

DeKalb County Government

FY 2010
BUDGET
PLAN

Chart of Accounts

DEKALB COUNTY GOVERNMENT

- FY 2010 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1111	General Fund		<u>General Government</u>
		1110	County Board
		1210	Finance Office
		1290	Non-Departmental Services
		1310	Information Management Office
		1410	Assessments Office
		1510	County Clerk & Recorder
		1530	Elections
		1710	Planning & Zoning
		1810	Regional Office of Education
		1910	Treasurer
			<u>Public Safety</u>
		2210	Judiciary
		2220	Jury Commission
		2310	Circuit Clerk
		2410	Coroner
		2510	ESDA
		2540	Local Emergency Planning Com
		2610	Sheriff
		2620	Sheriff - Merit Commission
		2630	Sheriff - Auxilliary/Radio Watch
		2670	Sheriff - Communications
		2680	Sheriff - Corrections
		2710	State's Attorney
		2810	Public Defender
		2910	Court Services
		4810	Facilities Management Office
		4910	Community Outreach Building
1211	Retirement Fund	5220	Retirement
1212	Tort & Liability Insurance Fund	5230	Tort & Liability Insurance
		5235	Worker's Compensation (Treasurer)
1213	PBC Lease Fund	5210	PBC Lease
1214	Micrographics Fund	5520	Micrographics

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FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
1221	Operation & Administration	5390	Operation & Administration
1222	Law Library Fund	5610	Law Library
1223	Court Automation Fund	5340	Court Automation
1224	Child Support Fund	5350	Child Support
1225	Probation Services Fund	2930	Probation Services
1226	Document Storage Fund	5360	Document Storage
1227	Tax Sale Automation Fund	5370	Tax Sale Automation
1228	GIS Development Fund	5260	GIS Development
1229	Court Security Fund	2650	Court Security
1231	Highway Fund	3510	Highway
1232	Engineering Fund	3520	Engineering
1233	Aid to Bridges Fund	3530	Aid to Bridges
1234	County Motor Fuel Tax Fund	3540	County Motor Fuel Tax
1235	Federal Highway Matching Tax Fund	3550	Federal Highway Matching Tax
1241	Public Health Fund	3610	Public Health
1242	Community Mental Health Fund	3710	Community Mental Health
1243	Community Services Fund	4410	Community Services
1244	Community Services Revolving Loan Fund	4420	Revolving Loans
1245	Senior Services Fund	4510	Senior Services
1246	Veteran's Assistance Commission Fund	4610	Veteran's Assistance
1247	Solid Waste Fund	3650	Solid Waste Program

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FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
1251	Forest Preserve Fund	4210	Forest Preserve
1252	Forest Preserve Land Acquisition	4250	Forest Preserve Land Acquisition
1253	Forest Preserve Retirement	4260	Forest Preserve Retirement
1254	Forest Preserve Tort & Liability	4270	Forest Preserve Tort & Liability
1471	Special Projects Fund	5240	Special Projects
1472	County Farm Land Sale Fund	5270	County Farm Land Sale
1473	Land Acquisition - Sycamore Campus Fund	5550	Land Acquisition - Sycamore Camp
1475	Opportunity Fund	5288	Opportunity Fund
1476	Asset Replacement Fund	5530	Asset Replacement
1477	Tollway Access Loan Repayment Fund	5540	Tollway Access Loan Repayment
1512	Building Fund	5720	Building Fund
2501	Rehab & Nursing Center Fund	3800	Total for Nursing Home Departmen
		3840	Nursing - Rehabilitation
		3850	Nursing - Education
		3860	Nursing - Social Services
		3870	Nursing - Patient Activities
		3880	Nursing - Dietary
		3930	Nursing - Special Care Unit
		3950	Nursing - Nursing Subtotal
		3951	NonCertified RN
		3952	NonCertified LPN
		3953	NonCertified CNA
		3954	Certified RN
		3955	Certified LPN
		3956	Certified CNA
		3957	Certified Registry RN
		3958	Certified Registry LPN
		3959	Supervisory
		3993	Non-Certified Registry
		3994	Non-Certified Registry

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FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
		3950	Nursing - Nursing Subtotal (cont'd)
		3995	Registry CNA Non-Cer
		3996	Registry CNA Certified
		3960	Nursing - Environmental Services
		3970	Nursing - Maintenance
		3980	Nursing - Administration
		3990	Nursing - Capital Equipment
2502	Nursing Home Capital Fund	3998	Capital Improvements
2601	Medical Insurance Fund	5250	Employee Health & Life Insurance
3761	Working Cash Fund	6510	Working Cash
3771	Township Motor Fuel Fund	3560	Township Motor Fuel
3772	Township Bridge Fund	3570	Township Bridge
3773	Special Drainage Fund	6560	Special Drainage
3774	History Room Fund	6530	History Room
3775	Children's Waiting Room Fund	5380	Children's Waiting Room
3776	Drug Court Fund	5620	Drug Court
3802	Drug Prosecution Fund	2740	Drug Prosecution Program
3803	Sheriff's Law Enforcement Projects Fund	2660	Law Enforcement Projects
4901	Long-Term Debt Fund	6520	Long Term Disability
4902	GFAAG - County & PBC Fund	6540	Fixed Assets County/PBC
4903	GFAAG - PBC Fund	6550	PBC Fixed Assets
4999	Government Clearing Fund	5290	Payroll Liabilities
8100	PBC - General Fund	7110	PBC General Operations
8200	PBC - Capital Improvement Reserve Fund	7210	PBC Capital Improvement Reserve

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<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
8400	PBC - R & R Sycamore Campus Fund	7410	Sycamore Campus
8440	PBC - R & R Community Outreach Building	7440	Community Outreach Building
8450	PBC - R & R Health Facility Fund	7450	Health Facility/Non-Nursing Home
8460	PBC - R & R Public Safety Bldg Fund	7460	PBC Public Safety Building
8500	PBC - Sinking Fund	7510	Health Facility Debt Service
8740	PBC - Community Outreach Building	7740	Community Outreach Building

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

	Assets 0001 - 0999		
0001	Cash & Investments	0745	Food Advance - Sheriff Dept
0003	Certificates of Deposit	0750	Prepaid Expenses
0005	Nursing Home Activity Cash	0751	Prepaid Health Insurance
0006	Nursing Home CVS - Cash	0752	Prepaid Life Insurance
0007	Nursing Home Courtyard Cash	0755	Prepaid Youth Beds
0010	Petty Cash	0760	Uniform Inventory
0011	Petty Cash - Circuit Clerk	0770	Printing Inventory
0012	Petty Cash - County Clerk	0780	Vehicle Maintenance
0013	Petty Cash - Recorder	0801	Due from General Fund
0014	Petty Cash - Sheriff	0802	Due from Senior Services
0015	Petty Cash - State's Atty	0812	Due from Retirement Fund
0016	Petty Cash - Joiner History Rm	0813	Due from Tort & Liability Fund
0017	Petty Cash - Cir Clerk UPS	0814	Due from Facilities Management
0018	Petty Cash - Cir Clerk Child Support	0822	Due from Highway Fund
0019	Petty Cash - Cir Clerk Branch Court	0823	Due from Engineering Fund
0505	Unamortized Discount	0824	Due from Aid to Bridges
0510	Savings Account	0825	Due from County Motor Fuel
0550	Cash with Paying Agent	0826	Due from Federal Highway Matching
0551	Insurance Costs FY05 Issue	0827	Due from Health Fund
0552	Unamortized Loss on Refund	0828	Due from Mental Health
0560	Restricted Cash	0829	Due from Nursing Home
0575	Investment in Supportive Living	0830	Due from Veterans Assistance
0600	Accounts Receivable	0831	Due from N.H. Capital Imp Fund
0605	Property Taxes Receivable	0835	Due from Law Library
0609	A/R Medicare Cost Report	0837	Due from Comm. Serv-Fin. Aid
0610	A/R - General Long Term Debt	0838	Due from Forest Preserve
0611	A/R - Land Endowment	0839	Due from PBC Lease Fund
0612	A/R - Conservation Endowment	0840	Due from Public Building Commission
0615	Grants Receivable	0841	Due from Special Drainage
0620	Medicare Settlement	0842	Due from Community Services
0621	Allowance for Doubtful Accounts	0843	Due from Debt Service
0630	Accrued Interest	0844	Due from Working Cash
0650	Notes Receivable	0845	Due from Government Account
0660	Leases Receivable	0846	Due from Medical Insurance
0700	Stores Inventory	0847	Due from Township Motor Fuel
0701	Purchases for Stores	0848	Due from Township Special Bridge
0702	Sales from Stores	0850	Due from Document Storage
0710	Prepaid Postage	0851	Due from Micrographics
0711	Purchases for Postage	0852	Due from Court Automation
0712	Sales from Postage	0853	Due from Special Projects
0715	Prepaid UPS	0854	Due from Child Support
0716	Purchases for UPS	0855	Due from GIS
0717	Sales from UPS	0856	Due from Court Security
0720	Revenue Stamps (State)	0858	Due from Solid Waste
0725	Equipment Sales	0867	Due from Opportunity Fund
0730	Interest Received - Tax Collection	0868	Due from Tollway Access Loan Fund
0740	Travel Advances	0869	Due from Capital Improvements
		0890	Due from Circuit Clerk

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

0894	Due from Community Outreach Bldg	1133	Bonds Payable
0895	Due from Other Funds	1134	Interest Payable
0896	Due from PBC General Fund	1135	General Bonds Payable
0897	Due from Trust & Agencies	1138	Interest Payable - 2005 Bonds
0899	Due from Other Government	1140	Health Claims Payable
0900	Land	1142	Animal Control Claims Payable
0909	Capital Assets Net Debt	1143	Premium on 2005 Bonds
0910	Buildings	1144	Reserve for I.G.T.
0911	Accum Depreciation - Buildings	1145	Work Comp Settlement Payable
0912	Unrestricted Assets	1147	Health Insur. Assessment Payable
0920	Land Improvements	1148	Reserve for Corp Compliance
0921	Accum Depreciation - Land Improvmt	1150	Unearned Income
0925	Furniture & Fixtures	1155	Escrow Payable
0926	Accum Depreciation Furn & Fixtures	1157	Property Development Payable
0930	Equipment	1160	Medicare Payable
0931	Accum Depreciation - Equipment	1162	First Impressions - KCH
0932	Office Equipment	1165	IPA Payable
0933	Accum Depreciation-Office Equipment	1167	Advance Billing
0934	Maintenance Equipment	1170	Hunting & Fishing License
0935	Accum Depreciation-Maint Equipment	1175	Death Certificate State Surcharge
0940	Vehicles	1176	Rental Housing Support Program
0941	Accum Depreciation - Vehicles	1180	Networking for Families
0942	Roads	1200	Compensated Absences - Payable
0943	Accum Depreciation Roads	1201	Comp Absences Payable - General
0944	Right of Ways	1210	Comp Absences Payable - L.T.
0945	Accum Depreciation ROW's	1213	Comp Absences Payable - Vet's Comm
0946	Bridges & Culverts	1214	Comp Absences Payable - Microgra.
0947	Acc Depreciation Bridges & Culverts	1222	Comp Absences Payable - Highway
0948	Storm Sewers	1223	Comp Absences Payable - Engineer
0949	Acc Depreciation Storm Sewers	1224	Comp Ab Payable - Aid to Bridge
0951	Construction in Progress	1225	Comp Ab Payable - Co. Motor Fuel
0952	Traffic Signals	1227	Comp Absences Payable - Health
0953	Acc Depreciation Traffic Signals	1228	Comp Ab Payable - Mental Health
0955	Dementia Program Develop. Costs	1229	Comp Ab Payable - Court Security
0956	Senior Living Fac. Dev. Costs	1230	Comp Absences Payable - GIS
0999	Total Assets	1242	Comp Ab Payable - Comm Services
		1243	Comp Absences - Document Storage
		1244	Comp Absences - Court Automation
	Liabilities 1000 - 1999	1245	Comp Absences - Child Support
1010	Vendor Checks Payable	1246	Comp Absences - Solid Waste
1100	Accounts Payable	1247	Comp Absences Payable - Solid Waste
1105	Judgment & Claims Payable	1251	Comp Absences - Forest Preserve
1109	Retainage Payable	1255	Net Other Post-Employment Obligation
1110	Accrued Payroll	1300	Net Payroll
1120	Deferred Property Taxes	1305	Forest Preserve Payroll
1122	Deferred Revenues	1400	Federal Withholding
1125	Plan Review	1405	Forest Preserve Federal Withholding
1130	Lease Obligations	1410	State Withholding
1132	Revenue Bonds Payable		

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1420	FICA	1550	Flex Benefits - Medical
1425	Forest Preserve FICA	1551	Forest Preserve Flex Ben - Medical
1430	IMRF	1555	Flex Benefits - Dependent
1431	Additional IMRF	1557	Flex Benefits - Prior Year
1435	Forest Preserve IMRF	1560	Flex Benefits - Forfeits
1440	SLEP	1565	Employee Funds Escrow
1445	Unemployment Tax	1567	Employee Vending Machines
1446	Forest Preserve Unemployment Tax	1570	Void Checks
1450	Health Insurance	1575	Computer Rounding
1451	Forest Preserve Health Insurance	1801	Due to General Fund
1460	County Life Insurance	1812	Due to Retirement Fund
1461	Forest Preserve Life Insurance	1813	Due to Tort & Liability Insurance Fund
1464	Forest Preserve - IMRF Life	1814	Due to Facilities Management
1465	IMRF Life	1822	Due to Highway Fund
1467	Forest Preserve NACO Deferred Comp	1823	Due to Engineering Fund
1468	NACO Deferred Comp	1824	Due to Aid to Bridges
1469	Forest Preserve ICMA Deferred Comp	1825	Due to County Motor Fuel Fund
1470	ICMA Deferred Comp	1826	Due to Federal Highway Matching
1471	Flower Fund	1827	Due to Health Fund
1475	Kishwaukee United Way	1828	Due to Mental Health
1478	Forest Preserve YMCA	1829	Due to Nursing Home Fund
1479	YMCA	1831	Due to N.H. Capital Improvement Fund
1480	YMCA Joiner Fee	1835	Due to Law Library Fund
1481	Forest Preserve Credit Union	1837	Due to Comm. Services-Revolving Loans
1485	Savings Bonds	1838	Due to Forest Preserve
1487	MAP Local Fund	1839	Due to PBC Lease Fund
1488	MAP Health Fund	1841	Due to Special Drainage
1489	CT Services Teamster Dues	1842	Due to Community Services
1490	MAP Union Dues	1843	Due to Debt Service
1492	AFSCME Dues	1844	Due to Working Cash
1493	AFSCME - People	1845	Due to Government Account
1501	Garnishment - Specific	1846	Due to Medical Insurance
1502	Garnishment - Percentage	1847	Due to Township Motor Fuel
1505	Federal Tax Levy	1848	Due to Township Bridge
1510	Advances	1851	Due to Micrographics
1520	Child Support	1852	Due to Court Automation
1525	Tuition Reimbursement	1853	Due to Drug Prosecution
1526	Disability - Exempt	1854	Due to Child Support
1527	Forest Preserve Disability - Exempt	1855	Due to Court Security
1530	Meals	1856	Due to Document Storage
1531	Operating Engineers Membership Dues	1857	Due to Tax Sale Automation
1532	Operating Engineers Admin Dues	1858	Due to GIS Development
1533	IMRF Service Buyback	1859	Due to Court Security
1537	Uniforms	1860	Due to Solid Waste Program
1538	Back Brace	1861	Due to Special Projects
1540	Special Miscellaneous	1862	Due to PBC R & R Health
1541	Forest Preserve - Other	1863	Due to PBC R & R Sycamore
1545	Miscellaneous	1864	Due to PBC R & R

DEKALB COUNTY GOVERNMENT

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1865	Due to History Room	2263	Reserved: "Jeff's Trees"
1866	Due to County Farm Fund	2265	Reserved: OSLAD Grant
1867	Due to Opportunity Fund	2266	Reserved: Cabin Relocation
1868	Due to Tollway Access Loan Fund	2299	Fund Balance
1869	Due to Capital Improvement Reserve	2999	Total Fund Equity
1894	Due to PBC Capital Improvement Resrv		
1895	Due to Other Funds		
1896	Due to PBC General Fund		
1897	Due to Trust & Agencies		
1898	Due to Townships		
1899	Due to Other Governments		
1999	Total Liabilities		

Fund Equity 2000 - 2999

2000	Budgetary Fund Balance
2010	Appropriation Control
2020	Revenue Estimate Control
2030	Reserve for Encumbrance
2040	Encumbrance Control
2050	Expenditure Control
2060	Revenue Control
2100	Designated for Cash Flow
2105	Designated - Long Term Notes
2106	Designated - Bike Path
2107	Designated - Property Development
2109	Designated - Afton Wetland Bank
2110	Designated - Special Use
2111	Designated - Tort Claims
2112	Designated - Capital
2113	Reserved Prepaid Items
2114	Designated - Youth Beds
2115	Designated - IPA Adjustment
2116	Inv Capital Assets (Net Debt)
2117	Amortization of Contributed Capital
2118	Prior Period Adjustments
2119	Reserved IMRF Retirement
2120	Reserved - Land/Cash Funds
2121	Reserved NREC
2122	Designated - Nicholson Donation
2150	Designated - PHO Payout
2210	Designated: Fixed Assets
2220	Designated: Emergencies
2243	Designated: Comp Absences
2250	Designated: Excess Claims
2252	Designated: Rate Stabilization
2260	Reserved: Debt Service
2261	Reserved: Community Foundation
2262	Reserved: Comm Foundation Land

DEKALB COUNTY GOVERNMENT

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CHART OF ACCOUNTS: REVENUES

REVENUES 3000 - 5999		4005	Federal Grant - Operating Public Safety
		4006	Federal Grant - Capital Public Safety
TOTAL REVENUES 3000		4010	5311 VAC Grant
		4011	Federal Grant
TAXES 3001		4012	Federal Emergency Management Assn.
		4013	FCM Federal Match Grant
Locally Collected:		4021	Entitlement Payments
		4022	Land Set-Aside Program
3011	Current Property Taxes	4031	Medicare - Part A
3012	Interest on Current Property Taxes	4032	Medicare - Part B
3013	Penalties on Current Property Taxes	4033	Contractual Allowance Medicare A
3014	Property Tax - FICA/IMRF	4034	Contractual Allowance Medicare B
3015	Property Tax - Tort	4035	Medicare - Home Nursing
3016	Property Tax - PBC Lease	4038	Medicare Settlement (Cost Report)
3021	Delinquent Property Taxes (Prior Year)	4039	Medicare Settlement - Prior
3022	Interest on Delinquent Taxes	4041	COPS Program
3023	Penalties on Delinquent Taxes	4042	Social Security Incentive Program
3031	Mobile Home Tax		
		State:	
State Collected:		4101	State Grant
		4102	IDNR Open Lands Trust Grant
3311	State Income Tax	4103	State Grant - Operat Government
3312	State Supplemental Income Tax	4104	State Grant - Captial Government
3321	Sales Tax (.01)	4105	State Grant - Oper. Public Safety
3322	Sales Tax (.0025)	4106	State Grant - Capital Public Safety
3323	Sales Tax - Photo Processing	4107	Domestic Battery Grant
3324	Local Use Tax	4108	Victim Witness Grant
3327	Games Tax	4109	P.H. Emergency Response
3331	Replacement Tax	4110	Planning & Preparedness Grant
3341	Inheritance Tax	4111	AIDS Grant
3351	Motor Fuel Tax	4112	Basic Health Service Grant
		4113	Family Planning Grant
LICENSES AND PERMITS 3500		4114	Health Promotion Grant
		4115	Preventive Health Grant
3511	Beer & Liquor Licenses	4116	Title XX Health Support Grant
3512	Marriage Licenses	4117	Vision and Hearing Grant
3513	Raffle Permits	4118	WIC Grant
3521	Building Permits	4119	Case Management Grant
3522	Temporary Sign Permits	4120	Adolescent Health Grant
3523	Landfill License	4121	Computer Education Services
3524	Franchise Fees	4122	0-3 Immunization
3527	Building Re-Inspection	4123	I-Plan Grant
3531	Animal Control Licenses	4124	Family Centered Services
3540	Oversize Vehicle Permits	4125	HIV Case Management
3541	Septic Permits and Licenses	4126	Healthy Child Care
3542	Well Permits	4127	Tobacco Grant
3543	Restaurant Permits	4128	Breast & Cervical Grant
3551	Septic Inspections	4129	Vector Prevention Program
3552	Well Inspections	4130	STD Prevention Grant
3553	Tanning Booth Inspection	4138	Medicaid - County Portion
3561	Cremation Permits	4139	I.G.T Adjusted Revenue
		4149	SVPCA Professional Services Grant
INTERGOVERNMENTAL 4000		4151	TLEP Grant
		4152	State Sheriff Schooling
Federal:		4153	SCAAP Grant
		4154	Major Crimes Task Force Grant
4003	Federal Grant - Operating Gov	4155	Clean Program
4004	Federal Grant - Capital Gov		

DEKALB COUNTY GOVERNMENT

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CHART OF ACCOUNTS: REVENUES

4156	Juvenile Placement Reimbursement	4538	Contract Policing
4201	Illinois Public Aid - Medicaid	4539	Tower Rental
4202	Election - Early Voting	4540	LEADS Connection
4211	Illinois Public Aid - Home Nursing	4541	Infant Safety Seat Program
4212	Illinois Public Aid - Family Centered Services	4542	Vital Records
4213	Illinois Public Aid - Well Child	4543	Choices Diversion Program
4214	Illinois Public Aid - Immunizations	4545	Police Partnerships
4215	Illinois Public Aid - Vision/Hearing	4549	County Consulting
4219	Illinois Public Aid - Reimbursement	4551	Library Services
4231	State Aid	4553	Information & Technology Services
4232	State Aid - IV Program	4554	E-911 Contract
4301	Salary Reimbursements	4555	Bad Check Fee
		4556	Pet Populations Control
Local:		4561	Drug Testing
		4571	Blood Lead Testing
4401	Local Agencies	4572	Juvenile Safe House
4411	Local Agencies - Nursing Services	4601	Private Pay
4421	Townships	4602	Private Pay - Family Planning
4422	Townships - Construction	4603	Private Pay - Home Nursing
4423	Townships - Engineering	4604	Private Pay - Immunizations
4431	Township Motor Fuel	4605	Private Pay - TB
4432	Township Motor Fuel - Construction	4606	Private Pay - Well Child Clinic
4433	Township Motor Fuel - Engineering	4607	Employee Wellness
4441	Township Special Bridge	4608	School Physicals
4442	Township Special Bridge - Construction	4609	Flu Shots
4443	Township Special Bridge - Engineering	4610	First Impressions
4451	City of DeKalb	4611	Third Party Reimbursement
4461	Regional Plan Commission	4612	Third Party Reimbursement - Home Nursing
4481	Franchise Fee	4613	Special Event Salary Reimbursement
		4621	Client Reimbursement
CHARGES FOR SERVICES 4500		4631	Afton Wetland Bank
4501	Office Fees	4632	NREC Revenue
4502	Administrative Fees	4701	Building Maintenance - PBC
4509	Micro Document Copies	4711	O&M Lease - Sycamore Campus
4510	Micro Film Contracts	4712	O&M Lease - Health Department
4511	Passport Fees	4721	Building Lease - Nursing Home
4512	Revenue Stamps	4722	Building Lease - Health Department
4513	Computerization Fee	4731	County Renewal & Replacement Lease
4514	County Clerk Computerization Fee	4732	Health Renewal & Replacement Lease
4515	Recorder Computerization Fee	4751	Grants - State of Illinois
4516	Recordings	4753	State of Illinois - Soil Cleanup
4517	UCC	4761	DeKalb County Government
4518	Costs from Fines	4762	E-911 Board
4519	GIS Recording Fee	4800	Reimbursement Greenwood Acres
4521	Zoning Hearing Fees	4801	Financial Services
4522	Subdivision Review Fees	4802	FAX Transmittals
4525	Tipping Fees	4803	Departmental Chargebacks
4527	Electronic Monitoring	4804	Data Processing Services
4528	Jail Medical Fees	4901	Employees - Medical Health Ins. Premium
4530	Supervised Driver Safety School	4902	Non-Employee - Medical Health Ins. Premium
4531	Police Communications	4903	Employer - Medical Health Ins. Premium
4532	Court Security Fee	4904	Employer - Life Insurance Premium
4533	Work Release	4906	Rate Stabilization
4534	Prisoner Detention		
4535	Probation Fee - Adults	FINES AND FORFEITS 5000	
4536	Probation Fee - Juveniles	5011	Criminal Fines
4537	Communication Contracts	5021	Traffic Fines

DEKALB COUNTY GOVERNMENT

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CHART OF ACCOUNTS: REVENUES

5025 County Fees (41%)
 5026 Drug Court Fee
 5029 DUI Court Fees
 5030 Forfeits - DUI
 5031 Forfeits
 5032 Court System Fee
 5033 Children's Waiting Room
 5035 DNA Testing
 5041 Drug Fines
 5045 DUI Fines
 5046 Narcotics Task Force
 5047 Vehicle Acquisition Fee
 5051 Contempt of Court
 5052 Medical Costs Fund Fee
 5061 Bond Fees
 5065 Victim Impact Panel Fees
 5066 Code Violation Fine
 5071 Community Service CSR/Fines

TOTAL NON-OPERATING REVENUES 5500

Use of Property and Money:

5501 Interest
 5502 Interest - Working Cash
 5503 Interest - Government
 5506 Interest - Highway Loan
 5507 Interest - Loans
 5511 Sale of Property
 5521 Land Rentals
 5522 Building Rentals
 5523 Maintenance
 5531 Copying Services
 5532 Sale of Tax Maps
 5533 Telecommunications Commission
 5534 Sale of Publications
 5537 Fuel Depot Maintenance
 5541 Sale of Stock Paper
 5542 In-House Copies
 5543 In-House Printing
 5544 Prepaid Judicial Copies
 5545 Proceeds from Recycle Program
 5551 Late Penalties
 5552 Escrow Forfeits

Reimbursements:

5601 Employee Meals
 5602 Telephone/Data Lines
 5611 Fuel
 5612 Materials
 5621 Insurance Premiums
 5622 Insurance Claims
 5623 Local Agency Maintenance
 5625 Work Comp - Medical
 5626 Work Comp - Salary
 5631 Prisoner - Transportation
 5632 Prisoner - Medical

5633 Settlements
 5637 Wind Farm Revenues
 5641 Bad Debt Recovery
 5651 Tax Increment Financing (TIF)

Other:

5701 Donations
 5702 DeKalb County Community Foundation
 5703 Contribution - Fixed Assets
 5704 Donations - Fixed Assets
 5705 Wetland Donations
 5706 Afton Wetland Bank
 5707 DeKalb Community Foundation Activity
 5709 DeKalb-Sycamore Trail Donation
 5711 Unclaimed Fees
 5714 Ice Cream Parlor Donation
 5715 Unclaimed Property
 5721 Special Assessments
 5730 Sale of Bonds
 5731 Assessment Data
 5732 Landfill Expansion Reimbursements
 5811 Refunds
 5813 Reimbursements
 5815 Prior Year Void Checks
 5839 Opportunity Fund
 5851 Public Building Commission
 5899 Miscellaneous

FUND TRANSFERS 5900

5901 Contribution from: General Fund
 5902 Contribution from: General (Sheriff Vehicles)
 5903 Contribution from: General (Income Tax Surcharge)
 5904 Contribution from: Circuit Clerk
 5905 Contribution from: Veteran's Commission
 5906 Contribution from: County Home Sales Tax
 5911 Contribution from: Retirement
 5912 Contribution from: Tort & Liability Insurance
 5913 Contribution from: PBC Lease
 5914 Contribution from: Micrographics
 5916 Contribution from: Animal Control
 5917 Contribution from: Law Library
 5918 Contribution from: Court Automation
 5919 Contribution from: Child Support
 5921 Contribution from: Highway
 5922 Contribution from: Engineering
 5923 Contribution from: Aid to Bridges
 5924 Contribution from: County Motor Fuel
 5925 Contribution from: Federal Highway Matching
 5931 Contribution from: Health
 5932 Contribution from: Mental Health
 5933 Contribution from: Community Services
 5934 Contribution from: Community Services - Revolving Loans
 5935 Contribution from: Senior Services
 5936 Contribution from: Forest Preserve
 5937 Contribution from: Special Projects
 5938 Contribution from: County Farm

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

CHART OF ACCOUNTS: REVENUES

5939 Contribution from: Opportunity Fund
5941 Contribution from: Nursing Home
5942 Contribution from: Nursing Home - Capital
5943 Contribution from: Medical Insurance
5945 Contribution from: General Pet Population Control
5946 Contribution from: Facilities Management
5947 Contribution from: Working Cash
5948 Contribution from: Township Motor Fuel
5949 Contribution from: Township Bridge
5951 Contribution from: Long Term Debt
5952 Contribution from: Government (Disbursement)
5953 Contribution from: Probation Services
5954 Transfer In
5956 Contribution from: GIS Development
5957 Contribution from: Court Security
5958 Contribution from: Solid Waste Program
5959 Contribution from: Bond Proceeds
5964 Contribution from: Debt Service
5965 Contribution from: Sinking Fund
5966 Contribution from: PBC R & R - Sycamore
5967 Contribution from: PBC Capital Improvement Reserve
5968 Contribution from: PBC Operating Leases
5969 Contribution from: PBC Health Facility
5970 Contribution from: PBC R & R - PSB
5971 Contribution from: PBC General Fund
5972 Contribution from: Drug Court
5973 Contribution from: Community Outreach Building
5976 Contribution from: Building Fund

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

EXPENDITURES 6000 - 9999

TOTAL EXPENDITURES 6000

TOTAL SALARIES & BENEFITS 6001

Salaries:

6005 Salaries
 6008 Salaries - Sheriff Special Events
 6009 Salaries - Sheriff Contract
 6041 Board Stipends
 6051 Boards & Commissions
 6061 Seasonal
 6071 Part Time
 6075 PHER Salaries
 6081 Safety & Security
 6085 Salaries - Natural Resource Center
 6087 ETSB (911) Pay
 6088 Salaries - Public Building Commission
 6091 Worker's Compensation Insurance Payroll
 6111 Overtime
 6115 On Call
 6121 Premium Holiday
 6122 Supervisory Differential
 6123 Shift Differential
 6124 Extra Duty Pay
 6125 Weekend Pay
 6126 Training Pay
 6211 Education Pay
 6221 Longevity Pay
 6231 Deferred Compensation
 6241 Recruitment Bonus
 6242 RN Point Bonus Program
 6245 Employee Bonus Program
 6301 Salary Contingency
 6302 PHO Contingency (Paid Hours Off)
 6303 Contract Contingency

Benefits:

6501 FICA (Social Security)
 6502 IMRF (State Retirement)
 6503 SLEP (State Retirement - Law Enforcement)
 6509 IMRF Reserve
 6511 Health Insurance
 6512 Life Insurance
 6521 Disability Insurance
 6531 Examination Fees
 6601 Unemployment Insurance
 6602 Worker's Compensation Insurance
 6701 Uniform Allowance
 6990 FY Change - Compensation

CAPITAL OUTLAYS 7000

Special Projects (Land, Buildings, & Improvements):

7001 Land Acquisition
 7002 State Grant - Capital Government
 7003 Federal Grant - Capital Government

7005 Land Sales
 7006 State Grant - Capital-Public Safety
 7007 Federal Grant - Capital-Public Safety
 7011 Land Development
 7012 Landscaping
 7013 Infrastructure Improvements
 7015 Demolition
 7101 Building Construction
 7102 Salt Storage Building
 7103 Garage - Sycamore Complex
 7104 Voluntary Action Center (Grant)
 7108 Juvenile Detention
 7109 Legislative Center
 7110 Community Outreach Building
 7111 Building Maintenance
 7112 Building Maintenance - PSB Roof
 7113 Building Maintenance - PSB Air Supply Controls
 7114 Building Maintenance - PSB Air Conditioning
 7115 Building Maintenance - NH Roof
 7121 Building Remodeling
 7122 Building Remodeling - Administration
 7123 Building Remodeling - Health Center
 7124 Building Remodeling - State's Attorney
 7125 Public Defender Offices
 7126 Regional School Office
 7127 Court Related Office Space
 7128 HIPAA Compliance Testing
 7129 Relocation Costs
 7130 Assisted Living
 7131 Relocation Utilities
 7132 Market Studies
 7133 Prior Period Expenses
 7135 Public Safety Building
 7150 Americans with Disabilities
 7201 Roads - New Construction
 7202 Roads - Major Repairs & Maintenance
 7203 Bridges & Other Structures
 7205 Health Center Entrance
 7210 Peace Road Feasibility
 7211 North First Street - DeKalb
 7212 I-88 & Peace - West Access
 7221 Parking Lot
 7222 Parking Lot - Administration
 7223 Courthouse - Parking/Drive
 7224 Parking Lot - Health Center
 7225 Parking Lot - Highway
 7226 Parking Lot - Public Safety Building
 7231 Sidewalks
 7232 Walk/Bike Path
 7235 Sheriff's Impound Lot
 7251 Afton Park
 7252 Special Projects
 7253 Park Improvements
 7254 Park Improvements - Staff Labor
 7255 County Farm Woods Development
 7256 C-2000 Grant Costs
 7257 Greenways & Trails Costs
 7258 Wetland Mitigation
 7259 Potawatomi Woods

For County's Special Projects Fund:

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

For Count For County's Special Projects Fund:

7301 Sheriff's Vehicle Program
 7302 Coroner's Vehicle
 7303 Planning Vehicle
 7304 County Administrator's Vehicle
 7305 Animal Control Vehicle
 7306 Veteran's Assistance Vehicle
 7307 Facility Management Vehicle
 7311 Community Outreach Renewal & Replacement
 7321 Comprehensive Plan Update
 7322 Space Utilization Study
 7323 Salary Study
 7324 Solid Waste Study/Landfill Expansion
 7325 Hazard Mitigation
 7326 Fee/Ind Cost/Best Practices Study
 7327 Aerial Tax Maps
 7328 Groundwater Management Plan
 7329 Stormwater Study
 7331 Microfilming
 7332 Sheriff's Information System
 7334 Electronic Library
 7335 Network & Web Infrastructure
 7336 Signage
 7337 Computer Replacement
 7338 Facility Management Equipment
 7339 Imaging System
 7341 GIS & Property Tax System
 7342 Financial System Upgrade
 7343 Assessor/Treasurer Equipment
 7344 Assessor Document System
 7345 Database Conversion for GIS
 7346 Planning & Zoning GIS Database
 7348 IMO Database Experiment
 7349 State's Attorney Database
 7351 Telephone System
 7353 Sheriff's Radio Console
 7354 Sheriff's Field Communications
 7355 Communication Tower
 7356 Electronic Time Clocks
 7357 Video Equipment
 7358 Motor Pool Vehicle
 7359 Reverse 9-1-1 E-mail Alert System
 7360 Sheriff's Communication Center
 7361 Satellite Dish
 7362 Video Arraignment
 7363 "Alerts" Project
 7364 Sheriff's DUI Equipment
 7365 ADA - Sound System
 7366 Color Copier
 7367 Folder/Sealer/Copier
 7368 CAD Message Switch & Server
 7369 Filing Systems
 7370 Metal Detector/X-Ray
 7371 Live Scan Finger Print System
 7372 Squad Car Laptops
 7373 Base Station Transmitter
 7374 Communication System & Tower
 7375 Digital Patroller - Sheriff
 7376 Communication Equipment - Grant
 7377 Infrared Drainage Project

7378 Tax System Conversion
 7379 Digitize Architect Drawings
 7381 Emergency Generator
 7401 Building Security Systems
 7402 Underground Gasoline Storage
 7403 Mobile Command Post - ESDA
 7404 Electrical Phase Protection
 7405 Fire Alarm System & Testing
 7406 Energy Reduction Program
 7407 Fire-Arm Training System
 7408 Speed Alert Trailer System
 7409 Panic Alarm System
 7410 Broadband Study
 7411 Background Checks
 7412 Wireless Access Points
 7413 Contour Maps
 7414 Broadband Network
 7415 Cemetary Monument Restoration

For Nursing Home Capital Improvements Fund:

7501 High Tubs
 7502 Oxygen System
 7503 Energy Management
 7504 Hydraulic Pumps
 7505 Tractor
 7510 Capital Improvements
 7521 Fire System
 7522 Water Booster Heater
 7531 Nurses Call Monitoring
 7551 Other Improvements
 7552 Furnishings & Fixtures
 7553 Technical Equipment
 7554 Vehicles
 7601 General Contractor
 7602 Electrical Contractor
 7603 Mechanical Contractor
 7604 Plumbing Contractor
 7605 Fire Suppression Contractor
 7607 Alzheimer Program Development
 7610 Health Facilities Development
 7611 Security Systems
 7615 Health Facility Construction
 7621 Utility Connections
 7622 Concrete & Installation
 7625 Soil Remediation
 7628 Miscellaneous Construction
 7629 Construction Contingency

Operating Capital:

7701 Office Furniture & Small Equipment
 7702 State Grant - Operating Government
 7703 Federal Grant - Operating Government
 7704 State Grant - Oper-Public Safety
 7705 Federal Grant - Oper-Public Safety
 7711 Computer Equipment
 7712 Computer Software
 7713 Specialized Equipment
 7714 Major Crime Task Force Equipment
 7715 Fixed Asset General Government

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7716	Fixed Asset Public Safety	7864	Admin Bldg Electrical Box Relocation
7717	Fixed Asset Highway & Streets	7865	Dehumidifier for Public Defender
7718	Fixed Asset Health & Welfare	7871	Geo-Thermal System
7719	Other Equipment	7872	Furniture Refinishing
7720	Fixed Asset Recreation & Culture	7873	Administration Building Customer Counter Area
7721	Building Fixtures	7874	Mapping Room Reconfiguration
7722	Building Modifications	7875	Energy "Greening" Projects
7725	Storage Systems	7876	Solar Panels Project
		7877	Hydro-Thermal Solar Project
		7899	Miscellaneous Projects
		7901	Principal on Indebtedness
		7902	Proceeds of Bonds Issued
		7903	Premium on Bonds
		7904	Payment to Refunding Escrow Agent
		7905	Interest Expense
		7906	Retirement of Bond Principal
		7907	Amortization Premium
		7908	Amortization of Issuance Costs
		7911	Interest on Indebtedness
		7921	Payment to Escrow Agent
		7922	Amortized Loss in Refunding
		7923	Amortization Premium
			Public Safety Building Operating Capital:
		7951	Roof Replacement
		7952	Garage Floor & Drain
		7953	PSB Fire Alarm Update
		7954	Remodel Jail T-Block
		7955	Relocate Corrections Security Room
		7956	Upgrade Jail Security Cameras
		7957	Reconfigure Support Staff Areas
		7958	Caulk Concrete Panels
		7959	Jail Door Security Control
		7960	Jail Door Upgrade Program
		7961	Jail Shower Valve Replacement
		7962	Water Heater Replacement
		7963	Commo Center Air Conditioning
		7964	Widen Sallyport Doorway
		7965	Transfer Switch Replacement
		7966	Carpet & Tile Replacement
		7967	Electric & Computer Network
		7968	Evidence Room
		7969	Relocate Armory
		7970	Office Relocations
		7971	Guard Corridor Control Upgrades
		7972	Boiler Replacement
		7973	Generator
		7974	Fencing & Repairs
		7975	Food Pantry
		7976	Painting
		7979	Future Use
		7990	Capital Contingency
		7999	PSB Miscellaneous
			COMMODITIES & SERVICES 8000
		8001	Schools of Instruction (Tuition & Registration)
		8002	State Required Training
		8003	Travel (Conferences: hotel, meals, miles, air)
		8004	Mileage - Employee (from performing day to day duties)
7730	Depreciation - General Government		
7731	Depreciation - Public Safety		
7732	Depreciation - Highways		
7734	Depreciation - Health & Welfare		
7735	Depreciation Culture & Recreation		
7736	Depreciation - Nursing Home		
7741	Software Set-Aside Program		
7742	Equipment Set-Aside Program		
7743	Capital Set-Aside		
7781	Book Restoration		
7782	Fixed Asset - General Government Expenses		
7783	Fixed Asset - Public Safety Expenses		
7784	Fixed Asset - Highway Expenses		
7785	Fixed Asset - Health & Welfare Expenses		
7786	Fixed Asset - Recreation & Culture Expenses		
7801	Vehicles		
7802	Construction Equipment		
7803	Lawn Equipment		
7810	Wellspring Program		
7830	Site Preparation		
7831	Landscaping Improvements		
7832	Parking Lot Construction & Improvements		
7833	Communication Center		
7834	Concrete Replacement & Repair		
7835	Courthouse Tuckpointing		
7836	Courthouse Reconfiguration		
7837	Administration Building Reconfiguration		
7838	Situation Room		
7839	Storage Reconfiguration & Updates		
7840	Judicial Center		
7841	General Painting		
7842	Jail Updates		
7843	Public Safety Building Updates		
7844	Gathertorium Movable Dividers		
7845	Fire Alarm Updates		
7846	Elevator Upgrades		
7847	Carpet/Tile Replacement		
7848	Roof		
7851	Windows		
7852	Courthouse Statue Restoration		
7853	Telephone Room Air Conditioning		
7854	Gutenberg Room (A/C & Door Move)		
7855	Parking Lot Maintenance		
7856	Nature Trail		
7858	HVAC Upgrades		
7859	HVAC Condensor Replacement		
7861	Emergency Power Systems		
7862	Telephone System - Health Center		
7863	Security System		

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8005	Mileage - Boards (paid to elected and appointed Boards)	8078	LPN Outside Registry - M/C
8006	Special Accommodations due to Storm	8079	LPN Outside Registry
8007	Meetings - Host Expenses	8080	Court Reporter Fees
8008	Training	8081	Grand Jury Expense
8009	Moving Expenses	8082	Juror's Fees and Expenses
8010	Recruitment	8083	Court Costs
8011	Memberships	8084	Witness Fees
8013	Public Notices (newspaper, magazine ads, & notices)	8085	Transcripts
8014	Community Relations	8086	Prisoner Transportation
8018	Building Operating Costs	8087	Detention Space
8019	Future Use	8088	Forfeiture DUI Costs
8021	Maintenance - Software	8089	Emergency Services
8022	Maintenance - Equipment	8090	Background Checks
8023	Maintenance - Vehicles	8091	Election Judges & Expenses
8024	Maintenance - Building	8092	Janitorial Contract
8025	Maintenance - Grounds	8093	Landscaping & Mowing
8026	Maintenance - Fuel Depot	8094	Refuse/Shredding Disposal
8027	Maintenance - Elevators	8095	Copier Leases
8028	Maintenance - HVAC	8096	Participant Expenses
8029	Maintenance - Plumbing	8097	Early Voting Expenses
8030	Maintenance - Electrical	8101	Insurance Premiums
8031	Rent - Space	8102	Liability Premiums
8032	Rent - Equipment	8103	Life Insurance Premiums
8033	Leased Equipment	8105	Surety Bonds
8034	Designated Donor Expense	8107	Risk Abatement
8041	Utilities	8111	Judgments and Claims
8042	Electricity	8112	Unemployment Claims
8043	Gas	8115	Claims Administration
8044	Telephone	8121	Worker's Compensation - Medical
8045	Garbage	8122	Worker's Compensation - Salaries
8046	Water & Sewer	8123	Worker's Compensation - Settlements
8048	Water Sample Testing	8124	Worker's Compensation - ADA Compliance
8049	Medicare - Professional Services	8131	Employee Insurance - Medical
8050	CNA Outside Registry M/C	8132	Employee Insurance - Dental
8051	Professional Services	8133	Employee Insurance - Vision
8052	CNA Outside Registry	8135	Excess Medical Claims
8053	Zoning/Hearing Officer	8136	Premium Stabilization Fund
8054	Conflict Attorneys	8137	Employee Recognition Program
8055	Pre-Certification & Utilization Review	8138	County Medicaid Contribution
8056	Employee Assistance Program	8201	Contribution to Agencies
8057	Flexible Benefits Program	8202	Reimbursable Allotment
8058	Health Care Purchasing Group	8203	Credit Extended
8059	Departmental Chargeback	8204	State Appellate Service
8060	Appointed Attorneys	8205	Special Programs
8061	Commercial Services	8206	Drug Testing
8062	Investigations	8207	VAC Pass-Thru Grant
8063	Nuisance Abatement	8208	DUI Grant
8064	Cemetery Maintenance	8209	Grant Refunds
8065	Cleaning Services	8210	DUI Forfeitures Expense
8066	Aerial Digital Mapping	8211	Property Tax Payment
8067	Soil Borings & Surveys	8212	"Go Green" Programs
8068	Vital Records	8218	Veterans Assistance
8069	Legislative Program	8219	CASA
8070	DCCF - Juvenile Learning Mentor Program Grant	8220	Juvenile Safe House
8071	Data Processing	8221	DeKalb County Extension Unit
8072	Software Acquisition	8222	DeKalb County Economic Development Corporation
8073	Property Tax System	8223	DeKalb County History Room
8074	Internet	8224	DeKalb County Soil & Water Conservation District
8075	Communications Connectivity	8225	Handicapped Program
8076	RN Outside Registry - M/C	8226	Renew & Replace - Community Outreach Building
8077	RN Outside Registry	8227	Renew & Replace - Health Department

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

9922 Contribution to: Engineering
9923 Contribution to: Aid to Bridges
9924 Contribution to: County Motor Fuel
9929 Contribution to: Federal Highway Matching
9931 Contribution to: Health
9932 Contribution to: Mental Health
9933 Contribution to: Community Services
9934 Contribution to: Community Services - Revolving Loans
9936 Contribution to: Forest Preserve
9937 Contribution to: Special Projects
9938 Contribution to: Senior Service
9941 Contribution to: Nursing Home
9942 Contribution to: Nursing Home - Capital
9943 Contribution to: Medical Insurance
9944 Contribution to: Land Acquisition
9945 Contribution to: Building Fund
9946 Contribution to: Facilities Management
9947 Contribution to: Working Cash
9948 Contribution to: Township Motor Fuel
9949 Contribution to: Township Bridge
9950 Contribution to: County Farm Land
9951 Contribution to: History Room
9952 Contribution to: Drug Program
9961 Contribution to: GIS Development
9962 Contribution to: Asset Replacement
9966 Contribution to: Veteran's Assistance
9967 Contribution to: Drug Court
9971 Contribution to: FP Land Acquisition
9972 Contribution to: FP Retirement
9973 Contribution to: FP Tort & Liability
9981 Contribution to: PBC R & R - Sycamore
9982 Contribution to: PBC R & R - Health
9983 Contribution to: PBC Public Safety Building
9984 Contribution to: PBC Community Outreach Building
9986 Contribution to: PBC R & R Community Outreach Building
9990 Contribution to: Opportunity Fund
9991 Contribution to: Long Term Debt
9992 Contribution to: Government (Disbursement)