

**DFA - OTERO COUNTY  
CHART OF ACCOUNTS  
CROSSWALK**

<b>DFA FUND</b>	<b>DFA FUND DESCRIPTION</b>	<b>OTERO COUNTY FUND</b>	<b>OTERO COUNTY FUND DESCRIPTION</b>
11000	GENERAL OPERATING FUND	110	GENERAL FUND
20200	ENVIRONMENTAL	172	SOLID WASTE
20300	COUNTY PROPERTY VALUATION	112	PROPERTY VALUATION
20400	COUNTY ROAD	115	ROAD FUND
20600	EMERGENCY MEDICAL SERVICE	565	EMERGENCY MEDICAL SERVICES FUND
20800	FARM & RANGE	920	FARM AND RANGE
20900	FIRE PROTECTION	530	ALAMO WEST FIRE DISTRICT
		531	BENT FIRE DISTRICT
		532	BOLES ACRES FIRE DISTRICT
		534	BURRO FLATS
		537	DUNGAN FIRE DISTRICT
		539	FIRE MARSHAL
		540	HIGH ROLLS FIRE DISTRICT
		542	JACKRABBIT FLATS VFD
		543	JAMES CANYON FIRE DISTRICT
		545	LA LUZ FIRE DISTRICT
		546	FAR SOUTH FIRE DISTRICT
		547	MAYHILL FIRE DISTRICT
		548	MESCALERO FIRE DISTRICT
		551	ORO VISTA FIRE DISTRICT
		552	PINON FIRE DISTRICT
		554	SACRAMENTO FIRE DISTRICT
555	SUNSPOT FIRE DISTRICT		
556	SIXTEEN SPRINGS CANYON FIRE DISTRICT		
557	TIMBERON FIRE DISTRICT		
21100	LAW ENFORCEMENT PROTECTION	170	LAW ENFORCEMENT PROTECTION FUND
21800	INTERGOVERNMENTAL GRANTS	129	HIDTA
		362	LEGISLATIVE GRANTS (VARIOUS)
22000	INDIGENT FUND	163	COUNTY INDIGENT
22200	COUNTY FIRE GROSS RECEIPTS TAX	567	FIRE PROTECTION TAX
22300	DWI FUND	111	DWI GRANT
22500	CLERKS RECORDING & FILING FUND	117	CLERKS EQUIPMENT FUND
22600	JAIL - DETENTION	114	DETENTION CENTER
25000	FOREST RESERVE - TITLE III	176	SECURE RURAL SCHOOLS III
26000	AMERICAN RESCUE PLAN	323	AMERICAN RESCUE PLAN
29900	OTHER SPECIAL REVENUE	118	COMMUNITY SERVICES
		174	DOG CANYON LANDFILL CLOSURE
		184	HEALTH RESERVE FUND
		185	EMERGENCY RESERVE FUND
		559	COMMUNICATION

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30200	CDBG (HUD) PROJECT	375	CDBG - CHINS
40100	GENERAL OBLIGATION BOND DEBT SERVICE	995	DEBT SERVICES (GO BONDS)
40200	GRT REVENUE BOND DEBT SERVICE	196	1/4% HOLD HARMLESS GRT
		197	1/8% HOLD HARMLESS GRT
40400	NMFA LOAN DEBT SERVICE	991	DEBT SERVICES (OTHER)
52000	JAIL/DETENTION FACILITY ENTERPRISE	779	OTERO COUNTY PRISON FACILITY (MTC)
		780	OTERO COUNTY PROCESSING CENTER (ICE)
69900	OTHER INTERNAL SERVICE	183	SELF INSURANCE FUND
79900	OTHER TRUST & AGENCY	901	TRUST AND AGENCY