MICHAEL P. VICTORINO Mayor

ERIC A. NAKAGAWA, P.E. Acting Director

SHAYNE R. AGAWA, P.E. Deputy Director

MICHAEL P. RATTE Solid Waste Division

SCOTT R. ROLLINS, P.E. Wastewater Reclamation Division

TAMARA FARNSWORTH Environmental Protection & Sustainability Division



COUNTY OF MAUI DEPARTMENT OF ENVIRONMENTAL MANAGEMENT 2050 MAIN STREET, SUITE 2B

WAILUKU, MAUI, HAWAII 96793

April 16, 2019

Ms. Michele M. Yoshimura Budget Director, County of Mauir 200 S. High Street Wailuku, HI 96793

Honorable Michael P. Victorino Mayor, County of Maui 200 S. High Street Wailuku, HI 96793 APPROVED FOR TRANSMITTAL

Mayor

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For Transmittal to:

Honorable Keani Rawlins-Fernandez Chair, Economic Development and Budget Committee Maui County Council 200 S. High Street Wailuku, HI 96793

Dear Chair Rawlins-Fernandez:

SUBJECT: REQUESTS/QUESTIONS FROM THE APRIL 8, 2019 MEETING (EM-13) (EDB-1)

The County is in receipt of the above Economic Development and Budget (EDB) Committee requested information dated April 11, 2019. Councilmember Paltin's request and the corresponding answer is provided below by the Department of Environmental Management (DEM).

1. How do we determine what we pay for with General Funds, Sewer Fund, Solid Waste Management Fund, or Environmental Protection and Sustainability Fund?

Maui County Code determines what revenue and what expenses can be received or paid out for each fund. General Fund appropriations supplement rates & fee revenue

if necessary, to balance each divisions fiscal year budget. Once the General Funds are transferred in each Division's fund, there is no distinguishing of the working budget funding.

SWD was determined by Finance in FY19 to be self-funded. In the case where a Division is self-funded, which means that its revenues are greater or equal to its operating costs, there is no need for General fund subsidy. For the Solid Waste Division, prior to FY19, General funds have historically made up the difference (shortfall) between revenues and expenditures.

With the proposed expansion of services of the added one Sunday per month at Central Maui Landfill, General funds will again be needed to balance the SWD budget unless the rate and fees are increased.

The use of the Sewer fund is for the administration, operation, maintenance, and replacement costs for the County's existing wastewater systems, as well as, CIP projects and debt service related to the wastewater system. Please refer to Maui County Code, Title 14, Sections 14.31.050 Sewer Fund – created and 14.31.060 Sewer fund – account.

2. In your Administration Program, there was a 161% increase in cell phone and 170% in airfare from FY-18 to FY-19. This increase has continued for FY-20. Please explain. *(Details, pg. 5-4)*

The 161% and 170% increase for cell phone and airfare is a comparison of actual expenditures from FY18 and appropriated funding for FY19. The actual expenditures for FY19 are not complete yet because there are a few months left in the fiscal year. The appropriated amounts are generally based off of actual expenditures in previous years. Looking back at FY14-16, during the time of the Initial Director under the Arakawa administration, the average expenditures for cell phone was \$2,762 per year and the average expenditures for airfare was \$12,189 per year, justifying the \$3,000 and \$9,500 appropriations. From FY17-18, the last Director under the Arakawa administration had his own cell phone and electronic devices and chose not to travel as much to conferences

3. What is included in the "Other Services" for Wastewater Administration (Details, pg. 5-11)

The Expenditures in "Other Services" for the Wastewater Administration are for Hawaii One Call Center, (a State mandated program to notify utility providers of construction near their assets), collection agencies (collecting delinquent accounts), Permit fees (DLNR, NPDES, DOH, etc.), etc.

4. Why are FICA/EUTF/OPEB costs listed in Environmental Management but not in other departments? (Budget Bill, pgs. 3-5)

FICA/EUTF/OPEB costs are listed in Environmental Management because we are a special revenue fund.

5. What are Administrative Overhead Charges?

Administrative Overhead Charges are costs to the Department for services provided to us by other Departments like Finance, Council Services, Personnel, etc. Our DEM administration office is also included in these costs.

6. Please explain \$5,000 for telephone usage for FY-19 and justify for FY-20 for the Wastewater Administration Program. (*Details, pg. 5-12*)

This budget fund is to pay for the Shoretel Telephone system.

7. Please explain water delivery inflation and small tool expense. How many more small tools does this department need?

Please explain water delivery inflation:

Costs for bottled water have grown as we have added bottled water service to additional Wastewater locations that were not previously using this service. (The Collection System baseyard, Kahului, Lahaina and Kihei Treatment Plants and various Central Maintenance sections (Mechanics, Electricians, Admin Support, and Trucking). There are potable and non-potable water lines at the plants and 20 years ago some of the staff claimed there was cross-connections. From then on, water was delivered to the plants.

Finance sets all "inflationary" increases. See attached "Appendix B- Inflationary Factors" that accompanies the budget working papers each year

Small tool expense. How many more small tools does this department need?

Wastewater Reclamation Division:

Small tools are purchased by the majority of our Wastewater Operation sections.

- Generally tools are purchased for the new employees in the mechanical and electrical section (initial issue).
- Tools are replaced as they are needed due to breakage and those tools that are worn out from usage.
- As new facility equipment is purchased, i.e., pumps, filters, centrifuges, blowers, etc. "specialty tools" are commonly required to be procured to maintain and repair these items as they are specialized equipment.
- Small tools has a very expansive definition. The mechanics, electricians, plant operators and collection staff use many of the same basic tools (i.e., socket sets, screw drivers, wrenches, etc.), however, these sections also use a lot of very "trade specific" type tools. There is also a large variety of specialized

equipment tools that are required to repair the various assets and equipment used at all of our facilities.

 Small tools will always need to be procured by this department in order to for its employees to work safely and keep the equipment and facilities operating efficiently.

Solid Waste Division:

The SWD has > 100 million dollars in infrastructure and equipment. Amongst the SWD 8 baseyards our total small tool budget is \$13,250. No expansion over FY 19.

"Small tools" are more than screwdrivers and wrenches but also includes power tools, electronic test tools, water & air quality sampling tools, testing probes etc. Newer equipment with computerized engines and electronic controls, also require specialized tools and diagnostic devices that are costly. All of these necessary tools have normal life expectancies and are replaced as needed.

Since the SWD sub contracts out the vast majority of repairs and maintenance currently, our budgeted amount is very small compared to the amount of infrastructure and equipment.

					(+/-) (FY 2019 4	a far and the second		9
Index Code	Sub-Object Code/Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	Continuation Request	Expansion Request	FY 2020 Proposed	EXPLANATION OF CHANGES
919521B	6031 Repairs & Maintenance Supplies	\$210,675	\$165,055	\$220,000			\$220,000	
919521B	6034 Medical & Safety Supplies	\$2,939	\$5,031	\$7,200	1		\$7,200	
919521B	6035 Miscellaneous Supplies	\$180,271	\$107,048	\$100,000	-\$41,500	\$251,500	\$310,000	4
919521B	6037 Office Supplies	\$1,343	\$8,926	\$500			\$500	
919521B	6040 Postage	\$21,757	\$29,000	\$30,000			\$30,000	
919521B	6057 Tires & Tubes	\$81,481	\$20,141	\$100,000			\$100,000	
919521B	6060 Small Equipment - under \$1000	\$703	\$916	\$10,000			\$10,000	1
9195218	6112 Contractual Service	\$9,947	\$8,162	\$5,000		\$3,000	\$8,000	Lockbox services
9195218	6122 Freight and Hauling	\$674	\$2,367	\$650			\$650	
919521B	6129 Other Services	\$1,530	\$218	\$5,000			\$5,000	
919521B	6130 Printing & Binding	\$7,978	\$12,862	\$11,000			\$11,000	

8. Why did "Miscellaneous Supplies" funds increase substantially?

With no specific reference for this question – SWD is assuming (based on previous Council focus), our answer references Collections Wailuku Refuse 919521B/6035 for which SWD has previously provided information in two separate responses. (EM-6) (EDB-1) 5. C., and (EM7) (EDB-1) 5. The majority of this increase is to purchase 3000 new carts for three new automated collection routes.

9. The Council added \$150,000 in appropriation for studies. Please explain why this has been included in the narrative but deleted in the Details. *(Narrative, pg. 174/Details, pg. 5-43)*

The explanation of changes in the Narrative is incorrect it contains information from FY19 budget. The Details on page 5-43 contains the correct information for FY20

budget. The \$150,000 appropriation by Council was for the Pump Station Inundation Study and The Injection Well Alternative Study to be completed in Fiscal Year 19 (kickoff meetings occurred in March 2019). The Department did add 2 new studies as shown to be completed in FY20 for a total of \$600,000. These studies will incur higher costs due to the complexity of the project scopes.

Program	WASTEWATER OPERATIONS PROGRAM						Sub-Fund	Sewer Fund
					(+/-) C FY 2019 A	14.42		
Index Code	Sub-Object Code/Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	Continuation Request	Expansion Request	FY 2020 Proposed	EXPLANATION OF CHANGES
Total	919044B MECHANICAL/ELECTRICAL SYSTEMS	\$4,002,341	\$4,196,691	\$3,532,661	\$400,000	\$0	\$3,932,661	
9190468 PUN	MP STATION INUNDATION STUDY				1			Section and the section of the secti
919046B	6132 Professional Services		1	\$100,000	(\$100,000)		50	Deletion of Council added appropriation
Total	9190468 PUMP STATION INUNDATION STUDY	\$0	\$0	\$100,000	-\$100,000	50	\$0	
19048B INJE	ECTION WELL ALTERNATIVE STUDY							
919048B	6132 Professional Services		1	\$50,000	(\$50,000)		\$0	Deletion of Council added appropriation
Total	9190488 INJECTION WELL ALTERNATIVE STUDY	sa	\$0	\$50,000	-\$50,000	50	\$0	
9190498	WAI/KAH WWRF EXPANSION PLAN STUDY	2000				1000		See a constant
	6132 Professional Services	1			S	\$400,000	\$400,000	Capacity Expansion Study
Subtotal	9190498 WAI/KAH WWRF EXPANSION PLAN STUE	Y	\$0	\$0	\$0	\$400,000	\$400,000	
9190408	CENTRAL MAUI REGIONAL WWRF STUDY							
	6132 Professional Services	1			1	\$200,000	\$200,000	Wastewater Study for Waikapu
Subtotal	9190408 CENTRAL MAUI REGIONAL WWRF STUDY	1	\$0	\$0	\$0	\$200,000	\$200,000	
TOTAL	WASTEWATER OPERATIONS PROGRAM	\$14,469,490	\$13,197,503	\$14,959,189	\$253,073	\$600,000	\$15,812,262	State Stat

ENVIRONMENTAL MANAGEMENT COUNTY OF MAUI

Wastewater Operations Program

Expansion Budget Request from FY 2019 Adopted Budget Budget Office to Complete

EXPLANATION OF BUDGET CHANGES	CHANGE	CHANGE
Salaries and Wages		
WAGES AND SALARIES:		
919044A-5101 Regular Wages: Approved expansion position in FY 2019 for a		
Building Maintenance Repairer I.	\$37,163	1.0
Operations		
SERVICES:		
919046B-6132 Professional Services: Council added appropriation for a pump station inundation study.	\$100,000	
919048B-6132 Professional Services: Council added appropriation for an injection well alternative study.	\$50,000	
Equipment		
MACHINERY AND EQUIPMENT:		
919029C-7039 Maintenance & Repair Equip: Replacement of mechanical & electrical equipment.	\$10,000	
919033C-7039 Maintenance & Repair Equip: Purchase of \$80,000 wash press conveyor, \$125,000 aluminum generator housing, \$5,000 mechanical & electrical equipment, and \$225,000 for three generators.	\$435,000	
919033C-7040 Motor Vehicles: Purchase of Ford F250 truck.	\$30,000	

10. What will happen to the 2004 Ford Ranger with 117,750 miles and the 1999 Ford Escort with 46,403? (*Narrative, pg. 167*)

The vehicles will be traded in if accepted by the dealership. If the vehicle is not accepted then the vehicle will be auctioned or disposed of properly.

11. The "collection Plan Matrix 7/20/17" can be found where? *i.* (*Narrative, pg. 166*)

The Department of Finance should be able to provide the Full Cost Allocation Plan prepared by the Matrix consulting Group.

12. Where can we find a breakdown of how "Other Costs" and "Special Projects" funds are intended to be spent?

i. (Narrative, pgs. 161, 165, 177)

Other Cost and Special Projects funds are actually broken down by sub-object code. Please see the attached Appendix A document of Account Codes and Descriptions. Other costs are on page 2-3 and Special Projects are on page 3. This attachment accompanies the budget working papers each year.

13. Regarding the Glass Recycling Program, what is the glass recycling plan? Could we use these funds to purchase a glass crusher that turns glass into sand? (*Narrative, pg. 191*)

The Glass Recovery Program is a state grant program whereby the county enters into agreement with Department of Health (DOH) and passes on those grant funds in equal amounts to the two permitted recycling processors on Maui. These funds subsidize a portion of non-deposit glass recycling. Currently, the technology in question is not a DOH approved recycling method, so would not be eligible for these funds.

SWD: Currently the Solid Waste Division does in fact re-purpose crushed glass at our landfills. There are currently (2) known companies with glass crushers that bring crushed glass in to Central Maui Landfill. This program allows for the use of crushed glass as landfill leveling layer in lieu of purchasing mined cover material. SWD charges \$20/ton for drop off crushed glass

Additional demonstration projects in the future may allow the use of crushed glass for daily cover. There is not a significant amount of crushed glass however coming in at the at the current time however @ 735 tons/year vs. 266,000 tons/yr of total MSW. (0.3% of the total).

14. Please explain why annual employee appraisals/evaluations are not included as a key goal of the Department.

Annual employee appraisals/evaluations could be listed under "Goal #3: Provide effective department personnel management". Staff morale is a high priority for our department and under Goal #3, the third measure covers this by "3. Develop and conduct supervisor leadership and communication development training program to improve leadership and communication skills, and promote overall employee job satisfaction and commitment."

- 15. Please explain why central Maui regional WWRF study and expansion study for Wai/Kah WWRF is not included in Narrative but appears in Details.
 - *i.* (*Narrative, pg. 174*/ *Details, pg. 5-43*/ *Index Code 919040B-6132 and 919049B-6232*)

Please refer to question 9.

16. Please explain how CML remaining years go up from FY-18 actual. *i.* (*Narrative, pg. 180*)

In FY 2019, construction of CML Phase V-B Extension was completed, adding the additional landfill airspace. Projected airspace consumed per year is based on historic airspace used, and is calculated by comparing the changes to yearly 3D mapping topographies.

17. What is the percentage of abandoned vehicles removed with two business days from time the police report is received?

i. (Narrative, pg. 187)

The percentage data is not currently tracked in the current towing contracts, but will be made available in contracts commencing in FY 2020. The majority of vehicles are removed within 2-3 business days after tow orders are issued. Approximately 1750 vehicles were towed in FY2018, averaging 6-7 vehicles towed per day, with about double that number of police reports received and processed per year.

Thank you for the opportunity to provide you with information on this matter. Should you have any questions or concerns, please feel free to transmit them to the Department of Environmental Management via transmittal through the Office of the Mayor.

Sincerelv.

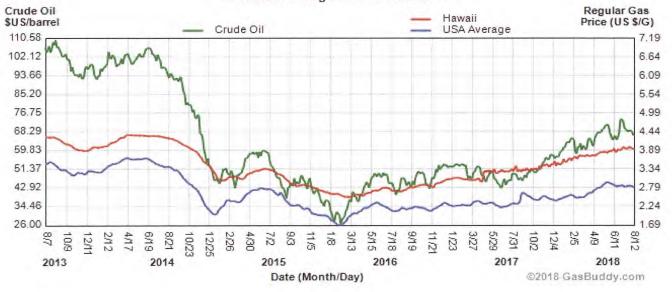
ERIC A. NAKAGAWA, Acting Director Department of Environmental Management

COUNTY OF MAUI OFFICE OF THE MAYOR - BUDGET OFFICE INFLATIONARY FACTOR

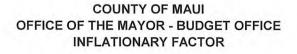
Section 4 Appendix B

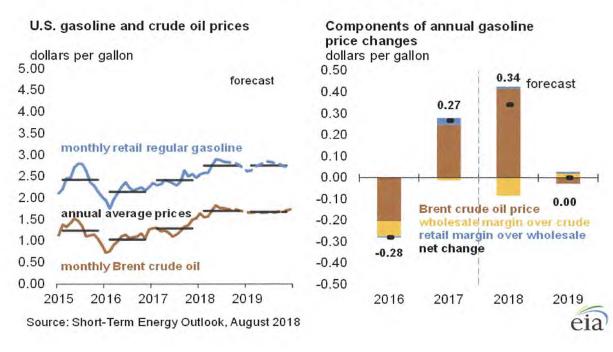
<u>Item</u>	Sub-Object Code	<u>FY 2020</u>
Water	6178	0.03 *
Sewer	6150	0.03 *
Electricity	6120	0.00 *
Gasoline and Diesel Fuel	6022/6023	0.00 *

*Inflationary factors are applied to the adopted budget for FY 2019 for listed sub-object codes. Reductions should be reflected for energy savings measures. Increases other than inflation need to be presented as an expansion.



60 Month Average Retail Price Chart





Electricity

6120

						Budget Re	commendation	
	INDEX	SUBOBJECT	2017	2018	2019	2020 Budget	Amount Chng fr	Total
PROGRAM	CODE	CODE	Actual	Actual	Adopted	Rec	2019 Adopted	by Program
Environmental Mgt Admin Prg	919000B Environmental Mgmt Admn	6120	\$4,571	\$6,096	\$5,640	\$5,640	\$0	\$0
Wastewater Operations Prg	919033B Wai/Kah Wastewatr Trmnt PInt	6120	\$1,410,430	\$1,502,904	\$1,832,047	\$1,832,047	\$0	
Wastewater Operations Prg	919035B Lahaina WW Treatment Plant	6120	\$1,463,582	\$1,568,850	\$1,732,226	\$1,732,226	\$0	
Wastewater Operations Prg	919037B Kihei Wastewater Trmnt Plnt	6120	\$1,544,420	\$1,610,585	\$1,719,081	\$1,719,081	\$0	
Wastewater Operations Prg	9190398 Molokai Wastwater Trmnt PInt	6120	\$81,522	\$83,795	\$99,777	\$99,777	\$0	
Wastewater Operations Prg	919041B Lanai Wastewater Trmnt Plant	6120	\$6,027	\$7,080	\$6,735	\$6,735	\$0	\$0
Solid Waste Administration	919500B Solidwaste Administration	6120	\$0	\$0	\$108	\$108	\$0	\$0
Solidwaste Operations Prg	919509B Disposal Central Landfill	6120	\$45,850	\$46,704	\$52,051	\$52,051	\$0	
Solidwaste Operations Prg	919513B Operations Molokai	6120	\$5,972	\$6,501	\$7,642	\$7,642	\$0	
Solidwaste Operations Prg	919521B Collections Wailuku Refuse	6120	\$6,145	\$6,333	\$7,968	\$7,968	\$0	
Solidwaste Operations Prg	919524B Collections Lahaina Refuse	6120	\$0	\$0	\$6,000	\$6,000	\$0	
EP&S Program	919725B EP&S Administration	6120	\$0	\$0	\$3,072	\$3,072	\$0	\$0
EP&S Program	919871B EP & S Solid Waste Alternative	6120	\$2,344	\$2,851	\$0	\$0	\$0	\$0

Compounded Rate

0

Sewer charges	6150		Compounded Rate 0.03					
		Г			<u> </u>	Budget Recom	mendation	
	INDEX	SUBOBJECT	2017	2018	2019	2020 Budget	Amount Chng fr	Total
PROGRAM	CODE	CODE	Actual	Actual	Adopted	Rec	2019 Adopted	by Program
Solidwaste Operations	919515B Operations Lanai Landfill	6150	\$0	\$0	\$1,465	\$1,509	\$44	\$44

EP&S Program

EP&S Program

Water delivery charges	6178		
PROGRAM	INDEX CODE	SUBOBJECT CODE	2017 Actual
Wastewater Administration Prg	919005B Wastewater Administration	6178	\$0
- Wastewater Operations Prg	919021B Wastewater Operation Admnist	6178	\$1,512
Wastewater Operations Prg	919029B Collection System	6178	\$232
Wastewater Operations Prg	919033B Wai/Kah Wastewatr Trmnt Plnt	6178	\$16,411
Wastewater Operations Prg	919035B Lahaina WW Treatment Plant	6178	\$27,120
Wastewater Operations Prg	919037B Kihei Wastewater Trmnt Plnt	6178	\$20,656
Wastewater Operations Prg	919039B Molokai Wastewater Trmnt Pint	6178	\$24,480
Wastewater Operations Prg	9190418 Lanai Wastewater Trmnt Plant	6178	\$217
Wastewater Operations Prg	919044B Mechanical/Electrical Systems	6178	\$49,220
Solidwaste Operations Prg	919509B Disposal Central Landfill	6178	\$2,514
Solidwaste Operations Prg	919511B Disposal Hana Landfll	6178	\$4,304
Solidwaste Operations Prg	919513B Operations Molokai	6178	\$761
Solidwaste Operations Prg	919515B Operations Lanai Landfill	6178	\$1,664

Budget Recommendation 2018 2019 2020 Budget Amount Chng fr Total Actual Adopted Rec 2019 Adopted by Program \$0 \$0 \$46 \$0 **\$0** \$1,250 \$1,715 \$1,766 \$51 \$379 \$390 \$11 \$459 \$14,214 \$20,711 \$21,332 \$621 \$28,147 \$29,635 \$30,524 \$889 \$13,485 \$23,201 \$23,897 \$696 \$10,762 \$26,664 \$800 \$27,464 \$323 \$179 \$184 \$5 \$0 \$0 \$0 \$0 \$3,075 \$2,726 \$8,645 \$252 \$8,393 \$4,327 \$3,772 \$3,885 \$113 \$953 \$948 \$28 \$976 \$1,436 \$1,787 \$1,841 \$54 \$447 \$0 919730B EP & S Recycling 6178 \$0 \$1,886 \$1,943 \$57 6178 \$1,983 Ś0. 919871B EP & S Solid Waste Alternatives \$689 \$0 \$O \$57

Compounded Rate

0.03

Gasoline, Diesel, Oil, etc. Gas/Diesel/Oil Interfund 6022

6023

Compounded Rate

0

						Budget Red	commendation	
	INDEX	SUBOBJECT	2017	2018	201 9	2020 Budget	Amount Chng fr	Total
PROGRAM	CODE	CODE	Actual	Actual	Adopted	Rec	2019 Adopted	by Program
Wastewater Admin Prg	919005B Wastewater Administration	6023	\$535	\$824	\$568	\$568	\$0	
Wastewater Admin Prg	919007B WW Pretreatment	6023	\$2,333	\$2,983	\$2,735	\$2,735	\$0	
Wastewater Admin Prg	919009B WW Effluent Reuse	6023	\$329	\$740	\$473	\$473	\$0	\$0
Wastewater Operations Prg	919021B Wastewater Operation Admnist	6022	\$67,395	\$32,203	\$67,631	\$67,631	\$0	
Wastewater Operations Prg	919021B Wastewater Operation Admnist	6023	\$839	\$551	\$603	\$603	\$0	
Wastewater Operations Prg	919029B Collection System	6022	\$156	\$148	\$281	\$281	\$0	
Wastewater Operations Prg	919029B Collection System	6023	\$26,246	\$27,810	\$28,782	\$28,782	\$0	
Wastewater Operations Prg	919033B Wai/Kah Wastewatr Trmnt Plnt	6022	\$3,282	\$321	\$1,207	\$1,207	\$0	
Wastewater Operations Prg	919033B Wai/Kah Wastewatr Trmnt Plnt	6023	\$4,216	\$4,072	\$5,475	\$5,475	\$0	
Wastewater Operations Prg	919035B Lahaina Ww Treatment Plant	6022	\$71	-\$7,049	\$6,733	\$6,733	\$0	
Wastewater Operations Prg	919035B Lahaina Ww Treatment Plant	6023	\$22,447	\$12,866	\$19,283	\$19,283	\$0	
Wastewater Operations Prg	919037B Kihei Wastewater Trmnt Plnt	6022	-\$29,018	-\$2,721	\$15,773	\$15,773	\$0	
Wastewater Operations Prg	919037B Kihei Wastewater Trmnt Plnt	6023	\$619	\$0	\$460	\$460	\$0	
Wastewater Operations Prg	919039B Molokai Wastwater Trmnt Plnt	6022	\$0	\$83	\$25	\$25	\$0	
Wastewater Operations Prg	9190398 Molokai Wastwater Trmnt Plnt	6023	\$4,129	\$4,852	\$4,579	\$4,579	\$0	
Wastewater Operations Prg	9190418 Lanai Wastewater Trmnt Plant	6022	\$87	\$46	\$258	\$258	\$0	
Wastewater Operations Prg	9190418 Lanai Wastewater Trmnt Plant	6023	\$3,497	\$4,007	\$4,188	\$4,188	\$0	
Wastewater Operations Prg	919044B Mechanical/Electrical Systems	6022	\$783	\$6,346	\$840	\$840	\$0	
Wastewater Operations Prg	919044B Mechanical/Electrical Systems	6023	\$26,722	\$30,542	\$27,047	\$27,047	\$0	\$0
Solid Waste Administration	919500B Solidwaste Administration	6023	\$652	\$661	\$871	\$871	\$0	\$0
Solidwaste Operations	919509B Disposal Central Landfill	6022	\$259,476	\$260,712	\$299,685	\$299,685	\$0	
Solidwaste Operations	919509B Disposal Central Landfill	6023	-\$390	\$540	\$0	\$0	\$0	
Solidwaste Operations	9195118 Disposal Hana Landfll	6022	\$19,200	\$16,023	\$19,646	\$19,646	\$0	
Solidwaste Operations	9195118 Disposal Hana Landfll	6023	\$2,032	\$1,504	\$2,160	\$2,160	\$0	
Solidwaste Operations	919513B Operations Molokai	6022	\$3,088	\$0	\$3,732	\$3,732	\$0	
Solid waste Operations	919513B Operations Molokai	6023	\$53,973	\$46,314	\$60,211	\$60,211	\$0	
Solidwaste Operations	919515B Operations Lanai Landfill	6022	\$29,479	\$31,908	\$33,414	\$33,414	\$0	
Solidwaste Operations	919515B Operations Lanai Landfill	6023	\$7,532	\$5,812	\$10,048	\$10,048	\$0	
Solidwaste Operations	919521B Collections Wailuku Refuse	6022	\$848	\$0	\$1,690	\$1,690	\$0	
Solidwaste Operations	919521B Collections Wailuku Refuse	6023	\$139,343	\$162,816	\$168,818	\$168,818	\$0	

Gasoline, Diesel, Oil, etc. 6022 Gas/Diesel/Oil Interfund

						Budget Re	commendation	
	INDEX	SUBOBJECT	2017	2018	2019	2020 Budget	Amount Chng fr	Total
PROGRAM	CODE	CODE	Actual	Actual	Adopted	Rec	2019 Adopted	by Program
Solidwaste Operations	919523B Collections Makawao Refuse	6022	\$1,047	\$0	\$4,917	\$4,917	\$0	
Solidwaste Operations	919523B Collections Makawao Refuse	6023	\$95,631	\$112,717	\$120,430	\$120,430	\$0	
Solidwaste Operations	919524B Collections Lahaina Refuse	6022	\$844	\$0	\$1,071	\$1,071	\$0	
Solidwaste Operations	919524B Collections Lahaina Refuse	6023	\$16,106	\$16,279	\$34,059	\$34,059	\$0	
Solidwaste Operations	919567B SW Construction & Demo	6022	\$0	\$31,989	\$26,131	\$26,131	\$0	
Solidwaste Operations	919569B Curbside Recylcing Pilot	6023	\$6,917	\$9,903	\$4,150	\$4,150	, \$0	\$0
EP&S Program	919730B EP& S Recycling	6023	\$0	\$0	\$1,163	\$1,163	\$0	
EP&S Program	919871B EP & Solid Waste Alterna	6023	\$372	\$286	\$0	\$0	\$0	\$0

Character	- The second	Obj		Sobj	
Code	Character Description		Object Description	Code	Subobject Description
0	Operations	600	Operating expense	6000	Operating Expenses
ne ar collette of the production for				6387	Other post employment benefits
an a		601	MATERIALS & SUPPLIES	6001	Agricultural Supplies
na hann san shekara ar saka ka harr e b	ng nan sebah dan ketan bata bara sebah bana sebah bana sebah terdi terter bebahar terter adi sebah berti terte		nann a gha nan 19 20 ann allann bhann haon gunn aig 20 bhrinnin a sunn air bha cuin aige a fha na bha chuin bhail	6002	Police ammunitions/target
and an	en e			6004	Athletic supplies
	n for an			6005	Auto Parts
ing and first and one wat	nga wa nee waxaa ku nawa alay ahay aha waxaa ka maraka wa talayoo ka ku waxaa ka maraka maraka. A		or an one and reduced relevant and and the Medical Contract Contract Reduced and and and an	6006	Auto plates & tags
				6010	Chemical & Other Filter Supp
aaren en der bestellte der eine	ng partiti yang ang pang partiti sa ang ang sang sang sang sang sang san			6011	Code books
and all and an an and a state of the set	lanan sering organosyncheser of second same serial size with solar set to a fer with the 	Alash ng Alas na di karan A	a is not found in a policie for an fair of the second state in a second state in a second state of a state of the state at a	6012	Construction Materials
alasti menjarah kenakan menjara	ze 19 19 19 New Left Merick Instrument and the Schlingfree standard struments and any spin	Same Support of States and States	Antonet anno 1919 - El Mitanis Mitanis (el Mitanis de la company) en el Mitanis (el Mitanis) en la Mitanis (el Mitanis de la	6013	Water Meter Inventory
aya kara da sa ana ara ara da sa	here water was apply the factor of a 2000 of a scheme for body of the factor of the factor of the Sector Sector		and be being a notice of the sense operation of the sense	6014	Stores inventory expense
	State and State and State State State and State and State and State and State and State State State State State	n na se	generation of the pression of fairly and other activity based on the same statement of the pression of the same The same same same same same same same sam	6015	
	(no non-parameter and a second sec	n fan ei gelander om fende	tere and, so easy a attent associations, statistic contrast, souther and the souther and the souther souther souther souther and the souther south	6016	Electrical parts & supplies
er en en anne en	and an an an example of the set of a structure of Markovich (1). I for a the 1996 of the		den en e	6017	Engineering Supplies
ladora oračana sača rbio	n en	anna tha an arananan A A	na ana ana ana ana ana ana ana ana ana	6018	Y2K/drought/system failures
a ay ina ta'ar taon taong at da	n na	n - marine (1) - na anna - na a 	yn a na an ar yw yn ar y fafar yn ar yn ar yn ar yn ar fafar, mae fa an oran a gan ffar fa ar yn off far mae'r Yn ar yn a	6019	Stores Inventory Gas & Oil
	n na	4.1144	المراجعة المراجع	6020	Film & Camera Supplies
an ann an	n an	i in the second second second	a state and the desire and the superior database database as the category to be a state of the state of the sup	6022	Gasoline, Diesel, Oil, etc.
	n na san na faran ƙardi - ene ana angana na san ina na san ina ang na mananyi na san ang na san ang karan na s Na san san na san san		n na ang penangang na kateronika tang ang ang bili keton dari kateronika tang sata tang saka tersang saka ters N	6023	Gas/diesl/oil interfund
	and which an an angle of angle to the contract of the second state of the second biology and the second state of 1999 the		21) این می وارد از این می داد. این این وارد این این وارد این	6024	Janitorial Supplies
an tha shada an an an ann an Arth	en e			6025	Laboratory Supplies
na an an tao taon an an taon an Anna an	n an	no en el composición de la composición de la composición de la del composición de la	and the second of the second secon	6027	Law books
en an ean an an an an an Arba	n an	$= - \frac{1}{2} \left\{ \begin{array}{c} \frac{1}{2} \\ \frac{1}{2} \\ \frac{1}{2} \end{array} \right\} \left\{ \begin{array}{c} \frac{1}{2} \end{array} \right\} \left\{ \begin{array}{c} \frac{1}{2} \end{array} \right\} \left\{ \begin{array}{c} \frac{1}{2} \\ \frac{1}{2} \end{array} \right\} \left\{ \begin{array}{c} \frac{1}{2} \\ \frac{1}{2} \end{array} \right\} \left\{ \begin{array}{c} \frac{1}$	n 1997 - Al Marandon, ala an 1997 - Calaberra Marandon, Paramon di ala castela da anteria da anteria da materi 1997 - Al Marandon, Marandon, Marandon, Paramon di ala castela da anteria da materia da materia da anteria da s 1997 - Al Marandon, Marandon, Marandon, Paramon di ala castela da anteria da materia da materia da materia da s	6030	Mach & Equip Replacement Parts
		(*************************************	n na	6031	Repairs & Maintenance Supplies
anna ann a dheanna an	a a for a construction and a construction of the form of a gradient and a second second second second second s		a a super a constant constants about any constants and the star of the star of the star of the star startest of	6033	Meter Replacement Expenses
	ng Alige a ser second second and a second second Alige	and the second sec	a na ann an t-ann am thatan a bha an ann an t-ann ann a mhair ann ann ann ann ann ann ann an t-ann am t-	6034	Medical & Safety Supplies
te an e a service and the	standard and a second s	·····	n an shara gashay ina filo boy shipon san dar nadaliking yang a shara gayashi mini kan nati shari y	6035	Miscellaneous Supplies
en de la construction de la composition	e 1997 - Standar Standard, and we can be seen and so and so and so the second second second second second second	e saamaa fa saaraa si saaraa	a na amin'ny tanàna mandritra dia kaominina mpikambana dia kaominina dia kaominina minina mitana dia kaominina d	6036	Police motor pool supplies
an ann an t-airte an an Arailte	n Series and a series of the s	and the second s	a a cara ta mana ang katalan na katalan na katalan katalan katalan katalan na katalan katalan katalan katalan m	6037	Office Supplies
ta a Secondo a casa a secolo	n en	an se	n 1997 - El constructura de la constr 1997 - El constructura de la constr	6039	Paint & painting supplies
n i shini shiri shiri	n 1995 - An Solender, with an architecture of the state of t 1997 - An Solender, with a state of the state of	n maran dinan pagta ayar atat atat a S	9 19 da - Angaragan ang kanala kanala mangangka ang kanala kanakan kanala kanala kanala kanala kanala kanala kan 2	6040	Postage
en e	y Names ang	e an e de ana a compañía	n An an	6047	Road Patching Materials
· · •••• · · · · · · · · · · · · · · ·	n General Manager a saarde in de de meerste in de Minister (meerste bester fan 1999) S		n an ann an an an an an ann an ann an an	6051	Safety Supplies
e and a state of the second state of the	n na na na na manana na manana na na na na na na manana na manana na manana na manana na manana na manana na m Na na	entre de la contra d	n The construction of the second structure of the second construction of the second structure of the second second T	6051	Small Tools
	a a superior a supervision of the superior and the superi		n 19 29 - Marcine Series - Alfred Marcine Bankar, Antopolaris Marcine Marcine Antopola 1	$\mathcal{L}_{A,A,A} = \mathcal{L}_{A,A} + \mathcal{L}_{A,A} + \mathcal{L}_{A,A} + \mathcal{L}_{A,A} + \mathcal{L}_{A,A}^{(2)} + \mathcal{L}_{A,A,A} + \mathcal{L}_{A,A,A} + \mathcal{L}_{A,A} + \mathcal{L}$	
e a station a subsection	an De general de la property de la defension de la construction de la construction de la construction de la const De	na an a	a second and the second sec	6057	Tires & Tubes
ode Salarana na anto se ado	y Second contraction of the second s Second second	an the set of the second se	n ann an t-aire ann ann ann ann ann ann ann ann ann an	6059	Traffic signs
	n de Server en la server par dels communes en sectores en des des des de la del S	e ante en plantation e a constra la	n 1995 - Santa Maria da Maria da Maria de Anna Anna ante esta de la Calada esta Attacha de Anna de Santa de Santa 1996 - Santa Maria de Santa de	6060	Small Equipment - under \$1000
	• 2 2 2 4 5 5 5 5 5 5 5 5 5 5 5 5 5	C10		6071	Copier Supplies
erre a compranda compranda	na 1997 1997 - Santa Marina, Santa Marina, Santa Marina, Santa Marina, Marina Marina, Marina, Marina, Marina, Marina, 1997 - Santa Marina, Santa Marina, Santa Marina, Santa Marina, Marina, Marina, Marina, Marina, Marina, Marina,	610	SERVICES	6101	Advertisement
ara a sa sana sa		ere alle en anne en anne	an and the case of a constant the model due of the grant data to the model of a constant of the model data and t	6103	Audit services
	n Server - engele - enteren en redere en enteren enteren en tert et der Server		n Maria Marina and Anana a Antara an Anana a characa a dhara a dhara a characa a taracha a taracha dha a tarac An	6107	Cesspool pumping
et together i som en en en er	terre a service a s	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	n Sanan a mara a sa manana manana manan na manan a manan a manan a manan a manan a manana a manana a manana a ma Manan a manana a manana a manana a manana a mana	6108	Codification expenses
al Mattala and a a	gar and particle and the antice to call a control of other the terms of the terms of the terms of the terms of t		ander an angewar an earlief a second a dreagean a deallief i dei ann a dear ear a' seilte. Annear a drea	6109	Collection Fees
	n en	9. 	1 	6110	Computer Services
atan manan ku sasaran ku ku	n - 		(c) should be a set of the − Half-Alternation of the distribution and the distribution of the distribution and the set of the distribution of the distrubution of the distribution of the distribution of	6112	Contractual Service
alle carlete de colorado e de	an a	den belef te state ander en der einen er te d	ومروقع ومحمد والمحمد والراب والمحمد والمراجع والمحمد والمحمد والمحمد والمحمد والمحمد والمحمد والمحمد والمحمد والمحمد	6115	Cr card late fees/fin chgs
na shara sa a an biya sha fi sa	ne 1999 - Sana Sana Manana ang ang sana ang ang ang ang ang ang ang ang ang	an a	for the second second second second second second the selection second second second second second second seco	6118	Film processing
	1. Constraints of the second s Second second sec		e de la contra e la contra de la contra contra el contra cont	6119	Engineering services
		and an and a second		6122	Freight and Hauling
				6124	Janitorial Services
				6125	Maintenance agreements
	(c) and (c)	a a a a garanti adar 1 a m K	(a) (a) (b) (b) (b) (b) (b) (b) (b) (b) (b) (b	6126	Maintenance Contracts

Character Code	Character Description	Obj Code	Object Description	Sobj Code	Subobject Description
				6127	Laboratory Services
n an an tha an an tha tha an air tha an	and and a second second in the second s	ta na ngapan ni ng pangan ga na ta matanggan	H Generalization neuronalizatione na españo neuronalization de activitation de la companyation de la companyation E	6128	Operating power -warning siren
ar e a ser e construction de la construcción	n Sen an	a a se anga anga anga anga anga anga anga ang	ne Serve en la Marco Cale Barro Corrector e a processo e Colonia e Cale Care Care Care Marco, en Martine Correcti Se	6128	Other Services
at, Ar,	r 1 mar on an agus that the source course of the state of the source of	al - Angla and a second s	nen en	6129	Printing & Binding
a and a second second second second	n Sen teru partiti e successive terte note entre anticate entre determinatione determination de termination de c A	na ana sa garana na ana a	ne Service and service and service subsection of a service service service service and service and service and s S	$(10_{1}, 10_{2}) = (10_{1}, 10_{2}, 10_{2})^{2} + (10_{1}, 10_{2})$	Professional Services
energiese of the second stations of the state	en en anticipation de la companya de	tan an a	21 15 տորոնը, որ է համարությունը, որ ու ենքարագությունը համարությունը հայտարարը, ու է չուր է հայտությունը համարութ 2	6132	en former er er hen er henne forhende het men er het bekenne for einen er er henne het henne het som er h
	and and the second s		ng Sana ang sakatan ng sa Sana ang sakatan ng sak	6133	Bank charges
	و المحمد الم المحمد المحمد	and the second second second	ne Na ann an Air ann an Air ann ann ann ann ann ann ann ann ann an	6134	Refuse collection fees
ana an anna e a sann seachte	a a tender o de 1999 de 1990 de la decembra de tender de la segui de la decembra de la segui de la decembra de E	and the second	ga abaī a, segur asa sētarīvas sētar sas sggapas neņris, se starī as sītar sasargar. 25. 2	6135	Repairs & maint. buildings
متحقق والمروب والإخطو متوارد المرو	and and the second s	a constant to a sum	ng Marana ang atal mang talan mang talan ang talan mang talan mang talan mang talan ang talan ang talan mang talan Mang talan ang talan a	6136	Repairs/maintenance grounds
	n - - 		9 	6137	R & M Machinery/Equipment
na sana ang ang ang ang ang ang ang ang ang	en e la sum de las mais de la composición de la receiva de las destas de las secularies de las de las de las d	e, sourge remainer.	n an	6138	R & M - Services/Contracts
Participants Anno 1990 (1990) and 1990	n de se andre an en anterna en se anterna en se demande en se demande en se demande de se anterna de se anterna	tour a success to the factors as the	$\frac{1}{2}$	6139	Repairs & Maintenance - Others
nan sanaharan senaharan serendaran	en a la maria da como de constituco constitución e facición destricos de la constitu			6140	R&M Retirement Wk in Progress
and on a second could be a sec	en e		and a start with part of the start of the st	6141	R&M - Work in Progress-Others
an	and a second state of the second state second state second state of the second second state of the second second			6142	Repairs/Maintenance Tanks DWS
				6143	Repairs & Maintenance-Vehicles
				6144	Repair & Maintenance - Pumps
	NUMBER OF A COMPANY OF A STATE OF A		nya a anima biyan nahaza na azar a naya daben a, da adan da kara a mara a metrika mara da sa biyan. Tana a	6145	Security alarms services
general and a second second second second	an an an ann an ann an ann an tha ann an ann an tha ann ann ann ann ann ann ann an tha ann ann ann ann ann ann		na n	6146	Security services
e alter and the constant of the	an a		z ne ne za zana na zana Na zana zana zana zana zana zana zana na zana na zana na zana zana zana zana zana zana zana na zana na zana na Na zana na zana zana zana zana zana zana	6150	Sewer charges
and the design of the second states	general sense an anna de sense de sense researcher sed to de sense research	nte an ang ital part binata an itan san A	Sengage a statistic metrocolorization (as metrig the method the color issues of a colorization within the	6155	Towing Charges
a an	an ann ann an an an an Aonaichtean ann ann ann ann ann ann ann ann ann	an an an tha an	n an an ann an Airtean an Aonraichte an Anna an an thire an thire ann an Airtean Airtean Airtean an Airtean an Airtean Airtean Airtean Airtean	6160	Transportation services
e successive en eter octobe		611	UTILITIES	6120	Electricity
nand an Khard an Inand die S	an an ann ann an taraich an taraich an taraich a' taraich a' taraicht fan chuir an an	·		6152	Cellular telephone
anna a chuire anns an ch	n ga ngangang ang ang ang ang ang ang an	e sona se i por se atore a acció		6154	Telephone
	an a		ու - Հայաստանել է ըրու ու է է ուղել երկել է ու ընչ ուղել եւ որդել երկել ու ուղել եւ ուղել եւ ուրել եւ է է եւ ու եւ են Մու Հ	6178	Water delivery charges
$(x,y) = (x,y) + (x,y) = (x,y) + (y_0,y) + (y$	en nem sen and som	É 616		6201	Airfare, Transportation
and a state of the	ne a 1945 ne y na da ne ha an eine ha fa ne ne a ne ha an ta a ta a na ta channa ta channa ta channa ta ch	510		a contra construction to the contract of the second state of the contra-	
	n 1995 - Santan Marian, and Santan Santan Santan Santan Santan Santan Santan 1997 - Santan			6202	Mileage Non-Reportable
a latendari se se ante e se de la c	a andre to not an antipartic and the standard states of a state of the state of the states of the st	e, equival de la construction de la construc-	n Bandalan yang sebagai kanang sebagai kanang sebagai kanang sebagai kanang sebagai kanang sebagai kanang sebagai Bandalan yang sebagai kanang sebagai kanang sebagai kanang sebagai kanang sebagai kanang sebagai kanang sebagai	6204	Mileage & Allow Rptble Non-Tax
1	an ya wana a ya mata ka sa		n Sangan Sangaran a sana ka kawana ay yuuka Sana ka ka ka ka yuu yuu sana ka	6222	Per Diem Non-Reportable
t anna a a staatstaat d	atternet and end the events of all terms of the atternet terms and the shared with a set	and the second	and a start of the start and the start of the	6223	Per Diem Reportable Non-Taxabl
	a anti-statistication and a statistic statistic statistic statistics and the statistic statistic statistic stati		n 1997 - Stan Marine, Ma Marine, Marine, Ma	6226	Per Diem S/D/T Taxable
	a general programment of the state	- 2-21 at a total of		6252	Per Diem Reportable Taxable
	an and a strength of a district of a start of a start frame.	an a su a	e 	6254	Excess Mileage Reimbursement
	and a second	620	OTHER COSTS	6207	Confidential
		i i i i i i i i i i i i i i i i i i i		6212	Dues
				6214	Housing assistance payments
				6215	Insurance
a talah karan kara sa sa sa s	an ann an an tar an 1996. An tar an ann an tart an tar	eren arren en arren arren arr	n anna muni a chaile anna na chuire anna anna ann anna chuirte anna anna ann ann ann ann ann ann ann	6217	Gun allowance
	a na sun a nan har a tarapar e e tarapar e en tara a en ante en ante en tarapar en tarapar en tarapar en tarap		long μας μεταλοποιεία το που του πορού το τροποίο το πολοποιο ποτοποιο το πλοποιο το πορογιατικό το πολοποιο Ματαλοποιο ποι παρατικό το πορογιατικό που ματά το προστάθεια ποι πλοποιο το ποι πορογιατικό το πολοποιο ποι πο Ματαλοποιο ποι ποι ποι ποι ποι ποι ποι ποι πο	6218	Meal Allowance
······································	a name a stannar og sjoner i Stantin og kannar stannar og anderer Star og stellar	en a les ar la la fai de la delensión ha e an Al	langunan kanna mulana ang kalan kutana kanna di kanna di kanna di kanna kanna Mana Mana	6219	Meals program
nan a anna an an an an an an Air a Air	han an ing sa kanan ang sa marana marana ma		* Martin Communication and the communication of	6220	Moving Expenses
anan mananan ana ara mata	an a	$\label{eq:alpha} \begin{split} & e_{1} = \frac{1}{2} \left[\frac{1}{2} \left[\frac{1}{2} + 1$	n an an an thu an th Thu an thu an t	6221	Miscellaneous Other Costs
an a	n an an ann an an an an an an ann an ann ann ann ann ann ann ann an a	en en en general de la companya de l Esta de la companya de	n en generalen en en generalen en e	6224	Physical Examinations
na te stan e hans ann feirinn e seith for	e Manar a barra a san barra da apara ta ta barra da barra da san barra da mada da barra da da san da barra da ba Manar a barra da manar da da manar da barra da	den ander der sonder het en versen er het. Mit der sonder het en versen er het. Mit	n Senare a da constituídes a los as seconos de la constituí e constituídes artículos constituídes en la seconsti S	6225	Publications & Subscriptions
dan sebaran yang sebaran kenangkan sebaran sebarah s	an a		n na sense en	6229	SHOPO allowance, hsg/trvl/mile
) Se men e la companya en part de la companya en la companya en la companya en la companya de la companya de la c I	$(2m_{1}+m^{2})^{2} + \frac{1}{2} + 1$	$= - \frac{1}{2} \left[(x_1 + y_2) + (x_1 + y_3) + (x_1 + x_2) + (x_1 + x_2) + (x_1 + y_3) + (x_1 + y_3) + (x_1 + y_2) + (x_1 + y_3) +$	المراجعة مراجعها البقاط ومعاديته وأرام والمسترجع والمستجد والمستحد والمستحد	Registration/Training Fees
nden and some and some not	t Ant was there was not used for the over Mart was represented with the trade of the second state of t	e in the second se	j 19 29 - La companya da cara cara cara cara cara cara cara	6230	neg par nar har har ber an new menue our approximation and menue our and the second out out out out out out out
e na ser e construction de la constru	e Navier (1996) av se gester i former a former serene er en er er serene i former Navier (1997)	$\label{eq:2.1} (1,1)_{1,2} = \sum_{i=1}^{N} (1,1)_{1,2}$	a Sector constants and the constant constants of the sector of the sector of the sector constants of the sector of	6231	Rental of Building
and the state of the state of the state	n 1 1 - Anna - Constant Constant, and an an anna an an an an an an an an an a	i and a state of the state of t	ne An air ann an 1970 anns an 1970 anns an 1971 anns an Anns anns a' chuirean an 1981 anns an 1987 anns an 1971 an An 1971 anns an 1987 anns an 1971 anns an 1971	6233	Rental of machinery & equipmnt
	an an an an tha ann an an an tha than an tha ann an tha ann an tha ann a tha ann an tha an tha tha an tha tha a	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	الم الم المحمد المحم المحمد المحمد المحمد المحمد المحمد	6234	Rental of office equipment
er Malas fan sent Maria an en ander an er f	an terrestative source dass in spectrum de construinte i conta tato de para de construinte de construinte e		an a	6235	Rentals
• 5 faire in the state state	ne 1995 tale and a second construction of MS tales at 200 tales (2005) are also to 100 of 100 tales of	e, aans gereene oor	ne Na serie and the serie and the series and the series and the series of the series of the series of the series of	6236	Rental of vehicles
				6238	Abandoned vehicle storage faci

Character Code	Character Description	Obj Code	Object Description	Sobj Code	Subobject Description
			anderen ander en	6240	Retirement & Service Awards
an ang ang sang sang sang sang sang sang	n an	1997 - S. J. S.	n na seneral la nanom de cargame la nativitaria en entre e mane la cargany, a cara tentante la estante la nanom La cargany	6244	Computer Software
(+ , 4/4 + 4) ₄₄ + 4 4/4 () ₁₀ + 4 1 , 10 ⁴⁴ + 10 ⁴⁴ + 10 ⁴⁴		anganana satu	n - an ann an a' fheann an an an an ann an an ann an an an a	6246	Board Costs
ar an, garran, ann ann 1993 a	na Second contains the second control of the second control of the second sec	e and the second second second	n an ann an Anna an Anna an Anna an Anna an Anna ann an ann an	6250	Training Fees/Seminars
1	n general and en en ander en andere en en andere en en andere en en andere en en En en	al ang Sakaran ang Arman al	- Content i secono contenente contenente contenente contenente contenente contenente contenente contenente conten El El El El	6255	Uniform Allowance
ana an	na 1929 - Alaman Barra, Barra Managara, Barra Managara, Barra Managara, Barra, Angela, Barra, Barra, Barra, Barra 1929	er en gester en service	n en	6260	Workers Compensation
	n y Gonzalen al antination gant a contratta e servicitaria contratta contratta e contratta e contratta e contratta M	an a) 	6273	Safety Program
e en en altre en la companya de la c	n	1	n 1917 - Marin Marin, Marin, Marina, Santa Marina, Marina, Marina, Marina, Marina, Marina, Marina, Marina, Marina 1917 - Januar Marina, M	6278	Conservation Program
are an internet of an internet of the	n e Manazar, ana esta, ana -pag, a poblic, ta bilit, ang pili ana ato, ana ato, ana ato, ana ato, ana ang pina 19 1	e ne ji na	n na	6279	Asset adjustments loss/overage
an a	ng Senataran sebagai kena menan kana kana sebagai kena kena kena kana kena kana kena kena		γ Σαντικό με τους του του που του του του του του του του του του τ	6313	Claims,Settlements,Judgements
	το Το ποιο το προτά το το ποιο ποι		مان المراجع المراجع المراجع المحلم المراجع المحلم المراجع المراجع المحلم المحلم المحلم المحلم المحلم المحلم الم والمراجع المحلم المح والمحلم المحلم المحل	6317	County grant subsidy
noren ante successioner	an 1999 - An a stàin sa an an an an an an stàinn ann ann ann ann ann an ann an ann an	an a	y Na 19 mar containea contra companya na 19 mar 19 mar 19 mar 19 mar na 19 mar na 19 mar 19 mar 19	6318	County contribution
nanara chatera. Nad constant	nen en	and the state of the state state of the stat	n sala matanakan kuntukan kuntukan kuntukan kitalan kuntukan kuntukan kuntukan kuntukan kuntukan kuntukan kuntu Kuntu	e no esta de la companya de la comp	see 🐉 A shareboard a see San balance is sub-stance in the standard and the standard
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	ne General and and a second SPR - 1999. Maria		na nanativa nanativa nanatati nativita nanativi na antita nanativa nanativa natititana antita nanativa na mata Na nanativa	6365	Recreation programs
a an anna an Santaire an 1979.	ne en e	630	Budgeted Expenditures	6312	Post election expenses
anto a compressione de sui	n Na ana ang ang ang ang ang ang ang ang an	···· · · · · · · · · · · · · · · · · ·		6316	County matching funds
,	an a 1916 an 1919 an thatha a chuan an maide ann a 1910 an 1910 an 1916 an		an a	6319	Special election expenses
an maga san manga manga sa 2	ni. 19 19 - San Anna Anna an		יין אראי איז איז איז איז איז איז איז איז איז א	6351	DWS-Transfer Fringe Credit
e and the state of the	and a second	a a trafficier e a casa da ante	Interest Expense	6334	Interest chgd to construction
en anta en anta en arte te	ne S S S A Mar webles are water, but were a the methy fit wetty, by yours Mary Mary Mary Mary Mary Mary Mary Mary	634	Interfund Cost Reclassificatio	6275	Fringes, payroll
an a	ne 			6314	Social Security - FICA
na cara tata chan ana Mari	en and Second and the standard standard Second and standard st			6320	Hawaii Employer-Union Trust Fd
	2 - -			6349	Overhead/admin for grants
				6350	Overhead Charges/Admin Cost
				6370	Retirement System Charges
a anti-more e strender and parties a	gan an the stand of the second se The second sec The second s The second sec The second secon		and send of the second Harvey states and the states we have been and the second states of the second second second	6383	OPEB contributions
	, Ser and Law and Law and Law and Law and the second state of the spectra second state of the state of the seco Second state of the second state of the second state of the spectra state of the state of the state of the state Second state of the second state of the state Second state of the		gen (h. 1999) en sen en en generen en generen en er fallen in der einen er er er er herde sen der er er falle Herde er er er herde in der er e	6385	Retirees Fringe Benefits
	yn fer of fer werte refere in it en	639	NON BUDGETED EXPENDITURES	6390	Depreciation Expense
an an an an an Anna an Anna Anna Anna A	Bernard Construction and Construction (Construction) and a set of the set	na in Standard and a same and a s I same a same I same a same	gener beriten en en men en gener a generale et en	6391	Bad Debt Expense
a haran ola karan karan ara di	generalen eta era eta artea eta artea era artearen era eta artearen eta artea. 19 1	et en forst en	ananan dan adalah karalah dalam dan karanan dari karanan dan karanan dari karanan dari karanan dari karana dana	6392	Amortization Debt Disc/Expense
a nga mangan nga nga mangan nga mangan nga mangan nga nga nga nga nga nga nga nga ng	Explore Construction Construction Construction Number Construction Construction Resemblished Number Construction Constr	on fanan waar in 1994 - 1 1	Berner hannanden sonnen en	6393	Amortization of Bond Premium
n dan di kara seri na sara na di kara s	andre en el la companya de la compa Referencia de la companya de la comp Referencia de la companya de la comp	na fransista anti-	ann an amhairte an anns a' bhlian a' tharac a chlann fharth an araite, it an thart an thart a chlann a churan a 1 1 1	6394	Amortization Loss Early Rtrmt
	an an an an ann an Araba an A Araba an Araba an Arab Araba an Araba an Arab	640	SPECIAL PROJECTS	6400	Grant appropriations
	★ a particular particular particular dependent of mendication are a characterized with entry of the off menic.	ende moderada das E	e Meren Maria Maria Manazaria ang kana da Maria Maria Maria Maria da kana da Maria da kana da Maria da Maria d Maria	6406	Employees awards program
	- and a sub-transformer and a sub-transformer and a sub-transformer and a sub-	653	OTHER COSTS	6388	REFUND FOR MAINLINE EXTENSION
55	Countywide expenditures		FRINGE BENEFITS, EMPLOYEE WELF	6502	Social security taxes - FICA
1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -			an a	6504	Workers compensation payments
المراجع المراجع المراجع المراجع	δ. - Το ποιοίος το ποιοίος το τροποιοίος το ποιοίος το ποιοίος το ποιοίος το προστάριο του του το ποιοίος το ποιοίο 		ή Τα το του το το προτηρικό το του το το το το το το του του του το	6506	TDI
	a ann an an ann ann an ann ann ann ann	651	PENSIONS	6511	Municipal & county
	nen en	0.01		6512	Policemen, firemen, bandsmen
	n 1997 - San Andrew Marine, a ta da a catalan da an ta catalan da ta	662		6512	Contribution to retire sys
	a A service a service constrained a service a service a service constraint a service of the serv	250	OTHER EMPLOYEE WELFARE	na an Garacana ang malana a ang sa	ويحربها والرجمي والمحاص والمرجوب والمرجوب المحمد فالمحمد والمرجم والمرجم والمحمد والمحم
al a fa lla agusta a casa ang ang ang ang ang ang ang ang ang an	an a far a far far an far an far far star an star an	$T := \sum_{\substack{i=1\\j \in I}}^{i-1} (i+1) $	e Na Marine de Marine de la mesence presente per l'Anna de la managemente de la meneja de Management Marine anna de la mesence de la deve Na Marine de Marine de la mesence de la m	6522	Employers share EUTF
	an an an ann an an ann an ann an ann an			6523	Unemployment compensation
na an a	ուսուն երկերություն ու երկերություն է հայու երկերություն է հեղագրություն է երկարություն երկերություն երկերությո	653	OTHER COSTS	6527	Advertisement
والمراجعين والمور والمراجع	n 19 19 mar 19 mar ann an an an 19 mar 19 mar 19 mar 19 mar		n Anna ana airse ann ann anna ann an 1999 anna an shear an anna anna anna ann an anna ann an an	6528	Air fare, transportation
	n an	i - ng nanna an		6529	Auto allowance, mileage
	ar will be we we have used as for the first we have we have us for the first for	$= \frac{1}{2} \left[\frac{1}{2} \left[1 + \frac{1}{2$	a services and set and the local metrical and the constraint of the set of the set of the rest of the set of the	6532	Centralized postage
	a sum from 1967 of 1969 of 1969 of 1960 on a substant state on a substant state	je	n An an ann an ann an ann an ann an ann an	6533	Centrex telephone system
	Se a transfer et substant a substant en	n de la construction de la const	n se and a second construction in the construction of the construc	6534	Copy machine expenses
		n and the second second	n	6535	Insurance premiums
				6537	Miscellaneous Other Costs
				6538	Special assessment - w/c
	in a second s		n	6539	Permanent total disability

Character Code	Character Description	Obj Code	Object Description	Sobj Code	Subobject Description
		under die eine einen eine S		6544	Permanent partial disability
er han anderer haben sterk in en ersenhenen	n an	needen in geseender op in gesteren geseender op in gesteren gesteren gesteren gesteren gesteren ges	ng ng pang pang pang pang pang pang pang	6546	Temporary total disability
	an a	a meanna dheanna meanna a	n general de l'anteres de la constance de la co La constance de la constance de La constance de la constance de	6547	Temporary partial disability
annen ant et en ret an	for the other matter and any second property and a strong of the second se	e - en ben en el ¹ en han en al han el annañ. N	Construction and an experimental and an end of meeting sector of a part of the sector of parts and parts of parts of the sector of the sect	6548	Death
	See a constant and a constant and all all and a second second second second second second second second second	n ang a sa ga ga ga ga ga ga ga ga ga ga G	and and an an an and an an and an an and and	6549	Disfigurement
alaan ah too aa ah too ah	le for the second s	Server for the server to be a server shall be	ng tradition and a share and a share and a second of a second of a second of a second statement of second of a I	6550	Terminal pay, salary adjustmnt
	[4] P. Samer, in constraints and states and the constraints and the constraints and the constraints and the constraints of t	and a second s	and an an ann an an an ann an ann an an an	6556	Vocational rehabilitation
1999 - Caracter St. 1997 - Sana and St.	n en en antenne en antenne ante Antenne en antenne anten A	ana a sa	an a	6558	Settlements & judgements
ana na anta menanta de anta	a per hallen men hallet der dällen von hallet ern elligen men hallen ver hallen von handen halle S	en menter i den merer dan.	n Gan agus an ann an an ann ann ann ann ann ann a	6559	Rentals
	ng gebrannen. Er en broek fann i meerste blev meerste besteren. Er meerste het en eenste beken vaar et daar he Gebrannen	655	MATERIALS & SUPPLIES	6542	Medical supplies
anglas and "Ak (a second to second point and	na banda mana banaya yana anana mana mgana mana mgana banan yana banan yana ananya yana ananya yana ananya yana			6551	Repairs & Maintenance Supplies
1998, 998, 1999, 1999, 1999, 1999, 1999	en de la Marine des Robers des seus construires en entre services des services de la construir de la construire La construire de la constru	656	SERVICES	6560	Contractual services
an : annihi	n Marina Marina I., a seria na mana na malatan seria dari na manalari na padatan seria. Na mana mana mana mana mana mana mana ma			6561	Case management
land men fail and the lands of an failer.	n en la comercia la localemente comercial e sus encontros e enconomientos e se comercian en comercian y comerci A comercian en la localemente comercian e comercian en la comercian en la comercian en la comercian y comercian A comercian en la comercian en la comercian e comercian e comercian e comercian e comercian e comercian e comerc	1 - 1 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	ng Ganna ang manganang mangang ma Gang	6564	Investigative services
	e na na melana melana amin'ny sorana elekarana dia kaominina dia kaominina. Ny INSEE dia mampiasa dia kaominina dia kaominina dia kaominina dia kaominina dia kaominina dia kaominina dia Ny INSEE dia kaominina dia	t a state of a state of the sta	and a second contract of the second contraction contraction of the contract of	6566	Repairs & maintenance
an an an an an an an an an	an a		ing and a second se	6568	Professional Services
58	Debt service	621		and a second second processing and a second	
		TCO	Interest Expense	6322	INTEREST 2004A GO REFUNDING
an a	an a	An anna a shi tara ana an	a Anna an anna an anna an anna anna anna	6323	INTEREST 2005B GO BONDS
	e an de la metrica apparte en provincia de la presión d	s de ser en de ser e	and the state of the	6326	Interest 1993 GO Refunding Bd
chemical all all and call the second second	er en arte de contraterador de artelade artelador contratera en esta e o artelador	to and the design of the training of the second	ng 1997 dia mandritra manana na amin'ny tanàna dia manana dia mandritra mandritra dia kaominina dia kaominina dia	6327	Interest-1996 Meter Rpl Prg
an an ann an that an tha an a	a Nana karana da mana karana yana karana k Nana karana da mana karana k			6329	Interest 1998 GO Bond
and a state of the second state	territet etalantart olehtera orisiaan eraan ana ana ana ana ana ana ana			6330	INTEREST-STATE REV LN FUND '00
i Area and arean and area	e for a final call of a contraction to calculate the classifier of the formation of the states to a state of the	- Sand and grant of the Sand Constant	n 1999 - Standard Mandard Handard Frankland Nandard Nana artic Sana ar sana ar sana ar sana ar sana ar sana ar 1999 - Standard Mandard Mandard Mandard Mandard Nana artic Nana artic Sana ar sana ar sana ar sana ar sana ar s	6331	Interest 2002 GO Refunding
a ann a' san ann an an an an a' s	n Na na na manana manana ang ang ang ang ang ang ang ang an	l a contra con de Canton en clas contra con contra co		6332	Interest 2003 GO Refunding
a a Maria da Cara Maria da Cara da A	n on a Maridan Mana indonesi - omanya mpina a mangga mpinga ingang	and the second		6333	INTEREST-STATE REV LN FUND '07
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a - ana sana na sa sa sa s	n a composition and we construct a state of the sector of th	an a state and an a state	na 19 19 March I. Standard Martin and A. Sana and A. Sana and A. Sana and A. Sana and S. Sana and S. Sana and S. Sana	6337	INTEREST-2010 GO BOND
	ana manana amin'ny faritr'ora amin'ny faritr'ora dia mampiasa amin'ny faritr'ora amin'ny faritr'ora amin'ny fa		a Marine Marine - Alfred - Alfred - Andre Andre Andre - Andre Andre Andre Andre - Andre - Andre - Andre - Andre - Marine - Andre - Alfred - Andre	6338	INTEREST-STATE REV LN-NAPILI
and a second second second	ante la constante en ante estatetet estas da tetra en este camana en paramete			6339	INTEREST-STATE REV LN-KAMAOLE
	andre bende die andre an oost an tijde bestie in die beste hereite sternen.			6346	INTEREST - 2011 BOND
	a na an			6347	INTEREST - SRF 2010/2011
	n an an Milland an an an Ann Ann an Ann a	632	Debt Service	6295	PRINCIPAL-2010 GO BOND
				6296	PRINCIPAL 2008 GO REFUNDING
			de formande en alemán a tenen a tenen de constantes e engeneras a segurar e constante en entre e El	6297	PRINCIPAL - 2011 BOND
	en av el senare en las companyes e acceler a area caracter a las estas estas en las estas en las estas en las e		(19) M. C. allocation and the advance with the setup of a subject of advance of a star of a subject of a s	6298	PRINCIPAL - SRF 2010/2011
	a faith feadaca fa dha dha dha dha dha dha cha cha tha tha dha dha dha cha cha dha cha cha cha cha cha cha cha		General March M., March March Lane, Angline Charlen and Angline Lane and Angline and Angline and Angline and A Angline and Angline and Ang Angline and Angline and Ang	6299	PRINCIPAL-SRF NAPILI WELL A
a an an abanda ta an a' tha	en hillingen holl halen er en fiske her of have on ny bleke i e høbbilde en och here av is Promosisjen.		ferref. Maren Marenner et benen strakken serse provinsigeren ersteren er straken en straken en ser per og provi 1997 - 1997 - 19	6301	PRINCIPAL-2004A GO REFUNDING
	ante en la contra contra contra en acontra contra persona en entre de la contra de la contra de la contra de la		nen en la companya e La companya en la comp 2017	6302	PRINCIPAL-2005B GO REFUNDING
e e se) a na 1977 (h. 1977) a na 1997) a dhuadh a' fhaidh a dhuadh a fha na 1977 (h. 1977) An anna an Anna anna anna anna anna ann	an a	gin ha fériké novéh de nahl di handé de solé denembro ne sem gel szer a szere gelszere szere elektrony szere s A nevezi és	6303	PRINCIPAL-2008 GO BOND
	na ha n' anglista na fari na daong ni dari ka dang kudang no dadi ingka		y Marko Balder e a Mare - an frei Bara a cuine e cuine e administrative de frei de la cuine de cuine de cuine a	6304	Principal - 1993 GO Refund DDS
	hand a stand and a stand a standard for a standard a standard standard a standard a standard a standard a stand		an a	6305	Principal-1996 Meter Rpl Prg
	l Martin e dan menantina manya sakan sakara sakara sakara sakara sakar		an a	6306	PRINCIPAL-STATE REV LN FND '07
			y 177 Talan Martina a talah karang karang sa karang karang karang karang karang karang karang karang karang ka	6307	Principal-1998 GO Bond
	n an an an an an an ann ann an ann an an	an an branca na arr	an analy and the second sec I	6309	PRINCIPAL-STATE REV LN FND '00
	n an de legen en ante de spans de part anné de la colorie de la participa de la participa de la participa de s	and and the second s	n en en sen sen sen sen en sen en sen en sen en sen en de samt en de sen en e	6310	Principal 2002 GO Refunding
	land her her af her an han her a dann her an dan ne an landen daar da ar daar an ar saar ar ar ar ar ar ar ar a		n an	6311	Principal 2002 GO Refunding
	an dara maningi ang kanan na mga mang karang na mga mga mga mga ng kang ng kang ng kang ng kang ng kang ng kang	ing a second sec	and an analysis of the second s	6342	
	a na salah sa salambi atan na sarangan nanan manan manan karang	· · · · · · · · · · · · · · · · · · ·	and the standard states and a state state state and states and states and states and states and states and stat		PRINCIPAL-MAKAWAO WTRLNE
	n ann a' a banna a' ann a d'ann a nna an ann an ann an an ann an ann an a	CON	Interest and issuance	6343	PRINCIPAL-STATE REV LN-KAMAOLE
	e strange er som ander som av en wassers i kalande here ander som av er er av av som som som	082	Interest and issuance costs	6530	Bond issuance costs
	an ann an an an an ann an an an an an an	han a san ar a fa a sa a	l frankrik for namer for namer for namer for anner fortante of the same of the same of parameters of an equip p	6531	Bond destruction
	an an thair an thair ann ann ann an tar an tarraithe an ann allach ann Alachann air an an an	~~ •	and and share and an and a start of the start of the start start start and the start start of the start start start of the start start start of the start start start start of the start start star	6545	Interest costs
	a naga na na alah sana kali ma na kalinan na na kalina na sa kana na na kalina na kalina na sa kalina na ka		Principal	6541	Principal payments
'O	Capital outlay	700	Capital outlay	7000	Capital outlay

Character Code	Character Description	Obj Code	Object Description	Sobj Code	Subobject Description
		and the second sec	LAND	7003	Leased land
	n gener te son en total gener, y oo tot tot op gener typen generation yn typen yn typen typen typen typen gener Y gener	inenen en finnen er en en er	Senerther being the head of the entries to ender the enderth taken of a constant of the senerther and the senert	7004	Purchased land
an a thank ann an a' tao an tha an tha ann a' a		711	BUILDINGS	7010	Building
	والمراجع المراجع	712	LEASEHOLD IMPROVEMENTS	7012	LEASEHOLD IMPROVEMENTS
**************************************	al e este del se settemente materiale este a construir deservare a sur consequences a conse en la construir de la consecutiva de la consecu	en en en àpenar aveneerad	MACHINERY & EQUIPMENT	7029	Budgeted capital expenditures
alan yan dan shi dan kerintika	an a	na in tradición et et energia d'articleares 1 1 1 1 1	a Mer Mersen (* Austre 1919) den set i station (* 1917) danse (* 1995) gener (* andres (* stations (* attations (* attations (* attations (* attati	7030	Communication Equipment
1999 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1987	na on ann an ann an ann ann ann ann ann	ne e sa se ne de servicane e se e se s	ուներ հատերությունները է հայու հերեր հատումներ, ուս է հերերականը երկ ապատեր եղել հատուդերերակ երկությունը, հատո Ամեն հատերությունը Հայու	7031	Computer Equipment
net south difference of the second	n ¹⁹ an tean talan talan talan menangkan kerangkan kerangkan kerangkan kerangkan kerangkan talan talan talan tal 19 19 19		անում էլը հետ ենքի չես են հետ ասերծում կանիչում՝ ապետում է տասել է տասել է տասել է տրում է գրելու է չույն կարվե Առաջում էլը հետ ենքի չես են հետ ասերծում կանիչում՝ ապետում է տասել է տասել է տում է երում է արելու է չույն կարվե	7032	Software Programs
ana menyana ata kata tetapa		an an an an an an ann an ann an ann an a	an an ann an ann an ann an achta ann ann ann ann an anna an ann an ann an a	7033	Education/instructional equip
nga tiya tanit tina taat tiya taa		non the new stranger	an ann an ann an ann an ann an ann an an	7035	Fire equipment
and and the state of a sector	Contrare an owner and owner and an end of the second and a second and a second s	·····	an shada an shada a shinni shkaran sata ka a shakada sa tani waxaada a sata ay a saa a sayayaya	7036	Furniture/Fixtures
1999 - Carlo Ca	en e	an ann a fha na chuir ann a'	er en mer er verstaat Verent as die afstaat dat aan aan die die aande die die aande die die baar dat te aan een een verstaar een aan gewaat aan e	7037	Golf course equipment
a ang ng n	n an an an ann an an t-an t-an t-an t-an			7039	Maintenance & Repair Equip
al ana manina da lana da an Balana manina da an	A second s Second second se Second second s Second second seco		n stalan den bilden en alle anter ande ale a test plan y an fel ander e stalan en daar e alle den een algemens ander a	7035 7040	Motor Vehicles
an a	e 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	a shekara a shekara sh	لمعاد محمدة بالمحمدة لأنسأت المالية والمعارفة الأرابية المنابع المحالية المحالية المحالية والمحالية والمحالية	7040 7042	Office Equipment
tat aana di waxaa adaa	ng analasi na kata analisa analasi saking manalasi na kata ang kata ang kata ang kata ang kata sa			7043	Office Furniture
	ng 1999 - An an Anna Marina an Anna an Anna anna an Anna anna an			7044	Other Equipment
	n an 1997 an tha an an Araban ann an Araban an an tha ann an Araban an Araban an Araban an Araban an Araban an An Araban an Araban a Ar	an antar a finanza a ang mara a fi	a Manungan ang Malatanan an tao. Ay a Karatha Philas ta kata sa distantan kata sa mila sa mata sa sa sa sa sa s	7045	Bus-transportation
and a second construction of the second s	n na hanna an an ann an ann an ann an ann an	1999 - 19	ang ng ang nang ng n	7046	Parks maintenance equipment
to added to been the other by	and the second one and the second of second on the second of		an the call of the second of the call of the second of the	7047	Recreational equipment
an antidan antidan orthogra	and and the second s Second second second Second second	1	and the second seco	7048	Rescue equipment
	n an an an ann an an ann an ann an an an			7051	Security equipment
******	n († 1990) 1990 - Charles Martin, en serie and an an Anna an Anna an an anna anna		a de la companya de l	7051	Utility Plant Equipment
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an an ann an Christian an Ann an an Ann	n and ann an sea an trans a la contrata seminatir sense an strong ar	714	LEASE PURCHASES	7105	Leased office equipment
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75	Transfers out	An and the second second second second	General Fund	7510	General fund
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antatia tanàna amin'ny disen- a	an a	755	Proprietary Funds	7515	Proprietary funds
50	Salaries and wages		WAGES & SALARIES	5101	Regular Wages
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	a may nanagalaranya nangana nangana nangana nangana nanganangangan nangana nangan nangan nangan nanganangan na	; J2U ;		5301	Administrative services