# General Ledger

## Detailed Trial Balance

User: mbrence
Printed: 06/05/2023 - 2:16PM
Period: 10, 2023

| Account Number | | | | Description | | Budget | Beginning Balance | Debit This Period | Credit This Period | Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| 005 | | | | GRANTS AND DONATIONS FUND | | | | | | |
| ASSETS | | | | | | | | | | |
| 005-000-100100 | | | | Cash | | 0.00 | | | | |
| 4/5/2023 | CR | 10 | 21 | Cash Receipts Batch 00603.04.2023 | | | | 327.00 | 0.00 | |
| 4/6/2023 | GL | 10 | 22 | Case 21-1242 forefeiture | | | | 0.00 | 41.00 | |
| 4/7/2023 | AP | 10 | 29 | AP Computer Cks 121322-121362, 04/07/2023 | Ck# 0 | | | 0.00 | 469.56 | |
| 4/7/2023 | CR | 10 | 41 | Cash Receipts Batch 00607.04.2023 | | | | 5.00 | 0.00 | |
| 4/11/2023 | CR | 10 | 48 | Cash Receipts Batch 00011.04.2023 | | | | 2,248.00 | 0.00 | |
| 4/10/2023 | CR | 10 | 52 | Cash Receipts Batch 00610.04.2023 | | | | 10.00 | 0.00 | |
| 4/17/2023 | AP | 10 | 76 | AP Computer Cks 121363-121486, 04/17/2023 | Ck# 0 | | | 0.00 | 2,627.13 | |
| 4/17/2023 | CR | 10 | 81 | Cash Receipts Batch 00017.04.2023 | | | | 40.00 | 0.00 | |
| 4/24/2023 | AP | 10 | 114 | AP Computer Cks 121501-121516, 04/24/2023 | Ck# 0 | | | 0.00 | 16,753.01 | |
| 4/21/2023 | CR | 10 | 117 | Cash Receipts Batch 00621.04.2023 | | | | 10.00 | 0.00 | |
| 4/28/2023 | CR | 10 | 159 | Cash Receipts Batch 00628.04.2023 | | | | 67.05 | 0.00 | |
| 4/30/2023 | AP | 10 | 161 | AP Computer Cks 121522-121541, 05/02/2023 | Ck# 0 | | | 0.00 | 386.48 | |
| | | 005-000-100100 Totals: | | | | 0.00 | 314,079.72 | 2,707.05 | 20,277.18 | 296,509.59 |
| 005-000-100300 | | | | State Pool Account 4467 | | 0.00 | | | | |
| 4/7/2023 | CR | 10 | 31 | Cash Receipts Batch 00035.04.2023 | | | | 951.36 | 0.00 | |
| | | 005-000-100300 Totals: | | | | 0.00 | 4,141.25 | 951.36 | 0.00 | 5,092.61 |
| 005-000-101002 | | | | Accounts Receivable | | 0.00 | | | | |
| | | 005-000-101002 Totals: | | | | 0.00 | 87,451.40 | 0.00 | 0.00 | 87,451.40 |
| | | 005-000 ASSETS Totals: | | | | 0.00 | 405,672.37 | 3,658.41 | 20,277.18 | 389,053.60 |
| | | ASSETS Totals: | | | | 0.00 | 405,672.37 | 3,658.41 | 20,277.18 | 389,053.60 |
| LIABILITIES | | | | | | | | | | |
| 005-000-201000 | | | | Accounts Payable | | 0.00 | | | | |
| 4/7/2023 | AP | 10 | 29 | AP Computer Cks 121322-121362, 04/07/2023 | Ck# 0 | | | 469.56 | 0.00 | |
| 4/17/2023 | AP | 10 | 76 | AP Computer Cks 121363-121486, 04/17/2023 | Ck# 0 | | | 2,627.13 | 0.00 | |

| Account Number | | | | Description | | | Budget | Beginning Balance | Debit This Period | Credit This Period | Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 4/24/2023 | AP | 10 | 113 | AP Invoice Batch 00007.04.2023 | | | | | 0.00 | 16,753.01 | |
| 4/24/2023 | AP | 10 | 114 | AP Computer Cks 121501-121516, 04/24/2023 | | Ck# 0 | | | 16,753.01 | 0.00 | |
| 4/30/2023 | AP | 10 | 158 | AP Invoice Batch 00002.05.2023 | | | | | 0.00 | 386.48 | |
| 4/30/2023 | AP | 10 | 161 | AP Computer Cks 121522-121541, 05/02/2023 | | Ck# 0 | | | 386.48 | 0.00 | |
| 4/30/2023 | AP | 10 | 176 | AP Invoice Batch 00007.05.2023 | | | | | 0.00 | 1,717.57 | |
| 4/30/2023 | AP | 10 | 179 | AP Invoice Batch 00011.05.2023 | | | | | 0.00 | 4,931.79 | |
| 4/30/2023 | AP | 10 | 181 | AP Invoice Batch 00013.05.2023 | | | | | 0.00 | 200.00 | |
| | 005-000-201000 Totals: | | | | | | 0.00 | -3,096.69 | 20,236.18 | 23,988.85 | -6,849.36 |
| 005-000-203000 | | | | Deferred Revenue | | | 0.00 | | | | |
| | 005-000-203000 Totals: | | | | | | 0.00 | -37,565.64 | 0.00 | 0.00 | -37,565.64 |
| 005-000-203500 | | | | Evidence Deposits Payable | | | 0.00 | | | | |
| 4/6/2023 | GL | 10 | 22 | Case 21-1242 forefeiture | | | | | 41.00 | 0.00 | |
| | 005-000-203500 Totals: | | | | | | 0.00 | -45,176.48 | 41.00 | 0.00 | -45,135.48 |
| 005-000-205000 | | | | Beginning Fund Balance | | | 0.00 | | | | |
| | 005-000-205000 Totals: | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 005-000 LIABILITIES Totals: | | | | | | 0.00 | -85,838.81 | 20,277.18 | 23,988.85 | -89,550.48 |
| | LIABILITIES Totals: | | | | | | 0.00 | -85,838.81 | 20,277.18 | 23,988.85 | -89,550.48 |
| REVENUE | | | | | | | | | | | |
| 005-000-401000 | | | | Fund Balance | | | 275,995.00 | | | | |
| | 005-000-401000 Totals: | | | | Var: 98,501.17 | | 275,995.00 | -177,493.83 | 0.00 | 0.00 | -177,493.83 |
| 005-000-440100 | | | | Interest Income | | | 1,000.00 | | | | |
| 4/7/2023 | CR | 10 | 31 | FOR MAR 2023, STATE POOL INTEREST<br>Cash Receipts Batch 00035.04.2023 | | # 2015955 | | | 0.00 | 951.36 | |
| | 005-000-440100 Totals: | | | | Var: -4,092.61 | | 1,000.00 | -4,141.25 | 0.00 | 951.36 | -5,092.61 |
| 005-000-451000 | | | | Library Grants | | | 5,500.00 | | | | |
| | 005-000-451000 Totals: | | | | Var: 471.00 | | 5,500.00 | -5,029.00 | 0.00 | 0.00 | -5,029.00 |
| 005-000-451200 | | | | Parks Grant - Improvements | | | 100,000.00 | | | | |
| | 005-000-451200 Totals: | | | | Var: 36,340.72 | | 100,000.00 | -63,659.28 | 0.00 | 0.00 | -63,659.28 |
| 005-000-452620 | | | | Planning Grants | | | 13,000.00 | | | | |
| | 005-000-452620 Totals: | | | | Var: 13,000.00 | | 13,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Account Number | Description | Budget | Beginning Balance | Debit This Period | Credit This Period | Ending Balance |
|---|---|---|---|---|---|---|
| 005-000-452630 | Urban Forestry Grants-Donation | 100.00 | | | | |
| 4/11/2023 CR 10 48 | TURNOVER 4-7-23 PARKS & POOL TURNOVE] # 2016292<br>Cash Receipts Batch 00011.04.2023 | | | 0.00 | 100.00 | |
| 005-000-452630 Totals: | Var: -535.35 | 100.00 | -535.35 | 0.00 | 100.00 | -635.35 |
| 005-000-452631 | Tree Donations (Mem & Sponsor) | 0.00 | | | | |
| 005-000-452631 Totals: | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-000-452635 | DEQ Air Quality Grant | 0.00 | | | | |
| 005-000-452635 Totals: | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-000-452640 | Economic Development Grant | 1,600,000.00 | | | | |
| 005-000-452640 Totals: | Var: 1,567,829.00 | 1,600,000.00 | -32,171.00 | 0.00 | 0.00 | -32,171.00 |
| 005-000-480610 | Library Donations | 5,000.00 | | | | |
| 4/5/2023 CR 10 21 | Library Merchandise # 2015214<br>Cash Receipts Batch 00603.04.2023 | | | 0.00 | 1.00 | |
| 4/5/2023 CR 10 21 | Library Donations # 2015428<br>Cash Receipts Batch 00603.04.2023 | | | 0.00 | 200.00 | |
| 4/5/2023 CR 10 21 | Library Donations # 2015199<br>Cash Receipts Batch 00603.04.2023 | | | 0.00 | 100.00 | |
| 4/5/2023 CR 10 21 | Library Donations # 2014878<br>Cash Receipts Batch 00603.04.2023 | | | 0.00 | 20.00 | |
| 4/5/2023 CR 10 21 | Library Donations # 2014867<br>Cash Receipts Batch 00603.04.2023 | | | 0.00 | 6.00 | |
| 4/7/2023 CR 10 41 | Library Donations # 2015830<br>Cash Receipts Batch 00607.04.2023 | | | 0.00 | 5.00 | |
| 4/10/2023 CR 10 52 | Library Donations # 2016014<br>Cash Receipts Batch 00610.04.2023 | | | 0.00 | 10.00 | |
| 4/21/2023 CR 10 117 | Library Donations # 2018240<br>Cash Receipts Batch 00621.04.2023 | | | 0.00 | 10.00 | |
| 4/28/2023 CR 10 159 | Library Donations # 2018861<br>Cash Receipts Batch 00628.04.2023 | | | 0.00 | 60.00 | |
| 4/28/2023 CR 10 159 | Library Donations # 2018858<br>Cash Receipts Batch 00628.04.2023 | | | 0.00 | 7.05 | |
| 005-000-480610 Totals: | Var: -1,827.90 | 5,000.00 | -6,408.85 | 0.00 | 419.05 | -6,827.90 |
| 005-000-480612 | Library Literacy Center | 100.00 | | | | |
| 005-000-480612 Totals: | Var: 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-000-484000 | Miscellaneous | 0.00 | | | | |

| Account Number | | | | Description | | Budget | Beginning Balance | Debit This Period | Credit This Period | Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| | 005-000-484000 Totals: | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-000-484011 | | | | Police Grants | | 7,588.00 | | | | |
| | 005-000-484011 Totals: | | | | Var: -1,795.28 | 7,588.00 | -9,383.28 | 0.00 | 0.00 | -9,383.28 |
| 005-000-484020 | | | | Fire Donations-Grants | | 140,000.00 | | | | |
| 4/11/2023 | CR | 10 | 48 | CIS RISK MANAGMENT GRANT CAMERA'S AI # 2016266<br>Cash Receipts Batch 00011.04.2023 | | | | 0.00 | 2,148.00 | |
| | 005-000-484020 Totals: | | | | Var: 74,699.67 | 140,000.00 | -63,152.33 | 0.00 | 2,148.00 | -65,300.33 |
| 005-000-484021 | | | | Fire FEMA Grant | | 300,741.00 | | | | |
| | 005-000-484021 Totals: | | | | Var: 300,741.00 | 300,741.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-000-484025 | | | | Recreation Progroms | | 5,000.00 | | | | |
| 4/17/2023 | CR | 10 | 81 | TURNOVER 4-13-23 PARKS & POOL TURNOVI # 2017137<br>Cash Receipts Batch 00017.04.2023 | | | | 0.00 | 40.00 | |
| | 005-000-484025 Totals: | | | | Var: -23,244.18 | 5,000.00 | -28,204.18 | 0.00 | 40.00 | -28,244.18 |
| 005-000-484030 | | | | Health Program Grants | | 750.00 | | | | |
| | 005-000-484030 Totals: | | | | Var: 0.00 | 750.00 | -750.00 | 0.00 | 0.00 | -750.00 |
| 005-000-484402 | | | | Art Commission Collection | | 50,000.00 | | | | |
| | 005-000-484402 Totals: | | | | Var: 5,000.00 | 50,000.00 | -45,000.00 | 0.00 | 0.00 | -45,000.00 |
| 005-000-484403 | | | | Swim Pool Donations | | 250.00 | | | | |
| | 005-000-484403 Totals: | | | | Var: 250.00 | 250.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-000-484411 | | | | Charter Capital Related Grant | | 0.00 | | | | |
| | 005-000-484411 Totals: | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 005-000 REVENUE Totals: | | | | | 2,505,024.00 | -435,928.35 | 0.00 | 3,658.41 | -439,586.76 |
| | REVENUE Totals: | | | | | 2,505,024.00 | -435,928.35 | 0.00 | 3,658.41 | -439,586.76 |
| EXPENSE | | | | | | | | | | |
| 005-163 | | | | GRANTS AND DONATIONS | | | | | | |
| 005-163-629405 | | | | Library Literacy Center | | 1,500.00 | | | | |
| | 005-163-629405 Totals: | | | | Var: 1,350.00 | 1,500.00 | 150.00 | 0.00 | 0.00 | 150.00 |
| 005-163-629410 | | | | Grants/gifts-libr | | 8,000.00 | | | | |
| 4/30/2023 | AP | 10 | 158 | 09220I - INGRAM | Ck# 121528 | | | 58.50 | 0.00 | |

| Account Number | Description | | Budget | Beginning Balance | Debit This Period | Credit This Period | Ending Balance |
|---|---|---|---|---|---|---|---|
| 4/30/2023 AP 10 179 | 01208A - AMAZON | Ck# 121578 | | | 37.98 | 0.00 | |
| 005-163-629410 Totals: | Var: -734.57 | | 8,000.00 | 8,638.09 | 96.48 | 0.00 | 8,734.57 |
| 005-163-629411 | Library Grants | | 5,500.00 | | | | |
| 4/24/2023 AP 10 113 | 18225R - RAPID ACTION DYNAMICS LLC | Ck# 121512 | | | 190.00 | 0.00 | |
| 4/30/2023 AP 10 158 | 09220I - INGRAM | Ck# 121528 | | | 327.98 | 0.00 | |
| 4/30/2023 AP 10 176 | 21650U - US BANK-CARD MEMBER SERVICES | Ck# 5102023 | | | 31.57 | 0.00 | |
| 4/30/2023 AP 10 179 | 01208A - AMAZON | Ck# 121578 | | | 764.81 | 0.00 | |
| 4/30/2023 AP 10 179 | 12207L - LA GRANDE MAIN STREET | Ck# 121638 | | | 100.00 | 0.00 | |
| 005-163-629411 Totals: | Var: 667.72 | | 5,500.00 | 3,417.92 | 1,414.36 | 0.00 | 4,832.28 |
| 005-163-629420 | Grants/gifts-police | | 9,588.00 | | | | |
| 005-163-629420 Totals: | Var: 1,130.92 | | 9,588.00 | 8,457.08 | 0.00 | 0.00 | 8,457.08 |
| 005-163-629428 | Urban Forestry Grant-Don Proje | | 7,900.00 | | | | |
| 4/30/2023 AP 10 176 | 21650U - US BANK-CARD MEMBER SERVICES | Ck# 5102023 | | | 377.40 | 0.00 | |
| 005-163-629428 Totals: | Var: 7,282.60 | | 7,900.00 | 240.00 | 377.40 | 0.00 | 617.40 |
| 005-163-629429 | Deq Air Quality Project | | 10,000.00 | | | | |
| 005-163-629429 Totals: | Var: 10,000.00 | | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-629431 | Park Improvements | | 0.00 | | | | |
| 005-163-629431 Totals: | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-629433 | Planning Grant | | 13,000.00 | | | | |
| 005-163-629433 Totals: | Var: 13,000.00 | | 13,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-629440 | Grants/gifts-fire | | 140,000.00 | | | | |
| 4/24/2023 AP 10 113 | 19684ST - STRYKER SALES CORPORATION | Ck# 121515 | | | 16,203.01 | 0.00 | |
| 4/30/2023 AP 10 179 | 19684ST - STRYKER SALES CORPORATION | Ck# 121676 | | | 3,969.00 | 0.00 | |
| 005-163-629440 Totals: | Var: 98,206.74 | | 140,000.00 | 21,621.25 | 20,172.01 | 0.00 | 41,793.26 |
| 005-163-629442 | Economic Dev Grants | | 300,000.00 | | | | |
| 005-163-629442 Totals: | Var: 283,049.84 | | 300,000.00 | 16,950.16 | 0.00 | 0.00 | 16,950.16 |
| 005-163-629448 | Health Grant Expenses | | 2,500.00 | | | | |
| 4/30/2023 AP 10 176 | 21650U - US BANK-CARD MEMBER SERVICES | Ck# 5102023 | | | 247.20 | 0.00 | |
| 4/30/2023 AP 10 181 | 12207L - LA GRANDE MAIN STREET | Ck# 121695 | | | 200.00 | 0.00 | |
| 005-163-629448 Totals: | Var: 1,734.97 | | 2,500.00 | 317.83 | 447.20 | 0.00 | 765.03 |
| 005-163-629551 | Recreation Program Expenses | | 12,000.00 | | | | |

| Account Number | | | | Description | | | Budget | Beginning Balance | Debit This Period | Credit This Period | Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 4/30/2023 | AP | 10 | 176 | 21650U - US BANK-CARD MEMBER SERVICES | Ck# 5102023 | | | | 1,061.40 | 0.00 | |
| | | | 005-163-629551 | Totals: | Var: -18,611.66 | | 12,000.00 | 29,550.26 | 1,061.40 | 0.00 | 30,611.66 |
| 005-163-629553 | | | | Parks Pavilion | | | 29,000.00 | | | | |
| | | | 005-163-629553 | Totals: | Var: 29,000.00 | | 29,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-629600 | | | | Miscellaneous | | | 20,000.00 | | | | |
| | | | 005-163-629600 | Totals: | Var: 20,000.00 | | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-629601 | | | | Arts Commission Expenses | | | 54,000.00 | | | | |
| 4/24/2023 | AP | 10 | 113 | 05228E - EASTERN OREGON FILM FESTIVAL | Ck# 121506 | | | | 360.00 | 0.00 | |
| 4/30/2023 | AP | 10 | 179 | 21319U - UNION COUNTY FAIR | Ck# 121683 | | | | 60.00 | 0.00 | |
| | | | 005-163-629601 | Totals: | Var: 35,865.68 | | 54,000.00 | 17,714.32 | 420.00 | 0.00 | 18,134.32 |
| 005-163-629602 | | | | Swim Pool Donations | | | 9,000.00 | | | | |
| | | | 005-163-629602 | Totals: | Var: 8,795.00 | | 9,000.00 | 205.00 | 0.00 | 0.00 | 205.00 |
| 005-163-629650 | | | | Max Square Projects | | | 0.00 | | | | |
| | | | 005-163-629650 | Totals: | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-640003 | | | | Park Improvements | | | 225,000.00 | | | | |
| | | | 005-163-640003 | Totals: | Var: 216,167.12 | | 225,000.00 | 8,832.88 | 0.00 | 0.00 | 8,832.88 |
| 005-163-640005 | | | | Fire Eq - FEMA Grant | | | 0.00 | | | | |
| | | | 005-163-640005 | Totals: | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-640007 | | | | Greenway Project | | | 27.00 | | | | |
| | | | 005-163-640007 | Totals: | Var: 27.00 | | 27.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-640009 | | | | Economic Devel. Improvements | | | 1,300,000.00 | | | | |
| | | | 005-163-640009 | Totals: | Var: 1,300,000.00 | | 1,300,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-640010 | | | | Charter Capital Related Grant | | | 7,500.00 | | | | |
| | | | 005-163-640010 | Totals: | Var: 7,500.00 | | 7,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-729904 | | | | Transf to GF - Ridge Tree | | | 3,600.00 | | | | |
| | | | 005-163-729904 | Totals: | Var: 3,600.00 | | 3,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-729905 | | | | Transfer to GF - FEMA Grant | | | 300,741.00 | | | | |
| | | | 005-163-729905 | Totals: | Var: 300,741.00 | | 300,741.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Account Number | Description | | Budget | Beginning Balance | Debit This Period | Credit This Period | Ending Balance |
|---|---|---|---|---|---|---|---|
| 005-163-750000 | Reserve for Future Expenditure | | 0.00 | | | | |
| | 005-163-750000 Totals: | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 005-163-765100 | Unappropriated Ending Fund Bal | | 46,168.00 | | | | |
| | 005-163-765100 Totals: | Var: 46,168.00 | 46,168.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 005-163 EXPENSE Totals: | | 2,505,024.00 | 116,094.79 | 23,988.85 | 0.00 | 140,083.64 |
| | EXPENSE Totals: | | 2,505,024.00 | 116,094.79 | 23,988.85 | 0.00 | 140,083.64 |
| | 005 Totals: | | 5,010,048.00 | 0.00 | 47,924.44 | 47,924.44 | 0.00 |
| | Report Totals: | | 5,010,048.00 | 0.00 | 47,924.44 | 47,924.44 | 0.00 |