Minnesota City and Town Accounting and Financial Reporting Standards

Uniform Chart of Accounts

State of Minnesota
Office of the State Auditor

525 Park Street
Suite 500,
St. Paul, MN  55103
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Uniform Chart of Accounts

February 15, 2012

Government Information Division
Office of the State Auditor
State of Minnesota

525 Park Street, Suite 500
St. Paul, MN  55103
state.auditor@state.mn.us
www.auditor.state.mn.us
(651) 297-3682
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Introduction

This Uniform Chart of Accounts is designed for cities and towns in Minnesota. The primary objective of a Uniform Chart of Accounts is to facilitate the preparation of uniform annual financial statements, that is, statements that may be reliably compared to those of other cities and towns. Because of this aim, it is especially important that transactions are entered in a consistent manner. The Uniform Chart of Accounts is not a source of authority for cities/towns to enter into agreements or to make transactions. Rather, it describes the accounting for transactions authorized by law.

The design of this Uniform Chart of Accounts is closely tailored to the 2001 GAAFR (Governmental Accounting, Auditing, and Financial Reporting) of the Government Finance Officers Association.

Although a Uniform Chart of Accounts implies a uniform account numbering system for all cities/towns, it is the structure, rather than the numbers that is important. Cities/towns with a large investment in a different chart of accounts need not adopt the account numbers presented herein, provided those systems can be modified to present uniformly classified information.

We further recommend that the Uniform Chart of Accounts be adopted when a city or town changes from a manual to a computer based accounting system or modifies an existing computer based system. In addition, cities and towns using the Small City and Town Accounting System (CTAS) must follow the chart of accounts. Corrections, recommendations, or additions to the uniform chart of accounts can be emailed to the Office of the State Auditor at gid@osa.state.mn.us.

Account Structure

The basic account structure has three dimensions: fund, account, and object code. Three digits are assigned to the fund, five to the account, and three to the object code. Where required, cities/towns may expand the number of dimensions and/or the number of digits assigned to a dimension.

The basic structure in the Uniform Chart of Accounts, then, is as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>FUND</th>
<th>ACCOUNT</th>
<th>OBJECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td>xxx</td>
<td>1xxxx</td>
<td></td>
</tr>
<tr>
<td>Liabilities and</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Equity</td>
<td>xxx</td>
<td>2xxxx</td>
<td></td>
</tr>
<tr>
<td>Revenues</td>
<td>xxx</td>
<td>3xxxx</td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
<td>xxx</td>
<td>4xxxx</td>
<td>xxx</td>
</tr>
</tbody>
</table>
FUNDS
FUNDS

Introduction

This section of the chart of accounts covers the various types of funds and examples of funds most appropriate for cities and towns in Minnesota.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts to record cash and other resources, together with related liabilities and balances. Funds are segregated for the purpose of carrying on specific activities or objectives under special regulations, restrictions or limitations.

It is recommended that separate funds be created only where necessary for operational or legal requirements. Too many funds cause unnecessary complexity.

Funds are grouped into three categories under the GAAFR restatement principles:

1. **Governmental Funds** are those types of funds through which most governmental functions are typically financed. The governmental types of funds are:

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Fund Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>100</td>
</tr>
<tr>
<td>Special Revenue Funds</td>
<td>200 - 299</td>
</tr>
<tr>
<td>Debt Service Funds</td>
<td>300 - 399</td>
</tr>
<tr>
<td>Capital Projects Funds</td>
<td>400 - 499</td>
</tr>
<tr>
<td>Permanent Funds</td>
<td>500 - 599</td>
</tr>
<tr>
<td>Governmental Activities</td>
<td>900 - 999</td>
</tr>
</tbody>
</table>

2. **Proprietary Funds** are used to account for a government's organizations and activities that are similar to the private sector. There are two types of proprietary funds:

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Fund Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise Funds</td>
<td>600 - 699</td>
</tr>
<tr>
<td>Internal Service Funds</td>
<td>700 - 799</td>
</tr>
</tbody>
</table>

3. **Fiduciary Funds** are trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent. Fiduciary funds cannot be used to support the government’s own programs. The fund numbers are 800 – 899.
FUND DEFINITIONS

The following types of funds and account groups should be used by local governments:

GOVERNMENTAL FUNDS

**The General Fund** - to account for all financial resources except those accounted for in another fund. It is the main operating fund of the government.

**Special Revenue Funds** - to account for revenues derived from specific revenue sources (other than those for major capital projects) that are legally restricted for specific purposes.

**Debt Service Funds** - to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Capital Projects Funds** - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds)

**Permanent Funds** – to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs.

**Governmental Activities (government-wide financial reporting)** – to account for balances related to governmental funds that are only reported in the government-wide statements of net assets.

PROPRIETARY FUNDS

**Enterprise Funds** - to account for operations that are financed and operated in a manner similar to private business enterprises. A government’s business-type activities.

**Internal Service Funds** - to account for the financing of goods and services provided by one department to other departments of the city/town on a cost-reimbursement basis.

FIDUCIARY FUNDS

**Trust and Agency Funds** - to account for assets held by a city/town in a trustee capacity or as an agent for individuals, organizations, or other governments, or other funds.
Cities and towns should use the following types of funds where applicable. Fund names are shown for illustrative purposes and are not intended to be an exhaustive list for cities and towns.

**FUND NAMES**

**GOVERNMENTAL FUNDS**

**General Fund** (100)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>General Fund</td>
</tr>
</tbody>
</table>

**Special Revenue Funds** (201 through 299)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>201</td>
<td>Road and Bridge (recommended for towns)</td>
</tr>
<tr>
<td>202</td>
<td>Federal Community Development Block Grants</td>
</tr>
<tr>
<td>203-210</td>
<td>Other Federal Programs</td>
</tr>
<tr>
<td>211</td>
<td>Library</td>
</tr>
<tr>
<td>212</td>
<td>Municipal State Aid Streets Maintenance (Optional)</td>
</tr>
<tr>
<td>213</td>
<td>Public Housing (Optional)</td>
</tr>
<tr>
<td>224</td>
<td>Shade Tree Disease Control (Optional)</td>
</tr>
<tr>
<td>225-299</td>
<td>Other</td>
</tr>
</tbody>
</table>

**Debt Service Funds** (301 through 399)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>301-350</td>
<td>General Debt Service (Identify)</td>
</tr>
<tr>
<td>351-375</td>
<td>Debt Service for Special Issues (e.g. State Aid Streets)</td>
</tr>
<tr>
<td>376-399</td>
<td>Tax Increment Debt Service (Identify)</td>
</tr>
</tbody>
</table>

**Capital Projects Funds** (401 through 499)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>401</td>
<td>General Capital Projects</td>
</tr>
<tr>
<td>402</td>
<td>Municipal State Aid Streets - Construction</td>
</tr>
<tr>
<td>403</td>
<td>Open Spaces Acquisition (Optional)</td>
</tr>
<tr>
<td>404</td>
<td>Park Acquisition and Development (Optional)</td>
</tr>
<tr>
<td>405</td>
<td>Tax Increment Financing Projects</td>
</tr>
<tr>
<td>406 - 409</td>
<td>Other</td>
</tr>
</tbody>
</table>

**Permanent Funds** (500 – 549)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>501</td>
<td>Perpetual Care</td>
</tr>
</tbody>
</table>
### PROPRIETARY FUNDS

#### Enterprise Funds (601 through 699)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>601</td>
<td>Water</td>
</tr>
<tr>
<td>602</td>
<td>Sewage Collection and Disposal</td>
</tr>
<tr>
<td>603</td>
<td>Refuse or Garbage Collection</td>
</tr>
<tr>
<td>604</td>
<td>Electric</td>
</tr>
<tr>
<td>605</td>
<td>Gas</td>
</tr>
<tr>
<td>606</td>
<td>Heat</td>
</tr>
<tr>
<td>607</td>
<td>Hospital</td>
</tr>
<tr>
<td>608</td>
<td>Nursing Home</td>
</tr>
<tr>
<td>609</td>
<td>Municipal Liquor Store</td>
</tr>
<tr>
<td>610</td>
<td>Transit System</td>
</tr>
<tr>
<td>611</td>
<td>Parking Lots</td>
</tr>
<tr>
<td>612</td>
<td>Airport</td>
</tr>
<tr>
<td>613</td>
<td>Golf Course</td>
</tr>
<tr>
<td>614</td>
<td>Cable Television</td>
</tr>
<tr>
<td>615</td>
<td>Arena</td>
</tr>
<tr>
<td>616</td>
<td>Swimming Pool</td>
</tr>
<tr>
<td>617-650</td>
<td>Other Recreational Facilities (Identify)</td>
</tr>
<tr>
<td>651-699</td>
<td>Other</td>
</tr>
</tbody>
</table>

#### Internal Service Funds (701 through 799)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>701</td>
<td>Central Garage and Equipment</td>
</tr>
<tr>
<td>702</td>
<td>Central Services</td>
</tr>
<tr>
<td>703-799</td>
<td>Other</td>
</tr>
</tbody>
</table>

#### FIDUCIARY FUNDS (801 through 899)

**Pension Trust Funds**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>860-870</td>
<td>Pension Fund (Identify)</td>
</tr>
</tbody>
</table>
Balance Sheet Accounts
### Balance Sheet Accounts

#### CURRENT ASSETS

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td><strong>Cash.</strong> Currency, coins, checks, money orders, whether on hand, in checking accounts or savings accounts. The account is debited when cash is received and credited when disbursements occur.</td>
</tr>
<tr>
<td>10150</td>
<td><strong>Departmental Cash.</strong> Cash received by departments other than the treasurer's department. Credits to the account should be only for deposits with the treasurer.</td>
</tr>
<tr>
<td>10200</td>
<td><strong>Petty Cash.</strong> A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal check and voucher would be unnecessarily expensive and time consuming. Petty cash funds should be operated on an imprest basis.</td>
</tr>
<tr>
<td>10250</td>
<td><strong>Cash with Fiscal Agent.</strong> Deposits with fiscal agents, such as commercial banks, for payment of matured bonds and interest.</td>
</tr>
<tr>
<td>10300</td>
<td><strong>Change Fund.</strong> A sum of money set aside in cash registers or cash drawers for the purpose of making change. Change funds should not be used for making disbursements.</td>
</tr>
<tr>
<td>10400</td>
<td><strong>Investments - Current.</strong> Securities that are expected to be held for less than one year and that generate revenue in the form of interest or dividends. This would include most Certificates of Deposit.</td>
</tr>
<tr>
<td>10450</td>
<td><strong>Interest Receivable on Investments.</strong> The amount of interest on all investments which has been earned, but not received.</td>
</tr>
<tr>
<td>10500</td>
<td><strong>Taxes Receivable - Current.</strong> Real and personal property taxes due within the current year, but not yet delinquent.</td>
</tr>
<tr>
<td>10550</td>
<td><strong>Allowance for Uncollectible Current Taxes.</strong> That portion of current taxes receivable estimated to not be collectible. The balance in this account is reported as a deduction from <strong>Taxes Receivable – Current</strong> to indicate net current taxes receivable.</td>
</tr>
<tr>
<td>10700</td>
<td><strong>Taxes Receivable - Delinquent.</strong> Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.</td>
</tr>
</tbody>
</table>
CURRENT ASSETS (continued)

10800 **Allowance for Uncollectible Delinquent Taxes. (Credit)** That portion of delinquent taxes receivable estimated not to be collectible. The balance in this account is reported as a deduction from **Taxes Receivable – Delinquent** to indicate net delinquent taxes receivable.

10900 **Interest and Penalties Receivable – Taxes.** The uncollected portion of interest and penalties receivable on taxes.

10950 **Allowance for Uncollectible Interest and Penalties. (Credit)** That portion of interest and penalties receivable on taxes estimated not to be collectible. The balance in this account is reported as a deduction from **Interest and Penalties – Delinquent** to indicate net interest and penalties receivable - taxes.

11500 **Accounts Receivable.** Amounts due on open account from private individuals and organizations. Amounts due from other governments, other funds, taxes or special assessments receivable should not be included here. However, utilities should include amounts owed them by the city/town or department for services rendered.

11600 **Allowance for Uncollectible Accounts Receivable.** That portion of the accounts receivable that is estimated will never be collected. The balance in this account is reported as a deduction from **Accounts Receivable** to indicate net accounts receivable.

11700 **Unbilled Accounts Receivable.** The estimated amount of accounts receivable for services rendered by a utility but not yet billed to customers.

11750 **Allowance for Uncollectible Unbilled Accounts Receivable. (Credit)** That portion of unbilled accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from **Unbilled Accounts Receivable** to indicate net unbilled accounts receivable.

11800 **Returned Checks.** A clearing account for checks returned unpaid by the bank. This account should have a zero balance at year-end.

11900 **Notes Receivable.** An unconditional written promise to pay a certain sum in money upon demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein.

11950 **Allowance for Uncollectible Notes.** That portion of notes receivable estimated not to be collectible. The balance in this account is reported as a deduction from **Notes Receivable** to indicate net notes receivable.
CURRENT ASSETS (continued)

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12100</td>
<td><strong>Special Assessments Receivable - Current.</strong> The uncollected portion of special assessments which have been levied, which are due within a year, but which are not yet considered delinquent.</td>
</tr>
<tr>
<td>12150</td>
<td><strong>Allowance for Uncollectible Current Special Assessments. (Credit)</strong> That portion of current special assessments receivable estimated not to be collectible. The balance in this account is reported as a deduction from Special Assessments Receivable – Current to indicate net special assessments receivable.</td>
</tr>
<tr>
<td>12200</td>
<td><strong>Special Assessments Receivable - Delinquent.</strong> Special assessments remaining unpaid on and after the date on which a penalty for nonpayment is attached.</td>
</tr>
<tr>
<td>12300</td>
<td><strong>Special Assessments Receivable - Noncurrent.</strong> Special assessments which have been levied but which are not due within a year.</td>
</tr>
<tr>
<td>12900</td>
<td><strong>Loans Receivable.</strong> Amounts loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other funds and governments should be reported separately.</td>
</tr>
<tr>
<td>12950</td>
<td><strong>Allowance for Uncollectible Loans. (Credit)</strong> That portion of loans receivable estimated not to be collectible. The balance in this account is reported as a deduction from Loans Receivable to indicate net loans receivable.</td>
</tr>
<tr>
<td>13100</td>
<td><strong>Due From Other Funds.</strong> Amounts due from another city/town fund within one year. An example would be an amount due to the Central Garage (Internal Service Fund) from the General Fund for use of cars.</td>
</tr>
<tr>
<td>13101</td>
<td><strong>Due From General Fund.</strong></td>
</tr>
<tr>
<td>13102</td>
<td><strong>Due From</strong> Fund (Identify).</td>
</tr>
<tr>
<td>13200</td>
<td><strong>Due From Other Governments. (Identify Government)</strong> Amounts due from governments other than the city/town. These amounts may represent intergovernmental grants, entitlements, shared revenues, charges for services rendered by the reporting unit for another government, or property taxes collected by the county, but not yet distributed.</td>
</tr>
<tr>
<td>13250</td>
<td><strong>Due from Component Unit.</strong> Amounts owed by a discretely presented component unit to a primary government as a result of goods or services provided or loans made to the component unit.</td>
</tr>
</tbody>
</table>
RESTRICTED ASSETS

13300 **Advances to Other Funds. (Identify Funds)** Amounts owed to the fund by another city/town fund, which are not due within one year. This does not authorize advances from restricted funds or advances where they would be illegal.

13600 **Rent Receivable.** Amounts due to the fund pursuant to noncapitalized leases and rental agreements.

13610 **Allowance for Uncollectible Rent. (Credit)** That portion of rent estimated not to be collectible. The balance in this account is reported as a deduction from Rent Receivable to indicate net rent receivable.

13700 **Due From Developers.** Amounts due to the city/town from developers for capital contributions to proprietary funds.

13800 **Other Interest Receivable.** The amount of interest receivable on other than taxes, special assessments, and investments, for example, finance charges to patients of a city hospital.

14100 **Inventory of Materials and Supplies.** Materials and supplies on hand for future consumption. For example, printed forms, pencils, cleaning supplies, parts, etc. All supplies not held for resale.

14200-14999 **Inventory of Stores for Resale.** Goods held for resale rather than for use in operations. Accounts for liquor store retail inventories and other enterprise funds should appear here. Each account should be appropriately named, and subsidiary records maintained to properly account for these items.

15500 **Prepaid Items.** Charges entered for benefits which have not been received. Examples of prepaid items include prepaid rent, prepaid interest, and unexpired insurance premiums.

15600 **Deferred Charges.** Expenditures which are not chargeable to the fiscal period in which they are made, but which are carried as assets pending amortization or other disposition.

15610 **Preliminary Engineering and Development Costs.**

15620 **Unamortized Discount on Bonds Sold.** That portion of the excess of the face value of bonds over the amount received from their sale, which remains to be amortized over the remaining life of the bonds.
CAPITAL ASSETS

16100  **Land.** Land owned by the city/town including purchase price and any costs such as demolition and fees necessary to prepare the land for its intended use.

16200  **Buildings.** The cost of permanent structures owned by the city/town used to house property or persons. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects the appraised value of those buildings at the time of acquisition.

16210  **Accumulated Depreciation – Buildings, (Credit)** This account is used to accumulate the periodic credits, which record the expiration of the estimated service life of buildings.

16300  **Improvements Other Than Buildings.** Permanent improvements, other than buildings, which add value to land. Examples: fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges.

16310  **Accumulated Depreciation - Improvements Other Than Buildings, (Credit)** This account is used to accumulate the periodic credits that record the expiration of the estimated service life of improvements other than buildings.

16400  **Machinery and Equipment.** Long-lived heavy machinery and equipment.

16410  **Accumulated Depreciation - Machinery & Equipment, (Credit)** This account is used to accumulate the periodic credits which record the expiration of the estimated service life of heavy machinery and equipment.

16420  **Office Equipment & Furnishings.** Tangible property used primarily in offices, such as desks, chairs, computers, file cabinets, etc.

16430  **Accumulated Depreciation - Office Equipment & Furnishings, (Credit)** This account is used to accumulate the periodic credits, which record the expiration of the estimated service life of office equipment and furnishings.

CAPITAL ASSETS (continued)

16450 **Accumulated Depreciation - Motor Vehicles. (Credit)** This account is used to accumulate the periodic credits that record the expiration of the estimated service life of motor vehicles.

16460 **Furniture and Fixtures.** Tangible property, other than **Office Equipment and Furnishings**, such as fixtures, bookcases, air conditioners, etc.

16470 **Accumulated Depreciation - Furniture and Fixtures. (Credit)** This account is used to accumulate the periodic credits that record the expiration of the estimated service life of furniture and fixtures.

16480 **Other Equipment.** Other equipment not classified in the above accounts, for items such as recreational equipment, tools, work equipment, and all other miscellaneous equipment.

16490 **Accumulated Depreciation - Other Equipment. (Credit)** This account is used to accumulate the periodic credits that record the expiration of the estimated service life of other equipment.

16495 **Books.** Books and library acquisitions to be capitalized, primarily for libraries.

16499 **Accumulated Depreciation - Books. (Credit)** This optional account would be used to accumulate the periodic credits that record the expiration of the estimated useful life of books.

16500 **Construction in Progress.** The cost of construction work undertaken, but not yet completed.

16600 **Leasehold Improvements.** The cost of improvements and alterations made to leased property (long-term rent agreement). Example: Remodeling costs of rented office space.

16610 **Accumulated Depreciation - Leasehold Improvements. (Credit)** This account is used to accumulate the periodic credits that record the expiration of the estimated service life of leasehold improvements.

17000 **Other Assets.** Intangible assets and other assets not previously classified. Appropriately descriptive account titles should be used for these items.
CURRENT LIABILITIES

20100 **Vouchers Payable.** Liabilities for goods and services evidenced by vouchers which have been pre-audited and approved for payment but which have not been paid.

20200 **Accounts Payable.** Amounts owed on open account to private persons or organizations (but not to other funds or governments) for goods or services rendered.

20300 **Judgments Payable.** Amounts owed as a result of court decisions, including condemnation awards for private property taken for public use.

20400 **Compensated Absences Payable – Current.** Current portion or fund liability for amounts owed to employees for unpaid vacation and sick leave liabilities.

20600 **Contracts Payable.** Amounts due on contracts for goods and services furnished to the city/town.

20610 **Contracts Payable - Retained Percentage.** Amounts due on completed construction contracts. Such amounts represent a percentage of the total contract price, which is not paid until the project has been finally inspected and approved.

20700 **Due to Other Funds.** Amounts owed by a particular fund to another fund in the same city/town, which are due within one year. This account does not include sales to other funds for goods or services, or utility bills. Each fund should be identified as follows:

20701 **Due to General Fund.**

20702 **Due to Fund (Identify).**

20800 **Due to Other Governments. (Identify Government)** Amounts owed by to a government other than the city/town, which are due within a year.

20900 **Advance From Other Funds. (Identify Funds)** Amounts owed to another city/town fund, which are not due within one year. This does not authorize advances from restricted funds, or advances that would be illegal.

21000 **Due to Component Unit.** Amounts owed by a primary government to a discretely presented component unit as a result of goods or services provided or loans made by the discretely presented component unit.
CURRENT LIABILITIES (continued)

21500  **Accrued Interest Payable.** Interest accrued at the balance sheet date which is not due until a later date.

21600  **Accrued Wages & Salaries Payable.** Wages and salaries earned between the last payment date and the balance sheet date.

21700  **Accrued Payroll Deductions Payable.** Amounts which have been deducted from employees paychecks for withholding taxes, retirement, health insurance, union dues, etc., plus any deductions which will be made from accrued wages and salaries. These amounts should be subdivided into the following accounts:

   21701  **Federal Withholding.**

   21702  **State Withholding.**

   21703  **FICA Tax Withholding.**

   21704  **PERA.**

   21705  **Other Retirement.**

   21706  **Hospitalization/Medical Insurance.**

   21707  **Union Dues.**

   21708  **United Way.**

   21709  **Other.**

22000  **Deposits.** Include:

   1. Liability of a utility fund for deposits made by customers as a prerequisite to receiving the services it provides.
   2. The liability of a liquor enterprise fund for deposits on containers and taps.
   3. Developers' deposits.

22100  **Notes Payable – Current.** The face value of notes generally due within one year, including all tax anticipation and revenue anticipation notes payable.

22200  **Deferred Revenues.** Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met. For example, Federal grants.
**CURRENT LIABILITIES** (continued)

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>22300</td>
<td><strong>Tax Anticipation Certificates Payable.</strong> Short-term certificates issued by a city/town, payable from specific tax levies, due in the current year. Also includes emergency debt certificates.</td>
</tr>
<tr>
<td>22500</td>
<td><strong>Bonds Payable - Current Portion.</strong> The face value of bonds due within one year. The current portion should be accounted for separately from the noncurrent portion for financial statement purposes.</td>
</tr>
<tr>
<td>22510</td>
<td><strong>General Obligation Bonds Payable.</strong> The face value of General Obligation Bonds due within one year.</td>
</tr>
<tr>
<td>22520</td>
<td><strong>Special Assessment Bonds Payable.</strong> The face value of Special Assessment Bonds due within one year. (Special Assessment Bonds are General Obligation per Minn. Stat. § 429.011-.111.)</td>
</tr>
<tr>
<td>22530</td>
<td><strong>Revenue Bonds Payable.</strong> The face value of Revenue Bonds due within one year.</td>
</tr>
<tr>
<td>22540</td>
<td><strong>Tax Increment Bonds Payable.</strong> The face value of Tax Increment Financing Bonds due within one year.</td>
</tr>
<tr>
<td>22600</td>
<td><strong>Capital Lease Agreements - Current Portion.</strong> Current portions of the discounted present value of total future stipulated payments on capital leases.</td>
</tr>
<tr>
<td>22700</td>
<td><strong>Installment Purchase Contracts - Current Portion.</strong> Current portions of the discounted present value of total future stipulated payments on installment purchase contracts.</td>
</tr>
<tr>
<td>22800</td>
<td><strong>Other Current Liabilities.</strong> Current portions of liabilities for claims or other current liabilities not classified elsewhere</td>
</tr>
</tbody>
</table>
NONCURRENT LIABILITIES

23100 Bonds Payable - Noncurrent. The face value of bonds, which are not due within one year. The current and noncurrent bonds must be accounted for separately. The current portion appears in 22500.

23110 General Obligation Bonds Payable.

23120 Special Assessment Bonds Payable.

23130 Revenue Bonds Payable.

23140 Tax Increment Bonds Payable.

23400 Unamortized Premium on Bonds Sold. The unamortized portion of the excess of bond proceeds over the face value (excluding accrued interest and issuance costs).

23410 Unamortized Discounts on Bonds Sold. The unamortized portion of the excess of bond proceeds over the face value of the bonds over the amount received from their sale (excluding accrued interest and issuance costs).

23420 Unamortized Charge – Refunding Bonds. The unamortized portion of the difference between the reacquisition price and the net carrying amount of the debt that has been refunded in either an advance refunding or current refunding transaction.

23600 Compensated Absences Payable – Noncurrent. The noncurrent portion of amounts owed to employees for unpaid vacation and sick leave liabilities.

23700 Capital Lease Agreements - Noncurrent. Noncurrent portions of the discounted present value of total future stipulated payments on capital leases.

23800 Installment Purchase Contracts - Noncurrent. Noncurrent portions of the discounted present value of total future stipulated payments on installment purchase contracts.

23900 Other Long-Term Liabilities. Long-term liabilities for claims or other noncurrent liabilities not classified elsewhere.
FUND BALANCE (pre-GASB 54)

24100 **Fund Balance Reserved For Debt Service.** Segregation of a portion of the fund balance for debt service fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.

24200 **Fund Balance – Reserved for Endowments.** Account used to indicate that permanent trust fund balance amounts are legally restricted to endowment purposes.

24400 **Fund Balance Reserved For Encumbrances.** Segregation of a portion of a fund balance for expenditure upon performance by a vendor or contractor.

24500 **Fund Balance – Reserved for Inventories.** Segregation of a portion of fund balance to indicate, using the purchases method for budgetary purposes, that inventories do not represent expendable available financial resources.

24600 **Fund Balance – Reserved for Prepaid Items.** Segregation of a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources.

24700 **Fund Balance – Reserved for Noncurrent Loans Receivable.** Segregation of a portion of fund balance to indicate that noncurrent portions of loans receivable do not represent expendable available financial resources.

24800 **Fund Balance – Reserved for Advance to Other Funds.** Segregation of a portion of fund balance to indicate that advances to other funds do not represent expendable available financial resources.

24900 **Fund Balance – 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.
25300 **Unreserved Fund Balance.** The excess of the assets of a governmental fund or trust fund over its liabilities and fund balance reserved accounts. The balance in this account represents net financial resources available for subsequent appropriation and expenditures.

25310 **Unreserved Fund Balance Designated For (Purpose).** Segregation of a portion of fund balance to indicate tentative plans for financial resources utilization in a future period, such as general contingencies or for equipment replacement. Such designations are distinctly different from reserved fund balances in that the plans may never be authorized or result in expenditures, while reserved balances represent authorized expenditures.

25320 **Undesignated Fund Balance.** Fund balance available for expenditures by the city/town.

**NET ASSETS**

26100 **Net Assets, Invested in Capital Assets, Net of Related Debt.** The component of the difference between assets and liabilities of proprietary funds that consists of capital assets less both accumulated depreciation and the outstanding balance of debt that is directly attributable to the acquisition, construction, or improvement of those assets.

26200 **Net Assets, Restricted for ( ).** The component of the difference between assets and liabilities of proprietary funds that consists of assets with constraints placed on their use by either external parties or through constitutional or enabling legislation.

26210 **Net Assets Restricted for ( ) – Permanent Restriction.** Net assets that may never be spent.

26240 **Net Assets Restricted for ( ) – Temporary Restriction.** Net assets that may be spent at sometime, either in the present or future.

26300 **Net Assets, Held in Trust for Pension Benefits.** The difference between the assets and liabilities of pension plans reported by the employer or sponsor government in a pension trust fund.

26400 **Net Assets, Held in Trust for Pool Participants.** The difference between the assets and liabilities of external investment pools reported by the sponsor government in an investment trust fund.
NET ASSETS (Continued)

26500 Net Assets, Held in Trust for Other Purposes. The difference between the assets and liabilities of fiduciary funds, other than pension trust funds or investment trust funds.

26600 Net Assets, Unrestricted. The difference between assets and liabilities of proprietary funds that is not reported as net assets, invested in capital assets, net of related debt or restricted assets.

FUND BALANCE

27100 Fund Balance – Nonspendable - Inventories. Segregation of a portion of fund balance to indicate that inventories do not represent expendable available financial resources.

27200 Fund Balance – Nonspendable – Pre-paid Items. Segregation of a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources.

27300 Fund Balance – Nonspendable – Long-term Receivables. Segregation of a portion of fund balance to indicate that noncurrent portions of receivables do not represent expendable available financial resources.

27400 Fund Balance – Nonspendable – Endowment Principal. Account used to indicate that fund balance amounts are legally restricted and do not represent expendable available financial resources.

28100 Fund Balance – Restricted - State Statue. Account used to indicate that a portion of the fund balance amount is legally restricted by state statute.

28200 Fund Balance – Restricted – Bond Proceeds. Account used to indicate that a portion of the fund balance amount is available only for the bond’s intended purpose.

28300 Fund Balance – Restricted - Grants. Account used to indicate that a portion of fund balance amount is legally restricted by the grant agreement.

28400 Fund Balance – Restricted - Debt Service. Segregation of a portion of the fund balance for debt service fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.
28500 **Fund Balance – Restricted - Taxes.** Segregation of a portion of the fund balance for taxes dedicated to a specific purpose.

28600 **Fund Balance – Restricted – Other Revenues.** Segregation of a portion of the fund balance for revenues restricted by enabling legislation.

29100 **Fund Balance – Unrestricted – Committed.** Segregation of a portion of a fund balance to be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.

29200 **Fund Balance – Unrestricted – Assigned.** Segregation of a portion of fund balance to indicate amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.

29300 **Fund Balance – Unrestricted – Unassigned.** Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.
Revenues and Other Financing Sources
Revenues and Other Financing Sources

Introduction

In governmental funds, the primary classification of governmental fund revenues is by fund and source. Major revenue source classifications are taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, special assessments, and miscellaneous. Also, included are account numbers for other financial inflows, including other financing sources, special items, extraordinary items and capital contributions.

Generally Accepted Accounting Principles (GAAP) require program revenues be separated from general revenues in the government-wide statement of activities. Program revenues are classified as either 1) charges for services, 2) operating grants and contributions, or 3) capital grants and contributions. Cities/towns may use analysis to obtain the information on program revenues or may add additional coding to identify the program revenues.

In addition, governmental units often classify revenues by organization units - departments, bureaus, divisions, or other administrative agencies - depending upon the organization structure. This classification may be desirable for purposes of management control and accountability, as well as for auditing purposes, but should supplement rather than supplant the classifications by fund and source.

In the Uniform Chart of Accounts, the fund code clearly identifies the fund affected by the transaction. The revenue account (source code) is used to identify the source of the revenues. This list of revenue accounts is intended to provide a logically structured and reasonably complete classification for Minnesota cities/towns.
REVENUES

TAXES

31000  **General Property Taxes.** General Property Taxes are taxes levied on an assessed valuation of real and/or personal property by the city/town government. These taxes should be detailed and classified according to the following categories:

31010  **Current Ad Valorem Taxes.** Taxes levied on real and personal property collected during the current year. Does not include taxes on mobile homes or state property tax credits.

31020  **Delinquent Ad Valorem Taxes.** Taxes levied on real and personal property collectible in prior years which were collected during the current year.

31030  **Mobile Home Tax.** Taxes levied on the assessed valuation of mobile homes.

31040  **Fiscal Disparities.** The distribution value of disparities distributed by the State from the area wide mill rate pursuant to the "Fiscal Disparities' laws Minnesota Statutes §§ 473F.01-.13.

31050  **Tax Increments.** Tax increments collected from taxes on tax increment financing projects for cities/towns participating in the program under Minnesota Statutes §§ 462.411, 462.545, 462.585, 458.194, 474.10, 472A.07, 273.71-.78.

31300  **General Sales and Use Taxes.** Taxes imposed by the city upon the sale or consumption of goods and/or services with few or limited exemptions.

31310  **City Sales Taxes.**

31400  **Selective Sales and Use Taxes.** Taxes imposed by the city/town upon the sale or consumption of specific goods and services.

31410  **Hotel-Motel Tax.**
REVENUES (continued)

TAXES (continued)

31700  **Taxes Imposed and Apportioned by the Counties.**

31701  **Gravel Tax.** Tax imposed, collected, and apportioned under Minnesota Statute § 298.75, “Aggregate Material Removal; Production Tax.” A percentage is credited to towns and the general funds of cities as determined by the county board, to be expended for maintenance and construction of roads, highways and bridges.

31800  **Other Taxes.** Other tax revenues not enumerated elsewhere.

31810  **Franchise Taxes.** Proceeds from taxes imposed on public utilities by the city/town other than property taxes. Does not include city-owned enterprise funds.

31900  **Penalties and Interest on Delinquent Taxes.** Penalties collected for late payment of taxes.

31910  **Penalties and Interest on Ad valorem Taxes.** Amounts received in cash as interest or penalties for failure to pay ad valorem taxes on time.

31920  **Forfeited Tax Sale Apportionments.** Revenue received from tax forfeiture sales.
REVENUES (continued)

LICENSES AND PERMITS

32000 LICENSES AND PERMITS. Revenues received from the sale of business and non-business licenses.

32100 Business Licenses and Permits. Revenues from license sales to businesses and occupations, which must be licensed before doing business within the city/town.

32110 Alcoholic Beverages.

32120 Health.

32150 Public Utilities.

32160 Professional and Occupational.

32170 Amusements.

32180-32199 Other Business Licenses and Permits.

32200 Non-Business Licenses and Permits. Revenues from all non-business licenses and permits levied according to benefits presumably conferred by the license or permit.

32210 Building Permits. (Excludes surcharge)

32220 Gas Installation Permits.

32230 Plumbing Connection Permits.

32240 Animal Licenses.

32250 Parking Permits.

32260-32299 Other Non-Business Licenses and Permits.
REVENUES (continued)

INTERGOVERNMENTAL REVENUES

33000  INTERGOVERNMENTAL REVENUES.  Revenues from other governments in the form of grants, entitlements or shared revenues. Does not include charges for services provided by a city/town fund to another government.

33100  Federal Grants and Aids.

33120  Federal Grants – CETA.

33130  Federal Grants - Community Development Block Grants.

33140  Federal Grants - Environmental Development Act.


33160  Federal Payments in Lieu of Taxes.

33170  Federal Grants – Other.

33400  State Grants and Aids.

33401  Local Government Aid.

33402  Homestead and Agricultural Credit Aid (HACA).

33403  Mobile Home Homestead Credit.

33404  Attached Machinery Aid.

33405  Taconite Production Tax.

33406  Taconite Homestead Credit.

33407  Taconite Mobile Home Homestead Credit.

33408  Taconite Municipal Aid.
INTERGOVERNMENTAL REVENUES (continued)

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>33400</td>
<td>State Grants and Aids</td>
</tr>
<tr>
<td>33409</td>
<td>Wetlands Credit</td>
</tr>
<tr>
<td>33410</td>
<td>Wetlands Reimbursement</td>
</tr>
<tr>
<td>33411</td>
<td>Native Prairie Credit</td>
</tr>
<tr>
<td>33412</td>
<td>Native Prairie Reimbursement</td>
</tr>
<tr>
<td>33413</td>
<td>Reduced Assessment Credit</td>
</tr>
<tr>
<td>33414</td>
<td>Transmission Line Credit</td>
</tr>
<tr>
<td>33415</td>
<td>Pollution Control Agency Grants</td>
</tr>
<tr>
<td>33416</td>
<td>Police Training Reimbursement</td>
</tr>
<tr>
<td>33417</td>
<td>Shade Tree Disease Control Grants</td>
</tr>
<tr>
<td>33418</td>
<td>Municipal State Aid for Streets – Maintenance</td>
</tr>
<tr>
<td></td>
<td>(Gas Tax)</td>
</tr>
<tr>
<td>33419</td>
<td>Municipal State Aid for Streets – Construction</td>
</tr>
<tr>
<td>33420</td>
<td>Insurance Premium Tax – Fire</td>
</tr>
<tr>
<td>33421</td>
<td>Insurance Premium Tax – Police</td>
</tr>
<tr>
<td>33425</td>
<td>Residential Market Value Credit</td>
</tr>
<tr>
<td>33426</td>
<td>Agricultural Market Value Credit</td>
</tr>
<tr>
<td>33427</td>
<td>Manufactured Home Market Value Credit</td>
</tr>
<tr>
<td>33428</td>
<td>State – Payments in Lieu of Taxes</td>
</tr>
<tr>
<td>33429</td>
<td>State – P.E.R.A. Aid</td>
</tr>
</tbody>
</table>
REVENUES (continued)

INTERGOVERNMENTAL REVENUES (continued)

33400  **State Grants and Aids.** (continued)

    33430  **Disparity Reduction Aid**

    33440  **Other State Grants and Aids.** (Identify)

33600  **Grants and Aids From Local Governmental Units.**

    33610  **County Grants and Aids for Highways.**

    33620  **Other County Grants and Aids.** (Identify)

    33630  **Iron Range Resource and Rehabilitation Grants.**

    33640-33699  **Grants and Aids From Other Local Governments.**
    (Identify)

CHARGES FOR SERVICES

34000  **CHARGES FOR SERVICES.** Charges for current services exclusive of city/town enterprise activities. Charges for services should be segregated according to function and activity in the accounts indicated below.

34100  **General Government.**

    34101  **City/Town Hall Rent.** Amounts received from users of the city/town hall other than city/town departments, including regular tenants.

    34102  **Recording of Legal Instruments Zoning and Subdivision Fees.**

    34103  **Zoning and Subdivision Fees.**

    34104  **Plan Checking Fees.**

    34105  **Sale of Maps and Publications.**
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>34100</td>
<td><strong>General Government.</strong> (continued)</td>
</tr>
<tr>
<td>34106</td>
<td>Commissions on License Sales.</td>
</tr>
<tr>
<td>34107</td>
<td>Assessment Searches.</td>
</tr>
<tr>
<td>34108</td>
<td>Administrative Charges to Other Funds.</td>
</tr>
<tr>
<td>34109-34199</td>
<td>Other General Government. (Identify)</td>
</tr>
<tr>
<td>34200</td>
<td><strong>Public Safety.</strong> Revenues for services rendered by police, fire and other</td>
</tr>
<tr>
<td></td>
<td>public safety departments.</td>
</tr>
<tr>
<td>34201</td>
<td>Special Police Services.</td>
</tr>
<tr>
<td>34202</td>
<td>Special Fire Protection Services.</td>
</tr>
<tr>
<td>34203</td>
<td>Accident Reports.</td>
</tr>
<tr>
<td>34204</td>
<td>Protective Inspection Fees.</td>
</tr>
<tr>
<td>34205</td>
<td>Ambulance Revenues.</td>
</tr>
<tr>
<td>34206-34299</td>
<td>Other Public Safety. (Identify)</td>
</tr>
<tr>
<td>34300</td>
<td><strong>Highways and Streets. (Road and Bridges)</strong> Revenues from sales or charges</td>
</tr>
<tr>
<td></td>
<td>rendered by the city/town street department or collected from parking meters.</td>
</tr>
<tr>
<td>34301</td>
<td>Street, Sidewalk and Curb Repair Fees.</td>
</tr>
<tr>
<td>34302</td>
<td>Parking Meters.</td>
</tr>
<tr>
<td>34303-34329</td>
<td>Other Highways and Streets. (Identify)</td>
</tr>
</tbody>
</table>
### Minnesota City and Town Accounting and Financial Reporting Standards

### Uniform Chart of Accounts

#### REVENUES (continued)

#### CHARGES FOR SERVICES (continued)

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>34400</td>
<td><strong>Sanitation Department.</strong> Revenues from service or other charges of the city/town sanitation department. Includes charges for sanitation to the public, private businesses, and services rendered to other city departments such as the liquor store or electric utility. Such charges are properly classified here rather than as a transfer. These accounts are for the use of towns, which do not maintain sewage collection and treatment as an enterprise fund.</td>
</tr>
<tr>
<td>34401</td>
<td><strong>Sewerage Charges.</strong> Charges for sanitary sewerage service, if such service is not maintained as an enterprise fund. Enterprise fund accounting is required for cities.</td>
</tr>
<tr>
<td>34402</td>
<td><strong>Street Sanitation Charges.</strong></td>
</tr>
<tr>
<td>34403</td>
<td><strong>Refuse Collection Charges.</strong></td>
</tr>
<tr>
<td>34404</td>
<td><strong>Sale of Sewerage Sludge.</strong></td>
</tr>
<tr>
<td>34405</td>
<td><strong>Weed Cleaning and Removal Charges.</strong></td>
</tr>
<tr>
<td>34406</td>
<td><strong>Removal of Dead Animals.</strong></td>
</tr>
<tr>
<td>34407</td>
<td><strong>Sewer Availability Charge.</strong></td>
</tr>
<tr>
<td>34408-34499</td>
<td><strong>Other Sanitation Department.</strong> (Identify)</td>
</tr>
<tr>
<td>34500</td>
<td><strong>Health Department.</strong> Revenues from the Health Department for services rendered.</td>
</tr>
<tr>
<td>34501</td>
<td><strong>Vital Statistics.</strong></td>
</tr>
<tr>
<td>34502</td>
<td><strong>Health Inspection Fees.</strong></td>
</tr>
<tr>
<td>34503-34599</td>
<td><strong>Other Health Department.</strong> (Identify)</td>
</tr>
</tbody>
</table>
REVENUES (continued)

CHARGES FOR SERVICES (continued)

34700 **Culture - Recreation.** Revenue received by the city/town for use of cultural or recreational facilities owned by the city/town or from participation in programs run by the city/town.

34710 **Golf Fees.** An enterprise fund treatment is preferred.

34720 **Swimming Pool Fees.**

34730 **Playground Fees.**

34740 **Park and Recreation Concessions.**

34750 **Auditorium Use Fees.**

34760 **Library Use Fees.** (NOT FINES)

34770 **Zoo Charges.**

34780 **Park Fees.**

34790-34799 **Other Culture-Recreation.** (Identify)

34900 **Other Charges.**

34910 **Transit Revenues.**

34920 **Airport Revenues.**

34930 **Parking Lot Revenues.** Revenues received from a city-owned parking lot. Note: these revenues should be accounted for separately from on-street parking meters (34302).

34940 **Cemetery Revenues.**

34950 **Other.** (Identify) Charges for services not classified elsewhere.
FINES AND FORFEITS

35000 **FINES AND FORFEITS.**

35100 **Fines.** Fines are receipts from penalties imposed for violation of laws or regulations, or neglect of duty.

35101 **Court Fines.**

35102 **Parking Fines.**

35103 **Library Fines.**

35104 **Other Fines.**

35104 **Administrative Fines (Penalties).**

35200 **Forfeits.** Revenue derived from confiscated deposits or collection bonds or other surety held by the city/town for the enforcement of contracts or as security against loss or damage. Should be classified as to major items in account numbers 35201-35299.

SPECIAL ASSESSMENTS

36100 **SPECIAL ASSESSMENTS.**

36100 **Special Assessments.** Revenues received from a compulsory levy on selected properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. (If 20% or more of the cost is to be assessed against benefited property, no election is required prior to issuance of the special assessment bonds.)

Revenues received should be classified into the following two accounts, as a minimum:

36101 **Principal.**

36102 **Penalties and Interest.**
REVENUES (continued)

MISCELLANEOUS REVENUES

36200 MISCELLANEOUS REVENUES. Revenues not properly classified as taxes, licenses and permits, intergovernmental revenues, charges for services, or fines and forfeits.

36210 Interest Earnings. Revenue received as interest on investments, including such investments as savings accounts, Certificates of Deposit, Money Market Funds and Treasury Bonds and Bills.

36213 Net Increase (Decrease) in the Fair Value of Investments.

36220 Rents and Royalties. Revenues received from rental of city/town properties, excluding city hall and community hall rent, parking lot fees, and auditorium use fees, which are classified elsewhere.

36230 Contributions and Donations from Private Sources. Amounts received as donations from private agencies or persons.

PROPRIETARY FUND REVENUES

Account numbers 37000-38999 should be used to record revenue in the enterprise and internal service funds. The full accrual method of accounting is to be used for these accounts.

37100 Water Sales. Sales to customers of the city's water utility.

37110 Rate Class I.

37120 Rate Class II.

37130 Rate Class III.

37140 Rate Class IV.

37150 Connection/Reconnection Fees.

37160 Penalties and Forfeited Discounts.

37170 Other.
PROPRIETARY FUND REVENUES (continued)

37200 **Sewer Charges.** Charges to customers for sanitary sewer service.
   37210 **Rate Class I.**
   37220 **Rate Class II.**
   37230 **Rate Class III.**
   37240 **Rate Class IV.**
   37250 **Connection/Reconnection Fees.**
   37260 **Penalties and Forfeited Discounts.**
   37270 **Other.**

37300 **Refuse Charges.** Charges to customers for refuse collection and disposal services.
   37310 **Customer Charges.**
   37320 **Other.**

37400 **Electricity Sales.** Charges to customers for electric service by the city-owned electric utility.
   37410 **Rate Class I.**
   37420 **Rate Class II.**
   37430 **Rate Class III.**
   37440 **Rate Class IV.**
   37450 **Connection/Reconnection Fees.**
   37460 **Penalties and Forfeited Discounts.**
   37470 **Other.**
37500  **Gas Sales.** Charges to customers for gas service by the city-owned gas utility.

37510  **Rate Class I.**

37520  **Rate Class II.**

37530  **Rate Class III.**

37540  **Rate Class IV.**

37550  **Connection/Reconnection Fees.**

37560  **Penalties and Forfeited Discounts.**

37570  **Other.**

37600  **Heat Utility Sales.** Charges to customers for heating service by the city-owned heat utility.

37610  **Rate Class I.**

37620  **Rate Class II.**

37630  **Rate Class III.**

37640  **Rate Class IV.**

37650  **Connection/Reconnection Fees.**

37660  **Penalties and Forfeited Discounts.**

37670  **Other.**
PROPRIETARY FUND REVENUES (continued)

37700 **Hospital and Nursing Home Revenues.** Revenues from the city-owned hospital or nursing home. The same revenue accounts may be used for both types of enterprises provided separate funds are maintained for each.

37710 **Daily Patient Services.** Amounts received or accrued from all services rendered to patients on a daily or weekly basis, such as room rent and food service.

37720 **Other Nursing Services.** Amounts received or accrued from operating rooms and delivery rooms. Separate accounts for each item may be maintained.

37730 **Other Professional Services.** Amounts received or accrued for other professional services such as laboratory and radiology.

37740 **General Outpatient Services.** Amounts received or accrued for registration fees and professional services of physicians in the outpatient department.

37750 **Other Revenue.** Amounts received or accrued from sales or service charges of a non-hospital nature, such as gift shops, television rentals, cafeteria sales to non-patients, etc.

37800 **Liquor Stores - Off-Sale.** (Revenue from the off-sale liquor stores) If a city has both off and on-sale liquor dispensaries, revenue from each is to be accounted for separately. Detail of revenue from off-sale should be as follows:

37810 **Sales.**

37811 **Liquor.**

37812 **Beer.**

37813 **Wine.**

37814 **Soft Drinks.**
PROPRIETARY FUND REVENUES (continued)

37800 Liquor Stores - Off-Sale, (continued)

37815 Other Merchandise. Includes tobacco products, bottle openers, ice, etc., sold at the off-sale store.

37820 Vending Machine Revenues or Commissions. Includes revenue or commissions from vending machines (cigarettes, candy, etc.) at the off-sale store.

37830 Cash Discounts Off-Sale. Discounts received for payment within a stated period of time. Cash discounts may be treated as non-operating income. Cash discounts should not be confused with trade or promotional discounts which provide an allowance based on the volume of goods purchased. Trade discounts are to be treated as a reduction in the inventory cost and are not to be classified as income.

37840 Cash Over Off-Sale. This account is credited when the cash received is greater than the sales for the day as shown by the cash register tape. Separate accounts for cash over and short should be maintained rather than an account that combines the two. See account number 49755 for cash short.

37900 Liquor Stores - On-Sale. Revenue from the on-sale liquor store(s). If a city has both off and on-sale liquor dispensaries, revenue from each is to be accounted for separately. Detail of revenue from on-sale should be as follows:

37910 Sales.

37911 Liquor.

37912 Beer.

37913 Wine.

37914 Soft Drinks.

37915 Other Merchandise. Includes tobacco products, beer nuts, etc., sold at the on-sale liquor dispensary.
37900 **Liquor Stores - On-Sale.** (continued)

37920 **Vending Machine Revenues or Commissions.** Includes revenue or commissions from vending machines (cigarettes, candy, etc.) or electronic games (pinball, video, etc.) at the on-sale liquor dispensary.

37930 **Cash Discounts On-Sale.** Discounts received for payment within a stated period of time. Cash discounts may be treated as non-operating income. Cash discounts should not be confused with trade or promotional discounts, which provide an allowance based on the volume of goods purchased. Trade discounts are to be treated as a reduction in the inventory cost and are not to be classified as income.

37940 **Cash Over On-Sale.** This account is credited when the cash received is greater than the sales for the day as shown by the cash register tape. Separate accounts for cash over and short should be maintained rather than an account that combines the two. See account number 49775 for cash short.

38000 **Other Proprietary Fund Revenues.** Revenues received by proprietary funds other than those listed above.

38010 **Transit System Revenues.**

38020 **Airport Revenues.**

38030 **Parking Lot Revenues.**

38040 **Golf Course Revenues.**
PROPRIETARY FUND REVENUES (continued)

38050 **Cable TV Revenues.** Amounts received or accrued by a city-owned cable television enterprise. Revenues may be sub-classified according to level of service provided. The following accounts are examples only.

38051 **Standard Service.**

38052 **Premium Service. (e.g. Home Box Office)**

38053 **Connection/Reconnection Fees.**

38054 **Other.**

38060 **Arena Revenues.**

38070 **Swimming Pool Revenues.**

38080 **Other Recreation Revenues.**

38400 **Internal Service Fund Revenues.** Charges for services by an internal service fund to another city department, for example, charges by the central garage to the mayor's office for use of motor vehicles.

OTHER FINANCING SOURCES

39000 **OTHER FINANCING SOURCES.** Non-revenue sources of funds. These amounts are classified separately from revenues and are presented separately in the financial statements.

39101 **Sales of General Fixed Assets.**

39102 **Compensation for Loss of General Fixed Assets.** Cash received from insurance companies or individuals to compensate the city for the loss of general fixed assets due to theft, accident or natural disaster.
**OTHER FINANCING SOURCES** (continued)

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>39200</td>
<td><strong>Interfund Transfers In. (Specify Fund)</strong> Legally authorized transfers between funds receiving revenue to the funds through which the resources are to be expended. Examples: transfers from the General Fund to a capital projects fund for authorized construction, operating subsidies from the General Fund to an enterprise fund such as transit and transfers from an enterprise fund to the General Fund to finance General Fund expenditures.</td>
</tr>
<tr>
<td>39201</td>
<td><strong>Transfer From General Fund.</strong></td>
</tr>
<tr>
<td>39202</td>
<td><strong>Contribution From Enterprise Funds.</strong> This account should be used in the general fund to record the transfer of enterprise fund net income to the general fund.</td>
</tr>
<tr>
<td>39203</td>
<td><strong>Transfer From</strong> Fund.</td>
</tr>
<tr>
<td>39300</td>
<td><strong>Proceeds of General Long-Term Debt.</strong> Amounts from the sale of General Obligation bonds or the inception of capital leases or installment purchase contracts. Accounts should be maintained to show each type of long-term debt separately and any premium should also be accounted for.</td>
</tr>
<tr>
<td>39310</td>
<td><strong>General Obligation Bond Proceeds.</strong> The face amount of General Obligation bonds issued by the city. If bonds are sold at a discount, only the amount actually received is entered as proceeds. If bonds are sold at a premium, the face amount is entered as proceeds and the premium is entered separately.</td>
</tr>
<tr>
<td>39320</td>
<td><strong>Premiums on Bonds Sold.</strong> The excess of cash received from the sale of bonds over their face amount. The premium should be accounted for separately because it is not actually available to finance projects, but rather represents an adjustment in the bonds’ interest rate.</td>
</tr>
<tr>
<td>39330</td>
<td><strong>Inception of Capital Lease Agreement.</strong> This account is credited with the discounted present value of stipulated payments under a capital lease agreement. The offsetting debit is to a capital outlay expenditure account.</td>
</tr>
</tbody>
</table>
OTHER FINANCING SOURCES (continued)

39340 **Inception of Installment Purchase Contract.** This account is credited with the discounted present value of stipulated payments under an installment purchase contract. The offsetting debit is to a capital outlay expenditure account.

39500 **Special Items.** Results from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

39600 **Extraordinary Items.** Transactions or other events that are both unusual in nature and infrequent in occurrence.

39700 **Capital Contributions.** Contributions to permanent or term endowments, including those reported in permanent funds.

SUPPLEMENTAL ACCOUNTS. - (Accounts for interim accounting basis only)

36290 **Sale of Investments.** Proceeds received from the sale of investments.
EXPENDITURES/EXPENSES
AND OTHER FINANCING USES
EXPENDITURES/EXPENSES AND OTHER FINANCING USES

Introduction

Governmental expenditures are to be classified according to character, function (or program), activity and object. The expenditure accounts provide the classification by function and activity, and the object code provides the character and object classification. This method of describing expenditures (use of both expenditure accounts and object code) permits analysis and aggregation of data in different ways and for different purposes.

Expenditure/Expense Accounts

The primary classification of expenditures is by function and activity. The major functions and sub-functions in the Uniform Chart of Accounts are:

<table>
<thead>
<tr>
<th>Function</th>
<th>Sub-function</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Government</strong></td>
<td></td>
</tr>
<tr>
<td>Legislative</td>
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<tr>
<td>Judicial</td>
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<tr>
<td>Executive</td>
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<tr>
<td>City/Town Clerk</td>
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<tr>
<td>Financial Administration</td>
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<tr>
<td>Law</td>
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<tr>
<td>Personnel Administration</td>
<td></td>
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<tr>
<td>Other</td>
<td></td>
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<tr>
<td><strong>Public Safety</strong></td>
<td></td>
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<tr>
<td>Police</td>
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<tr>
<td>Fire</td>
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<tr>
<td>Ambulance</td>
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<tr>
<td>Corrections</td>
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<tr>
<td>Building Inspection</td>
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<tr>
<td>Civil Defense</td>
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<tr>
<td>Traffic Engineering</td>
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<tr>
<td>Animal Control</td>
<td></td>
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<tr>
<td>Other Protection</td>
<td></td>
</tr>
</tbody>
</table>
Expenditure/Expense Accounts (continued)

**Public Works**
- Highways, Streets and Roadways
- Sanitation

**Health and Welfare**
- Health
- Welfare

**Culture-Recreation**
- Recreation
- Parks
- Libraries

**Conservation of Natural Resources**

**Urban and Economic Development**
- Urban Redevelopment and Housing
- Economic Development and Assistance
- Economic Opportunity

**Debt Service**

**Miscellaneous**
EXPENDITURES

Classification by Function or Program and Activity

GENERAL GOVERNMENT

41000 **GENERAL GOVERNMENT.** In expenditures, General Government represents a set of accounts to which are charged the expenditures for running the city/town government. The accounts are subdivided into three groups: legislative, judicial, and executive. Expenditures for general government include salaries, wages, and related employee benefits such as employer contributions to retirement systems, insurance, sick leave and similar benefits, as well as supplies, maintenance, professional services, etc.

41100 **Legislative.** Expenditures by the City Council (Town Board) or its committees in the performance of its main work and subsidiary activities. Legislative expenditures should be sub-classified into the following four areas:

41110 **Council (Town Board).** Direct expenditures, including salaries and travel costs of the members, represent expenditures incurred by the council/board or a subcommittee of the council/board. Indirect expenditures represent expenditures incurred for the council/board by an agency or official. If the council/board is composed partly or wholly of administrative officials with other paid duties, only that portion of their salaries which is in return for their services as council/board members is charged to this account.

41120 **Legislative Committees and Special Bodies.** Expenditures of regular or special committees of the city council or town board, where such committees are responsible solely to the council/board.

41130 **Ordinances and Proceedings.** This account is charged with expenditures for printing and advertising city/town ordinances and for printing the proceedings of the city council or town board.
EXPENDITURES (continued)

GENERAL GOVERNMENT (continued)

41200 **Judicial.** These accounts are charged with the expenditures for the judicial activities of the city government.

41210 **Municipal Court.**

41220 **Conciliation Court.**

41230 **Justice.**

41240 **Traffic and Ordinance Violation Bureaus.**

41300 **Executive.**

41310 **Mayor.** Expenditures for salaries and other costs of the mayor and staff under the mayor-council form of government.

41320 **City/Town Manager.** Expenditures of the Chief Executive Officer and the employees connected to the office.

41330 **Boards and Commissions.** Expenditures of elected commissioners under the commission form of city government.

41400 **City/Town Clerk.** Expenditures by the office of the city/town clerk. Such expenditures should be sub-classified according to major activities performed by the clerk.

41410 **Elections.**

41420 **Recording and Reporting.**

41430 **Other.**
EXPENDITURES (continued)

GENERAL GOVERNMENT (continued)

41500 **Financial Administration.** Expenditures of staff agencies performing financial management and administrative functions for the city government.

41510 **Treasurer.**

41520 **Director of Finance.**

41530 **Accounting.**

41540 **Internal Auditing.**

41550 **Assessing.**

41560 **Budgeting and Planning.**

41570 **Purchasing.**

41600 **Law.** Legal services, including the city/town attorney.

41610 **City/town Attorney.**

41800 **Personnel Administration.** Expenditures of the agency or agencies performing central personnel services for the entire city/town government. Examples include recruitment, placement, service ratings, etc.

41900 **Other General Government.**

41910 **Planning and Zoning.** Expenditures by the Planner.

41920 **Data Processing.** Expenditures for data processing, whether done "in house" or contracted out.

41930 **Research and Investigation.**

41940 **General Government Buildings and Plant.** Expenditures for the purchase and maintenance of government buildings and plant, such as the city/town hall.
EXPENDITURES (continued)

PUBLIC SAFETY

42000 **PUBLIC SAFETY.** The objective of Public Safety is the protection of persons and property. All accounts within this group are directly related to that objective. All expenditures related to public safety should be charged to these accounts, including wages, salaries and employee benefits such as employer contributions to retirement systems, insurance, sick leave, etc.

42100 **Police.**

42110 **Police Administration.** Expenditures of the chief of police and assistant chiefs in supervising the department. This supervision may include long-range planning, research and intelligence activities. Account numbers 42111-42119 are available for a more detailed classification, if desired.

42120 **Crime Control and Investigation.** The eight sub-accounts within this classification represent sub-activities of the police department. These sub-accounts should be maintained if the city has separate units which carry out the indicated duties. If the city does not have separate units, expenditures for these purposes may all be included in Crime Control and Investigation (42120).

42121 **Criminal Investigation.**

42122 **Vice Control.**

42123 **Patrol.**

42124 **Records and Identification.**

42125 **Youth Investigation and Control.**

42126 **Custody of Prisoners.**

42127 **Custody of Property.**

42128 **Crime Laboratory.**
EXPENDITURES (continued)

PUBLIC SAFETY (continued)

42100 **Police.** (continued)

42130 **Traffic Control.**

42131 **Motor Vehicle Inspection and Regulation.**

42140 **Police Training.** Expenditures for training police officers. Includes basic training costs for new recruits, in-service training for commissioned officers and maintenance of training facilities (firing range, gymnasium, etc.).

42150 **Police Support Services.**

42151 **Communication Services.** Includes all expenditures for providing and maintaining police communications, including cost of receiving calls for police assistance, dispatching police units, maintenance of communications equipment, etc.

42152 **Automotive Services.**

42153 **Ambulance Services.** Expenditures for emergency ambulance services provided directly or as a contractual service by the city.

42154 **Medical Services.** Expenditures for medical services to policemen, prisoners, or first aid to civilians.

42160 **Special Detail Services.** Expenditures for police personnel exercising police functions outside of regular police assignments. Includes special assignments for which the city receives compensation from private sources such as banks or amusement parks.

42170 **Police Stations and Buildings.** Expenditures for stations and buildings other than the general municipal building. If the buildings are rented, rental payments are charged to this account.
EXPENDITURES (continued)

PUBLIC SAFETY (continued)

42200 Fire

42210 Fire Administration. Expenditures of the fire chief and immediate assistants in supervising all the activities of the fire department, including administration of official policies, budgetary and personnel administration, and long range planning.

42220 Fire Fighting. Expenditures for extinguishing fires and special services such as building and fire hydrant inspection. Includes such expenditures as firefighter's wages and benefits and purchases of fire-fighting equipment.

42230 Fire Prevention. Expenditures for fire prevention activities, such as inspection of fire hazards, prosecution of persons involved in incendiary fires, investigation of fire causes, fire prevention education and enforcement of fire ordinances.

42240 Fire Training. Expenditures for training firefighters either in training activities carried on in the department or conducted by educational institutions outside of the city. Also includes maintenance of special training facilities.

42250 Fire Communications. Expenditures for the acquisition, operation and maintenance of fire alarm systems and other communication systems used by the department in preventing and fighting fires. Also includes the costs for the maintenance of coverage maps, records of sprinkler system, and hydrant locations.

42260 Fire Repair Services. Expenditures for the repair and testing of fire-fighting equipment.

42270 Medical Services. Expenditures for the medical examination, treatment and care of sick or injured firemen or first aid to civilians.

42280 Fire Stations and Buildings. Expenditures for fire stations and buildings other than the general municipal building. If buildings are rented, rental payments are charged to this account.
PUBLIC SAFETY (continued)

42300 **Corrections.** Expenditures for the confinement of law violators. Includes the cost of the city jail if one is maintained.

42400 **Building Inspection.** Expenditures incurred in the examination of building plans, inspection of building construction and existing buildings for defects, compliance with minimum housing standards and issuance of building permits.

42401 **Building Inspection Administration.**

42402 **Plumbing Inspection.**

42403 **Electrical Inspection.**

42404 **Gas Inspection.**

42405 **Air Conditioning Inspection.**

42406 **Boiler Inspection.**

42407 **Elevator Inspection.**

42500 **Civil Defense.** Expenditures for the preparation of survival plans, which may be used in the event of war or natural disaster. Includes expenditures for training programs, supplies, equipment and the inspection of civil defense installations and equipment.

42600 **Traffic Engineering.** Expenditures relating to the design and location of traffic control devices such as traffic signals, street and curb markings, street signs, etc. Includes expenditures for the installation and maintenance of such devices.

42700 **Animal Control.** Expenditures incurred for the control of animals within the city. Includes expenditures for the impounding of animals running at large, disposition of unclaimed or infected animals, maintenance of records, and confining and inspecting impounded animals.
EXPENDITURES (continued)

PUBLIC SAFETY (continued)

42800 **Other Protection.**

42810 **Militia and Armories.**

42820 **Examination of Licensed Occupations.** Expenditures of boards and other administrative personnel who examine and license individuals to practice certain vocations and professions in the city. Accounts numbers 42821-42829 may be used to provide more detail, if desired.

42830 **Public Scales.** Expenditures incurred in the acquisition and maintenance of public scales.

42840 **Weights and Measures.**

42850 **Flood Control.** Expenditures for walls, levees and other devices, which protect persons and property from surface water damage.

PUBLIC WORKS

43000 **Public Works.** Public Works has two major sub-classifications: 1) Highways, Streets and Roadways and 2) Sanitation. All expenditures related to these functions should be charged to these accounts including wages and salaries and employee benefits such as employer contributions to retirement systems, insurance, sick leave, etc.

43100 **Highways, Streets and Roadways.** This group of accounts is used to record expenditures for the construction and maintenance of roadways and walkways. Expenditures for roadways and walkways in parks are not charged to these accounts, but to the appropriate accounts under culture-recreation.

43121 **Paved Streets.** Expenditures for construction, maintenance and repair of street surfaces, curbs and gutters which are paved with asphalt, concrete, brick or stone.
EXPENDITURES (continued)

PUBLIC WORKS (continued)

43100 **Highways, Streets and Roadways.** (continued)

43122 **Unpaved Streets.** Expenditures incurred for the construction, maintenance and repair of unpaved streets, including scraping, grading, graveling, oiling, etc.

43123 **Alleys.**

43124 **Sidewalks and Crosswalks.** Expenditures for the construction, maintenance and repair of sidewalks and crosswalks.

43125 **Ice and Snow Removal.** Expenditures for removing ice and snow and for sanding and salting streets, sidewalks, alleys and bridges. Includes expenditures for equipment specifically designed or intended for ice and snow removal. Excludes expenditures for equipment used only incidentally for such purposes.

43126 **Road and Bridge Equipment.** Expenditures for road and bridge equipment such as road graders and maintenance trucks.

43130 **Bridges, Viaducts and Grade Separations.** Expenditures for the construction, maintenance and repair of bridges, viaducts, grade separations, trestles and railroad crossings.

43150 **Storm Drainage.** Expenditures for the construction, maintenance and repair of storm drainage inlets, collection and disposal systems.

43160 **Street Lighting.** Expenditures for street lighting fixtures and for lighting all bridges, alleys and streets, except those located in parks.

43170 **Street Cleaning.**
EXPENDITURES (continued)

PUBLIC WORKS (continued)

43200 **Sanitation.** This group of accounts is used to record expenditures for the removal of sewage and other types of waste material.

These accounts are for the use of towns, which do not maintain sanitation operations as enterprise funds. Cities are required to report sewer operations as an Enterprise fund.

43210 **Sanitation Administration.** All expenditures for the general administration of sanitation activities.

43230 **Waste (Refuse) Collection.** Expenditures incurred for the collection of garbage and other refuse and delivering it to the place of disposal.

43240 **Waste (Refuse) Disposal.** Expenditures incurred for the disposal of garbage and other refuse. Where several disposal methods are used, such as incineration and sanitary landfill, appropriate accounts should be set up for each facility. Accounts numbers 43241-43249 are available for this purpose.

43250 **Sewage Collection and Disposal.** Expenditures incurred in the collection and disposal of sewage.

43251 **Sanitary Sewer Construction.** Expenditures for the construction of new sanitary sewer lines.

43252 **Sanitary Sewer Maintenance.**

43253 **Sanitary Sewer Cleaning.** Expenditures for routine cleaning and clearing of stoppages in sanitary sewer lines.

43254 **New Sewer Services.** Expenditures for the installation of new sanitary sewer lateral lines and making taps for service laterals installed by plumbers.
EXPENDITURES (continued)

PUBLIC WORKS (continued)

43250 **Sewage Collection and Disposal**. (continued)

43255 **Sewer Lift Stations**. Expenditures for the construction and operation of plants which pump sewage over geographic elevations prior to disposition into gravity flow sewer lines.

43256 **Sewage Treatment Plants**. Expenditures for the construction and operation of plants which treat and dispose of sewage.

43260 **Weed Control**. Expenditures for cutting and removing weeds from government property such as parkways and alleys and from private property where such is not done by the property owners.

43270 **Pest Control**. This group of accounts is used to record expenditures for the control and removal of pest including mosquitoes, beavers and gophers

HEALTH AND WELFARE

44000 **HEALTH AND WELFARE**. This group of accounts includes all expenditures by the city/town for health and welfare services. All expenditures for these activities should be charged to the appropriate accounts, including wages, salaries and employee benefits such as employer contributions to retirement systems, insurance, sick leave, etc.

44100 **Health**. These accounts are used to record the expenditures for all activities involved in the conservation and improvement of public health.

44110 **Public Health Administration**.

44120 **Vital Statistics**. Expenditures incurred in the preparation and maintenance of vital records such as births, deaths, etc., preparation of reports and statistical analysis of such data.
EXPENDITURES (continued)

HEALTH AND WELFARE (continued)

44130  **Regulation and Inspection.**

44131  **Food and Restaurants.** Expenditures for the regulation and licensing of food stores and restaurants. Includes lab tests, licensing of food handlers and ordinance enforcement.

44133  **Other Sanitary Inspection.** Expenditures for inspection or regulation of activities other than food and restaurants.

44140  **Communicable Disease Control.** Expenditures for the prevention and treatment (except hospitalization) of certain defined communicable diseases.

44141  **Tuberculosis.**

44142  **Venereal Disease.**

44143  **Rabies.**

44144  **Other Communicable Diseases.**

44150  **Maternal and Child Health Services.** Expenditures incurred for maternal and child health services, including the operation of prenatal clinics, operation of school and pre-school clinics.

44160  **Adult Health Services.** Expenditures for health services for adults other than those rendered in connection with communicable diseases.

44170  **Health Centers and General Clinics.**

44180  **Laboratory.**
**EXPENDITURES** (continued)

**HEALTH AND WELFARE** (continued)

44400  **Welfare.** All expenditures for activities designed to provide public assistance and institutional care for individuals who are economically unable to provide for themselves. Most welfare payments are handled through the county, but any welfare support, which the city or town provides, should be classified here.

**CULTURE AND RECREATION**

45000  **CULTURE-RECREATION.** This group of accounts is used to record all expenditures for cultural and recreational activities maintained by the city/town for the benefit of residents and visitors. The following account classifications are recommended, but cities/towns may choose to classify culture-recreation expenditures differently (for example, by program - adult, teen, summer, winter, etc.) so long as the expenditures can be aggregated properly for financial reporting purposes.

45010  **Culture-Recreation Administration.** Expenditures for the general administration of all activities and facilities related to culture and recreation.

45100  **Recreation.**

45120  **Participant Recreation.** Expenditures for recreational facilities and activities in which direct participation is the primary attribute. A separate account should be maintained for each facility or activity.

45121  **Supervision.** Expenditures for the supervision of two or more participant recreation activities.

45122  **Recreation Centers.** Expenditures for the construction, maintenance and operation of multi-purpose recreation facilities such as a gymnasium, athletic field or craft room.

45123  **Playgrounds.**

45124  **Swimming Pools.**
EXPENDITURES (continued)

CULTURE AND RECREATION (continued)

45100 Recreation. (continued)

45125 Golf Courses. An enterprise fund treatment is preferred.

45126 Tennis Centers.

45127 Other Recreation Facilities.

45170 Spectator Recreation. Expenditures for recreational activities of a cultural or scientific nature which benefit the public as spectators rather than as participants.

45171 Botanical Gardens.

45172 Museums.

45173 Art Galleries.

45174 Zoos.

45175 Other Spectator Recreation.

45180 Special Recreation Facilities. Expenditures for special recreation facilities not included in the participant or spectator recreation groups. Examples of such accounts include:

45181 Auditoriums.

45182 Stadiums.

45183 Camping Areas.

45184 Boat Harbors.

45185 Refectories. Expenditures for food stands and dining halls.

45186 Senior Citizens Recreation.
EXPENDITURES (continued)

CULTURE AND RECREATION (continued)

45200 Parks. Expenditures for public parks, public squares similar areas. Excludes ground surrounding public buildings, land areas encompassed in other recreational facilities, and incidental landscaping and maintenance of areas classified elsewhere under culture-recreation.

45201 Supervision. Expenditures for the supervision of parks.

45202 Park Areas. Expenditures for the acquisition, operation, and maintenance of park areas and related facilities. This includes the planting and care of park lawns, trees, shrubs and flowers, park roads and paths, park structures and equipment.

45203 Parkways and Boulevards. Expenditures for landscaped areas with traffic lanes running through or adjacent to them. These parkways and boulevards are constructed primarily for beautification and recreation and must be distinguished from so-called boulevards routinely maintained by the street department.

45204 Forestry and Nursery. Expenditures for growing trees and other plants and transplanting them along streets, in parks, in parkways, or other public areas. Also includes expenditures for the removal and disposal of undesirable trees and other plants; supervision of tree planting on public property and the granting of permits to plant trees in parks and other public areas.

45205 Park Policing. Expenditures for special policing in parks, whether carried on under the direction of the police department or special park police.

45206 Park Lighting.
EXPENDITURES (continued)

CULTURE AND RECREATION (continued)

45500 Libraries.

45501 Library Administration. Expenditures for the general administration of the library or libraries.

45502 Circulation. Expenditures incurred in the circulation of library materials, including registration of borrowers, checking in and out of books, maintenance of records, etc.

45503 Catalog. Expenditures incurred in the classification and cataloging of library materials, the preparation and filing of catalog cards and other records and the distribution of cataloged materials to library divisions or branch libraries.

45504 Reference. All expenditures incurred for reference services to library patrons. Such services include the maintenance of special files of clippings, pamphlets to supplement books and periodicals, answering reference questions, operation of the reference desk and the supervision of rare book collections.

45505 Order. Expenditures incurred in the ordering of books, checking of materials upon receipt, processing of gift materials and forwarding materials to the cataloging division. Includes the cost of new books.

45506 Periodicals. Expenditures incurred in the ordering, receipt, and maintenance of magazines and other periodicals.

45507 Extension. Expenditures incurred in the selection and maintenance of books and other library materials for circulation from bookmobiles.

45508 Special Collections. Expenditures for special collections or clientele sections within the library. Examples of such sections are children's and young adults' divisions, art and music, local history, etc.
EXPENDITURES (continued)

CULTURE AND RECREATION (continued)

45500 Libraries. (continued)

45509 Branch Libraries. Expenditures for the construction, maintenance and operation of branch libraries which are located away from the central library.

CONSERVATION OF NATURAL RESOURCES.

46100 CONSERVATION OF NATURAL RESOURCES. All expenditures for the conservation and development of natural resources. These accounts should be charged with all expenditures made in pursuit of these goals, including wages, salaries, and employee benefits such as employer contributions to retirement systems, insurance, sick leave, etc.

46101 Water Resources.

46102 Shade Tree Disease Control.

46103 Other Natural Resources.

URBAN REDEVELOPMENT AND HOUSING

46300 URBAN REDEVELOPMENT AND HOUSING. Expenditures by the city/town for the planning and provision of adequate housing and for the redevelopment of substandard and blighted physical facilities in urban areas. Such expenditures should be sub-classified into the following accounts:

46310 Urban Redevelopment and Housing Administration.

46320 Urban Redevelopment. Expenditures for the rehabilitation and clearance of designated portions of urban areas by the city/town and the relocation of individuals, families and businesses from clearance areas to other neighborhoods.

46321 Redevelopment Administration.

46323 Rehabilitation Projects.
EXPENDITURES (continued)

URBAN REDEVELOPMENT AND HOUSING (continued)

46300 **URBAN REDEVELOPMENT AND HOUSING.** (continued)

46324 **Clearance Projects.**

46325 **Relocation.**

46330 **Public Housing Projects.** Expenditures for the acquisition, furnishing, maintenance and operation of low-income housing projects. If more than one project is maintained, a separate account should be kept for each.

46340 **Other Urban Redevelopment and Housing.**

ECONOMIC DEVELOPMENT AND ASSISTANCE

46500 **ECONOMIC DEVELOPMENT AND ASSISTANCE.** Expenditures directed toward the economic development of an area within the city/town and the provision of assistance and opportunity for persons and businesses within that disadvantaged area.

46510 **Economic Development and Assistance.** Expenditures for the general supervision and administration of all development and assistance activities performed by the government.

46520 **Economic Development.** Expenditures made to foster economic growth and development of the area over which the city or town exercise jurisdiction. These development activities include economic and industrial surveys, financial assistance to new industries and businesses, acquisition of industrial sites, contact activities of industrial development agencies and promotional advertising.
EXPENDITURES (continued)

ECONOMIC DEVELOPMENT AND ASSISTANCE (continued)

46600 Economic Opportunity. Expenditures for various programs designed to eliminate or lessen poverty and its causes. Expenditures should be classified according to the specific type of program and/or project.

46610 Job Corps.

46611 Men’s Urban Training Centers.

46612 Women's Urban Training Centers.

46613 Rural Conservation Centers.

46614 Youth Camps.

46620 Youth Work-Training Programs.

46621 In-School Projects.

46622 Out-of-School Projects.

46630 Community Action Programs.

46631 Pre-School Readiness Program.

46632 Study Centers.

46633 Day Care Centers.

46634 Remedial Instruction for Elementary School Students.

46635 Family Health Education.

46636 Other Projects.
EXPENDITURES (continued)

ECONOMIC DEVELOPMENT AND ASSISTANCE (continued)

46600 Economic Opportunity. (continued)

46640 Adult Basic Education.

46650 Assistance to Migrant Agricultural Workers and Families.

46660 Work Experience Programs for Needy Persons.

DEBT SERVICE

47000 DEBT SERVICE. Expenditures for debt service should be sub-classified by the type of debt (bonds, other long-term obligations and short-term debt) and between principal and interest payments, through the use of the object code.

47100 Principal Payments.

47110 Bond Principal. Expenditures for periodic principal maturities of general obligation bonds.

47120 Other Debt Principal. Payment of principal on general long-term debt other than bonds.

47200 Interest Payments.

47210 Interest - Bonds. Expenditures for periodic interest payments on general obligation bonds.

47220 Interest – Other Debt. Expenditures for periodic interest payments on general long-term debt other than bonds.

47500 Fiscal Agent’s Fees. Payments made to financial institutions for services rendered in paying interest and redeeming debt at maturity.

47600 Issuance Costs. Payments to bond underwriters, legal fees, and other costs associated with bond issuance.
EXPENDITURES (continued)

DEBT SERVICE (continued)

47700 **Advance Refunding Escrow.** Payments made to an escrow agent from sources other than refunding debt proceeds.

MISCELLANEOUS:

49000 **MISCELLANEOUS.** This group of accounts is charged with expenditures, which cannot properly be classified under or allocated to the foregoing functions and activities. Included in this group are expense accounts for enterprise and internal service funds.

49010 **Cemetery.** Expenditures for maintaining the city/town owned cemetery.

49020 **Community Education.** Expenditures for education, paid to school districts.

49100 **Judgments and Losses.** Expenditures in settlement of claims against the city/town for injury to persons or property. Does not include the cost of land acquired by condemnation proceedings or the settlement of damage claims resulting from construction projects. Such expenditures should be charged to the capital outlay portion of the affected project and classified under applicable functions and activities.

49200 **Unallocated Expenditures.** Expenditures by the city/town for various purposes, which cannot be allocated to specific functions and activities. Such unallocated expenditures should comprise a small minority, rather than a majority, of these expenditures.

49210 **Retirement and Pension Contributions – Unallocated.**

49220 **Worker's Compensation – Unallocated.**

49230 **Unemployment Compensation – Unallocated.**

49240 **Insurance – Unallocated.**
OTHER FINANCING USES

49300  **Other Financing Uses.** Financial outflows shown separately from expenditures. Financing uses are shown separately from expenditures to avoid the distortion of expenditure trends.

49310  **Payments to Refunded Bond Escrow Agent.** Payments to an escrow agent from advance refunding debt proceeds that are to be placed in an irrevocable trust.

49360  **Interfund Transfer Out.** Financial outflows to other funds of the city/town that are not classified as interfund services provided and used, reimbursements of loans.

49370  **Special Items.** Results from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

49380  **Extraordinary Items.** Transactions or other events that, are both unusual in nature and infrequent in occurrence.
EXPENSE ACCOUNTS

Proprietary Fund Expenses

Accounts numbers 49400-49999 should be used to record expenses in the enterprise and internal service funds. The full accrual basis of accounting is to be used for these accounts. All expense accounts are designed to be used with the object code, just as in the governmental fund type (expenditure) accounts. Note: The following accounts and account numbers are common to all proprietary funds: Depreciation (49970) Interest Expense (49980), and Other Expense (Identify) (49990). These accounts and account numbers should be used whenever appropriate. They are not repeated for each type of proprietary fund.

49400-49449 **Water Utilities.** All expenses incurred in the operation of the water utility.

49400 **Source of Supply.**

49410 **Power and Pumping.**

49420 **Purification.**

49430 **Distribution.**

49440 **Administration and General.**

49450-49499 **Sewer.** All expenses incurred in the operation of the sewer system.

49450 **Sanitary Sewer Maintenance.**

49460 **Sanitary Sewer Cleaning.**

49470 **Sewer Lift Stations.**

49480 **Sewage Treatment Plants.**

49490 **Administration and General.**
EXPENSE ACCOUNTS (continued)

Proprietary Fund Expenses (continued)

49500-49549  **Refuse.** All expenses incurred in the operation of the refuse collection and disposal system.

49500  **Refuse Collection.**

49510  **Refuse Disposal.**

49520  **Administration and General.**

49550-49599  **Electric Utilities.** All expenses incurred in the operation of the electric utility.

49550  **Power Production.**

49560  **Power Supply.**

49570  **Transmission and Distribution.**

49580  **Customer Account Expense.**

49590  **Administration and General.**

49600-49649  **Gas Utilities.** All expenses incurred in the operation of the gas utility.

49600  **Source of Supply.**

49610  **Distribution.**

49620  **Administration and General.**
EXPENSE ACCOUNTS (continued)

Proprietary Fund Expenses (continued)

49650-49699 **Heat Utilities.** All expenses incurred in the operation of the heat utility.

49650 **Production.**

49660 **Distribution.**

49670 **Administration and General.**

49700-49724 **Hospital.** All expenses incurred in the operation of the hospital.

49700 **Nursing Services Expense.**

49701 **Other Professional Services Expense.**

49702 **General Services Expense.**

49703 **Outpatient.**

49704 **Fiscal and Administration Services Expense.**

49725-49749 **Nursing Homes.** All expenses incurred in the operation of the nursing home.

49725 **Dietary.**

49726 **Household and Property.**

49727 **Professional Care of Patients.**

49728 **Administration and General.**
EXPENSE ACCOUNTS (continued)

Proprietary Fund Expenses (continued)

49750-49799 **Liquor Stores.** These accounts should be used to record all expenses of the city liquor store(s). Separate accounts should be set up for on and off-sale establishments if both are maintained.

49750 **Merchandise Purchases - Off-Sale.**

49751 **Manager - Off-Sale.**

49752 **Cashiers - Off-Sale.**

49753 **Janitor - Off-Sale.**

49754 **Buildings and Maintenance - Off-Sale.**

49755 **Cash Short - Off-Sale.**

49770 **Merchandise Purchases - On-Sale.**

49771 **Manager - On-Sale.**

49772 **Bartenders and Waitresses - On-Sale.**

49773 **Janitor - On-Sale.**

49774 **Buildings and Maintenance - On-Sale.**

49775 **Cash Short - On-Sale.**
EXPENSE ACCOUNTS (continued)

Proprietary Fund Expenses (continued)

49800-49809  Transit.

49800  Equipment, Maintenance and Garage.

49801  Transportation.

49802  Traffic and Advertising.

49803  Insurance and Safety.

49804  Administration and General.

49810-49819  Airports.

49810  Fields, Runways and Ramps.

49811  Terminal Buildings and Public Areas.

49812  Equipment Buildings.

49813  Control Tower.

49814  Hangars and Other Buildings.

49815  Administration and General.

49820-49829  Parking Ramps.

49820  Personnel Services.

49821  Repairs and Maintenance.

49822  Administration and General.
EXPENSE ACCOUNTS  (continued)

Proprietary Fund Expenses (continued)

49830-49839  **Golf Course.**

49830  **Buildings.**

49831  **Maintenance of Course and Grounds.**

49832  **Concessions Expense.**

49833  **Administration and General.**

49840-49849  **Cable Television.**

49840  **Reception and Signal Expense.**

49841  **Transmission of Signal.**

49842  **Premium Service Expense.**

49843  **Customer Account Expense.**

49844  **Administration and General.**

49850-49859  **Arena.**

49850  **Personnel Services.**

49851  **Repairs and Maintenance.**

49852  **Concessions Expense.**

49853  **Administration and General.**
EXPENSE ACCOUNTS (continued)

Proprietary Fund Expenses (continued)

49860-49869  **Swimming Pools.**

49860  **Personnel Services.**

49861  **Repairs and Maintenance.**

49862  **Concessions Expense.**

49863  **Administration and General.**

49950-49969  **Internal Service Fund Expenses.**

The following accounts and account numbers are common to all proprietary funds.

49970  **Depreciation.**

49980  **Interest Expense.**

49990  **Other Expense.** (Identify)

SUPPLEMENTAL ACCOUNTS. - (Accounts for interim accounting basis only)

49350  **Purchase of Investments.**  Payment amounts for the purchase of investments.
EXPENDITURE OBJECT CODES
EXPENDITURE OBJECT CODES

Introduction

Classification by Character and Object

In addition to the function/activity classification, expenditures should be classified according to character and object class. The character designates the fiscal period that the expenditures are presumed to benefit and the object indicates the type of item purchased or service obtained.

The four character classifications are:

- **Current Operating Expenditures.** These are expenditures that benefit the current fiscal period.
- **Capital Outlays.** These are expenditures that benefit both the current and future fiscal periods.
- **Debt Service Expenditures.** These expenditures are in the form of debt principal payments, periodic interest payments, and related service charges that benefit prior fiscal periods, as well as in current and future fiscal periods.
- **Intergovernmental Expenditures.** Represent the transfers of resources to another government.

The four major classifications by object class are:

- **Personal Services.** Include expenditures for salaries, wages, and related employee benefits provided for all persons employed by the city/town. Employee benefits include employer contributions to a retirement system, insurance, sick leave, severance pay, and similar benefits.
- **Supplies.** Include articles and commodities that are consumed or materially altered when used, such as office supplies, operating supplies, repair and maintenance supplies, and small tools and minor equipment.
- **Other Services and Charges.** Include expenditures for services other than personal services. Examples of such changes include professional services, communication, transportation, advertising, printing and binding, insurance, utility services, repair and maintenance, rentals, and depreciation.
- **Capital Outlays.** Include expenditures that result in the acquisition of or additions to fixed assets.

While for financial reporting purposes, reporting by the four major character and object class classifications is sufficient. Cities/towns will require a greater level of detail for management and budgeting purposes. This list of object codes combines the character and object classifications and provides a level of detail, which should meet city and town internal and external reporting requirements. The object codes are to be used in the proprietary funds as well as the governmental funds.
**OBJECT CODES**

**CURRENT EXPENSE**

**Personal Services**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100-109</td>
<td><strong>Wages and Salaries</strong></td>
</tr>
<tr>
<td>101</td>
<td>Full-time Employees-Regular</td>
</tr>
<tr>
<td>102</td>
<td>Full-time Employees-Overtime</td>
</tr>
<tr>
<td>103</td>
<td>Part-time Employees</td>
</tr>
<tr>
<td>104</td>
<td>Temporary Employees-Regular</td>
</tr>
<tr>
<td>105</td>
<td>Temporary Employees-Overtime</td>
</tr>
<tr>
<td>106-109</td>
<td>Other</td>
</tr>
<tr>
<td>110-119</td>
<td><strong>Other Pay</strong></td>
</tr>
<tr>
<td>111</td>
<td>Severance Pay</td>
</tr>
<tr>
<td>112-119</td>
<td>Other</td>
</tr>
<tr>
<td>120-129</td>
<td><strong>Employer Contributions for Retirement</strong></td>
</tr>
<tr>
<td>121</td>
<td>PERA Contributions</td>
</tr>
<tr>
<td>122</td>
<td>FICA Contributions</td>
</tr>
<tr>
<td>123</td>
<td>Police Pension Contributions</td>
</tr>
<tr>
<td>124</td>
<td>Fire Pension Contributions</td>
</tr>
<tr>
<td>125-129</td>
<td>Other Retirement Contributions</td>
</tr>
</tbody>
</table>
### OBJECT CODES (continued)

### CURRENT EXPENSE (continued)

#### Personal Services (continued)

<table>
<thead>
<tr>
<th>Code Range</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>130-139</td>
<td><strong>Employer Paid Insurance</strong></td>
</tr>
<tr>
<td>131</td>
<td>Health</td>
</tr>
<tr>
<td>132</td>
<td>Dental</td>
</tr>
<tr>
<td>133</td>
<td>Life</td>
</tr>
<tr>
<td>134</td>
<td>Disability</td>
</tr>
<tr>
<td>135-139</td>
<td>Other</td>
</tr>
<tr>
<td>140-149</td>
<td><strong>Unemployment Compensation</strong></td>
</tr>
<tr>
<td>141</td>
<td>Insurance Premiums</td>
</tr>
<tr>
<td>142</td>
<td>Benefit Payments</td>
</tr>
<tr>
<td>150-159</td>
<td><strong>Worker's Compensation</strong></td>
</tr>
<tr>
<td>151</td>
<td>Insurance Premiums</td>
</tr>
<tr>
<td>152</td>
<td>Benefit Payments</td>
</tr>
<tr>
<td>160</td>
<td><strong>Liability Insurance for Employees</strong></td>
</tr>
</tbody>
</table>

---
### Supplies

#### Office Supplies

- **200-209**
  - **201** Accessories (staplers, pencil sharpeners, etc.)
  - **202** Duplicating and Copying Supplies
  - **203** Printed Forms and Paper
  - **204** Envelopes and Letterheads
  - **205** Drafting Supplies
  - **206** Microfilm Supplies
  - **207** Training and Instructional Supplies
  - **208-209** Other Supplies

#### Operating Supplies

- **210-219**
  - **211** Cleaning Supplies
  - **212** Motor Fuels
  - **213** Lubricants and Additives
  - **214** Liquor Store Glassware and Bar Supplies
  - **215** Shop Materials
  - **216** Chemicals and Chemical Products
  - **217-219** Other
OBJECT CODES (continued)

CURRENT EXPENSE (continued)

Supplies (continued)

220-229 Repair and Maintenance Supplies

221 Equipment Parts
222 Tires
223 Building Repair Supplies
224 Street Maintenance Materials
225 Landscaping Materials
226 Sign Repair Materials
227 Utility System Maintenance Supplies
228-229 Other

240 Small Tools and Minor Equipment
**OBJECT CODES** (continued)

**CURRENT EXPENSE** (continued)

**Supplies** (continued)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>250-299</td>
<td><strong>Merchandise for Resale</strong></td>
</tr>
<tr>
<td>251</td>
<td>Liquor</td>
</tr>
<tr>
<td>252</td>
<td>Beer</td>
</tr>
<tr>
<td>253</td>
<td>Wine</td>
</tr>
<tr>
<td>254</td>
<td>Soft Drinks and Mix</td>
</tr>
<tr>
<td>255</td>
<td>Drink Ingredients (juices, etc.)</td>
</tr>
<tr>
<td>256</td>
<td>Tobacco Products</td>
</tr>
<tr>
<td>257</td>
<td>Ice</td>
</tr>
<tr>
<td>258</td>
<td>Maps</td>
</tr>
<tr>
<td>259-299</td>
<td>Other</td>
</tr>
</tbody>
</table>

**Services and Charges**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>300-319</td>
<td><strong>Professional Services</strong></td>
</tr>
<tr>
<td>301</td>
<td>Auditing and Accounting Services</td>
</tr>
<tr>
<td>302</td>
<td>Architect Fees</td>
</tr>
<tr>
<td>303</td>
<td>Engineering Fees</td>
</tr>
<tr>
<td>304</td>
<td>Legal Fees</td>
</tr>
<tr>
<td>305</td>
<td>Medical and Dental Fees</td>
</tr>
<tr>
<td>306</td>
<td>Personnel Testing and Recruitment</td>
</tr>
<tr>
<td>307</td>
<td>Management Fees</td>
</tr>
</tbody>
</table>
**OBJECT CODES** (continued)

**CURRENT EXPENSE** (continued)

**Services and Charges.** (continued)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>300-319</td>
<td><strong>Professional Services</strong> (continued)</td>
</tr>
<tr>
<td>308</td>
<td>Instructors’ Fees</td>
</tr>
<tr>
<td>309</td>
<td>EDP, Software and Design</td>
</tr>
<tr>
<td>310-319</td>
<td>Other</td>
</tr>
<tr>
<td>320-329</td>
<td><strong>Communication</strong></td>
</tr>
<tr>
<td>321</td>
<td>Telephone and Telegraph</td>
</tr>
<tr>
<td>322</td>
<td>Postage</td>
</tr>
<tr>
<td>323</td>
<td>Radio Units</td>
</tr>
<tr>
<td>324</td>
<td>Messenger Service</td>
</tr>
<tr>
<td>325-329</td>
<td>Other</td>
</tr>
<tr>
<td>330-339</td>
<td><strong>Transportation</strong></td>
</tr>
<tr>
<td>331</td>
<td>Travel Expense</td>
</tr>
<tr>
<td>332</td>
<td>Motor Pool Charges</td>
</tr>
<tr>
<td>333</td>
<td>Freight and Express</td>
</tr>
<tr>
<td>334-339</td>
<td>Other</td>
</tr>
</tbody>
</table>
OBJECT CODES (continued)

CURRENT EXPENSE (continued)

Services and Charges. (continued)

340-349 Advertising

341 Employment

342 Enterprises

343-349 Other Advertising

350-359 Printing and Binding

351 Legal Notices Publishing

352 General Notices and Public Information

353 Ordinance Publication

354-359 Other

360-369 Insurance

361 General Liability

362 Property

363 Automotive

364 Dram Shop

365-369 Other
<table>
<thead>
<tr>
<th>OBJECT CODES (continued)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CURRENT EXPENSE (continued)</td>
</tr>
</tbody>
</table>

**Services and Charges.** (continued)

380-389  **Utility Services**
- 381  Electric Utilities
- 382  Water
- 383  Gas Utilities
- 384  Refuse Disposal
- 385  Sewer
- 386-389  Other

400-409  **Repairs and Maintenance--Contractual**
- 401  Buildings
- 402  Structures
- 403  Improvements Other Than Buildings
- 404  Machinery and Equipment
- 405-409  Other
OBJECT CODES (continued)

CURRENT EXPENSE (continued)

Services and Charges. (continued)

410-419  **Rentals**

411  **Land**

412  **Buildings**

413  **Office Equipment**

414  **Data Processing Equipment**

415  **Other Equipment**

416  **Machinery**

417  **Uniforms**

418-419  **Other**

420  **Depreciation**

430-499  **Miscellaneous**

431  **Cash Short**

432  **Uncollectible Checks**

433  **Dues and Subscriptions**

434  **Awards and Indemnities**

435  **Books and Pamphlets**

436  **Towing Charges**
OBJECT CODES (continued)

CURRENT EXPENSE (continued)

430-499  Miscellaneous. (continued)

437-439  Other

490  Donations to Civic Organizations (Bands, etc.)

CAPITAL OUTLAY

510  Land

520  Buildings and Structures

530  Improvements Other Than Buildings

540  Heavy Machinery

550  Motor Vehicles

560  Furniture and Fixtures

570  Office Equipment and Furnishings

580  Other Equipment

590  Books

599  Leasehold Improvements
OBJECT CODES (continued)

DEBT SERVICE

600-603  **Principal**

601  Bond Principal
602  Other Long-Term Obligation Principal
603  Short-Term Debt Principal

610-613  **Interest**

611  Bond Interest
612  Other Long-Term Obligation Interest
613  Short-Term Debt Interest

620  **Fiscal Agents' Fees**

OTHER FINANCING USES

Transfers

720  **Interfund Transfers.** All other interfund transfers, e.g. legally authorized transfers of tax revenue from the general fund to a debt service fund, capital projects fund, etc.

SUPPLEMENTAL OBJECT CODES - (Accounts for interim accounting basis only)

730  **Interfund Loans**

800  **Investments Purchased**

810  **Refunds and Reimbursements**