



Upshur County

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2022 SEP 15 PM 4: 05

UPSHUR COUNTY, TX.

Budget Adjustment Register Adjustment Detail

Packet: GLPKT09361 - Budget Adjustments 9.15.22

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000818	2021-2022 Adopted	Tran. to Fund Temp. District Clerk FY 22	9/15/2022

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-4955</u>	Contingency	Budget Adjustments 9.15.22	80,241.46	-4,472.12	75,769.34
September:	-4,472.12				
<u>100-450-1250</u>	Temporary District Clerk	Budget Adjustments 9.15.22	0.00	3,828.54	3,828.54
September:	3,828.54				
<u>100-450-2200</u>	FICA Taxes	Budget Adjustments 9.15.22	14,596.54	292.88	14,889.42
September:	292.88				
<u>100-450-2300</u>	Retirement Match	Budget Adjustments 9.15.22	16,145.88	350.69	16,496.57
September:	350.69				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000819	2021-2022 Adopted	D.A. Office transfer to Dues	9/15/2022

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-476-3105</u>	Investigative Expenses	D.A. Office transfer to Dues	11,969.00	-50.00	11,919.00
September:	-50.00				
<u>100-476-4600</u>	Assoc & Organization Dues	D.A. Office transfer to Dues	2,031.00	50.00	2,081.00
September:	50.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000820	2021-2022 Adopted	Transfer to Jail Food	9/15/2022

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-565-3135</u>	Food	Transfer to Jail Food	268,000.00	4,398.00	272,398.00
September:	4,398.00				
<u>100-565-3150</u>	Inmate Transport	Transfer to Jail Food	4,500.00	-2,000.00	2,500.00
September:	-2,000.00				
<u>100-565-3160</u>	Inmate Medical	Transfer to Jail Food	55,000.00	-1,000.00	54,000.00
September:	-1,000.00				
<u>100-565-4495</u>	Contracted Services	Transfer to Jail Food	3,000.00	-1,398.00	1,602.00
September:	-1,398.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000821	2021-2022 Adopted	Transfer R&B to Uniforms and Plant Mix	9/15/2022

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-611-3110</u>	Uniforms & Accessories	Transfer R&B to Uniforms and Plant Mix	18,500.00	2,100.00	20,600.00
September:	2,100.00				
<u>100-611-3330</u>	Sand & Gravel	Transfer R&B to Uniforms and Plant Mix	157,500.00	-2,100.00	155,400.00
September:	-2,100.00				
<u>100-611-3330</u>	Sand & Gravel	Transfer R&B to Uniforms and Plant Mix	157,500.00	-1,255.00	156,245.00
September:	-1,255.00				

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<u>100-611-3350</u>	Plant Mix Asphalt	Transfer R&B to Uniforms and Plant Mix	605,692.45	3,600.00	609,292.45
September:	3,600.00				
<u>100-611-3350</u>	Plant Mix Asphalt	Transfer R&B to Uniforms and Plant Mix	605,692.45	1,175.00	606,867.45
August:	1,175.00				
<u>100-611-3350</u>	Plant Mix Asphalt	Transfer R&B to Uniforms and Plant Mix	605,692.45	5,200.00	610,892.45
September:	5,200.00				
<u>100-611-3350</u>	Plant Mix Asphalt	Transfer R&B to Uniforms and Plant Mix	605,692.45	1,255.00	606,947.45
September:	1,255.00				
<u>100-611-3360</u>	Signs & Safety	Transfer R&B to Uniforms and Plant Mix	8,000.00	-5,200.00	2,800.00
September:	-5,200.00				
<u>100-611-3380</u>	Miscellaneous Expenses	Transfer R&B to Uniforms and Plant Mix	5,000.00	-1,175.00	3,825.00
September:	-1,175.00				
<u>100-611-3390</u>	Handtools	Transfer R&B to Uniforms and Plant Mix	10,000.00	-3,600.00	6,400.00
August:	-3,600.00				

Adjustment Number	Budget Code	Description	Adjustment Date		
BA0000822	2021-2022 Adopted	Transfer from Contingency to Insurance	9/15/2022		

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-2400</u>	Workers' Comp	Transfer from Contingency to Insurance	98,000.00	18,779.52	116,779.52
September:	18,779.52				
<u>100-409-2500</u>	Unemployment Comp	Transfer from Contingency to Insurance	15,000.00	1,326.52	16,326.52
September:	1,326.52				
<u>100-409-4200</u>	Property & General Liability Ins	Transfer from Contingency to Insurance	221,000.00	6,250.00	227,250.00
September:	6,250.00				
<u>100-409-4955</u>	Contingency	Transfer from Contingency to Insurance	80,241.46	-26,356.04	53,885.42
September:	-26,356.04				

Adjustment Number	Budget Code	Description	Adjustment Date		
BA0000823	2021-2022 Adopted	Transfer to Postmortem expense	9/15/2022		

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-4175</u>	Postmortem Expenses	Transfer to Postmortem expense	43,000.00	1,355.00	44,355.00
September:	1,355.00				
<u>100-409-4811</u>	Indigent Cemetery Costs	Transfer to Postmortem expense	10,500.00	-1,355.00	9,145.00
September:	-1,355.00				

Adjustment Number	Budget Code	Description	Adjustment Date		
BA0000824	2021-2022 Adopted	Tran. Tax Assessor supplies	9/15/2022		

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-499-3010</u>	Office Supplies	Tran. Tax Assessor supplies	4,950.00	-1,300.00	3,650.00
September:	-1,300.00				
<u>100-499-3010</u>	Office Supplies	Tran. Tax Assessor supplies	4,950.00	1,300.00	6,250.00
September:	1,300.00				

Adjustment Number	Budget Code	Description	Adjustment Date		
BA0000825	2021-2022 Adopted	Tran. for IRS FY 22 Penalty	9/15/2022		

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
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<u>Account Number</u>						
<u>100-409-3508</u>	Penalties and Interest	Tran. for IRS FY 22 Penalty	0.00	11,348.02	11,348.02	
September:	11,348.02					
<u>100-409-4160</u>	Audit & Accounting Fees	Tran. for IRS FY 22 Penalty	37,800.00	-3,800.00	34,000.00	
September:	-3,800.00					
<u>100-409-4495</u>	Contracted Services	Tran. for IRS FY 22 Penalty	26,000.00	-6,548.02	19,451.98	
September:	-6,548.02					
<u>100-409-5450</u>	Furniture & Fixtures	Tran. for IRS FY 22 Penalty	2,000.00	-1,000.00	1,000.00	
September:	-1,000.00					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000826	2021-2022 Adopted	Transfer Donated Funds for Shooting Range	9/15/2022

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-380-3801</u>	Donations	Transfer Donated Funds for Shooting Range	-10,750.00	840.00	-9,910.00
September:	840.00				
<u>100-560-7100</u>	Misc Expense of Donated Fund	Transfer Donated Funds for Shooting Range	0.00	840.00	840.00
September:	840.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000827	2021-2022 Adopted	Tran. R&B Diesel	9/15/2022

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-611-3200</u>	Gasoline	Tran. R&B Diesel	141,000.00	-13,700.00	127,300.00
September:	-13,700.00				
<u>100-611-3210</u>	Diesel	Tran. R&B Diesel	155,000.00	13,700.00	168,700.00
September:	13,700.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000828	2021-2022 Adopted	Tran. Auditor Office Supplies	9/15/2022

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-495-3010</u>	Office Supplies	Tran. Auditor Office Supplies	1,200.00	200.00	1,400.00
September:	200.00				
<u>100-495-4502</u>	Educational Expense	Tran. Auditor Office Supplies	2,400.00	-200.00	2,200.00
September:	-200.00				

Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2021-2022 Adopted	2021-2022 Adopted	<u>100-380-3801</u>	Donations	-10,750.00	840.00	-9,910.00
		<u>100-409-2400</u>	Workers' Comp	98,000.00	18,779.52	116,779.52
		<u>100-409-2500</u>	Unemployment Comp	15,000.00	1,326.52	16,326.52
		<u>100-409-3508</u>	Penalties and Interest	0.00	11,348.02	11,348.02
		<u>100-409-4160</u>	Audit & Accounting Fees	37,800.00	-3,800.00	34,000.00
		<u>100-409-4175</u>	Postmortem Expenses	43,000.00	1,355.00	44,355.00
		<u>100-409-4200</u>	Property & General Liability Insura	221,000.00	6,250.00	227,250.00
		<u>100-409-4495</u>	Contracted Services	26,000.00	-6,548.02	19,451.98
		<u>100-409-4811</u>	Indigent Cemetery Costs	10,500.00	-1,355.00	9,145.00
		<u>100-409-4955</u>	Contingency	80,241.46	-30,828.16	49,413.30
		<u>100-409-5450</u>	Furniture & Fixtures	2,000.00	-1,000.00	1,000.00
		<u>100-450-1250</u>	Temporary District Clerk	0.00	3,828.54	3,828.54
		<u>100-450-2200</u>	FICA Taxes	14,596.54	292.88	14,889.42
		<u>100-450-2300</u>	Retirement Match	16,145.88	350.69	16,496.57
		<u>100-476-3105</u>	Investigative Expenses	11,969.00	-50.00	11,919.00
		<u>100-476-4600</u>	Assoc & Organization Dues	2,031.00	50.00	2,081.00
		<u>100-495-3010</u>	Office Supplies	1,200.00	200.00	1,400.00
		<u>100-495-4502</u>	Educational Expense	2,400.00	-200.00	2,200.00
		<u>100-499-3010</u>	Office Supplies	4,950.00	0.00	4,950.00
		<u>100-560-7100</u>	Misc Expense of Donated Funds	0.00	840.00	840.00
		<u>100-565-3135</u>	Food	268,000.00	4,398.00	272,398.00
		<u>100-565-3150</u>	Inmate Transport	4,500.00	-2,000.00	2,500.00
		<u>100-565-3160</u>	Inmate Medical	55,000.00	-1,000.00	54,000.00
		<u>100-565-4495</u>	Contracted Services	3,000.00	-1,398.00	1,602.00
		<u>100-611-3110</u>	Uniforms & Accessories	18,500.00	2,100.00	20,600.00
		<u>100-611-3200</u>	Gasoline	141,000.00	-13,700.00	127,300.00
		<u>100-611-3210</u>	Diesel	155,000.00	13,700.00	168,700.00
		<u>100-611-3330</u>	Sand & Gravel	157,500.00	-3,355.00	154,145.00
		<u>100-611-3350</u>	Plant Mix Asphalt	605,692.45	11,230.00	616,922.45
		<u>100-611-3360</u>	Signs & Safety	8,000.00	-5,200.00	2,800.00
		<u>100-611-3380</u>	Miscellaneous Expenses	5,000.00	-1,175.00	3,825.00
		<u>100-611-3390</u>	Handtools	10,000.00	-3,600.00	6,400.00
			2021-2022 Adopted Total:	2,007,276.33	1,679.99	2,008,956.32
			Grand Total:	2,007,276.33	1,679.99	2,008,956.32

Fund Summary

Fund	Before	Adjustment	After
Budget Code:2021-2022 Adopted - 2021-2022 Adopted Fiscal: 2021-2022			
100	2,007,276.33	1,679.99	2,008,956.32
Budget Code 2021-2022 Adopted Total:	2,007,276.33	1,679.99	2,008,956.32
Grand Total:	2,007,276.33	1,679.99	2,008,956.32

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BY [Signature] DEPUTY