260-5-50-5370	TRANSFER TO GENERAL FUND	210-260-5-50-8101	210	260	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
210-260-5-50-5375	TRANSFER TO G/F EM MGT	210-260-5-50-8101	210	260	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
210-260-5-50-5376	TRAN TO G/F TRANS STA- SO.	210-260-5-50-8101	210	260	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
210-260-5-50-5004	TRANSFER TO ROAD FUND	210-260-5-50-8202	210	260	5-50-8202	XFR TO ROAD FUND	EXPENSE	INTERFUND TRANSFERS
210-260-5-50-5007	TRANSFER TO FAIR FUND	210-260-5-50-8214	210	260	5-50-8214	XFR TO FAIR	EXPENSE	INTERFUND TRANSFERS
210-260-5-50-5371	TRANS TO BUILDING RES.	210-260-5-50-8241	210	260	5-50-8241	XFR TO BUILDING RESERVE FUND	EXPENSE	INTERFUND TRANSFERS
212-100-5-50-5355	TRANS TO FINLEY BUTTES	212-100-5-50-8203	212	100	5-50-8203	XFR TO FINLEY BUTTES TRUST FUND	EXPENSE	INTERFUND TRANSFERS
214-100-5-50-5351	TRANSFER TO GEN FUND-PW	214-100-5-50-8101	214	100	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
214-100-5-50-5002	TRANSFER TO ROOF RESERVE	214-100-5-50-8226	214	100	5-50-8226	XFR TO FAIR ROOF RESERVE	EXPENSE	INTERFUND TRANSFERS
214-100-5-50-5005	TRANSFER TO FAIR IMPROVE.	214-100-5-50-8236	214	100	5-50-8236	XFR TO FAIR IMPROVEMENT FUND	EXPENSE	INTERFUND TRANSFERS
215-125-5-50-5357	TRANSFER TO PROG RES	215-125-5-50-8217	215	125	5-50-8217	XFR TO PROGRAMMING RESERVE	EXPENSE	INTERFUND TRANSFERS
216-320-5-50-5353	TRANS TO GF INDIRECT COST	216-320-5-50-8101	216	320	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
216-320-5-50-5354	TRANSFER TO VEHICLE RESVE	216-320-5-50-8225	216	320	5-50-8225	XFR TO STF VEHICLE RESERVE FUND	EXPENSE	INTERFUND TRANSFERS
216-320-5-50-5355	TRANS. TO 5310-MATCH FUNDS	216-320-5-50-8504	216	320	5-50-8504	XFR TO 5310	EXPENSE	INTERFUND TRANSFERS
216-320-5-50-5356	TRANSFER TO 5311-MATCH	216-320-5-50-8504	216	320	5-50-8504	XFR TO 5310	EXPENSE	INTERFUND TRANSFERS
218-111-5-50-5351	TRANSFER TO GENERAL FUND	218-111-5-50-8101	218	111	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
219-100-5-50-5352	TRANSFER TO HERITAGE TRAIL 200	219-100-5-50-8200	219	100	5-50-8200	XFR TO HERITAGE TRAIL FUND	EXPENSE	INTERFUND TRANSFERS
219-219-5-50-5001	TRANSFER TO G.F. PLANNING	219-219-5-50-8101	219	219	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
219-219-5-50-5002	TRANSFER TO GF	219-219-5-50-8101	219	219	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
219-219-5-50-5004	TRANSFER TO MUSEUM	219-219-5-50-8101	219	219	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
219-219-5-50-5008	TRANS TO AIRPORT FUND	219-219-5-50-8205	219	219	5-50-8205	XFR TO AIRPORT FUND	EXPENSE	INTERFUND TRANSFERS
219-219-5-50-5006	TRANSFER TO FAIR FUND	219-219-5-50-8214	219	219	5-50-8214	XFR TO FAIR	EXPENSE	INTERFUND TRANSFERS
219-219-5-50-5003	TRANSFER TO RODEO FUND	219-219-5-50-8230	219	219	5-50-8230	XFR TO RODEO FUND	EXPENSE	INTERFUND TRANSFERS
222-100-5-50-5351	TRANS TO GEN FUND	222-100-5-50-8101	222	100	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
222-100-5-50-5356	TRANSFER TO CIP 227	222-100-5-50-8227	222	100	5-50-8227	XFR TO CAPITAL IMPROVEMENT PROJ	EXPENSE	INTERFUND TRANSFERS
223-111-5-50-5354	TRANSFER TO GENERAL FUND SHERI	223-111-5-50-8101	223	111	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
224-100-5-50-5354	TRANSFER TO GENERAL FUND	224-100-5-50-8101	224	100	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
228-100-5-50-5001	TRANSFER TO GENERAL FUND	228-100-5-50-8101	228	100	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
230-301-5-50-5001	TRANSFER TO BLEACHER RES	230-301-5-50-8229	230	301	5-50-8229	XFR TO BLEACHER/CIP RESERVE	EXPENSE	INTERFUND TRANSFERS
237-115-5-50-5354	TRANS TO PLANNING	237-115-5-50-8101	237	115	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
237-115-5-50-5355	TRANSFER TO ASSESSOR	237-115-5-50-8101	237	115	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
238-300-5-50-5357	TRANSFER TO OTHER FUNDS	238-300-5-50-8020	238	300	5-50-8020	TRANSFERS TO OTHER FUNDS	EXPENSE	INTERFUND TRANSFERS
241-241-5-50-5362	TRANS TO CIP FUND	241-241-5-50-8227	241	241	5-50-8227	XFR TO CAPITAL IMPROVEMENT PROJ	EXPENSE	INTERFUND TRANSFERS
321-100-5-50-5354	TRANS TO G/F SEARCH & RESCUE	321-100-5-50-8101	321	100	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
500-100-5-50-5356	TRANSFER TO CIP 227	500-100-5-50-8227	500	100	5-50-8227	XFR TO CAPITAL IMPROVEMENT PROJ	EXPENSE	INTERFUND TRANSFERS
500-500-5-50-5351	TRANS TO GEN FUND	500-500-5-50-8101	500	500	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
500-500-5-50-5352	TRANS TO HERITAGE TRAIL	500-500-5-50-8200	500	500	5-50-8200	XFR TO HERITAGE TRAIL FUND	EXPENSE	INTERFUND TRANSFERS
501-501-5-50-5355	TRANS TO GEN FUND	501-501-5-50-8101	501	501	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
501-501-5-50-5354	TRANSFER TO ROAD EQUIP. RESERV	501-501-5-50-8201	501	501	5-50-8201	XFR TO ROAD FUND EQUIP RES	EXPENSE	INTERFUND TRANSFERS
501-501-5-50-5350	TRANSFER TO ROAD	501-501-5-50-8202	501	501	5-50-8202	XFR TO ROAD FUND	EXPENSE	INTERFUND TRANSFERS
501-501-5-50-5352	TRANSFER TO AIRPORT	501-501-5-50-8205	501	501	5-50-8205	XFR TO AIRPORT FUND	EXPENSE	INTERFUND TRANSFERS
501-501-5-50-5353	TRANSFER TO FAIR	501-501-5-50-8214	501	501	5-50-8214	XFR TO FAIR	EXPENSE	INTERFUND TRANSFERS
501-501-5-50-5356	TRANFER TO COMPUTER RESERVE	501-501-5-50-8215	501	501	5-50-8215	XFR TO COMPUTER EQUIP RESERVE	EXPENSE	INTERFUND TRANSFERS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
501-501-5-50-5357	TRANSFER TO PROGRAMMING RESERV	501-501-5-50-8217	501	501	5-50-8217	XFR TO PROGRAMMING RESERVE	EXPENSE	INTERFUND TRANSFERS
501-501-5-50-5358	TRANS TO CIP	501-501-5-50-8227	501	501	5-50-8227	XFR TO CAPITAL IMPROVEMENT PROJ	EXPENSE	INTERFUND TRANSFERS
501-501-5-50-5351	TRANS TO BUILDING RES	501-501-5-50-8241	501	501	5-50-8241	XFR TO BUILDING RESERVE FUND	EXPENSE	INTERFUND TRANSFERS
504-504-5-50-5353	TRASNSFER TO GF-IND COST	504-504-5-50-8101	504	504	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
504-504-5-50-5354	TRANSFER TO STF	504-504-5-50-8216	504	504	5-50-8216	XFR TO SPEC TRANSPORTATION FUND	EXPENSE	INTERFUND TRANSFERS
504-504-5-50-5355	TRANS TO STF RESERVE	504-504-5-50-8225	504	504	5-50-8225	XFR TO STF VEHICLE RESERVE FUND	EXPENSE	INTERFUND TRANSFERS
521-100-5-50-5356	TRANSFER TO CIP 227	521-100-5-50-8227	521	100	5-50-8227	XFR TO CAPITAL IMPROVEMENT PROJ	EXPENSE	INTERFUND TRANSFERS
521-521-5-50-5355	TRANSFER TO GEN FUND	521-521-5-50-8101	521	521	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
521-521-5-50-5350	TRANSFER TO ROAD	521-521-5-50-8202	521	521	5-50-8202	XFR TO ROAD FUND	EXPENSE	INTERFUND TRANSFERS
523-523-5-50-5355	TRANSFER TO GEN FUND	523-523-5-50-8101	523	523	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
523-523-5-50-5358	TRANSFER TO CIP	523-523-5-50-8227	523	523	5-50-8227	XFR TO CAPITAL IMPROVEMENT PROJ	EXPENSE	INTERFUND TRANSFERS
524-100-5-50-5356	TRANSFER TO CIP 227	524-100-5-50-8227	524	100	5-50-8227	XFR TO CAPITAL IMPROVEMENT PROJ	EXPENSE	INTERFUND TRANSFERS
524-524-5-50-5355	TRANSFER TO GEN FUND	524-524-5-50-8101	524	524	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
524-524-5-50-5358	TRANSFER TO CIP	524-524-5-50-8227	524	524	5-50-8227	XFR TO CAPITAL IMPROVEMENT PROJ	EXPENSE	INTERFUND TRANSFERS
540-540-5-50-5355	TRANSFER TO GEN FUND	540-540-5-50-8101	540	540	5-50-8101	XFR TO GENERAL FUND	EXPENSE	INTERFUND TRANSFERS
540-540-5-50-5356	TFR TO CIP	540-540-5-50-8227	540	540	5-50-8227	XFR TO CAPITAL IMPROVEMENT PROJ	EXPENSE	INTERFUND TRANSFERS
101-101-5-10-1001	COMMISSIONER	101-101-5-10-1400	101	101	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1002	COMMISSIONER	101-101-5-10-1400	101	101	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1003	PERSONEL DIR./ EXEC. SEC.	101-101-5-10-1400	101	101	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1004	SECRETARY	101-101-5-10-1400	101	101	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1005	COUNTY ADMINISTRATOR	101-101-5-10-1400	101	101	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1006	COMMISSIONER	101-101-5-10-1400	101	101	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1169	EXTRA HELP	101-101-5-10-1410	101	101	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1305	AOC - MEDICAL	101-101-5-10-1430	101	101	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1306	DENTAL INSURANCE	101-101-5-10-1430	101	101	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1316	PRINCIPAL FINANCIAL GRP	101-101-5-10-1430	101	101	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1317	UNITED HERITAGE LIFE	101-101-5-10-1430	101	101	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1320	VACATION ACCRUALS	101-101-5-10-1430	101	101	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1301	FICA	101-101-5-10-1450	101	101	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1321	MANDATED MEDICARE	101-101-5-10-1450	101	101	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1309	UNEMPLOYMENT INSURANCE	101-101-5-10-1460	101	101	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1302	WORKERS COMP	101-101-5-10-1470	101	101	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1303	PACIFIC MUTUAL	101-101-5-10-1480	101	101	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-101-5-10-1304	DEFINED CONTRIBUTION	101-101-5-10-1490	101	101	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1001	FINANCE DIRECTOR	101-102-5-10-1400	101	102	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1002	PAYROLL & BENEFIT ADMIN.	101-102-5-10-1400	101	102	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1003	FINANCIAL ANALYST	101-102-5-10-1400	101	102	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1004	HUMAN RESOURCE DIRECTOR	101-102-5-10-1400	101	102	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1170	ACCOUNTING TECHNICIAN	101-102-5-10-1400	101	102	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1305	AOC - MEDICAL	101-102-5-10-1430	101	102	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1306	DENTAL INSURANCE	101-102-5-10-1430	101	102	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1316	PRINCIPAL FINANCIAL GRP	101-102-5-10-1430	101	102	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1317	UNITED HERITAGE LIFE	101-102-5-10-1430	101	102	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1320	VACATION ACCRUALS	101-102-5-10-1430	101	102	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1301	FICA	101-102-5-10-1450	101	102	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1321	MANDATED MEDICARE	101-102-5-10-1450	101	102	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1309	UNEMPLOYMENT INSURANCE	101-102-5-10-1460	101	102	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1302	WORKERS COMP	101-102-5-10-1470	101	102	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-102-5-10-1303	PACIFIC MUTUAL	101-102-5-10-1480	101	102	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-102-5-10-1304	DEFINED CONTRIBUTION	101-102-5-10-1490	101	102	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1001	ASSESSOR	101-103-5-10-1400	101	103	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1002	APPRAISER	101-103-5-10-1400	101	103	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1003	A&T OFFICE SPECIALIST	101-103-5-10-1400	101	103	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1004	LEAD APPRAISER	101-103-5-10-1400	101	103	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1005	APPRAISER 1	101-103-5-10-1400	101	103	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1006	DATA ANALYST	101-103-5-10-1400	101	103	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1015	ASESSOR/TAX CLERK	101-103-5-10-1400	101	103	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1016	ASSESS/TAX CLERK	101-103-5-10-1400	101	103	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1305	AOC - MEDICAL	101-103-5-10-1430	101	103	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1306	DENTAL INSURANCE	101-103-5-10-1430	101	103	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1316	PRINCIPAL FINANCIAL GRP	101-103-5-10-1430	101	103	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1317	UNITED HERITAGE LIFE	101-103-5-10-1430	101	103	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1320	VACATION ACCRUALS	101-103-5-10-1430	101	103	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1301	FICA	101-103-5-10-1450	101	103	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1321	MANDATED MEDICARE	101-103-5-10-1450	101	103	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1309	UNEMPLOYMENT INSURANCE	101-103-5-10-1460	101	103	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1302	WORKERS COMP	101-103-5-10-1470	101	103	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1303	PACIFIC MUTUAL	101-103-5-10-1480	101	103	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-103-5-10-1304	DEFINED CONTRIBUTION	101-103-5-10-1490	101	103	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1001	TREASURER	101-104-5-10-1400	101	104	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1002	EXTRA HELP	101-104-5-10-1410	101	104	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1305	AOC - MEDICAL	101-104-5-10-1430	101	104	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1306	DENTAL INSURANCE	101-104-5-10-1430	101	104	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1316	PRINCIPAL FINANCIAL GRP	101-104-5-10-1430	101	104	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1317	UNITED HERITAGE LIFE	101-104-5-10-1430	101	104	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1301	FICA	101-104-5-10-1450	101	104	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1321	MANDATED MEDICARE	101-104-5-10-1450	101	104	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1309	UNEMPLOYMENT INS	101-104-5-10-1460	101	104	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1302	WORKERS COMP	101-104-5-10-1470	101	104	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1303	PACIFIC MUTUAL	101-104-5-10-1480	101	104	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-104-5-10-1304	DEFINED CONTRIBUTION	101-104-5-10-1490	101	104	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1001	CLERK - 99%	101-105-5-10-1400	101	105	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1002	CHIEF DEPUTY - 99%	101-105-5-10-1400	101	105	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1004	DEPUTY CLERK	101-105-5-10-1400	101	105	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1155	ELECTION WORKERS	101-105-5-10-1400	101	105	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1170	EXTRA HELP	101-105-5-10-1410	101	105	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1305	AOC - MEDICAL	101-105-5-10-1430	101	105	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1306	DENTAL INSURANCE	101-105-5-10-1430	101	105	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1316	PRINCIPAL FINANCIAL GRP	101-105-5-10-1430	101	105	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1317	UNITED HERITAGE LIFE	101-105-5-10-1430	101	105	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1320	VACATION ACCRUALS	101-105-5-10-1430	101	105	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1301	FICA	101-105-5-10-1450	101	105	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1321	MANDATED MEDICARE	101-105-5-10-1450	101	105	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1309	UNEMPLOYMENT INSURANCE	101-105-5-10-1460	101	105	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1302	WORKERS COMP	101-105-5-10-1470	101	105	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1303	PACIFIC MUTUAL	101-105-5-10-1480	101	105	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-105-5-10-1304	DEFINED CONTRIBUTION	101-105-5-10-1490	101	105	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1001	VETERANS OFFICER	101-106-5-10-1400	101	106	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-106-5-10-1002	OFFICE ASSISTANT	101-106-5-10-1400	101	106	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1305	AOC-MEDICAL	101-106-5-10-1430	101	106	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1306	DENTAL	101-106-5-10-1430	101	106	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1316	PRINCIPAL FINANCIAL GR	101-106-5-10-1430	101	106	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1317	UNITED HERITAGE LIFE	101-106-5-10-1430	101	106	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1320	VACATION ACCRUALS	101-106-5-10-1430	101	106	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1301	FICA	101-106-5-10-1450	101	106	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1321	MANDATED MEDICARE	101-106-5-10-1450	101	106	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1309	UNEMPLOYMENT INSURANCE	101-106-5-10-1460	101	106	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1302	WORKERS COMP	101-106-5-10-1470	101	106	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1303	PACIFIC MUTUAL	101-106-5-10-1480	101	106	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-106-5-10-1304	DEFINED CONTRIBUTION	101-106-5-10-1490	101	106	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1001	CLERK - 1%	101-107-5-10-1400	101	107	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1002	DEPUTY CLERK - 1%	101-107-5-10-1400	101	107	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1305	AOC - MEDICAL	101-107-5-10-1430	101	107	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1306	DENTAL INSURANCE	101-107-5-10-1430	101	107	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1308	HRA DED. CONTRIBUTION	101-107-5-10-1430	101	107	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1316	PRINCIPAL FINANCIAL GROUP	101-107-5-10-1430	101	107	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1317	UNITED HERITAGE LIFE	101-107-5-10-1430	101	107	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1320	VACATION ACCRUALS	101-107-5-10-1430	101	107	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1301	FICA	101-107-5-10-1450	101	107	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1321	MANDATED MEDICARE	101-107-5-10-1450	101	107	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1309	UNEMPLOYMENT INSURANCE	101-107-5-10-1460	101	107	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1302	WORKERS COMP	101-107-5-10-1470	101	107	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1303	PACIFIC MUTUAL	101-107-5-10-1480	101	107	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-107-5-10-1304	DEFINED CONTRIBUTION	101-107-5-10-1490	101	107	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1001	JUSTICE OF THE PEACE	101-109-5-10-1400	101	109	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1002	COURT CLERK	101-109-5-10-1400	101	109	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1003	COURT SECURITY	101-109-5-10-1400	101	109	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1170	CLERK	101-109-5-10-1400	101	109	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1305	AOC - MEDICAL	101-109-5-10-1430	101	109	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1306	DENTAL INSURANCE	101-109-5-10-1430	101	109	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1316	PRINCIPAL FINANCIAL GRP	101-109-5-10-1430	101	109	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1317	UNITED HERITAGE LIFE	101-109-5-10-1430	101	109	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1320	VACATION ACCRUALS	101-109-5-10-1430	101	109	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1301	FICA	101-109-5-10-1450	101	109	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1321	MANDATED MEDICARE	101-109-5-10-1450	101	109	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1309	UNEMPLOYMENT INSURANCE	101-109-5-10-1460	101	109	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1302	WORKERS COMP	101-109-5-10-1470	101	109	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1303	PACIFIC MUTUAL	101-109-5-10-1480	101	109	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-109-5-10-1304	DEFINED CONTRIBUTION	101-109-5-10-1490	101	109	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1002	SECRETARY I	101-111-5-10-1400	101	111	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1003	SECRETARY II - NON-SUPP	101-111-5-10-1400	101	111	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1004	DEPUTY DA	101-111-5-10-1400	101	111	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1010	COUNTY COUNSEL	101-111-5-10-1400	101	111	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1015	DA STIPEND	101-111-5-10-1400	101	111	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1305	AOC - MEDICAL	101-111-5-10-1430	101	111	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1306	DENTAL INSURANCE	101-111-5-10-1430	101	111	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1316	PRINCIPAL FINANCIAL GRP	101-111-5-10-1430	101	111	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-111-5-10-1317	UNITED HERITAGE LIFE	101-111-5-10-1430	101	111	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1320	VACATION ACCRUALS	101-111-5-10-1430	101	111	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1301	FICA	101-111-5-10-1450	101	111	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1321	MANDATED MEDICARE	101-111-5-10-1450	101	111	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1309	UNEMPLOYMENT INSURANCE	101-111-5-10-1460	101	111	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1302	WORKERS COMP	101-111-5-10-1470	101	111	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1303	PACIFIC MUTUAL	101-111-5-10-1480	101	111	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-111-5-10-1304	DEFINED CONTRIBUTION	101-111-5-10-1490	101	111	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1001	JUVENILE COUNSELOR	101-112-5-10-1400	101	112	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1002	OFFICE SECRETARY	101-112-5-10-1400	101	112	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1170	JUVENILE ASSISTANT	101-112-5-10-1400	101	112	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1172	ON CALL	101-112-5-10-1400	101	112	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1210	EXTRA HELP	101-112-5-10-1410	101	112	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1305	AOC - MEDICAL	101-112-5-10-1430	101	112	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1306	DENTAL INSURANCE	101-112-5-10-1430	101	112	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1316	PRINCIPAL FINANCIAL GRP	101-112-5-10-1430	101	112	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1317	UNITED HERITAGE LIFE	101-112-5-10-1430	101	112	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1320	VACATION ACCRUALS	101-112-5-10-1430	101	112	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1301	FICA	101-112-5-10-1450	101	112	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1321	MANDATED MEDICARE	101-112-5-10-1450	101	112	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1309	UNEMPLOYMENT INSURANCE	101-112-5-10-1460	101	112	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1302	WORKERS COMP	101-112-5-10-1470	101	112	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1303	PACIFIC MUTUAL	101-112-5-10-1480	101	112	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-112-5-10-1304	DEFINED CONTRIBUTION	101-112-5-10-1490	101	112	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1001	SHERIFF	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1002	UNDERSHERIFF	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1003	PATROL SERGEANT	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1004	DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1005	OPERATIONS LIEUTENANT	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1006	DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1009	DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1010	CRIMINAL DET. SERGEANT	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1011	DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1012	PATORL DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1013	PATROL DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1014	ADMINISTRATIVE LT.	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1015	PATROL SARGEANT	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1016	PATROL DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1017	PATROL DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1018	ATV LAW ENFORCEMENT GRANT	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1020	CIVIL SERGEANT	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1021	DISPATCHER	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1022	DISPATCHER	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1023	DISPATCHER	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1025	COMM. LIEUTENANT 50%	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1026	COMM SERGEANT 50%	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1027	DISPATCHER	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1028	DISPATCHER	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1029	DISPATCHER	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-113-5-10-1030	DISPATCHER	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1031	DISPATCHER	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1032	DISPATCHER	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1033	PATROL DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1034	SCHOOL RESOURCE OFFICER	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1035	SCHOOL RESOURCE OFFICER	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1036	DISPATCH	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1037	RECORDS CLERK	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1170	PATROL DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1171	STATE MARINE BOARD	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1172	USDA-F.S. PATROL	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1173	PATROL DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1174	COURT SECURITY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1175	CRIMINAL DEPUTY	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1324	SHIFT DIFFERENTIAL	101-113-5-10-1400	101	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1169	EXTRA HELP	101-113-5-10-1410	101	113	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1210	OVERTIME	101-113-5-10-1420	101	113	5-10-1420	OVERTIME	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1305	AOC - MEDICAL	101-113-5-10-1430	101	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1306	DENTAL INSURANCE	101-113-5-10-1430	101	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1307	HRA/VEBA CONTRIBUTION	101-113-5-10-1430	101	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1308	HRA DED. CONTRIBUTION	101-113-5-10-1430	101	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1316	PRINCIPAL FINANCIAL GRP	101-113-5-10-1430	101	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1317	UNITED HERITAGE LIFE	101-113-5-10-1430	101	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1320	VACATION ACCRUALS	101-113-5-10-1430	101	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1310	PERS CONTRIBUTION	101-113-5-10-1440	101	113	5-10-1440	PERS	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1301	FICA	101-113-5-10-1450	101	113	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1321	MANDATED MEDICARE	101-113-5-10-1450	101	113	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1323	HOLIDAY PAY	101-113-5-10-1450	101	113	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1309	UNEMPLOYMENT INSURANCE	101-113-5-10-1460	101	113	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1302	WORKERS COMP	101-113-5-10-1470	101	113	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1303	PACIFIC MUTUAL	101-113-5-10-1480	101	113	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1304	DEFINED CONTRIBUTION	101-113-5-10-1490	101	113	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-113-5-10-1325	TRAINING INCENTIVE	101-113-5-10-1500	101	113	5-10-1500	EMPLOYEE INCENTIVES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1001	PUBLIC HEALTH DIRECTOR	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1002	OFFICE MANAGER	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1003	PUBLIC HEALTH NURSE SUPERVISOR	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1004	CLERK	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1006	RN - PART TIME	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1007	LAY HEALTH PROMOTER	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1008	COMM HLTH EDUC/CD COORD.	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1009	LAY HEALTH PROMOTER	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1010	R.N.	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1011	R.N.	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1169	R.N.	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1170	R.N.	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1171	TRANSLATOR 48%	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1172	ON CALL	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1173	PART TIME R.N.	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1174	OFFICE ASSISTANT BILINGUAL	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-114-5-10-1175	CONTACT TRACER	101-114-5-10-1400	101	114	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1005	TEMPORARY TRANSLATORS	101-114-5-10-1410	101	114	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1014	P/T TEMP RN	101-114-5-10-1410	101	114	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1210	OVERTIME	101-114-5-10-1420	101	114	5-10-1420	OVERTIME	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1305	AOC - MEDICAL	101-114-5-10-1430	101	114	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1306	DENTAL INSURANCE	101-114-5-10-1430	101	114	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1316	PRINCIPAL FINANCIAL GRP	101-114-5-10-1430	101	114	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1317	UNITED HERITAGE LIFE	101-114-5-10-1430	101	114	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1320	VACATION ACCRUALS	101-114-5-10-1430	101	114	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1301	FICA	101-114-5-10-1450	101	114	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1321	MANDATED MEDICARE	101-114-5-10-1450	101	114	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1309	UNEMPLOYMENT INSURANCE	101-114-5-10-1460	101	114	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1302	WORKERS COMP	101-114-5-10-1470	101	114	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1303	PACIFIC MUTUAL	101-114-5-10-1480	101	114	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-114-5-10-1304	DEFINED CONTRIBUTION	101-114-5-10-1490	101	114	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1001	PLANNING DIRECTOR	101-115-5-10-1400	101	115	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1002	PLANNER I	101-115-5-10-1400	101	115	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1004	OFFICE ASSISTANT	101-115-5-10-1400	101	115	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1005	GIS PLANNING TECH.	101-115-5-10-1400	101	115	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1170	OUTREACH COORDINATOR	101-115-5-10-1400	101	115	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1171	COMPLIANCE PLANNER	101-115-5-10-1400	101	115	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1169	EXTRA HELP	101-115-5-10-1410	101	115	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1305	AOC - MEDICAL	101-115-5-10-1430	101	115	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1306	DENTAL INSURANCE	101-115-5-10-1430	101	115	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1316	PRINCIPAL FINANCIAL GRP	101-115-5-10-1430	101	115	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1317	UNINTED HERITAGE LIFE	101-115-5-10-1430	101	115	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1320	VACATION ACCRUALS	101-115-5-10-1430	101	115	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1301	FICA	101-115-5-10-1450	101	115	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1321	MANDATED MEDICARE	101-115-5-10-1450	101	115	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1309	UNEMPLOYMENT INSURANCE	101-115-5-10-1460	101	115	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1302	WORKERS COMP	101-115-5-10-1470	101	115	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1303	PACIFIC MUTUAL	101-115-5-10-1480	101	115	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-115-5-10-1304	DEFINED CONTRIBUTION	101-115-5-10-1490	101	115	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1001	COMMUNITY DEV DIRECTOR	101-116-5-10-1400	101	116	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1305	AOC - MEDICAL	101-116-5-10-1430	101	116	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1306	DENTAL INSURANCE	101-116-5-10-1430	101	116	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1316	PRINCIPAL FINANCIAL GROUP	101-116-5-10-1430	101	116	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1317	UNITED HERITAGE LIFE	101-116-5-10-1430	101	116	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1320	VACATION ACCRUALS	101-116-5-10-1430	101	116	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1301	FICA	101-116-5-10-1450	101	116	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1321	MANDATED MEDICARE	101-116-5-10-1450	101	116	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1309	UNEMPLOYMENT INSURANCE	101-116-5-10-1460	101	116	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1302	WORKERS COMP	101-116-5-10-1470	101	116	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1303	PACIFIC MUTUAL RETIREMENT	101-116-5-10-1480	101	116	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-116-5-10-1304	DEFINED CONTRIBUTION	101-116-5-10-1490	101	116	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1001	M.C. EMER.MANAGER	101-117-5-10-1400	101	117	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1002	PROGRAM MANAGER	101-117-5-10-1400	101	117	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1305	AOC-MEDICAL	101-117-5-10-1430	101	117	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1306	DENTAL INSURANCE	101-117-5-10-1430	101	117	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-117-5-10-1308	HRA DED. CONTRIBUTION	101-117-5-10-1430	101	117	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1316	PRINCIPAL FINANCIAL GRP	101-117-5-10-1430	101	117	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1317	UNITED HERITAGE LIFE	101-117-5-10-1430	101	117	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1320	VACATION ACCRUAL	101-117-5-10-1430	101	117	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1301	FICA	101-117-5-10-1450	101	117	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1321	MANDATED MEDICARE	101-117-5-10-1450	101	117	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1309	UNEMPLOYMENT INSURANCE	101-117-5-10-1460	101	117	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1302	WORKERS COMP	101-117-5-10-1470	101	117	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1303	PACIFIC MUTUAL	101-117-5-10-1480	101	117	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-117-5-10-1304	DEFINED CONTRIBUTION	101-117-5-10-1490	101	117	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1001	SURVEYOR	101-118-5-10-1400	101	118	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1305	MEDICAL INSURANCE	101-118-5-10-1430	101	118	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1306	DENTAL INSURANCE	101-118-5-10-1430	101	118	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1316	DISABILITY INSURANCE	101-118-5-10-1430	101	118	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1317	LIFE INSURANCE	101-118-5-10-1430	101	118	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1320	VACATION ACCRUAL	101-118-5-10-1430	101	118	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1301	FICA	101-118-5-10-1450	101	118	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1321	MANDATED MEDICARE	101-118-5-10-1450	101	118	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1309	UNEMPLOYMENT INSURANCE	101-118-5-10-1460	101	118	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1302	WORKERS' COMP	101-118-5-10-1470	101	118	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1303	PACIFIC MUTUAL	101-118-5-10-1480	101	118	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-118-5-10-1304	DEFINED CONTRIBUTION	101-118-5-10-1490	101	118	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1001	PUBLIC WRKS DIR. - 10%	101-120-5-10-1400	101	120	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1004	PW MGT. ASSISTANT-20%	101-120-5-10-1400	101	120	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1005	OFFICE CLERK	101-120-5-10-1400	101	120	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1006	ADMINISTRATIVE ASST. 15%	101-120-5-10-1400	101	120	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1305	AOC - MEDICAL	101-120-5-10-1430	101	120	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1306	DENTAL INSURANCE	101-120-5-10-1430	101	120	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1316	PRINCIPAL FINANCIAL GRP	101-120-5-10-1430	101	120	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1317	UNITED HERITAGE LIFE	101-120-5-10-1430	101	120	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1320	VACATION ACCRUALS	101-120-5-10-1430	101	120	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1301	FICA	101-120-5-10-1450	101	120	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1321	MANDATED MEDICARE	101-120-5-10-1450	101	120	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1309	UNEMPLOYMENT INSURANCE	101-120-5-10-1460	101	120	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1302	WORKERS COMP	101-120-5-10-1470	101	120	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1303	PACIFIC MUTUAL	101-120-5-10-1480	101	120	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-120-5-10-1304	DEFINED CONTRIBUTION	101-120-5-10-1490	101	120	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1001	MAINT ASSOC	101-121-5-10-1400	101	121	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1002	GENERAL MAINTENANCE	101-121-5-10-1400	101	121	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1003	GENERAL MTN.	101-121-5-10-1400	101	121	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1169	TEMPORARY HELP	101-121-5-10-1410	101	121	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1210	OVERTIME	101-121-5-10-1420	101	121	5-10-1420	OVERTIME	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1305	AOC - MEDICAL	101-121-5-10-1430	101	121	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1306	DENTAL INSURANCE	101-121-5-10-1430	101	121	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1316	PRINCIPAL FINANCIAL GRP	101-121-5-10-1430	101	121	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1317	UNITED HERITAGE LIFE INS.	101-121-5-10-1430	101	121	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1320	VACATION ACCRUALS	101-121-5-10-1430	101	121	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1301	FICA	101-121-5-10-1450	101	121	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1321	MANDATED MEDICARE	101-121-5-10-1450	101	121	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-121-5-10-1309	UNEMPLOYMENT INSURANCE	101-121-5-10-1460	101	121	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1302	WORKERS COMP	101-121-5-10-1470	101	121	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1303	PACIFIC MUTUAL	101-121-5-10-1480	101	121	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-121-5-10-1304	DEFINED CONTRIBUTION	101-121-5-10-1490	101	121	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-122-5-10-1001	ATTENDANT	101-122-5-10-1400	101	122	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-122-5-10-1002	OVERTIME	101-122-5-10-1420	101	122	5-10-1420	OVERTIME	EXPENSE	PERSONNEL SERVICES
101-122-5-10-1320	VACATION ACCRUALS	101-122-5-10-1430	101	122	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-122-5-10-1301	FICA	101-122-5-10-1450	101	122	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-122-5-10-1321	MEDICARE	101-122-5-10-1450	101	122	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-122-5-10-1309	UNEMPLOYMENT INS	101-122-5-10-1460	101	122	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-122-5-10-1302	WORKERS COMP	101-122-5-10-1470	101	122	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-123-5-10-1001	ATTENDANT	101-123-5-10-1400	101	123	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-123-5-10-1320	VACATION ACCRUAL	101-123-5-10-1430	101	123	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-123-5-10-1301	FICA	101-123-5-10-1450	101	123	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-123-5-10-1321	MANDATED MEDICARE	101-123-5-10-1450	101	123	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-123-5-10-1309	UNEMPLOYMENT INSURANCE	101-123-5-10-1460	101	123	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-123-5-10-1302	WORKERS COMP	101-123-5-10-1470	101	123	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1001	WEED MANAGER	101-128-5-10-1400	101	128	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1210	OVERTIME	101-128-5-10-1420	101	128	5-10-1420	OVERTIME	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1305	MEDICAL INSURANCE	101-128-5-10-1430	101	128	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1306	DENTAL INSURANCE	101-128-5-10-1430	101	128	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1316	DISABILITY INSURANCE	101-128-5-10-1430	101	128	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1317	LIFE INSURANCE	101-128-5-10-1430	101	128	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1320	VACATION ACCRUAL	101-128-5-10-1430	101	128	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1301	FICA	101-128-5-10-1450	101	128	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1321	MANDATED MEDICARE	101-128-5-10-1450	101	128	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1309	UNEMPLOYMENT INSURANCE	101-128-5-10-1460	101	128	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1302	WOKERS COMP	101-128-5-10-1470	101	128	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1303	PACIFIC MUTUAL	101-128-5-10-1480	101	128	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-128-5-10-1304	DEFINED CONTRIBUTION	101-128-5-10-1490	101	128	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1001	PLANNER/COORDINATOR	101-130-5-10-1400	101	130	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1002	DATA ANALYST	101-130-5-10-1400	101	130	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1004	PUBLIC EDUCATION/INFO	101-130-5-10-1400	101	130	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1005	ADMINISTRATIVE ASSISTANT	101-130-5-10-1400	101	130	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1170	EXTRA HELP	101-130-5-10-1410	101	130	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1305	AOC-MEDICAL	101-130-5-10-1430	101	130	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1306	DENTAL	101-130-5-10-1430	101	130	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1316	LT DISABILITY	101-130-5-10-1430	101	130	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1317	LIFE INSURANCE	101-130-5-10-1430	101	130	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1320	VACATION ACCRUAL	101-130-5-10-1430	101	130	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1301	FICA	101-130-5-10-1450	101	130	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1321	MANDATED MEDICARE	101-130-5-10-1450	101	130	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1309	UNEMPLOYMENT INSURANCE	101-130-5-10-1460	101	130	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1302	WORKERS COMP	101-130-5-10-1470	101	130	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-130-5-10-1303	RETIREMENT	101-130-5-10-1480	101	130	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1001	RECLASSIFICATION	101-199-5-10-1400	101	199	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1010	COUNTY COUNSEL	101-199-5-10-1400	101	199	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1002	EXTRA HELP	101-199-5-10-1410	101	199	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1305	MEDICAL INSURANCE	101-199-5-10-1430	101	199	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-199-5-10-1306	DENTAL INSURANCE	101-199-5-10-1430	101	199	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1316	PRINCIPAL FINANCIAL GRP	101-199-5-10-1430	101	199	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1317	PRINCIPAL FINANCIAL GRP	101-199-5-10-1430	101	199	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1301	FICA	101-199-5-10-1450	101	199	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1321	MANDATED MEDICARE	101-199-5-10-1450	101	199	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1309	UNEMPLOYMENT INSURANCE	101-199-5-10-1460	101	199	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1302	WORKERS COMP	101-199-5-10-1470	101	199	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1303	PACIFIC MUTUAL	101-199-5-10-1480	101	199	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
101-199-5-10-1304	DEFINED CONTRIBUTION	101-199-5-10-1490	101	199	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1001	DIRECTOR 90%	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1003	ADMINISTRATIVE ASST-40%	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1004	SHOP LABOR- 1505	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1005	LEAD MECHANIC - 1218	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1006	TANDEM EQUIPMENT - 1664	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1007	HEAVY EQUIP OP- 0050	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1008	OFFICE SPECIALIST	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1011	TANDEM OP- 0721	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1013	MAINT. SPEC.- 1408	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1014	WORKING FOREMAN	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1016	HEAVY EQUIP OP- 0203	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1020	WORKING FOREMAN - 0617	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1021	TANDEM EQUIP OP-0859	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1022	TANDEM OP-1063	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1023	TANDEM OP-	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1024	TANDEM DRIVER - 1642	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1025	HEAVY EQUIP OP-0069	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1026	TANDEM OP- 0573	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1027	HEAVY EQUIP OP - 0240	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1035	TANDEM OP - 1626	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1036	TANDEM EQUIP OP	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1037	ASST ROADMASTER	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1038	SENIOR MAINTENANCE	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1040	MANAGEMENT ASSISTANT	202-220-5-10-1400	202	220	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1170	EXTRA HELP	202-220-5-10-1410	202	220	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1210	OVERTIME	202-220-5-10-1420	202	220	5-10-1420	OVERTIME	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1305	AOC - MEDICAL	202-220-5-10-1430	202	220	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1306	DENTAL INSURANCE	202-220-5-10-1430	202	220	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1316	PRINCIPAL FINANCIAL GRP	202-220-5-10-1430	202	220	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1317	UNITED HERITAGE LIFE	202-220-5-10-1430	202	220	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1320	VACATION ACCRUALS	202-220-5-10-1430	202	220	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1301	FICA	202-220-5-10-1450	202	220	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1321	MANDATED MEDICARE	202-220-5-10-1450	202	220	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1309	UNEMPLOYMENT INSURANCE	202-220-5-10-1460	202	220	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1302	WORKERS COMP	202-220-5-10-1470	202	220	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1303	PACIFIC MUTUAL	202-220-5-10-1480	202	220	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
202-220-5-10-1304	DEFINED CONTRIBUTION	202-220-5-10-1490	202	220	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1001	EXECUTIVE DIRECTOR	204-112-5-10-1400	204	112	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1002	ADMINISTRATIVE ASSISTANT	204-112-5-10-1400	204	112	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1003	OFFICE ASSISTANT	204-112-5-10-1400	204	112	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
204-242-5-10-1001	EXTRA HELP	204-112-5-10-1410	204	112	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
204-243-5-10-1001	EXTRA HELP	204-112-5-10-1410	204	112	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
204-244-5-10-1001	TEMPORARY YOUTH INVES	204-112-5-10-1410	204	112	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1305	MEDICAL INSURANCE	204-112-5-10-1430	204	112	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1306	DENTAL INSURANCE	204-112-5-10-1430	204	112	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1308	HRA DED. CONTRIBUTION	204-112-5-10-1430	204	112	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1316	DISABILITY INSURANCE	204-112-5-10-1430	204	112	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1317	LIFE INSURANCE	204-112-5-10-1430	204	112	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1320	VACATION ACCRUAL	204-112-5-10-1430	204	112	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1301	FICA	204-112-5-10-1450	204	112	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1321	MANDATED MEDICARE	204-112-5-10-1450	204	112	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
204-242-5-10-1301	FICA	204-112-5-10-1450	204	112	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
204-242-5-10-1321	MANDATED MEDICARE	204-112-5-10-1450	204	112	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
204-243-5-10-1301	FICA	204-112-5-10-1450	204	112	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
204-243-5-10-1321	MANDATED MEDICARE	204-112-5-10-1450	204	112	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
204-244-5-10-1301	FICA	204-112-5-10-1450	204	112	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
204-244-5-10-1321	MANDATED MEDICARE	204-112-5-10-1450	204	112	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1309	UNEMPLOYMENT INSURANCE	204-112-5-10-1460	204	112	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
204-242-5-10-1309	UNEMPLOYMENT INSURANCE	204-112-5-10-1460	204	112	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
204-243-5-10-1309	UNEMPLOYMENT INSURANCE	204-112-5-10-1460	204	112	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
204-244-5-10-1309	UNEMPLOYMENT INSURANCE	204-112-5-10-1460	204	112	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1302	WORKERS COMP	204-112-5-10-1470	204	112	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
204-242-5-10-1302	WORKERS COMP	204-112-5-10-1470	204	112	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
204-243-5-10-1302	WORKERS COMP	204-112-5-10-1470	204	112	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
204-244-5-10-1302	WORKERS COMP	204-112-5-10-1470	204	112	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
204-241-5-10-1303	PACIFIC MUTUAL	204-112-5-10-1480	204	112	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
205-250-5-10-1001	AWOS MAINTENANCE	205-250-5-10-1400	205	250	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
205-250-5-10-1301	FICA	205-250-5-10-1450	205	250	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
205-250-5-10-1321	MANDATED MEDICARE	205-250-5-10-1450	205	250	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
205-250-5-10-1309	UNEMPLOYMENT INSURANCE	205-250-5-10-1460	205	250	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
205-250-5-10-1302	WORKERS COMP	205-250-5-10-1470	205	250	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
205-250-5-10-1303	RETIREMENT	205-250-5-10-1480	205	250	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1006	DISPATCHER #1	207-113-5-10-1400	207	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1008	COMM. LT. 50%	207-113-5-10-1400	207	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1009	DISPATCHER #6	207-113-5-10-1400	207	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1026	COMM. SGT. 50%	207-113-5-10-1400	207	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1027	DISPATCHER	207-113-5-10-1400	207	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1029	DISPATCHER	207-113-5-10-1400	207	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1324	SHIFT DIFFERENTIAL	207-113-5-10-1400	207	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1210	OVERTIME	207-113-5-10-1420	207	113	5-10-1420	OVERTIME	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1305	AOC - MEDICAL	207-113-5-10-1430	207	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1306	DENTAL INSURANCE	207-113-5-10-1430	207	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1307	HRA/VEBA CONTRIBUTION	207-113-5-10-1430	207	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1308	HRA/VEBA CONTRIBUTION	207-113-5-10-1430	207	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1316	PRINCIPAL FINANCIAL GRP	207-113-5-10-1430	207	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1317	UNITED HERITAGE LIFE	207-113-5-10-1430	207	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1320	VACATION ACCRUALS	207-113-5-10-1430	207	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1301	FICA	207-113-5-10-1450	207	113	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1321	MANDATED MEDICARE	207-113-5-10-1450	207	113	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
207-113-5-10-1323	HOLIDAY PAY	207-113-5-10-1450	207	113	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1309	UNEMPLOYMENT INSURANCE	207-113-5-10-1460	207	113	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1302	WORKERS COMP	207-113-5-10-1470	207	113	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1303	PACIFIC MUTUAL	207-113-5-10-1480	207	113	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1304	DEFINED CONTRIBUTION	207-113-5-10-1490	207	113	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
207-113-5-10-1325	TRAINING INCENTIVE	207-113-5-10-1500	207	113	5-10-1500	EMPLOYEE INCENTIVES	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1001	SECRETARY	214-304-5-10-1400	214	304	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1002	CARETAKER - 50%	214-304-5-10-1400	214	304	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1170	EXTRA HELP	214-304-5-10-1410	214	304	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1210	OVERTIME	214-304-5-10-1420	214	304	5-10-1420	OVERTIME	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1305	MEDICAL INSURANCE	214-304-5-10-1430	214	304	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1306	DENTAL INSURANCE	214-304-5-10-1430	214	304	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1308	HRA DED. CONTRIBUTION	214-304-5-10-1430	214	304	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1316	PRINCIPAL FINANCIAL GROUP	214-304-5-10-1430	214	304	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1317	UNITED HERITAGE LIFE	214-304-5-10-1430	214	304	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1320	VACATION ACCRUAL	214-304-5-10-1430	214	304	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1301	FICA	214-304-5-10-1450	214	304	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1321	MANDATED MEDICARE	214-304-5-10-1450	214	304	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1309	UNEMPLOYMENT INSURANCE	214-304-5-10-1460	214	304	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1302	WORKERS COMP	214-304-5-10-1470	214	304	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1303	PACIFIC MUTUAL	214-304-5-10-1480	214	304	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
214-300-5-10-1304	DEFINED CONTRIBUTION	214-304-5-10-1490	214	304	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1001	COORDINATOR	216-320-5-10-1400	216	320	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1002	DISPATCHER	216-320-5-10-1400	216	320	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1005	DRIVER	216-320-5-10-1400	216	320	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1006	DRIVERS 3-PART TIME	216-320-5-10-1400	216	320	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1007	TEMP DISPATCHER	216-320-5-10-1410	216	320	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1169	EXTRA HELP	216-320-5-10-1410	216	320	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1305	AOC-MEDICAL	216-320-5-10-1430	216	320	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1306	DENTAL INSURANCE	216-320-5-10-1430	216	320	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1308	HRA DED. CONTRIBUTION	216-320-5-10-1430	216	320	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1316	DISABILITY INSURANCE	216-320-5-10-1430	216	320	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1317	LIFE INSURANCE	216-320-5-10-1430	216	320	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1320	VACATION ACCRUAL	216-320-5-10-1430	216	320	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1301	FICA	216-320-5-10-1450	216	320	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1321	MANDATED MEDICARE	216-320-5-10-1450	216	320	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1309	UNEMPLOYMENT INSURANCE	216-320-5-10-1460	216	320	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1302	WORKERS COMP	216-320-5-10-1470	216	320	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1303	DB - PACIFIC MUTUAL	216-320-5-10-1480	216	320	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
216-320-5-10-1304	DEFINED CONTRIBUTION	216-320-5-10-1490	216	320	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1001	VICTIM/WITNESS ADVOCATE	220-111-5-10-1400	220	111	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1305	AOC - MEDICAL	220-111-5-10-1430	220	111	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1306	DENTAL INSURANCE	220-111-5-10-1430	220	111	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1308	HRA DED. CONTRIBUTION	220-111-5-10-1430	220	111	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1316	DISABILITY INSURANCE	220-111-5-10-1430	220	111	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1317	UNITED HERITAGE LIFE	220-111-5-10-1430	220	111	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1320	VACATION ACCRUALS	220-111-5-10-1430	220	111	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1301	FICA	220-111-5-10-1450	220	111	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1321	MANDATED MEDICARE	220-111-5-10-1450	220	111	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
220-111-5-10-1309	UNEMPLOYMENT INSURANCE	220-111-5-10-1460	220	111	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1302	WORKERS COMP	220-111-5-10-1470	220	111	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1303	PACIFIC MUTUAL	220-111-5-10-1480	220	111	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
220-111-5-10-1304	DEFINED CONTRIBUTION	220-111-5-10-1490	220	111	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1001	PARK HOST	238-200-5-10-1400	238	200	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1002	OYCC CREW LEADER	238-200-5-10-1400	238	200	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1004	PARK RANGER - 20%	238-200-5-10-1400	238	200	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1005	OFFICE CLERK-33%	238-200-5-10-1400	238	200	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1006	ADMIN. ASST.-10%	238-200-5-10-1400	238	200	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1007	PARKS GMO - 33%	238-200-5-10-1400	238	200	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1305	MEDICAL INSURANCE	238-200-5-10-1430	238	200	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1306	DENTAL INSURANCE	238-200-5-10-1430	238	200	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1316	DISABILITY INS	238-200-5-10-1430	238	200	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1317	LIFE INSURANCE	238-200-5-10-1430	238	200	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1301	FICA	238-200-5-10-1450	238	200	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1321	MEDICARE	238-200-5-10-1450	238	200	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1309	SUTA	238-200-5-10-1460	238	200	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1302	WORKERS COMP	238-200-5-10-1470	238	200	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1303	RETIREMENT	238-200-5-10-1480	238	200	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
238-200-5-10-1304	DEFINED CONTRIBUTION	238-200-5-10-1490	238	200	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1001	PARK HOSTS	238-238-5-10-1400	238	238	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1002	OYCC CREW LEADER	238-238-5-10-1400	238	238	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1003	MAINTENANCE	238-238-5-10-1400	238	238	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1004	PARK RANGER 20%	238-238-5-10-1400	238	238	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1005	OFFICE CLERK-33%	238-238-5-10-1400	238	238	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1006	ADMIN. ASST.-10%	238-238-5-10-1400	238	238	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1007	PARKS GMO - 33%	238-238-5-10-1400	238	238	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1305	MEDICAL INSURANCE	238-238-5-10-1430	238	238	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1306	DENTAL INSURANCE	238-238-5-10-1430	238	238	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1316	DISABILITY INS	238-238-5-10-1430	238	238	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1317	LIFE INSURANCE	238-238-5-10-1430	238	238	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1301	FICA	238-238-5-10-1450	238	238	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1321	MEDICARE	238-238-5-10-1450	238	238	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1309	SUTA	238-238-5-10-1460	238	238	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1302	WORKERS COMP	238-238-5-10-1470	238	238	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1303	RETIREMENT	238-238-5-10-1480	238	238	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
238-238-5-10-1304	DEFINED CONTRIBUTION	238-238-5-10-1490	238	238	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1001	PARK HOSTS	238-300-5-10-1400	238	300	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1002	MAINTENANCE	238-300-5-10-1400	238	300	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1003	OYCC CREW	238-300-5-10-1400	238	300	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1004	PARK RANGER	238-300-5-10-1400	238	300	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1005	OFFICE CLERK-34%	238-300-5-10-1400	238	300	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1006	ADMIN. ASST. -10%	238-300-5-10-1400	238	300	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1007	PARKS GMO - 34%	238-300-5-10-1400	238	300	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1170	TEMPORARY HELP	238-300-5-10-1410	238	300	5-10-1410	TEMP WORKERS WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1305	MEDICAL INSURANCE	238-300-5-10-1430	238	300	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1306	DENTAL INSURANCE	238-300-5-10-1430	238	300	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1308	HRA DED. CONTRIBUTION	238-300-5-10-1430	238	300	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1316	DISABILITY INS	238-300-5-10-1430	238	300	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
238-300-5-10-1317	LIFE INSURANCE	238-300-5-10-1430	238	300	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1320	VACATION ACCRUAL	238-300-5-10-1430	238	300	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1301	FICA	238-300-5-10-1450	238	300	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1321	MEDICARE	238-300-5-10-1450	238	300	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1309	SUTA	238-300-5-10-1460	238	300	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1302	WORKERS COMP	238-300-5-10-1470	238	300	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1303	PACIFIC MUTUAL	238-300-5-10-1480	238	300	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
238-300-5-10-1304	DEFINED CONTRIBUTION	238-300-5-10-1490	238	300	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1004	PARK RANGER	238-400-5-10-1400	238	400	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1005	OFFICE CLERK	238-400-5-10-1400	238	400	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1006	ADMIN ASST.	238-400-5-10-1400	238	400	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1007	PARKS GMO	238-400-5-10-1400	238	400	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1305	MEDICAL INSURANCE	238-400-5-10-1430	238	400	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1306	DENTAL INSURANCE	238-400-5-10-1430	238	400	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1316	DISABILITY INSURANCE	238-400-5-10-1430	238	400	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1317	LIFE INSURANCE	238-400-5-10-1430	238	400	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1301	FICA	238-400-5-10-1450	238	400	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1321	MEDICARE	238-400-5-10-1450	238	400	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1309	SUTA	238-400-5-10-1460	238	400	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1302	WORKERS COMP	238-400-5-10-1470	238	400	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1303	RETIREMENT	238-400-5-10-1480	238	400	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
238-400-5-10-1304	DEFINED CONTRIBUTION	238-400-5-10-1490	238	400	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
240-240-5-10-1001	SALARY	240-240-5-10-1400	240	240	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
240-240-5-10-1320	VACATION ACCRUAL	240-240-5-10-1430	240	240	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
240-240-5-10-1301	FICA	240-240-5-10-1450	240	240	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
240-240-5-10-1321	MANDATED MEDICARE	240-240-5-10-1450	240	240	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
240-240-5-10-1309	UNEMPLOYMENT INS	240-240-5-10-1460	240	240	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
240-240-5-10-1302	WORKERS COMP	240-240-5-10-1470	240	240	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1001	COORDINATOR	504-504-5-10-1400	504	504	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1002	DISPATCHER	504-504-5-10-1400	504	504	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1324	HAZARD PAY	504-504-5-10-1400	504	504	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1305	AOC-MEDICAL	504-504-5-10-1430	504	504	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1306	DENTAL INSURANCE	504-504-5-10-1430	504	504	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1308	HRA DED. CONTRIBUTION	504-504-5-10-1430	504	504	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1316	DISABILITY INSURANCE	504-504-5-10-1430	504	504	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1317	LIFE INSURANCE	504-504-5-10-1430	504	504	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1320	VACATION ACCRUALS	504-504-5-10-1430	504	504	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1301	FICA	504-504-5-10-1450	504	504	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1321	MANDATED MEDICARE	504-504-5-10-1450	504	504	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1309	UNEMPLOYMENT INSURANCE	504-504-5-10-1460	504	504	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1302	WORKERS COMP	504-504-5-10-1470	504	504	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1303	DB RETIREMENT	504-504-5-10-1480	504	504	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
504-504-5-10-1304	DEFINED CONTRIBUTION	504-504-5-10-1490	504	504	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1001	CORRECTIONS LIEUTENANT	510-113-5-10-1400	510	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1002	DEPUTY	510-113-5-10-1400	510	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1003	WORK CREW SUPERVISOR	510-113-5-10-1400	510	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1004	DEPUTY	510-113-5-10-1400	510	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1005	Admin Asst.	510-113-5-10-1400	510	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1169	PART TIME HELP	510-113-5-10-1400	510	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
510-113-5-10-1324	SHIFT DIFFERENTIAL	510-113-5-10-1400	510	113	5-10-1400	WAGES & SALARIES	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1210	OVERTIME	510-113-5-10-1420	510	113	5-10-1420	OVERTIME	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1305	MEDICAL	510-113-5-10-1430	510	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1306	DENTAL	510-113-5-10-1430	510	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1307	HRA/VEBA CONTRIBUTION	510-113-5-10-1430	510	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1308	HRA DED. CONTRIBUTION	510-113-5-10-1430	510	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1316	DISABILITY	510-113-5-10-1430	510	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1317	LIFE INSURANCE	510-113-5-10-1430	510	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1320	VACATION ACCRUALS	510-113-5-10-1430	510	113	5-10-1430	FRINGE BENEFITS	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1310	PERS CONTRIBUTION	510-113-5-10-1440	510	113	5-10-1440	PERS	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1301	FICA	510-113-5-10-1450	510	113	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1321	MANDATED MEDICARE	510-113-5-10-1450	510	113	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1323	HOLIDAY PAY	510-113-5-10-1450	510	113	5-10-1450	TAXES	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1309	UNEMPLOYMENT	510-113-5-10-1460	510	113	5-10-1460	UNEMPLOYMENT INS	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1302	WORKER'S COMP	510-113-5-10-1470	510	113	5-10-1470	WORKERS COMP INS	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1303	RETIREMENT	510-113-5-10-1480	510	113	5-10-1480	RETIREMENT-DB	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1304	DEFINED CONTRIBUTION	510-113-5-10-1490	510	113	5-10-1490	RETIREMENT-DC	EXPENSE	PERSONNEL SERVICES
510-113-5-10-1325	TRAINING INCENTIVE	510-113-5-10-1500	510	113	5-10-1500	EMPLOYEE INCENTIVES	EXPENSE	PERSONNEL SERVICES
101-101-5-20-3461	CONTRACT SERVICES	101-101-5-20-5830	101	101	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-101-5-20-3718	WOLF DEPREDATION	101-101-5-20-5830	101	101	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-102-5-20-3440	CONTRACTED SERVICES	101-102-5-20-5830	101	102	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-103-5-20-2255	LEGAL FEES	101-103-5-20-5810	101	103	5-20-5810	LEGAL SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-103-5-20-3140	PROFESSIONAL SERVICES	101-103-5-20-5830	101	103	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-103-5-20-3718	A & T PROGRAM MAINTENANCE	101-103-5-20-5860	101	103	5-20-5860	SOFTWARE MAINTENACE	EXPENSE	PROFESSIONAL SERVICES
101-103-5-20-3719	GIS PROGRAM MAINTENANCE	101-103-5-20-5860	101	103	5-20-5860	SOFTWARE MAINTENACE	EXPENSE	PROFESSIONAL SERVICES
101-105-5-20-3135	MICROFICHE SERVICES/IMAGES	101-105-5-20-5830	101	105	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-105-5-20-3324	MAINTENANCE CONTRACTS	101-105-5-20-5860	101	105	5-20-5860	SOFTWARE MAINTENACE	EXPENSE	PROFESSIONAL SERVICES
101-109-5-20-3713	INTERPRETERS FEES	101-109-5-20-5780	101	109	5-20-5780	INTERPRETER SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-109-5-20-2441	COURT APPOINTED ATTORNEYS	101-109-5-20-5810	101	109	5-20-5810	LEGAL SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-109-5-20-3714	COMPUTER PROGRAM MAINT	101-109-5-20-5860	101	109	5-20-5860	SOFTWARE MAINTENACE	EXPENSE	PROFESSIONAL SERVICES
101-111-5-20-2470	MEDICAL EXAMINER EXPENSE	101-111-5-20-5830	101	111	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-111-5-20-3440	CONTRACT SERVICES	101-111-5-20-5830	101	111	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-111-5-20-3711	CIVIL COMMITMENT EXMR	101-111-5-20-5830	101	111	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-111-5-20-2221	INVESTIGATIONS	101-111-5-20-5850	101	111	5-20-5850	INVESTIGATION SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-111-5-20-3714	CASE MANAGEMENT SYSTEM	101-111-5-20-5860	101	111	5-20-5860	SOFTWARE MAINTENACE	EXPENSE	PROFESSIONAL SERVICES
101-112-5-20-3713	INTERPRETERS FEES	101-112-5-20-5780	101	112	5-20-5780	INTERPRETER SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-112-5-20-2465	OYA/BASIC EXPENSE	101-112-5-20-5830	101	112	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-112-5-20-3440	CONTRACT SERVICES	101-112-5-20-5830	101	112	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-112-5-20-3446	JUVENILE DETENTION - CONT	101-112-5-20-5830	101	112	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-112-5-20-3134	PSYCHOLOGICAL EVALUATIONS	101-112-5-20-5840	101	112	5-20-5880	MEDICAL/PHYCIATRIC SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-112-5-20-3136	EMERGENCY MEDICAL	101-112-5-20-5880	101	112	5-20-5880	MEDICAL/PHYCIATRIC SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-113-5-20-2477	EMERGENCY SERVICES	101-113-5-20-5830	101	113	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-113-5-20-3111	MORROW CO RESERVES	101-113-5-20-5830	101	113	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-113-5-20-3250	TELETYPE	101-113-5-20-5830	101	113	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-113-5-20-3134	EVALUATIONS	101-113-5-20-5840	101	113	5-20-5840	PREEMPLOYMENT SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-113-5-20-2221	INVESTIGATIONS	101-113-5-20-5850	101	113	5-20-5850	INVESTIGATION SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-113-5-20-3813	EXTRADITION EXPENSE	101-113-5-20-5870	101	113	5-20-5870	TRANSPORTATION SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-113-5-20-2431	JAIL - BOARD AND ROOM	101-113-5-20-5830	101	113	5-20-5890	JAIL-BOARD AND ROOM	EXPENSE	PROFESSIONAL SERVICES
101-113-5-20-2432	JAIL - MEDICAL EXPENSE	101-113-5-20-5830	101	113	5-20-5895	JAIL-MEDICAL EXPENSE	EXPENSE	PROFESSIONAL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-114-5-20-3117	HEALTH OFFICER CONTRACT	101-114-5-20-5760	101	114	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-114-5-20-2289	MCH SUPPLIES & EXPENSES	101-114-5-20-5830	101	114	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-114-5-20-3440	CONTRACT SERVICES	101-114-5-20-5830	101	114	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-114-5-20-3445	CARE COORDINATOR	101-114-5-20-5830	101	114	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-114-5-20-2293	INDIGENT BURIALS	101-114-5-20-5830	101	114	5-20-5835	INDIGENT BURIALS	EXPENSE	PROFESSIONAL SERVICES
101-115-5-20-3140	PROFESSIONAL SERVICES	101-115-5-20-5830	101	115	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-115-5-20-3440	CONTRACTED SERVICES	101-115-5-20-5830	101	115	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-115-5-20-3717	OLCO SMALL JURISDICTION GRANT	101-115-5-20-5830	101	115	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-117-5-20-3134	EVALUATIONS	101-117-5-20-5840	101	117	5-20-5840	PREEMPLOYMENT SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-118-5-20-3121	PROFESSIONAL SURVEYOR	101-118-5-20-5770	101	118	5-20-5770	SURVEYOR SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-118-5-20-3425	SURVEYOR CONTRACT	101-118-5-20-5770	101	118	5-20-5770	SURVEYOR SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-118-5-20-3545	LEGAL NOTICES	101-118-5-20-5810	101	118	5-20-5810	LEGAL SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-118-5-20-3135	MICROFILM SERVICE	101-118-5-20-5830	101	118	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-118-5-20-3719	GNSS & SOFT MAINT FEES	101-118-5-20-5860	101	118	5-20-5860	SOFTWARE MAINTENACE	EXPENSE	PROFESSIONAL SERVICES
101-119-5-20-3240	FARM FOUNDTN CONTRACT	101-119-5-20-5830	101	119	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-121-5-20-3464	JANITORIAL CONTR-COURTHOUSE	101-121-5-20-5790	101	121	5-20-5790	JANITORIAL SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-121-5-20-2214	OTHER SERVICES	101-121-5-20-5830	101	121	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-121-5-20-3453	CONTRACT SERVICES - GROUN	101-121-5-20-5830	101	121	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-121-5-20-3709	LANDSCAPING	101-121-5-20-5830	101	121	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-122-5-20-3140	MISC PROFESSIONAL SERVICE	101-122-5-20-5830	101	122	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-122-5-20-3235	HHW EVENT	101-122-5-20-5830	101	122	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-123-5-20-2214	OTHER SERVICES	101-123-5-20-5830	101	123	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-123-5-20-3140	MISC PROFESSIONAL SERV	101-123-5-20-5830	101	123	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-123-5-20-3235	HHW EVENT	101-123-5-20-5830	101	123	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-125-5-20-3140	CONTRACT SERVICES	101-125-5-20-5830	101	125	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-125-5-20-3732	PROGRAM MAINTENANCE	101-125-5-20-5860	101	125	5-20-5860	SOFTWARE MAINTENACE	EXPENSE	PROFESSIONAL SERVICES
101-128-5-20-3140	CONTRACT SERVICES	101-128-5-20-5830	101	128	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-130-5-20-3170	PROG. MGT(ADMIN LEGAL AUDIT)	101-130-5-20-5730	101	130	5-20-5730	AUDIT & FINANCIAL SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-199-5-20-3105	AUDIT	101-199-5-20-5730	101	199	5-20-5730	AUDIT & FINANCIAL SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-199-5-20-3141	SUCCESSION PLANNING	101-199-5-20-5760	101	199	5-20-5760	CONTRACT EMPLOYEES	EXPENSE	PROFESSIONAL SERVICES
101-199-5-20-3815	DRUG TESTING	101-199-5-20-5800	101	199	5-20-5800	LAB SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-199-5-20-3140	MISC PROFESSIONAL SERVICE	101-199-5-20-5830	101	199	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-199-5-50-5166	WATERMASTER	101-199-5-20-5830	101	199	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
200-220-5-20-3440	CONTRACTED SERVICES	200-115-5-20-5740	200	115	5-20-5740	CONSULTING SERVICES	EXPENSE	PROFESSIONAL SERVICES
202-220-5-20-3120	ENGINEERING & SURVEYING	202-220-5-20-5770	202	220	5-20-5770	SURVEYOR SERVICES	EXPENSE	PROFESSIONAL SERVICES
202-220-5-20-2505	PROJECT DRILLING & BLASTING	202-220-5-20-5830	202	220	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
202-220-5-20-3119	CONTRACT TRUCK & EQUIP	202-220-5-20-5830	202	220	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
202-220-5-20-3140	MISC PROFESSIONAL SERVICE	202-220-5-20-5830	202	220	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
202-220-5-20-3830	SPRAYING SERVICES-WEED CO	202-220-5-20-5830	202	220	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
202-220-5-20-3816	DRUG TESTING	202-220-5-20-5840	202	220	5-20-5840	PREEMPLOYMENT SERVICES	EXPENSE	PROFESSIONAL SERVICES
203-230-5-20-3440	CONTRACTED SERVICES	203-230-5-20-5830	203	230	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
204-100-5-20-3621	CONTRACT SERVICES	204-100-5-20-5830	204	100	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
204-241-5-20-3621	CONTRACT SERVICES	204-112-5-20-5830	204	112	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
204-244-5-20-3440	CONTRACTED SERVICES	204-112-5-20-5830	204	112	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
205-250-5-20-3813	CONTRACT MANAGER	205-250-5-20-5760	205	250	5-20-5760	CONTRACT EMPLOYEES	EXPENSE	PROFESSIONAL SERVICES
205-250-5-20-2215	AWOS MAINT PERSON	205-250-5-20-5830	205	250	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
205-250-5-20-3440	CONTRACT SERVICES	205-250-5-20-5830	205	250	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
206-105-5-20-2211	OTHER SERVICES	206-105-5-20-5830	206	105	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
207-113-5-20-3134	EVALUATIONS	207-113-5-20-5830	207	113	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
207-113-5-20-3211	RURAL ADDR CONTRACT	207-113-5-20-5830	207	113	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
207-113-5-20-3476	CAD MAINTENANCE FEES	207-113-5-20-5860	207	113	5-20-5860	SOFTWARE MAINTENACE	EXPENSE	PROFESSIONAL SERVICES
208-118-5-20-3123	MONUMENTING	208-118-5-20-5770	208	118	5-20-5770	SURVEYOR SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-301-5-20-2620	CONTRACT SERVICES/SECURITY	214-301-5-20-5830	214	301	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-302-5-20-3455	CONTRACT SERVICES - CHAPE	214-302-5-20-5830	214	302	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-303-5-20-2603	ENTERTAINMENT	214-303-5-20-5830	214	303	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-303-5-20-2607	OTHER SERVICES	214-303-5-20-5830	214	303	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-303-5-20-3452	CONTRACT SVS - SECURITY	214-303-5-20-5830	214	303	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-300-5-20-3833	CONTRACTED SVCS GEN MTN	214-304-5-20-5790	214	304	5-20-5790	JANITORIAL SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-300-5-20-2602	RIBBONS & BUTTONS	214-304-5-20-5830	214	304	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-300-5-20-2603	ENTERTAINMENT EXPENSE	214-304-5-20-5830	214	304	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-300-5-20-2615	BUYERS LUNCHEON	214-304-5-20-5830	214	304	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-300-5-20-3143	PROF. SERVICE - JUDGES	214-304-5-20-5830	214	304	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-300-5-20-3452	CONTRACT SERVICES - SECUR	214-304-5-20-5830	214	304	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-300-5-20-3454	CONTRACT SERVICES - GATE	214-304-5-20-5830	214	304	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
214-300-5-20-3831	CONTRACTED SVCS LITTER PATROL	214-304-5-20-5830	214	304	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
216-320-5-20-3745	CONTRACT VOL. DRIVERS	216-320-5-20-5760	216	320	5-20-5760	CONTRACT EMPLOYEES	EXPENSE	PROFESSIONAL SERVICES
216-320-5-20-3816	DRUG & ALCOHOL TESTING	216-320-5-20-5800	216	320	5-20-5800	LAB SERVICES	EXPENSE	PROFESSIONAL SERVICES
216-320-5-20-3440	CONTRACTED SERVICES	216-320-5-20-5830	216	320	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
216-320-5-20-3461	CONTRACT SVCS - HLTH & SFTY	216-320-5-20-5830	216	320	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
216-320-5-20-3747	FIXED ROUTE	216-320-5-20-5830	216	320	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
216-320-5-20-3749	MDT'S	216-320-5-20-5830	216	320	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
216-320-5-20-3746	CAREVAN	216-320-5-20-5870	216	320	5-20-5870	TRANSPORTATION SERVICES	EXPENSE	PROFESSIONAL SERVICES
219-219-5-20-3819	M C TOURISM	219-219-5-20-5820	219	219	5-20-5820	MARKETING SERVICES	EXPENSE	PROFESSIONAL SERVICES
219-219-5-20-3143	PROFESSIONAL SERVICES	219-219-5-20-5830	219	219	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
220-111-5-20-3105	AUDIT	220-111-5-20-5730	220	111	5-20-5730	AUDIT & FINANCIAL SERVICES	EXPENSE	PROFESSIONAL SERVICES
220-111-5-20-3713	INTERPRETERS FEES	220-111-5-20-5780	220	111	5-20-5780	INTERPRETER SERVICES	EXPENSE	PROFESSIONAL SERVICES
220-111-5-20-3440	CONTRACT & GRANTS	220-111-5-20-5830	220	111	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
220-111-5-20-3832	VICTIM SUPPORT	220-111-5-20-5830	220	111	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
223-111-5-20-3440	CONTRACTS & GRANTS	223-111-5-20-5830	223	111	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
223-111-5-20-2130	INVESTIGATIVE EXPENSES	223-111-5-20-5850	223	111	5-20-5850	INVESTIGATION SERVICES	EXPENSE	PROFESSIONAL SERVICES
230-301-5-20-3834	CONT SVCS GRBG/CLEANUP	230-301-5-20-5790	230	301	5-20-5790	JANITORIAL SERVICES	EXPENSE	PROFESSIONAL SERVICES
230-301-5-20-2463	AMBULANCE EXPENSE	230-301-5-20-5830	230	301	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
230-301-5-20-2465	ENTERTAINMENT/CLOWN EXP	230-301-5-20-5830	230	301	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
230-301-5-20-2608	SOUND-CONTRACT SERVICE	230-301-5-20-5830	230	301	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
230-301-5-20-3460	CONTRACT SERVICES	230-301-5-20-5830	230	301	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
230-301-5-20-3471	CONTRACT SERVICE SECURITY	230-301-5-20-5830	230	301	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
230-301-5-20-3472	CHEMICAL TOILETS	230-301-5-20-5830	230	301	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
230-301-5-20-3832	CHANGE ACCOUNT	230-301-5-20-5830	230	301	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
230-301-5-20-3833	CONT SVCS SPECTATOR PRKG	230-301-5-20-5830	230	301	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
230-301-5-20-3835	CONT SVCS GATE/STAMP HANDS	230-301-5-20-5830	230	301	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
230-301-5-20-3836	CONTRACT/MUSIC COPYRIGHT	230-301-5-20-5830	230	301	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
234-111-5-20-3833	INTERPRETER	234-111-5-20-5780	234	111	5-20-5780	INTERPRETER SERVICES	EXPENSE	PROFESSIONAL SERVICES
237-115-5-20-3231	BUILDING PERMIT CONTRACTED SVC	237-115-5-20-5830	237	115	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-200-5-20-3440	CONTRACT PARK HOST	238-200-5-20-5760	238	200	5-20-5760	CONTRACT EMPLOYEES	EXPENSE	PROFESSIONAL SERVICES
238-200-5-20-2214	OTHER SERVICES	238-200-5-20-5830	238	200	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-200-5-20-3140	MISC PROFESSIONAL SERVICES	238-200-5-20-5830	238	200	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-200-5-20-3441	CABIN CONTRACTOR	238-200-5-20-5830	238	200	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-238-5-20-3440	CONTRACT PARK HOST	238-238-5-20-5760	238	238	5-20-5760	CONTRACT EMPLOYEES	EXPENSE	PROFESSIONAL SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
238-238-5-20-2214	OTHER SERVICES	238-238-5-20-5830	238	238	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-238-5-20-3140	PROFESSIONAL SVCS	238-238-5-20-5830	238	238	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-300-5-20-3440	CONTRACT PARK HOST	238-300-5-20-5760	238	300	5-20-5760	CONTRACT EMPLOYEES	EXPENSE	PROFESSIONAL SERVICES
238-300-5-20-3120	ENGINEERING & SURVEYING	238-300-5-20-5770	238	300	5-20-5770	SURVEYOR SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-300-5-20-2214	OTHER SERVICES	238-300-5-20-5830	238	300	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-300-5-20-2505	CONTRACT SERVICES OTHER	238-300-5-20-5830	238	300	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-300-5-20-3140	MISC PROFESSIONAL SVCS	238-300-5-20-5830	238	300	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-300-5-20-3441	CABIN CONTRACTOR	238-300-5-20-5830	238	300	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-400-5-20-2214	OTHER SERVICES	238-400-5-20-5830	238	400	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
238-400-5-20-2505	CONTRACT SERVICES - OTHER	238-400-5-20-5830	238	400	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
322-100-5-20-2227	COURT SECURITY	322-100-5-20-5750	322	100	5-20-5750	COURT SECURITY SERVICES	EXPENSE	PROFESSIONAL SERVICES
504-504-5-20-3745	CONTR SERV - VOL DRIVERS	504-504-5-20-5760	504	504	5-20-5760	CONTRACT EMPLOYEES	EXPENSE	PROFESSIONAL SERVICES
504-504-5-20-3440	CONTRACT SERVICES	504-504-5-20-5830	504	504	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
504-504-5-20-3746	CONTRACT TRANSIT	504-504-5-20-5830	504	504	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
504-504-5-20-3816	DRUG & ALCOHOL TESTING	504-504-5-20-5840	504	504	5-20-5840	PREEMPLOYMENT SERVICES	EXPENSE	PROFESSIONAL SERVICES
510-113-5-20-2434	LAB FEES	510-113-5-20-5800	510	113	5-20-5800	LAB SERVICES	EXPENSE	PROFESSIONAL SERVICES
510-113-5-20-2431	JAIL-ROOM AND BOARD	510-113-5-20-5830	510	113	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
510-113-5-20-2435	MENTAL HEALTH SERVICES	510-113-5-20-5830	510	113	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
510-113-5-20-2438	GPS TRACKING	510-113-5-20-5830	510	113	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
510-113-5-20-2440	TRANSITIONAL HOUSING	510-113-5-20-5830	510	113	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
510-113-5-20-3440	CONTRACT SERVICES	510-113-5-20-5830	510	113	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
510-113-5-20-2437	SEX OFFENDER EVALUATION	510-113-5-20-5850	510	113	5-20-5850	INVESTIGATION SERVICES	EXPENSE	PROFESSIONAL SERVICES
510-113-5-20-2439	POLYGRAPHS	510-113-5-20-5850	510	113	5-20-5850	INVESTIGATION SERVICES	EXPENSE	PROFESSIONAL SERVICES
522-400-5-20-3822	K-9 MEDICAL	522-401-5-20-5830	522	401	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
101-102-5-20-3531	SOFTWARE	101-102-5-20-6520	101	102	5-20-6520	LEASES - SOFTWARE (SAAS)	EXPENSE	RENTS & LEASES
101-106-5-20-3247	OFFICE RENT-E&E	101-106-5-20-6550	101	106	5-20-6550	LEASES - OFFICE	EXPENSE	RENTS & LEASES
101-113-5-20-3531	SOFTWARE	101-113-5-20-6520	101	113	5-20-6520	LEASES - SOFTWARE (SAAS)	EXPENSE	RENTS & LEASES
101-113-5-20-3811	BOARDMAN OFFICE RENT	101-113-5-20-6550	101	113	5-20-6550	LEASES - OFFICE	EXPENSE	RENTS & LEASES
101-113-5-20-3812	BLACK MOUNTAIN LEASE	101-113-5-20-6550	101	113	5-20-6550	LEASES - OFFICE	EXPENSE	RENTS & LEASES
101-117-5-20-3770	KINZUA BLDG LEASE	101-117-5-20-6550	101	117	5-20-6550	LEASES - OFFICE	EXPENSE	RENTS & LEASES
101-121-5-20-3812	EQUIPMENT RENTAL	101-121-5-20-6530	101	121	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES
101-122-5-20-3812	EQUIPMENT & RENTAL	101-122-5-20-6530	101	122	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES
101-123-5-20-3812	EQUIPMENT & RENTAL	101-123-5-20-6530	101	123	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES
101-125-5-20-3531	SOFTWARE	101-125-5-20-6520	101	125	5-20-6520	LEASES - SOFTWARE (SAAS)	EXPENSE	RENTS & LEASES
101-125-5-20-3726	WEB FEES	101-125-5-20-6520	101	125	5-20-6520	LEASES - SOFTWARE (SAAS)	EXPENSE	RENTS & LEASES
101-199-5-20-2248	COPIER LEASE	101-199-5-20-6510	101	199	5-20-6510	LEASES - COPIER	EXPENSE	RENTS & LEASES
101-199-5-20-3818	CONTRACT - NOVATIME	101-199-5-20-6520	101	199	5-20-6520	LEASES - SOFTWARE (SAAS)	EXPENSE	RENTS & LEASES
101-199-5-20-3812	EQUIPMENT LEASE	101-199-5-20-6530	101	199	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES
202-220-5-20-3812	EQUIPMENT RENTAL	202-220-5-20-6530	202	220	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES
205-250-5-20-3812	EQUIPMENT RENTAL	205-250-5-20-6530	205	250	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES
214-303-5-20-3472	CHEMICAL TOILETS	214-303-5-20-6530	214	303	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES
214-300-5-20-3450	BLEACHER RENTAL	214-304-5-20-6530	214	304	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES
216-320-5-20-3531	SOFTWARE	216-320-5-20-6520	216	320	5-20-6520	LEASES - SOFTWARE (SAAS)	EXPENSE	RENTS & LEASES
216-320-5-20-3715	BUS SHED RENT	216-320-5-20-6560	216	320	5-20-6560	LEASES - STORAGE FACILITIES	EXPENSE	RENTS & LEASES
238-200-5-20-3812	EQUIPMENT & RENTAL	238-200-5-20-6530	238	200	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES
238-238-5-20-3812	EQUIPMENTAL & RENTAL	238-238-5-20-6530	238	238	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES
238-300-5-20-2539	SIGNS	238-300-5-20-6520	238	300	5-20-6520	LEASES - SOFTWARE (SAAS)	EXPENSE	RENTS & LEASES
238-300-5-20-3812	EQUIPMENT & RENTAL	238-300-5-20-6530	238	300	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES
238-400-5-20-3812	EQUIPMENT & RENTAL	238-400-5-20-6530	238	400	5-20-6530	RENTAL - EQUIPMENT	EXPENSE	RENTS & LEASES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
504-504-5-20-3531	SOFTWARE	504-504-5-20-6520	504	504	5-20-6520	LEASES - SOFTWARE (SAAS)	EXPENSE	RENTS & LEASES
101-101-5-20-3710	REPAIR & MAINT AUTO OUTSI	101-101-5-20-6210	101	101	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-103-5-20-3710	REPAIR & MAINT AUTO OUTSI	101-103-5-20-6210	101	103	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-106-5-20-3710	REPAIR & MAINT. AUTO	101-106-5-20-6210	101	106	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-109-5-20-3710	REPAIR & MAINT AUTO - OUT	101-109-5-20-6210	101	109	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-111-5-20-3710	REPAIR & MAINT. AUTO OUT	101-111-5-20-6210	101	111	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-112-5-20-3710	REPAIR & MAINT - AUTO OUT	101-112-5-20-6210	101	112	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-113-5-20-3815	COPY MAINTENANCE	101-113-5-20-6110	101	113	5-20-6110	COMPUTER HARDWARE/OFFICE EQUIP MAINT	EXPENSE	REPAIR & MAINTENANCE
101-113-5-20-3727	REPAIR & MAINT - RADIO EQ	101-113-5-20-6140	101	113	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
101-113-5-20-2357	TIRES	101-113-5-20-6210	101	113	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-113-5-20-3710	REPAIR & MAINT - AUTO - O	101-113-5-20-6210	101	113	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-113-5-20-3711	VEHICLE SUPPLIES	101-113-5-20-6210	101	113	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-113-5-20-3116	MARINE PATROL FLEET SERVICES	101-113-5-20-6230	101	113	5-20-6230	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE-MARINE PATROL	EXPENSE	REPAIR & MAINTENANCE
101-114-5-20-3710	REPAIR & MAINT - AUTO - O	101-114-5-20-6210	101	114	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-115-5-20-3710	REPAIR & MAINT - AUTO - O	101-115-5-20-6210	101	115	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-116-5-20-3710	REPAIR & MAINT - AUTO	101-116-5-20-6210	101	116	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-117-5-20-3710	REPAIR & MAINT	101-117-5-20-6100	101	117	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-118-5-20-3710	REPAIR & MAINT - AUTO	101-118-5-20-6210	101	118	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-118-5-20-3725	REPAIR & MAINT - EQUIP.	101-118-5-20-6210	101	118	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-121-5-20-3456	CONTRACT SERVICES-OTHER	101-121-5-20-6100	101	121	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-121-5-20-3715	REPAIR & MAINT - BUILDING	101-121-5-20-6100	101	121	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-121-5-20-3732	ELEVATOR MTN COURTHSE	101-121-5-20-6100	101	121	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-121-5-20-3733	CHAIRLIFT MTN GILLIAM	101-121-5-20-6100	101	121	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-121-5-20-3734	ELEVATOR MAINT - BARTH	101-121-5-20-6100	101	121	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-121-5-20-2252	TIRES	101-121-5-20-6210	101	121	5-20-6210	VEHICLE/EQUIP REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
101-121-5-20-3728	REPAIR & MAINT - GROUNDS	101-121-5-20-6130	101	121	5-20-6130	GROUNDS MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-121-5-20-3729	REPAIR & MAINT - MOTOR PO	101-121-5-20-6210	101	121	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-121-5-20-3731	PICKUP REPAIR/MAINT	101-121-5-20-6210	101	121	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-122-5-20-3715	REPAIR & MAINT - BUILDING	101-122-5-20-6100	101	122	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-122-5-20-3728	REPAIR & MAINT - GROUNDS	101-122-5-20-6130	101	122	5-20-6130	GROUNDS MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-122-5-20-3727	MAINTENANCE	101-122-5-20-6140	101	122	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
101-123-5-20-3727	MAINTENANCE	101-123-5-20-6140	101	123	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
101-125-5-20-3725	REPAIR & MAINT - EQUIP -	101-125-5-20-6210	101	125	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-128-5-20-2320	SPRAYER PARTS	101-128-5-20-6210	101	128	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-128-5-20-3324	TRUCK MAINTENANCE-SPRAYER	101-128-5-20-6210	101	128	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
101-199-5-20-3457	MAINT CONTRACT - OFFICE E	101-199-5-20-6110	101	199	5-20-6110	COMPUTER HARDWARE/OFFICE EQUIP MAINT	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-2506	BRIDGE DECKING	202-220-5-20-6090	202	220	5-20-6090	BRIDGE MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-3715	REPAIR & MAINT - BLDG	202-220-5-20-6100	202	220	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-3440	CONTRACT SERVICES & CHARG	202-220-5-20-5830	202	220	5-20-5830	OTHER CONTRACTED SERVICES	EXPENSE	PROFESSIONAL SERVICES
202-220-5-20-2509	SOIL STABILIZER MATERIALS	202-220-5-20-6140	202	220	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-2512	CONCRETE & FREIGHT	202-220-5-20-6140	202	220	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-2520	CULVERT	202-220-5-20-6140	202	220	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-3531	FENCE MATERIAL	202-220-5-20-6140	202	220	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-3727	RADIO REPAIR & MAINT	202-220-5-20-6140	202	220	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-2400	GUARDRAILS	202-220-5-20-6180	202	220	5-20-6180	ROAD MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-2504	ASPHALT & FREIGHT - LIQUI	202-220-5-20-6180	202	220	5-20-6180	ROAD MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-2256	FILTERS & SERVICE SUPPLIE	202-220-5-20-6210	202	220	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-2353	EQUIPMENT REPAIR	202-220-5-20-6210	202	220	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
202-220-5-20-2357	MOTOR VEHICLES - TIRES -	202-220-5-20-6210	202	220	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
205-250-5-20-3814	GROUNDS MAINTENANCE	205-250-5-20-6130	205	250	5-20-6130	GROUNDS MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
205-250-5-20-2210	AWOS MAINTENANCE	205-250-5-20-6140	205	250	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
205-250-5-20-3730	REPAIR & MAINT MISC	205-250-5-20-6140	205	250	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
205-250-5-20-3710	REPAIR & MAINT. AUTO	205-250-5-20-6210	205	250	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
207-113-5-20-3457	MAINTENANCE AGREEMENT	207-113-5-20-6110	207	113	5-20-6110	COMPUTER HARDWARE/OFFICE EQUIP MAINT	EXPENSE	REPAIR & MAINTENANCE
207-113-5-20-3711	VEHICLE MAINTENANCE	207-113-5-20-6210	207	113	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
214-100-5-20-3730	REPAIR & MAINT MISC	214-100-5-20-6140	214	100	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
214-301-5-20-3730	REPAIR & MAINTENANCE	214-301-5-20-6140	214	301	5-20-6140	MISCELLANEOUS REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
216-320-5-20-2252	TIRES	216-320-5-20-6130	216	320	5-20-6130	GROUNDS MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
216-320-5-20-2381	MAINTENANCE	216-320-5-20-6210	216	320	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
216-320-5-20-3716	MAINT - OPERATING	216-320-5-20-6210	216	320	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
216-320-5-20-3717	MAINT - VEHICLE	216-320-5-20-6210	216	320	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
226-100-5-20-3710	REPAIR & MAINT	226-100-5-20-6100	226	100	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
238-200-5-20-3715	REPAIRS & MTN BLDGS	238-200-5-20-6100	238	200	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
238-200-5-20-3728	REPAIRS & MTN GROUNDS	238-200-5-20-6130	238	200	5-20-6130	GROUNDS MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
238-238-5-20-3715	REPAIR & MTN BLDS	238-238-5-20-6100	238	238	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
238-238-5-20-3728	REPAIR & MTN GROUNDS	238-238-5-20-6130	238	238	5-20-6130	GROUNDS MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
238-300-5-20-3715	REPAIR & MTN BLDGS	238-300-5-20-6100	238	300	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
238-300-5-20-3717	BUILDING MAINTENANCE	238-300-5-20-6100	238	300	5-20-6100	BUILDING MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
238-300-5-20-3728	REPAIR & MTN GROUNDS	238-300-5-20-6130	238	300	5-20-6130	GROUNDS MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
238-300-5-20-2353	EQUIPMENT REPAIR	238-300-5-20-6210	238	300	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
238-400-5-20-3728	REPAIR & MTN GROUNDS	238-400-5-20-6130	238	400	5-20-6130	GROUNDS MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
238-400-5-20-2353	EQUIPMENT REPAIR	238-400-5-20-6210	238	400	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
504-504-5-20-2252	TIRES	504-504-5-20-6210	504	504	6-20-6210	VEHICLE/EQUIP REPAIR & MAINT	EXPENSE	REPAIR & MAINTENANCE
504-504-5-20-2381	MAINTENANCE	504-504-5-20-6210	504	504	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
504-504-5-20-3715	MAINT - OPERATING	504-504-5-20-6210	504	504	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
504-504-5-20-3717	MAINT - VEHICLE	504-504-5-20-6210	504	504	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
510-113-5-20-2357	TIRES	510-113-5-20-6210	510	113	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
510-113-5-20-3710	REP & MAINT. AUTO	510-113-5-20-6210	510	113	5-20-6210	VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	EXPENSE	REPAIR & MAINTENANCE
225-320-5-80-8102	RESERVE FOR FUTURE EXPEND	225-100-5-90-9002	225	100	5-90-9002	RESERVE FOR FUTURE EXPENDITURE	EXPENSE	RESERVE
241-241-5-80-8102	RESERVE FOR FUTURE EXPENDITURE	241-100-5-90-9002	241	100	5-90-9002	RESERVE FOR FUTURE EXPENDITURE	EXPENSE	RESERVE
101-103-5-20-3420	DEPT OF REVENUE MAPPING	101-103-5-50-7010	101	103	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
101-105-5-20-3325	OLIS MAPPING FEE REIMB	101-105-5-50-7010	101	105	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
101-105-5-20-3326	D.V. MARRIAGE LICENSES	101-105-5-50-7010	101	105	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
101-112-5-20-3901	RESTITUTION	101-112-5-50-7020	101	112	5-50-7020	PASS THRU PAYMENTS - OTHER	EXPENSE	SPECIAL PAYMENTS
101-113-5-20-2416	OSP	101-113-5-50-7010	101	113	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
101-199-5-50-5115	WILDLIFE SERVICES	101-199-5-50-7015	101	199	5-50-7015	PASS THRU PAYMENTS - FEDERAL	EXPENSE	SPECIAL PAYMENTS
101-199-5-20-2539	CULTURAL TRUST EXPENSE	101-199-5-20-5421	101	199	5-20-5421	CULTURAL COALITION-EXPENSE	EXPENSE	ADMINISTRATIVE EXPENSE
101-199-5-50-5167	SOIL & WATER CONSERVATION	101-199-5-50-7060	101	199	5-50-7060	GRANTS-LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
101-199-5-50-5168	EXTENSION SERVICE	101-199-5-50-7060	101	199	5-50-7060	GRANTS-LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
101-199-5-50-5169	EXTENSION AGENT	101-199-5-50-7060	101	199	5-50-7060	GRANTS-LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
101-199-5-50-5170	IRRIGON-BOARDMAN E.A.CTR	101-199-5-50-7060	101	199	5-50-7060	GRANTS-LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
101-199-5-50-5171	GRANTS TO CITIES	101-199-5-50-7060	101	199	5-50-7060	GRANTS-LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
101-199-5-50-5173	EXTENSION - JUNTOS	101-199-5-50-7060	101	199	5-50-7060	GRANTS-LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
101-199-5-50-5500	PNFP-MORROW WHEELER B. H.	101-199-5-50-7060	101	199	5-50-7060	GRANTS-LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
101-199-5-50-5002	NEIGHBORHOOD CENTER	101-199-5-50-7070	101	199	5-50-7070	GRANTS-BUSINESS	EXPENSE	SPECIAL PAYMENTS
101-199-5-50-5003	BOARDMAN FOOD PANTRY	101-199-5-50-7070	101	199	5-50-7070	GRANTS-BUSINESS	EXPENSE	SPECIAL PAYMENTS
202-225-5-50-5361	TAX T/O-BOARDMAN	202-220-5-50-7030	202	220	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
202-225-5-50-5362	TAX T/O-HEPPNER	202-220-5-50-7030	202	220	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
202-225-5-50-5363	TAX T/O-IONE	202-220-5-50-7030	202	220	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
202-225-5-50-5364	TAX T/O-IRRIGON	202-220-5-50-7030	202	220	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
202-225-5-50-5365	TAX T/O-LEXINGTON	202-220-5-50-7030	202	220	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
210-260-5-50-5377	TRANS TO WCV EC DEVEL	210-260-5-50-7070	210	260	5-50-7070	GRANTS-BUSINESS	EXPENSE	SPECIAL PAYMENTS
211-270-5-20-4500	TAX TURNOVER	211-270-5-50-7050	211	270	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
211-270-5-50-5131	TAX TURNOVER	211-270-5-50-7050	211	270	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
212-280-5-50-5131	TAX TURNOVER	212-280-5-50-7050	212	280	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
219-219-5-20-3828	EXTENSION AGENT	219-219-5-50-7060	219	219	5-50-7060	GRANTS-LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
219-219-5-50-5007	TRANS TO WCV EC DEVEL	219-219-5-50-7070	219	219	5-50-7070	GRANTS-BUSINESS	EXPENSE	SPECIAL PAYMENTS
222-100-5-50-5221	ECHO-COMM SERV. FEE DISTR.	222-100-5-50-7030	222	100	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
222-100-5-50-5231	WILLOW CR-COMM S FEE DISTR.	222-100-5-50-7030	222	100	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
222-100-5-50-5232	WILLOW CR-ADDL FEES DISTR.	222-100-5-50-7030	222	100	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
231-100-5-20-3811	STATE - IRRIGON	231-100-5-50-7010	231	100	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
231-100-5-20-3812	STATE - HEPPNER	231-100-5-50-7010	231	100	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
231-100-5-20-3813	FINES IRRIGON	231-100-5-50-7020	231	100	5-50-7020	PASS THRU PAYMENTS - OTHER	EXPENSE	SPECIAL PAYMENTS
231-100-5-20-3814	FINES HEPPNER	231-100-5-50-7020	231	100	5-50-7020	PASS THRU PAYMENTS - OTHER	EXPENSE	SPECIAL PAYMENTS
231-100-5-20-3815	RESTITUTION - IRRIGON	231-100-5-50-7020	231	100	5-50-7020	PASS THRU PAYMENTS - OTHER	EXPENSE	SPECIAL PAYMENTS
231-100-5-20-3816	RESTITUTION - HEPPNER	231-100-5-50-7020	231	100	5-50-7020	PASS THRU PAYMENTS - OTHER	EXPENSE	SPECIAL PAYMENTS
238-200-5-20-2492	OREGON LODGING TAX	238-200-5-50-7010	238	200	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
238-238-5-20-2492	OREGON LODGING TAX	238-238-5-50-7010	238	238	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
238-300-5-20-2492	OREGON LODGING TAX	238-300-5-50-7010	238	300	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
238-300-5-20-3816	ATV PERMIT STATE T/O	238-300-5-50-7010	238	300	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
238-400-5-20-2492	OREGON LODGING TAX	238-400-5-50-7010	238	400	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
500-500-5-50-5220	ECHO-LOC IMP FEE DIST.	500-500-5-50-7030	500	500	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
500-500-5-50-5221	ECHO-COMM SERV FEE DIST.	500-500-5-50-7030	500	500	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
500-500-5-50-5232	ECHO WINDS - ADDL FEES	500-500-5-50-7030	500	500	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
501-501-5-20-5241	SHEPHERDS FLT-COMM S FEE DIST	501-501-5-50-7020	501	501	5-50-7020	PASS THRU PAYMENTS - OTHER	EXPENSE	SPECIAL PAYMENTS
501-501-5-50-5221	SHEPHERDS FLT - CSF	501-501-5-50-7030	501	501	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
501-501-5-50-5232	SHEPHERDS FLT - ADDL FEES	501-501-5-50-7030	501	501	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
501-501-5-50-5241	C.R.E.A.	501-501-5-50-7030	501	501	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
502-502-5-20-3715	COLUMBIA RIVER EZ BOARD	502-502-5-50-7030	502	502	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
514-514-5-50-5131	TAX TURNOVER	514-514-5-50-7050	514	514	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
515-515-5-50-5131	TAX TURNOVER	515-515-5-50-7050	515	515	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
516-516-5-50-5131	TAX TURNOVER	516-516-5-50-7050	516	516	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
519-519-5-50-5131	TAX TURNOVER	519-519-5-50-7050	519	519	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
521-521-5-50-5221	PGE - CSF	521-521-5-50-7030	521	521	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
521-521-5-50-5232	PGE CARTY - ADDL FEES	521-521-5-50-7030	521	521	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
521-521-5-50-5241	C.R.E.A.	521-521-5-50-7030	521	521	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
523-523-5-50-5130	SCHOOLS - STEM	523-523-5-50-7030	523	523	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
523-523-5-50-5131	SCHOOLS - STEAM	523-523-5-50-7030	523	523	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
523-523-5-50-5221	WHEATRIDGE-COMM SERV FEE DIS	523-523-5-50-7030	523	523	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
524-524-5-50-5221	ORCHARD WIND-COMM SERV FEE	524-524-5-50-7030	524	524	5-50-7030	PASS THRU PAYMENTS -LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
540-540-5-20-2412	GRANTS - RESILIENCY	540-540-5-50-7060	540	540	5-50-7060	GRANTS-LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
540-540-5-20-2413	GRANTS - CARES ACT	540-540-5-50-7060	540	540	5-50-7060	GRANTS-LOCAL GOVT	EXPENSE	SPECIAL PAYMENTS
540-540-5-20-2410	GRANTS - TILLAMOOK/OR BIZ	540-540-5-50-7070	540	540	5-50-7070	GRANTS-BUSINESS	EXPENSE	SPECIAL PAYMENTS
617-617-5-50-5131	TAX TURNOVER-MED FUND	617-617-5-50-7050	617	617	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
617-617-5-50-5132	TAX TURNOVER-HOSPITAL	617-617-5-50-7050	617	617	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
617-617-5-50-5133	TAX TURNOVER-AMBULANCE	617-617-5-50-7050	617	617	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
617-617-5-50-5134	TAX TURNOVER-MED CLINIC	617-617-5-50-7050	617	617	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
620-620-5-50-5131	TAX TURNOVER	620-620-5-50-7050	620	620	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
621-621-5-50-5131	TAX TURNOVER	621-621-5-50-7050	621	621	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
622-622-5-50-5131	TAX TURNOVER	622-622-5-50-7050	622	622	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
623-623-5-50-5131	TAX TURNOVER	623-623-5-50-7050	623	623	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
624-624-5-50-5131	TAX TURNOVER	624-624-5-50-7050	624	624	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
626-626-5-50-5131	TAX TURNOVER	626-626-5-50-7050	626	626	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
626-626-5-50-5395	TRAN TO MOBILE HOME OMBUD	626-626-5-50-7050	626	626	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
628-628-5-50-5131	TAX TURNOVER	628-628-5-50-7050	628	628	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
630-630-5-50-5131	TAX TURNOVER	630-630-5-50-7050	630	630	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
631-631-5-50-5131	TAX TURNOVER	631-631-5-50-7050	631	631	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
632-632-5-50-5131	TAX TURNOVER	632-632-5-50-7050	632	632	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
633-633-5-50-5131	TAX TURNOVER	633-633-5-50-7050	633	633	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
634-634-5-50-5131	TAX TURNOVER	634-634-5-50-7050	634	634	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
635-635-5-50-5131	TAX TURNOVER	635-635-5-50-7050	635	635	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
636-636-5-50-5131	TAX TURNOVER	636-636-5-50-7050	636	636	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
637-637-5-50-5131	TAX TURNOVER	637-637-5-50-7050	637	637	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
638-638-5-50-5131	TAX TURNOVER	638-638-5-50-7050	638	638	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
639-639-5-50-5131	TAX TURNOVER	639-639-5-50-7050	639	639	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
640-640-5-50-5131	TAX TURNOVER	640-640-5-50-7050	640	640	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
640-640-5-50-5395	TRANSFER TO IONE RFPD	640-640-5-50-7050	640	640	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
641-641-5-50-5131	TAX TURNOVER	641-641-5-50-7050	641	641	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
642-642-5-50-5131	TAX TURNOVER	642-642-5-50-7050	642	642	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
643-643-5-50-5131	TAX TURNOVER	643-643-5-50-7050	643	643	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
644-644-5-50-5131	TAX TURNOVER	644-644-5-50-7050	644	644	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
644-644-5-50-5395	TRANSFER TO IONE-LEX CEME	644-644-5-50-7050	644	644	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
645-645-5-50-5131	TAX TURNOVER	645-645-5-50-7050	645	645	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
646-646-5-50-5131	TAX TURNOVER	646-646-5-50-7050	646	646	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
647-647-5-50-5131	TAX TURNOVER	647-647-5-50-7050	647	647	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
648-648-5-50-5131	TAX TURNOVER	648-648-5-50-7050	648	648	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
649-649-5-50-5131	TAX TURNOVER	649-649-5-50-7050	649	649	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
651-651-5-50-5131	TAX TURNOVER	651-651-5-50-7050	651	651	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
652-652-5-50-5131	TAX TURNOVER	652-652-5-50-7050	652	652	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
653-653-5-50-5131	TAX TURNOVER	653-653-5-50-7050	653	653	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
654-654-5-50-5131	TAX TURNOVER	654-654-5-50-7050	654	654	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
658-658-5-50-5131	TAX TURNOVER	658-658-5-50-7050	658	658	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
659-659-5-50-5131	TAX TURNOVER	659-659-5-50-7050	659	659	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
660-660-5-50-5131	TAX TURNOVER	660-660-5-50-7050	660	660	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
662-662-5-50-5131	TAX TURNOVER	662-662-5-50-7050	662	662	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
663-663-5-50-5131	TAX TURNOVER	663-663-5-50-7050	663	663	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
666-666-5-50-5131	TAX TURNOVER	666-666-5-50-7050	666	666	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
670-670-5-50-5131	TAX TURNOVER	670-670-5-50-7050	670	670	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
671-671-5-50-5131	TAX TURNOVER	671-671-5-50-7050	671	671	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
672-672-5-50-5131	TAX TURNOVER	672-672-5-50-7050	672	672	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
673-673-5-50-5131	TAX TURNOVER	673-673-5-50-7050	673	673	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
674-674-5-50-5131	TAX TURNOVER	674-674-5-50-7050	674	674	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
682-682-5-50-5131	TAX TURNOVER	682-682-5-50-7050	682	682	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
683-683-5-50-5131	TAX TURNOVER	683-683-5-50-7050	683	683	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
686-686-5-50-5131	TAX TURNOVER	686-686-5-50-7050	686	686	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
688-688-5-50-5131	TAX TURNOVER	688-688-5-50-7050	688	688	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
690-690-5-50-5131	TAX TURNOVER	690-690-5-50-7050	690	690	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
691-691-5-50-5131	TAX TURNOVER	691-691-5-50-7050	691	691	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
695-100-5-20-4501	TAX TURNOVER-STATE W/H	695-100-5-50-7010	695	100	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
695-100-5-20-4502	TAX TURNOVER-IDAHO W/H	695-100-5-50-7010	695	100	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
695-100-5-20-4504	TAX TURNOVER - MONTANA	695-100-5-50-7010	695	100	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
695-100-5-20-4505	TAX TURNOVER - INDIANA WH	695-100-5-50-7010	695	100	5-50-7010	PASS THRU PAYMENTS - STATE	EXPENSE	SPECIAL PAYMENTS
695-100-5-20-4500	TAX TURNOVER-FED W/H	695-100-5-50-7015	695	100	5-50-7015	PASS THRU PAYMENTS - FEDERAL	EXPENSE	SPECIAL PAYMENTS
699-699-5-50-5131	TAX TURNOVER	699-699-5-50-7050	699	699	5-50-7050	TAX TURNOVER	EXPENSE	SPECIAL PAYMENTS
101-101-5-20-2251	GASOLINE	101-101-5-20-5940	101	101	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-103-5-20-2251	GASOLINE	101-103-5-20-5940	101	103	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-106-5-20-2282	OPERATING SUPPLIES-O&E	101-106-5-20-5970	101	106	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-106-5-20-2283	OPERATING SUPPLIES	101-106-5-20-5970	101	106	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-109-5-20-2251	GASOLINE	101-109-5-20-5940	101	109	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-111-5-20-2476	OTHER EXPENSES	101-111-5-20-5920	101	111	5-20-5920	IT HARDWARE/COMPUTER < $5K EA	EXPENSE	SUPPLIES
101-111-5-20-2251	GASOLINE	101-111-5-20-5940	101	111	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-112-5-20-2251	GASOLINE	101-112-5-20-5940	101	112	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-112-5-20-2283	OTHER OPERATING SUPPLIES	101-112-5-20-5970	101	112	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-113-5-20-2251	GASOLINE	101-113-5-20-5940	101	113	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-113-5-20-3113	MARINE PATROL FUEL	101-113-5-20-5941	101	113	5-20-5941	FUEL-MARINE PATROL	EXPENSE	SUPPLIES
101-113-5-20-2205	AMMUNITION	101-113-5-20-5970	101	113	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-113-5-20-2220	CRIMINAL	101-113-5-20-5970	101	113	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-113-5-20-3818	SEARCH & RESCUE SB 1608	101-113-5-20-5970	101	113	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-113-5-20-3820	ANIMAL RESCUE	101-113-5-20-5970	101	113	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-113-5-20-3822	K-9 EXPENDITURES	101-113-5-20-5970	101	113	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-113-5-20-3114	MARINE PATROL OTHER	101-113-5-20-5971	101	113	5-20-5971	MISCELLANEOUS SUPPLIES-MARINE PATROL	EXPENSE	SUPPLIES
101-114-5-20-2251	GASOLINE	101-114-5-20-5940	101	114	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-114-5-20-2290	LCAC SUPPLIES	101-114-5-20-5830	101	114	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-114-5-20-2284	SCIENTIFIC SUPPLIES TB &	101-114-5-20-5970	101	114	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-114-5-20-2291	PUBLIC HEALTH SUPPLIES	101-114-5-20-5970	101	114	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-114-5-20-3817	SAFETY SEAT PROGRAM	101-114-5-20-5970	101	114	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-114-5-20-2274	COVID VACCINE	101-114-5-20-6000	101	114	5-20-6000	PHARMACEUTICAL SUPPLIES	EXPENSE	SUPPLIES
101-114-5-20-2275	DHS VACCINE	101-114-5-20-6000	101	114	5-20-6000	PHARMACEUTICAL SUPPLIES	EXPENSE	SUPPLIES
101-114-5-20-2276	FLU VACCINE	101-114-5-20-6000	101	114	5-20-6000	PHARMACEUTICAL SUPPLIES	EXPENSE	SUPPLIES
101-114-5-20-2277	IMMUNIZATION CLINIC SUPPL	101-114-5-20-6000	101	114	5-20-6000	PHARMACEUTICAL SUPPLIES	EXPENSE	SUPPLIES
101-114-5-20-2278	FAMILY PLANNING SUPPLIES	101-114-5-20-6000	101	114	5-20-6000	PHARMACEUTICAL SUPPLIES	EXPENSE	SUPPLIES
101-115-5-20-2131	OFFICE EQUIPMENT	101-115-5-20-5980	101	115	5-20-5980	OFFICE EQUIPMENT <$5K	EXPENSE	SUPPLIES
101-115-5-20-2251	GASOLINE	101-115-5-20-5940	101	115	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-115-5-20-2280	MAPPING & GIS SUPPLIES	101-115-5-20-5970	101	115	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-116-5-20-2251	GASOLINE	101-116-5-20-5940	101	116	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-117-5-20-2283	OTHER OPERATING SUPPLIES	101-117-5-20-5970	101	117	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-118-5-20-2251	FUEL	101-118-5-20-5940	101	118	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-118-5-20-2375	MISC SUPPLIES	101-118-5-20-5970	101	118	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-118-5-20-3540	SURVEY SUPPLIES	101-118-5-20-5970	101	118	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-118-5-20-3542	MONUMENT MATERIALS	101-118-5-20-5970	101	118	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-118-5-20-3543	PLS NOTICE MATERIALS	101-118-5-20-5970	101	118	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-118-5-20-2285	SMALL TOOLS	101-118-5-20-6050	101	118	5-20-6050	SMALL TOOLS & EQUIPMENT < $5K	EXPENSE	SUPPLIES
101-118-5-20-3531	SOFTWARE	101-118-5-20-6060	101	118	5-20-6060	SOFTWARE (OWNED) < $5K	EXPENSE	SUPPLIES
101-121-5-20-2251	GASOLINE	101-121-5-20-5940	101	121	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-121-5-20-2254	DIESEL	101-121-5-20-5940	101	121	5-20-5940	FUEL	EXPENSE	SUPPLIES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-121-5-20-2265	JANITORIAL SUPPLIES	101-121-5-20-5960	101	121	5-20-5960	JANITORIAL SUPPLIES	EXPENSE	SUPPLIES
101-121-5-20-2264	SAFETY SUPPLIES	101-121-5-20-6030	101	121	5-20-6030	SAFETY EQUIPMENT & SUPPLIES	EXPENSE	SUPPLIES
101-121-5-20-2285	SMALL TOOLS	101-121-5-20-6050	101	121	5-20-6050	SMALL TOOLS & EQUIPMENT < $5K	EXPENSE	SUPPLIES
101-122-5-20-2251	GASOLINE	101-122-5-20-5940	101	122	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-122-5-20-2265	JANITORIAL SUPPLIES	101-122-5-20-5960	101	122	5-20-5960	JANITORIAL SUPPLIES	EXPENSE	SUPPLIES
101-122-5-20-2375	MISC SUPPLIES	101-122-5-20-5970	101	122	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-122-5-20-3530	SUPPLIES	101-122-5-20-5970	101	122	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-122-5-20-2285	SMALL TOOLS	101-122-5-20-6050	101	122	5-20-6050	SMALL TOOLS & EQUIPMENT < $5K	EXPENSE	SUPPLIES
101-123-5-20-3530	SUPPLIES	101-123-5-20-5970	101	123	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
101-125-5-20-2225	IT HARDWARE-NON CAPITAL	101-125-5-20-5920	101	125	5-20-5920	IT HARDWARE/COMPUTER < $5K EA	EXPENSE	SUPPLIES
101-125-5-20-3240	TELEPHONE-COMPUTER EXPENS	101-125-5-20-5920	101	125	5-20-5920	IT HARDWARE/COMPUTER < $5K EA	EXPENSE	SUPPLIES
101-128-5-20-3831	CHEMICALS	101-128-5-20-5910	101	128	5-20-5910	PAINT & CHEMICALS	EXPENSE	SUPPLIES
101-128-5-20-2251	GASOLINE	101-128-5-20-5940	101	128	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-128-5-20-2254	DIESEL	101-128-5-20-5940	101	128	5-20-5940	FUEL	EXPENSE	SUPPLIES
101-128-5-20-2375	MISC. SUPPLIES	101-128-5-20-5970	101	128	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
200-220-5-20-2506	BIKE & TRAIL EXPENSES	200-115-5-20-5970	200	115	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
202-220-5-20-2320	PAINTS & PAINTING SUPLYS-	202-220-5-20-5910	202	220	5-20-5910	PAINT & CHEMICALS	EXPENSE	SUPPLIES
202-220-5-20-2510	DEICER MATERIAL	202-220-5-20-5910	202	220	5-20-5910	PAINT & CHEMICALS	EXPENSE	SUPPLIES
202-220-5-20-3831	OTHER EXPENSES - WEEDS	202-220-5-20-5910	202	220	5-20-5910	PAINT & CHEMICALS	EXPENSE	SUPPLIES
202-220-5-20-2251	GASOLINE/PROPANE	202-220-5-20-5940	202	220	5-20-5940	FUEL	EXPENSE	SUPPLIES
202-220-5-20-2254	DIESEL/STOVE OIL	202-220-5-20-5940	202	220	5-20-5940	FUEL	EXPENSE	SUPPLIES
202-220-5-20-2282	BATTERIES	202-220-5-20-5990	202	220	5-20-5990	PARTS	EXPENSE	SUPPLIES
202-220-5-20-2257	LUBRICANTS - OIL & GREASE	202-220-5-20-6020	202	220	5-20-6020	SHOP SUPPLIES	EXPENSE	SUPPLIES
202-220-5-20-2377	MISC MATERIALS & SUPPLIES	202-220-5-20-6020	202	220	5-20-6020	SHOP SUPPLIES	EXPENSE	SUPPLIES
202-220-5-20-2380	MAINT. SUPPLIES	202-220-5-20-6020	202	220	5-20-6020	SHOP SUPPLIES	EXPENSE	SUPPLIES
202-220-5-20-2378	SAFETY SUPPLIES	202-220-5-20-6030	202	220	5-20-6030	SAFETY EQUIPMENT & SUPPLIES	EXPENSE	SUPPLIES
202-220-5-20-2392	CLOTHING SUPPLIES	202-220-5-20-6030	202	220	5-20-6030	SAFETY EQUIPMENT & SUPPLIES	EXPENSE	SUPPLIES
202-220-5-20-2539	SIGN MATERIALS & SUPPLIES	202-220-5-20-6040	202	220	5-20-6040	SIGNAGE	EXPENSE	SUPPLIES
202-220-5-20-2285	SMALL TOOLS	202-220-5-20-6050	202	220	5-20-6050	SMALL TOOLS & EQUIPMENT < $5K	EXPENSE	SUPPLIES
202-220-5-20-2381	EQUIPMENT SUPPLIES	202-220-5-20-6050	202	220	5-20-6050	SMALL TOOLS & EQUIPMENT < $5K	EXPENSE	SUPPLIES
205-250-5-20-3815	AVIATION FUEL	205-250-5-20-5945	205	250	5-20-5945	FUEL-AVIATION	EXPENSE	SUPPLIES
205-250-5-20-2370	PILOT LOUNGE SUPPLIES	205-250-5-20-5970	205	250	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
207-113-5-20-3242	MOBILE MODEMS	207-113-5-20-5920	207	113	5-20-5920	IT HARDWARE/COMPUTER < $5K EA	EXPENSE	SUPPLIES
207-113-5-20-2251	GASOLINE	207-113-5-20-5940	207	113	5-20-5940	FUEL	EXPENSE	SUPPLIES
207-113-5-20-3210	EDUCA/PROMO MAT	207-113-5-20-6010	207	113	5-20-6010	PROGRAM MATERIALS & SUPPLIES	EXPENSE	SUPPLIES
214-100-5-20-2251	FUEL - VEHICLES	214-100-5-20-5940	214	100	5-20-5940	FUEL	EXPENSE	SUPPLIES
214-100-5-20-2538	GENERAL SUPPLIES	214-100-5-20-5970	214	100	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
214-301-5-20-2538	SUPPLIES	214-301-5-20-5970	214	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
216-320-5-20-2251	FUEL	216-320-5-20-5940	216	320	5-20-5940	FUEL	EXPENSE	SUPPLIES
216-320-5-20-3713	DRIVER EXPENSE	216-320-5-20-5970	216	320	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
216-320-5-20-2282	OPERATING - OUTREACH SUPPLIES	216-320-5-20-6010	216	320	5-20-6010	PROGRAM MATERIALS & SUPPLIES	EXPENSE	SUPPLIES
220-111-5-20-2131	SUPPLIES	220-111-5-20-5970	220	111	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
220-111-5-20-3833	EMERGENCY SERVICES GRANT	220-111-5-20-5970	220	111	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
228-100-5-20-2378	SAFETY SUPPLIES	228-100-5-20-6030	228	100	5-20-6030	SAFETY EQUIPMENT & SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-2602	AWARDS - MOCO	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-2605	STOCK CONTRACTS	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-2606	PURSES - AWARDS	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-2607	MISCELLANEOUS	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-3216	CHUTES/PANEL MATERIAL	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
230-301-5-20-3461	RODEO SECRETARY	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-3462	BULLFIGHTERS	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-3463	JUDGE/CHUTE BOSS	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-3464	TIMERS	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-3466	MAINTENANCE/MATERIALS	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-3467	TICKETS - GATES	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-3469	ADMIN. EXPENSE	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-3470	USHERS/VIP SEATING	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-3837	ALL AROUND SADDLE	230-301-5-20-5970	230	301	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
230-301-5-20-2609	CONCESSIONS/BEER	230-301-5-20-5975	230	301	5-20-5975	COST OF GOODS SOLD	EXPENSE	SUPPLIES
238-200-5-20-2251	GASOLINE	238-200-5-20-5940	238	200	5-20-5940	FUEL	EXPENSE	SUPPLIES
238-200-5-20-2265	JANITORIAL SUPPLIES	238-200-5-20-5960	238	200	5-20-5960	JANITORIAL SUPPLIES	EXPENSE	SUPPLIES
238-200-5-20-2375	MISC SUPPLIES	238-200-5-20-5970	238	200	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
238-200-5-20-3814	CONCESSIONS	238-200-5-20-5975	238	200	5-20-5975	COST OF GOODS SOLD	EXPENSE	SUPPLIES
238-238-5-20-2251	GASOLINE	238-238-5-20-5940	238	238	5-20-5940	FUEL	EXPENSE	SUPPLIES
238-238-5-20-2265	JANITORIAL SERVICES	238-238-5-20-5960	238	238	5-20-5960	JANITORIAL SUPPLIES	EXPENSE	SUPPLIES
238-238-5-20-2375	MISC SUPPLIES	238-238-5-20-5970	238	238	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
238-238-5-20-3814	CONCESSIONS	238-238-5-20-5975	238	238	5-20-5975	COST OF GOODS SOLD	EXPENSE	SUPPLIES
238-300-5-20-2251	GASOLINE	238-300-5-20-5940	238	300	5-20-5940	FUEL	EXPENSE	SUPPLIES
238-300-5-20-2254	DIESEL	238-300-5-20-5940	238	300	5-20-5940	FUEL	EXPENSE	SUPPLIES
238-300-5-20-2265	JANITORIAL SUPPLIES	238-300-5-20-5960	238	300	5-20-5960	JANITORIAL SUPPLIES	EXPENSE	SUPPLIES
238-300-5-20-2375	MISC SUPPLIES	238-300-5-20-5970	238	300	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
238-300-5-20-3814	CONCESSIONS	238-300-5-20-5975	238	300	5-20-5975	COST OF GOODS SOLD	EXPENSE	SUPPLIES
238-300-5-20-3818	SOUVENIERS	238-300-5-20-5975	238	300	5-20-5975	COST OF GOODS SOLD	EXPENSE	SUPPLIES
238-300-5-20-2285	SMALL TOOLS	238-300-5-20-6050	238	300	5-20-6050	SMALL TOOLS & EQUIPMENT < $5K	EXPENSE	SUPPLIES
238-400-5-20-2251	GASOLINE	238-400-5-20-5940	238	400	5-20-5940	FUEL	EXPENSE	SUPPLIES
238-400-5-20-2265	JANITORIAL SERVICES	238-400-5-20-5960	238	400	5-20-5960	JANITORIAL SUPPLIES	EXPENSE	SUPPLIES
238-400-5-20-2375	MISC SUPPLIES	238-400-5-20-5970	238	400	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
238-400-5-20-2539	SIGNS	238-400-5-20-6040	238	400	5-20-6040	SIGNAGE	EXPENSE	SUPPLIES
238-400-5-20-2285	SMALL TOOLS	238-400-5-20-6050	238	400	5-20-6050	SMALL TOOLS & EQUIPMENT < $5K	EXPENSE	SUPPLIES
245-115-5-20-3813	OTHER EXPENSES	245-115-5-20-5970	245	115	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
504-504-5-20-2251	FUEL	504-504-5-20-5940	504	504	5-20-5940	FUEL	EXPENSE	SUPPLIES
504-504-5-20-3713	DRIVER EXPENSE	504-504-5-20-5970	504	504	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
504-504-5-20-3748	OUTREACH SUPPLIES	504-504-5-20-6010	504	504	5-20-6010	PROGRAM MATERIALS & SUPPLIES	EXPENSE	SUPPLIES
510-113-5-20-2251	GASOLINE	510-113-5-20-5940	510	113	5-20-5940	FUEL	EXPENSE	SUPPLIES
510-113-5-20-2375	WORK CREW MISC. SUPPLIES	510-113-5-20-5970	510	113	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
510-113-5-20-2205	AMMUNITION	510-113-5-20-5970	510	113	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
510-113-5-20-3134	EVALUATIONS	510-113-5-20-5970	510	113	5-20-5970	MISCELLANEOUS SUPPLIES	EXPENSE	SUPPLIES
510-113-5-20-3821	TOOL REPAIR	510-113-5-20-6050	510	113	5-20-6050	SMALL TOOLS & EQUIPMENT < $5K	EXPENSE	SUPPLIES
101-100-2-40-4002	DUE TO OTHER FUNDS	101-100-2-40-4002	101	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
203-100-2-40-4002	DUE TO OTHER FUNDS	203-100-2-40-4002	203	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
204-100-2-40-4002	DUE TO OTHER FUNDS	204-100-2-40-4002	204	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
204-100-2-99-0101	DUE TO GENERAL FUND	204-100-2-99-0101	204	100	2-99-0101	DUE TO GENERAL FUND	LIABILITIES	DUE TO
205-100-2-40-4002	DUE TO OTHER FUNDS	205-100-2-40-4002	205	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
207-100-2-40-4002	DUE TO OTHER FUNDS	207-100-2-40-4002	207	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
210-100-2-40-4002	DUE TO OTHER FUNDS	210-100-2-40-4002	210	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
214-100-2-40-4002	DUE TO OTHER FUNDS	214-100-2-40-4002	214	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
214-100-2-99-0101	DUE TO GENERAL FUND	214-100-2-99-0101	214	100	2-99-0101	DUE TO GENERAL FUND	LIABILITIES	DUE TO
218-100-2-40-4002	DUE TO OTHER FUNDS	218-100-2-40-4002	218	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
218-100-2-99-0101	DUE TO GENERAL FUND	218-100-2-99-0101	218	100	2-99-0101	DUE TO GENERAL FUND	LIABILITIES	DUE TO
220-100-2-40-4002	DUE TO OTHER FUNDS	220-100-2-40-4002	220	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
220-100-2-99-0101	DUE TO GENERAL FUND	220-100-2-99-0101	220	100	2-99-0101	DUE TO GENERAL FUND	LIABILITIES	DUE TO
223-100-2-40-4002	DUE TO OTHER FUNDS	223-100-2-40-4002	223	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
224-100-2-40-4002	DUE TO OTHER FUNDS	224-100-2-40-4002	224	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
230-100-2-40-4002	DUE TO OTHER FUNDS	230-100-2-40-4002	230	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
231-100-2-40-4002	DUE TO OTHER FUNDS	231-100-2-40-4002	231	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
237-100-2-40-4002	DUE TO OTHER FUNDS	237-100-2-40-4002	237	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
238-100-2-40-4002	DUE TO OTHER FUNDS	238-100-2-40-4002	238	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
504-100-2-40-4002	DUE TO OTHER FUNDS	504-100-2-40-4002	504	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
510-100-2-40-4002	DUE TO OTHER FUNDS	510-100-2-40-4002	510	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
630-100-2-99-0601	DUE TO TRUST & AGENCY	630-100-2-99-0601	630	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
635-100-2-99-0601	DUE TO TRUST & AGENCY	635-100-2-99-0601	635	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
638-100-2-99-0601	DUE TO TRUST & AGENCY	638-100-2-99-0601	638	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
653-100-2-99-0601	DUE TO TRUST & AGENCY	653-100-2-99-0601	653	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
656-100-2-99-0601	DUE TO TRUST & AGENCY	656-100-2-99-0601	656	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
657-100-2-99-0601	DUE TO TRUST & AGENCY	657-100-2-99-0601	657	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
660-100-2-99-0601	DUE TO TRUST & AGENCY	660-100-2-99-0601	660	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
666-100-2-99-0601	DUE TO TRUST & AGENCY	666-100-2-99-0601	666	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
668-100-2-99-0101	DUE TO GENERAL FUND	668-100-2-99-0101	668	100	2-99-0101	DUE TO GENERAL FUND	LIABILITIES	DUE TO
668-100-2-99-0202	DUE TO ROAD FUND	668-100-2-99-0202	668	100	2-99-0202	DUE TO ROAD FUND	LIABILITIES	DUE TO
668-100-2-99-0211	DUE TO COUNTY SCHOOL	668-100-2-99-0211	668	100	2-99-0211	DUE TO COUNTY SCHOOL	LIABILITIES	DUE TO
668-100-2-99-0212	DUE TO OTHER ROAD DIST	668-100-2-99-0212	668	100	2-99-0212	DUE TO OTHER ROAD DIST	LIABILITIES	DUE TO
668-100-2-99-0214	DUE TO FAIR AND RODEO	668-100-2-99-0214	668	100	2-99-0214	DUE TO FAIR AND RODEO	LIABILITIES	DUE TO
668-100-2-99-0223	DUE TO LIFEGUARD MED TRAN	668-100-2-99-0223	668	100	2-99-0223	DUE TO LIFEGUARD MED TRAN	LIABILITIES	DUE TO
668-100-2-99-0415	DUE TO NORTH MORROW CLINI	668-100-2-99-0415	668	100	2-99-0415	DUE TO NORTH MORROW CLINI	LIABILITIES	DUE TO
668-100-2-99-0601	DUE TO TRUST & AGENCY	668-100-2-99-0601	668	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
668-100-2-99-0617	DUE TO HOSPITAL	668-100-2-99-0617	668	100	2-99-0617	DUE TO HOSPITAL	LIABILITIES	DUE TO
671-100-2-99-0101	DUE TO GENERAL FUND	671-100-2-99-0101	671	100	2-99-0101	DUE TO GENERAL FUND	LIABILITIES	DUE TO
671-100-2-99-0202	DUE TO ROAD FUND	671-100-2-99-0202	671	100	2-99-0202	DUE TO ROAD FUND	LIABILITIES	DUE TO
671-100-2-99-0211	DUE TO COUNTY SCHOOL	671-100-2-99-0211	671	100	2-99-0211	DUE TO COUNTY SCHOOL	LIABILITIES	DUE TO
671-100-2-99-0212	DUE TO OTHER ROAD DIST	671-100-2-99-0212	671	100	2-99-0212	DUE TO OTHER ROAD DIST	LIABILITIES	DUE TO
671-100-2-99-0214	DUE TO FAIR AND RODEO	671-100-2-99-0214	671	100	2-99-0214	DUE TO FAIR AND RODEO	LIABILITIES	DUE TO
671-100-2-99-0223	DUE TO LIFEGUARD MED TRAN	671-100-2-99-0223	671	100	2-99-0223	DUE TO LIFEGUARD MED TRAN	LIABILITIES	DUE TO
671-100-2-99-0415	DUE TO NORTH MORROW CLINI	671-100-2-99-0415	671	100	2-99-0415	DUE TO NORTH MORROW CLINI	LIABILITIES	DUE TO
671-100-2-99-0416	DUE TO AMBULANCE	671-100-2-99-0416	671	100	2-99-0416	DUE TO AMBULANCE	LIABILITIES	DUE TO
671-100-2-99-0601	DUE TO TRUST & AGENCY	671-100-2-99-0601	671	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
671-100-2-99-0617	DUE TO HOSPITAL	671-100-2-99-0617	671	100	2-99-0617	DUE TO HOSPITAL	LIABILITIES	DUE TO
672-100-2-99-0101	DUE TO GENERAL FUND	672-100-2-99-0101	672	100	2-99-0101	DUE TO GENERAL FUND	LIABILITIES	DUE TO
672-100-2-99-0202	DUE TO ROAD FUND	672-100-2-99-0202	672	100	2-99-0202	DUE TO ROAD FUND	LIABILITIES	DUE TO
672-100-2-99-0211	DUE TO COUNTY SCHOOL	672-100-2-99-0211	672	100	2-99-0211	DUE TO COUNTY SCHOOL	LIABILITIES	DUE TO
672-100-2-99-0212	DUE TO OTHER ROAD DIST	672-100-2-99-0212	672	100	2-99-0212	DUE TO OTHER ROAD DIST	LIABILITIES	DUE TO
672-100-2-99-0214	DUE TO FAIR AND RODEO	672-100-2-99-0214	672	100	2-99-0214	DUE TO FAIR AND RODEO	LIABILITIES	DUE TO
672-100-2-99-0223	DUE TO LIFEGUARD MED TRAN	672-100-2-99-0223	672	100	2-99-0223	DUE TO LIFEGUARD MED TRAN	LIABILITIES	DUE TO
672-100-2-99-0415	DUE TO NORTH MORROW CLINI	672-100-2-99-0415	672	100	2-99-0415	DUE TO NORTH MORROW CLINI	LIABILITIES	DUE TO
672-100-2-99-0417	DUE TO HOSPITAL	672-100-2-99-0417	672	100	2-99-0417	DUE TO HOSPITAL	LIABILITIES	DUE TO
672-100-2-99-0601	DUE TO TRUST & AGENCY	672-100-2-99-0601	672	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
697-100-2-99-0101	DUE TO GENERAL FUND	697-100-2-99-0101	697	100	2-99-0101	DUE TO GENERAL FUND	LIABILITIES	DUE TO
697-100-2-99-0202	DUE TO ROAD FUND	697-100-2-99-0202	697	100	2-99-0202	DUE TO ROAD FUND	LIABILITIES	DUE TO

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
697-100-2-99-0211	DUE TO COUNTY SCHOOL	697-100-2-99-0211	697	100	2-99-0211	DUE TO COUNTY SCHOOL	LIABILITIES	DUE TO
697-100-2-99-0212	DUE TO OTHER ROAD DIST	697-100-2-99-0212	697	100	2-99-0212	DUE TO OTHER ROAD DIST	LIABILITIES	DUE TO
697-100-2-99-0214	DUE TO FAIR AND RODEO	697-100-2-99-0214	697	100	2-99-0214	DUE TO FAIR AND RODEO	LIABILITIES	DUE TO
697-100-2-99-0223	DUE TO LIFEGUARD MED TRAN	697-100-2-99-0223	697	100	2-99-0223	DUE TO LIFEGUARD MED TRAN	LIABILITIES	DUE TO
697-100-2-99-0415	DUE TO NORTH MORROW CLINI	697-100-2-99-0415	697	100	2-99-0415	DUE TO NORTH MORROW CLINI	LIABILITIES	DUE TO
697-100-2-99-0416	DUE TO AMBULANCE	697-100-2-99-0416	697	100	2-99-0416	DUE TO AMBULANCE	LIABILITIES	DUE TO
697-100-2-99-0417	DUE TO HOSPITAL	697-100-2-99-0417	697	100	2-99-0417	DUE TO HOSPITAL	LIABILITIES	DUE TO
697-100-2-99-0601	DUE TO TRUST & AGENCY	697-100-2-99-0601	697	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
697-100-2-99-0617	DUE TO HOSPITAL	697-100-2-99-0617	697	100	2-99-0617	DUE TO HOSPITAL	LIABILITIES	DUE TO
697-100-2-99-0630	DUE TO PORT OF MORROW	697-100-2-99-0630	697	100	2-99-0630	DUE TO PORT OF MORROW	LIABILITIES	DUE TO
697-100-2-99-0631	DUE TO CITY OF BOARDMAN	697-100-2-99-0631	697	100	2-99-0631	DUE TO CITY OF BOARDMAN	LIABILITIES	DUE TO
697-100-2-99-0632	DUE TO CITY OF HEPPNER	697-100-2-99-0632	697	100	2-99-0632	DUE TO CITY OF HEPPNER	LIABILITIES	DUE TO
697-100-2-99-0633	DUE TO CITY OF IONE	697-100-2-99-0633	697	100	2-99-0633	DUE TO CITY OF IONE	LIABILITIES	DUE TO
697-100-2-99-0634	DUE TO CITY OF IRRIGON	697-100-2-99-0634	697	100	2-99-0634	DUE TO CITY OF IRRIGON	LIABILITIES	DUE TO
697-100-2-99-0635	DUE TO CITY OF LEXINGTON	697-100-2-99-0635	697	100	2-99-0635	DUE TO CITY OF LEXINGTON	LIABILITIES	DUE TO
697-100-2-99-0636	DUE TO BOARDMAN RFPD	697-100-2-99-0636	697	100	2-99-0636	DUE TO BOARDMAN RFPD	LIABILITIES	DUE TO
697-100-2-99-0637	DUE TO BOARDMAN RFP B&I	697-100-2-99-0637	697	100	2-99-0637	DUE TO BOARDMAN RFP B&I	LIABILITIES	DUE TO
697-100-2-99-0638	DUE TO HEPPNER RFPD	697-100-2-99-0638	697	100	2-99-0638	DUE TO HEPPNER RFPD	LIABILITIES	DUE TO
697-100-2-99-0639	DUE TO IRRIGON RFPD	697-100-2-99-0639	697	100	2-99-0639	DUE TO IRRIGON RFPD	LIABILITIES	DUE TO
697-100-2-99-0642	DUE TO BOARDMAN CEMETERY	697-100-2-99-0642	697	100	2-99-0642	DUE TO BOARDMAN CEMETERY	LIABILITIES	DUE TO
697-100-2-99-0643	DUE TO HEPPNER CEMETERY	697-100-2-99-0643	697	100	2-99-0643	DUE TO HEPPNER CEMETERY	LIABILITIES	DUE TO
697-100-2-99-0644	DUE TO IONE-LEX CEMETERY	697-100-2-99-0644	697	100	2-99-0644	DUE TO IONE-LEX CEMETERY	LIABILITIES	DUE TO
697-100-2-99-0645	DUE TO IRRIGON CEMETERY	697-100-2-99-0645	697	100	2-99-0645	DUE TO IRRIGON CEMETERY	LIABILITIES	DUE TO
697-100-2-99-0647	DUE TO BOARDMAN PARK	697-100-2-99-0647	697	100	2-99-0647	DUE TO BOARDMAN PARK	LIABILITIES	DUE TO
697-100-2-99-0648	DUE TO IRRIGON PARK	697-100-2-99-0648	697	100	2-99-0648	DUE TO IRRIGON PARK	LIABILITIES	DUE TO
697-100-2-99-0652	DUE TO MORROW CO SCHOOL D	697-100-2-99-0652	697	100	2-99-0652	DUE TO MORROW CO SCHOOL D	LIABILITIES	DUE TO
697-100-2-99-0653	DUE TO MORROW SCHOOL B&I	697-100-2-99-0653	697	100	2-99-0653	DUE TO MORROW SCHOOL B&I	LIABILITIES	DUE TO
697-100-2-99-0658	DUE TO BLUE MT ED DIST	697-100-2-99-0658	697	100	2-99-0658	DUE TO BLUE MT ED DIST	LIABILITIES	DUE TO
697-100-2-99-0659	DUE TO BLUE MT B&I	697-100-2-99-0659	697	100	2-99-0659	DUE TO BLUE MT B&I	LIABILITIES	DUE TO
697-100-2-99-0660	DUE TO NM VECTOR CONTROL	697-100-2-99-0660	697	100	2-99-0660	DUE TO NM VECTOR CONTROL	LIABILITIES	DUE TO
697-100-2-99-0666	DUE TO FOREST PATROL	697-100-2-99-0666	697	100	2-99-0666	DUE TO FOREST PATROL	LIABILITIES	DUE TO
698-100-2-99-0101	DUE TO GENERAL FUND	698-100-2-99-0101	698	100	2-99-0101	DUE TO GENERAL FUND	LIABILITIES	DUE TO
698-100-2-99-0202	DUE TO ROAD FUND	698-100-2-99-0202	698	100	2-99-0202	DUE TO ROAD FUND	LIABILITIES	DUE TO
698-100-2-99-0204	DUE TO JUVENILE SERVICES	698-100-2-99-0204	698	100	2-99-0204	DUE TO JUVENILE SERVICES	LIABILITIES	DUE TO
698-100-2-99-0205	DUE TO AIRPORT FUND	698-100-2-99-0205	698	100	2-99-0205	DUE TO AIRPORT FUND	LIABILITIES	DUE TO
698-100-2-99-0206	DUE TO LAW LIBRARY FUND	698-100-2-99-0206	698	100	2-99-0206	DUE TO LAW LIBRARY FUND	LIABILITIES	DUE TO
698-100-2-99-0207	DUE TO 911 EMERG FUND	698-100-2-99-0207	698	100	2-99-0207	DUE TO 911 EMERG FUND	LIABILITIES	DUE TO
698-100-2-99-0210	DUE TO REVENUE SHARING	698-100-2-99-0210	698	100	2-99-0210	DUE TO REVENUE SHARING	LIABILITIES	DUE TO
698-100-2-99-0211	DUE TO COUNTY SCHOOL	698-100-2-99-0211	698	100	2-99-0211	DUE TO COUNTY SCHOOL	LIABILITIES	DUE TO
698-100-2-99-0212	DUE TO OTHER ROAD DIST	698-100-2-99-0212	698	100	2-99-0212	DUE TO OTHER ROAD DIST	LIABILITIES	DUE TO
698-100-2-99-0213	DUE TO TAYLOR GRAZING	698-100-2-99-0213	698	100	2-99-0213	DUE TO TAYLOR GRAZING	LIABILITIES	DUE TO
698-100-2-99-0214	DUE TO FAIR AND RODEO	698-100-2-99-0214	698	100	2-99-0214	DUE TO FAIR AND RODEO	LIABILITIES	DUE TO
698-100-2-99-0218	DUE TO ENFORCEMENT FUND	698-100-2-99-0218	698	100	2-99-0218	DUE TO ENFORCEMENT FUND	LIABILITIES	DUE TO
698-100-2-99-0219	DUE TO AMB RESERVE	698-100-2-99-0219	698	100	2-99-0219	DUE TO AMB RESERVE	LIABILITIES	DUE TO
698-100-2-99-0220	DUE TO VICTIM/WITNESS	698-100-2-99-0220	698	100	2-99-0220	DUE TO VICTIM/WITNESS	LIABILITIES	DUE TO
698-100-2-99-0222	DUE TO MUSEUM TRUST	698-100-2-99-0222	698	100	2-99-0222	DUE TO MUSEUM TRUST	LIABILITIES	DUE TO
698-100-2-99-0223	DUE TO LIFEGUARD MED TRAN	698-100-2-99-0223	698	100	2-99-0223	DUE TO LIFEGUARD MED TRAN	LIABILITIES	DUE TO
698-100-2-99-0321	DUE TO LAND ACQUIS/RG OFW	698-100-2-99-0321	698	100	2-99-0321	DUE TO LAND ACQUIS/RG OFW	LIABILITIES	DUE TO
698-100-2-99-0403	DUE TO MENTAL HEALTH	698-100-2-99-0403	698	100	2-99-0403	DUE TO MENTAL HEALTH	LIABILITIES	DUE TO

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
698-100-2-99-0415	DUE TO NORTH MORROW CLINI	698-100-2-99-0415	698	100	2-99-0415	DUE TO NORTH MORROW CLINI	LIABILITIES	DUE TO
698-100-2-99-0416	DUE TO AMBULANCE	698-100-2-99-0416	698	100	2-99-0416	DUE TO AMBULANCE	LIABILITIES	DUE TO
698-100-2-99-0417	DUE TO HOSPITAL	698-100-2-99-0417	698	100	2-99-0417	DUE TO HOSPITAL	LIABILITIES	DUE TO
698-100-2-99-0509	DUE TO MOTOR POOL	698-100-2-99-0509	698	100	2-99-0509	DUE TO MOTOR POOL	LIABILITIES	DUE TO
698-100-2-99-0522	DUE TO SHERIFF'S FUND	698-100-2-99-0522	698	100	2-99-0522	DUE TO SHERIFF'S FUND	LIABILITIES	DUE TO
698-100-2-99-0601	DUE TO TRUST & AGENCY	698-100-2-99-0601	698	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
698-100-2-99-0617	DUE TO HOSPITAL	698-100-2-99-0617	698	100	2-99-0617	DUE TO HOSPITAL	LIABILITIES	DUE TO
699-100-2-99-0101	DUE TO GENERAL FUND	699-100-2-99-0101	699	100	2-99-0101	DUE TO GENERAL FUND	LIABILITIES	DUE TO
699-100-2-99-0202	DUE TO ROAD FUND	699-100-2-99-0202	699	100	2-99-0202	DUE TO ROAD FUND	LIABILITIES	DUE TO
699-100-2-99-0205	DUE TO AIRPORT FUND	699-100-2-99-0205	699	100	2-99-0205	DUE TO AIRPORT FUND	LIABILITIES	DUE TO
699-100-2-99-0211	DUE TO COUNTY SCHOOL	699-100-2-99-0211	699	100	2-99-0211	DUE TO COUNTY SCHOOL	LIABILITIES	DUE TO
699-100-2-99-0212	DUE TO OTHER ROAD DIST	699-100-2-99-0212	699	100	2-99-0212	DUE TO OTHER ROAD DIST	LIABILITIES	DUE TO
699-100-2-99-0214	DUE TO FAIR AND RODEO	699-100-2-99-0214	699	100	2-99-0214	DUE TO FAIR AND RODEO	LIABILITIES	DUE TO
699-100-2-99-0223	DUE TO LIFEGUARD MED TRAN	699-100-2-99-0223	699	100	2-99-0223	DUE TO LIFEGUARD MED TRAN	LIABILITIES	DUE TO
699-100-2-99-0415	DUE TO NORTH MORROW CLINI	699-100-2-99-0415	699	100	2-99-0415	DUE TO NORTH MORROW CLINI	LIABILITIES	DUE TO
699-100-2-99-0416	DUE TO AMBULANCE	699-100-2-99-0416	699	100	2-99-0416	DUE TO AMBULANCE	LIABILITIES	DUE TO
699-100-2-99-0417	DUE TO HOSPITAL	699-100-2-99-0417	699	100	2-99-0417	DUE TO HOSPITAL	LIABILITIES	DUE TO
699-100-2-99-0601	DUE TO TRUST & AGENCY	699-100-2-99-0601	699	100	2-99-0601	DUE TO TRUST & AGENCY	LIABILITIES	DUE TO
999-100-2-40-4002	DUE TO OTHER FUNDS	999-100-2-40-4002	999	100	2-40-4002	DUE TO OTHER FUNDS	LIABILITIES	DUE TO
101-100-2-05-2001	DUE TO OTHER TAX UNITS	101-100-2-05-2001	101	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
101-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	101-100-2-10-1500	101	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
101-100-2-10-1599	AP PENDING DUE TO POOL	101-100-2-10-1599	101	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
101-100-2-10-1601	ACCRUED ACCTS PAYABLE	101-100-2-10-1601	101	100	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
101-100-2-60-6001	PAYROLL NET PAYABLE	101-100-2-60-6001	101	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-0000	PAYROLL BENEFITS & TAXES	101-100-2-61-0000	101	100	2-61-0000	PAYROLL BENEFITS & TAXES	LIABILITIES	PAYABLES
101-100-2-61-4101	DISABILITY INS PAYABLE	101-100-2-61-4101	101	100	2-61-4101	DISABILITY INS PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-5101	LIFE INS PAYABLE	101-100-2-61-5101	101	100	2-61-5101	LIFE INS PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6101	P/R MEDICAL INS PAYABLE	101-100-2-61-6101	101	100	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6102	P/R MEDICAL INS WITHHELD	101-100-2-61-6102	101	100	2-61-6102	P/R MEDICAL INS WITHHELD	LIABILITIES	PAYABLES
101-100-2-61-6201	P/R DENTAL INS PAYABLE	101-100-2-61-6201	101	100	2-61-6201	P/R DENTAL INS PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6202	P/R DENTAL INS WITHHELD	101-100-2-61-6202	101	100	2-61-6202	P/R DENTAL INS WITHHELD	LIABILITIES	PAYABLES
101-100-2-61-6301	P/R FICA PAYABLE	101-100-2-61-6301	101	100	2-61-6301	P/R FICA PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6302	P/R FICA WITHHELD	101-100-2-61-6302	101	100	2-61-6302	P/R FICA WITHHELD	LIABILITIES	PAYABLES
101-100-2-61-6401	P/R PACIFIC MUT PAYABLE	101-100-2-61-6401	101	100	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6402	P/R PACIFIC MUT WITHHELD	101-100-2-61-6402	101	100	2-61-6402	P/R PACIFIC MUT WITHHELD	LIABILITIES	PAYABLES
101-100-2-61-6403	P/R PACIFIC MUT EMP CONT	101-100-2-61-6403	101	100	2-61-6403	P/R PACIFIC MUT EMP CONT	LIABILITIES	PAYABLES
101-100-2-61-6404	P/R DEFINED CONTRIB PAYABLE	101-100-2-61-6404	101	100	2-61-6404	P/R DEFINED CONTRIB PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6405	P/R PERS CONTRIB PAYABLE	101-100-2-61-6405	101	100	2-61-6405	P/R PERS CONTRIB PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-100-2-61-6501	101	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6601	P/R WORK COMP PAYABLE	101-100-2-61-6601	101	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6602	P/R WORK COMP WITHHELD	101-100-2-61-6602	101	100	2-61-6602	P/R WORK COMP WITHHELD	LIABILITIES	PAYABLES
101-100-2-61-6700	PAYROLL UNION DUES	101-100-2-61-6700	101	100	2-61-6700	PAYROLL UNION DUES	LIABILITIES	PAYABLES
101-100-2-61-6701	P/R UNION DUES PAYABLE	101-100-2-61-6701	101	100	2-61-6701	P/R UNION DUES PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6702	P/R UNION DUES WITHHELD	101-100-2-61-6702	101	100	2-61-6702	P/R UNION DUES WITHHELD	LIABILITIES	PAYABLES
101-100-2-61-6801	P/R GARNISHMENTS PAYABLE	101-100-2-61-6801	101	100	2-61-6801	P/R GARNISHMENTS PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6802	P/R GARNISHMENTS WITHHELD	101-100-2-61-6802	101	100	2-61-6802	P/R GARNISHMENTS WITHHELD	LIABILITIES	PAYABLES
101-100-2-61-6901	P/R FEDERAL TAX PAYABLE	101-100-2-61-6901	101	100	2-61-6901	P/R FEDERAL TAX PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-6902	P/R FEDERAL TAX WITHHELD	101-100-2-61-6902	101	100	2-61-6902	P/R FEDERAL TAX WITHHELD	LIABILITIES	PAYABLES
101-100-2-61-7001	P/R STATE TAX PAYABLE	101-100-2-61-7001	101	100	2-61-7001	P/R STATE TAX PAYABLE	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-100-2-61-7002	P/R STATE TAX WITHHELD	101-100-2-61-7002	101	100	2-61-7002	P/R STATE TAX WITHHELD	LIABILITIES	PAYABLES
101-100-2-61-7101	STANDARD LIFE INS PAYABLE	101-100-2-61-7101	101	100	2-61-7101	STANDARD LIFE INS PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-7102	MADISON NATIONAL LIFE	101-100-2-61-7102	101	100	2-61-7102	AFLAC PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-7201	CREDIT UNION PAYABLE	101-100-2-61-7201	101	100	2-61-7201	CREDIT UNION PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-7301	HRA/VEBA PAYABLE	101-100-2-61-7301	101	100	2-61-7301	HRA/VEBA PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-7302	UNITED WAY WITHHELD	101-100-2-61-7302	101	100	2-61-7302	UNITED WAY PAYABLE	LIABILITIES	PAYABLES
101-100-2-61-7401	DEFERRED COMPENSATION	101-100-2-61-7401	101	100	2-61-7401	DEFERRED COMPENSATION	LIABILITIES	PAYABLES
101-100-2-62-6001	NET PAY PAYABLE	101-100-2-62-6001	101	100	2-62-6001	NET PAY PAYABLE	LIABILITIES	PAYABLES
101-100-2-65-6502	ACCRUED VACATION	101-100-2-65-6502	101	100	2-65-6502	ACCRUED VACATION	LIABILITIES	PAYABLES
101-100-2-70-7000	DEFERRED REVENUE	101-100-2-70-7000	101	100	2-70-7000	DEFERRED REVENUE	LIABILITIES	PAYABLES
101-101-2-61-6401	P/R PACIFIC MUT PAYABLE	101-101-2-61-6401	101	101	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-101-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-101-2-61-6501	101	101	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-101-2-61-6601	P/R WORK COMP PAYABLE	101-101-2-61-6601	101	101	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-101-2-61-6901	P/R FEDERAL TAX PAYABLE	101-101-2-61-6901	101	101	2-61-6901	P/R FEDERAL TAX PAYABLE	LIABILITIES	PAYABLES
101-102-2-61-6401	P/R PACIFIC MUT PAYABLE	101-102-2-61-6401	101	102	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-102-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-102-2-61-6501	101	102	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-102-2-61-6601	P/R WORK COMP PAYABLE	101-102-2-61-6601	101	102	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-103-2-10-1500	ACCRUED ACCOUNTS PAYABLE	101-103-2-10-1500	101	103	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
101-103-2-61-6401	P/R PACIFIC MUT PAYABLE	101-103-2-61-6401	101	103	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-103-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-103-2-61-6501	101	103	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-103-2-61-6601	P/R WORK COMP PAYABLE	101-103-2-61-6601	101	103	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-104-2-10-1500	ACCRUED ACCOUNTS PAYABLE	101-104-2-10-1500	101	104	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
101-104-2-61-6401	P/R PACIFIC MUT PAYABLE	101-104-2-61-6401	101	104	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-104-2-61-6402	P/R PACIFIC MUT WITHHELD	101-104-2-61-6402	101	104	2-61-6402	P/R PACIFIC MUT WITHHELD	LIABILITIES	PAYABLES
101-104-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-104-2-61-6501	101	104	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-104-2-61-6601	P/R WORK COMP PAYABLE	101-104-2-61-6601	101	104	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-105-2-61-6401	P/R PACIFIC MUT PAYABLE	101-105-2-61-6401	101	105	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-105-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-105-2-61-6501	101	105	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-105-2-61-6601	P/R WORK COMP PAYABLE	101-105-2-61-6601	101	105	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-106-2-61-6401	P/R PACIFIC MUT PAYABLE	101-106-2-61-6401	101	106	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-106-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-106-2-61-6501	101	106	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-106-2-61-6601	P/R WORK COMP PAYABLE	101-106-2-61-6601	101	106	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-109-2-61-6401	P/R PACIFIC MUT PAYABLE	101-109-2-61-6401	101	109	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-109-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-109-2-61-6501	101	109	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-109-2-61-6601	P/R WORK COMP PAYABLE	101-109-2-61-6601	101	109	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-111-2-61-6401	P/R PACIFIC MUT PAYABLE	101-111-2-61-6401	101	111	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-111-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-111-2-61-6501	101	111	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-111-2-61-6601	P/R WORK COMP PAYABLE	101-111-2-61-6601	101	111	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-112-2-10-1500	ACCRUED ACCOUNTS PAYABLE	101-112-2-10-1500	101	112	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
101-112-2-61-6401	P/R PACIFIC MUT PAYABLE	101-112-2-61-6401	101	112	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-112-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-112-2-61-6501	101	112	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-112-2-61-6601	P/R WORK COMP PAYABLE	101-112-2-61-6601	101	112	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-113-2-10-1601	ACCRUED ACCTS PAYABLE	101-113-2-10-1601	101	113	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
101-113-2-61-6101	P/R MEDICAL INS PAYABLE	101-113-2-61-6101	101	113	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
101-113-2-61-6102	P/R MEDICAL INS WITHHELD	101-113-2-61-6102	101	113	2-61-6102	P/R MEDICAL INS WITHHELD	LIABILITIES	PAYABLES
101-113-2-61-6401	P/R PACIFIC MUT PAYABLE	101-113-2-61-6401	101	113	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-113-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-113-2-61-6501	101	113	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-113-2-61-6601	P/R WORK COMP PAYABLE	101-113-2-61-6601	101	113	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-114-2-10-1500	ACCRUED ACCOUNTS PAYABLE	101-114-2-10-1500	101	114	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-114-2-61-6401	P/R PACIFIC MUT PAYABLE	101-114-2-61-6401	101	114	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-114-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-114-2-61-6501	101	114	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-114-2-61-6601	P/R WORK COMP PAYABLE	101-114-2-61-6601	101	114	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-115-2-61-6101	P/R MEDICAL INS PAYABLE	101-115-2-61-6101	101	115	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
101-115-2-61-6401	P/R PACIFIC MUT PAYABLE	101-115-2-61-6401	101	115	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-115-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-115-2-61-6501	101	115	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-115-2-61-6601	P/R WORK COMP PAYABLE	101-115-2-61-6601	101	115	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-117-2-61-6401	P/R PACIFIC MUT PAYABLE	101-117-2-61-6401	101	117	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-117-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-117-2-61-6501	101	117	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-117-2-61-6601	P/R WORK COMP PAYABLE	101-117-2-61-6601	101	117	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-119-2-61-6401	P/R PACIFIC MUT PAYABLE	101-119-2-61-6401	101	119	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-119-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-119-2-61-6501	101	119	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-119-2-61-6601	P/R WORK COMP PAYABLE	101-119-2-61-6601	101	119	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-120-2-61-6401	P/R PACIFIC MUT PAYABLE	101-120-2-61-6401	101	120	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-120-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-120-2-61-6501	101	120	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-120-2-61-6601	P/R WORK COMP PAYABLE	101-120-2-61-6601	101	120	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-121-2-61-6401	P/R PACIFIC MUT PAYABLE	101-121-2-61-6401	101	121	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
101-121-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-121-2-61-6501	101	121	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-121-2-61-6601	P/R WORK COMP PAYABLE	101-121-2-61-6601	101	121	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-122-2-10-1500	ACCRUED ACCOUNTS PAYABLE	101-122-2-10-1500	101	122	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
101-122-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-122-2-61-6501	101	122	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-122-2-61-6601	P/R WORK COMP PAYABLE	101-122-2-61-6601	101	122	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-123-2-61-6501	P/R UNEMPLOY INS PAYABLE	101-123-2-61-6501	101	123	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
101-123-2-61-6601	P/R WORK COMP PAYABLE	101-123-2-61-6601	101	123	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-125-2-10-1500	ACCRUED ACCOUNTS PAYABLE	101-125-2-10-1500	101	125	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
101-125-2-61-6601	P/R WORK COMP PAYABLE	101-125-2-61-6601	101	125	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
101-199-2-61-6102	P/R MEDICAL INS WITHHELD	101-199-2-61-6102	101	199	2-61-6102	P/R MEDICAL INS WITHHELD	LIABILITIES	PAYABLES
200-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	200-100-2-10-1500	200	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
200-100-2-10-1599	AP PENDING DUE TO POOL	200-100-2-10-1599	200	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
201-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	201-100-2-10-1500	201	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
201-100-2-10-1599	AP PENDING DUE TO POOL	201-100-2-10-1599	201	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
202-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	202-100-2-10-1500	202	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
202-100-2-10-1599	AP PENDING DUE TO POOL	202-100-2-10-1599	202	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
202-100-2-10-1601	ACCRUED ACCTS PAYABLE	202-100-2-10-1601	202	100	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
202-100-2-60-6001	PAYROLL NET PAYABLE	202-100-2-60-6001	202	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-0000	PAYROLL BENEFITS & TAXES	202-100-2-61-0000	202	100	2-61-0000	PAYROLL BENEFITS & TAXES	LIABILITIES	PAYABLES
202-100-2-61-4101	DISABILITY INS PAYABLE	202-100-2-61-4101	202	100	2-61-4101	DISABILITY INS PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-5101	LIFE INS PAYABLE	202-100-2-61-5101	202	100	2-61-5101	LIFE INS PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-6101	P/R MEDICAL INS PAYABLE	202-100-2-61-6101	202	100	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-6102	P/R MEDICAL INS WITHHELD	202-100-2-61-6102	202	100	2-61-6102	P/R MEDICAL INS WITHHELD	LIABILITIES	PAYABLES
202-100-2-61-6201	P/R DENTAL INS PAYABLE	202-100-2-61-6201	202	100	2-61-6201	P/R DENTAL INS PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-6202	P/R DENTAL INS WITHHELD	202-100-2-61-6202	202	100	2-61-6202	P/R DENTAL INS WITHHELD	LIABILITIES	PAYABLES
202-100-2-61-6301	P/R FICA PAYABLE	202-100-2-61-6301	202	100	2-61-6301	P/R FICA PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-6302	P/R FICA WITHHELD	202-100-2-61-6302	202	100	2-61-6302	P/R FICA WITHHELD	LIABILITIES	PAYABLES
202-100-2-61-6401	P/R PACIFIC MUT PAYABLE	202-100-2-61-6401	202	100	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-6402	P/R PACIFIC MUT WITHHELD	202-100-2-61-6402	202	100	2-61-6402	P/R PACIFIC MUT WITHHELD	LIABILITIES	PAYABLES
202-100-2-61-6404	P/R DEFINED CONTRIB PAYABLE	202-100-2-61-6404	202	100	2-61-6404	P/R DEFINED CONTRIB PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-6501	P/R UNEMPLOY INS PAYABLE	202-100-2-61-6501	202	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-6502	P/R UNEMPLY INS WITHHELD	202-100-2-61-6502	202	100	2-61-6502	P/R UNEMPLY INS WITHHELD	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
202-100-2-61-6601	P/R WORK COMP PAYABLE	202-100-2-61-6601	202	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-6602	P/R WORK COMP WITHHELD	202-100-2-61-6602	202	100	2-61-6602	P/R WORK COMP WITHHELD	LIABILITIES	PAYABLES
202-100-2-61-6701	P/R UNION DUES PAYABLE	202-100-2-61-6701	202	100	2-61-6701	P/R UNION DUES PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-6702	P/R UNION DUES WITHHELD	202-100-2-61-6702	202	100	2-61-6702	P/R UNION DUES WITHHELD	LIABILITIES	PAYABLES
202-100-2-61-6801	P/R GARNISHMENTS PAYABLE	202-100-2-61-6801	202	100	2-61-6801	P/R GARNISHMENTS PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-6802	P/R GARNISHMENTS WITHHELD	202-100-2-61-6802	202	100	2-61-6802	P/R GARNISHMENTS WITHHELD	LIABILITIES	PAYABLES
202-100-2-61-6901	P/R FEDERAL TAX PAYABLE	202-100-2-61-6901	202	100	2-61-6901	P/R FEDERAL TAX PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-6902	P/R FEDERAL TAX WITHHELD	202-100-2-61-6902	202	100	2-61-6902	P/R FEDERAL TAX WITHHELD	LIABILITIES	PAYABLES
202-100-2-61-7001	P/R STATE TAX PAYABLE	202-100-2-61-7001	202	100	2-61-7001	P/R STATE TAX PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-7002	P/R STATE TAX WITHHELD	202-100-2-61-7002	202	100	2-61-7002	P/R STATE TAX WITHHELD	LIABILITIES	PAYABLES
202-100-2-61-7102	MADISON NATIONAL LIFE	202-100-2-61-7102	202	100	2-61-7102	AFLAC PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-7201	CREDIT UNION PAYABLE	202-100-2-61-7201	202	100	2-61-7201	CREDIT UNION PAYABLE	LIABILITIES	PAYABLES
202-100-2-61-7401	DEFERRED COMPENSATION	202-100-2-61-7401	202	100	2-61-7401	DEFERRED COMPENSATION	LIABILITIES	PAYABLES
202-100-2-65-6502	ACCRUED VACATION	202-100-2-65-6502	202	100	2-65-6502	ACCRUED VACATION	LIABILITIES	PAYABLES
202-101-2-61-6401	P/R PACIFIC MUT PAYABLE	202-101-2-61-6401	202	101	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
202-220-2-10-1500	ACCRUED ACCOUNTS PAYABLE	202-220-2-10-1500	202	220	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
202-220-2-10-1601	ACCRUED ACCTS PAYABLE	202-220-2-10-1601	202	220	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
202-220-2-61-6101	P/R MEDICAL INS PAYABLE	202-220-2-61-6101	202	220	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
202-220-2-61-6301	P/R FICA PAYABLE	202-220-2-61-6301	202	220	2-61-6301	P/R FICA PAYABLE	LIABILITIES	PAYABLES
202-220-2-61-6401	P/R PACIFIC MUT PAYABLE	202-220-2-61-6401	202	220	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
202-220-2-61-6501	P/R UNEMPLOY INS PAYABLE	202-220-2-61-6501	202	220	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
202-220-2-61-6601	P/R WORK COMP PAYABLE	202-220-2-61-6601	202	220	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
202-220-2-61-7001	P/R STATE TAX PAYABLE	202-220-2-61-7001	202	220	2-61-7001	P/R STATE TAX PAYABLE	LIABILITIES	PAYABLES
202-220-2-62-6001	NET PAY PAYABLE	202-220-2-62-6001	202	220	2-62-6001	NET PAY PAYABLE	LIABILITIES	PAYABLES
203-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	203-100-2-10-1500	203	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
203-100-2-10-1599	AP PENDING DUE TO POOL	203-100-2-10-1599	203	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
204-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	204-100-2-10-1500	204	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
204-100-2-10-1599	AP PENDING DUE TO POOL	204-100-2-10-1599	204	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
204-100-2-10-1601	ACCRUED ACCTS PAYABLE	204-100-2-10-1601	204	100	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
204-100-2-60-6001	PAYROLL NET PAYABLE	204-100-2-60-6001	204	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
204-100-2-61-0000	PAYROLL BENEFITS & TAXES	204-100-2-61-0000	204	100	2-61-0000	PAYROLL BENEFITS & TAXES	LIABILITIES	PAYABLES
204-100-2-61-4101	DISABILITY INS PAYABLE	204-100-2-61-4101	204	100	2-61-4101	DISABILITY INS PAYABLE	LIABILITIES	PAYABLES
204-100-2-61-5101	LIFE INS PAYABLE	204-100-2-61-5101	204	100	2-61-5101	LIFE INS PAYABLE	LIABILITIES	PAYABLES
204-100-2-61-6101	P/R MEDICAL INS PAYABLE	204-100-2-61-6101	204	100	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
204-100-2-61-6201	P/R DENTAL INS PAYABLE	204-100-2-61-6201	204	100	2-61-6201	P/R DENTAL INS PAYABLE	LIABILITIES	PAYABLES
204-100-2-61-6301	P/R FICA PAYABLE	204-100-2-61-6301	204	100	2-61-6301	P/R FICA PAYABLE	LIABILITIES	PAYABLES
204-100-2-61-6302	P/R FICA WITHHELD	204-100-2-61-6302	204	100	2-61-6302	P/R FICA WITHHELD	LIABILITIES	PAYABLES
204-100-2-61-6401	P/R PACIFIC MUT PAYABLE	204-100-2-61-6401	204	100	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
204-100-2-61-6501	P/R UNEMPLOY INS PAYABLE	204-100-2-61-6501	204	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
204-240-2-61-6501	P/R UNEMPLOY INS PAYABLE	204-100-2-61-6501	204	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
204-241-2-61-6501	P/R UNEMPLOY INS PAYABLE	204-100-2-61-6501	204	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
204-100-2-61-6601	P/R WORK COMP PAYABLE	204-100-2-61-6601	204	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
204-240-2-61-6601	P/R WORK COMP PAYABLE	204-100-2-61-6601	204	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
204-241-2-61-6601	P/R WORK COMP PAYABLE	204-100-2-61-6601	204	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
204-100-2-61-6602	P/R WORK COMP WITHHELD	204-100-2-61-6602	204	100	2-61-6602	P/R WORK COMP WITHHELD	LIABILITIES	PAYABLES
204-100-2-61-6701	P/R UNION DUES PAYABLE	204-100-2-61-6701	204	100	2-61-6701	P/R UNION DUES PAYABLE	LIABILITIES	PAYABLES
204-100-2-61-6702	P/R UNION DUES WITHHELD	204-100-2-61-6702	204	100	2-61-6702	P/R UNION DUES WITHHELD	LIABILITIES	PAYABLES
204-100-2-61-6802	P/R GARNISHMENTS PAYABLE	204-100-2-61-6802	204	100	2-61-6802	P/R GARNISHMENTS WITHHELD	LIABILITIES	PAYABLES
204-100-2-61-6901	P/R FEDERAL TAX PAYABLE	204-100-2-61-6901	204	100	2-61-6901	P/R FEDERAL TAX PAYABLE	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
204-100-2-61-6902	P/R FEDERAL TAX WITHHELD	204-100-2-61-6902	204	100	2-61-6902	P/R FEDERAL TAX WITHHELD	LIABILITIES	PAYABLES
204-100-2-61-7001	P/R STATE TAX PAYABLE	204-100-2-61-7001	204	100	2-61-7001	P/R STATE TAX PAYABLE	LIABILITIES	PAYABLES
204-100-2-61-7002	P/R STATE TAX WITHHELD	204-100-2-61-7002	204	100	2-61-7002	P/R STATE TAX WITHHELD	LIABILITIES	PAYABLES
205-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	205-100-2-10-1500	205	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
205-100-2-10-1599	AP PENDING DUE TO POOL	205-100-2-10-1599	205	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
205-100-2-10-1601	ACCRUED ACCTS PAYABLE	205-100-2-10-1601	205	100	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
205-100-2-60-6001	PAYROLL NET PAYABLE	205-100-2-60-6001	205	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
205-100-2-61-6302	P/R FICA WITHHELD	205-100-2-61-6302	205	100	2-61-6302	P/R FICA WITHHELD	LIABILITIES	PAYABLES
205-100-2-61-6401	P/R PACIFIC MUTUAL PAYABLE	205-100-2-61-6401	205	100	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
205-100-2-61-6601	P/R WORK COMP PAYABLE	205-100-2-61-6601	205	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
205-100-2-61-6902	P/R FEDERAL TAX WITHHELD	205-100-2-61-6902	205	100	2-61-6902	P/R FEDERAL TAX WITHHELD	LIABILITIES	PAYABLES
205-100-2-61-7002	P/R STATE TAX WITHHELD	205-100-2-61-7002	205	100	2-61-7002	P/R STATE TAX WITHHELD	LIABILITIES	PAYABLES
206-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	206-100-2-10-1500	206	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
206-100-2-10-1599	AP PENDING DUE TO POOL	206-100-2-10-1599	206	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
206-100-2-10-1601	ACCRUED ACCTS PAYABLE	206-100-2-10-1601	206	100	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
207-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	207-100-2-10-1500	207	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
207-100-2-10-1599	AP PENDING DUE TO POOL	207-100-2-10-1599	207	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
207-100-2-10-1601	ACCRUED ACCTS PAYABLE	207-100-2-10-1601	207	100	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
207-100-2-60-6001	PAYROLL NET PAYABLE	207-100-2-60-6001	207	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-4101	DISABILITY INS PAYABLE	207-100-2-61-4101	207	100	2-61-4101	DISABILITY INS PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-5101	LIFE INS PAYABLE	207-100-2-61-5101	207	100	2-61-5101	LIFE INS PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-6101	P/R MEDICAL INS PAYABLE	207-100-2-61-6101	207	100	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-6102	P/R MEDICAL INS WITHHELD	207-100-2-61-6102	207	100	2-61-6102	P/R MEDICAL INS WITHHELD	LIABILITIES	PAYABLES
207-100-2-61-6201	P/R DENTAL INS PAYABLE	207-100-2-61-6201	207	100	2-61-6201	P/R DENTAL INS PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-6202	P/R DENTAL INS WITHHELD	207-100-2-61-6202	207	100	2-61-6202	P/R DENTAL INS WITHHELD	LIABILITIES	PAYABLES
207-100-2-61-6301	P/R FICA PAYABLE	207-100-2-61-6301	207	100	2-61-6301	P/R FICA PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-6302	P/R FICA WITHHELD	207-100-2-61-6302	207	100	2-61-6302	P/R FICA WITHHELD	LIABILITIES	PAYABLES
207-100-2-61-6401	P/R PACIFIC MUT PAYABLE	207-100-2-61-6401	207	100	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-6402	P/R PACIFIC MUT WITHHELD	207-100-2-61-6402	207	100	2-61-6402	P/R PACIFIC MUT WITHHELD	LIABILITIES	PAYABLES
207-100-2-61-6403	P/R PACIFIC MUT EMP CONT	207-100-2-61-6403	207	100	2-61-6403	P/R PACIFIC MUT EMP CONT	LIABILITIES	PAYABLES
207-100-2-61-6404	P/R DEFINED CONTRIB PAYABLE	207-100-2-61-6404	207	100	2-61-6404	P/R DEFINED CONTRIB PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-6501	P/R UNEMPLOY INS PAYABLE	207-100-2-61-6501	207	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-6601	P/R WORK COMP PAYABLE	207-100-2-61-6601	207	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-6602	P/R WORK COMP WITHHELD	207-100-2-61-6602	207	100	2-61-6602	P/R WORK COMP WITHHELD	LIABILITIES	PAYABLES
207-100-2-61-6701	P/R UNION DUES PAYABLE	207-100-2-61-6701	207	100	2-61-6701	P/R UNION DUES PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-6702	P/R UNION DUES WITHHELD	207-100-2-61-6702	207	100	2-61-6702	P/R UNION DUES WITHHELD	LIABILITIES	PAYABLES
207-100-2-61-6801	P/R GARNISHMENTS PAYABLE	207-100-2-61-6801	207	100	2-61-6801	P/R GARNISHMENTS PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-6802	P/R GARNISHMENTS WITHHELD	207-100-2-61-6802	207	100	2-61-6802	P/R GARNISHMENTS WITHHELD	LIABILITIES	PAYABLES
207-100-2-61-6901	P/R FEDERAL TAX PAYABLE	207-100-2-61-6901	207	100	2-61-6901	P/R FEDERAL TAX PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-6902	P/R FEDERAL TAX WITHHELD	207-100-2-61-6902	207	100	2-61-6902	P/R FEDERAL TAX WITHHELD	LIABILITIES	PAYABLES
207-100-2-61-7001	P/R STATE TAX PAYABLE	207-100-2-61-7001	207	100	2-61-7001	P/R STATE TAX PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-7002	P/R STATE TAX WITHHELD	207-100-2-61-7002	207	100	2-61-7002	P/R STATE TAX WITHHELD	LIABILITIES	PAYABLES
207-100-2-61-7102	MADISON NATIONAL LIFE	207-100-2-61-7102	207	100	2-61-7102	AFLAC PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-7201	CREDIT UNION PAYABLE	207-100-2-61-7201	207	100	2-61-7201	CREDIT UNION PAYABLE	LIABILITIES	PAYABLES
207-100-2-61-7301	HRA/VEBA PAYABLE	207-100-2-61-7301	207	100	2-61-7301	HRA/VEBA PAYABLE	LIABILITIES	PAYABLES
207-100-2-62-6001	NET PAY PAYABLE	207-100-2-62-6001	207	100	2-62-6001	NET PAY PAYABLE	LIABILITIES	PAYABLES
207-100-2-65-6502	ACCRUED VACATION	207-100-2-65-6502	207	100	2-65-6502	ACCRUED VACATION	LIABILITIES	PAYABLES
207-113-2-61-6101	P/R MEDICAL INS PAYABLE	207-113-2-61-6101	207	113	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
207-113-2-61-6102	P/R MEDICAL INS WITHHELD	207-113-2-61-6102	207	113	2-61-6102	P/R MEDICAL INS WITHHELD	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
207-113-2-61-6201	P/R DENTAL INS PAYABLE	207-113-2-61-6201	207	113	2-61-6201	P/R DENTAL INS PAYABLE	LIABILITIES	PAYABLES
208-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	208-100-2-10-1500	208	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
208-100-2-10-1599	AP PENDING DUE TO POOL	208-100-2-10-1599	208	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
210-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	210-100-2-10-1500	210	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
210-100-2-10-1599	AP PENDING DUE TO POOL	210-100-2-10-1599	210	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
210-100-2-10-1601	ACCRUED ACCTS PAYABLE	210-100-2-10-1601	210	100	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
210-100-2-61-6901	P/R FEDERAL TAX PAYABLE	210-100-2-61-6901	210	100	2-61-6901	P/R FEDERAL TAX PAYABLE	LIABILITIES	PAYABLES
210-260-2-10-1500	ACCRUED ACCOUNTS PAYABLE	210-260-2-10-1500	210	260	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
211-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	211-100-2-10-1500	211	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
211-100-2-10-1599	AP PENDING DUE TO POOL	211-100-2-10-1599	211	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
211-100-2-70-7000	DEFERRED REVENUE	211-100-2-70-7000	211	100	2-70-7000	DEFERRED REVENUE	LIABILITIES	PAYABLES
212-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	212-100-2-10-1500	212	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
212-100-2-10-1599	AP PENDING DUE TO POOL	212-100-2-10-1599	212	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
212-100-2-70-7000	DEFERRED REVENUE	212-100-2-70-7000	212	100	2-70-7000	DEFERRED REVENUE	LIABILITIES	PAYABLES
214-100-2-05-2001	DUE TO OTHER TAX UNITS	214-100-2-05-2001	214	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
214-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	214-100-2-10-1500	214	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
214-100-2-10-1599	AP PENDING DUE TO POOL	214-100-2-10-1599	214	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
214-100-2-10-1601	ACCRUED ACCTS PAYABLE	214-100-2-10-1601	214	100	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
214-100-2-60-6001	PAYROLL NET PAYABLE	214-100-2-60-6001	214	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-0000	PAYROLL BENEFITS & TAXES	214-100-2-61-0000	214	100	2-61-0000	PAYROLL BENEFITS & TAXES	LIABILITIES	PAYABLES
214-100-2-61-4101	DISABILITY INS PAYABLE	214-100-2-61-4101	214	100	2-61-4101	DISABILITY INS PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-5101	LIFE INS PAYABLE	214-100-2-61-5101	214	100	2-61-5101	LIFE INS PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-6101	P/R MEDICAL INS PAYABLE	214-100-2-61-6101	214	100	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-6201	P/R DENTAL INS PAYABLE	214-100-2-61-6201	214	100	2-61-6201	P/R DENTAL INS PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-6202	P/R DENTAL INS WITHHELD	214-100-2-61-6202	214	100	2-61-6202	P/R DENTAL INS WITHHELD	LIABILITIES	PAYABLES
214-100-2-61-6301	P/R FICA PAYABLE	214-100-2-61-6301	214	100	2-61-6301	P/R FICA PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-6302	P/R FICA WITHHELD	214-100-2-61-6302	214	100	2-61-6302	P/R FICA WITHHELD	LIABILITIES	PAYABLES
214-100-2-61-6401	P/R PACIFIC MUT PAYABLE	214-100-2-61-6401	214	100	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-6404	P/R DEFINED CONTRIB PAYABLE	214-100-2-61-6404	214	100	2-61-6404	P/R DEFINED CONTRIB PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-6501	P/R UNEMPLOY INS PAYABLE	214-100-2-61-6501	214	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-6601	P/R WORK COMP PAYABLE	214-100-2-61-6601	214	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-6602	P/R WORK COMP WITHHELD	214-100-2-61-6602	214	100	2-61-6602	P/R WORK COMP WITHHELD	LIABILITIES	PAYABLES
214-100-2-61-6701	P/R UNION DUES PAYABLE	214-100-2-61-6701	214	100	2-61-6701	P/R UNION DUES PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-6702	P/R UNION DUES WITHHELD	214-100-2-61-6702	214	100	2-61-6702	P/R UNION DUES WITHHELD	LIABILITIES	PAYABLES
214-100-2-61-6802	P/R GARNISHMENTS WITHHELD	214-100-2-61-6802	214	100	2-61-6802	P/R GARNISHMENTS WITHHELD	LIABILITIES	PAYABLES
214-100-2-61-6901	P/R FEDERAL TAX PAYABLE	214-100-2-61-6901	214	100	2-61-6901	P/R FEDERAL TAX PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-6902	P/R FEDERAL TAX WITHHELD	214-100-2-61-6902	214	100	2-61-6902	P/R FEDERAL TAX WITHHELD	LIABILITIES	PAYABLES
214-100-2-61-7001	P/R STATE TAX PAYABLE	214-100-2-61-7001	214	100	2-61-7001	P/R STATE TAX PAYABLE	LIABILITIES	PAYABLES
214-100-2-61-7002	P/R STATE TAX WITHHELD	214-100-2-61-7002	214	100	2-61-7002	P/R STATE TAX WITHHELD	LIABILITIES	PAYABLES
214-100-2-62-6001	NET PAY PAYABLE	214-100-2-62-6001	214	100	2-62-6001	NET PAY PAYABLE	LIABILITIES	PAYABLES
214-100-2-65-6502	ACCRUED VACATION	214-100-2-65-6502	214	100	2-65-6502	ACCRUED VACATION	LIABILITIES	PAYABLES
214-100-2-70-7000	DEFERRED REVENUE	214-100-2-70-7000	214	100	2-70-7000	DEFERRED REVENUE	LIABILITIES	PAYABLES
215-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	215-100-2-10-1500	215	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
215-100-2-10-1599	AP PENDING DUE TO POOL	215-100-2-10-1599	215	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
216-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	216-100-2-10-1500	216	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
216-100-2-10-1599	AP PENDING DUE TO POOL	216-100-2-10-1599	216	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
216-100-2-60-6001	PAYROLL NET PAYABLE	216-100-2-60-6001	216	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-4101	DISABILITY INS PAYABLE	216-100-2-61-4101	216	100	2-61-4101	DISABILITY INS PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-5101	LIFE INS PAYABLE	216-100-2-61-5101	216	100	2-61-5101	LIFE INS PAYABLE	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
216-100-2-61-6101	P/R MEDICAL INS PAYABLE	216-100-2-61-6101	216	100	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-6102	P/R MEDICAL INS WITHHELD	216-100-2-61-6102	216	100	2-61-6102	P/R MEDICAL INS WITHHELD	LIABILITIES	PAYABLES
216-100-2-61-6201	P/R DENTAL INS PAYABLE	216-100-2-61-6201	216	100	2-61-6201	P/R DENTAL INS PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-6301	P/R FICA PAYABLE	216-100-2-61-6301	216	100	2-61-6301	P/R FICA PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-6302	P/R FICA WITHHELD	216-100-2-61-6302	216	100	2-61-6302	P/R FICA WITHHELD	LIABILITIES	PAYABLES
216-100-2-61-6401	P/R DB PAC MUT PAYABLE	216-100-2-61-6401	216	100	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-6402	P/R DEFINED BENEFIT PAYABLE	216-100-2-61-6402	216	100	2-61-6402	P/R PACIFIC MUT WITHHELD	LIABILITIES	PAYABLES
216-100-2-61-6404	P/R DEFINED CONTRIB PAYABLE	216-100-2-61-6404	216	100	2-61-6404	P/R DEFINED CONTRIB PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-6501	P/R UNEMPLOY INS PAYABLE	216-100-2-61-6501	216	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-6601	P/R WORK COMP PAYABLE	216-100-2-61-6601	216	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-6701	P/R UNION DUES PAYABLE	216-100-2-61-6701	216	100	2-61-6701	P/R UNION DUES PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-6902	P/R FEDERAL TAX WITHHELD	216-100-2-61-6902	216	100	2-61-6902	P/R FEDERAL TAX WITHHELD	LIABILITIES	PAYABLES
216-100-2-61-7002	P/R STATE TAX WITHHELD	216-100-2-61-7002	216	100	2-61-7002	P/R STATE TAX WITHHELD	LIABILITIES	PAYABLES
216-100-2-61-7102	MADISON NATIONAL LIFE	216-100-2-61-7102	216	100	2-61-7102	AFLAC PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-7201	CREDIT UNION PAYABLE	216-100-2-61-7201	216	100	2-61-7201	CREDIT UNION PAYABLE	LIABILITIES	PAYABLES
216-100-2-61-7401	DEFERRED COMPENSATION	216-100-2-61-7401	216	100	2-61-7401	DEFERRED COMPENSATION	LIABILITIES	PAYABLES
216-100-2-62-6001	NET PAY PAYABLE	216-100-2-62-6001	216	100	2-62-6001	NET PAY PAYABLE	LIABILITIES	PAYABLES
216-100-2-65-6502	ACCRUED VACATION	216-100-2-65-6502	216	100	2-65-6502	ACCRUED VACATION	LIABILITIES	PAYABLES
216-101-2-61-6401	P/R PAC MUTUAL PAYABLE	216-101-2-61-6401	216	101	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
217-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	217-100-2-10-1500	217	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
217-100-2-10-1599	AP PENDING DUE TO POOL	217-100-2-10-1599	217	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
218-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	218-100-2-10-1500	218	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
218-100-2-10-1599	AP PENDING DUE TO POOL	218-100-2-10-1599	218	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
218-100-2-10-1601	ACCRUED ACCTS PAYABLE	218-100-2-10-1601	218	100	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
219-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	219-100-2-10-1500	219	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
219-100-2-10-1599	AP PENDING DUE TO POOL	219-100-2-10-1599	219	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
220-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	220-100-2-10-1500	220	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
220-100-2-10-1599	AP PENDING DUE TO POOL	220-100-2-10-1599	220	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
220-100-2-10-1601	ACCRUED ACCTS PAYABLE	220-100-2-10-1601	220	100	2-10-1601	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
220-100-2-60-6001	PAYROLL NET PAYABLE	220-100-2-60-6001	220	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-4101	DISABILITY INS PAYABLE	220-100-2-61-4101	220	100	2-61-4101	DISABILITY INS PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-5101	LIFE INS PAYABLE	220-100-2-61-5101	220	100	2-61-5101	LIFE INS PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-6101	P/R MEDICAL INS PAYABLE	220-100-2-61-6101	220	100	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-6201	P/R DENTAL INS PAYABLE	220-100-2-61-6201	220	100	2-61-6201	P/R DENTAL INS PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-6301	P/R FICA PAYABLE	220-100-2-61-6301	220	100	2-61-6301	P/R FICA PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-6302	P/R FICA WITHHELD	220-100-2-61-6302	220	100	2-61-6302	P/R FICA WITHHELD	LIABILITIES	PAYABLES
220-100-2-61-6401	P/R PACIFIC MUT PAYABLE	220-100-2-61-6401	220	100	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-6402	P/R DEFINED BENEFIT PAYABLE	220-100-2-61-6402	220	100	2-61-6402	P/R PACIFIC MUT WITHHELD	LIABILITIES	PAYABLES
220-100-2-61-6404	P/R DEFINED CONTRIB PAYABLE	220-100-2-61-6404	220	100	2-61-6404	P/R DEFINED CONTRIB PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-6501	P/R UNEMPLOY INS PAYABLE	220-100-2-61-6501	220	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-6601	P/R WORK COMP PAYABLE	220-100-2-61-6601	220	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-6701	P/R UNION DUES PAYABLE	220-100-2-61-6701	220	100	2-61-6701	P/R UNION DUES PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-6702	P/R UNION DUES WITHHELD	220-100-2-61-6702	220	100	2-61-6702	P/R UNION DUES WITHHELD	LIABILITIES	PAYABLES
220-100-2-61-6802	GARNISHMENTS WITHHELD	220-100-2-61-6802	220	100	2-61-6802	P/R GARNISHMENTS WITHHELD	LIABILITIES	PAYABLES
220-100-2-61-6902	P/R FEDERAL TAX WITHHELD	220-100-2-61-6902	220	100	2-61-6902	P/R FEDERAL TAX WITHHELD	LIABILITIES	PAYABLES
220-100-2-61-7002	P/R STATE TAX WITHHELD	220-100-2-61-7002	220	100	2-61-7002	P/R STATE TAX WITHHELD	LIABILITIES	PAYABLES
220-100-2-61-7102	AFLAC PAYABLE	220-100-2-61-7102	220	100	2-61-7102	AFLAC PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-7201	CREDIT UNION PAYABLE	220-100-2-61-7201	220	100	2-61-7201	CREDIT UNION PAYABLE	LIABILITIES	PAYABLES
220-100-2-61-7401	DEFERRED COMPENSATION	220-100-2-61-7401	220	100	2-61-7401	DEFERRED COMPENSATION	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
220-100-2-62-6001	NET PAY PAYABLE	220-100-2-62-6001	220	100	2-62-6001	NET PAY PAYABLE	LIABILITIES	PAYABLES
220-100-2-65-6502	ACCRUED VACATION	220-100-2-65-6502	220	100	2-65-6502	ACCRUED VACATION	LIABILITIES	PAYABLES
222-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	222-100-2-10-1500	222	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
222-100-2-10-1599	AP PENDING DUE TO POOL	222-100-2-10-1599	222	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
223-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	223-100-2-10-1500	223	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
223-100-2-10-1599	AP PENDING DUE TO POOL	223-100-2-10-1599	223	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
224-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	224-100-2-10-1500	224	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
224-100-2-10-1599	AP PENDING DUE TO POOL	224-100-2-10-1599	224	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
225-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	225-100-2-10-1500	225	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
225-100-2-10-1599	AP PENDING DUE TO POOL	225-100-2-10-1599	225	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
226-100-2-10-1599	AP PENDING DUE TO POOL	226-100-2-10-1599	226	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
227-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	227-100-2-10-1500	227	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
227-100-2-10-1599	AP PENDING DUE TO POOL	227-100-2-10-1599	227	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
228-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	228-100-2-10-1500	228	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
228-100-2-10-1599	AP PENDING DUE TO POOL	228-100-2-10-1599	228	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
229-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	229-100-2-10-1500	229	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
229-100-2-10-1599	AP PENDING DUE TO POOL	229-100-2-10-1599	229	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
230-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	230-100-2-10-1500	230	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
230-100-2-10-1599	AP PENDING DUE TO POOL	230-100-2-10-1599	230	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
230-100-2-61-6601	P/R WORK COMP PAYABLE	230-100-2-61-6601	230	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
231-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	231-100-2-10-1500	231	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
231-100-2-10-1599	AP PENDING DUE TO POOL	231-100-2-10-1599	231	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
233-100-2-10-1500	accrued accounts payable	233-100-2-10-1500	233	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
233-100-2-10-1599	AP PENDING DUE TO POOL	233-100-2-10-1599	233	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
234-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	234-100-2-10-1500	234	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
234-100-2-10-1599	AP PENDING DUE TO POOL	234-100-2-10-1599	234	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
236-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	236-100-2-10-1500	236	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
236-100-2-10-1599	AP PENDING DUE TO POOL	236-100-2-10-1599	236	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
237-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	237-100-2-10-1500	237	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
237-100-2-10-1599	AP PENDING DUE TO POOL	237-100-2-10-1599	237	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
238-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	238-100-2-10-1500	238	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
238-100-2-10-1599	AP PENDING DUE TO POOL	238-100-2-10-1599	238	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
238-100-2-60-6001	PAYROLL NET PAYABLE	238-100-2-60-6001	238	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-4101	DISABILITY INS PAYABLE	238-100-2-61-4101	238	100	2-61-4101	DISABILITY INS PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-5101	LIFE INS PAYABLE	238-100-2-61-5101	238	100	2-61-5101	LIFE INS PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-6101	P/R MEDICAL INS PAYABLE	238-100-2-61-6101	238	100	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-6102	P/R MEDICAL INS WITHHELD	238-100-2-61-6102	238	100	2-61-6102	P/R MEDICAL INS WITHHELD	LIABILITIES	PAYABLES
238-100-2-61-6201	P/R DENTAL INS PAYABLE	238-100-2-61-6201	238	100	2-61-6201	P/R DENTAL INS PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-6301	FICA PAYABLE	238-100-2-61-6301	238	100	2-61-6301	P/R FICA PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-6302	P/R FICA WITHHELD	238-100-2-61-6302	238	100	2-61-6302	P/R FICA WITHHELD	LIABILITIES	PAYABLES
238-100-2-61-6401	P/R PACIFIC MUT PAYABLE	238-100-2-61-6401	238	100	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-6402	DEFINED BENEFIT PAYABLE	238-100-2-61-6402	238	100	2-61-6402	P/R PACIFIC MUT WITHHELD	LIABILITIES	PAYABLES
238-100-2-61-6404	P/R DEFINED CONTRIB PAYABLE	238-100-2-61-6404	238	100	2-61-6404	P/R DEFINED CONTRIB PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-6501	UNEMPLOYMENT INSURANCE PAYABLE	238-100-2-61-6501	238	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-6601	WORK COMP PAYABLE	238-100-2-61-6601	238	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-6701	P/R UNION DUES PAYABLE	238-100-2-61-6701	238	100	2-61-6701	P/R UNION DUES PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-6801	P/R GARNISHMENTS PAYABLE	238-100-2-61-6801	238	100	2-61-6801	P/R GARNISHMENTS PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-6802	P/R GARNISHMENTS WITHHELD	238-100-2-61-6802	238	100	2-61-6802	P/R GARNISHMENTS WITHHELD	LIABILITIES	PAYABLES
238-100-2-61-6902	FEDERAL TAX WITHHELD	238-100-2-61-6902	238	100	2-61-6902	P/R FEDERAL TAX WITHHELD	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
238-100-2-61-7002	STATE TAX WITHHELD	238-100-2-61-7002	238	100	2-61-7002	P/R STATE TAX WITHHELD	LIABILITIES	PAYABLES
238-100-2-61-7102	AFLAC PAYABLE	238-100-2-61-7102	238	100	2-61-7102	AFLAC PAYABLE	LIABILITIES	PAYABLES
238-100-2-61-7201	UMATILLA CREDIT UNION PAYABLE	238-100-2-61-7201	238	100	2-61-7201	CREDIT UNION PAYABLE	LIABILITIES	PAYABLES
238-100-2-62-6001	NET PAY PAYABLE	238-100-2-62-6001	238	100	2-62-6001	NET PAY PAYABLE	LIABILITIES	PAYABLES
238-100-2-65-6502	ACCRUED VACATION	238-100-2-65-6502	238	100	2-65-6502	ACCRUED VACATION	LIABILITIES	PAYABLES
240-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	240-100-2-10-1500	240	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
240-100-2-10-1599	AP PENDING DUE TO POOL	240-100-2-10-1599	240	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
241-100-2-10-1599	AP PENDING DUE TO POOL	241-100-2-10-1599	241	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
243-100-2-10-1599	AP PENDING DUE TO POOL	243-100-2-10-1599	243	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
245-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	245-100-2-10-1500	245	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
245-100-2-10-1599	A/P PENDING DUE TO POOL	245-100-2-10-1599	245	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
321-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	321-100-2-10-1500	321	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
321-100-2-10-1599	AP PENDING DUE TO POOL	321-100-2-10-1599	321	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
322-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	322-100-2-10-1500	322	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
322-100-2-10-1599	AP PENDING DUE TO POOL	322-100-2-10-1599	322	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
500-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	500-100-2-10-1500	500	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
500-100-2-10-1599	AP PENDING DUE TO POOL	500-100-2-10-1599	500	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
501-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	501-100-2-10-1500	501	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
501-100-2-10-1599	AP PENDING DUE TO POOL	501-100-2-10-1599	501	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
502-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	502-100-2-10-1500	502	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
502-100-2-10-1599	AP PENDING DUE TO POOL	502-100-2-10-1599	502	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
504-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	504-100-2-10-1500	504	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
504-100-2-10-1599	AP PENDING DUE TO POOL	504-100-2-10-1599	504	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
504-100-2-60-6001	PAYROLL NET PAYROLL	504-100-2-60-6001	504	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-4101	DISABILITY INS PAYABLE	504-100-2-61-4101	504	100	2-61-4101	DISABILITY INS PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-5101	LIFE INS PAYABLE	504-100-2-61-5101	504	100	2-61-5101	LIFE INS PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-6101	P/R MEDICAL INS PAYABLE	504-100-2-61-6101	504	100	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-6102	P/R MEDICAL INS WITHHELD	504-100-2-61-6102	504	100	2-61-6102	P/R MEDICAL INS WITHHELD	LIABILITIES	PAYABLES
504-100-2-61-6201	P/R DENTAL INS PAYABLE	504-100-2-61-6201	504	100	2-61-6201	P/R DENTAL INS PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-6301	FICA PAYABLE	504-100-2-61-6301	504	100	2-61-6301	P/R FICA PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-6302	P/R FICA WITHHELD	504-100-2-61-6302	504	100	2-61-6302	P/R FICA WITHHELD	LIABILITIES	PAYABLES
504-100-2-61-6401	P/R DB PAC MUT PAYABLE	504-100-2-61-6401	504	100	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-6402	P/R DEFINED CONTRIB PAYABLE	504-100-2-61-6402	504	100	2-61-6402	P/R PACIFIC MUT WITHHELD	LIABILITIES	PAYABLES
504-100-2-61-6404	P/R DEFINED CONTRIB PAYABLE	504-100-2-61-6404	504	100	2-61-6404	P/R DEFINED CONTRIB PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-6501	UNEMPLOYMENT INSRUANCE PAYABLE	504-100-2-61-6501	504	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-6601	P/R WORK COMP PAYABLE	504-100-2-61-6601	504	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-6701	P/R UNION DUES PAYABLE	504-100-2-61-6701	504	100	2-61-6701	P/R UNION DUES PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-6902	P/R FEDERAL TAX WITHHELD	504-100-2-61-6902	504	100	2-61-6902	P/R FEDERAL TAX WITHHELD	LIABILITIES	PAYABLES
504-100-2-61-7002	P/R STATE TAX WITHHELD	504-100-2-61-7002	504	100	2-61-7002	P/R STATE TAX WITHHELD	LIABILITIES	PAYABLES
504-100-2-61-7102	MADISON NATIONAL LIFE	504-100-2-61-7102	504	100	2-61-7102	AFLAC PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-7201	CREDIT UNION PAYABLE	504-100-2-61-7201	504	100	2-61-7201	CREDIT UNION PAYABLE	LIABILITIES	PAYABLES
504-100-2-61-7401	DEFERRED COMPENSATION	504-100-2-61-7401	504	100	2-61-7401	DEFERRED COMPENSATION	LIABILITIES	PAYABLES
504-101-2-61-6401	P/R PAC MUTUTAL PAYABLE	504-101-2-61-6401	504	101	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
508-100-2-10-1500	ACCOUNTS PAYABLE	508-100-2-10-1500	508	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
508-100-2-10-1599	AP PENDING DUE TO POOL	508-100-2-10-1599	508	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
510-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	510-100-2-10-1500	510	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
510-100-2-10-1599	AP PENDING DUE TO POOL	510-100-2-10-1599	510	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
510-100-2-60-6001	PAYROLL NET PAYROLL	510-100-2-60-6001	510	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-4101	DISABILITY INS PAYABLE	510-100-2-61-4101	510	100	2-61-4101	DISABILITY INS PAYABLE	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
510-100-2-61-5101	LIFE INS PAYABLE	510-100-2-61-5101	510	100	2-61-5101	LIFE INS PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-6101	P/R MEDICAL INS PAYABLE	510-100-2-61-6101	510	100	2-61-6101	P/R MEDICAL INS PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-6102	P/R MEDICAL INS WITHHELD	510-100-2-61-6102	510	100	2-61-6102	P/R MEDICAL INS WITHHELD	LIABILITIES	PAYABLES
510-100-2-61-6201	P/R DENTAL INS PAYABLE	510-100-2-61-6201	510	100	2-61-6201	P/R DENTAL INS PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-6301	FICA PAYABLE	510-100-2-61-6301	510	100	2-61-6301	P/R FICA PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-6302	P/R FICA WITHHELD	510-100-2-61-6302	510	100	2-61-6302	P/R FICA WITHHELD	LIABILITIES	PAYABLES
510-100-2-61-6401	P/R RETIREMENT PAYABLE	510-100-2-61-6401	510	100	2-61-6401	P/R PACIFIC MUT PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-6402	RETIREMENT PAYABLE	510-100-2-61-6402	510	100	2-61-6402	P/R PACIFIC MUT WITHHELD	LIABILITIES	PAYABLES
510-100-2-61-6404	P/R DEFINED CONTRIB PAYABLE	510-100-2-61-6404	510	100	2-61-6404	P/R DEFINED CONTRIB PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-6405	P/R PERS CONTRIB PAYABLE	510-100-2-61-6405	510	100	2-61-6405	P/R PERS CONTRIB PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-6501	P/R UNEMPLOYMENT INSURANCE PAY	510-100-2-61-6501	510	100	2-61-6501	P/R UNEMPLOY INS PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-6601	P/R WORK COMP PAYABLE	510-100-2-61-6601	510	100	2-61-6601	P/R WORK COMP PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-6701	P/R UNION DUES PAYABLE	510-100-2-61-6701	510	100	2-61-6701	P/R UNION DUES PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-6802	P/R GARNISHMENTS WITHHELD	510-100-2-61-6802	510	100	2-61-6802	P/R GARNISHMENTS WITHHELD	LIABILITIES	PAYABLES
510-100-2-61-6902	P/R FED TAX WITHHELD	510-100-2-61-6902	510	100	2-61-6902	P/R FEDERAL TAX WITHHELD	LIABILITIES	PAYABLES
510-100-2-61-7002	P/R STATE TAX WITHHELD	510-100-2-61-7002	510	100	2-61-7002	P/R STATE TAX WITHHELD	LIABILITIES	PAYABLES
510-100-2-61-7102	AFLAC PAYABLE	510-100-2-61-7102	510	100	2-61-7102	AFLAC PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-7201	CREDIT UNION PAYABLE	510-100-2-61-7201	510	100	2-61-7201	CREDIT UNION PAYABLE	LIABILITIES	PAYABLES
510-100-2-61-7301	HRA/VEBA PAYABLE	510-100-2-61-7301	510	100	2-61-7301	HRA/VEBA PAYABLE	LIABILITIES	PAYABLES
510-100-2-65-6502	Accrued Vacation	510-100-2-65-6502	510	100	2-65-6502	ACCRUED VACATION	LIABILITIES	PAYABLES
514-100-2-10-1500	ACCRUED ACCTS PAYABLE	514-100-2-10-1500	514	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
514-100-2-10-1599	AP PENDING DUE TO POOL	514-100-2-10-1599	514	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
514-514-2-10-1500	ACCRUED ACCTS PAYABLE	514-514-2-10-1500	514	514	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
515-100-2-10-1500	ACCRUED ACCTS PAYABLE	515-100-2-10-1500	515	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
515-100-2-10-1599	AP PENDING DUE TO POOL	515-100-2-10-1599	515	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
515-515-2-10-1500	ACCRUED ACCOUNTS PAYABLE	515-515-2-10-1500	515	515	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
516-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	516-100-2-10-1500	516	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
516-100-2-10-1599	AP PENDING DUE TO POOL	516-100-2-10-1599	516	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
516-516-2-10-1500	ACCRUED ACCTS PAYABLE	516-516-2-10-1500	516	516	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
519-100-2-10-1500	ACCRUED ACCTS PAYABLE	519-100-2-10-1500	519	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
519-100-2-10-1599	AP PENDING DUE TO POOL	519-100-2-10-1599	519	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
519-519-2-10-1500	ACCRUED ACCOUNTS PAYABLE	519-519-2-10-1500	519	519	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
521-100-2-10-1599	AP PENDING DUE TO POOL	521-100-2-10-1599	521	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
522-100-2-10-1599	AP PENDING DUE TO POOL	522-100-2-10-1599	522	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
523-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	523-100-2-10-1500	523	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
523-100-2-10-1599	AP PENDING DUE TO POOL	523-100-2-10-1599	523	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
524-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	524-100-2-10-1500	524	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
524-100-2-10-1599	AP PENDING DUE TO POOL	524-100-2-10-1599	524	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
540-100-2-10-1599	AP PENDING DUE TO POOL	540-100-2-10-1599	540	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
617-100-2-05-2001	DUE TO OTHER TAX UNITS	617-100-2-05-2001	617	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
617-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	617-100-2-10-1500	617	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
617-100-2-10-1599	AP PENDING DUE TO POOL	617-100-2-10-1599	617	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
620-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	620-100-2-10-1500	620	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
620-100-2-10-1599	AP PENDING DUE TO POOL	620-100-2-10-1599	620	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
621-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	621-100-2-10-1500	621	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
621-100-2-10-1599	AP PENDING DUE TO POOL	621-100-2-10-1599	621	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
622-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	622-100-2-10-1500	622	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
622-100-2-10-1599	AP PENDING DUE TO POOL	622-100-2-10-1599	622	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
623-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	623-100-2-10-1500	623	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
623-100-2-10-1599	AP PENDING DUE TO POOL	623-100-2-10-1599	623	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
624-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	624-100-2-10-1500	624	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
624-100-2-10-1599	AP PENDING DUE TO POOL	624-100-2-10-1599	624	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
626-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	626-100-2-10-1500	626	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
626-100-2-10-1599	AP PENDING DUE TO POOL	626-100-2-10-1599	626	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
628-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	628-100-2-10-1500	628	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
628-100-2-10-1599	AP PENDING DUE TO POOL	628-100-2-10-1599	628	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
630-100-2-05-2000	DUE TO OTHER TAX UNITS	630-100-2-05-2001	630	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
630-100-2-05-2001	DUE TO OTHER TAX UNITS	630-100-2-05-2001	630	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
630-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	630-100-2-10-1500	630	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
630-100-2-10-1599	AP PENDING DUE TO POOL	630-100-2-10-1599	630	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
631-100-2-05-2001	DUE TO OTHER TAX UNITS	631-100-2-05-2001	631	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
631-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	631-100-2-10-1500	631	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
631-100-2-10-1599	AP PENDING DUE TO POOL	631-100-2-10-1599	631	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
632-100-2-05-2001	DUE TO OTHER TAX UNITS	632-100-2-05-2001	632	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
632-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	632-100-2-10-1500	632	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
632-100-2-10-1599	AP PENDING DUE TO POOL	632-100-2-10-1599	632	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
633-100-2-05-2001	DUE TO OTHER TAX UNITS	633-100-2-05-2001	633	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
633-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	633-100-2-10-1500	633	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
633-100-2-10-1599	AP PENDING DUE TO POOL	633-100-2-10-1599	633	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
634-100-2-05-2001	DUE TO OTHER TAX UNITS	634-100-2-05-2001	634	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
634-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	634-100-2-10-1500	634	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
634-100-2-10-1599	AP PENDING DUE TO POOL	634-100-2-10-1599	634	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
635-100-2-05-2001	DUE TO OTHER TAX UNITS	635-100-2-05-2001	635	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
635-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	635-100-2-10-1500	635	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
635-100-2-10-1599	AP PENDING DUE TO POOL	635-100-2-10-1599	635	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
636-100-2-05-2001	DUE TO OTHER TAX UNITS	636-100-2-05-2001	636	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
636-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	636-100-2-10-1500	636	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
636-100-2-10-1599	AP PENDING DUE TO POOL	636-100-2-10-1599	636	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
637-100-2-05-2000	DUE TO OTHER TAX UNITS	637-100-2-05-2001	637	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
637-100-2-05-2001	DUE TO OTHER TAX UNITS	637-100-2-05-2001	637	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
637-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	637-100-2-10-1500	637	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
637-100-2-10-1599	AP PENDING DUE TO POOL	637-100-2-10-1599	637	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
638-100-2-05-2001	DUE TO OTHER TAX UNITS	638-100-2-05-2001	638	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
638-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	638-100-2-10-1500	638	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
638-100-2-10-1599	AP PENDING DUE TO POOL	638-100-2-10-1599	638	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
639-100-2-05-2001	DUE TO OTHER TAX UNITS	639-100-2-05-2001	639	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
639-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	639-100-2-10-1500	639	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
639-100-2-10-1599	AP PENDING DUE TO POOL	639-100-2-10-1599	639	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
640-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	640-100-2-10-1500	640	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
640-100-2-10-1599	AP PENDING DUE TO POOL	640-100-2-10-1599	640	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
641-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	641-100-2-10-1500	641	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
641-100-2-10-1599	AP PENDING DUE TO POOL	641-100-2-10-1599	641	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
642-100-2-05-2001	DUE TO OTHER TAX UNITS	642-100-2-05-2001	642	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
642-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	642-100-2-10-1500	642	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
642-100-2-10-1599	AP PENDING DUE TO POOL	642-100-2-10-1599	642	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
643-100-2-05-2001	DUE TO OTHER TAX UNITS	643-100-2-05-2001	643	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
643-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	643-100-2-10-1500	643	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
643-100-2-10-1599	AP PENDING DUE TO POOL	643-100-2-10-1599	643	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
644-100-2-05-2001	DUE TO OTHER TAX UNITS	644-100-2-05-2001	644	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
644-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	644-100-2-10-1500	644	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
644-100-2-10-1599	AP PENDING DUE TO POOL	644-100-2-10-1599	644	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
645-100-2-05-2001	DUE TO OTHER TAX UNITS	645-100-2-05-2001	645	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
645-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	645-100-2-10-1500	645	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
645-100-2-10-1599	AP PENDING DUE TO POOL	645-100-2-10-1599	645	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
646-100-2-05-2001	DUE TO OTHER TAX UNITS	646-100-2-05-2001	646	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
646-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	646-100-2-10-1500	646	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
646-100-2-10-1599	AP PENDING DUE TO POOL	646-100-2-10-1599	646	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
647-100-2-05-2001	DUE TO OTHER TAX UNITS	647-100-2-05-2001	647	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
647-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	647-100-2-10-1500	647	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
647-100-2-10-1599	AP PENDING DUE TO POOL	647-100-2-10-1599	647	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
648-100-2-05-2001	DUE TO OTHER TAX UNITS	648-100-2-05-2001	648	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
648-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	648-100-2-10-1500	648	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
648-100-2-10-1599	AP PENDING DUE TO POOL	648-100-2-10-1599	648	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
649-100-2-05-2001	DUE TO OTHER TAX UNITS	649-100-2-05-2001	649	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
649-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	649-100-2-10-1500	649	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
649-100-2-10-1599	AP PENDING DUE TO POOL	649-100-2-10-1599	649	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
650-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	650-100-2-10-1500	650	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
650-100-2-10-1599	AP PENDING DUE TO POOL	650-100-2-10-1599	650	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
651-100-2-05-2001	DUE TO OTHER TAX UNITS	651-100-2-05-2001	651	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
651-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	651-100-2-10-1500	651	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
651-100-2-10-1599	AP PENDING DUE TO POOL	651-100-2-10-1599	651	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
652-100-2-05-2001	DUE TO OTHER TAX UNITS	652-100-2-05-2001	652	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
652-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	652-100-2-10-1500	652	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
652-100-2-10-1599	AP PENDING DUE TO POOL	652-100-2-10-1599	652	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
653-100-2-05-2000	DUE TO OTHER TAX UNITS	653-100-2-05-2001	653	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
653-100-2-05-2001	DUE TO OTHER TAX UNITS	653-100-2-05-2001	653	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
653-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	653-100-2-10-1500	653	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
653-100-2-10-1599	AP PENDING DUE TO POOL	653-100-2-10-1599	653	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
654-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	654-100-2-10-1500	654	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
654-100-2-10-1599	AP PENDING DUE TO POOL	654-100-2-10-1599	654	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
655-100-2-10-1500	ACCOUNTS PAYABLE	655-100-2-10-1500	655	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
655-100-2-10-1599	AP PENDING DUE TO POOL	655-100-2-10-1599	655	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
656-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	656-100-2-10-1500	656	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
656-100-2-10-1599	AP PENDING DUE TO POOL	656-100-2-10-1599	656	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
657-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	657-100-2-10-1500	657	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
657-100-2-10-1599	AP PENDING DUE TO POOL	657-100-2-10-1599	657	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
658-100-2-05-2001	DUE TO OTHER TAX UNITS	658-100-2-05-2001	658	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
658-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	658-100-2-10-1500	658	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
658-100-2-10-1599	AP PENDING DUE TO POOL	658-100-2-10-1599	658	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
659-100-2-05-2001	DUE TO OTHER TAX UNITS	659-100-2-05-2001	659	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
659-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	659-100-2-10-1500	659	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
659-100-2-10-1599	AP PENDING DUE TO POOL	659-100-2-10-1599	659	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
660-100-2-05-2000	DUE TO OTHER TAX UNITS	660-100-2-05-2001	660	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
660-100-2-05-2001	DUE TO OTHER TAX UNITS	660-100-2-05-2001	660	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
660-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	660-100-2-10-1500	660	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
660-100-2-10-1599	AP PENDING DUE TO POOL	660-100-2-10-1599	660	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
662-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	662-100-2-10-1500	662	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
662-100-2-10-1599	AP PENDING DUE TO POOL	662-100-2-10-1599	662	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
663-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	663-100-2-10-1500	663	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
663-100-2-10-1599	AP PENDING DUE TO POOL	663-100-2-10-1599	663	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
664-100-2-05-2000	DUE TO OTHER TAX UNITS	664-100-2-05-2001	664	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
664-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	664-100-2-10-1500	664	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
664-100-2-10-1599	AP PENDING DUE TO POOL	664-100-2-10-1599	664	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
665-100-2-10-1599	AP PENDING DUE TO POOL	665-100-2-10-1599	665	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
666-100-2-05-2001	DUE TO OTHER TAX UNITS	666-100-2-05-2001	666	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
666-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	666-100-2-10-1500	666	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
666-100-2-10-1599	AP PENDING DUE TO POOL	666-100-2-10-1599	666	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
668-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	668-100-2-10-1500	668	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
668-100-2-10-1599	AP PENDING DUE TO POOL	668-100-2-10-1599	668	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
669-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	669-100-2-10-1500	669	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
669-100-2-10-1599	AP PENDING DUE TO POOL	669-100-2-10-1599	669	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
670-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	670-100-2-10-1500	670	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
670-100-2-10-1599	AP PENDING DUE TO POOL	670-100-2-10-1599	670	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
671-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	671-100-2-10-1500	671	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
671-100-2-10-1599	AP PENDING DUE TO POOL	671-100-2-10-1599	671	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
672-100-2-05-2000	DUE TO OTHER TAX UNITS	672-100-2-05-2001	672	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
672-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	672-100-2-10-1500	672	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
672-100-2-10-1599	AP PENDING DUE TO POOL	672-100-2-10-1599	672	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
673-100-2-05-2000	DUE TO OTHER TAX UNITS	673-100-2-05-2001	673	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
673-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	673-100-2-10-1500	673	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
673-100-2-10-1599	AP PENDING DUE TO POOL	673-100-2-10-1599	673	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
674-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	674-100-2-10-1500	674	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
674-100-2-10-1599	AP PENDING DUE TO POOL	674-100-2-10-1599	674	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
675-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	675-100-2-10-1500	675	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
675-100-2-10-1599	AP PENDING DUE TO POOL	675-100-2-10-1599	675	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
676-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	676-100-2-10-1500	676	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
676-100-2-10-1599	AP PENDING DUE TO POOL	676-100-2-10-1599	676	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
680-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	680-100-2-10-1500	680	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
680-100-2-10-1599	AP PENDING DUE TO POOL	680-100-2-10-1599	680	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
681-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	681-100-2-10-1500	681	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
681-100-2-10-1599	AP PENDING DUE TO POOL	681-100-2-10-1599	681	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
682-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	682-100-2-10-1500	682	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
682-100-2-10-1599	AP PENDING DUE TO POOL	682-100-2-10-1599	682	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
683-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	683-100-2-10-1500	683	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
683-100-2-10-1599	AP PENDING DUE TO POOL	683-100-2-10-1599	683	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
684-100-2-10-1599	AP PENDING DUE TO POOL	684-100-2-10-1599	684	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
685-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	685-100-2-10-1500	685	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
685-100-2-10-1599	AP PENDING DUE TO POOL	685-100-2-10-1599	685	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
686-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	686-100-2-10-1500	686	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
686-100-2-10-1599	AP PENDING DUE TO POOL	686-100-2-10-1599	686	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
688-100-2-05-2001	DUE TO OTHER TAX UNITS	688-100-2-05-2001	688	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
688-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	688-100-2-10-1500	688	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
688-100-2-10-1599	AP PENDING DUE TO POOL	688-100-2-10-1599	688	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
689-100-2-05-2001	DUE TO OTHER TAX UNITS	689-100-2-05-2001	689	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
689-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	689-100-2-10-1500	689	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
689-100-2-10-1599	AP PENDING DUE TO POOL	689-100-2-10-1599	689	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
690-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	690-100-2-10-1500	690	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
690-100-2-10-1599	AP PENDING DUE TO POOL	690-100-2-10-1599	690	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
691-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	691-100-2-10-1500	691	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
691-100-2-10-1599	AP PENDING DUE TO POOL	691-100-2-10-1599	691	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
695-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	695-100-2-10-1500	695	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
695-100-2-10-1599	AP PENDING DUE TO POOL	695-100-2-10-1599	695	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
695-100-2-61-6901	FEDERAL TAX PAYABLE	695-100-2-61-6901	695	100	2-61-6901	P/R FEDERAL TAX PAYABLE	LIABILITIES	PAYABLES
697-100-2-05-2000	DUE TO OTHER TAX UNITS	697-100-2-05-2001	697	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
697-100-2-10-1599	AP PENDING DUE TO POOL	697-100-2-10-1599	697	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
697-697-2-10-1500	ACCRUED ACCOUNTS PAYABLE	697-697-2-10-1500	697	697	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
698-100-2-05-2000	DUE TO OTHER TAX UNITS	698-100-2-05-2001	698	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
698-100-2-05-2001	DUE TO OTHER TAX UNITS	698-100-2-05-2001	698	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
698-100-2-10-1599	AP PENDING DUE TO POOL	698-100-2-10-1599	698	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
699-100-2-05-2000	DUE TO OTHER TAX UNITS	699-100-2-05-2001	699	100	2-05-2001	DUE TO OTHER TAX UNITS	LIABILITIES	PAYABLES
699-100-2-10-1500	ACCRUED ACCOUNTS PAYABLE	699-100-2-10-1500	699	100	2-10-1500	ACCRUED ACCOUNTS PAYABLE	LIABILITIES	PAYABLES
699-100-2-10-1599	AP PENDING DUE TO POOL	699-100-2-10-1599	699	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
999-100-2-10-1599	AP CONTROL	999-100-2-10-1599	999	100	2-10-1599	AP PENDING DUE TO POOL	LIABILITIES	PAYABLES
999-100-2-60-6001	WAGES PAYABLE	999-100-2-60-6001	999	100	2-60-6001	WAGES PAYABLE	LIABILITIES	PAYABLES
101-100-3-01-0101	BEG FUND BAL	101-100-3-01-0101	101	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
101-100-3-01-0102	BEGINNING FUND BALANCE-BUD	101-100-3-01-0102	101	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
200-100-3-01-0101	BEGINNING FUND BALANCE	200-100-3-01-0101	200	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
200-100-3-01-0102	BEGINNING FUND BALANCE-BUD	200-100-3-01-0102	200	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
201-100-3-01-0101	BEGINNING FUND BALANCE	201-100-3-01-0101	201	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
201-100-3-01-0102	BEGINNING FUND BALANCE-BUD	201-100-3-01-0102	201	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
202-100-3-01-0101	BEGINNING FUND BALANCE	202-100-3-01-0101	202	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
202-100-3-01-0102	BEGINNING FUND BALANCE-BUD	202-100-3-01-0102	202	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
203-100-3-01-0101	BEGINNING FUND BALANCE	203-100-3-01-0101	203	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
203-100-3-01-0102	BEGINNING FUND BALANCE-BUD	203-100-3-01-0102	203	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
204-100-3-01-0101	BEG FUND BAL	204-100-3-01-0101	204	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
204-100-3-01-0102	BEGINNING FUND BALANCE-BUD	204-100-3-01-0102	204	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
205-100-3-01-0101	BEGINNING FUND BALANCE	205-100-3-01-0101	205	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
205-100-3-01-0102	BEGINNING FUND BALANCE-BUD	205-100-3-01-0102	205	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
206-100-3-01-0101	BEGINNING FUND BALANCE	206-100-3-01-0101	206	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
206-100-3-01-0102	BEGINNING FUND BALANCE-BUD	206-100-3-01-0102	206	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
207-100-3-01-0101	BEGINNING FUND BALANCE	207-100-3-01-0101	207	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
207-100-3-01-0102	BEGINNING FUND BALANCE-BUD	207-100-3-01-0102	207	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
208-100-3-01-0101	BEGINNING FUND BALANCE	208-100-3-01-0101	208	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
208-100-3-01-0102	BEGINNING FUND BALANCE-BUD	208-100-3-01-0102	208	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
210-100-3-01-0101	BEGINNING FUND BALANCE	210-100-3-01-0101	210	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
210-100-3-01-0102	BEGINNING FUND BALANCE-BUD	210-100-3-01-0102	210	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
211-100-3-01-0101	BEGINNING FUND BALANCE	211-100-3-01-0101	211	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
211-100-3-01-0102	BEGINNING FUND BALANCE-BUD	211-100-3-01-0102	211	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
212-100-3-01-0101	BEGINNING FUND BALANCE	212-100-3-01-0101	212	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
212-100-3-01-0102	BEGINNING FUND BALANCE-BUD	212-100-3-01-0102	212	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
214-100-3-01-0101	BEG FUND BAL	214-100-3-01-0101	214	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
214-100-3-01-0102	BEGINNING FUND BALANCE-BUD	214-100-3-01-0102	214	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
215-100-3-01-0101	BEGINNING FUND BALANCE	215-100-3-01-0101	215	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
215-100-3-01-0102	BEGINNING FUND BALANCE-BUD	215-100-3-01-0102	215	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
216-100-3-01-0101	BEGINNING FUND BALANCE	216-100-3-01-0101	216	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
216-100-3-01-0102	BEGINNING FUND BALANCE-BUD	216-100-3-01-0102	216	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
217-100-3-01-0101	BEGINNING FUND BALANCE	217-100-3-01-0101	217	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
217-100-3-01-0102	BEGINNING FUND BALANCE-BUD	217-100-3-01-0102	217	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
218-100-3-01-0101	BEGINNING FUND BALANCE	218-100-3-01-0101	218	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
218-100-3-01-0102	BEGINNING FUND BALANCE-BUD	218-100-3-01-0102	218	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
219-100-3-01-0101	BEGINNING FUND BALANCE	219-100-3-01-0101	219	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
219-100-3-01-0102	BEGINNING FUND BALANCE-BUD	219-100-3-01-0102	219	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
220-100-3-01-0101	BEGINNING FUND BALANCE	220-100-3-01-0101	220	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
220-100-3-01-0102	BEGINNING FUND BALANCE-BUD	220-100-3-01-0102	220	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
222-100-3-01-0101	BEGINNING FUND BALANCE	222-100-3-01-0101	222	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
222-100-3-01-0102	BEGINNING FUND BALANCE-BUD	222-100-3-01-0102	222	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
223-100-3-01-0101	BEGINNING FUND BALANCE	223-100-3-01-0101	223	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
223-100-3-01-0102	BEGINNING FUND BALANCE-BUD	223-100-3-01-0102	223	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
224-100-3-01-0101	BEGINNING FUND BALANCE	224-100-3-01-0101	224	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
224-100-3-01-0102	BEGINNING FUND BALANCE-BUD	224-100-3-01-0102	224	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
225-100-3-01-0101	BEGINNING FUND BALANCE	225-100-3-01-0101	225	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
225-100-3-01-0102	BEGINNING FUND BALANCE-BUD	225-100-3-01-0102	225	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
226-100-3-01-0101	BEGINNING FUND BALANCE	226-100-3-01-0101	226	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
226-100-3-01-0102	BEGINNING FUND BALANCE-BUD	226-100-3-01-0102	226	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
227-100-3-01-0101	BEGINNING FUND BALANCE	227-100-3-01-0101	227	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
227-100-3-01-0102	BEGINNING FUND BALANCE-BUD	227-100-3-01-0102	227	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
228-100-3-01-0101	BEGINNING FUND BALANCE	228-100-3-01-0101	228	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
228-100-3-01-0102	BEGINNING FUND BALANCE-BUD	228-100-3-01-0102	228	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
229-100-3-01-0101	BEGINNING FUND BALANCE	229-100-3-01-0101	229	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
229-100-3-01-0102	BEGINNING FUND BALANCE-BUD	229-100-3-01-0102	229	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
230-100-3-01-0101	BEGINNING FUND BALANCE	230-100-3-01-0101	230	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
230-100-3-01-0102	BEGINNING FUND BALANCE-BUD	230-100-3-01-0102	230	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
231-100-3-01-0101	BEGINNING FUND BALANCE	231-100-3-01-0101	231	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
231-100-3-01-0102	BEGINNING FUND BALANCE-BUD	231-100-3-01-0102	231	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
233-100-3-01-0101	BEGINNING FUND BALANCE	233-100-3-01-0101	233	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
233-100-3-01-0102	BEGINNING FUND BALANCE-BUD	233-100-3-01-0102	233	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
234-100-3-01-0101	BEGINNING FUND BALANCE	234-100-3-01-0101	234	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
234-100-3-01-0102	BEGINNING FUND BALANCE-BUD	234-100-3-01-0102	234	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
236-100-3-01-0101	BEGINNING FUND BALANCE	236-100-3-01-0101	236	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
236-100-3-01-0102	BEGINNING FUND BALANCE-BUD	236-100-3-01-0102	236	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
236-236-3-01-0101	BEGINNING FUND BALANCE	236-236-3-01-0101	236	236	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
237-100-3-01-0101	BEGINNING FUND BALANCE	237-100-3-01-0101	237	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
237-100-3-01-0102	BEGINNING FUND BALANCE-BUD	237-100-3-01-0102	237	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
238-100-3-01-0101	BEGINNING FUND BALANCE	238-100-3-01-0101	238	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
238-100-3-01-0102	BEGINNING FUND BALANCE-BUD	238-100-3-01-0102	238	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
240-100-3-01-0101	BEGINNING FUND BALANCE	240-100-3-01-0101	240	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
240-100-3-01-0102	BEGINNING FUND BALANCE-BUD	240-100-3-01-0102	240	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
241-100-3-01-0101	BEGINNING FUND BALANCE	241-100-3-01-0101	241	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
241-100-3-01-0102	BEGINNING FUND BALANCE-BUD	241-100-3-01-0102	241	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
241-241-3-01-0101	BEGINNING FUND BALANCE	241-241-3-01-0101	241	241	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
241-241-3-01-0102	BEGINNING FUND BAL-BUD	241-241-3-01-0102	241	241	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
243-100-3-01-0101	FUND BALANCE	243-100-3-01-0101	243	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
243-100-3-01-0102	BEGINNING FUND BAL-BUD	243-100-3-01-0102	243	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
245-100-3-01-0101	BEGINNING FUND BALANCE	245-100-3-01-0101	245	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
245-100-3-01-0102	BEG FUND BALANCE-BUD	245-100-3-01-0102	245	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
321-100-3-01-0101	BEGINNING FUND BALANCE	321-100-3-01-0101	321	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
321-100-3-01-0102	BEGINNING FUND BALANCE-BUD	321-100-3-01-0102	321	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
322-100-3-01-0101	BEGINNING FUND BALANCE	322-100-3-01-0101	322	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
322-100-3-01-0102	BEGINNING FUND BALANCE-BUD	322-100-3-01-0102	322	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
500-100-3-01-0101	BEGINNING FUND BALANCE	500-100-3-01-0101	500	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
500-100-3-01-0102	BEGINNING FUND BALANCE-BUD	500-100-3-01-0102	500	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
500-500-3-01-0101	BEGINNING FUND BALANCE	500-500-3-01-0101	500	500	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
501-100-3-01-0101	BEGINNING FUND BALANCE	501-100-3-01-0101	501	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
501-100-3-01-0102	BEGINNING FUND BALANCE-BUD	501-100-3-01-0102	501	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
501-501-3-01-0101	BEGINNING FUND BALANCE	501-501-3-01-0101	501	501	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
502-100-3-01-0101	0	502-100-3-01-0101	502	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
502-100-3-01-0102	BEGINNING FUND BALANCE-BUD	502-100-3-01-0102	502	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
502-502-3-01-0101	BEGINNING FUND BALANCE	502-502-3-01-0101	502	502	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
504-100-3-01-0101	BEGINNING FUND BALANCE	504-100-3-01-0101	504	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
504-100-3-01-0102	BEGINNING FUND BALANCE-BUD	504-100-3-01-0102	504	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
508-100-3-01-0101	BEGINNING FUND BALANCE	508-100-3-01-0101	508	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
508-100-3-01-0102	BEGINNING FUND BALANCE-BUD	508-100-3-01-0102	508	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
510-100-3-01-0101	BEGINNING FUND BALANCE	510-100-3-01-0101	510	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
510-100-3-01-0102	BEGINNING FUND BALANCE-BUD	510-100-3-01-0102	510	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
514-100-3-01-0101	BEGINNING FUND BALANCE	514-100-3-01-0101	514	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
514-100-3-01-0102	BEGINNING FUND BALANCE-BUD	514-100-3-01-0102	514	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
515-100-3-01-0101	BEGINNING FUND BALANCE	515-100-3-01-0101	515	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
515-100-3-01-0102	BEGINNING FUND BALANCE-BUD	515-100-3-01-0102	515	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
516-100-3-01-0101	BEGINNING FUND BALANCE	516-100-3-01-0101	516	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
516-100-3-01-0102	BEGINNING FUND BALANCE-BUD	516-100-3-01-0102	516	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
519-100-3-01-0101	BEGINNING FUND BALANCE	519-100-3-01-0101	519	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
519-100-3-01-0102	BEGINNING FUND BALANCE-BUD	519-100-3-01-0102	519	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
521-100-3-01-0101	BEGINNING FUND BALANCE	521-100-3-01-0101	521	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
521-100-3-01-0102	BEGINNING FUND BALANCE	521-100-3-01-0102	521	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
522-100-3-01-0101	BEGINNING FUND BALANCE	522-100-3-01-0101	522	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
522-100-3-01-0102	BEGINNING FUND BALANCE	522-100-3-01-0102	522	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
523-100-3-01-0101	BEGINNING FUND BALANCE	523-100-3-01-0101	523	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
524-100-3-01-0101	BEGINNING FUND BALANCE	524-100-3-01-0101	524	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
540-100-3-01-0101	BEGINNING FUND BALANCE	540-100-3-01-0101	540	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
540-100-3-01-0102	BEGINNING FUND BALANCE-BUD	540-100-3-01-0102	540	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
617-100-3-01-0101	0	617-100-3-01-0101	617	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
617-100-3-01-0102	BEGINNING FUND BALANCE-BUD	617-100-3-01-0102	617	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
617-617-3-01-0101	BEG FUND BAL	617-617-3-01-0101	617	617	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
620-100-3-01-0101	0	620-100-3-01-0101	620	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
620-100-3-01-0102	BEGINNING FUND BALANCE-BUD	620-100-3-01-0102	620	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
620-620-3-01-0101	BEG FUND BALANCE	620-620-3-01-0101	620	620	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
621-100-3-01-0101	0	621-100-3-01-0101	621	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
621-100-3-01-0102	BEGINNING FUND BALANCE-BUD	621-100-3-01-0102	621	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
621-621-3-01-0101	BEG FUND BALANCE	621-621-3-01-0101	621	621	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
622-100-3-01-0101	0	622-100-3-01-0101	622	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
622-100-3-01-0102	BEGINNING FUND BALANCE-BUD	622-100-3-01-0102	622	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
622-622-3-01-0101	BEG FUND BALANCE	622-622-3-01-0101	622	622	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
623-100-3-01-0101	0	623-100-3-01-0101	623	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
623-100-3-01-0102	BEGINNING FUND BALANCE-BUD	623-100-3-01-0102	623	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
623-623-3-01-0101	BEG FUND BALANCE	623-623-3-01-0101	623	623	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
624-100-3-01-0101	0	624-100-3-01-0101	624	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
624-100-3-01-0102	BEGINNING FUND BALANCE-BUD	624-100-3-01-0102	624	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
624-624-3-01-0101	BEG FUND BALANCE	624-624-3-01-0101	624	624	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
626-100-3-01-0101	0	626-100-3-01-0101	626	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
626-100-3-01-0102	BEGINNING FUND BALANCE	626-100-3-01-0102	626	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
626-626-3-01-0101	BEG FUND BALANCE	626-626-3-01-0101	626	626	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
628-100-3-01-0101	0	628-100-3-01-0101	628	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
628-100-3-01-0102	BEGINNING FUND BALANCE-BUD	628-100-3-01-0102	628	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
628-628-3-01-0101	BEGINNING FUND BALANCE	628-628-3-01-0101	628	628	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
630-100-3-01-0101	0	630-100-3-01-0101	630	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
630-100-3-01-0102	BEGINNING FUND BALANCE-BUD	630-100-3-01-0102	630	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
630-630-3-01-0101	BEG FUND BAL	630-630-3-01-0101	630	630	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
631-100-3-01-0101	0	631-100-3-01-0101	631	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
631-100-3-01-0102	BEGINNING FUND BALANCE-BUD	631-100-3-01-0102	631	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
631-631-3-01-0101	BEG FUND BAL	631-631-3-01-0101	631	631	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
632-100-3-01-0101	0	632-100-3-01-0101	632	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
632-100-3-01-0102	BEGINNING FUND BALANCE-BUD	632-100-3-01-0102	632	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
632-632-3-01-0101	BEG FUND BAL	632-632-3-01-0101	632	632	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
633-100-3-01-0101	0	633-100-3-01-0101	633	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
633-100-3-01-0102	BEGINNING FUND BALANCE-BUD	633-100-3-01-0102	633	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
633-633-3-01-0101	BEG FUND BAL	633-633-3-01-0101	633	633	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
634-100-3-01-0101	0	634-100-3-01-0101	634	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
634-100-3-01-0102	BEGINNING FUND BALANCE-BUD	634-100-3-01-0102	634	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
634-634-3-01-0101	BEG FUND BAL	634-634-3-01-0101	634	634	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
635-100-3-01-0101	0	635-100-3-01-0101	635	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
635-100-3-01-0102	BEGINNING FUND BALANCE-BUD	635-100-3-01-0102	635	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
635-635-3-01-0101	BEG FUND BAL	635-635-3-01-0101	635	635	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
636-100-3-01-0101	0	636-100-3-01-0101	636	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
636-100-3-01-0102	BEGINNING FUND BALANCE-BUD	636-100-3-01-0102	636	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
636-636-3-01-0101	BEG FUND BAL	636-636-3-01-0101	636	636	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
637-100-3-01-0101	0	637-100-3-01-0101	637	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
637-100-3-01-0102	BEGINNING FUND BALANCE-BUD	637-100-3-01-0102	637	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
637-637-3-01-0101	BEG FUND BAL	637-637-3-01-0101	637	637	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
638-100-3-01-0101	0	638-100-3-01-0101	638	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
638-100-3-01-0102	BEGINNING FUND BALANCE-BUD	638-100-3-01-0102	638	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
638-638-3-01-0101	BEG FUND BAL	638-638-3-01-0101	638	638	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
639-100-3-01-0101	0	639-100-3-01-0101	639	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
639-100-3-01-0102	BEGINNING FUND BALANCE-BUD	639-100-3-01-0102	639	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
639-639-3-01-0101	BEG FUND BAL	639-639-3-01-0101	639	639	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
640-100-3-01-0101	0	640-100-3-01-0101	640	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
640-100-3-01-0102	BEGINNING FUND BALANCE-BUD	640-100-3-01-0102	640	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
640-640-3-01-0101	BEG FUND BAL	640-640-3-01-0101	640	640	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
641-100-3-01-0101	BEG FUND BAL	641-100-3-01-0101	641	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
641-100-3-01-0102	BEG FUND BAL-BUD	641-100-3-01-0102	641	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
641-641-3-01-0101	BEG FUND BAL	641-641-3-01-0101	641	641	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
642-100-3-01-0101	0	642-100-3-01-0101	642	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
642-100-3-01-0102	BEGINNING FUND BALANCE-BUD	642-100-3-01-0102	642	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE

Old GL StringFULL	Old Account Name		New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
642-642-3-01-0101	BEG FUND BAL		642-642-3-01-0101	642	642	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
643-100-3-01-0101		0	643-100-3-01-0101	643	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
643-100-3-01-0102	BEGINNING FUND BALANCE-BUD		643-100-3-01-0102	643	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
643-643-3-01-0101	BEG FUND BAL		643-643-3-01-0101	643	643	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
644-100-3-01-0101		0	644-100-3-01-0101	644	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
644-100-3-01-0102	BEGINNING FUND BALANCE-BUD		644-100-3-01-0102	644	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
644-644-3-01-0101	BEG FUND BAL		644-644-3-01-0101	644	644	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
645-100-3-01-0101		0	645-100-3-01-0101	645	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
645-100-3-01-0102	BEGINNING FUND BALANCE-BUD		645-100-3-01-0102	645	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
645-645-3-01-0101	BEG FUND BAL		645-645-3-01-0101	645	645	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
646-100-3-01-0101		0	646-100-3-01-0101	646	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
646-100-3-01-0102	BEGINNING FUND BALANCE-BUD		646-100-3-01-0102	646	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
646-646-3-01-0101	BEG FUND BALANCE		646-646-3-01-0101	646	646	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
647-100-3-01-0101		0	647-100-3-01-0101	647	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
647-100-3-01-0102	BEGINNING FUND BALANCE-BUD		647-100-3-01-0102	647	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
647-647-3-01-0101	BEG FUND BAL		647-647-3-01-0101	647	647	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
648-100-3-01-0101		0	648-100-3-01-0101	648	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
648-100-3-01-0102	BEGINNING FUND BALANCE-BUD		648-100-3-01-0102	648	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
648-648-3-01-0101	BEG FUND BAL		648-648-3-01-0101	648	648	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
649-100-3-01-0101		0	649-100-3-01-0101	649	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
649-100-3-01-0102	BEGINNING FUND BAL-BUD		649-100-3-01-0102	649	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
650-100-3-01-0101		0	650-100-3-01-0101	650	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
650-100-3-01-0102	BEGINNING FUND BALANCE-BUD		650-100-3-01-0102	650	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
650-650-3-01-0101	BEGINNING FUND BALANCE		650-650-3-01-0101	650	650	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
651-100-3-01-0101		0	651-100-3-01-0101	651	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
651-100-3-01-0102	BEGINNING FUND BALANCE-BUD		651-100-3-01-0102	651	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
651-651-3-01-0101	BEG FUND BAL		651-651-3-01-0101	651	651	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
652-100-3-01-0101		0	652-100-3-01-0101	652	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
652-100-3-01-0102	BEGINNING FUND BALANCE-BUD		652-100-3-01-0102	652	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
652-652-3-01-0101	BEG FUND BAL		652-652-3-01-0101	652	652	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
653-100-3-01-0101		0	653-100-3-01-0101	653	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
653-100-3-01-0102	BEGINNING FUND BALANCE-BUD		653-100-3-01-0102	653	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
653-653-3-01-0101	BEG FUND BAL		653-653-3-01-0101	653	653	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
654-100-3-01-0101		0	654-100-3-01-0101	654	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
654-100-3-01-0102	BEGINNING FUND BALANCE-BUD		654-100-3-01-0102	654	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
654-654-3-01-0101	BEGINNING FUND BALANCE		654-654-3-01-0101	654	654	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
655-100-3-01-0101	BEGINNING FUND BALANCE		655-100-3-01-0101	655	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
655-100-3-01-0102	BEGINNING FUND BALANCE-BUD		655-100-3-01-0102	655	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
656-100-3-01-0101	BEGINNING FUND BALANCE		656-100-3-01-0101	656	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
656-100-3-01-0102	BEGINNING FUND BALANCE-BUD		656-100-3-01-0102	656	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
656-656-3-01-0101	BEG FUND BAL		656-656-3-01-0101	656	656	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
657-100-3-01-0101	BEGINNING FUND BALANCE		657-100-3-01-0101	657	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
657-100-3-01-0102	BEGINNING FUND BALANCE-BUD		657-100-3-01-0102	657	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
657-657-3-01-0101	BEG FUND BAL		657-657-3-01-0101	657	657	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
658-100-3-01-0101		0	658-100-3-01-0101	658	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
658-100-3-01-0102	BEGINNING FUND BALANCE-BUD		658-100-3-01-0102	658	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
658-658-3-01-0101	BEG FUND BAL		658-658-3-01-0101	658	658	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
659-100-3-01-0101		0	659-100-3-01-0101	659	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
659-100-3-01-0102	BEGINNING FUND BALANCE-BUD		659-100-3-01-0102	659	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE

Old GL StringFULL	Old Account Name		New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
659-659-3-01-0101	BEG FUND BAL		659-659-3-01-0101	659	659	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
660-100-3-01-0101		0	660-100-3-01-0101	660	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
660-100-3-01-0102	BEGINNING FUND BALANCE-BUD		660-100-3-01-0102	660	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
660-660-3-01-0101	BEG FUND BAL		660-660-3-01-0101	660	660	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
662-100-3-01-0101		0	662-100-3-01-0101	662	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
662-100-3-01-0102	BEGINNING FUND BALANCE-BUD		662-100-3-01-0102	662	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
662-662-3-01-0101	BEGINNING FUND BALANCE		662-662-3-01-0101	662	662	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
663-100-3-01-0101		0	663-100-3-01-0101	663	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
663-100-3-01-0102	BEGINNING FUND BALANCE-BUD		663-100-3-01-0102	663	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
663-663-3-01-0101	BEGINNING FUND BALANCE		663-663-3-01-0101	663	663	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
664-100-3-01-0101		0	664-100-3-01-0101	664	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
664-100-3-01-0102	BEGINNING FUND BALANCE-BUD		664-100-3-01-0102	664	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
664-664-3-01-0101	BEG FUND BAL		664-664-3-01-0101	664	664	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
665-100-3-01-0101		0	665-100-3-01-0101	665	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
665-100-3-01-0102	BEGINNING FUND BALANCE-BUD		665-100-3-01-0102	665	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
665-665-3-01-0101	BEG FUND BAL		665-665-3-01-0101	665	665	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
666-100-3-01-0101		0	666-100-3-01-0101	666	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
666-100-3-01-0102	BEGINNING FUND BALANCE-BUD		666-100-3-01-0102	666	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
666-666-3-01-0101	BEG FUND BAL		666-666-3-01-0101	666	666	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
668-100-3-01-0101		0	668-100-3-01-0101	668	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
668-100-3-01-0102	BEGINNING FUND BALANCE-BUD		668-100-3-01-0102	668	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
668-668-3-01-0101	BEG FUND BAL		668-668-3-01-0101	668	668	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
669-100-3-01-0101		0	669-100-3-01-0101	669	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
669-100-3-01-0102	BEGINNING FUND BALANCE-BUD		669-100-3-01-0102	669	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
670-100-3-01-0101		0	670-100-3-01-0101	670	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
670-100-3-01-0102	BEGINNING FUND BALANCE-BUD		670-100-3-01-0102	670	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
670-670-3-01-0101	BEG FUND BAL		670-670-3-01-0101	670	670	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
671-100-3-01-0101		0	671-100-3-01-0101	671	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
671-100-3-01-0102	BEGINNING FUND BALANCE-BUD		671-100-3-01-0102	671	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
671-671-3-01-0101	BEG FUND BAL		671-671-3-01-0101	671	671	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
672-100-3-01-0101		0	672-100-3-01-0101	672	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
672-100-3-01-0102	BEGINNING FUND BALANCE-BUD		672-100-3-01-0102	672	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
672-672-3-01-0101	BEG FUND BAL		672-672-3-01-0101	672	672	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
673-100-3-01-0101		0	673-100-3-01-0101	673	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
673-100-3-01-0102	BEGINNING FUND BALANCE-BUD		673-100-3-01-0102	673	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
673-673-3-01-0101	BEG FUND BAL		673-673-3-01-0101	673	673	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
674-100-3-01-0101		0	674-100-3-01-0101	674	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
674-100-3-01-0102	BEGINNING FUND BALANCE-BUD		674-100-3-01-0102	674	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
674-674-3-01-0101	BEG FUND BAL		674-674-3-01-0101	674	674	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
675-100-3-01-0101		0	675-100-3-01-0101	675	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
675-100-3-01-0102	BEGINNING FUND BALANCE-BUD		675-100-3-01-0102	675	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
676-100-3-01-0101		0	676-100-3-01-0101	676	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
676-100-3-01-0102	BEGINNING FUND BALANCE-BUD		676-100-3-01-0102	676	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
676-676-3-01-0101	BEGINNING FUND BALANCE		676-676-3-01-0101	676	676	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
680-100-3-01-0101		0	680-100-3-01-0101	680	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
680-100-3-01-0102	BEGINNING FUND BALANCE-BUD		680-100-3-01-0102	680	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
680-680-3-01-0101	BEG FUND BAL		680-680-3-01-0101	680	680	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
681-100-3-01-0101		0	681-100-3-01-0101	681	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
681-100-3-01-0102	BEGINNING FUND BALANCE-BUD		681-100-3-01-0102	681	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
681-681-3-01-0101	BEG FUND BALANCE	681-681-3-01-0101	681	681	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
682-100-3-01-0101	0	682-100-3-01-0101	682	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
682-100-3-01-0102	BEGINNING FUND BALANCE-BUD	682-100-3-01-0102	682	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
682-682-3-01-0101	BEG FUND BAL	682-682-3-01-0101	682	682	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
683-100-3-01-0101	BEGINNING FUND BALANCE	683-100-3-01-0101	683	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
683-100-3-01-0102	BEGINNING FUND BALANCE-BUD	683-100-3-01-0102	683	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
683-683-3-01-0101	BEG FUND BAL	683-683-3-01-0101	683	683	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
684-100-3-01-0101	0	684-100-3-01-0101	684	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
684-100-3-01-0102	BEGINNING FUND BALANCE-BUD	684-100-3-01-0102	684	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
685-100-3-01-0101	0	685-100-3-01-0101	685	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
685-100-3-01-0102	BEGINNING FUND BALANCE-BUD	685-100-3-01-0102	685	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
685-685-3-01-0101	BEG FUND BALANCE	685-685-3-01-0101	685	685	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
686-100-3-01-0101	0	686-100-3-01-0101	686	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
686-100-3-01-0102	BEGINNING FUND BALANCE-BUD	686-100-3-01-0102	686	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
686-686-3-01-0101	BEG FUND BALANCE	686-686-3-01-0101	686	686	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
688-100-3-01-0101	BEGINNING FUND BALANCE	688-100-3-01-0101	688	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
688-100-3-01-0102	BEGINNING FUND BALANCE-BUD	688-100-3-01-0102	688	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
688-688-3-01-0101	BEG FUND BALANCE	688-688-3-01-0101	688	688	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
689-100-3-01-0101	BEGINNING FUND BALANCE	689-100-3-01-0101	689	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
689-100-3-01-0102	BEG FUND BAL-BUD	689-100-3-01-0102	689	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
689-689-3-01-0101	BEG FUND BALANCE	689-689-3-01-0101	689	689	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
690-100-3-01-0101	0	690-100-3-01-0101	690	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
690-100-3-01-0102	BEGINNING FUND BALANCE-BUD	690-100-3-01-0102	690	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
690-690-3-01-0101	BEG FUND BALANCE	690-690-3-01-0101	690	690	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
691-100-3-01-0101	0	691-100-3-01-0101	691	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
691-100-3-01-0102	BEGINNING FUND BALANCE-BUD	691-100-3-01-0102	691	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
691-691-3-01-0101	BEG FUND BALANCE	691-691-3-01-0101	691	691	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
695-100-3-01-0101	BEG FUND BALANCE	695-100-3-01-0101	695	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
697-100-3-01-0101	0	697-100-3-01-0101	697	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
697-100-3-01-0102	BEGINNING FUND BALANCE-BUD	697-100-3-01-0102	697	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
697-697-3-01-0101	BEG FUND BAL	697-697-3-01-0101	697	697	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
698-100-3-01-0101	0	698-100-3-01-0101	698	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
698-100-3-01-0102	BEGINNING FUND BALANCE-BUD	698-100-3-01-0102	698	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
698-698-3-01-0101	BEG FUND BAL	698-698-3-01-0101	698	698	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
699-100-3-01-0101	0	699-100-3-01-0101	699	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
699-100-3-01-0102	BEGINNING FUND BALANCE-BUD	699-100-3-01-0102	699	100	3-01-0102	BEG FUND BALANCE-BUD	REVENUE	BEGINNING FUND BALANCE
999-100-3-01-0101	POOLED CASH FUND BALANCE	999-100-3-01-0101	999	100	3-01-0101	BEGINNING FUND BALANCE	REVENUE	BEGINNING FUND BALANCE
101-103-3-40-4184	SALE OF MAPS	101-103-3-40-5011	101	103	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
101-103-3-40-4186	PHOTO COPY FEES	101-103-3-40-5015	101	103	3-40-5015	COPIES/PRINTING/FAX FEES	REVENUE	CHARGES FOR SERVICES
101-103-3-40-4365	COMPUTER PRINTOUTS	101-103-3-40-5015	101	103	3-40-5015	COPIES/PRINTING/FAX FEES	REVENUE	CHARGES FOR SERVICES
101-103-3-40-4150	FORECLOSURE FEES	101-103-3-40-5019	101	103	3-40-5019	FORECLOSURE FEES	REVENUE	CHARGES FOR SERVICES
101-103-3-40-4156	PLAT FEES	101-103-3-40-5020	101	103	3-40-5020	PLAT FEES	REVENUE	CHARGES FOR SERVICES
101-103-3-40-4151	DCBS FEES	101-103-3-40-5021	101	103	3-40-5021	DCBS FEES	REVENUE	CHARGES FOR SERVICES
101-103-3-40-4188	WARRANT FEES	101-103-3-40-5022	101	103	3-40-5022	WARRANT FEES	REVENUE	CHARGES FOR SERVICES
101-103-3-40-4155	APPRAISER FEES	101-103-3-40-5067	101	103	3-40-5067	APPRAISER FEES	REVENUE	CHARGES FOR SERVICES
101-103-3-40-4185	SHERIFF FEES	101-103-3-40-5068	101	103	3-40-5068	SHERIFF FEES	REVENUE	CHARGES FOR SERVICES
101-103-3-40-4187	GARNISHMENT FEES	101-103-3-40-5069	101	103	3-40-5069	GARNISHMENT FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4180	IMAGE FEES	101-105-3-40-5015	101	105	3-40-5015	COPIES/PRINTING/FAX FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4186	PHOTOCOPY FEES	101-105-3-40-5015	101	105	3-40-5015	COPIES/PRINTING/FAX FEES	REVENUE	CHARGES FOR SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-105-3-40-4365	COMPUTER PRINTOUTS	101-105-3-40-5015	101	105	3-40-5015	COPIES/PRINTING/FAX FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4191	CANDIDATES FILING FEES	101-105-3-40-5023	101	105	3-40-5023	CANDIDATE FILING FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4672	DEATH CERTIFICATES	101-105-3-40-5024	101	105	3-40-5024	DEATH CERTIFICATE FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4188	LOCATION FEES	101-105-3-40-5025	101	105	3-40-5025	LOCATION FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4023	OLIS STATE MAPPING FEE	101-105-3-40-5026	101	105	3-40-5026	OLIS STATE MAPPING FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4022	PERFORM MARRIAGES	101-105-3-40-5027	101	105	3-40-5027	MARRIAGE SERVICE FEE	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4196	PICTURES/PASSPORTS	101-105-3-40-5028	101	105	3-40-5028	PHOTO/PASSPORT FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4181	RECORDING FEES	101-105-3-40-5029	101	105	3-40-5029	RECORDING FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4195	SERVICE FEES	101-105-3-40-5030	101	105	3-40-5030	MISC FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4192	SPECIAL ELECTION FEES	101-105-3-40-5031	101	105	3-40-5031	SPECIAL ELECTION FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4193	TAX & ASSESSMENT FEE	101-105-3-40-5032	101	105	3-40-5032	TAX & ASSESSMENT FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4185	CERTIFICATION FEES	101-105-3-40-5033	101	105	3-40-5033	CERTIFICATION FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4025	ATTORNEY GENERAL FEE	101-105-3-40-5070	101	105	3-40-5070	ATTORNEY GENERAL FEES	REVENUE	CHARGES FOR SERVICES
101-105-3-40-4673	ROAD VACATION FEE	101-105-3-40-5071	101	105	3-40-5071	ROAD VACATION FEE	REVENUE	CHARGES FOR SERVICES
101-109-3-40-4139	FEES	101-109-3-40-5030	101	109	3-40-5030	MISC FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4734	BOARDMAN POLICE DEPT	101-113-3-40-5014	101	113	3-40-5014	DISPATCH FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4735	MORROW CO HLTH DIST DISP FEE	101-113-3-40-5014	101	113	3-40-5014	DISPATCH FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4736	HEPPNER FD DISP FEE	101-113-3-40-5014	101	113	3-40-5014	DISPATCH FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4737	IONE FD DISP FEE	101-113-3-40-5014	101	113	3-40-5014	DISPATCH FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4738	LEXINGTON FD DISP FEE	101-113-3-40-5014	101	113	3-40-5014	DISPATCH FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4739	IRRIGON FD DISP FEE	101-113-3-40-5014	101	113	3-40-5014	DISPATCH FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4740	BOARDMAN FD DISP FEE	101-113-3-40-5014	101	113	3-40-5014	DISPATCH FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4746	UMATILLA CO DISP FEE	101-113-3-40-5014	101	113	3-40-5014	DISPATCH FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4186	PHOTOCOPY FEES	101-113-3-40-5015	101	113	3-40-5015	COPIES/PRINTING/FAX FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4149	FINGERPRINTING	101-113-3-40-5034	101	113	3-40-5034	FINGERPRINTING FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4148	IMPOUND ADMIN FEES	101-113-3-40-5035	101	113	3-40-5035	IMPOUND FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-30-3569	CITY OF HEPPNER CONTRACT	101-113-3-40-5054	101	113	3-40-5054	OTHER CONTRACT SERVICES	REVENUE	CHARGES FOR SERVICES
101-113-3-30-3570	CITY OF IRRIGON CONTRACT	101-113-3-40-5054	101	113	3-40-5054	OTHER CONTRACT SERVICES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4745	MOCO SCHOOL DIST. SCHOOL OFFIC	101-113-3-40-5054	101	113	3-40-5054	OTHER CONTRACT SERVICES	REVENUE	CHARGES FOR SERVICES
101-114-3-30-3423	SAFETY SEAT PROGRAM	101-114-3-40-5011	101	114	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
101-114-3-30-3440	MAC-MEDICAID ADMIN. BILLING	101-114-3-40-5030	101	114	3-40-5030	MISC FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-30-3455	STUDENT BASED HEALTH CENTER	101-114-3-40-5030	101	114	3-40-5030	MISC FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-30-3501	MO. CO. SCHOOL DIST	101-114-3-40-5030	101	114	3-40-5030	MISC FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4135	PERINATAL MCM OMAP	101-114-3-40-5030	101	114	3-40-5030	MISC FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4134	FPEP	101-114-3-40-5036	101	114	3-40-5036	FAMILY PLANNING FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4136	FAMILY PLANNING FEES SELF	101-114-3-40-5036	101	114	3-40-5036	FAMILY PLANNING FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4137	FAMILY PLANNING FEES INS	101-114-3-40-5036	101	114	3-40-5036	FAMILY PLANNING FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4138	FAMILY PLANNING FEES OMAP	101-114-3-40-5036	101	114	3-40-5036	FAMILY PLANNING FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4624	COVID OMAP	101-114-3-40-5037	101	114	3-40-5037	IMMUNIZATION FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4625	COVID	101-114-3-40-5037	101	114	3-40-5037	IMMUNIZATION FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4626	IMM FLU INS	101-114-3-40-5037	101	114	3-40-5037	IMMUNIZATION FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4627	IMM FLU FEES SELF	101-114-3-40-5037	101	114	3-40-5037	IMMUNIZATION FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4628	IMM FLU FEES OMAP	101-114-3-40-5037	101	114	3-40-5037	IMMUNIZATION FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4631	IMM OTHER FEES SELF	101-114-3-40-5037	101	114	3-40-5037	IMMUNIZATION FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4632	IMM OTHER FEES OMAP	101-114-3-40-5037	101	114	3-40-5037	IMMUNIZATION FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4633	IMM OTHER FEES INS	101-114-3-40-5037	101	114	3-40-5037	IMMUNIZATION FEES	REVENUE	CHARGES FOR SERVICES
101-114-3-40-4140	BABIES FIRST FEES	101-114-3-40-5042	101	114	3-40-5042	BABIES FIRST FEES	REVENUE	CHARGES FOR SERVICES
101-115-3-40-4184	SALE OF MAPS & GIS PRODUCTS	101-115-3-40-5011	101	115	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
101-115-3-40-4186	PHOTOCOPY & FAX FEES	101-115-3-40-5015	101	115	3-40-5015	COPIES/PRINTING/FAX FEES	REVENUE	CHARGES FOR SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-115-3-40-4322	ZONING FEE & SITE PLAN REVIEWS	101-115-3-40-5038	101	115	3-40-5038	ZONING & SITE PLAN REVIEW FEES	REVENUE	CHARGES FOR SERVICES
101-115-3-40-4324	ROAD RURAL ADDRESSES	101-115-3-40-5044	101	115	3-40-5044	ROAD RURAL ADDRESSES	REVENUE	CHARGES FOR SERVICES
101-115-3-40-4309	AMENDMENTS	101-115-3-40-5055	101	115	3-40-5055	AMENDMENTS	REVENUE	CHARGES FOR SERVICES
101-115-3-40-4312	APPEALS & REMANDS	101-115-3-40-5056	101	115	3-40-5056	APPEALS & REMANDS	REVENUE	CHARGES FOR SERVICES
101-115-3-40-4315	FARM AG EXEMPT	101-115-3-40-5057	101	115	3-40-5057	FARM AG EXEMPT	REVENUE	CHARGES FOR SERVICES
101-115-3-40-4320	LAND PARTITIONING & SUBDIVISIO	101-115-3-40-5058	101	115	3-40-5058	LAND PARTITIONING & SUBDIVISIO	REVENUE	CHARGES FOR SERVICES
101-115-3-40-4194	LAND USE COMPATIBILITY REVIEWS	101-115-3-40-5059	101	115	3-40-5059	LAND USE COMPATIBILITY REVIEWS	REVENUE	CHARGES FOR SERVICES
101-115-3-40-4326	LAND USE DECISIONS	101-115-3-40-5060	101	115	3-40-5060	LAND USE DECISIONS	REVENUE	CHARGES FOR SERVICES
101-115-3-40-4325	VARIANCES & DIMENSIONAL ADJUST	101-115-3-40-5063	101	115	3-40-5063	VARIANCES & DIMENSIONAL ADJUST	REVENUE	CHARGES FOR SERVICES
101-115-3-40-4327	RENEWABLE ENERGY SURCHARGE	101-115-3-40-5072	101	115	3-40-5072	RENEWABLE ENERGY SURCHARGE	REVENUE	CHARGES FOR SERVICES
101-118-3-40-4186	PHOTO COPY FEES	101-118-3-40-5015	101	118	3-40-5015	COPIES/PRINTING/FAX FEES	REVENUE	CHARGES FOR SERVICES
101-118-3-40-4044	SURVEYOR FILING FEES	101-118-3-40-5029	101	118	3-40-5029	RECORDING FEES	REVENUE	CHARGES FOR SERVICES
101-118-3-40-4196	AFFIDAVIT FEES	101-118-3-40-5039	101	118	3-40-5039	AFFIDAVIT FEES	REVENUE	CHARGES FOR SERVICES
101-118-3-40-4195	PROPERTY LINE ADJ FEES	101-118-3-40-5040	101	118	3-40-5040	PROPERTY LINE ADJ FEES	REVENUE	CHARGES FOR SERVICES
101-118-3-40-4014	PART. PLAT CHECK	101-118-3-40-5066	101	118	3-40-5066	SURVEYOR FEES	REVENUE	CHARGES FOR SERVICES
101-118-3-40-4187	SUBDIVISION PLAT CHECKS	101-118-3-40-5066	101	118	3-40-5066	SURVEYOR FEES	REVENUE	CHARGES FOR SERVICES
101-122-3-40-4378	TRANSFER STATION FEES	101-122-3-40-5041	101	122	3-40-5041	TRANSFER STATION FEES	REVENUE	CHARGES FOR SERVICES
101-123-3-40-4378	TRANSFER STATION FEES	101-123-3-40-5041	101	123	3-40-5041	TRANSFER STATION FEES	REVENUE	CHARGES FOR SERVICES
101-199-3-40-4199	RENT INCOME GILLIAM BLDG	101-199-3-40-5006	101	199	3-40-5006	FACILITY RENTAL	REVENUE	CHARGES FOR SERVICES
101-199-3-40-4380	ENTERPRISE ZONE FEE	101-199-3-40-5043	101	199	3-40-5043	ENTERPRISE ZONE FEE	REVENUE	CHARGES FOR SERVICES
202-220-3-40-4045	RURAL ADDRESSING FEES	202-220-3-40-5044	202	220	3-40-5044	RURAL ADDRESSING FEES	REVENUE	CHARGES FOR SERVICES
203-230-3-40-4372	LANDFILL FEES	203-230-3-40-5045	203	230	3-40-5045	LANDFILL FEES	REVENUE	CHARGES FOR SERVICES
205-250-3-40-4355	AIRPORT LEASE	205-250-3-40-5006	205	250	3-40-5006	FACILITY RENTAL	REVENUE	CHARGES FOR SERVICES
205-250-3-40-4363	HANGAR RENT	205-250-3-40-5006	205	250	3-40-5006	FACILITY RENTAL	REVENUE	CHARGES FOR SERVICES
205-250-3-40-4361	AVIATION FUEL SALES	205-250-3-40-5011	205	250	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
208-118-3-40-4323	PRESERVATION ACCOUNT	208-118-3-40-5066	208	118	3-40-5066	SURVEYOR FEES	REVENUE	CHARGES FOR SERVICES
214-100-3-40-4351	GROUNDS RENTAL-OTHER THAN	214-100-3-40-5015	214	100	3-40-5015	COPIES/PRINTING/FAX FEES	REVENUE	CHARGES FOR SERVICES
214-100-3-40-4760	RENT TABLES & CHAIRS	214-100-3-40-5016	214	100	3-40-5016	EQUIPMENT RENTAL	REVENUE	CHARGES FOR SERVICES
214-301-3-40-4763	ARENA RENTAL	214-301-3-40-5006	214	301	3-40-5006	FACILITY RENTAL	REVENUE	CHARGES FOR SERVICES
214-301-3-40-4764	TOKENS-LIGHTS	214-301-3-40-5011	214	301	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
214-303-3-40-4751	CONCESSIONS	214-303-3-40-5005	214	303	3-40-5005	CONCESSIONS	REVENUE	CHARGES FOR SERVICES
214-303-3-40-4741	TICKET SALES	214-303-3-40-5011	214	303	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
214-303-3-40-4747	SPONSORSHIPS	214-303-3-40-5018	214	303	3-40-5018	SPONSORSHIP FEES	REVENUE	CHARGES FOR SERVICES
214-300-3-40-4745	CONCESSIONS	214-304-3-40-5005	214	304	3-40-5005	CONCESSIONS	REVENUE	CHARGES FOR SERVICES
214-300-3-40-4353	FAIR RENTAL	214-304-3-40-5006	214	304	3-40-5006	FACILITY RENTAL	REVENUE	CHARGES FOR SERVICES
214-300-3-40-4762	PREMIUM BOOK ADS	214-304-3-40-5013	214	304	3-40-5013	ADVERTISING FEES	REVENUE	CHARGES FOR SERVICES
214-300-3-40-4741	GATE RECEIPTS-FAIR	214-304-3-40-5017	214	304	3-40-5017	ADMISSION FEES	REVENUE	CHARGES FOR SERVICES
214-300-3-40-4761	KICK OFF DANCE	214-304-3-40-5017	214	304	3-40-5017	ADMISSION FEES	REVENUE	CHARGES FOR SERVICES
214-300-3-40-4746	ENTERTAINMENT SPONSORSHIPS	214-304-3-40-5018	214	304	3-40-5018	SPONSORSHIP FEES	REVENUE	CHARGES FOR SERVICES
216-320-3-40-4139	BUS RECEIPTS	216-320-3-40-5065	216	320	3-40-5065	PUBLIC TRANSIT RECEIPTS	REVENUE	CHARGES FOR SERVICES
216-320-3-40-4140	MEDICAID REIMBURSEMENT	216-320-3-40-5065	216	320	3-40-5065	PUBLIC TRANSIT RECEIPTS	REVENUE	CHARGES FOR SERVICES
230-301-3-40-4745	CONCESSIONS/FOOD	230-301-3-40-5005	230	301	3-40-5005	CONCESSIONS	REVENUE	CHARGES FOR SERVICES
230-301-3-40-4746	CONCESSIONS/BEER	230-301-3-40-5005	230	301	3-40-5005	CONCESSIONS	REVENUE	CHARGES FOR SERVICES
230-301-3-40-4741	VIP SEATS	230-301-3-40-5011	230	301	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
230-301-3-60-4186	ROPING CHUTE SIGN REV	230-301-3-40-5013	230	301	3-40-5013	ADVERTISING FEES	REVENUE	CHARGES FOR SERVICES
230-301-3-60-4189	SCOREBOARD SIGN REV.	230-301-3-40-5013	230	301	3-40-5013	ADVERTISING FEES	REVENUE	CHARGES FOR SERVICES
230-301-3-60-4190	BUCKING CHUTE SIGN REV	230-301-3-40-5013	230	301	3-40-5013	ADVERTISING FEES	REVENUE	CHARGES FOR SERVICES
230-301-3-40-4742	GATE RECEIPTS MOCO	230-301-3-40-5017	230	301	3-40-5017	ADMISSION FEES	REVENUE	CHARGES FOR SERVICES
230-301-3-40-4743	GATE RECEIPTS - NPRA	230-301-3-40-5017	230	301	3-40-5017	ADMISSION FEES	REVENUE	CHARGES FOR SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
233-105-3-40-4181	RECORDS FEES	233-105-3-40-5015	233	105	3-40-5015	COPIES/PRINTING/FAX FEES	REVENUE	CHARGES FOR SERVICES
234-111-3-40-4729	COURT ORDERED FEES	234-111-3-40-5053	234	111	3-40-5053	COURT ORDERED FEES	REVENUE	CHARGES FOR SERVICES
238-200-3-40-4326	CABIN RENTAL	238-200-3-40-5003	238	200	3-40-5003	CABIN RENTAL FEES	REVENUE	CHARGES FOR SERVICES
238-200-3-40-4312	CAMPING FEES	238-200-3-40-5004	238	200	3-40-5004	CAMPING FEES	REVENUE	CHARGES FOR SERVICES
238-200-3-40-4314	POP MACHINES	238-200-3-40-5005	238	200	3-40-5005	CONCESSIONS	REVENUE	CHARGES FOR SERVICES
238-200-3-40-4327	CONCESSIONS	238-200-3-40-5005	238	200	3-40-5005	CONCESSIONS	REVENUE	CHARGES FOR SERVICES
238-200-3-30-3597	4-H BUILDING REVENUE	238-200-3-40-5006	238	200	3-40-5006	FACILITY RENTAL	REVENUE	CHARGES FOR SERVICES
238-200-3-40-4315	HORSE PEN RENTALS	238-200-3-40-5006	238	200	3-40-5006	FACILITY RENTAL	REVENUE	CHARGES FOR SERVICES
238-200-3-40-4310	RESERVATION PROC. FEE	238-200-3-40-5008	238	200	3-40-5008	RESERVATION FEE	REVENUE	CHARGES FOR SERVICES
238-200-3-40-4316	RV DUMP FEES	238-200-3-40-5009	238	200	3-40-5009	RV DUMP FEES	REVENUE	CHARGES FOR SERVICES
238-200-3-40-4313	SHOWERS	238-200-3-40-5010	238	200	3-40-5010	SHOWER FEES	REVENUE	CHARGES FOR SERVICES
238-200-3-40-4319	WOOD SALES	238-200-3-40-5011	238	200	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
238-238-3-40-4326	CABIN RENTAL	238-238-3-40-5003	238	238	3-40-5003	CABIN RENTAL FEES	REVENUE	CHARGES FOR SERVICES
238-238-3-40-4312	CAMPING FEES	238-238-3-40-5004	238	238	3-40-5004	CAMPING FEES	REVENUE	CHARGES FOR SERVICES
238-238-3-40-4313	CONCESSIONS	238-238-3-40-5005	238	238	3-40-5005	CONCESSIONS	REVENUE	CHARGES FOR SERVICES
238-238-3-40-4314	POP MACHINES	238-238-3-40-5005	238	238	3-40-5005	CONCESSIONS	REVENUE	CHARGES FOR SERVICES
238-238-3-40-4310	RESERVATION PROC. FEE	238-238-3-40-5008	238	238	3-40-5008	RESERVATION FEE	REVENUE	CHARGES FOR SERVICES
238-238-3-40-4316	RV DUMP FEES	238-238-3-40-5009	238	238	3-40-5009	RV DUMP FEES	REVENUE	CHARGES FOR SERVICES
238-238-3-40-4308	SHOWER FEES	238-238-3-40-5010	238	238	3-40-5010	SHOWER FEES	REVENUE	CHARGES FOR SERVICES
238-238-3-40-4319	WOOD SALES	238-238-3-40-5011	238	238	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4305	ATV LICENSE FEES	238-300-3-40-5000	238	300	3-40-5000	ATV LICENSE FEES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4317	ATV PERMITS	238-300-3-40-5001	238	300	3-40-5001	ATV PERMIT FEES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4325	ATV WASH DOWN	238-300-3-40-5002	238	300	3-40-5002	ATV WASH DOWN FEES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4326	CABIN RENTAL	238-300-3-40-5003	238	300	3-40-5003	CABIN RENTAL FEES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4329	CABIN RENTAL-M. CO.	238-300-3-40-5003	238	300	3-40-5003	CABIN RENTAL FEES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4312	CAMPING FEES	238-300-3-40-5004	238	300	3-40-5004	CAMPING FEES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4313	CONCESSIONS	238-300-3-40-5005	238	300	3-40-5005	CONCESSIONS	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4314	POP MACHINES	238-300-3-40-5005	238	300	3-40-5005	CONCESSIONS	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4310	FACILITY RENTAL	238-300-3-40-5006	238	300	3-40-5006	FACILITY RENTAL	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4328	BLDG RENTAL/OFFICE SPACE	238-300-3-40-5006	238	300	3-40-5006	FACILITY RENTAL	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4315	GRAZING LEASES	238-300-3-40-5007	238	300	3-40-5007	GRAZING LEASES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4309	RESERVATION PROC. FEE	238-300-3-40-5008	238	300	3-40-5008	RESERVATION FEE	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4316	RV DUMP FEES	238-300-3-40-5009	238	300	3-40-5009	RV DUMP FEES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4308	SHOWER FEES	238-300-3-40-5010	238	300	3-40-5010	SHOWER FEES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4318	PROPANE SALES	238-300-3-40-5011	238	300	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4319	WOOD SALES	238-300-3-40-5011	238	300	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
238-300-3-60-4191	SOUVENIER SALES	238-300-3-40-5011	238	300	3-40-5011	SALES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4311	TRAILHEAD FEES	238-300-3-40-5012	238	300	3-40-5012	TRAILHEAD FEES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4327	ADVERTISING CHARGES	238-300-3-40-5013	238	300	3-40-5013	ADVERTISING FEES	REVENUE	CHARGES FOR SERVICES
238-300-3-40-4330	RESTAURANT - LANDING	238-300-3-40-5064	238	300	3-40-5064	SALES-RESTAURANT	REVENUE	CHARGES FOR SERVICES
238-400-3-40-4312	CAMPING FEES	238-400-3-40-5004	238	400	3-40-5004	CAMPING FEES	REVENUE	CHARGES FOR SERVICES
238-400-3-40-4310	RESERVATION PROC. FEE	238-400-3-40-5008	238	400	3-40-5008	RESERVATION FEE	REVENUE	CHARGES FOR SERVICES
238-400-3-40-4316	RV DUMP FEE	238-400-3-40-5009	238	400	3-40-5009	RV DUMP FEES	REVENUE	CHARGES FOR SERVICES
510-113-3-60-4189	OTHER FEES	510-113-3-40-5030	510	113	3-40-5030	MISC FEES	REVENUE	CHARGES FOR SERVICES
510-113-3-60-4190	COMMUNITY SERVICE FEES	510-113-3-40-5046	510	113	3-40-5046	COMMUNITY SERVICE FEES	REVENUE	CHARGES FOR SERVICES
510-113-3-40-4214	GPS TRACKING FEES	510-113-3-40-5047	510	113	3-40-5047	GPS TRACKING FEES	REVENUE	CHARGES FOR SERVICES
510-113-3-40-4215	SUPERVISION FEES	510-113-3-40-5049	510	113	3-40-5049	SUPERVISION FEES	REVENUE	CHARGES FOR SERVICES
522-300-3-40-4210	RESERVE FEES	522-402-3-40-5050	522	402	3-40-5050	RESERVE FEES	REVENUE	CHARGES FOR SERVICES
681-681-3-10-1003	CLERKS FEES	681-681-3-40-5051	681	681	3-40-5051	CLERKS FEES	REVENUE	CHARGES FOR SERVICES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
685-685-3-40-4197	HOUSING FEES	685-685-3-40-5052	685	685	3-40-5052	HOUSING FEES	REVENUE	CHARGES FOR SERVICES
101-103-3-40-4199	NSF CHECK FEES	101-103-3-50-1030	101	103	3-50-1030	PENALTIES	REVENUE	FINES, FORFEITURES, AND PENALITES
101-104-3-40-4199	NSF CHECK FEES	101-104-3-50-1030	101	104	3-50-1030	PENALTIES	REVENUE	FINES, FORFEITURES, AND PENALITES
101-109-3-50-5012	FINES	101-109-3-50-1000	101	109	3-50-1000	FINES	REVENUE	FINES, FORFEITURES, AND PENALITES
101-112-3-40-4729	FINE ASSESSMENTS	101-112-3-50-1000	101	112	3-50-1000	FINES	REVENUE	FINES, FORFEITURES, AND PENALITES
101-112-3-60-4189	RESTITUTION	101-112-3-50-1050	101	112	3-50-1050	RESTITUTION	REVENUE	FINES, FORFEITURES, AND PENALITES
101-113-3-40-4729	FINE ASSESSMENTS	101-113-3-50-1000	101	113	3-50-1000	FINES	REVENUE	FINES, FORFEITURES, AND PENALITES
101-113-3-40-4147	ALARM SYSTEM PENALTIES	101-113-3-50-1030	101	113	3-50-1030	PENALTIES	REVENUE	FINES, FORFEITURES, AND PENALITES
218-111-3-50-4138	CIRCUIT COURT FINES	218-111-3-50-1000	218	111	3-50-1000	FINES	REVENUE	FINES, FORFEITURES, AND PENALITES
218-111-3-50-4139	JUSTICE COURT FINES	218-111-3-50-1000	218	111	3-50-1000	FINES	REVENUE	FINES, FORFEITURES, AND PENALITES
231-100-3-40-4091	FINES HEPPNER	231-100-3-50-1000	231	100	3-50-1000	FINES	REVENUE	FINES, FORFEITURES, AND PENALITES
231-100-3-40-4143	FINES MORROW COUNTY	231-100-3-50-1000	231	100	3-50-1000	FINES	REVENUE	FINES, FORFEITURES, AND PENALITES
322-100-3-40-4729	FINE ASSESSMENTS - 40%	322-100-3-50-1000	322	100	3-50-1000	FINES	REVENUE	FINES, FORFEITURES, AND PENALITES
101-100-3-65-0105	INVESTMENT EARNINGS	101-100-3-65-0100	101	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
200-100-3-65-0105	INVESTMENT EARNINGS	200-100-3-65-0100	200	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
201-100-3-65-0105	INVESTMENT EARNINGS	201-100-3-65-0100	201	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
202-100-3-65-0105	INVESTMENT EARNINGS	202-100-3-65-0100	202	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
203-100-3-65-0105	INVESTMENT EARNINGS	203-100-3-65-0100	203	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
204-100-3-65-0105	INVESTMENT EARNINGS	204-100-3-65-0100	204	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
205-100-3-65-0105	INVESTMENT EARNINGS	205-100-3-65-0100	205	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
206-100-3-65-0105	INVESTMENT EARNINGS	206-100-3-65-0100	206	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
207-100-3-65-0105	INVESTMENT EARNINGS	207-100-3-65-0100	207	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
208-100-3-65-0105	INVESTMENT EARNINGS	208-100-3-65-0100	208	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
210-100-3-65-0105	INVESTMENT EARNINGS	210-100-3-65-0100	210	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
211-100-3-65-0105	INVESTMENT EARNINGS	211-100-3-65-0100	211	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
211-270-3-65-0105	INVESTMENT EARNINGS	211-270-3-65-0100	211	270	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
212-100-3-65-0105	INVESTMENT EARNINGS	212-100-3-65-0100	212	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
212-280-3-65-0105	INVESTMENT EARNINGS	212-280-3-65-0100	212	280	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
214-100-3-65-0105	INVESTMENT EARNINGS	214-100-3-65-0100	214	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
215-100-3-65-0105	INVESTMENT EARNINGS	215-100-3-65-0100	215	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
216-100-3-65-0105	INVESTMENT EARNINGS	216-100-3-65-0100	216	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
217-100-3-65-0105	INVESTMENT EARNINGS	217-100-3-65-0100	217	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
218-100-3-65-0105	INVESTMENT EARNINGS	218-100-3-65-0100	218	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
219-100-3-65-0105	INVESTMENT EARNINGS	219-100-3-65-0100	219	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
220-100-3-65-0105	INVESTMENT EARNINGS	220-100-3-65-0100	220	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
222-100-3-65-0105	INVESTMENT EARNINGS	222-100-3-65-0100	222	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
223-100-3-65-0105	INVESTMENT EARNINGS	223-100-3-65-0100	223	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
224-100-3-65-0105	INVESTMENT EARNINGS	224-100-3-65-0100	224	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
225-100-3-65-0105	INVESTMENT EARNINGS	225-100-3-65-0100	225	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
226-100-3-65-0105	INVESTMENT EARNINGS	226-100-3-65-0100	226	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
227-100-3-65-0105	INVESTMENT EARNINGS	227-100-3-65-0100	227	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
228-100-3-65-0105	INVESTMENT EARNINGS	228-100-3-65-0100	228	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
229-100-3-65-0105	INVESTMENT EARNINGS	229-100-3-65-0100	229	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
230-100-3-65-0105	INVESTMENT EARNINGS	230-100-3-65-0100	230	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
231-100-3-65-0105	INVESTMENT EARNINGS	231-100-3-65-0100	231	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
233-100-3-65-0105	INVESTMENT EARNINGS	233-100-3-65-0100	233	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
234-100-3-65-0105	INVESTMENT EARNINGS	234-100-3-65-0100	234	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
236-236-3-65-0105	INVESTMENT EARNINGS	236-236-3-65-0100	236	236	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
237-100-3-65-0105	INVESTMENT EARNINGS	237-100-3-65-0100	237	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
238-100-3-65-0105	INVESTMENT EARNINGS	238-100-3-65-0100	238	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
240-100-3-65-0105	INVESTMENT EARNINGS	240-100-3-65-0100	240	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
240-240-3-40-4045	INTEREST INCOME-LOANS	240-240-3-65-0100	240	240	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
241-100-3-65-0105	INVESTMENT EARNINGS	241-100-3-65-0100	241	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
241-241-3-65-0105	INVESTMENT EARNINGS	241-241-3-65-0100	241	241	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
243-100-3-65-0105	INVESTMENT EARNINGS	243-100-3-65-0100	243	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
243-243-3-65-0105	INVESTMENT EARNINGS	243-243-3-65-0100	243	243	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
245-100-3-65-0105	INVESTMENT EARNINGS	245-100-3-65-0100	245	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
321-100-3-65-0105	INVESTMENT EARNINGS	321-100-3-65-0100	321	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
322-100-3-65-0105	INVESTMENT EARNINGS	322-100-3-65-0100	322	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
500-500-3-65-0105	INVESTMENT EARNINGS	500-500-3-65-0100	500	500	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
501-501-3-65-0105	INVESTMENT EARNINGS	501-501-3-65-0100	501	501	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
502-502-3-65-0105	INVESTMENT EARNINGS	502-502-3-65-0100	502	502	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
504-504-3-65-0105	INVESTMENT EARNINGS	504-504-3-65-0100	504	504	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
510-113-3-65-0105	INVESTMENT EARNINGS	510-113-3-65-0100	510	113	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
510-510-3-65-0105	INTEREST	510-510-3-65-0100	510	510	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
514-514-3-65-0105	INVESTMENT EARNINGS	514-514-3-65-0100	514	514	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
515-515-3-65-0105	INVESTMENT EARNINGS	515-515-3-65-0100	515	515	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
516-516-3-65-0105	INVESTMENT EARNINGS	516-516-3-65-0100	516	516	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
519-519-3-65-0105	INVESTMENT EARNINGS	519-519-3-65-0100	519	519	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
521-521-3-65-0105	INVESTMENT EARNINGS	521-521-3-65-0100	521	521	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
522-100-3-65-0105	INVESTMENT EARNINGS	522-100-3-65-0100	522	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
522-522-3-65-0105	INVESTMENT EARNINGS	522-522-3-65-0100	522	522	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
523-523-3-65-0105	INVESTMENT EARNINGS	523-523-3-65-0100	523	523	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
524-100-3-65-0105	INVESTMENT EARNINGS	524-100-3-65-0100	524	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
540-100-3-65-0105	INVESTMENT EARNINGS	540-100-3-65-0100	540	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
540-540-3-40-4045	INTEREST INCOME - LOANS	540-540-3-65-0100	540	540	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
617-117-3-65-0105	0	617-117-3-65-0100	617	117	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
617-617-3-65-0105	INVESTMENT EARNINGS	617-617-3-65-0100	617	617	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
620-620-3-65-0105	INVESTMENT EARNINGS	620-620-3-65-0100	620	620	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
621-621-3-65-0105	INVESTMENT EARNINGS	621-621-3-65-0100	621	621	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
622-622-3-65-0105	INVESTMENT EARNINGS	622-622-3-65-0100	622	622	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
623-623-3-65-0105	INVESTMENT EARNINGS	623-623-3-65-0100	623	623	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
624-624-3-65-0105	INVESTMENT EARNINGS	624-624-3-65-0100	624	624	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
626-626-3-65-0105	INVESTMENT EARNINGS	626-626-3-65-0100	626	626	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
628-628-3-65-0105	INVESTMENT EARNINGS	628-628-3-65-0100	628	628	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
630-630-3-65-0105	INVESTMENT EARNINGS	630-630-3-65-0100	630	630	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
631-631-3-65-0105	INVESTMENT EARNINGS	631-631-3-65-0100	631	631	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
632-632-3-65-0105	INVESTMENT EARNINGS	632-632-3-65-0100	632	632	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
633-633-3-65-0105	INVESTMENT EARNINGS	633-633-3-65-0100	633	633	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
634-634-3-65-0105	INVESTMENT EARNINGS	634-634-3-65-0100	634	634	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
635-635-3-65-0105	INVESTMENT EARNINGS	635-635-3-65-0100	635	635	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
636-636-3-65-0105	INVESTMENT EARNINGS	636-636-3-65-0100	636	636	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
637-637-3-65-0105	INVESTMENT EARNINGS	637-637-3-65-0100	637	637	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
638-638-3-65-0105	INVESTMENT EARNINGS	638-638-3-65-0100	638	638	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
639-639-3-65-0105	INVESTMENT EARNINGS	639-639-3-65-0100	639	639	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
640-640-3-65-0105	INVESTMENT EARNINGS	640-640-3-65-0100	640	640	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
641-641-3-65-0105	INVESTMENT EARNINGS	641-641-3-65-0100	641	641	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
642-642-3-65-0105	INVESTMENT EARNINGS	642-642-3-65-0100	642	642	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
643-643-3-40-4723	INTEREST ON PERPET CARE	643-643-3-65-0100	643	643	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
643-643-3-65-0105	INVESTMENT EARNINGS	643-643-3-65-0100	643	643	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
644-644-3-65-0105	INVESTMENT EARNINGS	644-644-3-65-0100	644	644	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
645-645-3-65-0105	INVESTMENT EARNINGS	645-645-3-65-0100	645	645	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
646-646-3-65-0105	INVESTMENT EARNINGS	646-646-3-65-0100	646	646	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
647-647-3-65-0105	INVESTMENT EARNINGS	647-647-3-65-0100	647	647	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
648-648-3-65-0105	INVESTMENT EARNINGS	648-648-3-65-0100	648	648	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
649-649-3-65-0105	INVESTMENT EARNINGS	649-649-3-65-0100	649	649	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
650-650-3-65-0105	INVESTMENT EARNINGS	650-650-3-65-0100	650	650	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
651-651-3-65-0105	INVESTMENT EARNINGS	651-651-3-65-0100	651	651	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
652-652-3-65-0105	INVESTMENT EARNINGS	652-652-3-65-0100	652	652	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
653-653-3-65-0105	INVESTMENT EARNINGS	653-653-3-65-0100	653	653	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
654-654-3-65-0105	INVESTMENT EARNINGS	654-654-3-65-0100	654	654	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
655-655-3-65-0105	INVESTMENT EARNINGS	655-655-3-65-0100	655	655	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
656-656-3-65-0105	INVESTMENT EARNINGS	656-656-3-65-0100	656	656	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
657-657-3-65-0105	INVESTMENT EARNINGS	657-657-3-65-0100	657	657	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
658-658-3-65-0105	INVESTMENT EARNINGS	658-658-3-65-0100	658	658	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
659-659-3-65-0105	INVESTMENT EARNINGS	659-659-3-65-0100	659	659	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
660-660-3-65-0105	INVESTMENT EARNINGS	660-660-3-65-0100	660	660	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
662-662-3-65-0105	INVESTMENT EARNINGS	662-662-3-65-0100	662	662	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
663-663-3-65-0105	INVESTMENT EARNINGS	663-663-3-65-0100	663	663	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
664-664-3-65-0105	INVESTMENT EARNINGS	664-664-3-65-0100	664	664	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
665-665-3-65-0105	INVESTMENT EARNINGS	665-665-3-65-0100	665	665	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
666-666-3-65-0105	INVESTMENT EARNINGS	666-666-3-65-0100	666	666	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
668-668-3-65-0105	INVESTMENT EARNINGS	668-668-3-65-0100	668	668	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
669-669-3-65-0105	INVESTMENT EARNINGS	669-669-3-65-0100	669	669	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
670-670-3-65-0105	INVESTMENT EARNINGS	670-670-3-65-0100	670	670	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
671-671-3-65-0105	INVESTMENT EARNINGS	671-671-3-65-0100	671	671	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
672-672-3-65-0105	INVESTMENT EARNINGS	672-672-3-65-0100	672	672	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
673-673-3-65-0105	INVESTMENT EARNINGS	673-673-3-65-0100	673	673	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
674-674-3-65-0105	INVESTMENT EARNINGS	674-674-3-65-0100	674	674	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
675-675-3-65-0105	INVESTMENT EARNINGS	675-675-3-65-0100	675	675	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
676-676-3-65-0105	INVESTMENT EARNINGS	676-676-3-65-0100	676	676	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
680-100-3-65-0105	INVESTMENT EARNINGS	680-100-3-65-0100	680	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
680-680-3-65-0105	INVESTMENT EARNINGS	680-680-3-65-0100	680	680	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
681-681-3-10-1002	INTEREST REVENUE	681-681-3-65-0100	681	681	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
681-681-3-65-0105	INVESTMENT EARNINGS	681-681-3-65-0100	681	681	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
682-682-3-65-0105	INVESTMENT EARNINGS	682-682-3-65-0100	682	682	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
683-683-3-65-0105	INVESTMENT EARNINGS	683-683-3-65-0100	683	683	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
684-100-3-65-0105	INTEREST	684-100-3-65-0100	684	100	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
684-684-3-65-0105	INVESTMENT EARNINGS	684-684-3-65-0100	684	684	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
685-685-3-65-0105	INVESTMENT EARNINGS	685-685-3-65-0100	685	685	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
686-686-3-65-0105	INVESTMENT EARNINGS	686-686-3-65-0100	686	686	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
688-688-3-65-0105	INVESTMENT EARNINGS	688-688-3-65-0100	688	688	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
689-270-3-65-0105	INVESTMENT EARNINGS	689-270-3-65-0100	689	270	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
689-689-3-65-0105	INVESTMENT EARNINGS	689-689-3-65-0100	689	689	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
690-690-3-65-0105	INVESTMENT EARNINGS	690-690-3-65-0100	690	690	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
691-691-3-65-0105	INVESTMENT EARNINGS	691-691-3-65-0100	691	691	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
697-697-3-65-0105	INVESTMENT EARNINGS	697-697-3-65-0100	697	697	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
698-698-3-65-0105	INVESTMENT EARNINGS	698-698-3-65-0100	698	698	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
699-699-3-65-0105	0	699-699-3-65-0100	699	699	3-65-0100	INTEREST INCOME	REVENUE	INTEREST AND INVESTMENT INCOME
101-100-3-90-3823	TRNSFR FOR INDIRECT COST	101-100-3-90-1010	101	100	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
101-100-3-90-3829	TRANS FROM AIRPORT REPAY LOAN	101-100-3-90-1010	101	100	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
101-100-3-90-3822	TRANS. FROM FINLEY BUTTES	101-100-3-90-9203	101	100	3-90-9203	XFR FR FINLEY BUTTES TRUST FUND	REVENUE	INTERFUND TRANSFERS
101-100-3-90-3827	TRANS FROM WC WIND	101-100-3-90-9222	101	100	3-90-9222	XFR FR WILLOW CREEK WIND FEES	REVENUE	INTERFUND TRANSFERS
101-100-3-90-3828	TRANS FROM ECHO WIND	101-100-3-90-9500	101	100	3-90-9500	XFR FR ECHO WINDS FEES FUND	REVENUE	INTERFUND TRANSFERS
101-100-3-90-3830	TRANS. FROM SHEP.FLAT	101-100-3-90-9501	101	100	3-90-9501	XFR FR SHEPHERDS FLAT FEES	REVENUE	INTERFUND TRANSFERS
101-100-3-90-3831	TRANS FROM RESILIENCY FUND	101-100-3-90-9540	101	100	3-90-9540	XFR FR RESILIENCY FUND	REVENUE	INTERFUND TRANSFERS
101-103-3-90-5355	TRANS. FROM BLDG PERMIT	101-103-3-90-9237	101	103	3-90-9237	XFR FR BUILDING PERMIT FUND	REVENUE	INTERFUND TRANSFERS
101-112-3-90-3823	TRANS FROM FUND 204	101-112-3-90-9204	101	112	3-90-9204	XFR FR YOUTH/CHILDREN SERV COMM	REVENUE	INTERFUND TRANSFERS
101-113-3-90-3823	TRANSFER FROM B/H	101-113-3-90-1010	101	113	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
101-113-3-90-3824	TRANS FROM FOREST FND S&R	101-113-3-90-1010	101	113	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
101-113-3-90-3825	TRANSFER FROM 911 FUND	101-113-3-90-9207	101	113	3-90-9207	XFR FR 911 EMERGENCY FUND	REVENUE	INTERFUND TRANSFERS
101-113-3-90-3826	TRANSFER FROM CAMI FUND	101-113-3-90-9223	101	113	3-90-9223	XFR FR CAMI GRANT	REVENUE	INTERFUND TRANSFERS
101-115-3-90-3816	TRANS FROM VIDEO LOTTERY	101-115-3-90-9219	101	115	3-90-9219	XFR FR VIDEO LOTTERY ECON DEV	REVENUE	INTERFUND TRANSFERS
101-115-3-90-3823	TRNSFR FROM BLDG PERMIT FND	101-115-3-90-9237	101	115	3-90-9237	XFR FR BUILDING PERMIT FUND	REVENUE	INTERFUND TRANSFERS
101-116-3-90-3816	TRANS FROM VIDEO LOTTERY	101-116-3-90-9219	101	116	3-90-9219	XFR FR VIDEO LOTTERY ECON DEV	REVENUE	INTERFUND TRANSFERS
101-119-3-90-3821	TRANSFER FROM VIDEO LTTRY	101-119-3-90-9219	101	119	3-90-9219	XFR FR VIDEO LOTTERY ECON DEV	REVENUE	INTERFUND TRANSFERS
101-121-3-80-7075	TRANSFER FROM ROAD FUND	101-121-3-90-9202	101	121	3-90-9202	XFR FR ROAD FUND	REVENUE	INTERFUND TRANSFERS
101-121-3-90-3814	TRANSFER FROM FAIR FUND	101-121-3-90-9214	101	121	3-90-9214	XFR FR FAIR	REVENUE	INTERFUND TRANSFERS
101-122-3-90-3817	TRANS FROM FB LIC FEE	101-122-3-90-9210	101	122	3-90-9210	XFR FR FINLEY BUTTES LICENSE FEE	REVENUE	INTERFUND TRANSFERS
101-123-3-90-3817	TRANS FROM FB LIC FEE FUND	101-123-3-90-9210	101	123	3-90-9210	XFR FR FINLEY BUTTES LICENSE FEE	REVENUE	INTERFUND TRANSFERS
101-125-3-90-3822	TRANSFER FROM ROAD COMPTR	101-125-3-90-9202	101	125	3-90-9202	XFR FR ROAD FUND	REVENUE	INTERFUND TRANSFERS
101-125-3-90-3823	TRANSFER FROM FINLEY BTTS	101-125-3-90-9210	101	125	3-90-9210	XFR FR FINLEY BUTTES LICENSE FEE	REVENUE	INTERFUND TRANSFERS
101-125-3-90-3821	TRANSFER FROM VIDEO LOTRY	101-125-3-90-9219	101	125	3-90-9219	XFR FR VIDEO LOTTERY ECON DEV	REVENUE	INTERFUND TRANSFERS
101-128-3-90-3823	TRANSFER FROM ROAD	101-128-3-90-9202	101	128	3-90-9202	XFR FR ROAD FUND	REVENUE	INTERFUND TRANSFERS
101-199-3-90-3815	TRANSFER FROM ENFORCEMENT	101-199-3-90-1010	101	199	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
101-199-3-90-3820	TRANSFER FROM SHEPHERDS FLAT	101-199-3-90-9501	101	199	3-90-9501	XFR FR SHEPHERDS FLAT FEES	REVENUE	INTERFUND TRANSFERS
200-220-3-90-3816	TRANSFER FROM VIDEO LOT 219	200-115-3-90-9219	200	115	3-90-9219	XFR FR VIDEO LOTTERY ECON DEV	REVENUE	INTERFUND TRANSFERS
200-220-3-90-3828	TRANS FROM ECHO WINDS	200-115-3-90-9500	200	115	3-90-9500	XFR FR ECHO WINDS FEES FUND	REVENUE	INTERFUND TRANSFERS
201-220-3-90-3816	TRANSFER FROM WEED DEPT	201-220-3-90-9101	201	220	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
201-220-3-90-3815	TRANSFER FROM ROAD FUND	201-220-3-90-9202	201	220	3-90-9202	XFR FR ROAD FUND	REVENUE	INTERFUND TRANSFERS
201-220-3-90-3817	TRANSFER FROM SHEPHERDS FLAT	201-220-3-90-9501	201	220	3-90-9501	XFR FR SHEPHERDS FLAT FEES	REVENUE	INTERFUND TRANSFERS
202-220-3-90-3821	TRANSFER FROM GF	202-220-3-90-9101	202	220	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
202-220-3-90-3822	TRANSFER FROM FINLEY BUTTES FN	202-220-3-90-9203	202	220	3-90-9203	XFR FR FINLEY BUTTES TRUST FUND	REVENUE	INTERFUND TRANSFERS
202-220-3-90-3825	FINLEY BUTTES ROAD IMPROVE	202-220-3-90-9203	202	220	3-90-9203	XFR FR FINLEY BUTTES TRUST FUND	REVENUE	INTERFUND TRANSFERS
202-220-3-90-3824	TRANS FROM SHEPHERDS FLAT	202-220-3-90-9501	202	220	3-90-9501	XFR FR SHEPHERDS FLAT FEES	REVENUE	INTERFUND TRANSFERS
202-220-3-90-3826	TRANS FROM PGE - CARTY	202-220-3-90-9521	202	220	3-90-9521	XFR FR PGE	REVENUE	INTERFUND TRANSFERS
205-250-3-90-3815	TRANS FROM GEN FUND	205-250-3-90-9101	205	250	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
205-250-3-90-3827	TRANS FROM VID LOTTERY	205-250-3-90-9219	205	250	3-90-9219	XFR FR VIDEO LOTTERY ECON DEV	REVENUE	INTERFUND TRANSFERS
205-250-3-90-3820	TRANS FROM SHEPHERDS FLAT	205-250-3-90-9501	205	250	3-90-9501	XFR FR SHEPHERDS FLAT FEES	REVENUE	INTERFUND TRANSFERS
210-260-3-90-3815	TRANS FROM IMPACT FEES	210-260-3-90-9234	210	260	3-90-9234	XFR FR DUII IMPACT FUND	REVENUE	INTERFUND TRANSFERS
214-100-3-90-3822	TRANSFER FROM TIPPAGE FEES	214-100-3-90-1010	214	100	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
214-100-3-90-3823	TRANSFER FROM ASPHALT RESERVE	214-100-3-90-1010	214	100	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
214-100-3-90-3824	TRANSFER FROM GEN. FUND	214-100-3-90-9101	214	100	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
214-100-3-90-3827	TRANS FROM VIDEO LOTTERY	214-100-3-90-9219	214	100	3-90-9219	XFR FR VIDEO LOTTERY ECON DEV	REVENUE	INTERFUND TRANSFERS
214-100-3-90-3821	TRANS FROM SHEPHERDS FLAT	214-100-3-90-9501	214	100	3-90-9501	XFR FR SHEPHERDS FLAT FEES	REVENUE	INTERFUND TRANSFERS
215-125-3-90-3815	TRANSFER FROM GEN FUND	215-125-3-90-9101	215	125	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
215-125-3-90-3816	TRANSFER FROM SHEPHERDS FLAT	215-125-3-90-9501	215	125	3-90-9501	XFR FR SHEPHERDS FLAT FEES	REVENUE	INTERFUND TRANSFERS
216-320-3-90-3827	TRANS FROM BUS SHED	216-320-3-90-1010	216	320	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
216-320-3-90-3828	TRANSFER FROM STO	216-320-3-90-1010	216	320	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
217-125-3-90-3815	TRANSFER FROM GENERAL FND	217-125-3-90-9101	217	125	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
217-125-3-90-3828	TRANSFER FROM COMP EQ RES	217-125-3-90-9215	217	125	3-90-9215	XFR FR COMPUTER EQUIP RESERVE	REVENUE	INTERFUND TRANSFERS
217-125-3-90-3817	TRANSFER FROM SHEPHERDS FLAT	217-125-3-90-9501	217	125	3-90-9501	XFR FR SHEPHERDS FLAT FEES	REVENUE	INTERFUND TRANSFERS
220-111-3-90-3815	TRANSFER FROM GEN FUND	220-111-3-90-9101	220	111	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
224-100-3-90-3815	TRANS. FROM WEED DEPT. GEN FUN	224-100-3-90-9101	224	100	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
225-320-3-90-3822	TRANS FR STF BUS SHED RES	225-320-3-90-1010	225	320	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
225-320-3-90-3824	TRANS FROM 5339 DISC	225-320-3-90-1010	225	320	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
225-320-3-90-3821	TRANSFER FROM STF FUND	225-320-3-90-9216	225	320	3-90-9216	XFR FR SPEC TRANSPORTATION FUND	REVENUE	INTERFUND TRANSFERS
225-320-3-90-3823	TRANS FROM 5311	225-320-3-90-9504	225	320	3-90-9504	XFR FR 5310	REVENUE	INTERFUND TRANSFERS
226-100-3-90-3824	TRANS FR TRACTOR RES	226-100-3-90-1010	226	100	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
226-100-3-90-3815	TRANSFER FROM FAIR FUND	226-100-3-90-9214	226	100	3-90-9214	XFR FR FAIR	REVENUE	INTERFUND TRANSFERS
227-100-3-90-3815	TRANSFER FROM GENERAL FUND	227-100-3-90-9101	227	100	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
227-100-3-90-3832	TRANSFER FROM WC WIND 222	227-100-3-90-9222	227	100	3-90-9222	XFR FR WILLOW CREEK WIND FEES	REVENUE	INTERFUND TRANSFERS
227-100-3-90-3817	TRANS FROM BLDG RES FUND	227-100-3-90-9241	227	100	3-90-9241	XFR FR BUILDING RESERVE FUND	REVENUE	INTERFUND TRANSFERS
227-100-3-90-3833	TRANSFER FROM ECHO WIND 500	227-100-3-90-9500	227	100	3-90-9500	XFR FR ECHO WINDS FEES FUND	REVENUE	INTERFUND TRANSFERS
227-100-3-90-3816	TRANSFER FROM SHEPHERDS FLAT	227-100-3-90-9501	227	100	3-90-9501	XFR FR SHEPHERDS FLAT FEES	REVENUE	INTERFUND TRANSFERS
227-100-3-90-3834	TRANSFER FROM PGE 521	227-100-3-90-9521	227	100	3-90-9521	XFR FR PGE	REVENUE	INTERFUND TRANSFERS
227-100-3-90-3835	TRANSFER FROM WHEATRIDGE 523	227-100-3-90-9523	227	100	3-90-9523	XFR FR WHEATRIDGE WIND FUND	REVENUE	INTERFUND TRANSFERS
227-100-3-90-3836	TRANSFER FROM ORCHARD WIND 524	227-100-3-90-9524	227	100	3-90-9524	XFR FR ORCHARD WIND	REVENUE	INTERFUND TRANSFERS
227-100-3-90-3818	TFR FROM RESILIENCY FUND	227-100-3-90-9540	227	100	3-90-9540	XFR FR RESILIENCY FUND	REVENUE	INTERFUND TRANSFERS
228-100-3-90-3815	TRANSFER FROM GEN FUND	228-100-3-90-9101	228	100	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
229-100-3-90-3815	TRANSFER FROM RODEO FUND	229-100-3-90-9230	229	100	3-90-9230	XFR FR RODEO FUND	REVENUE	INTERFUND TRANSFERS
230-100-3-90-3815	TRANSFER FROM VIDEO LOTTRY	230-100-3-90-9219	230	100	3-90-9219	XFR FR VIDEO LOTTERY ECON DEV	REVENUE	INTERFUND TRANSFERS
231-100-3-90-3815	TRANSFER FROM GENERAL FUND	231-100-3-90-9101	231	100	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
236-236-3-90-3816	TRANS FROM BARN RES FUND	236-236-3-90-1010	236	236	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
236-236-3-90-3815	TRANSFER FROM FAIR FUND	236-236-3-90-9214	236	236	3-90-9214	XFR FR FAIR	REVENUE	INTERFUND TRANSFERS
240-240-3-90-3821	TRANSFER FROM GENERAL FUND	240-240-3-90-9101	240	240	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
241-241-3-90-3815	TRANSFER FROM GENERAL FUND	241-241-3-90-9101	241	241	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
241-241-3-90-3816	TRANS FROM F.B. LIC FEES	241-241-3-90-9210	241	241	3-90-9210	XFR FR FINLEY BUTTES LICENSE FEE	REVENUE	INTERFUND TRANSFERS
241-241-3-90-3810	TRANS FROM SHEPHERDS FLAT	241-241-3-90-9501	241	241	3-90-9501	XFR FR SHEPHERDS FLAT FEES	REVENUE	INTERFUND TRANSFERS
245-100-3-90-3815	TRANSFER FROM GENERAL FUND	245-100-3-90-9101	245	100	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
500-500-3-90-3821	TRANSFER FROM GF	500-500-3-90-9101	500	500	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
504-504-3-90-3828	TRANS. FROM STF-MATCH	504-504-3-90-9216	504	504	3-90-9216	XFR FR SPEC TRANSPORTATION FUND	REVENUE	INTERFUND TRANSFERS
504-504-3-90-3829	TRANS FROM STF MATCH-5311	504-504-3-90-9504	504	504	3-90-9504	XFR FR 5310	REVENUE	INTERFUND TRANSFERS
510-113-3-90-3822	TRANS FROM GEN FUND	510-113-3-90-9101	510	113	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
540-540-3-90-3821	TRANSFER FROM GENERAL FUND	540-540-3-90-9101	540	540	3-90-9101	XFR FR GENERAL FUND	REVENUE	INTERFUND TRANSFERS
635-635-3-90-3821	TRANSFER FROM ROAD DIST	635-635-3-90-1010	635	635	3-90-1010	TRANSFER FROM OTHER FUNDS	REVENUE	INTERFUND TRANSFERS
644-644-3-90-7086	TRANSFER FROM IONE-LEX CEM	644-644-3-90-9505	644	644	3-90-9505	XFR FR IONE/LEX CEMETERY	REVENUE	INTERFUND TRANSFERS
656-656-3-90-7086	transfer from Ione-Lex Cemeter	656-656-3-90-9505	656	656	3-90-9505	XFR FR IONE/LEX CEMETERY	REVENUE	INTERFUND TRANSFERS
657-657-3-90-7086	TRANSFER FROM IONE-LEX CEM	657-657-3-90-9505	657	657	3-90-9505	XFR FR IONE/LEX CEMETERY	REVENUE	INTERFUND TRANSFERS
686-686-3-90-3820	TRANSFER FROM IONE LIB DIST.	686-686-3-90-9686	686	686	3-90-9686	XFR FR IONE LIBRARY DIST. BLDG	REVENUE	INTERFUND TRANSFERS
101-113-3-30-3531	USDA-F.S. PATROL	101-113-3-30-4000	101	113	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
101-113-3-30-3532	ARMY CORPS OF ENGINEERS	101-113-3-30-4000	101	113	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
101-117-3-30-3162	ODOE WNP-2/HANFORD	101-117-3-30-4000	101	117	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
101-117-3-30-3163	EM. MGT. PERF. GRANT	101-117-3-30-4000	101	117	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
101-117-3-30-3164	HOMELAND SECURITY GRANT	101-117-3-30-4000	101	117	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
101-128-3-30-3544	ARMY CORP OF ENGINEER	101-128-3-30-4000	101	128	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
216-320-3-30-3145	HRTG - VETS	216-320-3-30-4000	216	320	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
225-320-3-30-3145	HRTG - VETS GRANT	225-320-3-30-4000	225	320	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
504-504-3-30-3144	STO OPERATING GRANT	504-504-3-30-4000	504	504	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
504-504-3-30-3145	5310 - FTA GRANT	504-504-3-30-4000	504	504	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
504-504-3-30-3146	5311 - GRANT	504-504-3-30-4000	504	504	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
504-504-3-30-3147	5310 - DISCRETIONARY GRANT	504-504-3-30-4000	504	504	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
504-504-3-30-3150	HRTG - VETS	504-504-3-30-4000	504	504	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
504-504-3-30-3151	5311 CARES	504-504-3-30-4000	504	504	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
504-504-3-30-3149	5304 - GRANT	504-504-3-30-4000	504	504	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
504-504-3-30-3152	5339 DISCRETIONARY	504-504-3-30-4000	504	504	3-30-4000	FEDERAL GRANTS	REVENUE	INTERGOVERNMENTAL - FEDERAL GRANTS
510-113-3-30-3595	JUSTICE REINVESTMENT GRANT	510-113-3-30-4030	510	113	3-30-4030	PROGRAM INCOME	REVENUE	INTERGOVERNMENTAL - PROGRAM INCOME
101-100-3-10-1001	EASTERN OR SEVERANCE TAX	101-100-3-10-1001	101	100	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-100-3-30-3331	TAYLOR GRAZING	101-100-3-20-1070	101	100	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-100-3-30-3614	FISH AND WILDLIFE	101-100-3-20-1070	101	100	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-105-3-60-4185	OR MOTOR VOTER REIMB	101-105-3-20-1100	101	105	3-20-1100	STATE SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-109-3-40-4146	CONT. LEGAL EDUCATION	101-109-3-20-1070	101	109	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-111-3-30-3571	CHILD SUPPORT INCENTIVE	101-111-3-20-1100	101	111	3-20-1100	STATE SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-113-3-30-3530	STATE MARINE BOARD	101-113-3-20-1100	101	113	3-20-1100	STATE SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-113-3-30-3551	STATE COURT SECURITY	101-113-3-20-1100	101	113	3-20-1100	STATE SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-128-3-30-3543	OMD OREGON MILITARY DEPT	101-128-3-20-1100	101	128	3-20-1100	STATE SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-199-3-30-3596	AMUSEMENT DEVICE TAX	101-199-3-20-1000	101	199	3-20-1000	AMUSEMENT TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-199-3-30-3595	CIGARETTE TAX	101-199-3-20-1010	101	199	3-20-1010	CIGARETTE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-199-3-30-3591	ALCOHOL BEVERAGE TAX-STAT	101-199-3-20-1050	101	199	3-20-1050	ALCOHOL TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-199-3-30-3612	UTILITIES IN LIEU OF TAXE	101-199-3-20-1080	101	199	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-199-3-30-3613	FEDERAL IN LIEU OF TAXES	101-199-3-20-1080	101	199	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-199-3-30-3614	RAILROAD IN LIEU OF	101-199-3-20-1080	101	199	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-199-3-30-3615	IN LIEU OF TAX	101-199-3-20-1080	101	199	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-199-3-40-4382	MEDIATION	101-199-3-20-1100	101	199	3-20-1100	STATE SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
202-220-3-30-3231	FEDERAL FOREST FEES 75%	202-220-3-20-1030	202	220	3-20-1030	FOREST PRODUCTS RESERVE	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
202-220-3-30-3541	BIKE & TRAIL GAS TAX REV	202-220-3-20-1040	202	220	3-20-1040	GAS TAX/STATE HIGHWAY	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
202-220-3-30-3542	GAS TAX/VEH LIC FEES	202-220-3-20-1040	202	220	3-20-1040	GAS TAX/STATE HIGHWAY	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
202-220-3-30-3251	FEDERAL MINERAL LEASE	202-220-3-20-1070	202	220	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
202-220-3-30-3555	FUND EXCHANGE AGREEMENT	202-220-3-20-1070	202	220	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
202-220-3-30-3241	FEDERAL FLOOD CONTROL LSE	202-220-3-20-1105	202	220	3-20-1105	FEDERAL SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
202-220-3-30-3544	SPECIAL CO RD FUNDS	202-220-3-20-1130	202	220	3-20-1130	SPEC. CO RD FUNDS	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
205-250-3-30-3616	CRP LAND PAYMENT	205-250-3-20-1100	205	250	3-20-1100	STATE SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
206-105-3-40-4130	CIRCUIT & DISTRICT COURT	206-105-3-20-1100	206	105	3-20-1100	STATE SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
207-113-3-30-3575	EMERGENCY COMM-COUNTY	207-113-3-20-1110	207	113	3-20-1110	911 TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
207-113-3-30-3576	EMERGENCY COMM-BOARDMAN	207-113-3-20-1110	207	113	3-20-1110	911 TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
207-113-3-30-3577	EMERGENCY COMM-HEPPNER	207-113-3-20-1110	207	113	3-20-1110	911 TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
207-113-3-30-3578	EMERGENCY COMM-IONE	207-113-3-20-1110	207	113	3-20-1110	911 TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
207-113-3-30-3579	EMERGENCY COMM-LEXINGTON	207-113-3-20-1110	207	113	3-20-1110	911 TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
207-113-3-30-3583	EMERGENCY COMM IRRIGON	207-113-3-20-1110	207	113	3-20-1110	911 TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
211-270-3-10-1001	EASTERN OR SEVERANCE TAX	211-270-3-10-1001	211	270	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
211-270-3-30-3231	FEDERAL FOREST FEES 25%	211-270-3-20-1030	211	270	3-20-1030	FOREST PRODUCTS RESERVE	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
211-270-3-30-3612	UTILITIES IN LIEU OF TAX	211-270-3-20-1080	211	270	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
211-270-3-30-3614	RAILROAD IN LIEU OF	211-270-3-20-1080	211	270	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
211-270-3-30-3241	FEDERAL FLOOD CONTROL LSE	211-270-3-20-1105	211	270	3-20-1105	FEDERAL SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
212-280-3-10-1001	EASTERN OR SEVERANCE TAX	212-280-3-10-1001	212	280	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
212-280-3-30-3231	FEDERAL FOREST FEES	212-280-3-20-1030	212	280	3-20-1030	FOREST PRODUCTS RESERVE	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
212-280-3-30-3612	UTILITIES IN LIEU OF TAXES	212-280-3-20-1080	212	280	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
212-280-3-30-3614	RAILROAD IN LIEU OF TAXES	212-280-3-20-1080	212	280	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
212-280-3-30-3241	FEDERAL FLOOD CONTROL	212-280-3-20-1105	212	280	3-20-1105	FEDERAL SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
214-100-3-10-1001	EASTERN OR SEVERANCE TAX	214-100-3-10-1001	214	100	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
214-100-3-30-3584	VIDEO LOTTERY	214-100-3-20-1060	214	100	3-20-1060	LOTTERY DOLLARS	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
214-100-3-30-3614	FISH AND WILDLIFE	214-100-3-20-1070	214	100	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
219-219-3-30-3584	VIDEO LOTTERY ECON. DEVL.	219-219-3-20-1060	219	219	3-20-1060	LOTTERY DOLLARS	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
238-200-3-30-3596	STATE R.V. TAX	238-200-3-20-1120	238	200	3-20-1120	RV TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
238-238-3-30-3596	STATE R.V. TAX	238-238-3-20-1120	238	238	3-20-1120	RV TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
238-300-3-30-3596	STATE R.V. TAX	238-300-3-20-1120	238	300	3-20-1120	RV TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
321-100-3-40-4729	TITLE III REVENUE	321-100-3-20-1105	321	100	3-20-1105	FEDERAL SHARED REVENUE-OTHER	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
514-514-3-30-3614	FED FISH & WILDLIFE	514-514-3-20-1070	514	514	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
515-515-3-30-3614	FED FISH & WILDLIFE	515-515-3-20-1070	515	515	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
516-516-3-30-3614	FISH AND WILDLIFE	516-516-3-20-1070	516	516	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
516-516-3-30-3615	IN LIEU OF TAX	516-516-3-20-1080	516	516	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
519-519-3-30-3614	FED FISH & WILDLIFE	519-519-3-20-1070	519	519	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
540-540-3-30-3615	IN LIEU OF TAX	540-540-3-20-1080	540	540	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
617-617-3-10-1001	EASTERN OR SEVERANCE TAX	617-617-3-10-1001	617	617	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
617-617-3-30-3614	FISH AND WILDLIFE	617-617-3-20-1070	617	617	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
617-617-3-30-3615	IN LIEU OF TAX	617-617-3-20-1080	617	617	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
620-620-3-10-1001	EASTERN OR SEVERANCE TAX	620-620-3-10-1001	620	620	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
621-621-3-10-1001	EASTERN OR SEVERANCE TAX	621-621-3-10-1001	621	621	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
621-621-3-30-3614	FISH & WILDLIFE	621-621-3-20-1070	621	621	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
621-621-3-30-3615	IN LIEU OF TAX	621-621-3-20-1080	621	621	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
622-622-3-10-1001	EASTERN OR SEVERANCE TAX	622-622-3-10-1001	622	622	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
623-623-3-10-1001	EASTERN OR SEVERANCE TAX	623-623-3-10-1001	623	623	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
623-623-3-30-3614	FISH & WILDLIFE	623-623-3-20-1070	623	623	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
624-624-3-10-1001	EASTERN OR SEVERANCE TAX	624-624-3-10-1001	624	624	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
624-624-3-30-3614	FISH & WILDLIFE	624-624-3-20-1070	624	624	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
626-626-3-10-1001	0	626-626-3-10-1001	626	626	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
626-626-3-30-3614	FISH AND WILDLIFE	626-626-3-20-1070	626	626	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
628-628-3-10-1001	EASTERN OR SEVERANCE TAX	628-628-3-10-1001	628	628	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
630-630-3-10-1001	EASTERN OR SEVERANCE TAX	630-630-3-10-1001	630	630	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
630-630-3-30-3614	FISH AND WILDLIFE	630-630-3-20-1070	630	630	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
630-630-3-30-3615	IN LIEU OF TAX	630-630-3-20-1080	630	630	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
631-631-3-10-1001	0	631-631-3-10-1001	631	631	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
631-631-3-30-3614	FISH AND WILDLIFE	631-631-3-20-1070	631	631	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
631-631-3-30-3615	IN LIEU OF TAX	631-631-3-20-1080	631	631	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
632-632-3-10-1001	0	632-632-3-10-1001	632	632	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
632-632-3-30-3614	FISH AND WILDLIFE	632-632-3-20-1070	632	632	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
633-633-3-10-1001	0	633-633-3-10-1001	633	633	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
633-633-3-30-3614	FISH AND WILDLIFE	633-633-3-20-1070	633	633	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
634-634-3-10-1001	0	634-634-3-10-1001	634	634	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
634-634-3-30-3614	FISH AND WILDLIFE	634-634-3-20-1070	634	634	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
635-635-3-10-1001	0	635-635-3-10-1001	635	635	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
635-635-3-30-3614	FISH AND WILDLIFE	635-635-3-20-1070	635	635	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
636-636-3-10-1001	0	636-636-3-10-1001	636	636	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE

Old GL StringFULL	Old Account Name		New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
636-636-3-30-3614	FISH AND WILDLIFE		636-636-3-20-1070	636	636	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
637-637-3-30-3615	IN LIEU OF TAX		637-637-3-20-1080	637	637	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
638-638-3-10-1001		0	638-638-3-10-1001	638	638	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
638-638-3-30-3614	FISH AND WILDLIFE		638-638-3-20-1070	638	638	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
639-639-3-10-1001		0	639-639-3-10-1001	639	639	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
639-639-3-30-3614	FISH AND WILDLIFE		639-639-3-20-1070	639	639	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
640-640-3-10-1001		0	640-640-3-10-1001	640	640	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
640-640-3-30-3614	FISH & WILDLIFE		640-640-3-20-1070	640	640	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
641-641-3-10-1001	EASTERN OR SEVERANCE TAX		641-641-3-10-1001	641	641	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
641-641-3-30-3614	FISH & WILDLIFE		641-641-3-20-1070	641	641	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
642-642-3-10-1001		0	642-642-3-10-1001	642	642	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
642-642-3-30-3614	FISH AND WILDLIFE		642-642-3-20-1070	642	642	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
642-642-3-30-3615	IN LIEU OF TAX		642-642-3-20-1080	642	642	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
643-643-3-10-1001	EASTERN OR SEVERANCE TAX		643-643-3-10-1001	643	643	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
643-643-3-30-3614	FISH AND WILDLIFE		643-643-3-20-1070	643	643	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
644-644-3-10-1001		0	644-644-3-10-1001	644	644	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
644-644-3-30-3614	FISH AND WILDLIFE		644-644-3-20-1070	644	644	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
645-645-3-10-1001		0	645-645-3-10-1001	645	645	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
645-645-3-30-3614	FISH AND WILDLIFE		645-645-3-20-1070	645	645	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
646-646-3-10-1001	EASTERN OR SEVERANCE TAX		646-646-3-10-1001	646	646	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
646-646-3-30-3614	FISH AND WILDLIFE		646-646-3-20-1070	646	646	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
647-647-3-10-1001		0	647-647-3-10-1001	647	647	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
647-647-3-30-3614	FISH AND WILDLIFE		647-647-3-20-1070	647	647	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
647-647-3-30-3615	IN LIEU OF TAX		647-647-3-20-1080	647	647	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
648-648-3-10-1001		0	648-648-3-10-1001	648	648	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
648-648-3-30-3614	FISH AND WILDLIFE		648-648-3-20-1070	648	648	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
649-649-3-30-3614	FISH AND WILDLIFE		649-649-3-20-1070	649	649	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
650-650-3-10-1001	EASTERN OR SEVERANCE TAX		650-650-3-10-1001	650	650	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
650-650-3-30-3614	FISH AND WILDLIFE		650-650-3-20-1070	650	650	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
650-650-3-30-3615	IN LIEU OF TAX		650-650-3-20-1080	650	650	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
651-651-3-30-3614	FISH AND WILDLIFE		651-651-3-20-1070	651	651	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
652-652-3-10-1001	EASTERN OR SEVERANCE TAX		652-652-3-10-1001	652	652	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
652-652-3-30-3614	FISH AND WILDLIFE		652-652-3-20-1070	652	652	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
652-652-3-30-3615	IN LIEU OF TAX		652-652-3-20-1080	652	652	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
653-653-3-10-1001	EASTERN OR SEVERANCE TAX		653-653-3-10-1001	653	653	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
653-653-3-30-3614	FISH AND WILDLIFE		653-653-3-20-1070	653	653	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
653-653-3-30-3615	IN LIEU OF TAX		653-653-3-20-1080	653	653	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
654-654-3-10-1001	EASTERN OR SEVERANCE TAX		654-654-3-10-1001	654	654	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
654-654-3-30-3614	FISH AND WILDLIFE		654-654-3-20-1070	654	654	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
654-654-3-30-3615	IN LIEU OF TAX		654-654-3-20-1080	654	654	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
658-658-3-10-1001	EASTERN OR SEVERANCE TAX		658-658-3-10-1001	658	658	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
658-658-3-30-3614	FISH AND WILDLIFE		658-658-3-20-1070	658	658	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
658-658-3-30-3615	IN LIEU OF TAX		658-658-3-20-1080	658	658	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
659-659-3-10-1001	EASTERN OR SEVERANCE TAX		659-659-3-10-1001	659	659	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
659-659-3-30-3614	FISH AND WILDLIFE		659-659-3-20-1070	659	659	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
659-659-3-30-3615	IN LIEU OF TAX		659-659-3-20-1080	659	659	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
660-660-3-10-1001		0	660-660-3-10-1001	660	660	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
660-660-3-30-3614	FISH AND WILDLIFE		660-660-3-20-1070	660	660	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
660-660-3-30-3615	IN LIEU OF TAX		660-660-3-20-1080	660	660	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
662-662-3-10-1001	EASTERN OR SEVERANCE TAX	662-662-3-10-1001	662	662	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
662-662-3-30-3614	FED F & W	662-662-3-20-1070	662	662	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
663-663-3-10-1001	EASTERN OR SEVERANCE TAX	663-663-3-10-1001	663	663	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
663-663-3-30-3614	FISH & WILDLIFE	663-663-3-20-1070	663	663	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
663-663-3-30-3615	IN LIEU OF TAX	663-663-3-20-1080	663	663	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
665-665-3-30-3613	FEDERAL IN LIEU OF TAXES	665-665-3-20-1080	665	665	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
665-665-3-30-3614	STATE IN LIEU OF TAXES	665-665-3-20-1080	665	665	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
666-666-3-10-1001	0	666-666-3-10-1001	666	666	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
666-666-3-30-3614	FISH AND WILDLIFE	666-666-3-20-1070	666	666	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
682-682-3-10-1001	0	682-682-3-10-1001	682	682	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
683-683-3-10-1001	EASTERN OR SEVERANCE TAX	683-683-3-10-1001	683	683	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
683-683-3-30-3614	FISH & WILDLIFE	683-683-3-20-1070	683	683	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
686-686-3-10-1001	EASTERN OR SEVERANCE	686-686-3-10-1001	686	686	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
686-686-3-30-3615	IN LIEU OF TAX	686-686-3-20-1080	686	686	3-20-1080	PMT IN LIEU OF TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
688-688-3-10-1001	EASTERN OR SEVERANCE TAX	688-688-3-10-1001	688	688	3-10-1001	EASTERN OR SEVERANCE TAX	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
688-688-3-30-3614	FISH AND WILDLIFE	688-688-3-20-1070	688	688	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
690-690-3-30-3614	FISH & WILDLIFE	690-690-3-20-1070	690	690	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
691-691-3-30-3614	FISH & WILDLIFE	691-691-3-20-1070	691	691	3-20-1070	OTHER SHARED REVENUES	REVENUE	INTERGOVERNMENTAL - SHARED REVENUE
101-101-3-30-3429	WOLF DEPREDATION GRANT	101-101-3-30-4010	101	101	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-106-3-30-3511	AID TO COUNTIES	101-106-3-30-4010	101	106	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-106-3-30-3512	SB1100	101-106-3-30-4010	101	106	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-111-3-30-3570	NON-SUPPORT	101-111-3-30-4010	101	111	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-112-3-30-3412	OYA/BASIC	101-112-3-30-4010	101	112	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-112-3-30-3425	JCP-JUVENILE CRIME PREVENTION	101-112-3-30-4010	101	112	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-113-3-30-3572	ATV LAW ENFORCEMENT GRANT	101-113-3-30-4010	101	113	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-113-3-30-3583	TRAFFIC SAFETY COMM	101-113-3-30-4010	101	113	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-113-3-30-3585	HIDTA GRANT	101-113-3-30-4010	101	113	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-113-3-40-4720	DUII ENFORCEMENT GRANT	101-113-3-30-4010	101	113	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-113-3-40-4721	SAFETY BELT GRANT	101-113-3-30-4010	101	113	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-113-3-60-4193	COMMUNITY SOLUTIONS	101-113-3-30-4010	101	113	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3445	MCH TITLE V-FLEX FUNDS	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3446	MCH TITLE V-CHILD/AD	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3450	BIOTERRISM GRANT	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3451	IMMUNIZATION GRANT CHILD	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3457	PERINATAL	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3462	CHILD/AD HEALTH	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3463	FAMILY PLANNING GRANT	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3464	BABIES FIRST	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3469	TB GRANT	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3470	TOBACCO GRANT	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3496	ST AID PER CAPITA-ST SUPP	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-114-3-30-3499	OREGON MOTHERS CARE	101-114-3-30-4010	101	114	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-115-3-30-3551	LCDC STATE GRANT	101-115-3-30-4010	101	115	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-115-3-30-3552	PERIODIC REVIEW GRANT	101-115-3-30-4010	101	115	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-128-3-30-3542	WEED GRANT	101-128-3-30-4010	101	128	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-199-3-30-3550	DISCRETIONARY GRANT	101-199-3-30-4010	101	199	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-199-3-30-3559	CULTURAL TRUST GRANT	101-199-3-60-1051	101	199	3-60-1051	CULTURAL COALITION-REVENUE	REVENUE	MISCELLANEOUS
101-199-3-30-3625	OHA RBASE PASS THRU - CCS	101-199-3-30-4010	101	199	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
205-250-3-30-3618	FAM GRANT	205-250-3-30-4010	205	250	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
205-250-3-30-3619	CONNECT OREGON GRANT	205-250-3-30-4010	205	250	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
216-320-3-30-3142	STATE STF FUNDS	216-320-3-30-4010	216	320	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
216-320-3-30-3143	MAINTENANCE GRANT	216-320-3-30-4010	216	320	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
216-320-3-30-3146	STIF FUNDS	216-320-3-30-4010	216	320	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
216-320-3-30-3147	STIF DISCRETIONARY GRANTS	216-320-3-30-4010	216	320	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
220-111-3-30-3569	VICTIM/WITNESS-UA	220-111-3-30-4010	220	111	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
220-111-3-30-3615	VICTIM/WITNESS GRANT	220-111-3-30-4010	220	111	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
223-111-3-30-3569	CAMI GRANT	223-111-3-30-4010	223	111	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
236-236-3-30-3451	GRANTS	236-236-3-30-4010	236	236	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
238-200-3-30-3440	COUNTY OPPORTUNITY GRANT	238-200-3-30-4010	238	200	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
238-238-3-30-3440	THINNING PROJECT	238-238-3-30-4010	238	238	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
238-300-3-30-3440	COUNTY OPPORTUNITY GRANT	238-300-3-30-4010	238	300	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
238-300-3-30-3445	OPERATION/MAINT GRANT 07	238-300-3-30-4010	238	300	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
238-300-3-30-3451	GRANTS	238-300-3-30-4010	238	300	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
238-300-3-40-3440	THINNING PROJECT	238-300-3-30-4010	238	300	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
504-504-3-30-3148	HB 2017 GRANT	504-504-3-30-4010	504	504	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
510-113-3-30-3599	STATE P & P FUNDS	510-113-3-30-4010	510	113	3-30-4010	STATE GRANTS	REVENUE	INTERGOVERNMENTAL - STATE GRANTS
101-105-3-40-4021	MARRIAGE LICENSE	101-105-3-40-1010	101	105	3-40-1010	MARRIAGE LICENSE	REVENUE	LICENSES AND PERMITS
101-105-3-40-4024	D.V. MARRIAGE LICENSES	101-105-3-40-1010	101	105	3-40-1010	MARRIAGE LICENSE	REVENUE	LICENSES AND PERMITS
101-113-3-40-4091	GUN PERMITS	101-113-3-40-1020	101	113	3-40-1020	GUN LICENSE	REVENUE	LICENSES AND PERMITS
101-115-3-40-4319	CONDITIONAL USE REQUESTS	101-115-3-40-1080	101	115	3-40-1080	CONDITINAL USE PERMITS	REVENUE	LICENSES AND PERMITS
202-220-3-40-4044	APPROACH PERMIT FEES	202-220-3-40-1050	202	220	3-40-1050	APPROACH PERMITS	REVENUE	LICENSES AND PERMITS
202-220-3-40-4043	CO RD ACCESS PERMIT FEES	202-220-3-40-1060	202	220	3-40-1060	ROAD ACCESS PERMITS	REVENUE	LICENSES AND PERMITS
210-260-3-40-4379	FINLEY BUTTES LICENSE FEE	210-260-3-40-1070	210	260	3-40-1070	LANDFILL LICENSE	REVENUE	LICENSES AND PERMITS
237-115-3-30-3515	BUILDING PERMIT FEES	237-115-3-40-1040	237	115	3-40-1040	BUILDING PERMITS	REVENUE	LICENSES AND PERMITS
101-101-3-60-4187	MISC REVENUE	101-101-3-60-1050	101	101	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-103-3-60-4187	MISC REVENUE	101-103-3-60-1050	101	103	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-105-3-30-3411	CENTER FOR TECH CIVIC LIFE	101-105-3-60-1050	101	105	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-105-3-40-4187	MISC. REVENUE	101-105-3-60-1050	101	105	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-105-3-60-4187	MISC REVENUE	101-105-3-60-1050	101	105	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-105-3-60-4189	OVERPAYMENTS	101-105-3-60-1050	101	105	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-106-3-60-4187	MISC REVENUE	101-106-3-60-1050	101	106	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-106-3-30-3514	OUTREACH DISCRETIONARY	101-106-3-60-1050	101	106	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-109-3-60-4187	MISC REVENUE	101-109-3-60-1050	101	109	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-111-3-60-4187	MISC REVENUE	101-111-3-60-1050	101	111	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-112-3-60-4187	MISC REVENUE	101-112-3-60-1050	101	112	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-113-3-60-4187	MISC REVENUE	101-113-3-60-1050	101	113	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-114-3-60-1050	MISC REVENUE	101-114-3-60-1050	101	114	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-115-3-60-4187	MISC REVENUE	101-115-3-60-1050	101	115	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-116-3-60-4187	MISC REVENUE	101-116-3-60-1050	101	116	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-117-3-60-4187	MISC REVENUES	101-117-3-60-1050	101	117	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-118-3-60-4187	MISC REVENUE	101-118-3-60-1050	101	118	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-121-3-60-4187	MISC REVENUE	101-121-3-60-1050	101	121	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-122-3-60-4187	MISC REVENUE	101-122-3-60-1050	101	122	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-123-3-60-4187	MISC REVENUES	101-123-3-60-1050	101	123	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-125-3-60-4187	MISC. REVENUES	101-125-3-60-1050	101	125	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-128-3-40-4823	WEED REVENUE	101-128-3-60-1050	101	128	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-199-3-60-4187	MISC REVENUE	101-199-3-60-1050	101	199	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
202-220-3-60-4187	MISC REVENUES	202-220-3-60-1050	202	220	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
202-220-3-60-4188	SHERIFF FUEL	202-220-3-60-1050	202	220	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
204-100-3-67-6933	YOUTH INVESTMENT	204-100-3-60-1000	204	100	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
204-100-3-67-6935	CCDF	204-100-3-60-1000	204	100	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
204-100-3-60-4187	MISC. REVENUE	204-100-3-60-1050	204	100	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
204-244-3-67-6933	YOUTH INVESTMENT GF	204-112-3-60-1000	204	112	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
204-244-3-67-6934	YOUTH INVESTMENT O.F.	204-112-3-60-1000	204	112	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
205-250-3-67-6932	SPECIFIC PURPOSE DONATION	205-250-3-60-1000	205	250	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
205-250-3-30-3620	ODA FUNDS	205-250-3-60-1050	205	250	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
205-250-3-40-4350	THROUGH FENCE AGREEMENT	205-250-3-60-1050	205	250	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
205-250-3-60-4187	MISC. REVENUE	205-250-3-60-1050	205	250	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
214-100-3-60-4187	MISC REVENUE	214-100-3-60-1050	214	100	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
214-301-3-67-6934	DONATIONS	214-301-3-60-1000	214	301	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
214-302-3-67-6930	COURT DONATIONS	214-302-3-60-1000	214	302	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
214-302-3-67-6931	GENERAL DONATIONS	214-302-3-60-1000	214	302	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
214-303-3-67-6931	GENERAL DONATIONS	214-303-3-60-1000	214	303	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
214-300-3-67-6934	DONATIONS-FAIR	214-304-3-60-1000	214	304	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
214-300-3-60-4187	MISC REVENUE - FAIR	214-304-3-60-1050	214	304	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
220-111-3-30-3616	VOCA ONE TIME PROJ. GRANT	220-111-3-60-1050	220	111	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
220-111-3-60-4187	MISC. REVENUE	220-111-3-60-1050	220	111	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
227-100-3-67-6931	GRANTS/DONATIONS BUILDING	227-100-3-60-1000	227	100	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
228-100-3-67-6931	DONATIONS	228-100-3-60-1000	228	100	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
228-100-3-60-4195	SAIF DIVIDEND	228-100-3-60-1020	228	100	3-60-1020	INSURANCE PROCEEDS	REVENUE	MISCELLANEOUS
229-100-3-30-3452	GRANTS AND/OR DONATIONS	229-100-3-60-1000	229	100	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
230-301-3-60-4195	ALL AROUND SADDLE DONATIONS	230-301-3-60-1000	230	301	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
230-301-3-67-6932	SPECIFIC PURPOSE DONATION	230-301-3-60-1000	230	301	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
230-301-3-67-6933	DONATIONS - MOCO	230-301-3-60-1000	230	301	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
230-301-3-67-6934	DONATIONS - NPRA	230-301-3-60-1000	230	301	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
230-301-3-60-4187	MISC REVENUE	230-301-3-60-1050	230	301	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
236-236-3-67-6932	SPECIFIC PURPOSE DONATION	236-236-3-60-1000	236	236	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
238-200-3-60-4187	MISC REVENUES	238-200-3-60-1050	238	200	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
238-238-3-60-4187	MISC REVENUES	238-238-3-60-1050	238	238	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
238-300-3-60-4187	MISC REVENUES	238-300-3-60-1050	238	300	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
238-400-3-60-4187	MISC REVENUES	238-400-3-60-1050	238	400	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
502-502-3-30-3617	COLUMBIA PLYWOOD CORP.	502-502-3-60-1050	502	502	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
502-502-3-30-3618	TILLAMOOK	502-502-3-60-1050	502	502	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
502-502-3-30-3619	PNW THREEMILE LLC	502-502-3-60-1050	502	502	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
502-502-3-30-3620	COLUMBIA RIVER TECHNOLOGIES	502-502-3-60-1050	502	502	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
516-516-3-60-4187	MISC REVENUE	516-516-3-60-1050	516	516	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
522-200-3-60-4191	SHERIFF DONATIONS	522-113-3-60-1000	522	113	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
522-400-3-60-4191	K-9 DONATION	522-401-3-60-1000	522	401	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
522-300-3-60-4187	MISC. REVENUE	522-402-3-60-1050	522	402	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
617-617-3-60-4187	MISC REVENUE	617-617-3-60-1050	617	617	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
621-621-3-60-4187	MIS REV/CITY OF BOARDMAN	621-621-3-60-1050	621	621	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
622-622-3-60-4187	MIS REV/CITY OF HEPNER B	622-622-3-60-1050	622	622	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
623-623-3-60-4187	MIS REV/CITY OF IRRIGON B	623-623-3-60-1050	623	623	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
624-624-3-60-4187	MIS REV/CITY OF LEXINGTON	624-624-3-60-1050	624	624	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
628-628-3-60-4187	MISC REVENUES	628-628-3-60-1050	628	628	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
630-630-3-60-4187	MISC REVENUE	630-630-3-60-1050	630	630	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
634-634-3-60-4187	MISC REVENUE	634-634-3-60-1050	634	634	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
637-637-3-60-4187	MISC REVENUES /BRFPD BOND	637-637-3-60-1050	637	637	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
639-639-3-60-4187	MISC REVENUE	639-639-3-60-1050	639	639	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
640-640-3-64-6914	MISCELLANEOUS REVENUE	640-640-3-60-1050	640	640	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
641-641-3-60-4187	MISC REVENUE	641-641-3-60-1050	641	641	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
643-643-3-60-4187	MISC FEES	643-643-3-60-1050	643	643	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
645-645-3-60-4187	MISC REVENUE	645-645-3-60-1050	645	645	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
648-648-3-60-4187	MISC REVENUE	648-648-3-60-1050	648	648	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
650-650-3-60-4187	MISC REVENUES	650-650-3-60-1050	650	650	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
652-652-3-60-4187	MISC REVENUE	652-652-3-60-1050	652	652	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
653-653-3-60-4187	MISC REVENUES	653-653-3-60-1050	653	653	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
654-654-3-60-4187	MISC REVENUE	654-654-3-60-1050	654	654	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
656-656-3-67-6932	SPECIFIC PURPOSE DONATION	656-656-3-60-1000	656	656	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
657-657-3-67-6932	SPECIFIC PURPOSE DONATION	657-657-3-60-1000	657	657	3-60-1000	CONTRIBUTIONS & DONATIONS	REVENUE	MISCELLANEOUS
658-658-3-60-4187	MISC REVENUE	658-658-3-60-1050	658	658	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
659-659-3-60-4187	MISC REVENUE	659-659-3-60-1050	659	659	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
660-660-3-60-4187	MISC REVENUE	660-660-3-60-1050	660	660	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
662-662-3-60-4187	MISC REVENUE	662-662-3-60-1050	662	662	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
663-663-3-60-4187	MISC REVENUE	663-663-3-60-1050	663	663	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
668-668-3-10-1040	TAX APPEALS	668-668-3-60-1050	668	668	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
675-675-3-40-4080	TRUST RECEIPTS	675-675-3-60-1050	675	675	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
676-676-3-60-4187	MISC REVENUES	676-676-3-60-1050	676	676	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
680-680-3-60-4187	MISC REVENUE	680-680-3-60-1050	680	680	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
688-688-3-60-4187	MISC REVENUE	688-688-3-60-1050	688	688	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
689-689-3-60-4187	MISC REVENUE	689-689-3-60-1050	689	689	3-60-1050	MISC REVENUE	REVENUE	MISCELLANEOUS
101-100-3-64-6911	SALE OF COUNTY LAND	101-100-3-64-1000	101	100	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
101-113-3-60-4190	SALE OF EQUIPMENT	101-113-3-64-1000	101	113	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
101-113-3-40-4210	SHERIFFS FEES	101-113-3-40-5068	101	113	3-40-5068	SHERIFF FEES	REVENUE	CHARGES FOR SERVICES
101-113-3-40-4212	SHERIFF SALES	101-113-3-64-1010	101	113	3-64-1010	AUCTION PROCEEDS	REVENUE	OTHER FINANCING SOURCES
101-120-3-64-6910	SALE OF EQUIPMENT	101-120-3-64-1000	101	120	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
201-220-3-64-6910	SALE OF EQUIPMENT	201-220-3-64-1000	201	220	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
202-220-3-64-6909	SALE OF MATERIAL	202-220-3-64-1000	202	220	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
202-220-3-64-6912	SURPLUS EQUIP AND SUPPLIES	202-220-3-64-1000	202	220	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
211-270-3-64-6911	SALE OF COUNTY LAND	211-270-3-64-1000	211	270	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
212-280-3-64-6911	SALE OF COUNTY LAND	212-280-3-64-1000	212	280	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
214-100-3-64-6911	SALE OF COUNTY LAND	214-100-3-64-1000	214	100	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
225-320-3-60-4190	SALE OF EQUIPMENT	225-320-3-64-1000	225	320	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
514-514-3-64-6911	SALE OF COUNTY LAND	514-514-3-64-1000	514	514	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
515-515-3-64-6911	SALE OF COUNTY LAND	515-515-3-64-1000	515	515	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
516-516-3-64-6911	SALE OF COUNTY LAND	516-516-3-64-1000	516	516	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
519-519-3-64-6911	SALE OF COUNTY LAND	519-519-3-64-1000	519	519	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
617-617-3-64-6911	SALE OF COUNTY LAND	617-617-3-64-1000	617	617	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
620-620-3-64-6911	SALE OF COUNTY LAND	620-620-3-64-1000	620	620	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
621-621-3-64-6911	SALE OF COUNTY LAND	621-621-3-64-1000	621	621	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
622-622-3-64-6911	SALE OF COUNTY LAND	622-622-3-64-1000	622	622	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
623-623-3-64-6911	SALE OF COUNTY LAND	623-623-3-64-1000	623	623	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
624-624-3-64-6911	SALE OF COUNTY LAND	624-624-3-64-1000	624	624	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
626-626-3-64-6911	SALE OF COUNTY LANDS	626-626-3-64-1000	626	626	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
628-628-3-64-6911	SALE OF COUNTY LAND	628-628-3-64-1000	628	628	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
630-630-3-64-6911	SALE OF COUNTY LAND	630-630-3-64-1000	630	630	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
631-631-3-64-6911	SALE OF COUNTY LAND	631-631-3-64-1000	631	631	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
632-632-3-64-6911	SALE OF COUNTY LAND	632-632-3-64-1000	632	632	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
633-633-3-64-6911	SALE OF COUNTY LAND	633-633-3-64-1000	633	633	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
634-634-3-64-6911	SALE OF COUNTY LAND	634-634-3-64-1000	634	634	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
635-635-3-64-6911	SALE OF COUNTY LAND	635-635-3-64-1000	635	635	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
636-636-3-64-6911	SALE OF COUNTY LAND	636-636-3-64-1000	636	636	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
637-637-3-64-6911	SALE OF COUNTY LAND	637-637-3-64-1000	637	637	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
638-638-3-64-6911	SALE OF COUNTY LAND	638-638-3-64-1000	638	638	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
639-639-3-64-6911	SALE OF COUNTY LAND	639-639-3-64-1000	639	639	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
640-640-3-64-6911	SALE OF COUNTY LAND	640-640-3-64-1000	640	640	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
641-641-3-64-6911	SALE OF COUNTY LAND	641-641-3-64-1000	641	641	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
642-642-3-64-6911	SALE OF COUNTY LAND	642-642-3-64-1000	642	642	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
643-643-3-64-6911	SALE OF COUNTY LAND	643-643-3-64-1000	643	643	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
644-644-3-64-6911	SALE OF COUNTY LAND	644-644-3-64-1000	644	644	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
645-645-3-64-6911	SALE OF COUNTY LAND	645-645-3-64-1000	645	645	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
646-646-3-64-6911	SALE OF COUNTY LAND	646-646-3-64-1000	646	646	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
647-647-3-64-6911	SALE OF COUNTY LAND	647-647-3-64-1000	647	647	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
648-648-3-64-6911	SALE OF COUNTY LAND	648-648-3-64-1000	648	648	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
649-649-3-64-6911	SALE OF COUNTY LAND	649-649-3-64-1000	649	649	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
650-650-3-64-6911	SALE OF COUNTY LAND	650-650-3-64-1000	650	650	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
651-651-3-64-6911	SALE OF COUNTY LAND	651-651-3-64-1000	651	651	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
652-652-3-64-6911	SALE OF COUNTY LAND	652-652-3-64-1000	652	652	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
653-653-3-64-6911	SALE OF COUNTY LAND	653-653-3-64-1000	653	653	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
654-654-3-64-6911	SALE OF COUNTY LAND	654-654-3-64-1000	654	654	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
658-658-3-64-6911	SALE OF COUNTY LAND	658-658-3-64-1000	658	658	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
659-659-3-64-6911	SALE OF COUNTY LAND	659-659-3-64-1000	659	659	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
660-660-3-64-6911	SALE OF COUNTY LAND	660-660-3-64-1000	660	660	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
662-662-3-64-6911	SALE OF COUNTY LAND	662-662-3-64-1000	662	662	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
663-663-3-64-6911	SALE OF COUNTY LAND	663-663-3-64-1000	663	663	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
666-666-3-64-6911	SALE OF COUNTY LAND	666-666-3-64-1000	666	666	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
674-674-3-64-6911	SALE OF COUNTY LAND	674-674-3-64-1000	674	674	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
682-682-3-64-6911	SALE OF COUNTY LAND	682-682-3-64-1000	682	682	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
683-683-3-64-6911	SALE OF COUNTY LAND	683-683-3-64-1000	683	683	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
685-685-3-64-6911	SALE OF COUNTY LAND	685-685-3-64-1000	685	685	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
686-686-3-64-6911	SALE OF COUNTY LAND	686-686-3-64-1000	686	686	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
688-688-3-64-6911	SALE OF COUNTY LAND	688-688-3-64-1000	688	688	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
689-270-3-64-6911	SALE OF COUNTY LAND	689-270-3-64-1000	689	270	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
689-689-3-64-6911	SALE OF COUNTY LAND	689-689-3-64-1000	689	689	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
690-690-3-64-6911	SALE OF COUNTY LANDS	690-690-3-64-1000	690	690	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
690-690-3-60-4187	MISC REV/HEPPNER RFD BOND	690-690-3-64-1030	690	690	3-64-1030	BOND SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
691-691-3-64-6911	SALE OF COUNTY LANDS	691-691-3-64-1000	691	691	3-64-1000	ASSET SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
691-691-3-60-4187	MISC REV/CITY OF HEPPNER BOND	691-691-3-64-1030	691	691	3-64-1030	BOND SALE PROCEEDS	REVENUE	OTHER FINANCING SOURCES
101-100-3-40-4440	SHEPHERDS FLAT FEES	101-100-3-20-1085	101	100	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
101-199-3-40-4378	SANITARY DISPOSAL FRANCH	101-199-3-10-9008	101	199	3-10-9008	FRANCHISE FEES	REVENUE	OTHER TAXES
222-100-3-40-4431	WILLOW CR-COMM SERV FEE	222-100-3-20-1085	222	100	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
222-100-3-40-4432	WILLOW CR-ADDL FEES	222-100-3-20-1085	222	100	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
500-500-3-40-4420	ECHO-LOC IMPR FEES	500-500-3-20-1085	500	500	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
500-500-3-40-4421	ECHO-COMM SERV FEES	500-500-3-20-1085	500	500	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
500-500-3-40-4432	ECHO - ADDL FEES	500-500-3-20-1085	500	500	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
501-501-3-40-4432	SHEPHERDS FLT - ADDL FEES	501-501-3-20-1085	501	501	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
501-501-3-40-4440	SHEPHERDS FLT-LOC IMPR FEES	501-501-3-20-1085	501	501	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
501-501-3-40-4441	SHEPHERDS FLT-COMM SERV FE	501-501-3-20-1085	501	501	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
501-501-3-40-4445	ADDITIONAL MONIES	501-501-3-20-1085	501	501	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
514-514-3-40-4431	WILLOW CR-COMM SERV FEES	514-514-3-20-1085	514	514	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
516-516-3-40-4431	WILLOW CR-COMM SERV FEES	516-516-3-20-1085	516	516	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
516-516-3-40-4441	SHEPHERDS FLAT COMM SVC FEES	516-516-3-20-1085	516	516	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
521-521-3-40-4432	PGE CARTY ADDL FEES	521-521-3-20-1085	521	521	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
521-521-3-40-4441	PGE - CARTY COMM SERV	521-521-3-20-1085	521	521	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
521-521-3-40-4445	ADDITIONAL MONIES	521-521-3-20-1085	521	521	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
523-523-3-40-4421	COMMUNITY SERVICE FEES	523-523-3-20-1085	523	523	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
523-523-3-40-4445	ADDITIONAL MONIES	523-523-3-20-1085	523	523	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
523-523-3-40-4440	WHEATRIDGE - LOCAL IMPROVEMENT	523-523-3-20-1085	523	523	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
524-524-3-40-4421	COMMUNITY SERVICE FEES	524-524-3-20-1085	524	524	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
524-524-3-40-4445	ADDITIONAL MONIES	524-524-3-20-1085	524	524	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
540-540-3-30-3575	GRANTS	540-540-3-20-1085	540	540	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
617-617-3-40-4421	ECHO-COMM SERV FEES	617-617-3-20-1085	617	617	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
617-617-3-40-4431	WILLOW CR-COMM SERV FEES	617-617-3-20-1085	617	617	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
630-630-3-40-4421	ECHO-COMM SERV FEES	630-630-3-20-1085	630	630	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
630-630-3-40-4431	WILLOW CR-COMM SERV FEES	630-630-3-20-1085	630	630	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
636-636-3-40-4421	ECHO-COMM SERV FEES	636-636-3-20-1085	636	636	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
636-636-3-40-4431	COMM SERVICE FEES	636-636-3-20-1085	636	636	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
637-637-3-40-4431	COMM SERVICE FEES	637-637-3-20-1085	637	637	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
638-638-3-40-4431	COMM SERVICE FEES	638-638-3-20-1085	638	638	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
644-644-3-40-4431	COMM SERVICE FEES	644-644-3-20-1085	644	644	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
646-646-3-40-4421	ECHO-COMM SERV FEES	646-646-3-20-1085	646	646	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
646-646-3-40-4431	WILLOW CR-COMM SERV FEES	646-646-3-20-1085	646	646	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
654-654-3-40-4431	WILLOW CR.-COMM SERV FEES	654-654-3-20-1085	654	654	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
658-658-3-40-4431	WILLOW CR-COMM SERV FEES	658-658-3-20-1085	658	658	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
659-659-3-40-4431	WILLOW CR-COMM SERV FEES	659-659-3-20-1085	659	659	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
662-662-3-40-4431	COMM SERVICE FEES	662-662-3-20-1085	662	662	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
663-663-3-40-4431	COMM SERVICE FEES	663-663-3-20-1085	663	663	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
688-688-3-40-4431	WILLOW CR-COMM SERV FEES	688-688-3-20-1085	688	688	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
690-690-3-40-4431	COMM SERVICE FEES	690-690-3-20-1085	690	690	3-20-1085	PMT IN LIEU OF TAX-SIP AGREEMENTS	REVENUE	OTHER TAXES
101-100-3-10-0104	PREVIOUSLY LEVIED TAXES	101-100-3-10-0104	101	100	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
101-100-3-10-9002	TAXES NECESSARY TO BAL BU	101-100-3-10-9003	101	100	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
101-100-3-10-9003	TAXES COLLECTED IN YR LEV	101-100-3-10-9003	101	100	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
211-270-3-10-0104	PREVIOUSLY LEVIED TAXES	211-270-3-10-0104	211	270	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
211-270-3-10-9002	TAXES NECESSARY TO BAL BU	211-270-3-10-9003	211	270	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
211-270-3-10-9003	TAXES COLLECTED IN YR LVD	211-270-3-10-9003	211	270	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
212-280-3-10-0104	PREVIOUSLY LEVIED TAXES	212-280-3-10-0104	212	280	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
212-280-3-10-9002	TAXES NECESSARY TO BAL	212-280-3-10-9003	212	280	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
214-100-3-10-0104	PREVIOUSLY LEVIED TAXES	214-100-3-10-0104	214	100	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
214-100-3-10-9002	TAXES NECESSARY TO BAL BU	214-100-3-10-9003	214	100	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
214-100-3-10-9003	TAXES COLLECTED IN YR LVD	214-100-3-10-9003	214	100	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
230-100-3-10-0104	PREV LEVIED TAXES	230-100-3-10-0104	230	100	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
514-514-3-10-0104	PREVIOUSLY LEVIED TAXES	514-514-3-10-0104	514	514	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
514-514-3-10-9003	TAXES COLLECTED IN YEAR LEV	514-514-3-10-9003	514	514	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
515-515-3-10-0104	PREVIOUSLY LEVIED TAXES	515-515-3-10-0104	515	515	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
515-515-3-10-9003	TAXES COLLECTED IN YEAR LEV	515-515-3-10-9003	515	515	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
516-516-3-10-0104	PREVIOUSLY LEVIED TAXES	516-516-3-10-0104	516	516	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
516-516-3-10-9003	TAXES NECESSARY TO BAL	516-516-3-10-9003	516	516	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
519-519-3-10-0104	PREVIOUSLY LEVIED TAXES	519-519-3-10-0104	519	519	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
519-519-3-10-9003	TAXES COLLECTED IN YEAR LEV	519-519-3-10-9003	519	519	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
617-617-3-10-0104	PREVIOUSLY LEVIED TAXES	617-617-3-10-0104	617	617	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
617-617-3-10-0105	PREV LEVIED -AMBULANCE	617-617-3-10-0104	617	617	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
617-617-3-10-0106	PREV LEVIED-CLINIC	617-617-3-10-0104	617	617	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
617-617-3-10-0107	PREV LEVIED-HOSPITAL	617-617-3-10-0104	617	617	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
617-617-3-10-0108	PREV LEVIED-MED FUND	617-617-3-10-0104	617	617	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
617-617-3-10-9003	TAXES NECESSARY TO BAL BU	617-617-3-10-9003	617	617	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
620-620-3-10-0104	PREVIOUSLY LEVIED TAXES	620-620-3-10-0104	620	620	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
620-620-3-10-9003	TAX COLL IN YEAR LEAVIED	620-620-3-10-9003	620	620	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
621-621-3-10-0104	PREVIOUSLY LEVIED TAXES	621-621-3-10-0104	621	621	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
621-621-3-10-9003	TAXES COLLECTED IN YEAR L	621-621-3-10-9003	621	621	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
622-622-3-10-0104	PREVIOUSLY LEVIED TAXES	622-622-3-10-0104	622	622	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
622-622-3-10-9003	TAXES COLLECTED IN YEAR L	622-622-3-10-9003	622	622	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
623-623-3-10-0104	PREVIOUSLY LEVIED TAXES	623-623-3-10-0104	623	623	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
623-623-3-10-9003	TAXES COLLECTED IN YEAR L	623-623-3-10-9003	623	623	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
624-624-3-10-0104	PREVIOUSLY LEVIED TAXES	624-624-3-10-0104	624	624	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
624-624-3-10-9003	TAXES COLLECTED IN YEAR L	624-624-3-10-9003	624	624	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
626-626-3-10-0104	PREVIOUSLY LEVIED TAXES	626-626-3-10-0104	626	626	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
626-626-3-10-9003	TAX COLL IN YEAR LEVIED	626-626-3-10-9003	626	626	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
628-628-3-10-0104	PREVIOUSLY LEVIED TAXES	628-628-3-10-0104	628	628	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
628-628-3-10-9003	TAXES COLLECTED IN YEAR L	628-628-3-10-9003	628	628	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
630-630-3-10-0104	PREVIOUSLY LEVIED TAXES	630-630-3-10-0104	630	630	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
630-630-3-10-9003	TAXES COLLECTED IN YEAR L	630-630-3-10-9003	630	630	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
631-631-3-10-0104	PREVIOUSLY LIEVED TAXES	631-631-3-10-0104	631	631	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
631-631-3-10-9003	TAXES COLLECTED IN YEAR L	631-631-3-10-9003	631	631	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
632-632-3-10-0104	PREVIOUSLY LEVIED TAXES	632-632-3-10-0104	632	632	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
632-632-3-10-9003	TAXES COLLECTED IN YEAR L	632-632-3-10-9003	632	632	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
633-633-3-10-0104	PREVIOUSLY LEVIED TAXES	633-633-3-10-0104	633	633	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
633-633-3-10-9003	TAXES COLLECTED IN YEAR L	633-633-3-10-9003	633	633	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
634-634-3-10-0104	PREVIOUSLY LEVIED TAXES	634-634-3-10-0104	634	634	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
634-634-3-10-9003	TAXES COLLECTED IN YEAR L	634-634-3-10-9003	634	634	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
635-635-3-10-0104	PREVIOUSLY LEVIED TAXES	635-635-3-10-0104	635	635	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
635-635-3-10-9003	TAXES COLLECTED IN YEAR L	635-635-3-10-9003	635	635	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
636-636-3-10-0104	PREVIOUSLY LEVIED TAXES	636-636-3-10-0104	636	636	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
636-636-3-10-9003	TAXES COLLECTED IN YEAR L	636-636-3-10-9003	636	636	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
637-637-3-10-0104	PREVIOUSLY LEVIED TAXES	637-637-3-10-0104	637	637	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
637-637-3-10-9003	TAXES COLLECTED IN YEAR L	637-637-3-10-9003	637	637	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
638-638-3-10-0104	PREVIOUSLY LEVIED TAXES	638-638-3-10-0104	638	638	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
638-638-3-10-9003	TAXES COLLECTED IN YEAR L	638-638-3-10-9003	638	638	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
639-639-3-10-0104	PREVIOUSLY LEVIED TAXES	639-639-3-10-0104	639	639	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
639-639-3-10-9003	TAXES COLLECTED IN YEAR L	639-639-3-10-9003	639	639	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
640-640-3-10-0104	PREVIOUSLY LEVIED TAXES	640-640-3-10-0104	640	640	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
640-640-3-10-9003	TAXES COLLECTED IN YEAR L	640-640-3-10-9003	640	640	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
641-641-3-10-0104	PREVIOUSLY LEVIED TAXES	641-641-3-10-0104	641	641	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
641-641-3-10-9003	TAXES COLLECTED IN YR LEVIED	641-641-3-10-9003	641	641	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
642-642-3-10-0104	PREVIOUSLY LEVIED TAXES	642-642-3-10-0104	642	642	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
642-642-3-10-9003	TAXES COLLECTED IN YEAR L	642-642-3-10-9003	642	642	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
643-643-3-10-0104	PREVIOUSLY LEVIED TAXES	643-643-3-10-0104	643	643	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
643-643-3-10-9003	TAXES COLLECTED IN YEAR L	643-643-3-10-9003	643	643	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
644-644-3-10-0104	PREVIOUSLY LEVIED TAXES	644-644-3-10-0104	644	644	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
644-644-3-10-9003	TAXES COLLECTED IN YEAR L	644-644-3-10-9003	644	644	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
645-645-3-10-0104	PREVIOUSLY LEVIED TAXES	645-645-3-10-0104	645	645	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
645-645-3-10-9003	TAXES COLLECTED IN YEAR L	645-645-3-10-9003	645	645	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
646-646-3-10-0104	PREVIOUSLY LEVIED TAXES	646-646-3-10-0104	646	646	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
646-646-3-10-9003	TAXES COLLECTED IN YEAR L	646-646-3-10-9003	646	646	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
647-647-3-10-0104	PREVIOUSLY LEVIED TAXES	647-647-3-10-0104	647	647	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
647-647-3-10-9003	TAXES COLLECTED IN YEAR L	647-647-3-10-9003	647	647	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
648-648-3-10-0104	PREVIOUSLY LEVIED TAXES	648-648-3-10-0104	648	648	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
648-648-3-10-9003	TAXES COLLECTED IN YEAR L	648-648-3-10-9003	648	648	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
649-649-3-10-0104	PREVIOUSLY LEVIED TAXES	649-649-3-10-0104	649	649	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
649-649-3-10-9003	TAXES COLLECTED IN YEAR	649-649-3-10-9003	649	649	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
650-650-3-10-0104	PREVIOUSLY LEVIED TAXES	650-650-3-10-0104	650	650	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
650-650-3-10-9003	TAXES COLLECTED IN YEAR L	650-650-3-10-9003	650	650	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
651-651-3-10-0104	PREVIOUSLY LEVIED TAXES	651-651-3-10-0104	651	651	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
651-651-3-10-9003	TAXES COLLECTED IN YEAR L	651-651-3-10-9003	651	651	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
652-652-3-10-0104	PREVIOUSLY LEVIED TAXES	652-652-3-10-0104	652	652	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
652-652-3-10-9003	TAXES COLLECTED IN YEAR L	652-652-3-10-9003	652	652	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
653-653-3-10-0104	PREVIOUSLY LEVIED TAXES	653-653-3-10-0104	653	653	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
653-653-3-10-9003	TAXES COLLECTED IN YEAR L	653-653-3-10-9003	653	653	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
654-654-3-10-0104	PREVIOUSLY LEVIED TAXES	654-654-3-10-0104	654	654	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
654-654-3-10-9003	TAXES COLLECTED IN YEAR L	654-654-3-10-9003	654	654	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
658-658-3-10-0104	PREVIOUSLY LEVIED TAXES	658-658-3-10-0104	658	658	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
658-658-3-10-9003	TAXES COLLECTED IN YEAR L	658-658-3-10-9003	658	658	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
659-659-3-10-0104	PREVIOUSLY LEVIED TAXES	659-659-3-10-0104	659	659	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
659-659-3-10-9003	TAXES COLLECTED IN YEAR L	659-659-3-10-9003	659	659	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
660-660-3-10-0104	PREVIOUSLY LEVIED TAXES	660-660-3-10-0104	660	660	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
660-660-3-10-9003	TAXES COLLECTED IN YEAR L	660-660-3-10-9003	660	660	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
662-662-3-10-0104	PREVIOUSLY LEVIED TAXES	662-662-3-10-0104	662	662	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
662-662-3-10-9003	TAXES COLLECTED IN YR LEV	662-662-3-10-9003	662	662	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
663-663-3-10-0104	PREVIOUSLY LEVIED TAXES	663-663-3-10-0104	663	663	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
663-663-3-10-9003	TAXES COLLECTED IN YR LEV	663-663-3-10-9003	663	663	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
666-666-3-10-0104	PREVIOUSLY LEVIED TAXES	666-666-3-10-0104	666	666	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
666-666-3-10-9003	TAXES COLLECTED IN YEAR L	666-666-3-10-9003	666	666	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
670-670-3-10-1030	ADVANCE PAYMENT ON TAXES	670-670-3-10-9007	670	670	3-10-9007	ADVANCE PAYMENT OF TAXES	REVENUE	PROPERTY TAXES
671-671-3-10-1030	ADVANCE PAYMENT ON TAXES	671-671-3-10-9007	671	671	3-10-9007	ADVANCE PAYMENT OF TAXES	REVENUE	PROPERTY TAXES
682-682-3-10-0104	PREVIOUSLY LEVIED TAXES	682-682-3-10-0104	682	682	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
682-682-3-10-9003	TAXES COLLECTED IN YEAR L	682-682-3-10-9003	682	682	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
683-683-3-10-0104	PREVIOUSLY LEVIED TAXES	683-683-3-10-0104	683	683	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
683-683-3-10-9003	TAXES COLLECTED IN YEAR L	683-683-3-10-9003	683	683	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
686-686-3-10-0104	PREVIOUSLY LEVIED TAXES	686-686-3-10-0104	686	686	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
688-688-3-10-0104	PREVIOUSLY LEVIED TAXES	688-688-3-10-0104	688	688	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
688-688-3-10-9003	TAXES COLLECTED IN YEAR L	688-688-3-10-9003	688	688	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
690-690-3-10-0104	PREVIOUSLY LEVIED TAXES	690-690-3-10-0104	690	690	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
690-690-3-10-9003	TAXES COLLECTED IN YEAR	690-690-3-10-9003	690	690	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
691-691-3-10-0104	PREVIOUSLY LEVIED TAXES	691-691-3-10-0104	691	691	3-10-0104	PREVIOUSLY LEVIED TAXES	REVENUE	PROPERTY TAXES
691-691-3-10-9003	TAXES COLLECTED IN YEAR	691-691-3-10-9003	691	691	3-10-9003	TAXES LEVIED IN CURRENT YR	REVENUE	PROPERTY TAXES
101-101-3-80-7075	REIMBURSED ITEMS	101-101-3-80-7075	101	101	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-102-3-80-7075	REIMBURSED ITEMS	101-102-3-80-7075	101	102	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-102-3-80-7076	STATE GRANT-TAX & ASSESS	101-102-3-80-7075	101	102	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-103-3-80-7075	REIMBURSED ITEMS	101-103-3-80-7075	101	103	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-103-3-80-7076	STATE GRANT-TAX & ASSESS	101-103-3-80-7075	101	103	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-104-3-80-7075	REIMBURSED ITEMS - CSEPP	101-104-3-80-7075	101	104	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-104-3-80-7076	STATE GRANT-TAX & ASSESS.	101-104-3-80-7075	101	104	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-106-3-80-7075	REIMBURSED ITEMS	101-106-3-80-7075	101	106	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-107-3-80-7076	TAX & ASSESSMENT GRANT	101-107-3-80-7075	101	107	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-109-3-80-7075	REIMBURSED ITEMS	101-109-3-80-7075	101	109	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-111-3-40-4187	DISCOVERY REIMBURSEMENTS	101-111-3-80-7075	101	111	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-111-3-80-7075	REIMBURSED ITEMS	101-111-3-80-7075	101	111	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-111-3-80-7077	WITNESS EXPENSE REIMBURSE	101-111-3-80-7075	101	111	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-112-3-80-7075	REIMBURSED ITEMS	101-112-3-80-7075	101	112	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-113-3-80-7075	REIMBURSED ITEMS	101-113-3-80-7075	101	113	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-113-3-80-7076	OT REIMBURSEMENTS	101-113-3-80-7075	101	113	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-113-3-80-7082	COURT SECURITY	101-113-3-80-7075	101	113	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-114-3-80-7075	REIMBURSED ITEMS	101-114-3-80-7075	101	114	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-115-3-80-7076	ODE REIMBURSEMENTS	101-115-3-80-7075	101	115	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-117-3-80-7075	REIMBURSED ITEMS	101-117-3-80-7075	101	117	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-120-3-80-7075	REIMBURSED ITEMS	101-120-3-80-7075	101	120	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-121-3-80-7082	REIMB. FAIR	101-121-3-80-7075	101	121	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-122-3-80-7075	REIMBURSED ITEMS	101-122-3-80-7075	101	122	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-123-3-80-7075	REIMBURSED ITEMS	101-123-3-80-7075	101	123	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-125-3-80-7076	TAX & ASSESSMENT GRANT	101-125-3-80-7075	101	125	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-128-3-80-7075	REIMBURSED ITEMS - WEED	101-128-3-80-7075	101	128	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
101-199-3-80-7075	REIMBURSED ITEMS	101-199-3-80-7075	101	199	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
202-220-3-80-7075	REIMBURSED ITEMS	202-220-3-80-7075	202	220	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
202-220-3-80-7078	I.G.A.-CITIES	202-220-3-80-7075	202	220	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
202-220-3-80-7079	ROAD USE AGREEMENTS	202-220-3-80-7075	202	220	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
204-100-3-80-7075	REIMBURSED ITEMS	204-100-3-80-7075	204	100	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
205-250-3-80-7075	MISC REVENUE	205-250-3-80-7075	205	250	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
206-105-3-60-4187	REIMBURSED ITEMS	206-105-3-80-7075	206	105	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
206-105-3-80-7075	REIMBURSED ITEMS	206-105-3-80-7075	206	105	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
207-113-3-80-7075	REIMBURSED ITEMS	207-113-3-80-7075	207	113	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
214-100-3-80-7075	REIMBURSED ITEMS	214-100-3-80-7075	214	100	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
214-303-3-80-7076	GATE REIMBURSEMENT-CHANGE	214-303-3-80-7075	214	303	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
214-300-3-80-7075	REIMBURSED ITEMS	214-304-3-80-7075	214	304	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
214-300-3-80-7076	GATE REIMB-CHANGE	214-304-3-80-7075	214	304	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
216-320-3-80-7075	REIMBURSED ITEMS	216-320-3-80-7075	216	320	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
220-111-3-80-7075	REIMBURSED ITEMS	220-111-3-80-7075	220	111	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
223-111-3-80-7075	REIMBURSED ITEMS	223-111-3-80-7075	223	111	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
225-320-3-80-7075	REIMBURSED ITEMS	225-320-3-80-7075	225	320	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
227-100-3-80-8010	LOAN PROCEEDS - BUILDING	227-100-3-80-7075	227	100	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
228-100-3-80-7075	REIMBURSEMENT	228-100-3-80-7075	228	100	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
230-301-3-80-7076	REIMBURSED CHANGE ACCOUNT	230-301-3-80-7075	230	301	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
230-301-3-80-7077	RPDEP ARENA RENTAL	230-301-3-80-7075	230	301	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS

Old GL StringFULL	Old Account Name	New GL StringFull	New Fund	New Dept	New GL Account	New Account Name	New Account Type	New Account Category
234-111-3-80-7075	REIMBURSED ITEMS	234-111-3-80-7075	234	111	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
236-236-3-80-7075	REIMBURSED ITEMS	236-236-3-80-7075	236	236	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
237-115-3-80-7075	REIMBURSED ITEMS	237-115-3-80-7075	237	115	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
238-238-3-80-7075	REIMBURSED ITEMS	238-238-3-80-7075	238	238	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
504-504-3-80-7075	REIMBURSED ITEMS	504-504-3-80-7075	504	504	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
510-113-3-80-7075	REIMBURSED ITEMS	510-113-3-80-7075	510	113	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
623-623-3-80-7075	REIMBURSED ITEMS	623-623-3-80-7075	623	623	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
624-624-3-80-7075	REIMBURSED ITEMS	624-624-3-80-7075	624	624	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
628-628-3-80-7075	REIMBURSED ITEMS	628-628-3-80-7075	628	628	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
650-650-3-80-7075	REIMBURSED ITEMS	650-650-3-80-7075	650	650	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
653-653-3-80-7075	REIMBURSED ITEMS	653-653-3-80-7075	653	653	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
660-660-3-80-7075	REIMBURSED ITEMS	660-660-3-80-7075	660	660	3-80-7075	REIMBURSEMENTS	REVENUE	REIMBURSEMENTS
695-100-3-10-1002	TAX TURNOVER-FED W/H	695-100-3-80-7055	695	100	3-80-7055	PARTICIPANT CONTRIBUTIONS	REVENUE	REIMBURSEMENTS
695-100-3-10-1003	TAX TURNOVER-STATE W/H	695-100-3-80-7055	695	100	3-80-7055	PARTICIPANT CONTRIBUTIONS	REVENUE	REIMBURSEMENTS
695-100-3-10-1004	TAX TURNOVER-IDAHO W/H	695-100-3-80-7055	695	100	3-80-7055	PARTICIPANT CONTRIBUTIONS	REVENUE	REIMBURSEMENTS
695-100-3-10-1005	TAX TURNOVER - ARIZONA	695-100-3-80-7055	695	100	3-80-7055	PARTICIPANT CONTRIBUTIONS	REVENUE	REIMBURSEMENTS
695-100-3-10-1006	TAX TURNOVER MONTANA	695-100-3-80-7055	695	100	3-80-7055	PARTICIPANT CONTRIBUTIONS	REVENUE	REIMBURSEMENTS
695-100-3-10-1007	TAX TURNOVER - INDIANA WH	695-100-3-80-7055	695	100	3-80-7055	PARTICIPANT CONTRIBUTIONS	REVENUE	REIMBURSEMENTS
699-699-3-10-0102	UNSEGREGATED TAXES-TAX AC	699-699-3-10-1002	699	699	3-10-1002	UNSEGREGATED TAXES	REVENUE	UNSEGREGATED TAXES
699-699-3-10-1002	TAX TURNOVER	699-699-3-10-1002	699	699	3-10-1002	UNSEGREGATED PROPERTY TAX	REVENUE	UNSEGREGATED TAXES
101-113-3-30-3600	WILD HORSE GRANT	101-113-3-30-4020	101	113	3-30-4020	LOCAL GRANTS	REVENUE	INTERGOVERNMENTAL - LOCAL GRANTS
101-114-3-30-3471	TRANSFORMATION GRANT	101-114-3-30-4020	101	114	3-30-4020	LOCAL GRANTS	REVENUE	INTERGOVERNMENTAL - LOCAL GRANTS
101-114-3-30-3500	WILDHORSE FOUNDATION GRANT	101-114-3-30-4020	101	114	3-30-4020	LOCAL GRANTS	REVENUE	INTERGOVERNMENTAL - LOCAL GRANTS
101-114-3-30-3502	LCAC GRANT	101-114-3-30-4020	101	114	3-30-4020	LOCAL GRANTS	REVENUE	INTERGOVERNMENTAL - LOCAL GRANTS
101-114-3-40-4681	CACOON	101-114-3-30-4020	101	114	3-30-4020	LOCAL GRANTS	REVENUE	INTERGOVERNMENTAL - LOCAL GRANTS
101-115-3-30-3554	DLCD SMALL JURISDICTION GRANT	101-115-3-30-4020	101	115	3-30-4020	LOCAL GRANTS	REVENUE	INTERGOVERNMENTAL - LOCAL GRANTS
238-200-3-30-3451	LOCAL GOVT. GRANT	238-200-3-30-4020	238	200	3-30-4020	LOCAL GRANTS	REVENUE	INTERGOVERNMENTAL - LOCAL GRANTS