

# APPENDIX

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## CTAS CHART OF ACCOUNTS

### Definitions of Restricted, Predefined and Recommended Numbers

#### **Helpful Tip:**

The Chart of Accounts provides Fund, Account, and Object Code numbers and descriptions. The numbers are either restricted, predefined or recommended, definitions are provided below. The Fund, Account, and Object Codes are separated by various categories. The category headings include a range of numbers identified in parenthesis. If there is not a description that best fits the transaction, you may create your own description. However, the number must fall within the range provided under the particular category heading type. The new CTAS includes a wizard tool that assists in creating fund and account numbers, as well as object codes

#### **Restricted Numbers:**

Cannot be migrated into or used in a transaction entry in CTAS  
Restricted numbers are considered Heading or Category separators  
The descriptions will match Chart of Account descriptions found on the Office of the State Auditor's website

#### **Predefined Numbers:**

Numbers can be migrated into and used in a transaction entry in CTAS  
Fund, Account and Object Code descriptions cannot be changed  
The descriptions will match Chart of Account descriptions found on the Office of the State Auditor's website

#### **Recommended Numbers:**

Numbers can be migrated into and used in a transaction entry in CTAS  
Fund, Account and Object Code descriptions can be changed

July, 2021

# FUND NUMBERS

Numbers	Name/Descriptions	Restricted	Predefined	Recommended
100	General Fund		X	
<b>200</b>	<b>SPECIAL REVENUE FUNDS (201 through 299)</b>	X		
201	Road and Bridge			X
202	Federal Community Development Block Grants			X
203	Other Federal Programs			X
211	Library			X
212	Municipal State Aid Street Maintenance (Optional)			X
213	Public Housing (Optional)			X
224	Shade Tree Disease Control (Optional)			X
225	Fire			X
<b>300</b>	<b>DEBT SERVICE FUNDS (301 through 399)</b>	X		
301	General Debt Service (Identify)			X
351	Debt Service for Special Issues (e.g. State Aid Streets)			X
376	Tax Increment Debt Service (Identify)			X
<b>400</b>	<b>CAPITAL PROJECT FUNDS (401 through 499)</b>	X		
401	General Capital Projects			X
402	Municipal State Aid Streets - Construction			X
403	Open Spaces Acquisition (Optional)			X
404	Park Acquisition and Development (Optional)			X
405	Tax Increment Financing Projects			X
<b>500</b>	<b>PERMANENT FUNDS (501 through 599)</b>	X		
501	Perpetual Care			X
<b>600</b>	<b>ENTERPRISE FUNDS (601 through 699)</b>	X		
601	Water			X
602	Sewage Collection and Disposal			X
603	Refuse or Garbage Collection			X
604	Electric			X
605	Gas			X
606	Heat			X
607	Hospital			X
608	Nursing Home			X
609	Municipal Liquor Store			X
610	Transit System			X
611	Parking Lots			X
612	Airport			X
613	Golf Course			X
614	Cable Television			X
615	Arena			X
616	Swimming Pool			X
<b>700</b>	<b>INTERNAL SERVICE FUNDS (701 through 799)</b>	X		
701	Central Garbage and Equipment			X
702	Central Services			X
<b>800</b>	<b>FIDUCIARY FUNDS (801 through 899)</b>	X		
<b>860</b>	<b>PENSION TRUST FUNDS (861 through 870)</b>	X		
861	Pension Fund (Identify)			X

# GOVERNMENTAL ACCOUNT NUMBERS

FUND NUMBERS 100, 200's, 300's, 400's, and 500's

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
<b>Revenues and Other Financing Sources (31001 through 39999)</b>					
<b>31000</b>	<b>TAXES (31001 through 31949)</b>	X			
<b>31001</b>	<b>General Property Taxes (31001 through 31299)</b>			X	1
31010	Current Ad Valorem Taxes		X		1
31020	Delinquent Ad Valorem Taxes		X		1
31030	Mobile Home Tax		X		1
31040	Fiscal Disparities		X		1
31050	Tax Increments		X		2
<b>31300</b>	<b>General Sales and Use Taxes (31301 through 31399)</b>	X			
31310	City Sales Taxes		X		4
<b>31400</b>	<b>Selective Sales and Use Taxes (31401 through 31699)</b>	X			
31410	Hotel-Motel Tax		X		5
<b>31700</b>	<b>Taxes Imposed and Apportioned by the Counties (31701 through 31799)</b>	X			
31701	Gravel Tax		X		7
<b>31800</b>	<b>Other Taxes (31801 through 31899)</b>	X			
31810	Franchise Taxes		X		3
31820	Gambling Tax		X		6
31830	Solar Power Tax		X	X	1
31840	Wind Tax			X	1
<b>31900</b>	<b>Penalties and Interest on Delinquent Taxes (31901 through 31949)</b>	X			
31910	Penalties and Interest on Ad valorem Taxes		X		1
31920	Forfeited Tax Sale Apportionments		X		1
<b>31950</b>	<b>Special Assessments (31951 through 31999)</b>	X			
31951	Principal		X		10
31952	Penalties and Interest on Special Assessments		X		10
<b>32000</b>	<b>LICENSES AND PERMITS</b>	X			
<b>32100</b>	<b>Business Licenses and Permits (32101 through 32199)</b>	X			
32110	Alcoholic Beverages		X		11
32120	Health		X		11
32150	Public Utilities		X		11
32160	Professional and Occupational		X		11
32170	Amusements		X		11
<b>32200</b>	<b>Non-Business Licenses and Permits (32201 through 33099)</b>	X			
32210	Building Permits (Excludes surcharge)		X		11
32220	Gas Installation Permits		X		11
32230	Plumbing Connection Permits		X		11
32240	Animal Licenses		X		11
32250	Parking Permits		X		11
<b>33000</b>	<b>INTERGOVERNMENTAL REVENUES (IGR)</b>	X			
<b>33100</b>	<b>Federal IGR (33101 through 33399)</b>	X			
33101	Federal Grants and Aids		X		18
33120	Federal Grants - CETA		X		18
33130	Federal Grants - Community Development Block Grants		X		12
33140	Federal Grants - Environmental Development Act		X		18
33150	Federal Grants - FEMA		X		16
33160	Federal Payments in Lieu of Taxes		X		18
33170	Federal Transportation Aid		X		14
33180	Federal Grants - COVID			X	17
<b>33400</b>	<b>State IGR (33401 through 33599)</b>	X			
33401	Local Government Aid		X		19
33402	Homestead and Agricultural Credit Aid (HACA)		X		31
33403	Mobile Home Homestead Credit		X		31
33404	Attached Machinery Aid		X		31
33405	Taconite Production Tax		X		23
33406	Taconite Homestead Credit		X		22
33407	Taconite Mobile Home Homestead Credit		X		22
33408	Taconite Municipal Aid		X		23
33409	Wetlands Credit		X		31
33410	Wetlands Reimbursement		X		31
33411	Native Prairie Credit		X		31
33412	Native Prairie Reimbursement		X		31
33413	Reduced Assessment Credit		X		31
33414	Transmission Line Credit		X		31
33415	Pollution Control Agency Grants		X		31
33416	Police Training Reimbursement		X		31
33417	Shade Tree Disease Control Grants		X		31
33418	Municipal State Aid for Streets - Maintenance (Gas Tax, Road Allotment)		X		25
33419	Municipal State Aid for Streets - Construction		X		31
33420	Insurance Premium Tax - Fire		X		31
33421	Insurance Premium Tax -Police		X		31

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
33425	Residential Market Value Credit (No longer applicable)		X		
33426	Agricultural Market Value Credit		X		21
33427	Manufactured Home Market Value Credit( No longer applicable)		X		
33428	State - Payments in Lieu of Taxes		X		31
33429	State - P.E.R.A. Aid		X		24
33430	Disparity Reduction Aid		X		26
33460	Town Aid		X		28
33465	Small Cities Assistance		X		25
33470	State Fire Aid			X	27
33480	State Police Aid			X	27
33499	Presidential Primary Aid (PNP)			X	31
<b>33600</b>	<b>IGR from Other Local Governmental Units (33601 through 33699)</b>	X			
33610	County Grants and Aids for Highways		X		32
33620	Other County Grants and Aids		X		33
33630	Iron Range Resource and Rehabilitation Grants (IRRRB)		X		34
<b>34000</b>	<b>CHARGES FOR SERVICES</b>	X			
<b>34100</b>	<b>General Government (34101 through 34199)</b>	X			
34101	City/Town Hall Rent		X		37
34102	Recording of Legal Instruments		X		37
34103	Zoning and Subdivision Fees		X		37
34104	Plan Checking Fees		X		37
34105	Sale of Maps and Publications		X		37
34106	Commissions on License Sales		X		37
34107	Assessment Searches		X		37
34108	Administrative Charges to Other Funds		X		37
34130	Building Permit Surcharge			X	37
<b>34200</b>	<b>Public Safety (34201 through 34299)</b>	X			
34201	Special Police Services		X		39
34202	Special Fire Protection Services		X		39
34203	Accident Reports		X		39
34204	Protective Inspection Fees		X		39
34205	Ambulance Revenues		X		39
34220	Police Contracts			X	38
34225	Fire Contracts			X	38
<b>34300</b>	<b>Highways and Streets (Road and Bridges) (34301 through 34399)</b>	X			
34301	Street, Sidewalk and Curb Repair Fees		X		40
34302	Parking Meters		X		40
<b>34400</b>	<b>Sanitation (34401 through 34499)</b>	X			
34401	Sewerage Charges		X		41
34402	Street Sanitation Charges		X		41
34403	Refuse Collection Charges		X		41
34404	Sale of Sewerage Sludge		X		41
34405	Weed Cleaning and Removal Charges		X		41
34406	Removal of Dead Animals		X		41
34407	Sewer Availability Charge		X		41
<b>34500</b>	<b>Health (34501 through 34599)</b>	X			
34501	Vital Statistics		X		47
34502	Health Inspection Fees		X		47
<b>34700</b>	<b>Culture and Recreation (34701 through 34799)</b>	X			
34710	Golf Fees		X		43
34720	Swimming Pool Fees		X		43
34730	Playground Fees		X		43
34740	Park and Recreation Concessions		X		43
34750	Auditorium Use Fees		X		43
34760	Library Use Fees (Not Fines)		X		42
34770	Zoo Charges		X		43
34780	Park Fees		X		43
<b>34900</b>	<b>Other Charges for Services (34901 through 34999)</b>	X			
34910	Transit Revenues		X		45
34920	Airport Revenues		X		44
34930	Parking Lot Revenues		X		47
34940	Cemetery Revenues		X		46
34950	Misc. Rents		X		47
<b>35000</b>	<b>FINES AND FORFEITS</b>	X			
<b>35100</b>	<b>Fines (35101 through 35199)</b>	X			
35101	Court Fines		X		49
35102	Parking Fines		X		49
35103	Library Fines		X		49
35104	Administrative Fines (Penalties)		X		50
<b>35200</b>	<b>Forfeits (35201 through 35299)</b>	X			
35201	Forfeits		X		49
<b>36000</b>	<b>MISCELLANEOUS REVENUES</b>	X			
<b>36200</b>	<b>Miscellaneous Revenues (36201 through 36299)</b>	X			
36210	Interest Earning		X		51

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
36213	Net Increase (Decrease) in the Fair Value of Investments		X		51
36220	Royalties		X		52
36230	Contributions and Donations from Private Sources		X		52

### Account Numbers 37101 through 38499 are for Proprietary Funds Only

<b>39000</b>	<b>OTHER FINANCING SOURCES</b>	X			
<b>39100</b>	<b>Other Financing Sources (39101 through 39799)</b>	X			
39101	Sales of General Fixed Assets		X		58
39102	Compensation for Loss of General Fixed Assets		X		58
<b>39200</b>	<b>INTER FUND TRANSFERS IN (Specify Fund) (39201 through 39224)</b>	X			
39202	Transfer From Enterprise Fund		X		59
39203	Transfer From Governmental Fund		X		60
39204	Interfund Debt Borrowed		X		58
<b>39300</b>	<b>PROCEEDS FOR GENERAL LONG TERM DEBT (39301 through 39399)</b>	X			
39310	General Obligation Bond Proceeds		X		55
39320	Premiums on Bonds Sold		X		55
39330	Inception of Capital Lease program		X		56
39340	Inception of Installment Purchase Contract		X		56
<b>39400</b>	<b>MISC. OTHER FINANCING SOURCES (39401-39999)</b>	X			
39500	Special Items		X		58
39600	Extraordinary Items		X		58
39700	Capital Contributions		X		58
39990	Sale of Investment		X		54

### EXPENDITURES AND OTHER FINANCING USES (41110 through 49999)

<b>41000</b>	<b>GENERAL GOVERNMENT</b>	X			
<b>41100</b>	<b>Legislative (41101 through 41199)</b>	X			
41110	Council/Town Board		X		1
41120	Legislative Committees and Special Bodies		X		1
41130	Ordinances and Proceedings		X		1
41190	Council/Town Board - COVID			X	1
<b>41200</b>	<b>Judicial (41201 through 41299)</b>	X			
41210	Municipal Court		X		3
41220	Conciliation Court		X		3
41230	Justice		X		3
41240	Traffic and Ordinance Violation Bureaus		X		3
<b>41300</b>	<b>Executive (41301 through 41399)</b>	X			
41310	Mayor		X		1
41320	City/Town Manager		X		2
41330	Boards and Commissions		X		1
<b>41400</b>	<b>City/Town Clerk (41401 through 41499)</b>	X			
41410	Elections		X		2
41420	Recording and Reporting		X		2
41425	Clerk		X		2
41490	Clerk - COVID			X	2
<b>41500</b>	<b>Financial Administration (41501 through 41599)</b>	X			
41510	Treasurer		X		2
41519	Treasurer - COVID			X	2
41520	Director of Finance		X		2
41530	Accounting		X		2
41540	Internal Auditing		X		2
41560	Budgeting and Planning		X		2
41570	Purchasing		X		2
<b>41600</b>	<b>Law (41601 through 41699)</b>	X			
41610	City/Town Attorney		X		3
41800	Personnel Administration (44801 through 41899)		X		3
<b>41900</b>	<b>Other General Government (41901 through 41999)</b>	X			
41910	Planning and Zoning		X		3
41920	Data Processing		X		3
41930	Research and Investigation		X		3
41940	General Government Buildings and Plant		X		3
41950	Assessing			X	3
41960	Elections (other than clerk)			X	3
41970	Insurance (LMCIT, MATIT, worker's comp. etc)			X	3
41990	Other General Government - COVID			X	3
41995	Election - COVID			X	3
<b>42000</b>	<b>PUBLIC SAFETY</b>	X			
<b>42100</b>	<b>Police (42101 through 42199)</b>	X			
42110	Police Administration		X		5
42120	Crime Control and Investigation		X		5

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
42121	Criminal Investigation		X		5
42122	Vice Control		X		5
42123	Patrol		X		5
42124	Records and Identification		X		5
42125	Youth Investigation and Control		X		5
42126	Custody of Prisoners		X		5
42127	Custody of Property		X		5
42128	Crime Laboratory		X		5
42130	Traffic Control		X		5
42131	Motor Vehicle Inspection and Regulation		X		5
42140	Police Training		X		5
42150	Police Support Services		X		5
42151	Communication Services		X		5
42152	Automotive Services		X		5
42153	Ambulance Services		X		9
42154	Medical Services		X		9
42160	Special Detail Services		X		5
42170	Police Stations and Buildings		X		5
<b>42200</b>	<b>Fire (42201 through 42299)</b>	X			
42210	Fire Administration		X		11
42220	Fire Fighting		X		11
42230	Fire Prevention		X		11
42240	Fire Training		X		11
42250	Fire Communication		X		11
42260	Fire Repair Services		X		11
42270	Medical Services		X		11
42280	Fire Stations and Buildings		X		11
42299	Fire - COVID			X	11
<b>42300</b>	<b>Corrections (42301 through 42399)</b>	X			
42301	Corrections Expenditures		X		7
<b>42400</b>	<b>Building Inspections (42401 through 42499)</b>	X			
42401	Building Inspections Administration		X		13
42402	Plumbing Inspections		X		13
42403	Electrical Inspections		X		13
42404	Gas Inspections		X		13
42405	Air Conditioning Inspections		X		13
42406	Boiler Inspections		X		13
42407	Elevator Inspections		X		13
<b>42500</b>	<b>Civil Defense (42501 through 42599)</b>	X			
42501	Civil Defense Expenditures		X		13
<b>42600</b>	<b>Traffic Engineering (42601 through 42699)</b>	X			
42601	Traffic Engineering Expenditures				13
<b>42700</b>	<b>Animal Control (42701 through 42799)</b>	X			
42701	Animal Control Expenditures				13
<b>42800</b>	<b>Other Protection (42801 through 42899)</b>	X			
42810	Militia and Armories		X		13
42820	Examination of Licensed Occupations		X		13
42830	Public Scales		X		13
42840	Weights and Measures		X		13
42850	Flood Control		X		13
42870	Other Public Safety - COVID			X	13
<b>43000</b>	<b>PUBLIC WORKS</b>	X			
<b>43100</b>	<b>Highways, Streets and Roadways (43101 through 43199)</b>	X			
43121	Paved Streets		X		16
43122	Unpaved Streets		X		16
43123	Alleys		X		16
43124	Sidewalks and Crosswalks		X		16
43125	Ice and Snow Removal		X		17
43126	Road and Bridge Equipment		X		16
43130	Bridges, Viaducts and Grade Separations		X		16
43150	Storm Drainage		X		16
43160	Street Lighting		X		19
43170	Street Cleaning		X		16
43190	Streets - COVID			X	16
<b>43200</b>	<b>Sanitation (43201 through 43299)</b>	X			
43210	Sanitation Administration		X		22
43230	Waste (Refuse) Collection		X		22
43240	Waste (Refuse) Disposal		X		22
43250	Sewage Collection and Disposal		X		22
43251	Sanitary Sewer Construction		X		22
43252	Sanitary Sewer Maintenance		X		22
43253	Sanitary Sewer Cleaning		X		22
43254	New Sewer Services		X		22
43255	Sewer Lift Stations		X		22
43256	Sewage Treatment Plants		X		22
43260	Weed Control		X		23

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
43270	Pest Control		X		23
<b>44000</b>	<b>HEALTH AND HUMAN SERVICES</b>	X			
<b>44100</b>	<b>Health (44101 through 44199)</b>	X			
44110	Public Health Administration		X		25
44120	Vital Statistics		X		25
44130	Regulation and Inspection		X		25
44131	Food and Restaurants		X		25
44133	Other Sanitary Inspection		X		25
44140	Communicable Disease Control		X		25
44141	Tuberculosis		X		25
44142	Venereal Disease		X		25
44143	Rabies		X		25
44144	Other Communicable Diseases		X		25
44150	Maternal and Child Health Services		X		25
44160	Adult Health Services		X		25
44170	Health Centers and General Clinics		X		25
44180	Laboratory		X		25
44190	Health - COVID			X	25
<b>44400</b>	<b>Human Services (44401 through 44499)</b>	X			
44401	Human Service Expenditures		X		25
<b>45000</b>	<b>CULTURE - RECREATION (45001 through 42199)</b>	X			
45010	Culture-Recreation Administration		X		35
<b>45100</b>	<b>Recreation (45101 through 45199)</b>	X			
45120	Participant Recreation		X		35
45121	Supervision		X		35
45122	Recreation Centers		X		35
45123	Playgrounds		X		35
45124	Swimming Pools		X		35
45125	Golf Courses		X		35
45126	Tennis Centers		X		35
45127	Other Recreation Facilities		X		35
45170	Spectator Recreation		X		35
45171	Botanical Gardens		X		35
45172	Museums		X		35
45173	Art Galleries		X		35
45174	Zoos		X		35
45175	Other Spectator Recreation		X		35
45180	Special Recreation Facilities		X		35
45181	Auditoriums		X		35
45182	Stadiums		X		35
45183	Camping Areas		X		35
45184	Boat Harbors		X		35
45185	Refectories		X		35
45186	Senior Citizens Recreation		X		35
<b>45200</b>	<b>Parks (45201 through 45299)</b>	X			
45201	Supervision		X		35
45202	Park Areas		X		35
45203	Parkways and Boulevards		X		35
45204	Forestry and Nursery		X		35
45205	Park Policing		X		35
45206	Park Lighting		X		35
45230	Parks - COVID			X	35
<b>45300</b>	<b>Broadband</b>			X	35
45301	Broadband - COVID			X	35
<b>45500</b>	<b>Libraries (45501 through 45599)</b>	X			
45501	Library Administration		X		33
45502	Circulation		X		33
45503	Catalog		X		33
45504	Reference		X		33
45505	Order		X		33
45506	Periodicals		X		33
45507	Extension		X		33
45508	Special Collections		X		33
45509	Branch Libraries		X		33
45520	Libraries - COVID			X	33
<b>46100</b>	<b>Conservation of Natural Resources (46101 through 46199)</b>	X			
46101	Water Resources		X		41
46102	Shade Tree Disease Control		X		41
<b>46300</b>	<b>Urban Redevelopment and Housing (46301 through 46399)</b>	X			
46310	Urban Redevelopment and Housing Administration		X		37
46320	Urban Redevelopment		X		37
46321	Redevelopment Administration		X		37
46323	Rehabilitation Projects		X		37
46324	Clearance Projects		X		37
46325	Relocation		X		37

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
46330	Public Housing Projects		X		37
46340	Other Urban Redevelopment and Housing		X		37
46390	Housing - COVID			X	37
<b>46500</b>	<b>Economic Development and Assistance (46501 through 46699)</b>	X			
46510	Economic Development and Assistance		X		39
46520	Economic Development		X		39
46590	Economic Development - COVID			X	39
<b>46600</b>	<b>Economic Opportunity (46601 through 46699)</b>	X			
46610	Job Corps		X		39
46611	Men's Urban Training Centers		X		39
46612	Women's Urban Training Centers		X		39
46613	Rural Conservation Centers		X		39
46614	Youth Camps		X		39
46620	Youth Work-Training Programs		X		39
46621	In-School Projects		X		39
46622	Out-of-School Projects		X		39
46630	Community Action Programs		X		39
46631	Pre-School Readiness Program		X		39
46632	Study Centers		X		39
46633	Day Care Centers		X		39
46634	Remedial Instruction for Elementary School Students		X		39
46635	Family Health Education		X		39
46640	Adult Basic Education		X		39
46650	Assistance to Migrant Agricultural Workers and Families		X		39
46660	Work Experience Programs for Needy Persons		X		39
<b>47000</b>	<b>DEBT SERVICE ***use object code 600-699***</b>	X			
<b>47100</b>	<b>Principal Payments (47101 through 47199)</b>	X			
47110	Bond Principal		X		54
47120	Other Debt Principal		X		55
47130	Principal - Short-Term Debt		X		55
<b>47200</b>	<b>Interest Payments (47201 through 47299)</b>	X			
47210	Interest - Bonds		X		56
47220	Interest - Other Debt		X		56
47230	Interest - Short-Term Debt		X		56
<b>47500</b>	<b>Fiscal Agent's Fees (47501 through 47599)</b>	X			
47501	Fiscal Agent's Fees		X		56
<b>47600</b>	<b>Issuance Costs (47601 through 47699)</b>	X			
47601	Issuance Costs		X		56
<b>49000</b>	<b>MISCELLANEOUS EXPENDITURES (49001 through 49099)</b>	X			
49010	Cemetery (49010 through 49019)		X		47
49020	Community Education		X		35
49030	Airports (49030 through 49039)			X	43
49040	Transit (49040 through 49049)			X	45
<b>49100</b>	<b>Judgments and Losses (49101 through 49199)</b>	X			
49101	Judgments and Losses		X		3
<b>49300</b>	<b>OTHER FINANCING USES (49301 through 49399)</b>	X			
49310	Payments to Refunded Bond Escrow Agent		X		59
49350	Purchase of Investments		X		58
49360	Transfer to Governmental Fund		X		62
49365	Transfer to Enterprise Fund			X	61
49370	Special Items		X		60
49380	Extraordinary Items		X		60

**\*All Insurance, Compensation, and Contributions should be allocated to the employee's department**



# PROPRIETARY ACCOUNT NUMBERS

## FUND NUMBERS 600's

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
<b>37000</b>	<b>PROPRIETARY FUND OPERATING REVENUES (37101 through 38499)</b>	X			
<b>37100</b>	<b>Water Sales (37101 through 37199)</b>	X			
37110	Rate Class I		X		1
37120	Rate Class II		X		1
37130	Rate Class III		X		1
37140	Rate Class IV		X		1
37150	Connection/Reconnection Fees		X		1
37160	Penalties and Forfeited Discounts		X		1
<b>37200</b>	<b>Sewer Charges (37201 through 37299)</b>	X			
37210	Rate Class I		X		1
37220	Rate Class II		X		1
37230	Rate Class III		X		1
37240	Rate Class IV		X		1
37250	Connection/Reconnection Fees		X		1
37260	Penalties and Forfeited Discounts		X		1
<b>37300</b>	<b>Refuse Charges (37301 through 37399)</b>	X			
37310	Customer Charges		X		1
<b>37400</b>	<b>Electricity Sales (37401 through 37499)</b>	X			
37410	Rate Class I		X		1
37420	Rate Class II		X		1
37430	Rate Class III		X		1
37440	Rate Class IV		X		1
37450	Connection/Reconnection Fees		X		1
37460	Penalties and Forfeited Discounts		X		1
<b>37500</b>	<b>Gas Sales (37501 through 37599)</b>	X			
37510	Rate Class I		X		1
37520	Rate Class II		X		1
37530	Rate Class III		X		1
37540	Rate Class IV		X		1
37550	Connection/Reconnection Fees		X		1
37560	Penalties and Forfeited Discounts		X		1
<b>37600</b>	<b>Heating Utility Sales (37601 through 37699)</b>	X			
37610	Rate Class I		X		1
37620	Rate Class II		X		1
37630	Rate Class III		X		1
37640	Rate Class IV		X		1
37650	Connection/Reconnection Fees		X		1
37660	Penalties and Forfeited Discounts		X		1
<b>37700</b>	<b>Hospital and Nursing Home Revenues (37701 through 37799)</b>	X			
37710	Daily Patient Services		X		1
37720	Other Nursing Services		X		1
37730	Other Professional Services		X		1
37740	General Outpatient Services		X		1
<b>37800</b>	<b>Liquor Stores - Off-Sale (37801 through 37899)</b>	X			
37810	Sales		X		1
37811	Liquor		X		1
37812	Beer		X		1
37813	Wine		X		1
37814	Soft Drinks		X		1
37815	Other Merchandise		X		1
37820	Vending Machine Revenues or Commissions		X		1
37830	Cash Discounts - Off-Sale		X		1
37840	Cash Over Off-Sale		X		1
<b>37900</b>	<b>Liquor Stores - On-Sale (37901 through 37999)</b>	X			
37910	Sales		X		1
37911	Liquor		X		1
37912	Beer		X		1
37913	Wine		X		1
37914	Soft Drinks		X		1
37915	Other Merchandise		X		1
37920	Vending Machine Revenues or Commissions		X		1
37930	Cash Discounts - On-Sale		X		1
37940	Cash Over On-Sale		X		1
<b>38000</b>	<b>Other Proprietary Fund Revenues (38001 through 38099)</b>	X			
38010	Transit System		X		1
38020	Airport		X		1
38030	Parking Lot		X		1
38040	Golf Course		X		1

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
38050	Cable TV		X		1
38051	Cable TV - Standard Service		X		1
38052	Cable TV - Premium Service (e.g. Home Box Office)		X		1
38053	Cable TV - Connection/Reconnection Fees		X		1
38060	Arena		X		1
38070	Swimming Pool		X		1
38080	Other Recreation		X		1
<b>38400</b>	<b>Internal Service Fund Revenues (38401 through 38449)</b>	X			
38401	Internal Service Fund Revenues				1
<b>PROPRIETARY FUND NON OPERATING REVENUES</b>		X			
<b>31000</b>	<b>TAXES (31001 through 31949)</b>	X			
<b>31001</b>	<b>General Property Taxes (31001 through 31299)</b>			X	4 & 7
31010	Current Ad Valorem Taxes		X		4 & 7
31020	Delinquent Ad Valorem Taxes		X		4 & 7
31030	Mobile Home Tax		X		4 & 7
31040	Fiscal Disparities		X		4 & 7
31050	Tax Increments		X		4 & 7
<b>31300</b>	<b>General Sales and Use Taxes (31301 through 31399)</b>	X			
31310	City Sales Taxes		X		4 & 7
<b>31400</b>	<b>Selective Sales and Use Taxes (31401 through 31699)</b>	X			
31410	Hotel-Motel Tax		X		4 & 7
<b>31700</b>	<b>Taxes Imposed and Apportioned by the Counties (31701 through 31799)</b>	X			
31701	Gravel Tax		X		4 & 7
<b>31800</b>	<b>Other Taxes (31801 through 31899)</b>	X			
31810	Franchise Taxes		X		4 & 7
31820	Gambling Tax		X		4 & 7
<b>31900</b>	<b>Penalties and Interest on Delinquent Taxes (31901 through 31949)</b>	X			
31910	Penalties and Interest on Ad valorem Taxes		X		4 & 7
31920	Forfeited Tax Sale Apportionments		X		4 & 7
<b>31950</b>	<b>Special Assessments (31951 through 31999)</b>	X			
31951	Principal		X		4
31952	Penalties and Interest on Special Assessments		X		4
<b>33000</b>	<b>INTERGOVERNMENTAL REVENUES (IGR)</b>	X			
<b>33100</b>	<b>Federal IGR (33101 through 33399)</b>	X			
33101	Federal Grants and Aids		X		4 & 8
33120	Federal Grants - CETA		X		4 & 8
33130	Federal Grants - Community Development Block Grants		X		4 & 8
33140	Federal Grants - Environmental Development Act		X		4 & 8
33150	Federal Grants - Emergency Preparedness/Emergency Management Aid		X		4 & 8
33160	Federal Payments in Lieu of Taxes		X		4 & 8
33170	Federal Transportation Aid		X		4 & 8
33180	Federal Grants - COVID			X	4 & 8
<b>33400</b>	<b>State IGR (33401 through 33599)</b>	X			
33401	Local Government Aid		X		4 & 9
33402	Homestead and Agricultural Credit Aid (HACA)		X		4 & 9
33403	Mobile Home Homestead Credit		X		4 & 9
33404	Attached Machinery Aid		X		4 & 9
33405	Taconite Production Tax		X		4 & 9
33406	Taconite Homestead Credit		X		4 & 9
33407	Taconite Mobile Home Homestead Credit		X		4 & 9
33408	Taconite Municipal Aid		X		4 & 9
33409	Wetlands Credit		X		4 & 9
33410	Wetlands Reimbursement		X		4 & 9
33411	Native Prairie Credit		X		4 & 9
33412	Native Prairie Reimbursement		X		4 & 9
33413	Reduced Assessment Credit		X		4 & 9
33414	Transmission Line Credit		X		4 & 9
33415	Pollution Control Agency Grants		X		4 & 9
33416	Police Training Reimbursement		X		4 & 9
33417	Shade Tree Disease Control Grants		X		4 & 9
33418	Municipal State Aid for Streets - Maintenance (Gas Tax, Road Allotment)		X		4 & 9
33419	Municipal State Aid for Streets - Construction		X		4 & 9
33420	Insurance Premium Tax - Fire		X		4 & 9
33421	Insurance Premium Tax -Police		X		4 & 9
33425	Residential Market Value Credit (No longer applicable)		X		4 & 9
33426	Agricultural Market Value Credit		X		4 & 9
33427	Manufactured Home Market Value Credit( No longer applicable)		X		4 & 9
33428	State - Payments in Lieu of Taxes		X		4 & 9
33429	State - P.E.R.A. Aid		X		4 & 9
33430	Disparity Reduction Aid		X		4 & 9
33460	Town Aid		X		4 & 9

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
33470	State Fire Aid			X	4 & 9
33480	State Police Aid			X	4 & 9
<b>33600</b>	<b>IGR from Other Local Governmental Units (33601 through 33699)</b>	X			
33610	County Grants and Aids for Highways		X		4 & 10
33620	Other County Grants and Aids		X		4 & 10
33630	Iron Range Resource and Rehabilitation Grants (IRRRB)		X		4 & 10
<b>36000</b>	<b>Miscellaneous Revenues (36201 through 36299)</b>	X			
36210	Interest Earning		X		4
36213	Net Increase (Decrease) in the Fair Value of Investments		X		4
36220	Royalties		X		4
36230	Contributions and Donations from Private Sources		X		4
<b>39000</b>	<b>OTHER FINANCING SOURCES (39101 through 39799)</b>	X			
39101	Sales of General Fixed Assets		X		4
39102	Compensation for Loss of General Fixed Assets		X		4
<b>39200</b>	<b>INTER FUND TRANSFERS IN (Specify Fund) (39201 through 39224)</b>	X			
39201	Transfer From General Fund		X		11
39202	Transfer From Enterprise Fund		X		11
39203	Transfer From Governmental Fund		X		11
39204	Interfund Debt Borrowed		X		14
<b>39300</b>	<b>PROCEEDS FOR GENERAL LONG TERM DEBT (39301 through 39399)</b>	X			
39310	General Obligation Bond Proceeds		X		16
39320	Premiums on Bonds Sold		X		16
39330	Inception of Capital Lease program		X		16
39340	Inception of Installment Purchase Contract		X		16
<b>PROPRIETARY FUND OPERATING EXPENSES (49400 through 49999)</b>					
49295	COVID Expenses (for Enterprise Funds)			X	5
<b>Water Expenses</b>					
49400	Water Utilities - Source of Supply		X		2
49410	Water Utilities - Power and Pumping		X		2
49420	Water Utilities - Purification		X		2
49430	Water Utilities - Distribution		X		2
49440	Water Utilities - Administration and General		X		2
<b>Sewer Expenses</b>					
49450	Sewer Utilities - Sanitary Sewer Maintenance		X		2
49460	Sewer Utilities - Sanitary Sewer Cleaning		X		2
49470	Sewer Utilities - Sewer Lift Stations		X		2
49480	Sewer Utilities - Sewage Treatment Plants		X		2
49490	Sewer Utilities - Administration and General		X		2
<b>Refuse Expenses</b>					
49500	Refuse Utilities - Refuse Collection		X		2
49510	Refuse Utilities - Refuse Disposal		X		2
49520	Refuse Utilities - Administration and General		X		2
<b>Electric Expenses</b>					
49550	Electric Utilities - Power Production		X		2
49560	Electric Utilities - Power Supply		X		2
49570	Electric Utilities - Transmission and Distribution		X		2
49580	Electric Utilities - Customer Account Expense		X		2
49590	Electric Utilities - Administration and General		X		2
<b>Gas Expenses</b>					
49600	Gas Utilities - Source of Supply		X		2
49610	Gas Utilities - Distribution		X		2
49620	Gas Utilities - Administration and General		X		2
<b>Heat Expenses</b>					
49650	Heat Utilities - Production		X		2
49660	Heat Utilities - Distribution		X		2
49670	Heat Utilities - Administration and General		X		2
<b>Hospital Expenses</b>					
49700	Hospital - Nursing Service Expense		X		2
49701	Hospital - Other Professional Service Expense		X		2
49702	Hospital - General Services Expense		X		2
49703	Hospital - Outpatient		X		2
49704	Hospital - Fiscal and administration Services Expense		X		2
<b>Nursing Homes Expenses</b>					
49725	Nursing Homes - Dietary		X		2
49726	Nursing Homes - Household and Property		X		2
49727	Nursing Homes - Professional Care of Patients		X		2
49728	Nursing Homes - Administration and General		X		2
<b>Liquor Store Expenses</b>					
49750	Liquor Store - Merchandise Purchases - Off-Sale		X		2
49751	Liquor Store - Manager - Off-Sale		X		2
49752	Liquor Store - Cashiers - Off-Sale		X		2

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
49753	Liquor Store - Janitor - Off-Sale		X		2
49754	Liquor Store - Buildings and Maintenance - Off-Sale		X		2
49755	Liquor Store - Cash Short - Off-Sale		X		2
49770	Liquor Store - Merchandise Purchases - On-Sale		X		2
49771	Liquor Store - Manager - On-Sale		X		2
49772	Liquor Store - Bartenders and Waitresses - On-Sale		X		2
49773	Liquor Store - Janitor - On-Sale		X		2
49774	Liquor Store - Buildings and Maintenance - On-Sale		X		2
49775	Liquor Store - Cash Short - On-Sale		X		2
<b>Transit Expenses</b>					
49800	Transit - Equipment, Maintenance and Garage		X		2
49801	Transit - Transportation		X		2
49802	Transit - Traffic and Advertising		X		2
49803	Transit - Insurance and Safety		X		2
49804	Transit - Administration and General		X		2
<b>Airports Expenses</b>					
49810	Airports - Fields, Runways and Ramps		X		2
49811	Airports - Terminal Buildings and Public Areas		X		2
49812	Airports - Equipment Buildings		X		2
49813	Airports - Control Tower		X		2
49814	Airports - Hangars and Other Buildings		X		2
49815	Airports - Administration and General		X		2
<b>Parking Ramps Expenses</b>					
49820	Parking Ramps - Personnel Services		X		2
49821	Parking Ramps - Repairs and Maintenance		X		2
49822	Parking Ramps - Administration and General		X		2
<b>Golf Course Expenses</b>					
49830	Golf Course - Buildings		X		2
49831	Golf Course - Maintenance of Course and Grounds		X		2
49832	Golf Course - Concessions Expense		X		2
49833	Golf Course - Administration and General		X		2
<b>Cable Television Expenses</b>					
49840	Cable Television - Reception and Signal Expense		X		2
49841	Cable Television - Transmission of Signal		X		2
49842	Cable Television - Premium Service Expense		X		2
49843	Cable Television - Customer Account Expense		X		2
49844	Cable Television - Administration and General		X		2
<b>Arena Expenses</b>					
49850	Arena - Personnel Services		X		2
49851	Arena - Repairs and Maintenance		X		2
49852	Arena - Concessions Expense		X		2
49853	Arena - Administration and General		X		2
<b>Swimming Pools Expenses</b>					
49860	Swimming Pools - Personnel Services		X		2
49861	Swimming Pools - Repairs and Maintenance		X		2
49862	Swimming Pools - Concessions Expense		X		2
49863	Swimming Pools - Administration and General		X		2
<b>Depreciation Expenses</b>					
49970	Proprietary Funds - Depreciation		X		2 & 22
<b>PROPRIETARY FUND NON OPERATING EXPENSES</b>					
49980	Proprietary Funds - Interest Expense		X		5 & 17
<b>47100</b>	<b>Principal Payments (47101 through 47199)</b>	X			
47110	Bond Principal		X		18
47120	Other Debt Principal		X		19
47130	Principal - Short-Term Debt		X		N/A
<b>47500</b>	<b>Fiscal Agent's Fees (47501 through 47599)</b>	X			
47501	Fiscal Agent's Fees		X		5 & 17
<b>47600</b>	<b>Issuance Costs (47601 through 47699)</b>	X			
47601	Issuance Costs		X		5
<b>49300</b>	<b>OTHER FINANCING USES (49301 through 49399)</b>	X			
49360	Transfer to Governmental Fund		X		12
49365	Transfer to Enterprise Fund			X	12

# OBJECT CODES

Numbers	Name/Descriptions	Restricted	Predefined	Recommended
<b>Personal Services</b>				
<b>100</b>	<b>WAGES AND SALARIES (101 through 109)</b>		X	
101	Wages and Salaries: Full-time Employees-Regular			X
102	Wages and Salaries: Full-time Employees-Overtime			X
103	Wages and Salaries: Part-time Employees			X
104	Wages and Salaries: Temporary Employees-Regular			X
105	Wages and Salaries: Temporary Employees-Overtime			X
<b>110</b>	<b>Other Pay (111 through 119)</b>		X	
111	Other Pay: Severance			X
<b>120</b>	<b>Employer Contributions for Retirement (121 through 129)</b>		X	
121	Employer Contributions for Retirement: PERA Contributions			X
122	Employer Contributions for Retirement: FICA Contributions			X
123	Employer Contributions for Retirement: Police Pension Contributions			X
124	Employer Contributions for Retirement: Fire Pension Contributions			X
<b>130</b>	<b>Employer Paid Insurance (131 through 139)</b>		X	
131	Employer Paid Insurance: Health			X
132	Employer Paid Insurance: Dental			X
133	Employer Paid Insurance: Life			X
134	Employer Paid Insurance: Disability			X
135	Employer Paid Insurance: Medicare		X	
<b>140</b>	<b>Unemployment Compensation (141 through 149)</b>		X	
141	Unemployment Compensation: Insurance Premiums			X
142	Unemployment Compensation: Benefit Payments			X
<b>150</b>	<b>Worker's Compensation (151 through 159)</b>		X	
151	Worker's Compensation: Insurance Premiums			X
152	Worker's Compensation: Benefit Payments			X
160	Liability Insurance for Employees			X
161	Liability Insurance for Employees: Insurance Premiums			X
170	Employee Paid: Income Tax		X	
171	Employee Paid: Federal Income Tax		X	
172	Employee Paid: State Income Tax		X	
<b>Supplies</b>				
<b>200</b>	<b>OFFICE SUPPLIES (201 through 209)</b>		X	
201	Office Supplies: Accessories (staplers, pencil sharpeners, etc.)			X
202	Office Supplies: Duplicating and Copying Supplies			X
203	Office Supplies: Printed Forms and Paper			X
204	Office Supplies: Envelopes and Letterheads			X
205	Office Supplies: Drafting Supplies			X
206	Office Supplies: Microfilm Supplies			X
207	Office Supplies: Training and Instructional Supplies			X
<b>210</b>	<b>Operating Supplies (211 through 219)</b>		X	
211	Operating Supplies: Cleaning Supplies			X
212	Operating Supplies: Motor Fuels			X
213	Operating Supplies: Lubricants and Additives			X
214	Operating Supplies: Liquor Store Glassware and Bar Supplies			X
215	Operating Supplies: Shop Materials			X
216	Operating Supplies: Chemicals and Chemical Products			X
<b>220</b>	<b>Repair and Maintenance Supplies (221 through 229)</b>		X	
221	Repair and Maintenance Supplies: Equipment Parts			X
222	Repair and Maintenance Supplies: Tires			X
223	Repair and Maintenance Supplies: Building Repair Supplies			X
224	Repair and Maintenance Supplies: Street Maintenance Materials			X
225	Repair and Maintenance Supplies: Landscaping Materials			X
226	Repair and Maintenance Supplies: Sign Repair Materials			X

Numbers	Name/Descriptions	Restricted	Predefined	Recommended
227	Repair and Maintenance Supplies: Utility System Maintenance Supplies			X
240	Small Tools and Minor Equipment			X
250	<b>Merchandise for Resale (251 through 259)</b>		X	
251	Merchandise for Resale: Liquor			X
252	Merchandise for Resale: Beer			X
253	Merchandise for Resale: Wine			X
254	Merchandise for Resale: Soft Drinks and Mix			X
255	Merchandise for Resale: Drink Ingredients (juices, etc.)			X
256	Merchandise for Resale: Tobacco Products			X
257	Merchandise for Resale: Ice			X
258	Merchandise for Resale: Maps			X
	<b>Services and Charges</b>			
300	<b>PROFESSIONAL SERVICES (301 through 319)</b>		X	
301	Professional Services: Auditing and Accounting Services			X
302	Professional Services: Architect Fees			X
303	Professional Services: Engineering Fees			X
304	Professional Services: Legal Fees			X
305	Professional Services: Medical and Dental Fees			X
306	Professional Services: Personnel Testing and Recruitment			X
307	Professional Services: Management Fees			X
308	Professional Services: Instructors' Fees			X
309	Professional Services: EDP, Software and Design			X
320	<b>Communication (321 through 329)</b>		X	
321	Communications: Telephone			X
322	Communications: Postage			X
323	Communications: Radio Units			X
324	Communications: Messenger Service			X
330	<b>Transportation (331 through 339)</b>		X	
331	Transportation: Travel Expense			X
332	Transportation: Motor Pool Charges			X
333	Transportation: Freight and Express			X
340	<b>Advertising (340 through 349)</b>		X	
341	Advertising: Employment			X
342	Advertising: Enterprises			X
350	<b>Printing and Binding (351 through 359)</b>		X	
351	Printing and Binding: Legal Notices Publishing			X
352	Printing and Binding: General Notices and Pubic Information			X
353	Printing and Binding: Ordinance Publication			X
360	<b>Insurance (361 through 369)</b>		X	
361	Insurance: General Liability			X
362	Insurance: Property			X
363	Insurance: Automotive			X
364	Insurance: Dram Shop			X
380	<b>Utility Services (381 through 389)</b>		X	
381	Utility Services: Electric Utilities			X
382	Utility Services: Water			X
383	Utility Services: Gas Utilities			X
384	Utility Services: Refuse Disposal			X
385	Utility Services: Sewer			X
400	<b>REPAIRS AND MAINTENANCE - Contractual (401 through 409)</b>		X	
401	Repairs and Maintenance - Contractual: Buildings			X
402	Repairs and Maintenance - Contractual: Structures			X
403	Repairs and Maintenance - Contractual: Improvements Other Than Buildings			X
404	Repairs and Maintenance - Contractual: Machinery and Equipment			X
410	<b>Rentals (411 through 419)</b>		X	
411	Rentals: Land			X
412	Rentals: Buildings			X

<b>Numbers</b>	<b>Name/Descriptions</b>	<b>Restricted</b>	<b>Predefined</b>	<b>Recommended</b>
413	Rentals: Office Equipment			X
414	Rentals: Data Processing Equipment			X
415	Rentals: Other Equipment			X
416	Rentals: Machinery and Equipment			X
417	Rentals: Uniforms			X
420	Depreciation			X
<b>430</b>	<b>Miscellaneous (431 through 499)</b>		X	
431	Miscellaneous: Cash Short			X
432	Miscellaneous: Uncollectible Checks			X
433	Miscellaneous: Dues and Subscriptions			X
434	Miscellaneous: Awards and Indemnities			X
435	Miscellaneous: Books and Pamphlets			X
436	Miscellaneous: Towing Charges			X
490	Miscellaneous: Donations to Civic Organizations (Bands, etc.)			X
<b>500</b>	<b>CAPITAL OUTLAY (510 through 599)</b>		X	
510	Capital Outlay: Land		X	
520	Capital Outlay: Buildings and Structures		X	
530	Capital Outlay: Improvements Other Than Buildings		X	
540	Capital Outlay: Heavy Machinery		X	
550	Capital Outlay: Motor Vehicles		X	
560	Capital Outlay: Furniture and Fixtures		X	
570	Capital Outlay: Office Equipment and Furnishings		X	
580	Capital Outlay: Other Equipment		X	
590	Capital Outlay: Books		X	
599	Capital Outlay: Leasehold Improvements		X	
<b>600</b>	<b>DEBT SERVICE (601 through 699)</b>	X		
601	Debt Service: Bond Principal		X	
602	Debt Service: Other Long-Term Obligation Principal		X	
603	Debt Service: Short-Term Debt Principal		X	
611	Debt Service: Bond Interest		X	
612	Debt Service: Other Long-Term Obligation Interest		X	
613	Debt Service: Short-Term Debt Interest		X	
620	Debt Service: Fiscal Agents' Fees		X	
<b>700</b>	<b>OTHER FINANCING USES (701 through 728)</b>	X		
720	Interfund Transfers		X	
721	Payment to Escrow Agent(Refunding Bonds)			X
<b>729</b>	<b>SUPPLEMENTAL OBJECT CODES (730 through 899)</b>	X		
730	Interfund Loans		X	
800	Investments Purchased		X	
810	Refunds and Reimbursements		X	