

Chart of Accounts

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Account	Type
101000 . Checking	Bank
101006 . MRCDC Funds	Bank
101007 . Winnett ACES	Bank
101009 . MST - Judith Basin	Bank
101001 . Savings	Bank
103000 . Petty Cash	Bank
122000 . Accounts Receivable	Accounts Receivable
12000 . Undeposited Funds	Other Current Asset
12100 . Inventory Asset	Other Current Asset
124000 . Employee Advances Receivable	Other Current Asset
180000 . Buildings, Machinery and Equip	Fixed Asset
182001 . Accumulated Depreciation	Fixed Asset
184000 . Improvements other than bldgs	Fixed Asset
186000 . Machinery and Equipment	Fixed Asset
187000 . Infrastructure	Fixed Asset
202100 . Accounts Payable	Accounts Payable
200110 . Direct Deposit Liabilities	Other Current Liability
201200 . Payroll Liabilities	Other Current Liability
210000 . Short Term Liabilities	Other Current Liability
230000 . Long Term Liabilities	Long Term Liability
260000 . Opening Balance Equity	Equity
270000 . Unrestricted Net Position	Equity
310000 . Tax Revenue/Mill Levy	Income
311000 . Permissive Mill Levy	Income
331000 . Federal Grant Income	Income
334000 . State Grant Income	Income
334121 . DNRC Grants	Income
334114 . Administrative Grants	Income
3341141 . 310 Admin	Income
334115 . 223 Grants	Income
334116 . Mini Education Grants	Income
334117 . Planning Grants	Income
334118 . Pass Through Grants	Income
334119 . Watershed Management Grant	Income
334120 . AIS Grants	Income
334123 . Irrigation Development Grants	Income
334122 . Renewable Resource Grant & Loan	Income
334131 . Department of Agriculture Grant	Income
337000 . Other Inter-gov rev (local)	Income
340000 . Charges for Goods and Services	Income
341429 . Reimbursement Income	Income
341430 . Administrative Fees Income	Income
341700 . Sale of Merchandise	Income

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Account	Type
342000 . Rental Equipment Income	Income
343000 . Workshop Income	Income
345110 . Soil and Conservation Services	Income
345111 . Sale of Plant Materials	Income
345119 . Other Conservation Services	Income
350000 . Fines and Penalty income	Income
360000 . Other Revenues	Income
362000 . Other Miscellaneous Revenue	Income
371000 . Interest and Dividend Income	Income
500000 . Cost of Goods Sold	Cost of Goods Sold
480000 . Conservation Expenses	Expense
100 . Payroll Expenses	Expense
110 . Gross Payroll	Expense
120 . Overtime	Expense
130 . Group Benefit	Expense
131 . Retirement	Expense
140 . Employer Contributions	Expense
141 . Employee Taxes and Withholdings	Expense
200 . Supplies	Expense
210 . Office Supplies	Expense
220 . Operating Supplies	Expense
230 . Repair & Maintenance Supplies	Expense
250 . Supplies for Resale	Expense
300 . Purchased Services	Expense
310 . Postage	Expense
320 . Printing, Duplicating, Typing	Expense
330 . Publicity, Dues and Subscriptio	Expense
331 . Advertising/Marketing	Expense
332 . Dues Expense	Expense
333 . Event Registration Fees	Expense
340 . Utilities	Expense
341 . Telephone/Internet	Expense
350 . Professional Fees	Expense
3501 . 310 Site Inspection	Expense
360 . Repairs	Expense
362 . Equipment	Expense
370 . Travel	Expense
371 . Supervisor Travel	Expense
372 . Employee Travel	Expense
373 . Grant Travel	Expense
380 . Education Expense	Expense
381 . Workshop Expenses	Expense
382 . Training Expense	Expense

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Account	Type
383 . Sponsorships	Expense
384 . Envirothon Sponsorship	Expense
385 . Education & Outreach	Expense
390 . Other Purchased Services	Expense
500 . Fixed Charges	Expense
510 . Insurance	Expense
600 . Debt Service	Expense
700 . Grants, Contributions Donations	Expense
730 . Donation Expenses	Expense
790 . Other Grants, Contributions	Expense
800 . Depreciation	Expense
900000 . Estimates	Non-Posting