

AGENDA DATE: Tuesday, November 24, 2009

TO: Board of County Commissioners

DEPARTMENT: County Administration

PRESENTED BY: Christine Moody, Budget & Financial Planning Mgr (Interim)
Michael J. Bamhart, Finance Manager (Interim)

AGENDA ITEM TITLE: DISCUSSION on ***Transparency Spending & Revenue Receipt Reports*** and proposal to post information to the Lane County internet site at monthly intervals

I. MOTION

N/A

II. AGENDA ITEM SUMMARY

Local governments across the country are putting increased effort into providing taxpayers access to the details of how tax dollars are spent and the performance results achieved from those expenditures.

Lane County works toward this goal through a variety of projects and initiatives as described in Section III below. In this agenda item, the Interim Budget Manager, along with the Interim Finance Manager, is proposing that Lane County take the next step in providing increased transparency to its residents by publishing ***Transparency Spending & Revenue Receipt Reports*** on the Lane County internet site under the Finance Division.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

Oregon Budget Law requires that specific financial data is made available to the public. The requirement of ORS 294.250 states in part:

"The county governing body of each county shall cause to be made out and published at the expense of the county by the last day of each month a schedule of those expenditures of the county which singly exceed \$500 for the previous month. The schedule shall also include expenditures made to claimants who receive in excess of \$500 for the previous month in return for a combination of articles or services which individually cost less than \$500..."

Lane County complies with this requirement by providing this information on its website under the Finance Division in the department of Management Services.

In addition to fulfilling the requirements, Lane County continually works toward providing its residents with information to increase understanding of how their county government uses tax dollars and revenues to provide services. This effort has reached through a multitude of projects which have included Listening Tours, Town Hall Meetings and Community Outreach Sessions, and most recently County College where residents have participated in interactive learning designed at informing them of how Lane County services are provided and relevant to their daily lives. Long term projects have included the preparation of award winning Budget & Financial documents for the past 5+ years, the creation of Financial Policies, and implementation of Forecasting Tools to guide the County in establishing a Long Term Financial Plan. The continuance of Performance Measures, development of County Goals, and updating of the Strategic Plan are also all linked to the effort to provide information needed to anyone who seeks it.

Lane County's budget office has moved towards the goal of providing more information on expenditures and the performance results achieved by implementing Budgeting for Outcomes (BFO) over the past several years. BFO is designed to provide detailed information on the General Fund Services Lane County provides and includes detailed information about the cost of the service, the level of service being provided, and the outcomes (or performance results) that are measured to determine how well the service is being provided.

At the same time that Lane County has taken steps towards increased transparency, there has been movement by local governments nationwide to provide taxpayers access to details on how tax dollars are expended and performance results from those expenditures. The way in which these governments are providing this information varies with some examples including 1) printing of various reports and spreadsheets with summary data; 2) publishing lists of raw data on their internet sites; or 3) development of a searchable database on the government's website where a taxpayer can enter specific criteria for a search and obtain a list of either summary or raw data that matches their input.

Following a recent inquiry from a Lane County resident on how to access Lane County's raw financial data, Christine Moody, Interim Budget Manager, did some research on several other local and state governments to see how they are providing any additional financial data to their residents.

One example, found for the City of Charleston, SC, matches well with reports Lane County already prepares internally for departments to review financial data. A copy of City of Charleston's webpage, and their Spending Transparency Report for Oct 2009, is included as **Attachment A**. The report shows the fields including Vendor Name, Date, Description, Division, Objective and Amount of Payment.

Closer to home, the Oregon Legislature passed House Bill 2500, known as the Taxpayer Transparency Act, in the 2009 Regular Session in which they found that "...taxpayers should be able to easily access the details on how the state is spending their tax dollars and what performance results are achieved for those expenditures..." and directs state agencies to create single searchable websites that list specific expenditures & revenues received by state agencies. This applies only to state agencies at this time, but does show us how our State is moving towards providing more transparency of government expenditures to its residents.

The Interim Budget Manager, along with the current Interim Finance Manager, Michael Barnhart, recommend the following reports be created and posted on the County's website as the next step in increasing transparency to our residents:

"Transparency Spending & Revenue Receipt" Reports that would contain the following information:

a) Accounts payable transactions over \$100 reported by month. Detailed information will include: Payee (Vendor) Name, Date of Payment, Description of Payment, Program Name & Number, Project Number if applicable, Account Number & Description, and Amount of Payment.

b) Accounts receivable transactions over \$100 reported by month. Detailed information will include: Date of Receipt, Description of Revenue Type, Program Name & Number, Project Number if applicable, Account Number & Description, and Amount of Payment.

A sample of these reports is included as **Attachment B**.

B. Policy Issues

No new policy issues, as this project responds to the existing Financial and Budget Management goal found in Lane Manual 4.010:

"1) Budget and Management Policies Goal: To provide government accountability to the citizens of Lane County."

C. Board Goals

The Board of Commissioners adopted Lane County Goals in Board Order 08-8-19-2, one of which was the following:

C. *Build public trust through intensive communication and*

engagement.

- ***Enhance the County's website and internet communications.***

D. Financial and/or Resource Considerations

The initial staff time needed to design and post the Transparency Reports and webpage is approximately 16 hours. The monthly staff time required is estimated at 5 hours countywide. A small piece of this time would include the posting of the reports to the internet each month, with the additional time occurring if departments receive phone calls from residents with questions about the financial data being reviewed. We will work with departments to refine and standardize how data is entered as necessary. The website will also include some key information about common expenses, descriptions used, and department structure, in an attempt to answer questions before they are asked.

There are no direct expenditures need to begin this project as it will be built into existing staff workload.

E. Analysis

Increased transparency of government expenditures to our residents should be designed in a way to help pass information that is relevant and understandable to the average reader.

The proposal to provide the monthly reports sorted first into separate reports by revenue or expenditures, and then providing additional fields of information, is the next step Lane County can take towards providing more detail on the information a resident can already view in the annual budget document. The Adopted Budget Document, printed and put on-line each summer after budget adoption, breaks the budget down by Department, Division and program. Someone can view the last 2 years of actual expenses as well as the current budget & adopted budget. The proposed Transparency Spending & Revenue Receipt Reports will make it possible for someone to view actual expenditures as they occur closer to 'real time' as well as providing more individual account detail than is found in the Budget Document.

The Lane County resident who inquired about the raw financial data availability has indicated that he would like to see us implement a searchable database available on-line for individuals to query. The Interim Budget Manager does not recommend that option at this time for several reasons:

- 1) As discussed above, Oregon House Bill 2500, the Taxpayer Transparency Act, will be implemented by the State of Oregon

- beginning in 2010. It is recommended that we wait to see what that software / website looks like before designing anything on our own.
- 2) While a searchable database allows a user to sort the data in different ways, it will not provide any more data that the proposed reports will provide.
 - 3) Publishing the proposed reports on our Internet site will not greatly increase the workload of any staff member and can be done quickly.

F. Alternatives/Options

Board input/direction is being requested at this time as to whether there is support for the proposal. The Board can decide to wait on the project, request that Staff come back with more information, or ask us to proceed.

V. TIMING/IMPLEMENTATION

As the Board is aware, the County's internet site is currently being converted and different departments are going live on the new site at different times. The new Finance website will go live the week of November 23, 2009, and therefore, this item is being brought to the Board at the time that we can put it on the site.

VI. RECOMMENDATION

Post the proposed *Transparency Spending and Revenue Receipt* reports to a webpage under the Finance Division on the County's internet site.

VII. FOLLOW-UP

The Budget and/or Finance Manager will report back to the Board on any response from the public a few months after the reports are made available on-line.

VII. ATTACHMENTS

City of Charleston, SC website page and report – Attachment A
Sample Proposed Transparency Spending & Revenue Receipt Report – Attachment B

City of Charleston

The Official Website of the City of Charleston, SC

City Departments,
Boards & CommissionsDestinations, Culture,
Activities & EventsCitizens, Neighborhoods &
CommunityBusinesses &
Economic Development

Families, Youth & Seniors



Overview & Mission
 Department Home
 Budget & Management Division
Finance Division
 Comprehensive Annual Financial Reports
 Spending Transparency Reports
 Municipal Court
 Revenue Collections Division
 Real Estate Management
 Procurement Division
 Safety Management Division
 Process and Service Improvement
 Special Facilities Division
 Charleston Maritime Center
 BIDLINE
 Announcements
 Calendar
 News & Features
 Staff Directory
 Frequent Questions

CITY OF CHARLESTON SPENDING TRANSPARENCY REPORT DEPARTMENT OF BUDGET, FINANCE & REVENUE COLLECTIONS

Introduction

The documents linked at the bottom of this page provide lists of monthly expenses paid by the City of Charleston. Below are several guidelines for reading the documents.

The Spending Transparency Report includes:

Accounts payable transactions over \$100 reported by month, sorted by check date and vendor name.

The Spending Transparency Report excludes:

Information exempt from disclosure under the S.C. Freedom of Information Act, the federal Health Insurance Portability and Accountability Act (HIPAA) and fees associated with City of Charleston legal actions.

Data Fields Included on the Spending Transparency Report:

VENDOR is the name of the vendor to which payment was made.
DATE identifies the date on which the payment check was printed.
DESCRIPTION displays general text describing the particular purchase.
DIVISION identifies the City Division responsible for the transaction.
OBJECT refers to the budgetary account used to pay for the transaction.
AMOUNT identifies the amount of the payment issued for this transaction.

Special Notes About the Spending Transparency Report:

The **VENDOR "BANK OF AMERICA"** refers to payments made to Bank of America for purchases made using a Purchase Card (P-Card). The P-Card, which works like a credit card, is used to make small purchases. Each month, the purchases made using the P-Card are reviewed and paid in full. Payments made to Bank of America on this report will show the specific Vendor at which the purchase was made in the **DESCRIPTION** field.

REPORTS:

Spending Transparency Report OCT 2009
 Spending Transparency Report SEP 2009
 Spending Transparency Report AUG 2009
 Spending Transparency Report JUL 2009
 Spending Transparency Report JUN 2009

FOR MORE INFORMATION:

Budget, Finance & Revenue
 Collections
 288 Meeting Street
 Suite 400
 Charleston, SC 29401
 Phone 843-579-7829
 Fax 843-720-3901
 lucarelli@ci.charleston.sc.us



CITY OF CHARLESTON
SPENDING TRANSPARENCY REPORT
CHECK DATES 10/01/2009 - 10/31/2009

VENDOR	DATE	DESCRIPTION	DIVISION	OBJECT	AMOUNT
81BIZNET	10/2/2009	PMT #1 1523 WESTRIDGE	CDBG 32nd Yr 2006 Rehab	Homeowner Rehab Program	9,810.90
ABC OF SMRT	10/2/2009	ANNUAL SWIM CLUB REG	Swim Team	Memberships, Dues & Pubs	1,234.00
AMERICAN ELEVATOR COMPANY	10/2/2009	2009 Full Maintenance Agreemen	Facilities Maintenance	Maintenance, General	121.21
AT&T	10/2/2009	Communications Services	Angel Oak	Telephone	258.60
BERKELEY ELECTRIC COOPERATIVE	10/2/2009	Electrical Services	Grounds Maintenance	Electricity	130.00
BERKELEY ELECTRIC COOPERATIVE	10/2/2009	Electrical Services	Grounds Maintenance	Electricity	107.00
BERKELEY ELECTRIC COOPERATIVE	10/2/2009	Electrical Services	Electrical	Street Lights(Electricity)	236.00
BOOTJACK	10/2/2009	CONTRACT PO 2009	Safety Management	Uniforms & Protective Clothing	756.60
CHARLESTON EQUINE SANITATION	10/2/2009	EQUINE SANITATION SERVICES MAR	Tourism	Animal Waste Management	16,234.00
COBLENTZ CONSTRUCTION	10/2/2009	CP0415C1: Marion Square Storag	Marion Square Storage Bldg	Services, Construction	3,100.00
COMMAND UNIFORMS BY JOHN	10/2/2009	Long Sleeve Shirt	Police	Uniforms & Protective Clothing	105.62
CONTROL TECHNOLOGIES OF CENTRA	10/2/2009	1-Section pedestrian signal w/	Traffic Signal & Control Sys	Supplies, Parts	8,497.20
CONTROL TECHNOLOGIES OF CENTRA	10/2/2009	1-Section pedestrian signal w/	Traffic Signal & Control Sys	Supplies, Parts	19,826.80
CONTROL TECHNOLOGIES OF CENTRA	10/2/2009	12" Section traffic signal w/a	Traffic Signal & Control Sys	Supplies, Parts	1,396.00
CONTROL TECHNOLOGIES OF CENTRA	10/2/2009	12" Section traffic signal w/r	Traffic Signal & Control Sys	Supplies, Parts	498.20
CPI GRAPHICS	10/2/2009	Inv.#36573,purchasing fleet wor	Fleet Management	Supplies, Printing & Copying	1,068.57
DOCKVIEW PRODUCTIONS	10/2/2009	DOCKVIEW PROD	Knwldg Based Bus & Rctmnt Dev	Small Hand Tools	1,150.00
EPISCOPAL DIOCESE COMMUNITY HO	10/2/2009	HOME CONTRACT	Federal Home Program	Episcopal CHDO	4,259.98
EPISCOPAL DIOCESE COMMUNITY HO	10/2/2009	HOME CONTRACT	Federal Home Program	Episcopal CHDO	865.40
EQUIFAX INFORMATION SERVICES	10/2/2009	2009 Contract P0 for Police De	Police	Background Checks & Drug Tests	150.02
EVANS AND SCHMIDT ARCHITECTS	10/2/2009	FEES DOCK ST	Dock St Theatre Renovations	Services, Arch & Engineering	21,891.10
GOVERNMENT FINANCE OFFICERS AS	10/2/2009	REG SEE ATTACHED	Budget & Finance Admin	Employee Travel & Training	200.00
HOSEY CONSTRUCTION COMPANY LLC	10/2/2009	PMT #2 1031 ASHLEY	CDBG 32nd Yr 2006 Rehab	Homeowner Rehab Program	6,255.00
HOSEY CONSTRUCTION COMPANY LLC	10/2/2009	Program, Rehabilitation	Lead Hazard Control	Program, Rehabilitation	8,212.50
HOSEY CONSTRUCTION COMPANY LLC	10/2/2009	RETAINER 1829 OTIS	CDBG 32nd Yr 2006 Rehab	Homeowner Rehab Program	840.00
HUMANITIES FOUNDATION	10/2/2009	plur seven farms village	State Home Program	Homeowner Rehab Program	318,081.00
LEGGETT PROFESSIONAL TREE SERV	10/2/2009	Vegetation Control and Debris	CDBG 32nd Yr Low Mod	Humanities Program	993.14
LEGGETT PROFESSIONAL TREE SERV	10/2/2009	Vegetation Control and Debris	CDBG 32nd Yr Low Mod	Code Enforcement	800.00
METRO WATERPROOFING	10/2/2009	CP01111C: Lockwood Municipal Bu	Lockwood Municipal Complex	Services, Construction	17,577.00
NATIONWIDE INSURANCE COMPANY	10/2/2009	TORT CLAIM	Non-Departmental	Miscellaneous Claims	243.09
PARKS AUTO PARTS	10/2/2009	inv.#RD1181383, unit#743/410,	Fleet Management	Repairs, Vehicle	358.70
SC DEPT. OF LABOR LICENSING AN	10/2/2009	DAVID FLEGLE LLC RENEWAL	Electrical	Professional Certifications	350.00
STATE OF SOUTH CAROLINA FIRE A	10/2/2009	TRAINING SEE ATTACHED	Inspections	Employee Travel & Training	1,240.00
WRIGHT CONSTRUCTION 1	10/2/2009	PMT #1 33 SHEPPARD	CDBG 32nd Yr 2006 Rehab	Homeowner Rehab Program	6,413.40
WRIGHT CONSTRUCTION 1	10/2/2009	Program, Rehabilitation	Lead Hazard Control	Program, Rehabilitation	3,093.30
XEROX CORPORATION	10/2/2009	Cost per copy at 0.0079	City Hall	Leases, Vendor	485.49
XEROX CORPORATION	10/2/2009	Xerox CC55 Serial #NNWL108292 (Charleston Tennis Center	Leases, Vendor	339.92

Attachment A

SAMPLE TRANSPARENCY SPENDING REPORT

Vendor Name	Vendor Desc	Accounting Date	Fund	Dept	Dept Desc	Account	Account Desc	Amount
LANE COUNCIL OF GOVERNMENTS	BCC Outreach-UNIO	2009-11-04	124	5151005	BCC	512405	Metro Cable Commission	944.40
ALPINE CATERING	BCC Joint Planning Comm Mtg	2009-07-29	124	5151010	Boar	512815	Committee Stipends & Expense	246.25
ALPINE CATERING	ALPINE CATERING - Purchase	2009-10-27	124	5151010	Boar	512712	Food	176.75
ALPINE CATERING	Commissioners Conference	2009-10-28	124	5151010	Boar	512712	Food	257.50
CITY OF EUGENE	JEO subcommittee	2009-09-09	124	5151010	Boar	512712	Food	59.20
City of Junction City	West Lane Alliance of Cities	2009-09-23	124	5151010	Boar	512712	Food	65.00
DECISIONS DECISIONS	Commissioners Goal Setting	2009-10-07	124	5151010	Boar	512111	Professional & Consulting	4,355.02
FLEENOR, WILLIAM	Flying to DC	2009-10-28	124	5151010	Boar	512811	Business Expense & Travel	601.00
KARDELL, MARC	copies re jail lodging	2009-08-14	124	5151010	Boar	512811	Business Expense & Travel	67.80
LANE COUNCIL OF GOVERNMENTS	Comm Outreach Mtg 8/4/09	2009-08-25	124	5151010	Boar	512405	Metro Cable Commission	567.69
LCOG-OREGON PLANNING INSTITUTE	BCC Outreach Mts JCity	2009-10-14	124	5151010	Boar	512811	Business Expense & Travel	820.90
PUMP CAFE, THE	Lunch for Pete, Fleenor, Spartz	2009-11-12	124	5151010	Boar	512712	Food	26.25
SUPPLIES & MISC - PCARD	speaker phone-b.dwyer	2009-09-25	124	5151010	Boar	512621	DP Supplies And Access	43.90
SUPPLIES & MISC - PCARD	VIDEO DIRECT DISTRIBUT - Purch	2009-10-27	124	5151010	Boar	512611	Office Supplies & Expense	727.69
THIESFELD, LINDA K.	transcript	2009-08-07	124	5151010	Boar	512112	Count Related Personal Service	328.00
BLACKS IN GOVERNMENT	Donation on behalf of CAHR	2009-07-31	124	5151011	West	512815	Committee Stipends & Expense	2,000.00
BURCH, DIANNE	OCZMA CONFERENCE	2009-10-14	124	5151011	West	512613	Business Expense & Travel	177.95
FERN RIDGE CHAMBER OF COMMERCE	Membership	2009-10-29	124	5151011	West	512211	Membership/Professional Licenses	75.00
FESTIVAL OF THE LAKES	Festival Donation FY0910	2009-07-29	124	5151011	West	512621	Agency Payments	250.00
FLEENOR, WILLIAM	USB Flash Drive B.Fleenor	2009-07-15	124	5151011	West	512611	DP Supplies And Access	162.86
FLEENOR, WILLIAM	Dianne Burch - July 2009	2009-08-05	124	5151011	West	512111	Professional & Consulting	1,800.00
FLEENOR, WILLIAM	Com Assistant	2009-09-30	124	5151011	West	512111	Business Expense & Consulting	225.00
FLEENOR, WILLIAM	Coastal conference	2009-09-30	124	5151011	West	512811	Business Expense & Travel	305.00
FLEENOR, WILLIAM	Expense Distribution	2009-10-07	124	5151011	West	512811	Business Expense & Travel	1,800.00
FLEENOR, WILLIAM	Constituent Services For Octob	2009-10-28	124	5151011	West	512111	Business Expense & Consulting	389.40
FLORENCE EVENTS CENTER	Hotel Accommodation for AOC	2009-11-12	124	5151011	West	512811	Business Expense & Travel	175.00
FLORENCE EVENTS CENTER	Human Rights Comm Mtg	2009-07-22	124	5151011	West	512811	Business Expense & Travel	150.70
FLORENCE EVENTS CENTER	CAHR Event 7/15/09	2009-07-29	124	5151011	West	512815	Committee Stipends & Expense	(150.70)
FORESTS TODAY & FOREVER	FY0810 Donation	2009-07-08	124	5151011	West	512211	Agency Payments	500.00
RED ROSE CATERING	CAHR Dinner - 7/15/09	2009-07-29	124	5151011	West	512815	Committee Stipends & Expense	349.30
AMAZON.COM INC	AMAZON MKTPLACE PMTS - Purchas	2009-10-27	124	5151012	Spr	512611	Office Supplies & Expense	13.82
BEN FRANKLIN CRAFTS	BEN FRANKLIN - B.Dwyer Office	2009-08-26	124	5151012	Spr	512611	Office Supplies & Expense	20.28
DELL MARKETING L.P	LATITUDE 2100	2009-10-23	124	5151012	Spr	512621	DP Supplies And Access	652.80
HOLSER, TOM	Organizer of the Health care M	2009-11-04	124	5151012	Spr	512111	Professional & Consulting	500.00
MUSICIANS EMERGENCY MEDICAL ASSC.	Donation to MEMA Tr Comm Dwyer	2009-07-22	124	5151012	Spr	512211	Agency Payments	250.00
VERIZON WIRELESS	Verizon Wireless - June/July C	2009-08-25	124	5151012	Spr	512344	Telephone Services	139.06
VERIZON WIRELESS	PDA CHARGES AUG20-SEPT19	2009-10-07	124	5151012	Spr	512811	Business Expense & Travel	46.01
BODIN, PAUL	Donation for Music Event	2009-08-25	124	5151013	Soul	512613	Membership/Professional Licenses	100.00
CITY CLUB OF EUGENE	City Club Membership FY09-10	2009-08-19	124	5151013	Soul	512712	Food	145.00
MILLER, ASHLEY	Pete Assist.	2009-10-07	124	5151013	Soul	512712	Food	51.85
SOUTHWEST BUSINESS ASSOCIATION	Membership 2009	2009-08-25	124	5151013	Soul	512613	Membership/Professional Licenses	25.00
SUPPLIES & MISC - PCARD	REG SONOMA COUNTYWATER - Purch	2009-10-27	124	5151013	Soul	512811	Business Expense & Travel	243.25
VERIZON WIRELESS	Verizon Wireless - June/July C	2009-08-26	124	5151013	Soul	512344	Telephone Services	66.55
PORTLAND STATE UNIVERSITY	UNIVERSITY PLACE AT PS - Purch	2009-10-27	124	5151014	Nort	512811	Business Expense & Travel	246.76
ASSOCIATION OF OREGON COUNTIES	ASSOCIATION OF OREGON - AOC Su	2009-08-26	124	5151015	East	512613	Membership/Professional Licenses	200.00
CURRENT COMMUNITY SHARING PROGRAM	FY0910 Golf Tourney Pledge	2009-08-25	124	5151015	East	512211	Agency Payments	150.00
DEAD MOUNTAIN ECHO	Advertising	2009-08-12	124	5151015	East	512615	Advertising & Publicity	108.00
MARRIOTT HOTEL	MARRIOTT HOTELS - Purchase	2009-08-25	124	5151015	East	512811	Business Expense & Travel	336.00
MARRIOTT HOTEL	MARRIOTT 337R5 UNION S - Purch	2009-10-27	124	5151015	East	512811	Business Expense & Travel	383.68
MCKENZIE RIVER REFLECTIONS	Ad in Traveler's & Rec Guides	2009-08-19	124	5151015	East	512615	Advertising & Publicity	171.00
OREGON STATE UNIVERSITY	OSU PARKING SERVICES - Purchas	2009-08-25	124	5151015	East	512811	Business Expense & Travel	5.00
RIVER REFLECTIONS	River Reflections Subscription	2009-10-07	124	5151015	East	512179	Subscriptions	22.00
RIVER REFLECTIONS	River Reflections Subscription	2009-11-12	124	5151015	East	512179	Subscriptions	385.00
TRAVEL - MISC	BART CONCOURSE H STATI - Purch	2009-10-27	124	5151015	East	512811	Business Expense & Travel	20.00

Attachment B

SAMPLE TRANSPARENCY REVENUE RECEIPT REPORT

Journal ID	Journal Line Desc	Reference	Accounting Date	Fund	Debit	Debit Desc	Account	Account Desc	Amount
0000108130	CH#137 Rob Handy per Coadmin	TRVL REIMB	2009-07-22	124	5151014	Nort	451951	Reimbursements	(123.73)
INDR-AUG09	County Administrative Charges		2009-08-01	124	5151010	Boar	477100	County Administrative Charges	(65,237.90)
INDR-AUG09	County Administrative Charges		2009-08-01	124	5151021	Inte	477100	County Administrative Charges	(9,651.13)
INDR-JUL09	County Administrative Charges		2009-07-01	124	5151010	Boar	477100	County Administrative Charges	65,237.90
INDR-JUL09	County Administrative Charges		2009-07-01	124	5151021	Inte	477100	County Administrative Charges	9,651.13
INDR-JUL9C	Correct INDR-JUL09		2009-07-01	124	5151010	Boar	477100	County Administrative Charges	(65,237.90)
INDR-JUL9C	Correct INDR-JUL09		2009-07-01	124	5151021	Inte	477100	County Administrative Charges	(9,651.13)
INDR-JUL9C	Record revenue INDR-JUL09		2009-07-01	124	5151010	Boar	477100	County Administrative Charges	(65,237.90)
INDR-JUL9C	Record revenue INDR-JUL09		2009-07-01	124	5151021	Inte	477100	County Administrative Charges	(9,651.13)
INDR-NOV09	County Administrative Charges		2009-11-01	124	5151010	Boar	477100	County Administrative Charges	(65,237.90)
INDR-NOV09	County Administrative Charges		2009-11-01	124	5151021	Inte	477100	County Administrative Charges	(9,651.13)
INDR-OCT09	County Administrative Charges		2009-10-01	124	5151010	Boar	477100	County Administrative Charges	(65,237.90)
INDR-OCT09	County Administrative Charges		2009-10-01	124	5151021	Inte	477100	County Administrative Charges	(9,651.13)
INDR-SEP09	County Administrative Charges		2009-09-01	124	5151010	Boar	477100	County Administrative Charges	(65,237.90)
INDR-SEP09	County Administrative Charges		2009-09-01	124	5151021	Inte	477100	County Administrative Charges	(9,651.13)
									(374,658.80)

Attachment B