

OVERVIEW:

General ledger accounts include the balance sheet/statement of net assets accounts (assets, liabilities, and fund balances and net assets) and the budgetary/operating accounts (revenues and expenditures/expenses). Whether or not certain accounts are applicable is dependent on the measurement focus of the fund type and/or government-wide presentation. Governmental funds with their current spending resources focus tend to present current assets and liabilities, while proprietary, fiduciary, and government-wide presentations are on full accrual and include all economic resources.

Within each of the sections we have included major categories (e.g., under current assets, we have included categories such as cash, investments, and taxes receivable). These major categories are mandatory for use by all counties. However, the accounts within each category can be utilized at the option of each county to serve its own accounting requirements.

For example, we have assigned 20 numbers (1040 to 1059) for counties to maintain their various bank cash/checking accounts. Counties may assign these numbers as they deem appropriate.

ASSETS:

Assets are property owned by a county which has a monetary value. Current (financial) assets describe those assets which are available or can be made readily available to meet current costs or to liquidate current liabilities. Included are such items as cash, temporary investments, inventories, and receivables which will be collected within a short period.

Other assets describe those assets which are not expected to be available to meet current operating costs or to liquidate current liabilities. Included are such accounts as advances, capital assets, long-term receivables, restricted assets, and prepaid items.

CURRENT ASSETS

Account
Number

Cash and investments

1001 Cash and pooled investments

Includes currency, coin, checks, money orders, and bankers' drafts on hand or on deposit with the county treasurer or their agent designated as custodian of cash or demand deposits with financial institutions. Cash equivalents are short-term highly liquid investments including Treasury bills, commercial paper, and money market funds. This account includes certain securities (e.g., Treasury bills) that are classified as investments in the notes to the financial statements to disclose credit and market risks.

1003 Undistributed cash in agency funds (taxes, other)

Cash in agency funds belonging to either governmental or proprietary funds that has not yet been distributed.

1005 Petty cash and change funds

The amount of cash in a departmental control account kept for petty cash and change purposes for all other departments and the treasurer.

1006 Departmental cash

The amount of cash in a department that represents fees and charges that have not yet been remitted to county treasury.

Account
Number

1010 Dedicated cash

Amounts held as restricted cash for specific purposes such as a social welfare trust fund or for other such purposes as ditches. Account numbers 1010 to 1039 are reserved for various dedicated cash accounts as an alternative.

1040 Bank cash - checking accounts

The amount of cash on hand in all demand deposit accounts in banks and immediately available for the general operating activities. Account numbers 1040 to 1059 are reserved for the various bank checking accounts.

1060 Bank cash - savings accounts

The amount on deposit in banks and available for general operating activities. These are time deposits which may earn interest.

1065 Certificates of deposit

This interest-earning account represents one or more balances which are considered to be deposits. Certificates of deposit are obligations issued by banks and thrift institutions. They are easily converted to cash, much like savings account funds.

1070 Cash with fiscal or escrow agent

Funds deposited with a fiscal agent for debt retirement, interest payments, or anticipated expenses related to new debt issuance.

Account
Number

1085 Sinking fund - various

This account may be used in the debt service fund, special revenue fund, or an enterprise fund or intergovernmental service fund. It is the amount of cash often deposited in special accounts as required by bond indentures.

Investments

1090 Investments - current

Income-earning securities that have been purchased by the county and are expected to be held for less than one year.

1091 U.S. government obligations

This represents the debt obligations issued by the U.S. government and its agencies that the county has purchased with surplus funds.

1092 Mutual funds

Represents investment company investments that are restricted to government bonds, notes, bills, mortgages, and other securities that are direct obligations or guaranteed by the U.S. government.

1093 Minnesota obligations

This amount represents the debt obligations issued by the State of Minnesota that the county has purchased with surplus funds.

Account
Number

1094 Commercial paper

Investments in short-term promissory notes issued by corporations with maturities ranging from two to 270 days.

1095 Municipal obligations

This amount represents the municipal obligations that the county has purchased with surplus funds.

1096 Repurchase agreements

This amount represents the purchase price of repurchase agreements, contracts related to debt obligations of the U.S. government and its agencies which have been sold by a second party with a specific maturity date ranging from a few days to one year.

1097 Negotiable certificates of deposit

This account represents one or more balances which are considered to be investments. Certificates of deposit are obligations issued by banks and thrift institutions that have a secondary market and typically have been sold through a broker.

1098 Other investments

All other income-earning securities authorized by Minnesota statutes.

RECEIVABLES¹Account
NumberProperty taxes receivable

1100

Current

Unpaid real and personal property taxes for the current year.

1110

Prior

Real and personal property taxes collectible in prior years that are unpaid at year-end.

1120

Interest and penalties on property taxes receivable

The uncollected portion of interest and penalties on unpaid property taxes.

1130

Forfeited tax receivable

Legal claims against property that have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Installment payments due on lands sold at (or because of) tax sale auctions or repurchase of lands after forfeiture. Includes sale of timber and rental of forfeited lands.

¹For most receivables, a county should evaluate whether a contra-account is needed for that receivable for an estimated amount that will not be collected. The account number assigned to the contra-account should relate to account number assigned to the receivable account. For example, the allowance for uncollectible current property taxes could be 1101 or 1105.

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Account
Number

Special assessments receivable

1140

Current

The uncollected portion of special assessments that the county placed on the current year's tax rolls.

1150

Noncurrent

Also known as deferred special assessments, these represent special assessments that have been levied but are not due within one year.

1160

Prior

Special assessments that the county placed on prior year's tax rolls that are unpaid at year-end.

1180

Interest on special assessments

The uncollected portion of interest receivable due on unpaid installments of special assessments.

Operating receivables

1200

Accounts receivable

This amount represents accounts from individuals or businesses and does not include amounts due from other funds or other governmental units. It does not include items such as taxes or special assessments receivable and should not be commingled or combined in any grouping of such accounts.

Account
Number1201 Reserve for uncollectible accounts receivable (credit)

The portion of accounts receivable which is estimated will never be collected. The balance in this account is reported as a deduction from accounts receivable to indicate net accounts receivable. (See also footnote 1.)

1210 Unbilled accounts receivable

The estimated amount of accounts receivable for goods and services rendered but not yet billed to customers.

1220 Notes receivable

An unconditional written promise, signed by the maker, to pay a certain sum on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein.

1230 Rent receivable

Amounts due to the county pursuant to operating leases or rent agreements.

1240 Loans receivable

Amounts that have been loaned to individuals, businesses, or organizations external to the county, including notes taken as security for such loans.

1250 Accrued interest receivable

This amount represents interest earned on invested funds which have not been paid because the maturity date of the investment is some time in the future.

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Account
Number

1260 Due from other funds

This represents short-term obligations due from one fund to another. Counties should consider separate accounts for receivables from different fund types or each individual fund. This may assist with financial statement preparation.

1280 Due from other governmental units

This represents amounts due the county from another government. These amounts may represent intergovernmental grants, entitlements, or shared revenues or may represent loans or charges for goods or services rendered by the county for another government.

1285 Due from component unit

Amounts owed by a discretely presented component unit to the county as a result of goods or services provided or loans made to the discretely presented component unit.

RESTRICTED ASSETS

Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. These are more typically found in proprietary funds or at the government-wide level. Account numbers 1300 through 1399 have been set aside for these assets.

OTHER ASSETS

Account
Number

1410 Advances to other funds

Amounts that are owed, other than charges for goods and services rendered, to a particular fund by another fund of the county and that are not due within one year.

1420 Advances to other governments

Long-term receivable for advances made to another government.

1425 Advances - employees

Advances made to employees in the form of travel advances before they are earned.

1430 Advances - others

Receivable for long-term advances made to others.

1451 Inventories - materials and supplies

Value at cost of materials and supplies on hand for future consumption.

1452 Inventories - stores for sale

Goods held for resale rather than for use in operations.

1460 Prepaid items

Charges incurred for benefits to be received in future periods. (Credit amounts charged to expenditure/expense in future periods.)

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Account
Number

1470 Deferred charges

Nonregularly recurring, noncapital costs of operations that benefit future periods. These costs include those incurred in connection with the issuance of debt (e.g., underwriting and legal fees).

1475 Investments in joint ventures

Investments and subsequent allocations of earnings or losses for joint ventures where the county has an equity interest.

1480 Capital assets, held for resale

Property held by the county not for county use, but rather on a temporary basis until sold.

CAPITAL ASSETS

1500 Land

Acquisition cost of land, including the purchase price and related costs of the purchase, such as fees, demolition, and clearing costs necessary to prepare the land for its intended use. (Used to capitalize the expenditure account, Site or grounds acquisition.)

1510 Infrastructure and infrastructure improvements

Acquisition or construction costs for tangible property that is normally both stationary in nature and can be preserved for a significantly greater number of years than other types of property. Examples include: roads, bridges, tunnels, storm drainage systems, water and sewer systems, dams, and lighting systems. (Used to capitalize the expenditure account, Infrastructure acquisition or construction.)

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Account
Number1515 Accumulated depreciation - infrastructure (credit)

The accumulation of systematic and rational allocations of the estimated cost of using infrastructure, on a historical cost basis, over the useful lives of the infrastructure. This account is not used for any infrastructure that is reported using the modified approach.

1520 Buildings and structures

Acquisition or construction cost of buildings owned. This account includes the purchase price of buildings acquired and related costs of the purchase. This account includes the construction cost of new buildings such as consulting, excavation, general, mechanical, electrical, and insurance and other miscellaneous expenses incurred in construction. This account also includes the cost of fixtures attached to and forming a permanent part of the building, building improvement expenditures, and land improvement expenditures associated with the construction of a new building. (Used to capitalize the expenditure account, Building acquisition or construction.)

1525 Accumulated depreciation - buildings (credit)

The accumulation of periodic credits made to record the expiration of the estimated service life of buildings in enterprise or internal service funds and at the government-wide level.

1530 Improvements other than buildings

Cost of improvements made to land such as sidewalks, curbing, fences, retaining walls, water sprinkler systems, landscaping, and parking lots. (Improvement expenditures resulting from the construction of a new building should not be included in this account but should be included in Buildings and structures, #1520.)

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Account
Number

1535 Accumulated depreciation - improvements other than buildings (credit)

The accumulations of periodic credits made to record the expiration of the estimated service life of improvements other than buildings in enterprise or internal service funds and at the government-wide level.

1536 Leasehold improvements

Cost of improvements and alterations made to leased property. (Used to capitalize the expense account, Buildings - leased.)

1538 Accumulated amortization (depreciation) - leasehold improvements (credit)

Reflects the expiration of the service life of leasehold improvements over the useful life of the improvement or the life of the lease, whichever is shorter.

1540 Machinery, vehicles, furniture, and equipment

Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are: machinery, tools, furniture, and furnishings. (Used to capitalize the expenditure account, Machinery and equipment purchase.) Also, includes the value at cost of trucks, automobiles, and other vehicles and other off-the-road maintenance equipment. (Used to capitalize the expenditure account, Vehicles purchased.)

1545 Accumulated depreciation - machinery, vehicles, furniture, and equipment (credit)

The accumulation of periodic credits made to record the expiration of the estimated service life of machinery, vehicles, furniture, and equipment in enterprise or internal service funds and at the government-wide level.

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Account
Number

1550 Construction-in-progress

Value at cost of land, building, and attached equipment projects being constructed but not completed. Upon completion of the project, these accounts should be closed out and the costs capitalized in the Land; Buildings and structures; and Equipment, furniture, and fixtures accounts.

1560 Landfill

Cost of constructing or acquiring landfill structures. This would not include any land costs. These assets also could be accounted for in buildings or other improvements.

1565 Accumulated depreciation - landfill

Allocation of the cost of landfill asset over its useful life.

Works of art and historical treasures

Collections or individual items of significance that are owned by a local government that are not held for financial gain, but rather for public exhibition, education, or research in furtherance of public service. Collections or individual items that are protected and cared for or preserved and subject to an organizational policy that requires the proceeds from sales of collection items to be used to acquire other items for collections. There can be two types of collections.

Account
Number

1570 Inexhaustible collection or items

Collections where the economic benefit or service potential is used up so slowly that the estimated useful lives are extraordinarily long. Because of their cultural, aesthetic, or historical value, the holder of the asset applies efforts to protect and preserve the asset in a manner greater than that for similar assets without such cultural, aesthetic, or historical value.

1572 Exhaustible collections or items

Collections or items whose useful lives are diminished by display or educational or research applications.

1575 Accumulated depreciation - works of art and historical treasures (credit)

Allocation of the value of the works of art and historical treasures over the estimated useful lives of these exhaustible assets.

LIABILITIES AND OTHER CREDITS:

CURRENT LIABILITIES

2001 Warrants payable

Account balance reflects liabilities from registered warrants which have been issued but have not been redeemed.

2005 Vouchers payable

Liabilities for goods and services evidenced by vouchers that have been pre-audited and approved for payment but that have not been paid.

Account
Number

2020 Accounts payable

A short-term liability reflecting amounts on open account owing to private persons or organizations for goods and services received by a county.

2028 Refunds payable

Amounts due back to individuals or others because of overpayments to the county.

2030 Accrued salaries and wages payable

Current liability for amounts due employees and former employees for personal services.

2032 Accrued payroll taxes

Liability for employee's portion of salary-related taxes, including federal and state income taxes.

2035 Benefits or employer's contribution payable

Liability for unpaid employer's portion of expenses related to employee benefits, including FICA, unemployment, and workers' compensation.

2040 Compensated absences payable - current

Current portion or fund liability for amounts owed to employees for unpaid vacation and sick leave liabilities.

Account
Number

2050 Claims and judgments payable - current

Current liability for amounts owed as the result of administrative or court decisions, including workers' compensation, unemployment, improper arrests, property damage, and condemnation awards. These amounts can be included in accounts payable for financial reporting.

2060 Contracts payable

Balance reflects amount due on contracts for goods or services furnished to another governmental unit.

2070 Retainage payable

A portion of amounts due on construction contracts. Such amounts represent a percentage of the total contract price that is not paid pending final inspection, the lapse of a specified time, or both.

2090 Due to other funds

Balance is amount due to other funds of the same county that are due within one year. A detailed ledger should show account activity of each fund.

2100 Due to other governments

Account represents amount due on a current or delinquent basis to another governmental agency. A detailed ledger should show account activity of each agency.

Account
Number

2110 Due to component unit

Amounts owed by the county (primary government) to a discretely presented component unit as a result of goods or services provided or current portion of loans made by the discretely presented component unit.

2120 Due to the primary government (county)

Amounts owed to the county by a discretely presented component unit.

2200 Matured bonds payable

Unpaid bonds/debt that have reached or passed their maturity date.

2210 Matured interest payable

Unpaid interest on bonds that have reached or passed their maturity date.

2220 Accrued interest payable

Interest costs related to the current period and prior periods, but not due or payable until a later date.

2230 Deferred revenue - unavailable

Amounts under the modified accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not yet been met because such amounts are measurable but not available for expenditure.

Account
Number

2240 Deferred revenue - unearned

Amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

2250 Unapportioned taxes

The amount in the taxes and penalties fund during the year that has not been distributed to county funds and others.

2260 Estimated liability for landfill closure and postclosure care costs -
current

Current portion of the estimated future costs for closure and postclosure care for county-owned landfill.

2270 Customer deposits

Liability for deposits made by customers as a prerequisite to receiving goods or services the county provides.

2305 Notes payable - current

The face value of notes generally due within one year, including governmental fund notes payables.

2310 General obligation bonds payable - current

The face value of current portion of general obligation bonds due within one year.

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Account
Number

2315 Special assessment bonds payable - current

Account balance reflects the face value of the current portion of special assessment bonds due within one year.

2320 Revenue bonds payable - current

Account balance reflects the face value of the current portion of revenue bonds due within one year.

2325 Certificates of participation payable - current

This account reflects the face value of the current portion of certificates of participation due within one year.

2330 Facilities lease revenue bonds payable - current

This account reflects the face value of the current portion of facilities lease revenue bonds payable due within one year.

2335 Capital notes payable - current

This account reflects the face value of the current portion of capital notes payable due within one year.

2340 Capital leases payable - current

Current portion of the discounted present value of total future stipulated payments on lease agreements that were capitalized.

2350 Other current liabilities

Appropriately descriptive account titles should be used for other items that are considered current liabilities.

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CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS

Separate account numbers should be used for liabilities that the county will pay off using restricted assets. These accounts will be similar in nature to other current liabilities, i.e. accounts payable, accrued interest payable, contracts payable, etc. The account numbers 2400 through 2499 have been designated for these accounts, which primarily will be used for proprietary funds or at the government-wide level.

NONCURRENT LIABILITIES

Account
Number

OTHER NONCURRENT LIABILITIES

2510 Customer deposits - noncurrent

Deposits received from customers that are not expected to be refunded within the next year.

2520 Advances from other funds

Balance reflects amounts owed to other funds where such amounts are payable in years subsequent to the current year. Balance may represent a long-term advance. Generally, with advances, there is a repayment schedule. The county should consider separate accounts for advances between fund types or between individual funds. By fund type would be:

- 2516 Advances from governmental funds
- 2517 Advances from proprietary funds
- 2518 Advances from fiduciary funds

2530 Advances from other governments

Balance reflects amounts owed to other units of government where such amounts are payable in years subsequent to the current year.

Account
Number

2540 Compensated absences - noncurrent

The noncurrent portion of amounts owed to employees for unpaid vested sick and vacation leave.

2550 Claims and judgments payable - noncurrent

Noncurrent portion of liability for amounts owed as the result of administrative or court decisions, including workers' compensation, unemployment, improper arrests, property damage, and condemnation awards.

2560 Estimated liability for landfill closure and postclosure care costs -
noncurrent

Noncurrent portion of the estimated future costs for closure and postclosure care for county-owned landfill.

2570 Advance from primary government (county)

Noncurrent portion of amounts owed by a discretely presented component unit to the county (primary government) as a result of loans/advances made to the discretely presented component unit.

2580 Net pension obligation

The cumulative difference between annual pension cost and the employer's contributions to a pension plan. (Because counties are required to pay 100% of the annual requirement, it is generally expected that this account will not be needed.)

2590 Other noncurrent liabilities

Appropriately descriptive account titles should be used for any additional noncurrent liabilities.

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Account
NumberNoncurrent debt liabilities¹

2605

Notes payable - noncurrent

The face value of notes not due within one year.

2606

Unamortized premium on debt

The unamortized portion of the excess of debt proceeds over the face value of the debt (excluding accrued interest and issuance costs).

2607

Unamortized discounts on debt

The unamortized portion of the excess of the face value of the debt over the amount received from the sale (excluding accrued interest and issuance costs).

2608

Unamortized charge--refunding debt

The unamortized portion of the difference between the reacquisition price and the net carrying amount of debt that has been refunded in either an advance refunding or current refunding transaction. This account is added to or deducted from the related debt reported on the balance sheet.

¹The noncurrent portion of debt is presented in the financial statements net of any related premiums or discounts or, if refunding, issue the unamortized charge. However, within the accounts, it will be beneficial to establish separate accounts for these balances.

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Account
Number

2610 General obligation bonds payable - noncurrent

Account balance reflects the face value of the long-term portion of general obligation bonds issued and unpaid.

2611 Unamortized premium on debt

2612 Unamortized discounts on debt

2613 Unamortized charge--refunding debt

2615 Special assessment bonds payable - noncurrent

Account balance reflects the face value of the long-term portion of special assessment bonds with government commitment issued and unpaid.

2616 Unamortized premium on debt

2617 Unamortized discounts on debt

2618 Unamortized charge--refunding debt

2620 Revenue bonds payable - noncurrent

Account balance reflects the face value of the long-term portion of revenue bonds issued and unpaid.

2621 Unamortized premium on debt

2622 Unamortized discounts on debt

2623 Unamortized charge--refunding debt

Account
Number

2625 Certificates of participation payable - noncurrent

This account reflects the face value of the noncurrent portion of certificates of participation due within one year.

2626 Unamortized premium on debt

2627 Unamortized discounts on debt

2628 Unamortized charge--refunding debt

2630 Facilities lease revenue bonds payable - noncurrent

This account reflects the face value of the noncurrent portion of facilities lease revenue bonds payable due within one year.

2631 Unamortized premium on debt

2632 Unamortized discounts on debt

2633 Unamortized charge--refunding debt

2635 Capital notes payable - noncurrent

This account reflects the face value of the noncurrent portion of capital notes payable due within one year.

2636 Unamortized premium on debt

2637 Unamortized discounts on debt

2638 Unamortized charge--refunding debt

2640 Capital leases payable - noncurrent

Noncurrent portion of the discounted present value of total future stipulated payments on lease agreements that were capitalized.

2641 Unamortized premium on debt

2642 Unamortized discounts on debt

2643 Unamortized charge--refunding debt

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FUND BALANCESAccount
NumberReserved Fund Balance

2710

Reserved for debt service

Segregation of a portion of fund balance for resources legally restricted to the payment of general long-term debt principal and interest maturing in future years.

2715

Reserved for endowments

Account used to indicate that permanent trust fund balances are legally restricted to endowment purposes.

2720

Reserve for encumbrances

Segregation of a portion of fund balance for commitments related to unperformed contracts.

2725

Reserve for advances to other funds

Reflects the noncurrent portion of long-term interfund receivables.

2730

Reserved for inventories

An account used to segregate a portion of fund balance to indicate, using the purchases method for budgetary purposes, that inventories do not represent "available spendable resources."

2735

Reserved for noncurrent loans receivable

Segregation of a portion of fund balance to indicate that noncurrent portions of loans receivables do not represent expendable available financial resources.

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Account
Number

2740 Reserved for prepaid items

Segregation of a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources.

2745 Reserved for capital assets held for resale

Segregation of a portion of fund balance to indicate that capital assets held for resale do not represent expendable available financial resources.

Other fund balance reserves

The following represents some other typical reserves of fund balance that are legally (by law or agreement) restricted for specific purposes. Additional reserves can be set up within the account number range 2750 through 2799.

2750 Reserved for missing heirs

2752 Reserved for law library

2754 Reserved for recorder equipment purchases

2756 Reserved for enhanced 911

2758 Reserved for cash and investments with escrow agent

2760 Reserved for landfill closure/postclosure costs

2762 Reserved for boat and water safety

2764 Reserved for sheriff's contingency

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Account
Number

- 2766 Reserved for forfeiture property
- 2768 Reserved for gravel pit closure
- 2770 Reserved for veteran's van
- 2772 Reserved for perpetual care
- 2774 Reserved for conservation
- 2776 Reserved for

Unreserved Fund Balance

Unreserved fund balance is segregated into two general categories: designated and undesignated. Designations represent county management's tentative plans for future financial resources use. The following accounts are some typical designations used by counties. The account number range of 2800 through 2879 has been set aside for designations.

- 2801 Designated for subsequent year's expenditures
- 2803 Designated for cash flows
- 2805 Designated for capital improvements
- 2807 Designated for compensated absences
- 2809 Designated for contingencies
- 2811 Designated for petty cash and change funds

Account
Number

2813 Designated for capital equipment

2815 Designated for recycling

2817 Designated for unrealized gains on investments

2819 Designated for

2880 Undesignated fund balance

Portion of fund balance representing expendable available financial resources.

NET ASSETS

3100 Net assets, invested in capital assets, net of related debt

The component of the difference between assets and liabilities of proprietary funds and at the government-wide level that consists of capital assets less both accumulated depreciation and the outstanding net balance of debt that is directly attributable to the acquisition, construction, or improvement of those assets.

Net assets, restricted for

The component of the difference between assets and liabilities of proprietary funds and at the government-wide level that consists of assets with constraints placed on their use by either external parties (e.g., creditors or grantors) or through constitutional provisions or enabling legislation less any related liabilities. The account number range 3200 through 3279 has been set aside for restricted net assets. Some common examples of restricted assets follow.

Account
Number

3201	<u>Restricted for debt services</u>
3203	<u>Restricted for capital projects</u>
3205	<u>Restricted for general government</u>
3207	<u>Restricted for public safety</u>
3209	<u>Restricted for highways and streets</u>
3211	<u>Restriction for sanitation</u>
3213	<u>Restricted for human services</u>
3215	<u>Restricted for health</u>
3217	<u>Restricted for culture and recreation</u>
3219	<u>Restricted for conservation</u>
3221	<u>Restricted for economic development</u>
3223	<u>Restricted for endowments - permanent</u>
3225	<u>Restricted for endowments - temporary</u>
	<u>Fiduciary Net Assets</u>
3281	<u>Net assets, held in trust for pool participants</u>

The difference between the assets and liabilities of external investment pools reported by the sponsor county in an investment trust fund.

August 2003

Account
Number

3285 Net assets, held in trust for other purposes

The difference between the assets and liabilities of fiduciary funds,
other than investment trust funds.

3300 Net assets, unrestricted

The difference between the assets and liabilities of proprietary funds
and at the government-wide level that is not reported as net assets,
invested in capital assets, net of related debt or restricted net assets.

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