Office of the New York State Comptroller

Division of Local Government and School Accountability

Accounting and Reporting Manual

ARM

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State Comptroller

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Chapter 1 — Introduction

The Office of the State Comptroller (OSC) has compiled this manual as a comprehensive accounting/reporting guide for local officials and others interested in accounting and financial reporting by local governments in New York State. It provides an overview of generally accepted governmental accounting and financial reporting principles, and OSC's interpretations of such principles, where pronouncements are silent or do not address problems common among jurisdictions within New York State.

The basic responsibility for oversight of local governments by the State Comptroller is contained in the State Constitution and Article 3 of the General Municipal Law (GML). Among other things, the State Comptroller has authority to: perform audits (GML, Sections 33, 34, 35), prescribe information to be included in annual financial reports (GML, Sections 30, 31, 32), prescribe a uniform system of accounts (GML, Section 36), and prepare an annual report to the State Legislature (GML, Section 37).

Since the late 1970's, there have been increasing demands on a national level for standardization of accounting and financial reporting practices. The fiscal crisis in certain cities, increasing governmental spending and needs of the investment community and grantors were a driving force behind these changes.

In 1977, OSC made a commitment to prescribe accounting systems which conform to Generally Accepted Accounting Principles (GAAP). OSC prescribes a Uniform Systems of Accounts pursuant to General Municipal Law, Section 36. The System of Accounts provides for a standard chart of accounts and fund structure that is the basis for the uniform annual financial reports required to be filed with the State Comptroller pursuant to General Municipal Law, Section 30.

Generally Accepted Accounting Principles for Governmental Units

Generally Accepted Accounting Principles (GAAP) are uniform minimum standards of and guidelines to financial accounting and reporting. They are the framework within which financial transactions are recorded and reported resulting in financial statements that provide comparability between governmental entities, consistency between accounting periods and reliability for internal and external users of financial statements.

Since GAAP for local governments is not static but evolving, the Office of the State Comptroller is involved in such activities as monitoring and responding to proposed pronouncements; amending the Accounting Systems when appropriate in light of new or revised standards; and assisting local officials in understanding and implementing GAAP through conferences, workshops and seminars. This manual is an example of this activity.

A brief overview of the history of standard setting for private enterprises and for government is helpful in understanding the sources of GAAP for governments. The first formal efforts to establish GAAP for private enterprises began in 1930 in response to the financial difficulties experienced during the Great Depression. Over the years, the American Institute of Certified Public Accountants (AICPA) established GAAP. In 1973, the Financial Accounting Standards Board (FASB) was

formed. Since 1973, FASB has prescribed GAAP for commercial and non-profit organizations. FASB operates under the auspices of the Financial Accounting Foundation (FAF), an independent non-profit foundation.

GAAP for state and local governments were originally sponsored by the Municipal Finance Officers Association (MFOA), now known as the Government Finance Officers Association (GFOA), through a group known as the National Committee on Municipal Accounting (NCMA). After some years, this committee was replaced by another MFOA-sponsored group, the National Committee on Governmental Accounting, which itself was eventually expanded and renamed the National Council on Governmental Accounting (NCGA). The MFOA's guidance was incorporated into various editions of a publication that came to be known commonly as the "blue book." The first edition was published in 1934. The third edition published in 1968 inaugurated the format still used today in the current edition. In 1974, the AICPA issued their accounting and auditing guide, Audits of State and Local Governmental Units (ASLGU), which stated that the AICPA deemed the 1968 Blue Book to be GAAP for governmental units. In the late 1970's, partly in response to the fiscal crisis in New York City and several other cities, the NCGA began to issue statements and interpretations. Eventually, the NCGA decided that these pronouncements, rather than the blue book, should be authoritative. Consequently, later editions of the blue book are not GAAP, but merely illustrate what is common practice. As mentioned earlier, private-sector standard setting was eventually transferred from the AICPA to the FAF. Developments in the public sector took a very similar course. In 1984, the responsibility of setting GAAP for state and local governments was transferred from the NCGA to the Governmental Accounting Standards Board (GASB). Like the FASB, the GASB functions under the auspices of the FAF.

In short, the following have been the standard setting bodies for GAAP for state and local governments:

National Committee on Municipal Accounting	1934-1948
National Committee on Governmental Accounting	1948-1974
National Council on Governmental Accounting	1974-1984
Governmental Accounting Standards Board	1984-Present

The GASB is the highest, but not the sole, source of GAAP for state and local governments. When accounting issues are not covered by GASB guidance, guidance from the American Institute of CPAs (AICPA), Government Finance Officers Association (GFOA), the Financial Accounting Standards Board (FASB) and other sources is used following a prescribed order.

The following is the "hierarchy" of GAAP:

GAAP Hierarchy

Level *	GASB	AICPA	Other
Level 1	Statements and Interpretations		
Level 2	Technical Bulletins	Audit and Accounting Guides/Statements of Positions (SOPs) (Specific to Government and cleared by GASB)	
Level 3	Emerging Issues Task Force Consensus Positions	Accounting Standards Executive Committee (AcSEC) Practice Bulletin (Specific to Government and cleared by GASB)	
Level 4	Implementation Guides	Audit Guides/ SOPs (Specific to Governments, but Not cleared by GASB)	Widely recognized and prevalent practice
Other Sources	Concept Statements		Accounting Literature

* The GAAP hierarchy is established by Statement on Auditing Standards (SAS) No. 69, The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report, issued by the American Institute of Certified Public Accountants in 1992.

Chapter 2 provides an explanation of the Basic Governmental Accounting Principles.

Chapter 2 — Basic Governmental Accounting Principles

GOVERNMENTAL ACCOUNTING PRINCIPLES:

The following are basic principles of accounting and reporting applicable to fund based accounting for local governments:

Accounting and Reporting Capabilities
Fund Accounting Systems
Fund Types
Number of Funds
Reporting Capital Assets
Valuation of Capital Assets
Depreciation and Impairment of Capital Assets
Reporting Long-Term Liabilities
Measurement Focus and Basis of Accounting
Budgeting, Budgetary Control and Budgetary Reporting
Transfers, Revenues, Expenditures, and Expense Account Classification
Common Terminology and Classification
Interim and Annual Financial Reports

Principle — Accounting and Reporting Capabilities

Purpose: Explains the requirements for accounting records and reporting.

Principle:

A governmental accounting system must make it possible both:

(a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles; and

(b) to determine and demonstrate compliance with financial-related legal and contractual provisions.

Reference: GASB Codification Section 1200

In New York State there are few, if any, provisions of general statutory law that conflict with GAAP. However, if conflict does exist, financial statements must be prepared in conformance with GAAP. This does not mean that two accounting systems should be maintained. Books of account should be maintained on a legal-compliance basis, but should include sufficient additional reports to permit GAAP-based reporting.

Principle — Fund Accounting Systems

Purpose: Explains funds and their structure.

Principle:

Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equity or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Reference: GASB Codification Section 1300

Principle — Fund Types

Purpose: Explains the types of funds and the account groups.

Principle:

There are three categories of funds used in governmental accounting: Governmental Funds, Proprietary Funds and Fiduciary Funds.

Reference: GASB Codification Section 1300

Governmental Funds account for most governmental functions.

The **General Fund** accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities.

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

Permanent Funds account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that benefit the government or its citizenry. These non-expendable trusts were previously accounted for in the trust and agency fund. Expendable trusts that benefit the government are accounted for as miscellaneous Special Revenue Funds (CM).

Proprietary Funds account for a government's ongoing activities that are similar to those found in the private sector.

Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed and recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Funds account for assets held by a governmental unit in a trustee or agent capacity.

Pension Trust Funds account for funds that are required to be held for members and beneficiaries of pension plans or other employee benefits plans.

Agency Funds account for funds held purely in a custodial capacity.

Private-Purpose Trust Funds account for all other trust arrangements under which principal and income benefit individuals, private organizations or other governments. These were previously non-expendable and expendable trust funds.

Supplemental schedules will be used in the annual financial report (AUD) to the State Comptroller to account for non-current governmental assets and non-current governmental liabilities.

Principle — Number of Funds

Purpose: Explains the criteria upon which the number of funds is determined.

Principle:

Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

Reference: GASB Codification Section 1300

Principle — Reporting Capital Assets

Purpose: Clarify requirements.

Principle:

At the fund - financial statement level, capital assets are not reported in governmental funds but are reported in proprietary and fiduciary funds. In NYS, government fund capital assets will be accounted for and reported in the schedule for Non-Current Governmental Assets.

Principle — Valuation of Capital Assets

Purpose: Explains the requirements for recording capital assets.

Principle:

Capital assets should be reported at historical cost or, if the cost is not practicably determinable, at estimated cost. Donated fixed assets should be recorded at their estimated fair value at the time received, plus ancillary charges, if any.

Reference: GASB Codification Section 1400

Principle — Depreciation and Impairment of Capital Assets

Purpose: Explains the purpose and basis for depreciation.

Principle:

Depreciation of capital assets should not be reported in the accounts of governmental funds. Depreciation of capital assets accounted for in a proprietary fund should be recorded in the accounts of that fund. Depreciation is also recognized in those trust funds where expenses, net income, and/or capital maintenance is measured.

Reference: GASB Codification Section 1400

Principle — Reporting Long-Term Liabilities

Purpose: Clarify requirements.

Principle:

There are three categories of long-term liabilities:

1. Long-term liabilities related to proprietary funds should be reported in those funds.

2. Long-term liabilities related to fiduciary funds should be reported in those funds.

3. All other long-term liabilities not reported in 1 or 2 will be accounted for and reported in the schedule of Non-Current Governmental Liabilities.

Principle — Measurement Focus and Basis of Accounting

Purpose: Explains the accounting basis and its applicability to the various funds.

Principle:

In fund financial statements, the modified accrual or accrual basis of accounting, as appropriate, should be used in measuring financial position and operating results.

a. Financial statements for governmental funds should be presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term liabilities, which should be recognized when due.

b. Proprietary fund statements of net assets and revenues, expenses, and changes in fund net assets should be presented using the economic resources measurement focus and the accrual basis of accounting.

c. Financial statements of fiduciary funds should be reported using the economic resources measurement focus and the accrual basis of accounting.

d. Transfers should be reported in the accounting period in which the interfund receivable and payable arise.

Reference: GASB Codification Section 1600

Principle — Budgeting, Budgetary Control and Budgetary Reporting

Purpose: Clarifies requirements for budgets and their relationship to the accounting records.

Principle:

- An annual budget(s) should be adopted by every governmental unit.
- The accounting system should provide the basis for appropriate budgetary control.

Reference: GASB Codification Sections 1700 and 2400

In New York State, general statutory law requires political subdivisions to establish appropriations as a means of providing control over amounts that may be expended. In addition, revenues other than real property taxes must be estimated as a means of determining the amount of real property taxes to be levied. OSC requires budgets for funds classified as general, special revenue, capital projects, debt service and proprietary. At a minimum, revenues must be controlled by source and expenditures/expenses by functional unit and basic object of expenditure/expense. The books of accounts must establish budgetary control at the level of detail contained in the original budget and as modified by the governing board during the fiscal year.

Principle — Transfers, Revenues, Expenditures, and Expense Account Classification

Purpose: Identifies the accounting classifications of transactions.

Principle:

Governmental fund revenue should be classified by fund and source. Expenditures should be classified by fund, function (or program), organization unit, activity, character, and principal classes of objects.

Proprietary fund revenues and expenses should be classified in essentially the same manner as those of similar business organizations, functions, or activities.

Interfund transfers and proceeds of general long-term debt issues should be classified separately from fund revenues and expenditures or expenses.

Reference: GASB Codification Section 1800

Principle — Common Terminology and Classification

Purpose: Provides the ability to compare planned and actual activities for all funds.

Principle:

A common terminology and classification should be used consistently throughout the budget, the accounts, and the financial reports of each fund.

Reference: GASB Codification Section 1800

Principle — Interim and Annual Financial Reports

Purpose: Clarifies financial reporting requirements.

Principle:

Appropriate interim financial statements and other pertinent information should be prepared to facilitate management control of financial operations, legislative oversight, and, where necessary or desired, for external reporting purposes.

A comprehensive annual financial report should be prepared and published (optional in NYS).

The categories of statements and reports listed above establish national standards of financial reporting. They should not be confused with the legal requirement of municipal corporations reporting to the Office of the State Comptroller as required by Sections 30, 31 and 32 of the General Municipal Law.

Chapter 3 — Measurement Focus and Basis of Accounting

Governmental funds differ from proprietary funds. These differences have been described as differences of measurement focus and differences of basis of accounting. Measurement focus refers to what is measured and reported in a fund's operating statement while basis of accounting determines when a transaction or event is recognized in these funds.

MEASUREMENT FOCUS	
Governmental Funds	**Proprietary Funds**
Are there more or less resources that can be spent in the near future as a result of events and transactions of the period?	Is the fund better or worse off economically as a result of events and transactions of the period?
Flow of current financial resources - (modified accrual)	Flow of economic resources - (accrual)
Increase in spendable resources - revenues or other financing sources	Events and transactions that improve the economic positions - revenues or gains
Decrease in spendable resources - expenditures and other financing uses	Events and transactions that diminish economic positions - expenses or losses

Situations which illustrate the difference between the two measurement focuses are as follows:

1. Receipt of long-term debt proceeds:	
Governmental Funds	**Proprietary Funds**
Increase in resources available DR Cash CR Other Financing Sources	No economic improvement DR Cash CR Bonds Payable

2. Repayment of principal on long-term debt:	
Governmental Funds	**Proprietary Funds**
Decrease in spendable resources DR Expenditure CR Cash	Economic position not diminished DR Bonds Payable CR Cash

In both instances, there would be an expenditure/expense for interest due on the debt.

3. Capital acquisition:	
Governmental Funds	**Proprietary Funds**
Decrease in spendable resources DR Expenditure CR Cash	Economic position not diminished DR Equipment CR Cash

4. Exhaustion of capital assets:	
Governmental Funds	**Proprietary Funds**
No effect on spendable resources Depreciation is not recognized	Economic position diminished DR Depreciation Expense CR Accumulated Depreciation

5. Deferrals and Amortization:	
Governmental Funds	**Proprietary Funds**
Decrease in spendable resources DR Expenditure CR Cash (Entire disbursement recognized in current period.)	Economic position diminished only by the expense for the benefited period DR Deferred Charge CR Cash DR Amorization Expense CR Deferred Charge (Expense allocated over entire period of benefit.)

BASIS OF ACCOUNTING

An entity's accounting basis determines when transactions and economic events are reflected in its financial statements.

Cash Basis:

Under the cash basis of accounting, revenues and expenditures are recognized as cash is received and disbursed. The balance sheet reflects only a balance of cash and fund balance while activity statements simply are a summary of cash receipts and disbursements.

Accrual Basis:

Under the accrual basis of accounting, most transactions are recorded when they occur, regardless of when cash is received or disbursed.

Modified Accrual:

Under the modified accrual basis of accounting, revenues and other financial resources are recognized when they become susceptible to accrual, that is when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred, with certain exceptions.

Governmental Funds	Proprietary Funds
Modified Accrual — cash flow must occur within a short-enough period to affect current spendable resources. Revenues must be both measurable and available and expenditures are generally recognized when they are expected to draw upon current spendable resources.	Full Accrual — Revenue/gain or expense/loss recognized when they occur regardless of cash flow.

1. Billing for services rendered:	
Governmental Funds	**Proprietary Funds**
DR Receivable CR Revenue CR Deferred Revenue Only the amount available to finance liabilities of the current period would be recognized as revenues.	DR Receivable CR Revenue Entire revenue recognized in period in which service was provided. The timing of collections is not relevant.

2. Employees earn vacation leave that will be taken sometime in the future:	
Governmental Funds	**Proprietary Funds**
No expenditure Leave would only be recognized as an expenditure to the extent it is expected to be liquidated with current spendable resources.	DR Expense CR Accrued Liability The liability has been incurred.

EQUITY	
The difference between assets and liabilities:	
Governmental Funds	**Proprietary Funds**
Fund Balance Reserved Unreserved	Net Assets Invested in capital assets, net of related debt Restricted Unrestricted

Chapter 4 — Funds and Supplemental Schedules

The following funds and supplemental schedules are available for use by local governments. As stated in the Number of Funds Principle in Chapter 2, local governments should establish and maintain only the minimum number of funds consistent with legal and operating requirements.

Governmental Funds:

General (A) — the principal operating fund and includes all operations not required to be recorded in a separate fund.

General Fund Town-Outside-Village (B) — used only by towns which contain a village to record transactions which are required by statute to be charged to the area of the town outside the village.

Special Grant (CD) — accounts for Federal and State grants such as Community Development Block Grants, the Workforce Investment Act and the Section 8 Rental Assistance Program.

Miscellaneous (Refuse, Parking, Recreation, Transportation, and Miscellaneous) (C_) — accounts for those revenues that are legally restricted to expenditures for specific purposes. The CM should also be used to account for trusts that benefit the local government where principal and interest may be expended.

County Road (County Only) (D) — required by Highway Law §114 and accounts for salaries and expenditures of the county highway superintendent's office, maintenance of county roads and bridges, snow removal and construction and reconstruction of county roads.

Highway (Town Only) (DA/DB) — established pursuant to Highway Law §141 and accounts for revenues and expenditures for highway purposes. The major areas of expenditures are repairs and improvements, bridges, machinery, and snow and miscellaneous. For towns without a village, all transactions would be recorded in the Highway Town-Wide Fund. For those towns with villages, Highway Law §277 requires that expenditures for repairs and improvements be financed by the area outside the village. In addition, expenditures for machinery and snow and miscellaneous may be financed by the area outside the village, if the town board so elects. Therefore, a town with a village must maintain two highway funds, town-wide and part-town.

Road Machinery (County Only) (DM) — required by Highway Law §133 and accounts for purchases, repairs and maintenance of highway machinery, tools and equipment; for construction, purchase and maintenance of buildings for the storage and repair of highway machinery and equipment; and for the purchase of materials and supplies to provide an adequate central stockpile for highway, snow removal and bridge purposes.

Water (FX) — accounts for water operations as a governmental fund. These operations may also be accounted for on the enterprise basis of accounting.

Sewer (G) — accounts for sewer operations as a governmental fund. These operations may also be accounted for on the enterprise basis of accounting.

Public Library (L) — accounts for transactions of a library established and supported, in whole or in part, by real property taxes. The use of this fund assures compliance with Education Law §259, which provides that all moneys received from taxes or other public sources for library purposes shall be kept in a separate fund.

Special District (Drainage, Fire Protection, Lighting, Miscellaneous, Park, Refuse and Garbage, Sewer, Parking and Water) (S_) — accounts for those transactions for operation and maintenance of legally created special districts. A separate fund must be maintained for each special district.

Permanent (PN) — accounts for resources that are legally restricted to the extent that earnings, not principal, may be used for purposes that benefit the local government.

Capital Projects (H) — accounts for financial resources to be used for the acquisition or construction of capital facilities, other than those financed by proprietary funds and equipment purchases financed in whole or in part from the proceeds of obligations. An individual capital projects fund should be established for each authorized project.

Debt Service (V) — accounts for the accumulation of resources for the payment of principal and interest on long-term debt. Debt Service Funds are not required unless segregation of resources is legally mandated. This includes:

- Proceeds from the sale of property on which debt is outstanding.
- State and Federal Aid received for a project on which debt is outstanding.
- Interest earned on the proceeds of long-term debt which was not budgeted as a source of financing for the project.
- Unexpended proceeds of long-term debt.
- Resources for a "Reserve Fund for Payment on Bonded Indebtedness" established pursuant to General Municipal Law §6-h.

Proprietary Funds:

Enterprise Funds (Airports, Electric Utilities, Health Related Facilities, Hospitals, Infirmaries, Refuse and Garbage, Miscellaneous, Parking, Recreation, Sewer and Water) (E_) — may be used to account for activities for which a fee is charged to external users for goods or services. Activities are required to be reported as an enterprise fund if any one of the following criteria are met:

- They are financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. (This is not permissible for New York State local governments).
- Where laws and regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges rather than with taxes of similar revenues.

- The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

Internal Service (M) — accounts for and may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government, and its component units or to other governments on a cost reimbursement basis. This fund should only be used when the reporting government is the predominant participant in the activity.

Self Insurance (MS) — accounts for insurance coverage when the governing body has decided to have a self insurance program on an actuarial basis.

Fiduciary Funds:

Agency (TA) — accounts for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Pension Trust Fund (TP) — accounts for funds that are required to be held for members and beneficiaries of pension plans or other employee benefit plans.

Private-Purpose Trust Fund (TE) — accounts for all other trust arrangements under which principal and income benefit individuals, private organizations or other governments.

Supplemental Schedules:

Non-Current Governmental Assets (K) — Accounts established to account for capital assets of a government not accounted for through specific proprietary funds or fiduciary funds.

Non-Current Governmental Liabilities (W) — Accounts established to account for the unmatured general long-term debt and liabilities of a government which is not recorded as a liability in another fund.

Chapter 5 — Classification and Coding

All municipalities in New York State are required to use a standard system for classifying and coding accounting transactions.

Classification:

A classification of accounts is a systematic arrangement of accounts based upon a definite scheme. The purpose of classifying accounts is to provide a standard format for recording and reporting financial transactions which allows comparisons to be made with other municipalities or other financial periods. The classification system serves as a basis for budgeting, accounting, and reporting as well as for administrative control purposes, accountability to the Office of the State Comptroller and the general public, cost accounting, and the compilation of financial statistical data on the state level.

Coding:

Coding of accounts facilitates the classification of data on source documents and the posting of entries in the accounting records. It enables identification of transactions quickly and provides consistency in reporting. The coding system used in New York State is an alphanumeric system - a letter or combination of letters followed by a series of digits.

The alpha portion of each code, consisting of one or two letters, identifies the fund. The funds on the following page are provided for municipalities in New York State:

Fund	Alpha Code	County	City	Town	Village
Governmental Funds:					
General	A	X	X	X	X
Special Revenue:					
Town Outside Village	B			X	
Special Grant	CD	X	X	X	X
Miscellaneous (1)	C	X	X	X	X
County Road	D	X			
Highway-Town Wide	DA			X	
Highway-Part Town	DB			X	
Road Machinery	DM	X			
Water	FX	X	X	X	X
Sewer	G	X	X	X	X
Public Library	L	X	X	X	X
Special Districts (2)	S			X	
Permanent	PN	X	X	X	X
Capital Projects	H	X	X	X	X
Debt Service	V	X	X	X	X
Proprietary Funds:					
Enterprise (3)	E	X	X	X	X
Internal Service	M	X	X	X	X
Self Insurance	MS	X	X	X	X
Fiduciary Funds:					
Agency	TA	X	X	X	X
Pension Trust	TP	X	X	X	X
Private Purpose Trust	TE	X	X	X	X

1. Miscellaneous Special Revenue Funds include: Refuse (CL), Parking (CP), Recreation (CR), Transportation (CT), Urban Renewal (CU), and Miscellaneous (CM).

2. Special District Funds include: Drainage (SD), Fire Protection (SF), Lighting (SL), Miscellaneous (SM), Park (SP), Refuse and Garbage (SR), Sewer (SS), Parking (ST), and Water (SW).

3. Enterprise Funds include: Airports (EA), Electric Utilities (EE), Health Related Facilities (EF), Hospitals (EH), Infirmaries (EI), Refuse and Garbage (EL), Miscellaneous (EM), Parking (EP), Recreation (ER), Sewer (ES), and Water (EW).

The numeric portion of each code which immediately follows the alpha portion, identifies general ledger, revenue and expenditure/expense accounts. The same account code number, where applicable, is used in all funds.

General ledger codes have three digits and are arranged in balance sheet order; assets, followed by liabilities and fund equity.

100 - 499	Assets
600 – 699	Liabilities
800 – 999	Fund Equity

For example 200 identifies the asset CASH in each fund. A200 identifies the asset CASH in the General Fund.

Revenue codes have four digits and are arranged by source (where did the revenue come from):

1000 - 2999	Local Sources
3000 - 3999	State Sources
4000 - 4999	Federal Sources
5000 - 5999	Interfund Transfers and Proceeds of Obligations

Each category is further subdivided to better identify the revenue source. For example 2401 identifies INTEREST AND EARNINGS in each fund.

GAAP requires revenues to be classified by fund and by source. Thus General Fund INTEREST AND EARNINGS would be classified A2401.

Expenditure/expense codes have 5 digits and are arranged by functional unit and object of expenditure/expense. The term function refers to the primary classification and description as to purpose (what was the purpose of the expenditure/expense). The first four digits identify the function:

1000 - 1999	General Government Support
2000 - 2999	Education
3000 - 3999	Public Safety
4000 - 4999	Health
5000 - 5999	Transportation
6000 - 6999	Economic Assistance and Opportunity
7000 - 7999	Culture and Recreation
8000 - 8999	Home and Community Service
9000 - 9099	Employee Benefits
9700 - 9799	Debt Service
9900 - 9999	Interfund Transfer

Each function is further subdivided to better classify the expenditure/expense. For example, expenditure code 1325 in the General Governmental Support function identifies the Treasurer's Office within the financial office of the municipality.

Expenditures should be further classified by character, that is, on the basis of the fiscal period they are presumed to benefit. The major character classifications are: current, capital outlay and debt service. Character classifications may be accomplished by grouping the object classifications, discussed below, which are subdivisions of the character classification.

The object of the expenditure/expense (the fifth digit in the code) is a secondary classification and identifies the item purchased or service obtained in order to carry out a function. The object is identified by the fifth and final digit:

.1	Personal Services
.2	Equipment and Capital Outlay
.4	Contractual
.6	Debt Principal
.7	Debt Interest
.8	Employee Benefits
.9	Interfund Transfer

Code 1325 from above can then be further classified as 1325.4 to indicate Contractual Services within the Treasurer's Office.

GAAP requires expenditures to be classified by fund, function, character and object. Thus a General Fund expenditure for Contractual Services within the Treasurer's Office is coded A1325.4.

The coding of expenditures/expenses may be expanded to include more detail such as department, location and/or activity accounting. This can be accomplished at the local government level by further expanding the object of expenditure/expense code by adding additional digits. As an example, contractual expenditures (.4) listed on the preceding page could be further refined:

.41	Supplies and Material
.42	Utilities
.43	Insurance
.44	Professional and Technical Services
.45	Rent or Lease
.46	Operation and Maintenance
.47	Miscellaneous

Employee benefits, including such items as the locality's share of social security, retirement and various types of insurance, may be recorded in two ways. The first method would be to use the Employee Benefits codes (9000-9099) with the .8 object of expenditure. The alternative method would be charge the employee benefits to the various functional units using the .8 object of expenditure.

Chapter 6 — Budgeting

GASB has given authoritative guidance on the budget and budgetary accounting in Section 1700 of its "Codification of Governmental Accounting and Financial Reporting Standards." The source of this guidance is from the National Council on Governmental Accounting (NCGA) Statement 1, NCGA Interpretation 10 and GASB Statement 34.

NCGA Interpretation 10 (State and Local Government Budgetary Reporting) defines the appropriated budget as the expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues, including all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

It sets forth the following statement of principles on budgeting and budgetary control:

1. An annual budget(s) should be adopted by every governmental unit.

2. The accounting system should provide the basis for appropriate budgetary control.

3. Budgetary comparisons should be included for funds which adopt an annual budget.

4. Common terminology and classification should be used consistently throughout the budget, the accounts and the financial reports of each fund.

The budget is an essential ingredient in the financial planning, control and evaluation process of local governments. Every governmental unit in New York State has to prepare an annual operating budget for its governmental and proprietary funds. However, in the case of the capital projects fund, the budget is for the period of the individual project, which may span more than one fiscal year.

Simply stated, the budget is an estimated financial plan of a government which represents the spending authority for the various purposes of the government and the means of financing those proposed expenditures.

Legal Level of Control

The legal level of control refers to the level at which management can reassign appropriations without governing board approval. The Office of the State Comptroller requires that budgets must be adopted at a minimum level of function and object of expenditure or expense. For example, assume the function of "Clerk" code 1410 includes the following objects of expenditure:

1410.1 — Clerk Personal Services	$10,000
1410.2 — Clerk - Equipment	500
1410.4 — Clerk - Contractual	4,000
1410.0 Total	**$14,500**

Before any function appropriation can be exceeded, board approval must be obtained. So if there is a need to expend in excess of $500 for equipment and there is a balance available in function and object code, 1410.4 Clerk-Contractual, board approval must be obtained before a transfer is made from Clerk-Contractual to Clerk-Equipment even though the total of code 1410.0 will not be exceeded.

Budgetary Integration

Formal budgetary accounting is a management control technique used to assist in controlling expenditures and tracking revenues. Budgetary accounting techniques are important because the annual budget is a legal compliance standard against which the operations of government are evaluated.

Because statutory laws of the State of New York and charters of cities require staying within appropriated budgets, the accounting structure is designed to ensure and demonstrate compliance with the budget. To achieve this goal, appropriated budgets are integrated into the accounting system. "Integrating the budget" means the accounting system is specifically designed to provide ongoing and timely information on unrealized budgetary revenues, as well as remaining uncommitted balances of appropriations.

After their managerial control purpose has been served, during the year end closing process, the general ledger budgetary accounts are reversed. Therefore, the budgetary accounting process has no effect of the actual results of operations.

Accounting for the Budget

The range and method of local budgetary practices are outside the scope of financial reporting standards. However, budgetary compliance is a dominant consideration in managing local governments. The basis on which the budget is prepared should be consistent with the measurement focus of the particular fund.

Preparation of the budget on a basis not consistent with generally accepted accounting principles GAAP, such as the cash basis, may complicate financial reporting when the actual accounts are maintained on the GAAP basis. When legal statutes require another basis for the budget, governmental units should:

- maintain the accounts and prepare budgetary reports on the legally prescribed budgetary basis; and
- maintain sufficient supplementary records to permit presentation of financial statements in conformity with GAAP.

The system prescribed by OSC provides for the integration of the budget into the accounting records to provide for the control of authorized expenditures.

A journal entry will be made for the general ledger accounts only. The debits and credits must equal and remain within the self-balancing group of budgetary accounts. Those accounts are as follows:

510	Estimated Revenues
511	Appropriated Reserves
530	Obligations Authorized
595	Appropriated Fund Balance, Part County
599	Appropriated Fund Balance
960	Appropriations
962	Budgetary Provisions for Other Uses
990	Unappropriated Revenues

The subsidiary revenue and expenditure accounts support the totals in the general ledger. The budget will be posted to the subsidiary accounts directly from the actual budget. The following illustrates the above:

		Debit	**Credit**
1/1/xx	510 Estimated Revenues	XXX	
	599 Appropriated Fund Balance	XXX	
	960 Appropriations		XXX
	To record the adopted budget.		

Throughout the year the general ledger control account, "Appropriations" and the subsidiary appropriation accounts are used to control expenditures, keeping them within the authorized spending authority of the budget. Analysis of the accounts on a continuing basis will enable the budget officer to determine when the budget will have to be modified because original appropriations are insufficient or estimated revenues will not materialize.

Encumbrances

Encumbrances are informally defined as "an appropriation that's spoken for." They are commitments related to unperformed executed contracts for goods or services. The encumbrance account does not represent a GAAP expenditure; only a commitment to expend resources. Likewise, the account, "Reserve for Encumbrances," is not synonymous with a liability account since the liability is recognized only when the goods are received or the services are performed.

The formal use of encumbrance accounting as a continuous and integral part of the accounting system is encouraged as a means of enhancing budgetary control. However, unless a municipality has implemented a formal purchase order system, encumbrance accounting can be difficult and cumbersome. While some small governments may be able to function effectively without a formal system, at minimum, a listing of outstanding encumbrances must be compiled and recorded at year end in order to reserve a portion of the fund balance to meet these commitments.

In a formal encumbrance system, each appropriation account shall show the amount appropriated, the amount encumbered, the amount expended, and the unencumbered balance. The principal purpose of this requirement is to guard against the creation of liabilities in excess of the appropriations approved by the governing board.

Before a purchase order or similar document is released to a supplier or contractor, it should be approved by the accounting officer indicating the availability of appropriations. A copy should be filed with the accounting officer and also with the unit initiating the order. If an appropriation balance is available, the chief fiscal officer will enter the encumbrance against the proper appropriation account. In those instances where a proposed commitment exceeds the available balance, the encumbrance should not be entered and the purchase order should be returned to the originating unit until such time as appropriate action is taken to amend the budget.

At the end of the fiscal year, the Encumbrance Account 521, "is closed to the unreserved fund balance," so as to restrict unreserved fund balance for the potential liability of goods and services ordered. On the first day of the next fiscal year the entry closing the encumbrance account is reversed and the budget for the subsequent year is increased in a like amount to provide for the potential expenditures authorized in the previous year.

Budget Modification

Since the budget is an estimate, situations inevitably will arise when it will be necessary to amend the budget.

Generally, an appropriation can be increased or created by:

- Transferring from the unexpended balance of another appropriation(s).
- Transferring from appropriation for contingency, if any.
- Appropriating unreserved fund balance or unanticipated revenues, received or expected to be received.
- Borrowing pursuant to the Local Finance Law.

Budget modification must be authorized by a governing board resolution, and the resolution must stipulate both the appropriation account(s) to be increased and financing source(s) to support the modification. All budgetary amendments, after approval by the governing board, are journalized and posted to the appropriate general ledger and subsidiary accounts.

A contingency line item may be included in the budget by the governing board to provide funding for unexpected events. Statutory law provides specific limits on the amount that can be budgeted in this line item. The following statutes authorize contingency appropriations:

Counties	County Law, Section 365 (1) (3)
Villages	Village Law, Section 5-506 (1) (a) (3)
Towns	Town Law, Section 107(2)
Cities	See city charter

Expenditures may not be charged directly to the contingency appropriation. The governing board must first modify the budget by transferring from the contingency appropriation to the appropriation account needing funding. Using the contingency appropriation does not increase the original budget, it reallocates funding.

However, there are situations when it may be necessary to increase the original budget. Specific legal authority for budget modification to increase the original budget is contained in statutory laws of the State of New York or as in the case of cities, authorized by provisions of the charter. The laws or charters, as the case may be, should be reviewed for specific provisions that apply to any specific unit of government. The county, town and village laws contain provisions for appropriating unreserved fund balance and/or an unanticipated revenue. This excess may be appropriated for any legal purpose.

Budget notes may be issued pursuant to Local Finance Law, Section 29 to provide funding for expenditures for which insufficient or no provision was made in the budget (up to 5 percent of the budget) or for necessary expenditures resulting from unforeseen public emergency (no limit).

The resolution for a budget note must detail the line item appropriation(s) to be increased and the amount(s). The proceeds of the note can be used only for the purpose issued and any excess must be used to pay principal and interest on the note.

In addition, the County, Town and Village Laws allow increasing the budget at any time for the following purposes:

- Grants in aid received from the State and Federal government.
- Gifts received which are required to be expended for particular objects or purposes.
- Insurance proceeds received for loss due to theft, damages or destruction of real or personal property when proposed to be used or applied to repair or replace such property.

Chapter 7 — Defining the Financial Reporting Entity

GASB Statement No.14 - "The Financial Reporting Entity" establishes the standards for defining and reporting on the financial reporting entity and for reporting participation in joint ventures. It applies to financial reporting by primary governments, governmental joint ventures, jointly governed organizations and other stand-alone governments; and it applies to the separately issued financial statements of governmental component units.

Financial Reporting Entity Concept

The concept underlying the definition of the financial reporting entity is that all functions of government are the responsibility of elected officials at the Federal, State or local level and consequently should be reported as part of one of those levels of government. The precepts underlying our representative form of government are that elected officials are **accountable** to their constituents for their actions and for the actions of appointed officials.

Basis for Reporting Entity Definition

The definition of the reporting entity is based primarily on the idea that the reporting entity should encompass all units for which the elected officials are **financially accountable**. Generally, the entity definition in Statement 14 is considered simplified and all-inclusive. When it was issued in 1992, it resulted in more organizations and activities being included in the reporting entity than were included under previous guidance.

DEFINITION OF THE FINANCIAL REPORTING ENTITY

The **financial reporting entity** is defined in Statement 14 to consist of:

- The primary government (PG),
- Organizations for which the primary government is financially accountable, and
- Other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The foundation of the PG is a separately elected governing body. As the nucleus of the financial reporting entity, the PG is usually the focal point for the users of financial statements. A **Primary Government** is defined as:

- Any State Government.
- Any General Purpose Local Government (e.g., a county, city, town or village).

- A Special Purpose Government, (e.g., a school district or fire district) that meets all of the following criteria:

  - The members of the governing body are separately elected.

  - The government functions as a separate legal entity, that is, it possesses corporate powers such as the capacity to have its own name; the right to sue and be sued in its own name without recourse to another level of government; and the ability to buy, sell, lease or mortgage property in its own name.

  - The government is fiscally independent. To be fiscally independent, it must meet all of the following criteria. It must be able to: determine its own budget, without another government having the authority to approve and/or modify that budget; levy or cause to be levied its own taxes or set its user rates or charges, without approval of another government; and issue or cause to be issued debt, without approval by another government.

The financial reporting entity includes both the primary government and its component units (CU). The flowchart on the last page of this chapter can be used as an aid to evaluating potential CUs.

CUs are legally separate organizations for which the elected officials of the PG are financially accountable. In addition, CUs can be other organizations for which the nature and significance of their relationship with a PG are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The PG is financially accountable if it appoints a voting majority of the potential component unit's (PCU) governing board, and it is able to impose its will on the PCU, or there is a potential for the PCU to provide a financial benefit to or incur a financial burden on the PG.

Examples of situations that would give the PG the ability to impose its will on a PCU:

- The PG may remove appointed governing board members at will.

- The PG may approve or modify the budget.

- The PG may approve or modify user rates or charges.

- The PG may veto, overrule or modify other types of decisions.

- The PG may appoint, hire, reassign or dismiss management responsible for operations.

Examples of conditions that exist that would indicate a financial benefit or burden relationship:

- The PG has the ability to access the PCU's resources. (Not residual interest)

- The PG is legally obligated or has otherwise assumed the obligation to finance deficits, or to provide financial support.

- The PG is obligated in some manner for the PCU's debt.

In addition, the reporting entity must include as CUs other organizations for which the nature and significance of their relationship with the PG are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Also, a PG may be financially accountable for a fiscally dependent government regardless of whether the fiscally dependent government has a separately elected governing board, a board determined by another government or a jointly appointed board. This condition exists when the PG may exercise control over the budget, financing or debt issuance of the unit. A government is fiscally dependent if it is unable to complete one or more of these procedures without the substantive approval of another government.

Related Organizations

If the PCUs meet the definition of accountability (that is, the PG does appoint a voting majority of the PCU's legislative or governing board), but neither of the two additional financial criteria exist, they would be considered "related organizations" and a summary of the relationship should be disclosed in the notes to the financial statements.

DISPLAY OF COMPONENT UNITS IN FINANCIAL STATEMENTS

If the PCU meets the previously discussed criteria, it should be included in the financial statements of the reporting entity by blending or discrete presentation. In addition, the financial statements should allow users to distinguish between the PG and its CUs, by communicating financial information of the CUs in such a way as to avoid creating the impression that the PG and its CUs create one legal entity.

Blending

Blending means that the CU is combined with the PG to form a single financial reporting presentation. **Blending shall occur only where**:

The CU's governing body is substantively the same as the governing body of the PG.

OR

The CU provides services entirely, or almost entirely, to the PG or otherwise exclusively, or almost exclusively, benefits the PG even though it does not provide services directly to it. Examples would include activities such as providing financing services or administering employee benefit programs.

No funds of the CU should be combined with the PG's general fund. A CU's general fund becomes a special revenue fund within the reporting entity.

The assets and the debt of the blended CU should be reported as the PG's assets and debt. Capital leases between the PG and the blended CUs should be eliminated. Transfers and interfund transactions should be presented separately from those of the PG itself and its discretely presented CUs.

Discrete Presentation

When blending is not applicable, discrete presentation is used in all other instances. Discrete presentations involve the reporting of CU financial data in one or more column(s) separate from the financial data of the PG on the balance sheet, operating statement and cash flow statement.

Statement 14 calls for the reporting entity's combined balance sheet to include one or more columns to display the combined balance sheets of the discretely presented CUs.

Different Fiscal Years for PG and CUs

The PG and its CUs may have identical or different fiscal years. If the CU's fiscal year ends within the first quarter of the reporting entity's subsequent fiscal year, it is acceptable to incorporate that fiscal year of the CU, rather than the fiscal year ending during the reporting entity's fiscal period.

JOINT VENTURES

Statement 14 provides specific guidance for the accounting and financial reporting for joint ventures.

Definition

A joint venture is a legal entity or other organization resulting from a contractual arrangement that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain:

- An ongoing financial interest in a joint venture which includes an equity interest that causes a participating government to have access to the joint venture's resources,

OR

- An ongoing financial responsibility for a joint venture if it is obligated in some manner for the debts of the joint venture or if the joint venture's continued existence depends on continued funding by the government.

Financial Reporting

For financial reporting purposes, there are two types of joint ventures: those in which the primary government has an equity interest and those in which participants do not have an equity interest.

Equity Interest — An equity interest is defined as a financial interest in a joint venture evidenced by the ownership of shares of the joint venture's stock or by otherwise having an explicit measurable right to the net resources of the joint venture that is usually based on an investment of financial or capital resources by a participating government.

The "investment in joint venture" account included in a proprietary fund-type should report the participating government's equity interest calculated in accordance with the joint venture agreement. Initially, the investment should be reported at cost. When appropriate, the equity interest should

be adjusted for the participant's share of the joint venture's net income or loss. The equity interest should be reported in the proprietary fund's balance sheet as a single amount, and the fund's share of the joint venture's net income or loss should be reported in its operating statement.

Because the equity interest in a joint venture generally represents equity primarily in capital assets, the "investment in joint venture" account should not be reported on governmental fund-type balance sheets. Governmental fund-type operating statements should report changes in their investment in joint ventures only to the extent that the amounts received or receivable or paid or payable to the joint venture satisfy the revenue and expenditure recognition criteria.

No Equity Interest — In the second type of joint venture, a government participant that doesn't have an equity interest and participation in the joint venture should be reported through note disclosure.

Note Disclosure — Regardless of whether there is an equity interest, note disclosure is required by all participants in joint ventures. Such disclosure shall contain a general description of each joint venture including:

- Description of the participating government's ongoing financial interest (including equity interest, if applicable) or ongoing financial responsibility. This disclosure should also include information to allow the reader to evaluate whether the joint venture is accumulating significant financial resources or is experiencing fiscal stress that may cause an additional financial benefit or burden to the participating government in the future (e.g., material surpluses/deficits).

- Information about the availability of separate financial statements of the joint venture.

Jointly Governed Organizations

A jointly governed organization is essentially operated in the same manner as a joint venture. The distinguishing difference is that participants do not maintain an ongoing financial interest or ongoing financial responsibility. Related party transactions with jointly governed organizations must be disclosed in the notes to the financial statements.

Component Units and Related Organizations with Joint Venture Characteristics

A joint venture or jointly governed organization in which one participating government appoints a voting majority of the organization's governing body, is either a CU or a related organization of that participating government.

The PG should disclose, in the notes to the financial statements, the nature of its accountability for any jointly governed or related organizations.

NEW YORK STATE CRITERIA FOR ENTITY DEFINITION AND DISPLAY

Primary Governments

New York State local governments are involved in providing a full range of services to citizens. These services are provided in great part by PGs. PGs in New York State are:

- counties
- cities
- towns
- villages
- school districts
- fire districts
- other entities in NYS which may have elected officials

In order to provide services, a multi-level range of administrative and service provider units have been developed. These units are created at both the State and local level and require close scrutiny in light of the provisions of Statement 14 in order to properly report these activities.

In evaluating a potential CU, the first determination that must be made is whether it is a separate legal entity. As a general rule, special districts created by local units are administrative districts and not legal entities as envisioned in Statement 14. For example, districts created by towns pursuant to Articles 12 & 12A and administered pursuant to Article 13 of Town Law do not result in a legal entity. Even those few districts with separately elected boards pursuant to Article 13, while possessing some corporate powers, are administrative districts of the PG.

The following lists major units of local governments and OSC's opinion of the correct categorization.

Part of Primary Government

Administrative functions which are deemed part of the PG and consequently should be blended with the PG because they lack corporate legal standing include:

- County Nursing Homes and Health Related Facilities*

- County Planning Boards

- County Improvement Districts formed pursuant to Articles 5A, 5B, and 5D of County Law

- Town Special Districts established pursuant to Articles 11 (Fire Protection Districts), 12, 12A and 13 of Town Law

- City or County Laboratories

- Public General Hospitals*

- Municipal Electric Utilities (unless an authority)
- Municipal Airports (unless an authority)
- Dependent School Districts in Buffalo, Rochester, Syracuse and Yonkers

* Although most nursing homes and public hospitals in this State are administrative units, there are several which are a separate legal entity. When so, they would be a CU and discretely presented.

Component Units - Discrete Presentation

The following entities are **usually** considered component units and, if determined to be, should be discretely presented:

- Community Colleges (if sole sponsored)*
- Soil and Water Conservation Districts
- Urban Renewal or Community Development Agencies
- Off Track Betting Corporations (if sole sponsored)*
- Municipal Public Authorities Created by the State Legislature**
- Industrial Development Agencies
- Local Development Corporations

* If not solely sponsored, these units would be joint ventures with no equity interest of the sponsoring PGs.

** There are no standard structures or powers granted to municipal public authorities. Composition of governing boards and extent of involvement or responsibility is determined by specific authorizing legislation. However, Parking and Municipal Housing Authorities created pursuant to Public Authorities or Public Housing Law are deemed to be financially accountable. Evaluation of other municipal public authorities require a review and evaluation of the authorizing statute.

Joint Ventures, Jointly Governed Organizations

- Jointly Sponsored Community Colleges
- Regional Off Track Betting Corporations
- Regional Planning Boards

Local governments are also empowered pursuant to Article 5G of the General Municipal Law to join together in inter-municipal cooperation agreements. This statute is very broad in that it authorizes joint involvement in any undertaking that participants may perform on their own. In no instance does an Article 5G agreement create a legal entity. However, it may create a joint venture or jointly governed activity. Consequently, an analysis of these activities must be made applying the previously mentioned criteria.

Related Organizations

Some organizations are considered related organizations to the PG. See previous guidance for affiliated (related) organizations.

Other Entities

Many organizations providing public services in New York State can not be universally categorized into the types of units contained in GASB Statement 14, but must be individually evaluated.
For example:

> **Public Libraries** — Sponsored by counties, cities, towns, villages or school districts in most circumstances they would be considered CUs of the PG because of the existence of financial accountability as evidenced by funding of operations, approval of and responsibility for issuance and payment of debt and the ownership of real property. While this is the norm, situations do exist where the library is virtually autonomous and could be considered a special purpose government.

> **Fire Companies** — In most instances they are considered special purpose governments. However, in certain situations they may constitute a component unit or, as in the case of a village fire department, a blended unit.

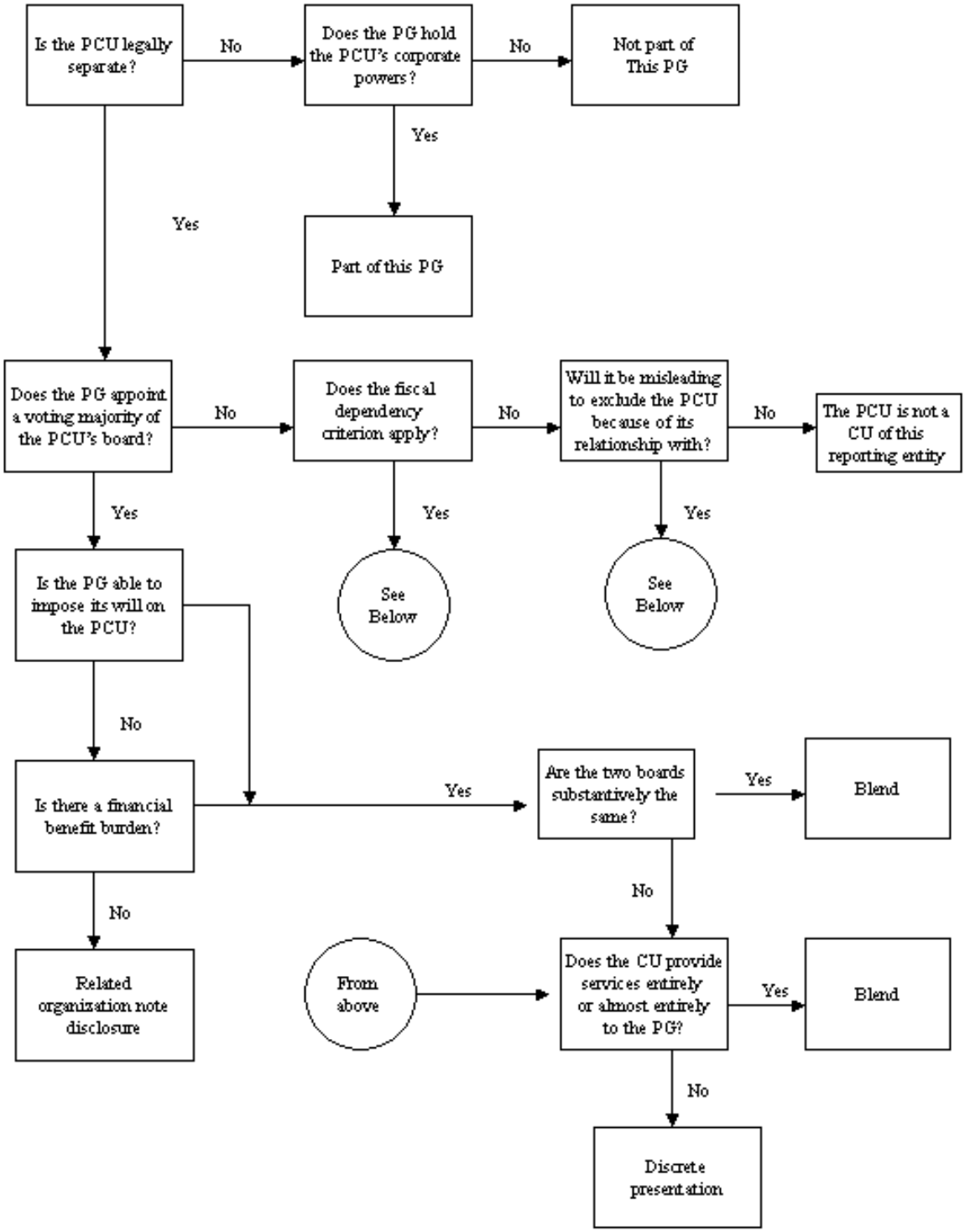
Summary

The classification provided in this section is based upon our understanding of the structure and powers of the various entities and should be used as a guide. Final determination must be made at the local level after considering the requirements of Statement 14 and the appropriate criteria as they may apply to both governmental and non-governmental units (e.g., Not-For-Profit organizations). Local governments must be prepared to justify any deviation from the suggested guidance.

Audits of Financial Statements

Local officials, and their independent auditors should note that for financial statements to be presented in accordance with GAAP, the statements must include all elements of the Financial Reporting Entity. If a PG issues financial statements without CUs, the auditor would be required to issue a qualified or adverse opinion.

Flowchart to Aid in Evaluation of Potential Component Units



Chapter 8 — Financial Reporting

Governmental accounting is concerned with the collection and analysis of a government's finances. This information has very little value if it can not be communicated in a timely and effective manner. Financial reporting serves as the link between a local government's financial information and the government's numerous, varied users that they are designed to serve. Some of these users include governing boards and oversight bodies, investors, creditors, taxpayers and OSC.

Internal Reporting

Internal reporting typically is designed to accomplish two goals:

- First, to allow management to monitor compliance with legal and contractual provisions applicable to the management of public funds.

- Second, to provide management with information on current performance that it needs to make future financial plans.

Because internal reports are designed expressly to serve the needs of management, management is free to select whatever format or content it believes most relevant. It is highly unusual for internal reports to be prepared in accordance with GAAP.

External Reporting

There are two common types of external reports: The first is prepared to meet the needs of specific external users, and the second (or "general purpose" type) is designed to meet the basic financial information needs of a variety of potential users.

The GASB's Codification states that every governmental entity should prepare and publish, as a matter of public record, a comprehensive annual financial report (CAFR) that encompasses all funds and account groups of the primary government including its component units. The codification recognizes the CAFR as the "official annual report" of the government. The report is intended to meet the needs of the broad range of users mentioned above. The CAFR is comprehensive in the depth and breadth of its reporting detail and provides full disclosure including the requirements of GAAP and applicable legal requirements. It contains three sections: (1) an introductory section, (2) a financial section which contains the Auditor's Report, Management's Discussion and Analysis (MD+A), the Basic Financial Statements, Required Supplementary Information (RSI), supporting schedules and (3) a statistical section. The General Purpose Financial Statements are those basic financial statements and Notes to the Financial Statements that are essential to fair presentation of financial position and results of operations.

New York statutes do not address the preparation of a CAFR but data required for reporting to the State could be used by local governments to prepare the financial section of the CAFR. General Municipal Law (GML) Section 30 requires every municipal corporation (county, city, town and village) to annually make a report of its financial condition to the Comptroller. The report shall be made and certified by the chief fiscal officer. All cities and counties, and those towns or villages with populations of 20,000 or more according to the 2000 federal census, have up to 120 days

after the close of the fiscal year to file their AUD. This is a firm deadline; there is no longer any flexibility given to OSC to extend the filing date beyond this period.

In addition, towns and villages with populations between 5,000 and 19,999 according to the 2000 federal census now have up to 90 days after the close of their fiscal year to file their AUD. An additional 30-day filing extension may be granted by OSC if a written request is received from the chief fiscal officer before the original 90-day filing period expires.

There is a 60-day filing deadline for towns and villages with populations below 5,000 according to the 2000 federal census. An additional 60-day filing extention may be granted by OSC if a written request is received from the chief fiscal officer before the original 60-day filing period expires. It is the duty of the incumbent officer, at the time the report is required to be filed, to file the report.

The report must be in the form prescribed by the Comptroller (GML Section 31). Instructions for filing the report electronically or in hard copy are mailed out to all chief fiscal officers prior to the completion of the local government's fiscal year (GML Section 32). Governments that filed electronically in the prior year receive information for filing electronically. Governments that filed a hard copy receive all information needed to file electronically or hard copy.

The report format is a fund-by-fund presentation following the information presented in other sections of this manual. Prior year financial information is presented in the first column on the right followed by its appropriate account code and a blank line for including the current year's financial information. Only the funds and account codes used in last year's report are included in the current year's report. New funds and account codes may be added to both formats as needed. Each fund in the report requires a balance sheet, statement of revenues and expenditures/expenses, and changes in fund equity. Summary budget information for selected governmental funds is also required as is a statement of cash flows for all proprietary funds. Local governments are also required to complete the statement of indebtedness listing individual bonds and notes that remain outstanding and must also complete the schedules of supplemental information that pertain to their municipality. Notes to the Financial Statements should also accompany the report when filed with OSC.

After receiving your local government's AUD, OSC reviews your report. During this review the report information is sent through a series of computer edits which will check to see that the report is in balance and completed in accordance with the instructions provided. Many of these same edits are the ones included in the electronic filing software. If questions arise during the review, the local official responsible for preparing the report will be contacted.

The Federal Single Audit Act as amended requires local governments who expend $500,000 or more in a year in Federal awards to have a Single Audit. Local governments not subject to the Single Audit may also choose to have their financial statements audited by an independent certified public accountant. In either case, a copy of all audit reports prepared in conjunction with these audits must be filed with OSC within ten days of the date of receipt. In addition, written responses to these audits and those issued by the State Comptroller's Office should be filed with OSC within 90 days of receipt.

Chapter 9 — GASB Statement No. 34 - Basic Financial Statement and Management's Discussion & Analysis for State & Local Governments

The term "financial reporting model" is used to describe the framework used for financial reporting. The model historically used by state and local governments differs substantially from that used by private-sector businesses. The principal differences between these two reporting models involve fund accounting (see Chapter 2), the measurement focus and basis of accounting (MFBA) used for governmental funds (see Chapter 3) and budgetary reporting (see Chapter 6).

Private-sector businesses are usually presented in external financial reports as a single entity. In order to get a broader perspective needed for operational accountability and to provide sufficient data for fiscal accountability, this model focuses reporting on individual major funds which will be accompanied by government-wide financial statements.

Although governments have used essentially the same accounting as private-sector business for enterprise funds (economic resources/full accrual MFBA) governments have taken a different approach in accounting for their governmental funds (current resources/modified accrual MFBA) (see Chapter 3). This short-term focus was considered insufficient for operational accountability and thus the GASB 34 model requires that the governmental funds be accompanied by an economic resource/full accrual MFBA for government activities.

Public-sector budgets play a critical role in the system of checks and balances between the branches of government while private-sector budgets are simply financial plans. Demonstrating compliance with the appropriated budget has been an integral part of governmental financial reporting in the form of a mandated "budget to actual" comparison statement. The problem with this approach is that the combined presentation of the budget is insufficient for fiscal accountability and the "comparison to final amended budget" is too limited. The statements eliminate combined budget presentations and focus on major funds while also requiring the inclusion of the original budget.

SUMMARY OF REPORTING MODEL

Management's Discussion and Analysis (MD&A):

Financial managers of governments are knowledgeable about transactions, events and conditions that are reflected in a government's financial report and of the fiscal policies that govern its operations. These financial managers now share their insights in a required MD&A which precedes the basic financial statements. The MD&A gives readers an objective and easily readable analysis of the government's overall financial performance for the year. The MD&A also provides an analysis of the government's overall financial position and results of the previous year's operations to assist the user of the statements to assess whether the government's finances have improved or deteriorated. The analysis should explain significant variations in fund based financial results and budgetary information and describe capital asset and long-term debt activity during the year. The MD&A concludes with a description of currently known facts or conditions that are expected to have a significant effect on the government's future financial position and operations.

Government-Wide Financial Statements:

As mentioned before, the model does not abandon fund accounting. It, however, requires that consolidated, government-wide financial statements accompany the more traditional fund-based financial reporting. Although the focus will be on the government as a whole, those statements will still distinguish governmental activities from business-type activities. The government-wide financial statements are prepared on the full accrual basis of accounting and include a statement of net assets and a statement of activities.

The statement of net assets should report all financial and capital resources, including capital assets and infrastructure net of depreciation. The difference between a government's assets and its liabilities are its net assets.

The statement of activities should be presented in a format that reports net (expense) revenue of its individual functions. An objective of this format is to report the relative financial burden of each of the reporting government's functions. General revenues (taxes), contributions, special and extraordinary items and transfers will be reported separately after the total net expenses of the government's functions, ultimately arriving at the changes in net assets for the period.

Fund Financial Statements:

Fund-based financial reporting in the basic financial statements under the reporting model focuses on major individual funds rather than on fund types. Each major fund (governmental and enterprise) is reported individually. Data for all non-major funds will be aggregated into a single "other" column, one for governmental and one for enterprise funds. The reporting government's main operating fund (general) should always be reported as a major fund. Other governmental and enterprise funds should be reported as major funds based on the following criteria:

1. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, revenues or expenditures/expenses) for all funds of that category, and

2. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total (assets, liabilities, revenues or expenditure/expenses) for all governmental and enterprise funds combined.

In addition, any governmental or enterprise fund that the government's officials believe is particularly important to the financial statement's user may be reported as a major fund.

Financial statements for governmental funds should be presented using the current financial resources measurement focus and the modified accrual basis of accounting. Governments will also be required to present a summary reconciliation to the government-wide financial statements. Financial statements for enterprise funds should be presented using the same MFBA as used in the government-wide financial statements.

OSC Policy: OSC believes that implementing GASB Statement No. 34 results in improved financial reporting by local governments. We also realize that implementation involves additional resources, which may not be cost benefit justified. Consequently, while we encourage all local governments to implement the provisions of GASB Statement No. 34, full implementation will not be required

to meet the reporting requirements of General Municipal Law. However, local governments should be aware that full implementation will be required in order to receive an unqualified opinion on their financial statements.

Guidance:

OSC has issued a series of accounting bulletins to address the implementation challenges associated with GASB Statement No. 34. These can be accessed at:

www.osc.state.ny.us/localgov/pubs/releases/index.htm

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Chapter 10 — Sample Journal Entries

To present the following Sample Journal Entries in a user friendly fashion, the entries have been grouped together by topic:

Type of Journal Entry	Starts on Page
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Budget Entries

To record the General Fund annual budget as adopted by the governing board:			
	Sub Account	**Debit**	**Credit**
510 Estimated Revenues		XXX	
1001 Real Property Taxes	XXX		
Various revenues (Detail in subsidiary ledger)	XXX		
511 Appropriated Reserves		XXX	
599 Appropriated Fund Balance		XXX	
960 Appropriations			XXX
(Detail in subsidiary ledger)	XXX		
962 Budgetary provisions for other uses			XXX
Repair Reserve			

To reopen encumbrances of prior year:			
	Sub Account	**Debit**	**Credit**
521 Encumbrances		XXX	
Detail appropriation accounts	XXX		
909 Fund Balance			XXX

To increase the current budget for prior years encumbrances:			
	Sub Account	**Debit**	**Credit**
599 Appropriated Fund Balance		XXX	
960 Appropriations			XXX
Detail appropriation accounts	XXX		

To record reductions of appropriations and estimated revenues when the governing board determines that revenues will be less than the budget entries:			
	Sub Account	**Debit**	**Credit**
960 Appropriations		XXX	
Detail appropriation accounts	XXX		
510 Estimated Revenues			XXX
Detail revenue accounts	XXX		

To record the appropriation of unanticipated revenues to increase existing or create additional appropriations:			
	Sub Account	**Debit**	**Credit**
510 Estimated Revenues		XXX	
Detail revenue accounts	XXX		
960 Appropriations			XXX
Detail appropriation accounts	XXX		

To record increases in appropriations to be financed from appropriation of additional fund balance:			
	Sub Account	**Debit**	**Credit**
599 Appropriated Fund Balance		XXX	
960 Appropriations			XXX
Detail appropriation accounts	XXX		

To record authorized transfers between appropriations:			
	Sub Account	**Debit**	**Credit**
960 Appropriations		XXX	
Detail appropriation accounts — decreased	XXX		
960 Appropriations			XXX
Detail appropriation accounts — increased	XXX		

To record the transfer from the contingent account to increase an appropriation:			
	Sub Account	**Debit**	**Credit**
960 Appropriations		XXX	
1990.4 Contingent Account	XXX		
960 Appropriations			XXX
Detail appropriation accounts — increased	XXX		

To record a budgetary amendment for the payment of judgments and claims from the proceeds of obligations:			
	Sub Account	**Debit**	**Credit**
510 Estimated Revenues		XXX	
5710 Serial Bonds	XXX		
960 Appropriations			XXX
1930.4 Judgments and Claims	XXX		

To record authorization of a budget note:			
	Sub Account	**Debit**	**Credit**
530 Obligations Authorized		XXX	
960 Appropriations			XXX
Detail appropriations accounts	XXX		

To close the budgetary accounts at the end of the fiscal year. Since this group of accounts must always be in balance during the year, the closing entries simply reverse the existing balances:			
	Sub Account	**Debit**	**Credit**
960 Appropriations		XXX	
(Detail in subsidiary ledger per appropriation accounts)	XXX		
962 Budgetary Provisions for Other Uses		XXX	
510 Estimated Revenues			XXX
(Detail in subsidiary ledger revenue accounts)	XXX		
511 Appropriated Reserves			XXX
530 Obligations Authorized			XXX
599 Appropriated Fund Balance			XXX

Real Property Tax Entries

Counties:

To record taxes levied for purpose of a county budget:			
	Sub Account	**Debit**	**Credit**
A250 Taxes Receivable, Current		XXX	
A430 Towns and Cities (a)		XXX	
A280 Returned School Taxes Receivable			XXX
A295 Delinquent Village Taxes Receivable			XXX
A342 Allowance for Uncollectible Taxes			XXX
A630 Due to Other Funds (County Road)			XXX
A694 Deferred Tax Revenues			XXX
A980 Revenues			XXX
A1001 Real Property Taxes	XXX		
A1002 Real Property Taxes — Part County (Police)	XXX		
A1062 Town Payments to Reduce Tax Levy (a)	XXX		
A1090 Interest and Penalties on Real Property Taxes	XXX		
(a) Represents a payment from Town ABC to reduce the tax levy.			

To make an adjustment due to a correction of the equalization rate after the tax levy is made resulting in an incorrect apportionment of taxes:			
	Sub Account	**Debit**	**Credit**
A430 Towns and Cities		XXX	
City of ABC	XXX		
A430 Towns and Cities			XXX
All other Towns and Cities of the County	XXX		

To record receipt of cash from a town to reduce the town share of the tax levy for county purposes:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A430 Towns and Cities			XXX
Town of XYZ	XXX		

To record taxes levied for purposes other than a county budget:			
	Sub Account	**Debit**	**Credit**
A430 Towns and Cities (a)		XXX	
A250 Taxes Receivable, Current		XXX	
A640 Due to Towns for Tax Levies			XXX
A650 Due to Districts for Special Levies			XXX
Consolidated health districts	XXX		
Supervisory district, Superintendent of Schools (b)	XXX		
School hygiene district	XXX		
Districts for assessment of river improvements	XXX		
Districts for assessment of erosion-arresting improvement	XXX		
Drainage districts	XXX		
A430 Towns and Cities (c)			XXX
A430 Towns and Cities (d)			XXX

(a) For deficit on extension of the rolls of Towns ABC and XYZ.
(b) For additional salary.
(c) For excess of extension of other rolls.
(d) This represents the balance of the Towns and Cities account to be collected with the tax levy.

To record collection of taxes from public service corporation:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A250 Taxes Receivable, Current			XXX

To record receipt of cash from Town collectors:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A250 Taxes Receivable, Current			XXX

To record payment by collectors to Town supervisors as evidenced by signed receipt:			
	Sub Account	**Debit**	**Credit**
A640 Due to Towns for Tax Levies		XXX	
A250 Taxes Receivable, Current			XXX

To record payment to Town supervisors when collections by Town collectors are insufficient to satisfy the warrant:			
	Sub Account	**Debit**	**Credit**
A640 Due to Towns for Tax Levies		XXX	
A200 Cash			XXX

To record payments to special districts:			
	Sub Account	**Debit**	**Credit**
A650 Due to Districts for Special Levies		XXX	
Consolidated health districts	XXX		
Districts for assessment of river improvements	XXX		
Districts for assessment of erosion — arresting improvements	XXX		
Drainage districts	XXX		
School hygiene district	XXX		
Supervisory district, Superintendent of Schools	XXX		
A200 Cash			XXX

To record settlement of the collector's account at time of expiration of the warrant, and the return of unpaid taxes together with percent added on such taxes. Real Property Tax Law Section 936 and taxes on wild and forest lands without five percent, Real Property Tax Law Section 542:			
	Sub Account	**Debit**	**Credit**
A260 Taxes Receivable, Overdue		XXX	
A270 Taxes Receivable on State Lands		XXX	
A250 Taxes Receivable, Current			XXX
A980 Revenues			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		

To record receipt of cash from the State for taxes on State lands:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A270 Taxes Receivable on State Lands			XXX

To record cash received by the County treasurer from delinquent taxpayers, including interest:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A260 Taxes Receivable, Overdue			XXX
A980 Revenues			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		

To record refund of an erroneous tax and charge the town and district shares, which should be adjusted in the subsequent tax levy:			
	Sub Account	**Debit**	**Credit**
A430 Towns and Cities		XXX	
Town of ABC	XXX		
ABC Fire district	XXX		
A342 Allowance for Uncollectible Taxes		XXX	
A200 Cash			XXX
Note: The county's share of the refund should be charged to A342 — Allowance for Uncollectible Taxes. This will necessitate an adjustment at year end, if the "allowance" remaining is insufficient.			

To cancel duplicate taxes and charge the towns, districts and county with the amounts thereof:			
	Sub Account	**Debit**	**Credit**
A430 Towns and Cities		XXX	
Town of A	XXX		
ABC Fire District	XXX		
Town of F	XXX		
A342 Allowance for Uncollectible Taxes		XXX	
A260 Taxes Receivable, Overdue			XXX

To record reclassification of taxes on imperfectly described property, which cannot be sold at a tax sale, Real Property Tax Law, Section 557(2): This asset will remain on the books until property is properly described or written off.			
	Sub Account	**Debit**	**Credit**
A300 Taxes Receivable, Pending		XXX	
A260 Taxes Receivable, Overdue			XXX

To charge the towns with taxes on property, which cannot be identified:			
	Sub Account	**Debit**	**Credit**
A430 Towns and Cities		XXX	
A300 Taxes Receivable, Pending			XXX

To record cash received after an advanced notice of List of Unpaid Taxes has been published:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A260 Taxes Receivable, Overdue			XXX
A980 Revenues			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		
A1235 Charges for Tax Redemption	XXX		

To record reduction of over $10,000 in assessed value by court order (if taxes have not been paid):			
	Sub Account	**Debit**	**Credit**
A342 Allowance for Uncollectibles Taxes		XXX	
A430 Town and Cities		XXX	
Town of A	XXX		
A330 Property Acquired for Taxes			XXX

To record reduction of less than $10,000 in assessed value by court order (if taxes have not been paid):			
	Sub Account	**Debit**	**Credit**
A430 Town and Cities		XXX	
Town of B	XXX		
A330 Property Acquired for Taxes			XXX
The credit will depend on the account in which the tax item concerned is carried.			

To record refund to a taxpayer in accordance with court order, when a reduction of over $10,000 has been made in an assessment (if taxes have been paid):			
	Sub Account	**Debit**	**Credit**
A430 Towns and Cities		XXX	
Town of X	XXX		
A980 Revenues		XXX	
A1001 Real Property Taxes	XXX		
A200 Cash			XXX

To record disposal of property for less than the tax asset on the books:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A342 Allowance for Uncollectible Taxes		XXX	
A330 Property Acquired for Taxes			XXX

To record disposal of property for more than tax asset on books:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A330 Property Acquired for Taxes			XXX
A980 Revenues			XXX
A1051 Gain from Sale of Tax Acquired Property	XXX		

To record return of unpaid school taxes:			
	Sub Account	**Debit**	**Credit**
A270 Taxes Receivable on State Lands (a)		XXX	
A280 Returned School Taxes Receivable		XXX	
A660 Due to School Districts			XXX
(a) Include herein one percent fee where collector is on a fee basis. Otherwise, no fees, interest or penalties are payable in connection with school taxes on State lands.			

To record cancellation of erroneous school taxes (after 5/1):			
	Sub Account	**Debit**	**Credit**
A440 Due From Other Governments		XXX	
A280 Returned School Taxes Receivable			XXX
Note: The erroneous item will be charged back to the school district at the time of a subsequent settlement for returned school taxes. That is, when written notice is given on or before May 1, the county will withhold the amount of the erroneous item from the next return of school taxes. The receivable (A440) should be classified as a reduction of the liability to the district at that time.			

To record receipt of payment from the State of school taxes on State lands:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A270 Taxes Receivable on State Lands			XXX

To record payment of taxes on State lands to school districts:			
	Sub Account	**Debit**	**Credit**
A660 Due to School Districts		XXX	
A200 Cash			XXX

To record payment by a delinquent taxpayer prior to the re-levy:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A280 Return School Taxes Receivable			XXX
A980 Revenues			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		

To record settlement with school districts:			
	Sub Account	**Debit**	**Credit**
A660 Due to School Districts		XXX	
A200 Cash			XXX

To record return of unpaid city school taxes to County treasurer:			
	Sub Account	**Debit**	**Credit**
A290 City School Taxes Receivable		XXX	
A661 Due to City School Districts			XXX

To record payment of delinquent city school taxes:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A290 City School Taxes Receivable			XXX
A661 Due to City School District (a)			XXX
A980 Revenues (b)			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		
(a) Interest due school district, Sections 1328(3), 1332(5), Real Property Tax Law (b) Five percent fee due tax enforcing agency, Section 1332(5), Real Property Tax Law			

To record payments to city school districts:			
	Sub Account	**Debit**	**Credit**
A661 Due to City School Districts		XXX	
A200 Cash			XXX

To record a reduction in deferred tax revenue when this account exceeds the amount of taxes receivable that are not "available":			
	Sub Account	**Debit**	**Credit**
A694 Deferred Tax Revenues		XXX	
A980 Revenues			XXX
1001 Real Property Taxes	XXX		

Cities and Villages:

To record taxes levied for purpose of the municipal budget:			
	Sub Account	**Debit**	**Credit**
A250 Taxes Receivable, Current		XXX	
A342 Allowance for Uncollectible Taxes			XXX
A630 Due to Other Funds			XXX
Water Fund	XXX		
Sewer Fund	XXX		
A694 Deferred Tax Revenues			XXX
A980 Revenues			XXX
A1001 Real Property Taxes	XXX		
AR1001 Real Property Taxes	XXX		
A1710 Public Works Charges	XXX		

To record payment to other funds of amounts placed on the tax roll for collections:			
	Sub Account	**Debit**	**Credit**
A630 Due to Other Funds		XXX	
Water Fund	XXX		
Sewer Fund	XXX		
A200 Cash			XXX

To record collection of taxes:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A250 Tax Receivable, Current			XXX

To record transfer of current taxes to overdue status:			
	Sub Account	**Debit**	**Credit**
A260 Taxes Receivable, Overdue		XXX	
A250 Taxes Receivable, Current			XXX

To record collection of overdue taxes and interest prior to the time of advertising for tax sale or returning to County for enforcement:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A260 Taxes Receivable, Overdue			XXX
A980 Revenues			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		

To record taxes returned to the county by either a city or village for enforcement of collection:			
	Sub Account	**Debit**	**Credit**
A440 Due From Other Governments		XXX	
County of _____	XXX		
A260 Taxes Receivable, Overdue			XXX
A980 Revenue			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		

School Districts Taxes Receivable (City Only):

To record unpaid school district taxes returned to the city for enforcement of collection:			
	Sub Account	**Debit**	**Credit**
A290 City School District Taxes Receivable		XXX	
A661 Due to City School District			XXX

To record collection of school district taxes including penalties and the city's five percent collection fee:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A290 City School District Taxes Receivable			XXX
A661 Due to City School District			XXX
A980 Revenues			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		

To record cancellation or reduction of school district taxes:			
	Sub Account	**Debit**	**Credit**
A661 Due to City School District		XXX	
A290 City School District Taxes Receivable			XXX

To record monthly payment of school taxes and penalties collected:			
	Sub Account	**Debit**	**Credit**
A661 Due to City School District		XXX	
A200 Cash			XXX

Tax Enforcement, Certificates, Deeds and Property Acquired:

City

To transfer overdue taxes, including accrued interest, penalties and tax advertising to the tax sale account on the date of tax sale, Section 1166(1) Real Property Tax Law:			
	Sub Account	**Debit**	**Credit**
A310 Tax Sale		XXX	
A260 Taxes Receivable, Overdue			XXX
A261 County Taxes Receivable, Overdue			XXX
A290 City School District Taxes Receivable			XXX
A661 Due to City School District			XXX
A980 Revenues			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		
A1235 Charges for Tax Redemption	XXX		

OR

Village

	Sub Account	**Debit**	**Credit**
A310 Tax Sale		XXX	
A260 Taxes Receivable, Overdue			XXX
A980 Revenues			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		
A1235 Charges for Tax Redemption	XXX		

City Only

To record redemption of municipal-owned tax sale certificates before the period of redemption expires:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A320 Tax Sale Certificates			XXX
A980 Revenues			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		

To record cancellation of a tax sale certificate pursuant to a court order or action of the governing board:			
	Sub Account	**Debit**	**Credit**
A342 Allowance for Uncollectible Taxes		XXX	
A320 Tax Sale Certificates			XXX

To record increase in tax assets as a collateral entry to disbursements for that purpose (charge to appropriation A1364.4):			
	Sub Account	**Debit**	**Credit**
A330 Property Acquired for Taxes		XXX	
A694 Deferred Tax Revenues			XXX

To record sale of property acquired for taxes for more than the book value:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A330 Property Acquired for Taxes			XXX
A980 Revenues			XXX
A1051 Gain From Sale of Tax Acquired Property	XXX		

To record sale of property acquired for taxes for less than the book value:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A342 Allowance for Uncollectible Taxes		XXX	
A330 Property Acquired for Taxes			XXX

To record a reduction in deferred tax revenue when this account exceeds the amount of taxes receivable that are not "available":			
	Sub Account	**Debit**	**Credit**
A694 Deferred Tax Revenue		XXX	
A980 Revenues			XXX
A1001 Real Property Taxes	XXX		

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To charge the allowance for uncollectible taxes with the losses on the disposal of property acquired for taxes:			
	Sub Account	**Debit**	**Credit**
A342 Allowance for Uncollectible Taxes		XXX	
A330 Property Acquired for Taxes			XXX

County Taxes Receivable (City Only):

To record the levy of County real property taxes on a separate tax roll: (NOTE: If County taxes are included with and made a part of the levy for taxes, the debit portion of this entry should be included in A250 — Taxes Receivable, Current. A251 — County Taxes Receivable, Current and A261 — County Taxes Receivable, Overdue will not be used):			
	Sub Account	**Debit**	**Credit**
A251 County Taxes Receivable, Current		XXX	
A663 Due to County for Tax Levy			XXX
A980 Revenues			XXX
A1070 Surplus on Extension of County Taxes	XXX		

.....

To record collections of current County taxes:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A251 County Taxes Receivable, Current			XXX

To record cancellation or reduction of erroneous county taxes pursuant to court order or other authorization:			
	Sub Account	**Debit**	**Credit**
A663 Due to County for Tax Levy		XXX	
A251 County Taxes Receivable, Current			XXX

To record payment of county taxes collected:			
	Sub Account	**Debit**	**Credit**
A663 Due to County for Tax Levy		XXX	
A200 Cash			XXX

To transfer current county taxes to an overdue status after the expiration of the tax warrant where the municipality enforces collection of delinquent county taxes:			
	Sub Account	**Debit**	**Credit**
A261 County Taxes Receivable, Overdue		XXX	
A251 County Taxes Receivable, Current			XXX

To record payment of the balance of the tax levy due the county:			
	Sub Account	**Debit**	**Credit**
A663 Due to County for Tax Levy		XXX	
A200 Cash			XXX

To record return of unpaid taxes when the county enforces collection of delinquent county taxes:			
	Sub Account	**Debit**	**Credit**
A663 Due to County for Tax Levy		XXX	
A251 County Taxes Receivable, Current			XXX

To record collection of overdue taxes and interest:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A260 Taxes Receivable, Overdue			XXX
A261 County Taxes Receivable, Overdue			XXX
A980 Revenues			XXX
A1090 Interest and Penalties on Real Property Taxes	XXX		

Towns:

To record taxes levied for purpose of the budget:			
	Sub Account	**Debit**	**Credit**
A200 Taxes Receivable, Current		XXX	
A630 Due to Other Funds			XXX
Water Fund	XXX		
Sewer Fund	XXX		
A980 Revenues			XXX
A1001 Real Property Taxes	XXX		
AR1001 Real Property Taxes	XXX		

To record cancellation or reduction of erroneous taxes pursuant to court order or action of governing board:			
	Sub Account	**Debit**	**Credit**
A980 Revenues		XXX	
A1001 Real Property Taxes	XXX		
A250 Taxes Receivable, Current			XXX

To record collection of taxes:			
	Sub Account	**Debit**	**Credit**
A200 Cash		XXX	
A250 Taxes Receivable, Current			XXX

To record payment to other funds of amounts placed on the tax roll for collections:			
	Sub Account	**Debit**	**Credit**
A630 Due to Other Funds		XXX	
Water Fund	XXX		
Sewer Fund	XXX		
A200 Cash			XXX

Revenue Entries

Other than Property Tax:

To record the receipt of cash for revenues:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
980 Revenues			XXX
Various revenues	XXX		

To accrue a revenue:			
	Sub Account	**Debit**	**Credit**
380 Accounts Receivable		XXX	
980 Revenues			XXX
Various revenues	XXX		

To accrue "other" revenues subject to accrual:			
	Sub Account	**Debit**	**Credit**
380 Accounts Receivable		XXX	
410 State and Federal, Other		XXX	
440 Due From Other Governments		XXX	
980 Revenues			XXX
Various revenues	XXX		

To record the receipt of cash for revenues, which had been previously accrued:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
380 Accounts Receivable			XXX

To record the receipt of cash for "other" revenues, which had been previously accrued:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
380 Accounts Receivable			XXX
410 State and Federal, Other			XXX
440 Due From Other Governments			XXX

Investments:

To record the investment of funds in either certificates of deposits or time-open accounts permitted by Section 11 of the General Municipal Law:			
	Sub Account	**Debit**	**Credit**
201 Cash in Time Deposits		XXX	
200 Cash			XXX

To record the redemption of certificates of deposit or time-open accounts and interest earned on the investments:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
201 Cash in Time Deposits			XXX
980 Revenues			XXX
2401 Interest and Earnings	XXX		

To record the purchase of investments at cost, including commissions:			
	Sub Account	**Debit**	**Credit**
450 Investment in Securities (U.S. Treasury Bills, CLASS)		XXX	
200 Cash			XXX

To record a sale of investments at a gain:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
450 Investment in Securities (U.S. Treasury Bills, CLASS)			XXX
980 Revenues			XXX
2401 Interest and Earnings	XXX		

To record a sale of investments at a loss:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
522 Expenditures		XXX	
450 Investment in Securities (U.S. Treasury Bills, CLASS)			XXX
1995 Loss on Sale of Assets	XXX		

State and Federal Aid:

Entitlements (Grants based on pre-established formulas. The grant revenue will be recognized when the funding is both measurable and available.)

To record entitlement received by the unit during the current year and designated to fund a current fiscal year's activity:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
980 Revenues			XXX
Revenue Account	XXX		

To record an entitlement received that is restricted to be used in a subsequent fiscal year's activity:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
691 Deferred Revenues			XXX

To reclassify the deferred revenue noted above in the subsequent fiscal year:			
	Sub Account	**Debit**	**Credit**
691 Deferred Revenues		XXX	
980 Revenues			XXX
Revenue account	XXX		

To record the receivable for a Federal grant:			
	Sub Account	**Debit**	**Credit**
410 State and Federal Receivable		XXX	
980 Revenues			XXX
Revenue account	XXX		

To record the receipt of funds from above:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
410 State and Federal Receivable			XXX

User Fees:

Example: Water Rents

To record the billing of the user fees:			
	Sub Account	**Debit**	**Credit**
350 Water Rents Receivable		XXX	
980 Revenues			XXX
2140 Metered Water Sales	XXX		

To record the collection of user fees, including interest and penalties: (Interest is recognized at time of collection.)			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
350 Water Rents Receivable			XXX
980 Revenue			XXX
2148 Interest and Penalties on Water Rents	XXX		

To record the levy of delinquent user fees on the ensuing fiscal year's tax levy: (Interest is recognized at the time the delinquent rents are levied.)			
	Sub Account	**Debit**	**Credit**
391 Due From Other Funds		XXX	
350 Water Rents Receivable			XXX
980 Revenues			XXX
2148 Interest and Penalties on Water Rents	XXX		
A corresponding entry will be made in the General Fund to recognize the interfund liability at the time of recording the real property tax levy.			

To record the receipt of cash from the general fund for the delinquent user fees levied on the tax roll:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
391 Due From Other Funds			XXX

To record the receipt of meter deposits from customers:			
	Sub Account	**Debit**	**Credit**
235 Cash — Customer Deposits		XXX	
615 Customer Deposits			XXX

To record the return of the deposits to the customers:			
	Sub Account	**Debit**	**Credit**
615 Customer Deposits		XXX	
235 Cash — Customer Deposits			XXX

To record the forfeiture of a customer's deposit due to a damaged meter:			
	Sub Account	**Debit**	**Credit**
615 Customer Deposits		XXX	
235 Cash — Customer Deposits (payable to unit)			XXX

A second entry must be recorded to recognize the forfeiture indicated above:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
980 Revenues			XXX
2620 Forfeiture of Deposits	XXX		

To record "other" services provided to the water customers:			
	Sub Account	**Debit**	**Credit**
380 Accounts Receivable		XXX	
980 Revenues			XXX
2144 Other Service Charges	XXX		

To record the collection of service charges:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
380 Accounts Receivable			XXX

Departmental Income:

To record the monthly transfer of funds from the Office of the Clerk:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
980 Revenues			XXX
_____ Various revenues	XXX		

To record the monthly transfer of funds from the various departments:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
980 Revenues			XXX
_____ Various revenues	XXX		

Expenditures and Encumbrance Entries

Governmental Funds:

To record encumbrances of the current year for unfilled purchase orders:			
	Sub Account	**Debit**	**Credit**
521 Encumbrances		XXX	
Various subsidiary accounts	XXX		
821 Reserve for Encumbrances			XXX

Purchase Order Filled:

To liquidate encumbrance (applying against encumbrance in above entry):			
	Sub Account	**Debit**	**Credit**
821 Reserve for Encumbrances		XXX	
521 Encumbrances			XXX
Various subsidiary accounts	XXX		

To record purchase:			
	Sub Account	**Debit**	**Credit**
522 Expenditure		XXX	
Various subsidiary accounts	XXX		
600 Accounts Payable			XXX

To record payment of invoice:			
	Sub Account	**Debit**	**Credit**
600 Accounts Payable		XXX	
200 Cash			XXX

To close outstanding encumbrances at end of year:			
	Sub Account	**Debit**	**Credit**
909 Fund Balance		XXX	
521 Encumbrances			XXX
Various subsidiary accounts	XXX		

To re-establish outstanding encumbrances of the prior year:			
	Sub Account	**Debit**	**Credit**
521 Encumbrances		XXX	
Various subsidiary accounts	XXX		
909 Fund Balance			XXX

To increase appropriations for outstanding encumbrances:			
	Sub Account	**Debit**	**Credit**
599 Appropriated Fund Balance		XXX	
960 Appropriations			XXX
Various subsidiary accounts	XXX		

Proprietary Funds:

To record operating expenses:			
	Sub Account	**Debit**	**Credit**
522 Expenses		XXX	
Various subsidiary accounts	XXX		
600 Accounts Payable			XXX

.....

To record purchase of materials and supplies:			
	Sub Account	**Debit**	**Credit**
445 Inventory		XXX	
600 Accounts Payable			XXX

.....

To record cost of materials used:			
	Sub Account	**Debit**	**Credit**
522 Expenses		XXX	
445 Inventory			XXX

To record annual depreciation charges (the optional method of charging depreciation is used, i.e., direct charge to the functional unit using the .3 object of expenditure):			
	Sub Account	**Debit**	**Credit**
522 Expenses		XXX	
Various subsidiary accounts	XXX		
Allowance for depreciation*			XXX
(*Using the appropriate allowance code)			

Accrued Liabilities Entries

Governmental and Proprietary Funds:

To record accrued liabilities:			
	Sub Account	**Debit**	**Credit**
522 Expenditures/Expenses		XXX	
Various subsidiary accounts	XXX		
601 Accrued Liabilities			XXX

To record payment of liability:			
	Sub Account	**Debit**	**Credit**
601 Accrued Liabilities		XXX	
200 Cash			XXX

Prepaid Expense Entries

Governmental and Proprietary Funds:

To record prepaid expenses:			
	Sub Account	**Debit**	**Credit**
480 Prepaid Expenses		XXX	
200 Cash			XXX

To record amortization of prepaid expenses:			
	Sub Account	**Debit**	**Credit**
522 Expenditures		XXX	
Various subsidiary accounts	XXX		
480 Prepaid Expenses			XXX

Judgments and Claims Entries

To record budgetary amendment for payment of judgments and claims from the proceeds of obligations:			
	Sub Account	**Debit**	**Credit**
510 Estimated Revenues		XXX	
5710 Serial Bonds	XXX		
960 Appropriations			XXX
1930.4 Judgments and Claims	XXX		

.....

To record issuance of a Bond Anticipation Note to pay a court ordered judgment:			
	Sub Account	**Debit**	**Credit**
220 Cash From Obligations		XXX	
626 Bond Anticipation Notes Payable			XXX

.....

To record payment of the judgment from the operating fund:			
	Sub Account	**Debit**	**Credit**
522 Expenditures		XXX	
1930.4 Judgments and Claims	XXX		
220 Cash From Obligations			XXX

To record issuance of bonds:			
	Sub Account	Debit	Credit
220 Cash From Obligations		XXX	
980 Revenues			XXX
5710 Serial Bonds	XXX		

An entry will be made in the Schedule of Non-current Governmental Liabilities:			
	Sub Account	Debit	Credit
W628 Bonds Payable			XXX

To record payment of Bond Anticipation Note (principal and interest):			
	Sub Account	Debit	Credit
522 Expenditures		XXX	
9730.7 BAN Interest	XXX		
200 Cash			XXX
626 Bond Anticipation Notes Payable		XXX	
220 Cash From Obligations			XXX

To record payment of the bonds from appropriations:			
	Sub Account	Debit	Credit
522 Expenditures		XXX	
9710.6 Serial Bonds — principal	XXX		
9710.7 Serial Bonds — interest	XXX		
200 Cash			XXX

An entry will be made in the Schedule of Non-current Governmental Liabilities to reduce the bond liability:			
	Sub Account	Debit	Credit
W628 Bonds Payable		XXX	

Capital Projects Fund Entries

To record the authorization of Capital Project #1 and the manner in which it will be financed:			
	Sub Account	**Debit**	**Credit**
H510 Estimated Revenues		XXX	
H5710 Serial Bonds	XXX		
H5031 Interfund Transfer	XXX		
H3397 Public Safety Project Aid (State)	XXX		
H4397 Public Safety Project Aid (Federal)	XXX		
H960 Appropriations			XXX
H _____. 2	XXX		

To record the amount appropriated in the operating fund:			
	Sub Account	**Debit**	**Credit**
H391 Due From Other Funds		XXX	
H980 Revenues			XXX
H5031 Interfund Transfer	XXX		

To record the transfer from the operating fund:			
	Sub Account	**Debit**	**Credit**
H200 Cash		XXX	
H391 Due From Other Funds			XXX

To record the receipt of a temporary transfer from another fund to pay some of the preliminary project cost:			
	Sub Account	**Debit**	**Credit**
H200 Cash		XXX	
H630 Due To Other Funds			XXX

To record the payment of project costs such as engineering fees:			
	Sub Account	**Debit**	**Credit**
H522 Project Expenditures		XXX	
H_____ .2	XXX		
H200 Cash			XXX

To record the receipt of the proceeds of Bond Anticipation Notes:			
	Sub Account	**Debit**	**Credit**
H200 Cash		XXX	
H626 Bond Anticipation Notes Payable			XXX

To record the repayment of the amount previously advanced from the operating fund:			
	Sub Account	**Debit**	**Credit**
H630 Due To Other Funds		XXX	
H200 Cash			XXX

To record the issuance of Revenue Anticipation Notes for the State and Federal share of project cost:			
	Sub Account	**Debit**	**Credit**
H200 Cash		XXX	
H621 Revenue Anticipation Notes Payable			XXX

To record payments to contractors, based on claims for construction completed thus far. Agreements require 10 percent to be retained pending final approval of the capital project:			
	Sub Account	**Debit**	**Credit**
H522 Project Expenditures		XXX	
H _____ .2	XXX		
H200 Cash (90%)			XXX
H605 Retained Percentages, Contracts Payable (10%)			XXX

To record the amount due from the State and Federal governments based on project expenditures:			
	Sub Account	**Debit**	**Credit**
H410 State and Federal, Other		XXX	
H980 Revenues			XXX

To record the sale of bonds:			
	Sub Account	**Debit**	**Credit**
H200 Cash		XXX	
H980 Revenues			XXX
H5710 Serial Bonds	XXX		

To record payment of BAN — principal and interest (interest during construction may be charged to the project pursuant to Section 11.00 of the Local Finance Law):			
	Sub Account	**Debit**	**Credit**
H522 Project Expenditures		XXX	
H _____ .2 Building	XXX		
H626 Bond Anticipation Notes Payable		XXX	
H200 Cash			XXX

Note: If BAN principal was paid from appropriation in another fund, the entry in the Capital Projects Fund would be:			
	Sub Account	**Debit**	**Credit**
H626 Bond Anticipation Notes Payable		XXX	
H980 Revenues			XXX
H5731 Bond Anticipation Notes Redeemed from Appropriations	XXX		

To accrue State and Federal aid based on expenditures:			
	Sub Account	**Debit**	**Credit**
H410 State and Federal, Other		XXX	
H980 Revenues			XXX
H _____ (State)	XXX		
H _____ (Federal)	XXX		

To record the release of amounts due to contractors upon approval of the project or when contractors deposit securities in lieu of retainage:			
	Sub Account	**Debit**	**Credit**
H605 Retained Percentage, Contracts Payable		XXX	
H200 Cash			XXX

To close the capital project authorization at conclusion of the project:			
	Sub Account	**Debit**	**Credit**
H960 Appropriations		XXX	
H510 Estimated Revenues			XXX

To close project expenditures at year end:			
	Sub Account	**Debit**	**Credit**
H909 Fund Balance, Unreserved		XXX	
H522 Project Expenditures			XXX

To close project and other revenues at year end:			
	Sub Account	**Debit**	**Credit**
H980 Revenues		XXX	
H909 Fund Balance, Unreserved			XXX

To record payment of principal and interest on NYS Revolving Loan:			
	Sub Account	**Debit**	**Credit**
522 Expenditures		XXX	
9790.6 State Loans — Principal	XXX		
9790.7 State Loans — Interest	XXX		
200 Cash			XXX

Indebtedness Entries

Tax Anticipation Notes:

To record issuance of a Tax Anticipation Note:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
620 Tax Anticipation Notes Payable			XXX

To record the collection of pledged taxes, which must be held for payment of Tax Anticipation Notes, as provided in Section 24.00(a)(3) of the Local Finance Law:			
	Sub Account	**Debit**	**Credit**
221 Cash for Tax Anticipation Notes		XXX	
250 Taxes Receivable, Current (a)			XXX
(a) The credit depends on the general ledger account in which the tax item is carried.			

To record the redemption of Tax Anticipation Notes from pledged revenues and the payment of interest from current funds:			
	Sub Account	**Debit**	**Credit**
522 Expenditures		XXX	
9760.7 Tax Anticipation Notes — Interest	XXX		
620 Tax Anticipation Notes Payable		XXX	
200 Cash			XXX
221 Cash for Tax Anticipation Notes			XXX

Budget Notes:

To record authorization of a Budget Note issuance:			
	Sub Account	**Debit**	**Credit**
530 Obligations Authorized		XXX	
960 Appropriations			XXX
Various subsidiary accounts	XXX		

To record issuance of Budget Note:			
	Sub Account	**Debit**	**Credit**
220 Cash From Obligations		XXX	
622 Budget Notes Payable			XXX

To record the payment of the Budget Note:			
	Sub Account	**Debit**	**Credit**
522 Expenditures		XXX	
9750.7 Budget Notes — Interest	XXX		
622 Budget Notes Payable		XXX	
200 Cash			XXX

Revenue Anticipation Notes:

To record issuance of a Revenue Anticipation Note:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
621 Revenue Anticipation Notes Payable			XXX

To record receipt of pledged revenues, which must be deposited in a separate bank account and held for payment of Revenue Anticipation Notes, Local Finance Law, Section 25.00:			
	Sub Account	**Debit**	**Credit**
222 Cash for Revenue Anticipation Notes		XXX	
980 Revenues			XXX
Revenue subsidiary accounts	XXX		
(The revenue sub account will be the revenue being borrowed against.)			

To record redemption of Revenue Anticipation Notes from pledged cash and the payment of interest on the notes from current budget appropriations:			
	Sub Account	**Debit**	**Credit**
522 Expenditures		XXX	
9770.7 Revenue Anticipation Notes — Interest	XXX		
621 Revenue Anticipation Notes Payable		XXX	
200 Cash			XXX
222 Cash for Revenue Anticipation Notes			XXX

Bond Anticipation Notes — For entries relating to the issuance and payment of Bond Anticipation Notes issued for capital purposes, please see entries listed in the Capital Fund portion of this section.

To record the issuance of Bond Anticipation Notes: (liability considered **short-term**, liability to be **recorded in the fund**)			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
626 Bond Anticipation Notes Payable			XXX
OR			
(liability considered **long-term**, liability to be **recorded in the Schedule of Non-current Governmental Liabilities**)			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
980 Revenue			XXX
5730 Bond Anticipation Notes	XXX		

BAN Redemption:

To record payment of principal and interest on Bond Anticipation Notes when the liability is considered short-term:			
	Sub Account	**Debit**	**Credit**
626 Bond Anticipation Notes Payable		XXX	
522 Expenditures		XXX	
9730.7 BAN — Interest	XXX		
200 Cash			XXX
OR			
To record payment of principal and interest on Bond Anticipation Notes when the liability is considered long-term:			
	Sub Account	**Debit**	**Credit**
522 Expenditures		XXX	
9730.6 BAN — Principal	XXX		
9730.7 BAN — Interest	XXX		
200 Cash			XXX

Bonds — Governmental Fund:

To record the issuance of Serial Bonds in a governmental fund:			
	Sub Account	**Debit**	**Credit**
200 Cash		XXX	
980 Revenues			XXX
5710 Proceeds of Serial Bonds	XXX		

.....

An entry will be made in the Schedule of Non-current Governmental Liabilities:			
	Sub Account	**Debit**	**Credit**
W628 Bonds Payable			XXX

.....

To record payment of interest and the principal of matured bonds if a debt service fund is not used:			
	Sub Account	**Debit**	**Credit**
522 Expenditures		XXX	
9710.6 Serial Bonds — Principal	XXX		
9710.7 Serial Bonds — Interest	XXX		
200 Cash			XXX

.....

An entry will be made in the Schedule of Non-current Governmental Liabilities:			
	Sub Account	**Debit**	**Credit**
W628 Bonds Payable		XXX	

Bonds: Enterprise Fund

To record the sale of bonds at premium and accrued interest:			
	Sub Account	**Debit**	**Credit**
E _____ 220 Cash		XXX	
E _____ 628 Bonds Payable			XXX
E _____ 651 Accrued Interest Payable			XXX
E _____ 980 Revenues			XXX
E _____ 2710 Premium on Obligations	XXX		
Note: If the amount of the premium on securities is material, the premium should be amortized over the life of the bond issued.			

To record accrual of interest on Serial Bonds as of the end of the year:			
	Sub Account	**Debit**	**Credit**
E _____ 522 Expenses		XXX	
E _____ 9710.7 Interest on Serial Bonds	XXX		
E _____ 651 Accrued Interest Payable			XXX

To record payment of principal and interest on bonds:			
	Sub Account	**Debit**	**Credit**
E _____ 522 Expenses		XXX	
E _____ 9710.7 Interest on Serial Bonds	XXX		
E _____ 628 Serial Bonds Payable		XXX	
E _____ 651 Accrued Interest Payable		XXX	
E _____ 200 Cash			XXX

Advance Refunding Bonds:

To record the sale of the bonds:			
	Sub Account	**Debit**	**Credit**
V9991.4 Payment of Escrow Account		XXX	
V5791 Advanced of Refunding Bonds			XXX

Petty Cash and Departmental Cash Fund Entries

To record petty cash funds established in accordance with Section 371 of the County law, or an increase in an existing petty cash account:			
	Sub Account	**Debit**	**Credit**
210 Petty Cash		XXX	
County Treasurer	XXX		
Commissioner of Social Services	XXX		
200 Cash			XXX

To record the issuance of a check to reimburse a petty cash fund for audited expenditures:			
	Sub Account	**Debit**	**Credit**
522 Expenditures		XXX	
1325.4 Treasurer — Contractual Expenditure	XXX		
200 Cash			XXX

Reserve Entries

1) To provide funding for a Reserve — Sample Entries:

A) To fund repair reserve in the adopted budget:			
	Sub Account	**Debit**	**Credit**
A510 Estimated Revenues		XXX	
A1001 Real Property Taxes	XXX		
AR1001 Real Property Taxes*	XXX		
A960 Appropriations			XXX
Various	XXX		
A962 Budgetary Provisions for Other Uses			XXX
Reserve for Repairs	XXX		
*Money for the reserve is part of tax levy. Revenue is closed to reserved fund balance. No expenditure is reported.			

B) To use fund balance, at year-end or during year, to fund a repair reserve:			
	Sub Account	**Debit**	**Credit**
A909 Fund Balance Unreserved		XXX	
A882 Fund Balance, Reserve for Repairs			XXX

C) To provide funding for a repair reserve during the year:			
	Sub Account	**Debit**	**Credit**
A510 Estimated Revenues		XXX	
AR1001 Real Property Taxes	XXX		
A962 Budgetary Provisions for Other Uses			XXX
Reserve for Repairs	XXX		

To reclassify revenues that will be closed to reserved fund balance at year-end:			
	Sub Account	**Debit**	**Credit**
A980 Revenues		XXX	
A1001 Real Property Taxes	XXX		
A980 Revenues			XXX
AR1001 Real Property Taxes*	XXX		
*Closed to Fund Balance Reserved for Repairs (A882) at year-end. (If the fund doesn't have real property taxes, some other revenue would be reclassified. For example, water sales in a water fund). ***This entry is made along with entries A, B, and C on previous page***.			

2) To classify reserve assets as restricted:			
	Sub Account	**Debit**	**Credit**
A230 Cash, Special Reserves		XXX	
A200 Cash			XXX
A separate bank account is no longer required (Ch. 309, L. 1996). ***This entry is made along with entrries A, B, and C on previous page***.			

3) To appropriate funds in a reserve A) To appropriate reserve funds in the adopted budget:			
	Sub Account	**Debit**	**Credit**
A510 Estimated Revenues		XXX	
A1001 Real Property Taxes	XXX		
A511 Appropriated Reserves, Repair Reserves		XXX	
A960 Appropriations			XXX
A xxxx.x Various	XXX		
AR1620.4 Buildings*	XXX		
*Using the reserve may result in an operating deficit because expenditures may exceed revenues.			

B) To appropriate reserve funds during the year:			
	Sub Account	**Debit**	**Credit**
A511 Appropriated Reserves, Repair Reserves		XXX	
A960 Appropriations			XXX
AR1620.4 Buildings*	XXX		

4) To record interest earned by reserve and restrict cash — sample entry:			
	Sub Account	**Debit**	**Credit**
A230 Cash, Special Reserves		XXX	
A980 Revenues			XXX
AR2401 Interest and Earnings*	XXX		

*Closed to Fund Balance, Reserve for Repairs (A882) at year-end.

Chapter 11 — Soil and Water Conservation Districts

Soil and Water Conservation Districts provide for the conservation and improvement of the soil and water resources of the state. Every county in New York State has a Soil and Water Conservation District which is run by a county-appointed board and funded primarily by county, state and federal funds. New York City also has a District, comprising its five counties. The New York State Soil and Water Conservation Committee, under the Department of Agriculture and Markets, provides oversight and maintains standards for the Districts and their programs; the Committee also distributes state aid based upon annual financial reports submitted by the Districts.

In most cases, Soil and Water Conservation Districts are a component unit of a county, and the appropriate basis of accounting is the modified accrual basis, as described in more detail in Chapter 3. Chapter 3 and other chapters in this publication provide important accounting and reporting guidance, while the remainder of this chapter focuses on some of the unique codes for accounting and reporting by the Districts.

Soil and Water Conservation Districts should use the Comptroller's Uniform System of Accounts (USA) for classifying and coding accounting transactions, which is described in more detail in Chapter 5 on Classification and Coding Structure, and in Chapter 6 on Budgeting. The codes provided in column 1 below are the codes that are most likely to be used by the Districts, including many revenue and expenditure codes which are unique to them. Column 2 lists various internal subcodes that are used by the Districts to provide more detailed income and cost allocations for reporting to the Committee, for reporting to grant providers, and for tracking project costs.

Description	1 OSC USA Code	2 Committee Report Code
Balance Sheet		
Assets:		
Cash — Demand Deposits	200	200
Cash — Time Deposits, CDs	201	201
Petty Cash	210	210
Accounts Receivables: From Cooperators (net)	380	380
State and Federal Aid Receivables (net)	410	410
Due From Other Governments	440	440
Prepaid Expenses	480	480
Liabilities:		
Accounts Payable	600	600
Other Liabilities	688	688
Due to Other Governments	631	631
Deferred Revenues	691	691

Description	1 OSC USA Code	2 Committee Report Code
Fund Equity:		
Fund Balance — Appropriated	910	910
Fund Balance — Unappropriated	911	911
Revenues		
From Cooperators and Others:		
For Construction	1289	2160A
For Tree Planting Service		2160B
For Woodland		2160C
For Other (itemize)		2160D
State Tree and Shrub Program		2160E
District Tree and Shrub Program		2160F
Fish Stocking Program		2160G
Pond Treatment		2160H
Interest and Earnings	2401	2401
Rental of Equipment	2414	2414A
Rental of No Till Equipment		2414B
Sale of Supplies:		
Tile	2655	2655A
Topo Maps		2655B
Grass Seed		2655C
Other (itemized)		2655D
Sale of Equipment	2665	2665
Insurance Recoveries	2680	2680
Gifts and Donations (itemize)	2705	2705
Miscellaneous Revenues (itemize)		
Cooperator Dinner	2770	2770A
Envirothon		2770B
Field Conservation Days		2770C
Other		2770D
County Appropriations and/or Grants	2706	2771
State Aid, Grants or Reimbursement	3989	3989
Federal Aid, Grants or Reimbursement	4989	4989
Non-Revenue Receipts		
Refund of Prior Years Expenditures	2701	2701
Refund of Expenditures, Current Year	reduce expenditure	reduce expenditure
Return of Petty Cash	210	210
Sale of Investments	201	201
Sales Tax (Due to Other Governments)	631	631

Description	1 OSC USA Code	2 Committee Report Code
Expenditures		
Personal Services:		
Directors (per diem for meetings)	8730.1	8730.11
Secretaries		8730.12
Managers		8730.13
Field Technicians[1]		8730.14
Other Employees		8730.15
Equipment:		
Furniture and Fixtures	8730.2	8730.21
Office Equipment		8730.22
Motor Vehicles (exclude gas, oil, etc.)		8730.23
Field Equipment		8730.24
Other Equipment		8730.25
Contractual Expenditures:		
Construction	8730.4	8730.401
Reforestation		8730.402
Woodland		8730.403
Other		8730.404
District trees		8730.405
State trees		8730.406
Fish		8730.407
Pond stocking		8730.408
No till		8730.409
Purchase of tile and pipe		8730.411
Purchase of maps		8730.412
Purchase of survey flags and stakes		8730.413
Misc. Supplies for Cons. Practices		8730.416
Payments to NRCS (soil survey, etc.)		8730.420
Payments to Cornell (soil survey, etc.)		8730.421
Payments to others (soil survey, etc.)		8730.422
Water Quality Committee		8730.425
Travel expenses (Directors)		8730.430
Travel expenses (Employees)		8730.431
Rent Expense		8730.440
Light and Heat		8730.441
Telephone/Internet		8730.442
Office Supplies		8730.443

[1] Column 2: Includes secretary's time if field work..

Description	1 OSC USA Code	2 Committee Report Code
Newsletter & Cons. Field Days, Envirothon	8730.4	8730.444
Insurance:[2]		
Auto and Field Equipment		8730.451
Liability		8730.452
Inland Marine		8730.453
Professional Liability		8730.454
Surety Bonds		8730.455
Other (itemize)		8730.456
State dues, other dues		8730.460
Resource Cons. & Devel. dues		
Ag Value Assessments		
Repairs to field equipment		8730.461
Gas and oil for machinery		8730.463
Small tools		8730.464
Non-expenditure disbursements		
Employee benefits	8730.8	8730.8
Purchase of Investments	201	201
Establishment of Petty Cash	210	210

[2] Column 2: Includes all insurance except Employee Benefits.

Chapter 12 — Libraries

Library Systems, Library Districts and Municipal Library financial operations that are not reported as a Library Fund (L) in a County, City, Town or Village annual report because tax moneys and/or other public source moneys have been paid over to the library treasurer are required to prepare and file an annual report with the State Comptroller. Libraries should use the Comptroller's Uniform System of Accounts (USA) for classifying and coding accounting transactions including transactions involving moneys held in trust for library purposes, and should use the modified accrual basis of accounting as their entity's basis of accounting (see Chapter 3).

Fund/Account Codes

The following funds and account codes (OSC USA Code) should be used for classifying and coding library accounting transactions (see Chapter 4, 5 and References). Codes for summarizing and reporting the library's financial operations to the State Comptroller on the Component Unit/Special Purpose Financial Report are listed in the last column.

The General Fund (A) is the principal operating fund and should be used to record all library transactions not required to be recorded in a separate fund.

General Ledger Codes

General Fund

Description	OSC USA Code	OSC CUFR/ SPUFR Code
		100S
Cash	A200	
Cash in Time Deposits	A201	
Petty Cash	A210	
Cash with Fiscal Agent	A223	
Cash, Special Reserves	A230	145S
Cash in Time Deposits, Special Reserves	A231	
Accounts Receivable	A380	115S
Allowance for Receivables (Credit)	A389	
Due From Other Funds	A391	125S
State and Federal, Other	A410	120S
Due From Other Governments	A440	130S
Inventory	A445	135S
Investments in Securities	A450	105S
Investments in Repurchase Agreements	A451	
Investments in Securities, Special Reserves	A452	

General Ledger Codes (continued)

General Fund

Description	OSC USA Code	OSC CUFR/ SPUFR Code
Investments in Repurchase Agreements, Special Reserves	A453	105S
Prepaid Expenditures	A480	140S
Liabilities		
Accounts Payable	A600	200S
Accrued Liabilities	A601	205S
State Loans Payable	A619	215S
Tax Anticipation Notes Payable	A620	
Revenue Anticipation Notes Payable	A621	
Budget Notes Payable	A622	
Bond Anticipation Notes Payable	A626	
Bond Interest and Matured Bonds Payable	A629	240S
Due to Other Funds	A630	225S
Due to Other Governments	A631	230S
Due to Employees Retirement System	A637	
Accrued Interest Payable	A651	205S
Deferred Revenues	A691	245S
Fund Balance		
Reserve for Encumbrances	A821	315S
Reserve for Inventory	A845	320S
Reserve for Repairs	A882	
Fund Balance, Unreserved	A909	325S

Revenue Codes

General Fund

Descritpion	OSC USA Code	OSC CUFR/ SPUFR Code
Revenue Codes		
Real Property Taxes	A1001	500S
Library Services/Free Association Libraries	A2080	515S
Library Charges	A2082	
Library Services, Other Governments	A2360	520S
Interest and Earnings	A2401	525S
Rental of Real Property	A2410	
Rental of Equipment	A2414	
Commissions	A2450	
Sales of Scrap and Excess Materials	A2650	530S
Sales of Equipment	A2665	
Sale of Instructional Supplies	A2670	
Insurance Recoveries	A2680	
Other Compensation for Loss	A2690	
Refunds of Prior Years Expenditures	A2701	535S
Gifts and Donations	A2705	
Library System Grant	A2760	
Unclassified Revenues (Specify)	A2770	
Interfund Revenues	A2801	540S
State Aid, Library	A3840	545S
Federal Aid, Library	A4840	550S
Interfund Transfers	A5031	555S

Expenditure Codes

General Fund

Description	OSC USA Code	OSC CUFR/ SPUFR Code
Library Expenditures	A7410.0	630S
Employee Benefits accounts	A9010.8-A9089.8	640S
Debt Service accounts	A9700.0-A9789.0	645S-Principal 650S-Interest
Transfer accounts	A9901.0-A9950.0	655S

The Miscellaneous Special Revenue Fund (CM) or Permanent Fund (PN) should be used to record and report library trusts set up to benefit your library. CM is used when both principal and interest may be expended while PN is used if only interest may be expended.

The Capital Projects Fund should be used for the acquisition or construction of capital facilities and equipment purchases financed in whole or in part from the proceeds of obligations.

The Debt Service Fund, Agency Fund, and Supplemental Schedules for Non-current Governmental Assets and Liabilities should be used as appropriate.

Part II - References

This section provides some quick references to additional guidance on accounting and reporting issues. We hope this information will assist you in performing your duties.

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General Ledger Account Codes

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
10	CONSOLIDATED PAYROLL	X	X	X	X							X		
13	SERVICE AWARDS		X	X	X							X		
16	INDIVIDUAL ACCOUNT RETIREMENT	X	X	X	X							X		
17	DEFERRED COMPENSATION	X	X	X	X							X		
18	STATE RETIREMENT	X	X	X	X							X		
19	DISABILITY INSURANCE	X	X	X	X							X		
20	GROUP INSURANCE	X	X	X	X							X		
21	NYS INCOME TAX	X	X	X	X							X		
22	FEDERAL INCOME TAX	X	X	X	X							X		
23	INCOME EXECUTIONS	X	X	X	X							X		
24	ASSOCIATION AND UNION DUES	X	X	X	X							X		
25	U. S. SAVINGS BONDS	X	X	X	X							X		
26	SOCIAL SECURITY TAX	X	X	X	X							X		
28	NYC INCOME TAX	X	X	X	X							X		
29	EMPLOYEES ANNUITIES	X	X	X	X							X		
30	GUARANTY AND BID DEPOSITS	X	X	X	X							X		
32	DEPOSIT OF SECURITIES BY BANK	X	X	X	X							X		
35	BAIL DEPOSITS	X	X	X	X							X		
36	COURT ORDER DEPOSITS	X										X		

General Ledger Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
39	TAXES COLLECTED FROM OTHER GOVERNMENTS	X	X	X	X							X		
40	TAX REDEMPTIONS	X	X	X	X							X		
41	JOINT TAX LIENS	X	X	X	X							X		
42	RECEIVERS FUND	X	X	X	X							X		
43	RECEIVERS OPERATING	X	X	X	X							X		
44	SURPLUS FROM TAX SALES		X									X		
49	CHILD SUPPORT COLLECTIONS	X										X		
50	FOREIGN FIRE INSURANCE	X	X	X	X							X		
51	SSI PAYMENTS	X										X		
52	SALE OF UNCLAIMED PROPERTY	X	X	X	X							X		
53	SOCIAL SERVICES TRUST	X										X		
55	INFIRMARY PATIENTS FUND	X										X		
56	STATE TRAINING SCHOOL	X										X		
57	DOG MONEY	X										X		
58	MORTGAGE TAX	X										X		
60	CORONER FUND	X										X		
61	COURT & TRUST FUND	X										X		
62	ASSURANCE FUND	X										X		
63	DESCENDENTS SS & UNEMPLOYMENT BENEFITS	X										X		

General Ledger Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
64	TRANSFER & ESTATE TAXES	X										X		
73	U. S. FISH & WILDLIFE CHARGES	X										X		
78	STATE JURORS FEES & EXPENSES	X										X		
85	OTHER FUNDS	X	X	X	X							X		
101	LAND	X	X	X	X					X	X		X	
102	BUILDINGS	X	X	X	X					X	X		X	
103	IMPROVEMENTS OTHER THAN BUILDINGS	X	X	X	X					X	X		X	
104	MACHINERY & EQUIPMENT	X	X	X	X					X	X		X	
105	CONSTRUCTION WORK IN PROGRESS	X	X	X	X					X	X		X	
106	INFRASTRUCTURE	X	X	X	X					X			X	
107	OTHER CAPITAL ASSETS	X	X	X	X					X	X		X	
112	ACCUMULATED DEPRECIATION, BUILDINGS	X	X	X	X					X	X		X	
113	ACCUMULATED DEPRECIATION, IMPROVEMENTS OTHER THAN BUILDINGS	X	X	X	X					X	X		X	
114	ACCUMULATED DEPRECIATION, MACHINERY & EQUIPMENT	X	X	X	X					X	X		X	
116	ACCUMULATED DEPRECIATION, INFRASTRUCTURE	X	X	X	X					X	X		X	
117	ACCUMULATED DEPRECIATION, OTHER CAPITAL ASSETS	X	X	X	X					X	X		X	
200	CASH	X	X	X	X	X	X	X	X	X	X	X		
201	CASH IN TIME DEPOSITS	X	X	X	X	X	X	X	X	X	X	X		

General Ledger Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
205	CASH, COURT & TRUST	X										X		
210	PETTY CASH	X	X	X	X	X	X			X	X			
215	DEPARTMENTAL CASH	X	X	X	X	X						X		
220	CASH FROM OBLIGATIONS	X	X	X	X	X	X		X	X				
221	CASH FOR TAX ANTICIPATION NOTES	X	X	X	X	X	X		X	X				
222	CASH FOR REVENUE ANTICIPATION NOTES	X	X	X	X	X	X		X	X				
223	CASH WITH FISCAL AGENT	X	X	X	X	X	X	X	X	X				
230	CASH, SPECIAL RESERVES	X	X	X	X	X	X	X		X	X			
231	CASH IN TIME DEPOSITS, SPECIAL RESERVES	X	X	X	X	X	X	X		X	X			
235	CASH, CUSTOMERS' DEPOSITS	X	X	X	X	X	X			X				
250	TAXES RECEIVABLE, CURRENT	X	X	X	X	X								
251	COUNTY TAXES RECEIVABLE, CURRENT (CITY ONLY)		X			X								
260	TAXES RECEIVABLE, OVERDUE	X	X	X	X	X								
261	COUNTY TAXES, RECEIVABLE OVERDUE (CITY ONLY)		X			X								
270	TAXES RECEIVABLE ON STATE LANDS	X				X								
280	RETURNED SCHOOL TAXES RECEIVABLE	X	X	X	X	X								
290	CITY SCHOOL TAXES RECEIVABLE	X	X			X								
295	DELINQUENT VILLAGE TAXES RECEIVABLE	X				X								
300	TAXES RECEIVABLE, PENDING	X	X	X	X	X								
310	TAX SALE	X	X	X	X	X								

General Ledger Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
320	TAX SALE CERTIFICATES	X	X	X	X	X								
325	TAX DEEDS	X	X	X	X	X								
330	PROPERTY ACQUIRED FOR TAXES	X	X	X	X	X								
331	MORTGAGE FROM SALE OF TAX ACQUIRED PROPERTY	X	X	X	X	X								
340	ACCRUED TAXES, PROPERTY STRICKEN FROM ROLL	X				X								
342	ALLOWANCE FOR UNCOLLECTIBLE TAXES	X	X	X	X	X								
350	WATER RENTS RECEIVABLE	X	X	X	X		X			X				
360	SEWER RENTS RECEIVABLE	X	X	X	X		X			X				
370	ASSESSMENTS RECEIVABLE	X	X	X	X	X	X			X				
380	ACCOUNTS RECEIVABLE	X	X	X	X	X	X	X	X	X	X			
381	ACCRUED INTEREST RECEIVABLE	X	X	X	X	X	X	X	X	X	X			
389	ALLOWANCE FOR RECEIVABLES	X	X	X	X	X	X			X	X			
390	REHABILITATION LOAN RECEIVABLE	X	X	X	X		X							
391	DUE FROM OTHER FUNDS	X	X	X	X	X	X	X	X	X	X	X		
395	DEPOSITS WITH OTHER GOVERNMENTS	X	X	X	X				X					
397	DEPOSITS IN STATE SINKING FUND	X	X	X	X			X						
400	STATE AND FEDERAL, SOCIAL SERVICES	X				X								
401	MMIS DEPOSIT WITH STATE	X				X								
410	STATE & FEDERAL, OTHER	X	X	X	X	X	X		X	X	X			

General Ledger Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
430	TOWNS & CITIES		X	X		X								
440	DUE FROM OTHER GOVERNMENTS	X	X	X	X	X	X	X	X	X	X	X		
445	INVENTORY	X	X	X	X	X	X		X	X	X			
450	INVESTMENTS IN SECURITIES	X	X	X	X	X	X	X	X	X	X	X		
451	INVESTMENTS IN REPURCHASE AGREEMENTS	X	X	X	X	X	X	X	X	X	X	X		
452	INVESTMENTS IN SECURITIES, SPECIAL RESERVES	X	X	X	X	X	X	X	X	X	X	X		
453	INVESTMENTS IN REPURCHASE AGREEMENT, SPECIAL RESERVES	X	X	X	X	X	X	X	X	X	X	X		
454	LEASES RECEIVABLE	X	X	X	X	X	X			X				
455	SECURITIES & MORTGAGES	X	X	X	X							X		
457	PERSONAL PROPERTY	X	X	X	X							X		
458	REAL PROPERTY	X	X	X	X							X		
459	SECURITIES & MORTGAGES, BANK COLLATERAL	X	X	X	X							X		
461	SERVICE AWARD PROGRAM ASSETS		X	X	X							X		
480	PREPAID EXPENSES	X	X	X	X	X	X		X	X	X			
485	DEFERRED CHARGES	X	X	X	X					X	X			
489	MISCELLANEOUS CURRENT ASSETS	X	X	X	X	X	X	X	X	X	X	X		
510	ESTIMATED REVENUES(BUDGETARY ACCOUNT)	X	X	X	X	X	X	X	X	X	X			
511	APPROPRIATED RESERVES (BUDGETARY ACCOUNT)	X	X	X	X	X	X	X		X	X			

General Ledger Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
521	ENCUMBRANCES (BUDGETARY ACCOUNT)	X	X	X	X	X	X		X					
522	EXPENDITURES	X	X	X	X	X	X	X	X	X	X			
530	OBLIGATIONS AUTHORIZED (BUDGETARY ACCOUNT)	X	X	X	X	X	X			X				
595	APPROPRIATED FUND BALANCE, PART COUNTY (BUDGETARY ACCOUNT)	X												
599	APPROPRIATED FUND BALANCE (BUDGETARY ACCOUNT)	X	X	X	X	X	X	X	X					
600	ACCOUNTS PAYABLE	X	X	X	X	X	X	X	X	X	X			
601	ACCRUED LIABILITIES	X	X	X	X	X	X		X	X	X			
605	RETAINED PERCENTAGES, CONTRACTS PAYABLE	X	X	X	X	X	X		X	X				
610	BENEFITS & AWARDS PAYABLE	X									X			
615	CUSTOMERS' DEPOSITS	X	X	X	X		X			X				
619	STATE LOANS PAYABLE	X	X	X	X	X	X							X
620	TAX ANTICIPATION NOTES PAYABLE	X	X	X	X	X	X							
621	REVENUE ANTICIPATION NOTES PAYABLE	X	X	X	X	X	X		X	X	X			
622	BUDGET NOTES PAYABLE	X	X	X	X	X	X			X	X			
623	TERM BONDS PAYABLE	X	X	X	X			X		X	X			X
626	BOND ANTICIPATION NOTES PAYABLE	X	X	X	X	X	X	X	X	X	X			X
627	CAPITAL NOTES PAYABLE	X	X	X	X					X	X			X
628	BONDS PAYABLE	X	X	X	X					X	X			X
629	BOND INTEREST & MATURED BONDS PAYABLE	X	X	X	X	X	X	X		X	X			X

General Ledger Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
630	DUE TO OTHER FUNDS	X	X	X	X	X	X	X	X	X	X	X		
631	DUE TO OTHER GOVERNMENTS	X	X	X	X	X	X	X	X	X	X	X		X
632	DUE TO STATE TEACHERS' RETIREMENT SYSTEM		X											X
637	DUE TO EMPLOYEES' RETIREMENT SYSTEM	X	X	X	X	X	X			X	X			X
640	DUE TO TOWNS FOR TAX LEVIES	X				X								
649	DUE TO SOCIAL SERVICES RECIPIENTS	X				X								
650	DUE TO DISTRICTS FOR SPECIAL LEVIES	X				X								
651	ACCRUED INTEREST PAYABLE	X	X	X	X	X	X			X	X			
660	DUE TO SCHOOL DISTRICTS	X		X	X	X	X	X						
661	DUE TO CITY SCHOOL DISTRICTS	X		X	X	X								
663	DUE TO COUNTY FOR TAX LEVY		X	X	X	X								
668	DUE TO VILLAGE, DELINQUENT TAXES	X		X		X								
683	OTHER POST EMPLOYMENT BENEFITS	X	X	X	X					X	X			X
684	LANDFILL CLOSURE & POST CLOSURE	X	X	X	X	X	X			X				X
685	INSTALLMENT PURCHASE DEBT	X	X	X	X					X				X
686	JUDGMENTS & CLAIMS PAYABLE	X	X	X	X	X	X			X	X			X
687	COMPENSATED ABSENCES	X	X	X	X	X	X			X	X			X
688	OTHER LIABILITIES	X	X	X	X	X	X	X	X	X	X			X
689	OTHER LONG-TERM DEBT (SPECIFY)	X	X	X	X	X	X	X	X	X				X

General Ledger Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
690	OVERPAYMENTS	X	X	X	X	X			X	X	X			
691	DEFERRED REVENUES	X	X	X	X	X	X	X	X					
694	DEFERRED TAX REVENUES	X	X	X	X	X								
696	DEFERRED ACCRUED TAXES	X				X								
814	WORKERS' COMPENSATION RESERVE	X	X	X	X	X	X			X	X			
815	UNEMPLOYMENT INSURANCE RESERVE	X	X	X	X	X	X			X	X			
821	RESERVE FOR ENCUMBRANCES	X	X	X	X	X	X		X					
827	RETIREMENT CONTRIBUTION RESERVE	X	X	X	X	X	X			X	X			
830	RESERVE FOR EMPLOYEE BENEFITS	X	X	X	X	X	X							
835	RESERVE FOR SNOW & ICE REMOVAL/ROAD REPAIR	X	X	X	X	X	X							
845	RESERVE FOR INVENTORY	X	X	X	X	X	X			X	X			
863	INSURANCE RESERVE	X	X	X	X	X	X	X		X	X			
870	GENERAL RESERVE			X		X								
872	RESERVE FOR EXCESS DOG CONTROL REVENUES	X	X	X	X	X								
874	RESERVE FOR TAXES RAISED OUTSIDE OF TAX LIMIT	X	X		X	X								
876	RESERVE FOR JUDGMENTS & CLAIMS			X		X	X							
878	CAPITAL RESERVE	X	X	X	X	X	X			X	X			
879	RESERVE FOR HIGHWAY CAPITAL PROJECTS	X	X	X	X	X	X							
880	RESERVE FOR TAX STABILIZATION	X	X	X	X	X	X							

General Ledger Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
881	RESERVE FOR TAX & REVENUE ANTICIPATION NOTES	X				X								
882	RESERVE FOR REPAIRS	X	X	X	X	X	X			X	X			
884	RESERVE FOR DEBT	X	X	X	X	X	X	X		X	X			
889	MISCELLANEOUS RESERVE (SPECIFY)	X	X	X	X	X	X			X	X			
898	RESERVE FOR SOLID WASTE MANAGEMENT FACILITY	X	X	X	X	X	X			X				
905	FUND BALANCE UNRESERVED, PART LOCAL GOVERNMENT	X	X			X								
909	FUND BALANCE, UNRESERVED PORTION	X	X	X	X			X						
910	FUND BALANCE, UNRESERVED APPROPRIATED	X	X	X	X	X	X	X	X					
911	FUND BALANCE, UNRESERVED UNAPPROPRIATED	X	X	X	X	X	X	X	X					
920	NET ASSETS INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	X	X	X	X					X	X			
921	NET ASSETS RESTRICTED FOR CAPITAL PROJECT	X	X	X	X					X	X			
922	NET ASSETS RESTRICTED FOR DEBT	X	X	X	X					X	X			
923	NET ASSETS RESTRICTED FOR OTHER PURPOSES	X	X	X	X					X	X			
924	NET ASSETS UNRESTRICTED (DEFICIT)	X	X	X	X					X	X			
960	APPROPRIATIONS (BUDGETARY ACCOUNT)	X	X	X	X	X	X	X	X	X				
962	BUDGETARY PROVISIONS FOR OTHER USES (BUDGETARY ACCOUNT)	X	X	X	X	X	X			X				
980	REVENUES	X	X	X	X	X	X	X	X	X	X			
990	UNAPPROPRIATED REVENUES (BUDGETARY ACCOUNT)	X	X	X	X	X	X							

General Ledger Account Code Definitions

101 LAND — This account includes the cost of land acquired by a governmental unit for its own use. If land is purchased, this account is to include the purchase price and incidental costs incurred to put the land in condition for its intended use, such as legal fees and excavation costs. If land is acquired by gift, the account is to include the land's fair market value at the time of acquisition. Site improvements (paving, fencing, landscaping, etc.) acquired with the land need not be accounted for separately from the land unless depreciation is required. If improvements acquired with the land are removed or wrecked in order to put the land into condition for its intended use, the costs of removal or wrecking must be charged and any salvage credited to this account.

102 BUILDINGS — This account should reflect the cost of freestanding facilities acquired by a governmental unit for its own use. Lighting, plumbing, heating, floor covering and other systems and installations shall be included in the cost of a building. Even though some systems or installations are accounted for separately and are readily removable from the structure to which they are attached, such components should be accounted for as buildings if they are integral to the structure, which would be inoperative or incomplete without the system.

103 IMPROVEMENTS OTHER THAN BUILDINGS — This account should include the cost of site improvements that have a limited life (where replacement will be required in the future) such as paving, fencing, and landscaping.

104 MACHINERY AND EQUIPMENT — This account should reflect the costs of acquiring tangible personal property, including incidental costs such as sales tax, freight and installation. This category includes office equipment and furniture, motor vehicles and machine tools. Equipment may be attached to a structure for purposes of securing the item, but unless the equipment is permanently attached to or an integral part of the building or structure, it should be classified as equipment and not as buildings.

105 CONSTRUCTION WORK IN PROGRESS — This account should reflect the cost of construction work undertaken but not yet completed.

106 INFRASTRUCTURE — This account should reflect the costs of long-lived capital assets that normally are statutory in nature and can be preserved for a significantly greater number of years than most capital assets. (Examples include roads, bridges, water and sewer systems.)

107 OTHER CAPITAL ASSETS — This account should reflect the costs of assets not listed above. (Examples could include works of art, historical treasures and other intangible assets (including computer software) at their historical costs or fair market value at the date of donation.)

112 ACCUMULATED DEPRECIATION — BUILDINGS

113 ACCUMULATED DEPRECIATION — IMPROVEMENTS OTHER THAN BUILDINGS

114 ACCUMULATED DEPRECIATION — MACHINERY AND EQUIPMENT

116 ACCUMULATED DEPRECIATION — INFRASTRUCTURE

117 ACCUMULATED DEPRECIATION — OTHER CAPITAL ASSETS

200 CASH — Currency, coin, checks, money orders on hand or on deposit with an official or agent designated as custodian of cash or demand deposits with financial institutions. Demand deposits are defined as accounts where cash may be deposited or withdrawn at any time without prior notice or penalty.

201 CASH, IN TIME DEPOSITS

205 CASH, COURT AND TRUST

210 PETTY CASH — Currency and coins set aside to make change or pay small obligations when the issuance of a formal voucher or check is not cost effective.

215 DEPARTMENTAL CASH — This account is used to account for special departmental funds.

220 CASH FROM OBLIGATIONS — Proceeds of obligations which are segregated pursuant to Local Finance Law, §165.

221 CASH FOR TAX ANTICIPATION NOTES — The balance in this account represents collections of taxes which must be set aside for payment of tax anticipation notes, pursuant to Local Finance Law, §24.00.

222 CASH FOR REVENUE ANTICIPATION NOTES — The balance in this account represents collections of revenues which must be set aside for redemption of revenue anticipation notes, pursuant to Local Finance Law, §25.00.

223 CASH WITH FISCAL AGENT — The balance in this account represents amounts held by the fiscal agent for payment of principal and interest on outstanding obligations or debt proceeds held by the fiscal agent which will be advanced to the borrower based on the approval of incurred costs.

230 CASH, SPECIAL RESERVES — This account should be maintained to segregate the balance of each special reserve fund (established pursuant to General Municipal Law).

231 CASH, IN TIME DEPOSITS, SPECIAL RESERVES — This account should be maintained to segregate cash deposited in certificates of deposit for each special reserve.

235 CASH, CUSTOMERS' DEPOSITS — This account is used to record deposits received from customers.

250 TAXES RECEIVABLE, CURRENT — This account is be used to record the uncollected portion of real property taxes that a government has levied that are not considered delinquent.

251 COUNTY TAXES RECEIVABLE, CURRENT (CITIES ONLY) — The uncollected portion of county taxes levied by a city for county purposes in those instances in which a separate roll is used. This account is also used in those cities which do not guarantee payments of county taxes prior to collection.

260 TAXES RECEIVABLE, OVERDUE — Taxes remaining unpaid at the time of expiration of the warrant together with interest on such taxes pursuant to Real Property Tax Law.

261 COUNTY TAXES RECEIVABLE, OVERDUE (CITIES ONLY) — County taxes remaining unpaid at the time of expiration of the warrant where the city enforces collection of delinquent county taxes.

270 TAXES RECEIVABLE ON STATE LAND — Taxes remaining unpaid on State lands. No penalty is added.

280 RETURNED SCHOOL TAXES RECEIVABLE — School taxes remaining unpaid (other than city school districts) that have been returned by the school districts.

290 CITY SCHOOL TAXES RECEIVABLE — School taxes remaining unpaid that have been returned by a city school district.

295 VILLAGE TAXES RECEIVABLE — Village taxes remaining unpaid which are returned to the counties electing to enforce the collection of delinquent village taxes.

300 TAXES RECEIVABLE, PENDING — Unpaid taxes withheld from tax sale because of court order, charter provisions or pending further identification of parcel.

310 TAX SALE — Overdue taxes that are subject to tax sale.

320 TAX SALE CERTIFICATES — A written instrument held by a government as evidence of conditional transfer of title to tax delinquent property (tax sale) from the original owner to the holder of the certificate.

325 TAX DEEDS — A written instrument held by a government when title to property covered by tax sales certificates is perfected or when taxes withheld from tax sale pursuant to Real Property Tax Law are transferred.

330 PROPERTY ACQUIRED FOR TAXES — Property acquired for taxes once the conveyance of title to tax sale property is acquired and the time to redeem has expired.

331 MORTGAGE FROM SALE OF TAX ACQUIRED PROPERTY — Mortgage held by a government as part of payment on sale of property acquired for taxes.

340 ACCRUED TAXES, PROPERTY STRICKEN FROM ROLLS — Taxes in suspense on properties stricken from the tax rolls that are not extended on the regular tax roll but are calculated separately.

342 ALLOWANCE FOR UNCOLLECTIBLE TAXES — A contra-asset account used to indicate the portion of current taxes receivable estimated not to be collectible.

350 WATER RENTS RECEIVABLE

360 SEWER RENTS RECEIVABLE

370 ASSESSMENTS RECEIVABLE — Amounts due from benefited property owners for special assessments levied by a government.

380 ACCOUNTS RECEIVABLE — Amounts owed on open accounts from private individuals or organizations for goods and/or services (water/sewer) furnished by a government.

381 ACCRUED INTEREST RECEIVABLE — Amounts due for accrued interest included in the purchase price of bonds or other securities acquired between interest dates.

389 ALLOWANCE FOR RECEIVABLES — The portion of receivables estimated not to be collectible.

390 REHABILITATION LOAN RECEIVABLE — Amounts due from private individuals, businesses or organizations from loans made from appropriations.

391 DUE FROM OTHER FUNDS — Amounts owed to a particular fund by another fund for goods sold, services rendered, or advances made.

395 DEPOSITS WITH OTHER GOVERNMENTS — Amounts held by another governmental agency or entity.

397 DEPOSITS IN STATE SINKING FUND — Deposits with State Comptroller for annual redemption of term bonds.

400 STATE AND FEDERAL SOCIAL SERVICES — Amounts due the reporting government from the State and Federal governments as reimbursement for social services expenditures.

401 MMIS DEPOSITS WITH STATE — Deposits held by the State for MMIS.

410 STATE AND FEDERAL, OTHER — Amounts due the reporting government from the State and Federal governments other than for social services.

430 TOWNS AND CITIES — Amounts due to and from other local governments which are collected or paid through the tax levy process.

440 DUE FROM OTHER GOVERNMENTS — Amounts due from other governments for goods sold or services rendered.

445 INVENTORY—- The cost of materials and supplies on hand for future use in operations or for resale.

450 INVESTMENTS IN SECURITIES — Investments that signify an ownership interest other than repurchase agreements and securities purchased from reserve funds.

451 INVESTMENTS IN REPURCHASE AGREEMENT — Investments in which a government transfers cash to a financial institution, the financial institution in turn transfers securities to the government and promises to repay the cash plus interest in exchange for their securities.

452 INVESTMENTS IN SECURITIES — SPECIAL RESERVES

453 INVESTMENTS IN REPURCHASE AGREEMENTS — SPECIAL RESERVES — See 450 and 451. These investments are made with reserve fund monies.

454 LEASES RECIEVABLE

455 SECURITIES AND MORTGAGES — The value of securities and mortgages held by the fiscal officer in trust.

457 PERSONAL PROPERTY — The value of personal property other than cash and securities held by the fiscal officer.

458 REAL PROPERTY — The value of real property held by the fiscal officer.

459 SECURITIES AND MORTGAGES, BANK COLLATERAL

461 SERVICE AWARDS PROGRAM ASSETS — Assets held by a political subdivision or program administrator for the service awards program for the benefit of volunteer firefighters or their survivors.

480 PREPAID EXPENSES — Payment in advance of the receipt of goods or services.

485 DEFERRED CHARGES — Costs of operations that benefit future periods.

489 MISCELLANEOUS CURRENT ASSETS — Those assets that do not fit any of the above categories.

510 ESTIMATED REVENUES — **Budgetary account** to record and summarize aggregated estimated revenues including real property taxes.

511 APPROPRIATED RESERVES — **Budgetary account** to record the amount of special reserves appropriated in the budget.

521 ENCUMBRANCES — Commitments related to unperformed contracts/purchase orders for goods or services. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if the contracts/purchase orders are completed.

522 EXPENDITURES — A control account to record claims, vouchers and payrolls paid or accrued, including those of special reserves.

530 OBLIGATIONS AUTHORIZED — **Budgetary account** to record the amount of obligations authorized to finance appropriations of the current year.

595 APPROPRIATED FUND BALANCE, PART COUNTY — **Budgetary account** to record the estimated part county fund balance appropriated into the budget.

599 APPROPRIATED FUND BALANCE — Budgetary account to record the estimated fund balance that is appropriated into the adopted budget.

600 ACCOUNTS PAYABLE — Amounts owed to private persons or organizations for goods and services received by a government.

601 ACCRUED LIABILITIES — Amounts owed for payroll expenditures chargeable to the current fiscal year but which are not due and payable until the following year.

605 RETAINED PERCENTAGES, CONTRACTS PAYABLE — Amounts due on construction contracts not paid pending final approval of the project.

610 BENEFITS AND AWARDS PAYABLE — Amounts owed for benefits or awards.

615 CUSTOMERS' DEPOSITS — Deposits made by customers as a prerequisite to receiving goods and/or services.

619 STATE LOANS PAYABLE — Amounts owed to New York State for loans that were received by a government.

620 TAX ANTICIPATION NOTES PAYABLE — The face value of outstanding notes issued in anticipation of the collection of taxes levied or to be levied against real property.

621 REVENUE ANTICIPATION NOTES PAYABLE — The face value outstanding for notes issued in anticipation of collection of revenue other than real property taxes for meeting expenditures payable from the type of revenue for which the borrowing was made.

622 BUDGET NOTES PAYABLE — The face value outstanding for notes issued to finance unanticipated expenditures.

623 TERM BONDS PAYABLE — The face value for term bonds outstanding.

626 BOND ANTICIPATION NOTES PAYABLE — The face value of outstanding notes issued for which bonds have been authorized.

627 CAPITAL NOTES PAYABLE — The face value of outstanding notes issued for which bonds may be issued.

628 BONDS PAYABLE — The face value of bonds outstanding.

629 BOND INTEREST AND MATURED BONDS PAYABLE

630 DUE TO OTHER FUNDS — Amounts owed to a particular fund or funds by another fund for goods sold, services rendered or advances made.

631 DUE TO OTHER GOVERNMENTS — Amounts owed other governments for goods sold or services rendered.

632 DUE TO STATE TEACHERS' RETIREMENT SYSTEM — Amounts owed State Teachers' Retirement System.

637 DUE TO EMPLOYEES' RETIREMENT SYSTEM — Amounts owed to the New York State Retirement System.

640 DUE TO TOWNS FOR TAX LEVIES — Amounts owed to towns for taxes levied for purposes other than the county budget.

649 DUE TO SOCIAL SERVICES RECIPIENTS — Amounts due social service recipients representing child support collected on behalf of an ADC family.

650 DUE TO DISTRICTS FOR SPECIAL LEVIES — Amounts due to districts for taxes levied for purposes other than the town or county budgets.

651 ACCRUED INTEREST PAYABLE — Amounts due for interest costs that have been incurred but are not due until a later date.

660 DUE TO SCHOOL DISTRICTS — Amounts due to school districts for returned unpaid school taxes.

661 DUE TO CITY SCHOOL DISTRICTS — Amounts due to city school districts for returned unpaid city school taxes.

663 DUE TO COUNTY FOR TAX LEVY — Amounts due to the county for a local government's share of county taxes.

668 DUE TO VILLAGE, DELINQUENT TAXES — Unpaid village taxes including interest returned to the county for enforcment.

683 OPEB — Liabilities for Other Post-Employment Benefits.

684 LANDFILL CLOSURE AND POST CLOSURE LIABILITY — Amounts due for closure and post closure care costs for government-owned landfills.

685 INSTALLMENT PURCHASE DEBT — Amounts due for installment purchase debt.

686 JUDGMENTS AND CLAIMS PAYABLE — Amounts due as a result of judgments or court decisions.

687 COMPENSATED ABSENCES — Absences, such as vacation or sick leave, for which it is expected employees will be paid.

688 OTHER LIABILITIES — Those liabilities that do not fit any of the above categories.

689 OTHER LONG-TERM DEBT

690 OVERPAYMENTS — This account is used to record overpayments.

691 DEFERRED REVENUES — Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

694 DEFERRED TAX REVENUES — Real property taxes, which have not met the availability criteria.

696 DEFERRED ACCRUED TAXES — Amounts for which tax asset recognition criteria have been met, but for which tax revenue recognition criteria have not been met.

814 WORKERS' COMPENSATION RESERVE — Segregation of a portion of fund balance for those municipal corporations that are self-insured.

815 UNEMPLOYMENT INSURANCE RESERVE — Segregation of a portion of fund balance to reimburse the State Unemployment Insurance Fund where municipalities have elected to use the benefit reimbursement method.

821 RESERVE FOR ENCUMBRANCES — Segregation of a portion of fund balance for commitments related to unperformed contracts.

827 RETIREMENT CONTRIBUTION RESERVE — Segregation of a portion of fund balance for future payments of retirement contributions.

830 RESERVE FOR EMPLOYEE BENEFITS — Segregation of a portion of fund balance for accrued liabilities established pursuant to General Municipal Law, §6-p.

835 RESERVE FOR SNOW AND ICE REMOVAL/ROAD REPAIRS — Segregation of a portion of fund balance for non-recurring repairs to roadways that were damaged by snow and ice removal.

845 RESERVE FOR INVENTORY — Segregation of a portion of fund balance to indicate that inventories do not represent expendable available financial resources even though they are a component of net current assets.

863 INSURANCE RESERVE — Segregation of a portion of fund balance for the funding of certain uninsured losses.

870 GENERAL RESERVE — In suburban towns only, segregation of a portion of fund balance for the cost of a town object or purpose which has a period of probable usefulness of at least five years.

872 RESERVE FOR EXCESS DOG CONTROL REVENUES — Segregation of a portion of fund balance used when dog control revenues exceed dog control expenditures.

874 RESERVE FOR TAXES RAISED OUTSIDE OF TAX LIMIT — Segregation of a portion of fund balance for real property taxes which were raised outside the constitutional tax limit (See Article 8, §10 of the State Constitution).

876 RESERVE FOR JUDGMENTS AND CLAIMS — In suburban towns only, segregation of a portion of fund balance for judgments against the town.

878 CAPITAL RESERVE — Segregation of a portion of fund balance for capital reserves established pursuant to General Municipal Law, §§6-c, 6-g.

879 RESERVE FOR HIGHWAY CAPITAL PROJECTS — Segregation of a portion of fund balance for CHIPS revenues restricted for Highway Capital Projects.

880 RESERVE FOR TAX STABILIZATION — Segregation of a portion of fund balance used to finance unanticipated revenue loss or unanticipated expenditures chargeable to the eligible portion of the annual budget. This reserve may be used to lessen or prevent projected increases in excess of 2.5 percent in the amount of real property tax levy needed to finance the eligible portion of the annual budget.

881 RESERVE FOR TAX AND REVENUE ANTICIPATION NOTES — Segregation of a portion of fund balance which counties may invest in non-interest bearing tax or revenue anticipation notes of the county.

882 RESERVE FOR REPAIRS — Segregation of a portion of fund balance for repairs as established pursuant to General Municipal Law, §6d.

884 RESERVE FOR DEBT — Segregation of a portion of fund balance for resources legally restricted for the payment of debt service.

889 MISCELLANEOUS RESERVE — Segregation of a portion of fund balance for money required to be segregated for specific purposes.

898 RESERVE FOR SOLID WASTE MANAGEMENT FACILITY — Segregation of a portion of fund balance for money accumulated for paying amounts due for the design, construction and operation of solid waste management facilities owned or operated by a municipality and for closure and post closure care.

905 FUND BALANCE, UNRESERVED PART LOCAL GOVERNMENT — Segregation of a portion of fund balance in counties and cities in which general fund activities are financed by other than the entire area of the local government.

910 FUND BALANCE, UNRESERVED APPROPRIATED — Segregation of a portion of fund balance which has been appropriated into the ensuing years' annual budgets.

911 FUND BALANCE, UNRESERVED UNAPPROPRIATED — The portion of fund balance which represents the excess of assets over liabilities, reserved fund balances and appropriated fund balance.

920 NET ASSETS — INVESTED IN CAPITAL ASSETS - NET OF RELATED DEBT
921 NET ASSETS — RESTRICTED FOR CAPITAL PROJECTS
922 NET ASSETS — RESTRICTED FOR DEBT
923 NET ASSETS — RESTRICTED FOR OTHER PURPOSES
924 NET ASSETS — UNRESTRICTED (DEFICIT)

In proprietary funds, the difference between assets and liabilities is reported as net assets, not fund balance or equity and should be displayed in three components. Net assets should be reported as restricted when constraints placed on net assets are either externally imposed by

creditors or imposed by law. Unrestricted net assets consist of net assets that are not invested in capital assets or restricted.

960 APPROPRIATIONS — Budgetary account set up to record spending authorizations and modifications.

962 BUDGETARY PROVISIONS FOR OTHER USES — Budgetary account set up to record taxes levied for purposes other than current operations.

980 REVENUES — A control account to record revenues, including those of special reserves.

990 UNAPPROPRIATED REVENUES — Budgetary account set up to record the estimated excess of revenues over appropriations.

Revenue Account Codes

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
1001	REAL PROPERTY TAXES	X	X	X	X	X	X	X		X				
1002	REAL PROPERTY TAXES, PART-COUNTY	X				X								
1028	SPECIAL ASSESSMENTS, AD VALORUM	X	X	X	X	X	X			X				
1030	SPECIAL ASSESSMENTS	X	X	X	X	X	X			X				
1051	GAIN FROM SALE OF TAX ACQUIRED PROPERTY	X	X	X	X	X								
1062	TOWN PAYMENT TO REDUCE TAX LEVY	X				X								
1080	FEDERAL PAYMENTS IN LIEU OF TAXES	X	X	X	X	X	X			X				
1081	OTHER PAYMENTS IN LIEU OF TAXES	X	X	X	X	X	X			X				
1089	OTHER TAX ITEMS	X	X	X	X	X	X							
1090	INTEREST & PENALTIES ON REAL PROP TAXES	X	X	X	X	X	X							
1091	INTEREST & PENALTIES ON SPECIAL ASSESSMENTS	X	X	X	X	X	X							
1101	CITY INCOME TAX SURCHARGE		X			X								
1110	SALES AND USE TAX	X	X			X	X							
1111	TAX ON CONSUMERS' UTILITY BILLS	X	X			X								
1112	TAX ON RESTAURANT SALES		X			X								
1113	TAX ON HOTEL ROOM OCCUPANCY	X	X	X	X	X								
1114	TAX ON ADMISSIONS AND DUES		X			X								
1115	TOWN'S SHARE OF SALES TAX	X				X								
1120	NON-PROPERTY TAX DISTRIBUTION BY COUNTY		X	X	X	X	X							

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
1130	UTILITIES GROSS RECEIPTS TAX				X	X								
1131	TRANSIENT BUSINESS GROSS SALES TAX				X	X								
1132	HARNESS RACING ADMISSIONS TAX	X	X		X	X								
1133	FLAT RACING ADMISSIONS TAX	X	X			X								
1134	PRIVILEGE TAX ON COIN-OPERATED DEVICES	X	X			X								
1136	AUTOMOBILE USE TAX	X	X			X								
1140	EMERGENCY TELEPHONE SYSTEM SURCHARGE	X				X								
1150	OFF-TRACK BETTING SURTAX	X	X	X	X	X								
1170	FRANCHISE TAX	X	X	X	X	X	X							
1189	OTHER NON-PROPERTY TAX	X	X	X	X	X	X							
1190	INTEREST & PENALTIES ON NON-PROPERTY TAXES	X	X	X	X	X								
1220	PUBLIC ADMINISTRATOR'S FEES	X	X			X								
1225	MEDICAL EXAMINER'S FEES	X		X		X								
1230	TREASURER'S FEES	X	X	X	X	X								
1232	TAX COLLECTOR'S FEES	X	X	X	X	X								
1235	CHARGES FOR TAX ADVERTISING AND REDEMPTION	X	X	X	X	X								
1240	COMPTROLLER'S FEES	X	X	X		X								
1245	TAX ARREARS BOARD FEES	X	X	X	X	X								
1247	BOARD OF CONTRACT AND SUPPLY		X			X								
1250	ASSESSOR'S FEES	X	X	X	X	X								

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
1255	CLERK'S FEES	X	X	X	X	X								
1260	PERSONNEL FEES	X	X	X	X	X								
1265	ATTORNEY'S FEES	X	X	X	X	X								
1289	OTHER GENERAL DEPARTMENTAL INCOME	X	X	X	X	X	X							
1510	SHERIFF'S FEES	X				X								
1515	ALTERNATIVE TO INCARCERATION FEES	X				X								
1520	POLICE FEES	X	X	X	X	X	X							
1525	PRISONER CHARGES	X	X			X								
1530	SALE OF JAIL & PENITENTIARY INDUSTRIES	X				X								
1535	JUVENILE DETENTION CHARGES	X	X			X								
1540	FIRE INSPECTION FEES		X		X	X								
1550	PUBLIC POUND CHARGES, DOG CONTROL FEES	X	X	X	X	X	X							
1560	SAFETY INSPECTION FEES	X	X	X	X	X	X							
1570	CHARGES FOR DEMOLITION OF UNSAFE BUILDINGS		X	X	X	X	X							
1580	RESTITUTION SURCHARGE	X	X			X								
1589	OTHER PUBLIC SAFETY DEPARTMENTAL INCOME	X	X	X	X	X	X			X				
1601	PUBLIC HEALTH FEES	X	X	X	X	X	X							
1603	VITAL STATISTICS FEES	X	X	X	X	X	X							
1605	CHARGES FOR CARE OF HANDICAPPED CHILDREN	X				X								
1610	HOME NURSING CARE	X	X			X				X				
1615	LABORATORY FEES	X	X	X	X	X	X			X				
1620	MENTAL HEALTH FEES	X	X	X		X								

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
1621	EARLY INTERVENTION FEES FOR SERVICES	X				X								
1625	MENTAL HEALTH CONTRIBUTIONS FROM PRIVATE AGENCY	X	X			X								
1630	NARCOTICS PROGRAM CHARGES	X				X								
1631	ALCOHOLISM CLINIC FEES	X				X								
1635	HOSPITAL INCOME	X	X	X	X					X				
1640	AMBULANCE CHARGES		X	X	X	X								
1650	PUBLIC NURSING HOME INCOME	X	X	X	X					X				
1689	OTHER HEALTH DEPARTMENTAL INCOME	X	X	X	X	X	X			X				
1710	PUBLIC WORKS CHARGES	X	X	X	X	X								
1721	PARKING LOTS AND GARAGES (NONTAXABLE)	X	X	X	X	X	X			X				
1730	BRIDGE TOLLS	X				X								
1741	PARKING METER FEES (NONTAXABLE)	X	X	X	X	X				X				
1750	BUS OPERATIONS	X	X	X	X	X				X				
1770	AIRPORT FEES & RENTALS	X	X	X	X	X				X				
1774	AIRPORT CONCESSIONS	X	X	X	X	X				X				
1776	AIRPORT SALES OF SUPPLIES	X	X	X	X	X				X				
1789	OTHER TRANSPORTATION DEPARTMENTAL INCOME	X	X	X	X	X				X				

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
1801	REPAYMENT OF MEDICAL ASSISTANCE	X				X								
1803	REPAYMENT OF AID TO AGED, BLIND AND DISABLED	X				X								
1809	REPAYMENT OF FAMILY ASSISTANCE	X				X								
1811	MEDICAL INCENTIVE EARNINGS	X				X								
1819	REPAYMENT OF CHILD CARE	X				X								
1823	REPAYMENT OF JUVENILE DELINQUENT CARE	X				X								
1829	REPAYMENT OF STATE TRAINING SCHOOL & EXPENSES	X				X								
1830	REPAYMENT OF ADULT CARE, PUBLIC INSTITUTION	X				X								
1831	REPAYMENT OF ADULT CARE, PRIVATE INSTITUTION	X				X								
1840	REPAYMENT OF SAFETY NET ASSISTANCE	X				X								
1841	REPAYMENT OF HOME ENERGY ASSISTANCE	X				X								
1842	REPAYMENT OF EMERGENCY CARE FOR ADULTS	X				X								
1843	REPAYMENT OF FOOD ASSISTANCE	X				X								
1848	REPAYMENTS OF BURIALS	X				X								
1850	REPAYMENT OF PUBLIC FACILITIES, CHILDREN	X				X								
1855	REPAYMENT OF DAY CARE	X				X								

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
1870	REPAYMENT OF SERVICES FOR RECIPIENTS	X				X								
1880	SOCIAL SERVICES RECOVERY CHARGES	X				X								
1890	SALE OF FARM PRODUCTS	X				X								
1894	SOCIAL SERVICES CHARGES	X				X								
1962	SEALER OF WEIGHTS & MEASURES FEES	X	X			X								
1972	CHARGES-PROGRAMS FOR THE AGING	X	X	X	X	X								
1980	PUBLIC MARKET CHARGES	X	X	X	X	X	X							
1989	OTHER ECONOMIC ASSISTANCE & OPPORTUNITY INCOME	X	X	X	X	X	X			X				
2001	PARK AND RECREATIONAL CHARGES	X	X	X	X	X				X				
2012	RECREATION CONCESSIONS	X	X	X	X	X				X				
2025	SPECIAL RECREATIONAL FACILITY CHARGES	X	X	X	X	X				X				
2070	CONTRIBUTIONS, PRIVATE AGENCIES-YOUTH	X	X	X	X	X								
2080	LIBRARY SERVICES TO FREE ASSOCIATED LIBRARIES	X	X	X	X	X								
2082	LIBRARY CHARGES	X	X	X	X	X								
2089	OTHER CULTURE & RECREATION INCOME	X	X	X	X	X				X				
2090	MUSEUM ADMISSIONS	X	X	X	X	X								

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
2110	ZONING FEES		X	X	X	X	X							
2115	PLANNING BOARD FEES		X	X	X	X	X							
2120	SEWER RENTS	X	X	X	X	X	X			X				
2122	SEWER CHARGES	X	X	X	X	X	X			X				
2128	INTEREST & PENALTIES ON SEWER RENTS	X	X	X	X	X	X			X				
2130	REFUSE & GARBAGE CHARGES	X	X	X	X	X	X			X				
2140	METERED WATER SALES	X	X	X	X	X	X			X				
2142	UNMETERED WATER SALES	X	X	X	X	X	X			X				
2144	WATER SERVICE CHARGES	X	X	X	X	X	X			X				
2148	INTEREST & PENALTIES ON WATER RENTS	X	X	X	X	X	X			X				
2150	SALE OF ELECTRICAL POWER	X	X	X	X	X				X				
2152	SALE OF STEAM	X	X	X	X	X				X				
2154	SALES OF NATURAL GAS	X	X	X	X	X				X				
2170	COMMUNITY DEVELOPMENT INCOME	X	X	X	X		X							
2189	OTHER HOME & COMMUNITY SERVICES INCOME	X	X	X	X	X	X			X				
2190	SALE OF CEMETERY LOTS		X	X	X	X	X							
2192	CHARGES FOR CEMETERY SERVICES		X	X	X	X	X							
2210	GENERAL SERVICES, OTHER GOVERNMENT	X	X	X	X	X								
2215	ELECTION SERVICE CHARGES	X	X	X	X	X								
2220	CIVIL SERVICE CHARGES	X	X			X								

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
2222	PARTICIPANTS' ASSESSMENTS	X	X	X	X		X				X			
2223	WITHDRAWAL CHARGES	X					X				X			
2224	PARTICIPANTS' PENALTIES	X					X				X			
2228	DATA PROCESSING, OTHER GOVERNMENTS	X	X	X	X	X								
2238	COMMUNITY COLLEGE OPERATING COST CHARGEBACKS	X				X								
2240	COMMUNITY COLLEGE CAPITAL COSTS	X				X		X						
2260	PUBLIC SAFETY SERVICES, OTHER GOVERNMENTS	X	X	X	X	X	X							
2262	FIRE PROTECTION SERVICES, OTHER GOVERNMENTS	X	X	X	X	X	X							
2264	JAIL FACILITIES SERVICES, OTHER GOVERNMENTS	X				X								
2268	DOG CONTROL SERVICES, OTHER GOVERNMENTS	X	X	X	X	X								
2280	HEALTH SERVICES, OTHER GOVERNMENTS OR DISTRICTS	X	X	X	X	X								
2290	NARCOTICS CONTROL SERVICES, OTHER GOVERNMENTS	X	X	X	X	X								
2300	TRANSPORTATION SERVICES, OTHER GOVERNMENTS	X	X	X	X	X	X							
2302	SNOW REMOVAL SERVICES, OTHER GOVERNMENTS	X	X	X	X	X	X							
2306	ROADS & BRIDGES CHARGES, OTHER GOVERNMENTS	X	X			X	X							
2309	SERVICES FOR PARKING AUTHORITIES		X			X								

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.		Cap Proj.	Ent.	Int. Serv.	TA	K	W
2310	SOCIAL SERVICES, OTHER GOVERNMENTS	X				X								
2320	ECONOMIC ASSISTANCE, OTHER GOVERNMENTS	X				X								
2350	YOUTH RECREATION SERVICES, OTHER GOVERNMENTS	X	X	X	X	X	X							
2351	PROGRAMS FOR AGING, OTHER GOVERNMENTS	X	X	X	X	X								
2360	LIBRARY SERVICES, OTHER GOVERNMENTS	X	X	X	X	X								
2362	CULTURAL SERVICES, OTHER GOVERNMENTS	X	X	X	X	X								
2372	PLANNING SERVICES, OTHER GOVERNMENTS	X	X	X	X	X								
2374	SEWER SERVICES, OTHER GOVERNMENTS	X	X	X	X	X	X			X				
2376	REFUSE & GARBAGE SERVICES, OTHER GOVERNMENTS	X	X	X	X	X	X			X				
2378	WATER SERVICES, OTHER GOVERNMENTS	X	X	X	X	X	X			X				
2389	OTHER HOME AND COMMUNITY SERVICES, OTHER GOVERNMENTS	X	X	X	X	X	X				X			
2390	SHARE OF JOINT ACTIVITY, OTHER GOVERNMENTS	X	X	X	X	X	X							
2392	DEBT SERVICE, OTHER GOVERNMENTS	X	X	X	X	X	X	X	X					
2397	CAPITAL PROJECTS, OTHER GOVERNMENTS	X	X	X	X	X	X		X					
2401	INTEREST AND EARNINGS	X	X	X	X	X	X	X	X	X	X			
2410	RENTAL OF REAL PROPERTY	X	X	X	X	X	X	X		X	X			
2412	RENTAL OF REAL PROPERTY, OTHER GOVERNMENTS	X	X	X	X	X	X			X				
2414	RENTAL OF EQUIPMENT	X	X	X	X	X	X			X				
2416	RENTAL OF EQUIPMENT, OTHER GOVERNMENTS	X	X	X	X	X				X				

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
2440	RENTAL, OTHER (SPECIFY)	X	X	X	X	X	X			X				
2450	COMMISSIONS	X	X	X	X	X	X							
2501	BUSINESS & OCCUPATIONAL LICENSE		X	X	X	X								
2530	GAMES OF CHANCE	X	X	X	X	X								
2540	BINGO LICENSES		X	X	X	X								
2544	DOG LICENSES		X	X	X	X								
2545	LICENSES, OTHER	X	X	X	X	X	X							
2550	PUBLIC SAFETY PERMITS		X	X	X	X								
2555	BUILDING AND ALTERATION PERMITS	X	X	X	X	X	X							
2560	STREET OPENING PERMITS	X	X	X	X	X	X							
2565	PLUMBING PERMITS	X	X	X	X	X	X							
2590	PERMITS, OTHER	X	X	X	X	X	X							
2610	FINES AND FORFEITED BAIL	X	X	X	X	X								
2611	FINES & PENALTIES, DOG CASES	X	X	X	X	X								
2615	STOP-DWI FINES	X				X								
2620	FORFEITURE OF DEPOSITS	X	X	X	X	X	X							
2625	FORFEITURE OF CRIME PROCEEDS	X	X	X	X	X	X							
2626	FORFEITURE OF CRIME PROCEEDS, RESTRICTED	X	X	X	X	X	X							
2650	SALES OF SCRAP & EXCESS MATERIALS	X	X	X	X	X	X			X				
2651	SALES OF REFUSE FOR RECYCLING	X	X	X	X	X	X			X				
2652	SALES OF FOREST PRODUCTS	X	X	X	X	X	X			X				
2655	SALES, OTHER	X	X	X	X	X	X			X				

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
2660	SALES OF REA L PROPERTY	X	X	X	X	X	X							
2665	SALES OF EQUIPMENT	X	X	X	X	X	X							
2670	SALES OF INSTRUCTIONAL SUPPLIES	X	X	X	X		X							
2675	GAIN ON DISPOSITION OF ASSETS	X	X	X	X					X	X			
2680	INSURANCE RECOVERIES	X	X	X	X	X	X			X	X			
2683	SELF INSURANCE RECOVERIES	X	X	X	X	X					X			
2690	OTHER COMPENSATION FOR LOSS	X	X	X	X	X	X			X	X			
2700	REIMBURSEMENT OF MEDICARE PART D EXPENDITURES	X	X	X	X	X	X			X				
2701	REFUNDS OF PRIOR YEARS' EXPENDITURES	X	X	X	X	X	X							
2705	GIFTS AND DONATIONS	X	X	X	X	X	X							
2709	EMPLOYEE CONTRIBUTIONS	X	X	X	X		X				X			
2710	PREMIUM ON OBLIGATIONS	X	X	X	X	X	X	X	X	X				
2715	PROCEEDS OF SEIZED & UNCLAIMED PROPERTY	X	X	X	X	X								
2720	OFF-TRACK BETTING, DISTRIBUTED EARNINGS	X	X	X	X	X								
2725	VLT/TRIBAL COMPACT MONEYS	X	X	X	X	X	X		X					
2760	LIBRARY SYSTEM GRANT	X	X	X	X	X	X							
2770	UNCLASSIFIED (SPECIFY)	X	X	X	X	X	X	X	X	X	X			
2801	INTERFUND REVENUES	X	X	X	X	X	X							
3001	STATE AID, REVENUE SHARING	X	X	X	X	X	X							
3005	STATE AID, MORTGAGE TAX	X	X	X	X	X								
3017	STATE AID, LOSS OF PUBLIC UTILITY VALUATION	X	X	X	X	X								

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
3021	STATE AID, COURT FACILITIES	X	X			X								
3025	STATE AID, INDIGENT LEGAL SERVICES FUND	X				X								
3030	STATE AID, DISTRICT ATTORNEY SALARIES	X				X								
3035	STATE AID, MEDICAL EXAMINER	X				X								
3040	STATE AID, REAL PROPERTY TAX ADMINISTRATION	X	X	X	X	X								
3060	STATE AID, RECORDS MANAGEMENT	X	X	X	X	X								
3070	STATE AID, RAIL INFRASTRUCTURE INVESTMENT ACT	X	X	X	X	X								
3089	STATE AID, OTHER (SPECIFY)	X	X	X	X	X	X			X				
3097	STATE AID, CAPITAL PROJECTS	X	X	X	X	X			X					
3105	STATE AID, COUNTY VOCATIONAL BOARD	X				X								
3277	STATE AID, EDUCATION OF HANDICAPPED CHILDREN	X				X								
3285	STATE AID, COMMUNITY COLLEGE CONSTRUCTION	X	X						X					
3286	STATE AID, COMMUNITY COLLEGE EQUIPMENT	X							X					
3289	STATE AID, OTHER EDUCATION (SPECIFY)	X	X	X	X	X	X							
3297	STATE AID, EDUCATION CAPITAL PROJECTS	X	X											
3305	STATE AID, CIVIL DEFENSE	X	X	X	X	X								
3306	STATE AID, HOMELAND SECURITY	X	X	X	X	X								
3310	STATE AID, PROBATION SERVICES	X	X			X								

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
3315	STATE AID, NAVIGATION LAW ENFORCEMENT	X	X	X	X	X	X							
3317	STATE AID, SNOWMOBILE LAW ENFORCEMENT	X	X	X	X	X	X							
3324	STATE AID, LAW ENFORCEMENT COSTS FOR DANGEROUS DRUG CONTROL PROGRAMS	X				X								
3330	STATE AID, UNIFIED COURT BUDGET SECURITY SERVICES	X	X			X								
3389	STATE AID, OTHER PUBLIC SAFETY	X	X	X	X	X	X							
3395	STATE AID, CIVIL DEFENSE SHELTER	X	X	X	X	X								
3397	STATE AID, PUBLIC SAFETY-CAPITAL PROJECTS	X	X	X	X	X			X					
3401	STATE AID, PUBLIC HEALTH	X	X	X	X	X	X							
3402	STATE AID, MEDICAL ASSISTANCE PROGRAM ADM.	X	X			X								
3425	STATE AID, LABORATORIES	X	X			X								
3446	STATE AID, HANDICAPPED CHILDREN	X				X								
3449	STATE AID, EARLY INTERVENTION	X				X								
3450	STATE AID, PUBLIC HEALTH, OTHER	X	X	X	X	X								
3464	STATE AID, RODENT CONTROL	X	X	X	X	X								
3468	STATE AID, INSECT CONTROL	X	X	X	X	X								
3472	STATE AID, SPECIAL HEALTH PROGRAMS	X				X								
3484	STATE AID, NARCOTICS GUIDANCE COUNCIL	X	X	X	X	X								

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
3486	STATE AID, NARCOTICS ADDICTION CONTROL	X	X	X		X								
3489	STATE AID, OTHER HEALTH	X	X	X	X	X	X			X				
3490	STATE AID, MENTAL HEALTH	X	X	X		X								
3497	STATE AID, HEALTH CAPITAL PROJECTS	X	X	X	X				X					
3501	STATE AID, CONSOLIDATED HIGHWAY AID	X	X	X	X	X	X		X					
3502	STATE AID, SUBURBAN HIGHWAY IMPROVEMENT PROJECTS	X	X	X	X	X	X		X					
3505	STATE AID, MULTIMODAL TRANSPORTATION PROGRAM	X	X	X	X	X	X		X	X				
3589	STATE AID, OTHER TRANSPORTATION	X	X	X	X	X	X		X	X				
3591	STATE AID, HIGHWAY CAPITAL PROJECTS	X	X	X	X	X	X		X					
3594	STATE AID, BUS AND OTHER MASS TRANSPORTATION PROJECTS	X	X	X	X	X	X			X				
3597	STATE AID, TRANSPORTATION CAPITAL GRANTS (SPECIFY)	X	X	X	X	X	X		X					
3601	STATE AID, MEDICAL ASSISTANCE	X	X			X								
3602	STATE AID, MEDICAL ASSISTANCE (OVER-BURDEN AID)	X				X								
3606	STATE AID, SPECIAL NEEDS (ADULT/FAMILY TYPE HOME)	X				X								
3609	STATE AID, FAMILY ASSISTANCE	X				X								
3610	STATE AID, SOCIAL SERVICES ADMINISTRATION	X				X								

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
3616	STATE AID LOCAL ADMINISTRATIVE FUND (LAF)	X				X								
3619	STATE AID, CHILD CARE	X				X								
3623	STATE AID, JUVENILE DELINQUENT	X				X								
3640	STATE AID, SAFETY NET	X	X			X								
3642	STATE AID, EMERGENCY AID FOR ADULTS	X				X								
3643	STATE AID, FOOD ASSISTANCE PROGRAM	X				X								
3655	STATE AID, DAY CARE	X				X								
3661	STATE AID, FAMILY AND CHILDREN BLOCK GRANT	X				X								
3670	STATE AID, SERVICES FOR RECIPIENTS	X				X								
3689	STATE AID, OTHER SOCIAL SERVICES	X				X								
3710	STATE AID, VETERANS SERVICE AGENCIES	X	X			X								
3715	STATE AID, TOURISM PROMOTION	X	X			X								
3772	STATE AID, PROGRAMS FOR AGING	X	X	X	X	X	X							
3787	STATE AID, ECONOMIC DEVELOPMENT ZONE ADMINISTRATION GRANT	X	X	X	X		X							
3789	STATE AID, OTHER ECONOMIC ASSISTANCE AND OPPORTUNITY	X	X	X	X	X	X							
3801	STATE AID, RECREATION FOR ELDERLY	X	X	X	X	X	X							
3820	STATE AID, YOUTH PROGRAMS	X	X	X	X	X	X							
3840	STATE AID, LIBRARIES	X	X	X	X	X	X							

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
3845	STATE AID, MUSEUMS	X	X	X	X	X	X							
3889	STATE AID, OTHER CULTURE AND RECREATION	X	X	X	X	X	X			X				
3897	STATE AID, CULTURE AND RECREATION-CAPITAL PROJECTS	X	X	X	X	X			X					
3901	STATE AID, OPERATION & MAINT OF SEWER TREATMENT PLANT	X	X	X	X	X	X			X				
3902	STATE AID, PLANNING STUDIES	X	X	X	X	X	X							
3910	STATE AID, CONSERVATION PROGRAMS	X	X	X	X	X	X							
3960	STATE AID, EMERGENCY DISASTER ASSISTANCE	X	X	X	X	X	X		X					
3989	STATE AID, OTHER HOME AND COMMUNITY SERVICE	X	X	X	X	X	X		X	X				
3990	STATE AID, SEWER CAPITAL PROJECTS	X	X	X	X	X	X		X	X				
3991	STATE AID, WATER CAPITAL PROJECTS	X	X	X	X	X	X		X	X				
3995	STATE AID, CODE ENFORCEMENT	X	X	X	X	X	X							
3997	STATE AID, NATURAL RESOURCES CAPITAL PROJECTS	X	X	X	X	X			X					
4089	FEDERAL AID, OTHER	X	X	X	X	X	X							
4097	FEDERAL AID, CAPITAL PROJECTS	X	X	X	X	X			X					
4289	FEDERAL AID, OTHER EDUCATION (SPECIFY)	X	X	X	X	X	X							
4297	FEDERAL AID, EDUC OTHER, CAPITAL PROJECTS	X	X	X	X				X					
4305	FEDERAL AID, CIVIL DEFENSE	X	X	X	X	X								
4320	FEDERAL AID, CRIME CONTROL	X	X	X	X	X	X							

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
4389	FEDERAL AID, OTHER PUBLIC SAFETY	X	X	X		X								
4397	FEDERAL AID, OTHER PUBLIC SAFETY — CAPITAL PROJECTS	X	X	X	X	X			X					
4401	FEDERAL AID, PUBLIC HEALTH	X	X		X	X								
4402	FEDERAL AID, MEDICAL ASSISTANCE PROGRAM ADMINISTRATION	X	X			X								
4451	FEDERAL AID, EARLY INTERVENTION	X				X								
4482	FEDERAL AID, WIC PROGRAM	X				X								
4486	FEDERAL AID, NARCOTICS ADDICTION CONTROL PROGRAM	X	X	X		X								
4488	FEDERAL AID, ALCOHOL ADDICTION CONTROL PROGRAM	X				X								
4489	FEDERAL AID, OTHER HEALTH	X	X	X	X	X				X				
4490	FEDERAL AID, MENTAL HEALTH	X	X			X								
4497	FEDERAL AID, OTHER HEALTH CAPITAL PROJECTS	X	X	X	X	X			X					
4589	FEDERAL AID, OTHER TRANSPORTATION	X	X	X	X	X	X		X	X				
4592	FEDERAL AID, AIRPORT CAPITAL PROJECTS	X	X	X	X	X			X					
4597	FEDERAL AID, TRANSPORTATION CAPITAL PROJECTS	X	X	X	X	X	X		X					
4601	FEDERAL AID, MEDICAID ASSISTANCE	X	X			X								
4609	FEDERAL AID, FAMILY ASSISTANCE	X	X			X								
4610	FEDERAL AID, SOCIAL SERVICES ADMINISTRATION	X	X			X								

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
4611	FEDERAL AID, FOOD STAMP PROGRAM ADMINISTRATION	X	X			X								
4615	FEDERAL AID, FLEXIBLE FUND FOR FAMILY SERVICES (FFFS)	X				X								
4619	FEDERAL AID, CHILD CARE	X												
4640	FEDERAL AID, SAFETY NET	X	X			X								
4641	FEDERAL AID, HOME ENERGY ASSISTANCE	X	X	X	X	X								
4643	FEDERAL AID, FOOD ASSISTANCE PROGRAM	X				X								
4661	FEDERAL AID, TITLE IV-B FUNDS	X				X								
4670	FEDERAL AID, SERVICES FOR RECIPIENTS	X	X			X								
4689	FEDERAL AID, OTHER SOCIAL SERVICES	X	X			X								
4770	FEDERAL AID, FOSTER GRANDPARENT PROGRAM	X				X								
4772	FEDERAL AID, PROGRAMS FOR THE AGING	X	X	X	X	X	X							
4789	FEDERAL AID, OTHER ECONOMIC ASSISTANCE & SUPPORT	X	X	X	X	X	X							
4790	FEDERAL AID, JOB TRAINING PARTNERSHIP	X	X	X	X	X	X							
4791	FEDERAL AID, WORKFORCE INVESTMENT ACT	X	X	X	X	X	X							
4820	FEDERAL AID, YOUTH PROGRAMS	X	X	X	X	X								
4889	FEDERAL AID, OTHER CULTURE AND RECREATION AID	X	X	X	X	X								
4897	FEDERAL AID, OTHER CULTURE AND RECREATION - CAPITAL PROJECTS	X	X	X	X	X			X					

Revenue Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap Proj.	Ent.	Int. Serv.	TA	K	W
4902	FEDERAL AID, PLANNING STUDIES	X	X	X	X	X	X							
4910	FEDERAL AID, COMMUNITY DEVELOPMENT ACT	X	X	X	X		X							
4915	FEDERAL AID, RENTAL ASSISTANCE PROGRAM	X	X	X	X		X							
4960	FEDERAL AID, EMERGENCY DISASTER ASSISTANCE	X	X	X	X	X	X		X					
4989	FEDERAL AID, OTHER HOME AND COMMUNITY SERVICES	X	X	X	X	X	X		X					
4990	FEDERAL AID, SEWER CAPITAL PROJECTS	X	X	X	X	X	X		X					
4991	FEDERAL AID, WATER CAPITAL PROJECTS	X	X	X	X	X	X		X					
4997	FEDERAL AID, OTHER HOME & COMMUNITY SERVICES, CAPITAL PROJECTS	X	X	X	X	X			X					
5031	INTERFUND TRANSFERS	X	X	X	X	X	X	X	X	X	X			
5050	INTERFUND TRANSFER FOR DEBT SERVICE	X	X	X	X	X	X	X						
5700	TERM BONDS	X	X	X	X	X	X		X					
5710	SERIAL BONDS	X	X	X	X	X	X		X					
5720	STATUTORY INSTALLMENT BONDS	X	X	X	X	X	X		X					
5730	BOND ANTICIPATION NOTES	X	X	X	X	X	X		X					
5731	BOND ANTICIPATION NOTES REDEEMED FROM APPROPRIATIONS	X	X	X	X				X					
5740	CAPITAL NOTES	X	X	X	X	X	X		X					

Revenue Account Codes (Continued)

Account Number	Narrative	CO	CI	To	VI	Gen.	Spec. Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	TA	K	W
5785	INSTALLMENT PURCHASE DEBT	X	X	X	X	X			X					
5789	OTHER DEBT	X	X	X	X	X			X					
5791	ADVANCE REFUNDING BONDS	X	X	X	X			X						

Revenue Account Code Definitions

REAL PROPERTY TAXES AND TAX ITEMS

1001 REAL PROPERTY TAXES — Ad valorem taxes levied on assessed valuation of real property due in the current year.

1002 REAL PROPERTY TAXES, PART-COUNTY — Ad valorem taxes levied by the county on assessed valuation of real property due in the current year for part-county activities.

1028 SPECIAL ASSESSMENTS, AD VALOREM — Ad valorem levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

1030 SPECIAL ASSESSMENTS — Compulsory levy (other than ad valorem) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

1051 GAIN FROM SALE OF TAX ACQUIRED PROPERTY — The excess amount received over the book value upon disposition of the property

1062 TOWN PAYMENTS TO REDUCE TAX LEVY — Moneys received by the county from towns which are to be applied to reduce the amount to be levied for State or county purposes.

1080 FEDERAL PAYMENTS IN LIEU OF TAXES — Payments received from the Federal government in lieu of real property taxes.

1081 OTHER PAYMENTS IN LIEU OF TAXES — Payments received from a municipality or agency in lieu of real property taxes, GML, §§506, 555, or payments made by one municipality to another as a donation, as long as the municipality making the donation determines that the donation furthers its municipal purpose.

1089 OTHER TAX ITEMS — All other revenues from tax items not listed above.

1090 INTEREST AND PENALTIES ON REAL PROPERTY TAXES — Interest charged on delinquent taxes from their due date to the actual date of payment and amounts assessed as penalties for payment of taxes after the due date.

1091 INTEREST AND PENALTIES ON SPECIAL ASSESSMENTS — Interest charged on delinquent special assessments from their due date to the actual date of payment and amounts assessed as penalties for payment after the due date.

NON-PROPERTY TAXES

1101 CITY INCOME TAX SURCHARGE — Local income taxes levied on the same income taxable by the state.

Revenue Account Code Definitions (Continued)

1110 **SALES AND USE TAX** — Tax imposed upon retail sales of tangible personal property and/or the consumption of goods and/or services.

1111 **TAX ON CONSUMERS' UTILITY BILLS** — Tax imposed upon consumer utility bills separately in lieu of imposing a county sales tax.

1112 **TAX ON RESTAURANT SALES** — Tax imposed upon restaurant sales separately in lieu of imposing a county sales tax.

1113 **TAX ON HOTEL ROOM OCCUPANCY** — Tax imposed on accommodations separately in lieu of a county sales tax.

1114 **TAX ON ADMISSIONS AND DUES** — Tax imposed on admissions and dues separately in lieu of a county sales tax.

1115 **TOWN'S SHARE OF SALES TAX TO REDUCE COUNTY TAX LEVY** — Surplus sales tax moneys paid to the county to reduce county taxes.

1120 **NON-PROPERTY TAX DISTRIBUTION BY COUNTY** — Sales tax distributed by the county.

1130 **UTILITIES GROSS RECEIPTS TAX** — Tax imposed on gross income or gross operating income of utility companies.

1131 **TRANSIENT BUSINESS GROSS SALES TAX**

1132 **HARNESS RACING ADMISSIONS TAX**

1133 **FLAT RACING ADMISSIONS TAX** — Tax imposed on admission to horse racing meeting conducted in that county, city or town.

1134 **PRIVILEGE TAX ON COIN OPERATED DEVICES** — Tax imposed on coin operated amusement devices.

1136 **AUTOMOBILE USE TAX** — Tax imposed upon renewal of registration of motor vehicles.

1140 **EMERGENCY TELEPHONE SYSTEM SURCHARGE** — Monthly surcharge imposed per access line for financing system costs of the E911 Emergency Telephone System.

1150 **OTB SURTAX** — Surcharge imposed on the portion of pari-mutuel wagering pools distributable to persons having placed bets at off-track betting facilities.

1170 **FRANCHISE TAX** — Tax imposed for the privilege granted by a government permitting the use of public property, e.g., cable TV.

Revenue Account Code Definitions (Continued)

1189 OTHER NON-PROPERTY TAX — Tax imposed for all other non-property taxes identified above.

1190 INTEREST AND PENALTIES ON NON-PROPERTY TAXES

DEPARTMENTAL INCOME

GENERAL GOVERNMENT

1220 PUBLIC ADMINISTRATOR'S FEES — Remunerations, commissions and costs required to be paid to the county treasurer received by the public administrator.

1225 MEDICAL EXAMINER'S FEES — Fees derived by virtue of the office belonging and paid to the county treasurer.

1230 TREASURER'S/SUPERVISOR'S FEES — Fees derived by the treasurer/supervisor of a local government.

1232 TAX COLLECTOR'S FEES — Fees derived by the tax collector's office of a local government.

1235 CHARGES FOR TAX ADVERTISING AND REDEMPTION — Advertising and other expenses chargeable against tax delinquent parcels included in the tax sale.

1240 COMPTROLLER'S FEES — Fees derived by the comptroller's office of a local government.

1245 TAX ARREARS BOARD FEES

1247 BOARD OF CONTRACT AND SUPPLY — Fees derived by the City's Board of Contract and Supply.

1250 ASSESSOR'S FEES — Fees derived by the assessor's office of a local government.

1255 CLERK'S FEES — Fees derived by the clerk's office of a local government.

1260 PERSONNEL FEES — Fees derived by the personnel office of a local government.

1265 ATTORNEY'S FEES — Fees derived by the attorney's office of a local government.

1289 OTHER GENERAL GOVERNMENTAL INCOME — All other general government income not identified above.

Revenue Account Code Definitions (Continued)

PUBLIC SAFETY

1510 SHERIFF'S FEES — Fees derived by the sheriff's office of a county.

1515 ALTERNATIVE TO INCARCERATION FEES

1520 POLICE FEES — Fees derived by the police department of a local government.

1525 PRISONER CHARGES — Portion of wages or salary of a prisoner participating in a work release program to reimburse the county for expenses

1530 SALE OF JAIL AND PENITENTIARY INDUSTRIES — Moneys derived from the sale of jail and penitentiary industries.

1535 JUVENILE DETENTION CHARGES

1540 FIRE INSPECTION FEES — Fees derived for providing fire inspections.

1550 PUBLIC POUND CHARGES AND DOG CONTROL FEES — Charges and fees associated with animal control.

1560 SAFETY INSPECTION FEES — Fees derived for providing safety inspections.

1570 CHARGES FOR DEMOLITION OF UNSAFE BUILDINGS — Charges associated with the demolition and removal of unsafe buildings.

1580 RESTITUTION SURCHARGE

1589 OTHER PUBLIC SAFETY DEPARTMENTAL INCOME

HEALTH

1601 PUBLIC HEALTH FEES — Fees derived for public health services rendered.

1603 VITAL STATISTICS FEES — Fees derived for certification of birth or death.

1605 CHARGES FOR CARE OF HANDICAPPED CHILDREN — Charges ordered to be paid for part or all of the expenses of the medical services authorized.

1610 HOME NURSING CARE — Revenue derived from nursing and other services rendered to people sick at home.

1615 LABORATORY FEES — Fees derived for laboratory services rendered to patients.

Revenue Account Code Definitions (Continued)

1620 MENTAL HEALTH FEES — Fees derived for mental health services rendered to patients.

1621 EARLY INTERVENTION FEES FOR SERVICES — Fees derived by the County for early intervention services.

1625 MENTAL HEALTH CONTRIBUTIONS FROM PRIVATE AGENCIES — Contributions received from private agencies.

1630 NARCOTICS PROGRAM CHARGES — Fees derived for substance abuse services to patients financially able to pay.

1631 ALCOHOLISM CLINIC FEES - Fees derived for alcoholism services rendered to patients financially able to pay.

1635 HOSPITAL INCOME — Revenue derived from the operation of a municipal hospital.

1640 AMBULANCE CHARGES — Fees derived for ambulance services provided.

1650 PUBLIC NURSING HOME INCOME — Revenue derived from the operation of a municipal nursing home.

1689 OTHER HEALTH DEPARTMENT INCOME — All other health department income not identified above.

TRANSPORTATION

1710 PUBLIC WORKS CHARGES — Revenue derived from projects completed for public use by employees of a local government.

1721 PARKING LOTS AND GARAGES (NON-TAXABLE) — Revenue derived from parking fees for parking garages and lots.

1730 BRIDGE TOLLS — Revenues derived from bridge tolls.

1741 PARKING METER FEES (NON-TAXABLE) — Revenues derived from on-street parking meters, which are the only parking meters not subject to sales tax.

1750 BUS OPERATIONS — Revenue derived from passengers using public bus transportation.

1770 AIRPORT FEES AND RENTALS — Revenue derived from charges for the use of municipal airport facilities.

1774 AIRPORT CONCESSIONS — Revenues derived from rent/lease of airport facilities.

Revenue Account Code Definitions (Continued)

1776 AIRPORT SALES OF SUPPLIES — Revenue derived from the sale of supplies.

1789 OTHER TRANSPORTATION INCOME — All other transportation income not identified above.

ECONOMIC ASSISTANCE AND OPPORTUNITY

Repayments are defined as refunds or recoveries of assistance expenditures. They are not credited against the expenditure accounts but are recorded as revenues. For additional information pertaining to the following repayment categories, please refer to the New York State Fiscal Reference Manual published by the State of New York Office of Temporary and Disability Assistance.

1801 REPAYMENT OF MEDICAL ASSISTANCE

1803 REPAYMENT OF AID TO THE AGED, BLIND AND DISABLED

1809 REPAYMENT OF FAMILY ASSISTANCE

1811 INCENTIVE EARNINGS

1819 REPAYMENT OF CHILD CARE

1823 REPAYMENT OF JUVENILE DELINQUENT CARE

1829 REPAYMENT OF STATE TRAINING SCHOOL EXPENSES

1830 REPAYMENT OF ADULT CARE, PUBLIC INSTITUTIONS

1831 REPAYMENT OF ADULT CARE, PRIVATE INSTITUTIONS

1840 REPAYMENT OF SAFETY NET ASSISTANCE

1841 REPAYMENT OF HOME ENERGY ASSISTANCE (HEAP)

1842 REPAYMENT OF EMERGENCY CARE FOR ADULTS

1843 REPAYMENT OF FOOD ASSISTANCE

1848 REPAYMENT OF BURIALS

1850 REPAYMENT OF PUBLIC FACILITIES FOR CHILDREN

1855 REPAYMENT OF DAY CARE

1870 REPAYMENT OF SERVICES FOR RECIPIENTS

Revenue Account Code Definitions (Continued)

1880 SOCIAL SERVICES RECOVERY CHARGES

1890 SALE OF FARM PRODUCTS

1894 SOCIAL SERVICES CHARGES

1962 SEALER OF WEIGHTS AND MEASURES FEES — Fees derived for activities undertaken for annual inspections of petroleum products at retail fuel outlets.

1972 CHARGES, PROGRAM FOR THE AGING — Revenues derived from Program charges.

1980 PUBLIC MARKET CHARGES

1989 OTHER ECONOMIC ASSISTANCE AND OPPORTUNITY INCOME — All other Economic Assistance and Opportunity not identified above.

CULTURE AND RECREATION

2001 PARKS AND RECREATION CHARGES — Revenues derived from park and recreational charges.

2012 RECREATION CONCESSIONS — Revenues derived from operation of concessions.

2025 SPECIAL RECREATIONAL FACILITY CHARGES — Revenues derived from the use of special recreational facilities such as golf courses and ski facilities.

2070 CONTRIBUTIONS FROM PRIVATE AGENCIES FOR YOUTH — Revenues derived from private agencies for maintaining or operating a bureau or agency for the welfare and protection of youth.

2080 LIBRARY SERVICES — TO FREE ASSOCIATED LIBRARIES

2082 LIBRARY CHARGES — Revenues derived in the form of fines, fees, replacements and rental of space.

2089 OTHER CULTURE AND RECREATION INCOME — All other culture and recreation income not identified above.

2090 MUSEUM ADMISSIONS — Revenues derived from admissions to museums.

HOME AND COMMUNITY SERVICES

2110 ZONING FEES — Fees derived for applications for variances and zoning change approvals.

Revenue Account Code Definitions (Continued)

2115 **PLANNING BOARD FEES** — Fees derived for applications for site plans and subdivision approvals.

2120 **SEWER RENTS** — Revenues derived from providing sewer service to customers usually based on water usage.

2122 **SEWER CHARGES** — Revenues derived from providing sewer service to customers on any equitable basis other than usage. Also includes sewer hookup charges and all other applicable charges.

2128 **INTEREST AND PENALTIES ON SEWER RENTS** — Revenues derived from interest and penalties paid on delinquent sewer rents.

2130 **REFUSE AND GARBAGE CHARGES** — Revenues derived from providing collection, separation, processing and disposition of solid waste.

2140 **METERED WATER SALES** — Revenues derived from providing metered water sales to customers.

2142 **UNMETERED WATER SALES** — Revenues derived from providing water sales to customers on a basis other than metered sales.

2144 **WATER SERVICE CHARGES** — Revenues derived from service fees, tap fees, the sale of meters and other water charges.

2148 **INTEREST AND PENALTIES ON WATER RENTS** — Revenues derived from interest and penalties paid on delinquent water rents.

2150 **SALE OF ELECTRICAL POWER** — Revenues derived from the sale of electric power to customers.

2152 **SALE OF STEAM** — Revenues derived from providing steam to customers.

2154 **SALE OF NATURAL GAS** — Revenues derived from providing natural gas to customers.

2170 **COMMUNITY DEVELOPMENT INCOME** — Revenues derived from the repayment of loans made for rehabilitation of privately-owned property.

2189 **OTHER HOME AND COMMUNITY SERVICES INCOME** — All other home and community income not identified above.

2190 **SALE OF CEMETERY LOTS** — Revenues derived from the sale of cemetery lots.

Revenue Account Code Definitions (Continued)

2192 CHARGES FOR CEMETERY SERVICES — Revenues derived from cemetery services other than the sale of cemetery lots.

INTERGOVERNMENTAL CHARGES

Intergovernmental charges are defined as revenues derived from other governments for services rendered to those other governments.

GENERAL

2210 GENERAL SERVICES, OTHER GOVERNMENTS

2215 ELECTION SERVICE CHARGES

2220 CIVIL SERVICE CHARGES

2222 PARTICIPANTS' ASSESSMENTS

2223 WITHDRAWAL CHARGES

2224 PARTICIPANTS' PENALTIES

2228 DATA PROCESSING, OTHER GOVERNMENTS

EDUCATION

2238 COMMUNITY COLLEGE OPERATING COST CHARGEBACKS

2240 COMMUNITY COLLEGE CAPITAL COSTS

PUBLIC SAFETY

2260 PUBLIC SAFETY SERVICES, OTHER GOVERNMENTS

2262 FIRE PROTECTION SERVICES, OTHER GOVERNMENTS

2264 JAIL FACILITIES, OTHER GOVERNMENTS

2268 DOG CONTROL SERVICES, OTHER GOVERNMENTS

Revenue Account Code Definitions (Continued)

HEALTH

2280 HEALTH SERVICES, OTHER GOVERNMENTS

2290 NARCOTICS CONTROL SERVICES, OTHER GOVERNMENTS

TRANSPORTATION

2300 TRANSPORTATION SERVICES, OTHER GOVERNMENTS

2302 SNOW REMOVAL, OTHER GOVERNMENTS

2306 ROAD, BRIDGE CHARGES, OTHER GOVERNMENTS

2309 SERVICES FOR PARKING AUTHORITIES

ECONOMIC ASSISTANCE

2310 SOCIAL SERVICES, OTHER GOVERNMENTS

2320 ECONOMIC ASSISTANCE, OTHER GOVERNMENTS

CULTURE AND RECREATION

2350 YOUTH RECREATION SERVICES, OTHER GOVERNMENTS

2351 PROGRAM FOR AGING, OTHER GOVERNMENTS

2360 LIBRARY SERVICES, OTHER GOVERNMENTS

2362 CULTURAL SERVICES, OTHER GOVERNMENTS

HOME AND COMMUNITY SERVICE

2372 PLANNING SERVICES, OTHER GOVERNMENTS

2374 SEWER SERVICES, OTHER GOVERNMENTS

2376 REFUSE AND GARBAGE SERVICES, OTHER GOVERNMENTS

Revenue Account Code Definitions (Continued)

2378 WATER SERVICES, OTHER GOVERNMENTS
2389 OTHER HOME AND COMMUNITY SERVICES, OTHER GOVERNMENTS

2390 SHARE OF JOINT ACTIVITY, OTHER GOVERNMENTS

2392 DEBT SERVICE, OTHER GOVERNMENTS

2397 CAPITAL PROJECTS, OTHER GOVERNMENTS

USE OF MONEY AND PROPERTY

2401 INTEREST AND EARNINGS — Revenues derived from the use of financial resources over a period of time.

2410 RENTAL OF REAL PROPERTY

2412 RENTAL OF REAL PROPERTY, OTHER GOVERNMENTS

2414 RENTAL OF EQUIPMENT — Revenues derived from use by others of a government's equipment.

2416 RENTAL OF EQUIPMENT, OTHER GOVERNMENTS

2440 RENTAL, OTHER (SPECIFY)

2450 COMMISSIONS — Revenues derived from the transaction of business of performing a service.

LICENSES AND PERMITS

License and permit revenues are those derived from the issuance of licenses and permits.

2501 BUSINESS AND OCCUPATIONAL LICENSE

2530 GAMES OF CHANGE

2540 BINGO LICENSES

2544 DOG LICENSES

2545 LICENSES, OTHER

2550 PUBLIC SAFETY PERMITS

Revenue Account Code Definitions (Continued)

2555 BUILDING AND ALTERATION PERMITS
2560 STREET OPENING PERMITS

2565 PLUMBING PERMITS

2590 PERMITS, OTHER

FINES AND FORFEITURES

2610 FINES AND FORFEITED BAIL — Revenues derived from fines and penalties imposed for the commission of statutory offenses and violations and confiscating bail deposits paid for the release of jailed individuals when they fail to appear for court.

2611 FINES AND PENALTIES, DOG CASES — Revenues derived from fines and penalties as a result of any prosecution for violation of Article 7 of the Agriculture and Markets Law.

2615 STOP DWI FINES — Revenues derived from fines for those convicted of driving while impaired by alcohol or driving while intoxicated.

2620 FORFEITURE OF DEPOSITS — Revenues derived from confiscating deposits held to protect the local government from default on the part of bidders.

2625 FORFEITURE OF CRIME PROCEEDS — Revenues derived from the reimbursement for actual costs of the criminal investigation and forfeiture proceeding.

2626 FORFEITURE OF CRIME PROCEEDS, RESTRICTED — Revenues derived from court proceedings for law enforcement use for law enforcement or prosecution purposes. Moneys not expended in the year received shall be closed to account 889 Miscellaneous Reserve and shall be used in the succeeding fiscal year for the above stated purposes.

SALE OF PROPERTY AND COMPENSATION FOR LOSS

2650 SALES OF SCRAP AND EXCESS MATERIALS — Revenues derived from the sale of scrap and excess materials.

2651 SALES OF REFUSE FOR RECYCLING — Revenues derived from the sale of recycling materials.

2652 SALES OF FOREST PRODUCTS — Revenues derived from the sale of forest products.

2655 SALES, OTHER - Revenues derived from other sales. Include here revenue from tobacco securitization proceeds.

Revenue Account Code Definitions (Continued)

2660 SALES OF REAL PROPERTY — Revenues derived from the sale of real property not associated with tax delinquencies.

2665 SALES OF EQUIPMENT — Revenues derived from the sale of surplus (unneeded) equipment.

2670 SALES OF INSTRUCTIONAL SUPPLIES — Revenues derived from the sale of instructional supplies in a library.

2675 GAIN ON DISPOSITION OF ASSETS — Revenues of a proprietary fund derived from disposition of an asset being the difference between financial inflows and the carrying value of the disposed asset.

2680 INSURANCE RECOVERIES — Revenues from insurance and insurance carriers derived from a government's economic loss sustained from unexpected events.

2683 SELF INSURANCE RECOVERIES — Revenues derived from recoveries associated with self insurance.

2690 OTHER COMPENSATION FOR LOSS — Revenues derived for damages to property from other than a local government's insurance carrier. Also include here revenues received from tobacco settlement payments.

MISCELLANEOUS

2700 REIMBURSEMENT OF MEDICARE PART D EXPENDITURES — Revenues derived from federal subsidy payments to provide financial incentives to employers to contrinue providing prescription drug benefits to Medicare-eligible retirees.

2701 REFUNDS OF PRIOR YEARS' EXPENDITURES — Revenues derived from refunds of expenditures of prior years or the cancellation of checks issued in prior years which have not been cashed and for which a duplicate is not issued. Refunds or cancellations of the current year should be recorded in the appropriation account originally charged.

2705 GIFTS AND DONATIONS — Revenues derived from gifts or donations by private sources.

2709 EMPLOYEE CONTRIBUTIONS — Revenues derived from employee contributions to self insurance programs.

2710 PREMIUM ON OBLIGATIONS — Revenues derived from an adjustment in the interest rate that reflects the difference between the present value and the face amount of the obligation when the former is greater than the latter.

Revenue Account Code Definitions (Continued)

2715 PROCEEDS OF SEIZED AND UNCLAIMED PROPERTY — Revenues derived from the sale of seized and unclaimed property at public auction.

2720 OTB DISTRIBUTED EARNINGS — Revenues derived by local governments from OTB Corporations after payments of all of the costs of the corporations' functions.

2725 VLT/TRIBAL COMPACT MONEYS — Revenues derived from either source.

2760 LIBRARY SYSTEM GRANTS — Revenues derived from library grants from library systems.

2770 OTHER UNCLASSIFIED REVENUES (SPECIFY) — Revenues derived from sources for which a specific code has not been provided.

INTERFUND REVENUES

2801 INTERFUND REVENUES — Revenues derived from goods and services provided by one fund of a local government to another fund of that local government (Quasi-external transactions). Do not include reimbursements which should be recorded as a reduction of expenditures or expenses in the fund reimbursed or interfund transfers which should be recorded in account code 5031.

STATE AID

GENERAL GOVERNMENT

3001 STATE REVENUE SHARING — Revenues derived from annually appropriated general purpose aid for unrestricted use.

3005 MORTGAGE TAX — Revenues derived from taxes imposed on debt secured by a mortgage on real property. The program is administered by each county acting as the agency of the state.

3017 LOSS OF PUBLIC UTILITY VALUATION — Revenues derived from aid due to a loss in valuation of a public utility located within the local government.

3021 COURT FACILITIES — Revenues derived from aid for maintenance and operation of court facilities and interest associated with financing new or improved court facilities.

3025 INDIGENT LEGAL SERVICES FUND — Revenues derived from aid to counties as reimbursement for legal services provided to indigent individuals.

3030 DISTRICT ATTORNEY SALARY — Revenues derived from aid to counties as a reimbursement for district attorneys' salaries provided the county establishes a full-time position with salary at least equal to that paid to county judges.

Revenue Account Code Definitions (Continued)

3035 MEDICAL EXAMINER — Revenues derived from aid to counties as a reimbursement for the medical examiner.

3040 REAL PROPERTY TAX ADMINISTRATION — Revenues derived from aid received for tax administration including STAR administration aid.

3060 RECORDS MANAGEMENT — Revenues derived from aid received for records management.

3070 RAIL INFRASTRUCTURE ACT — Revenues derived from aid received under the New York State Rail Infrastructure Act of 2002.

3089 OTHER (SPECIFY) — Revenues derived from aid for general government purposes not listed above.

3097 GENERAL GOVERNMENT, CAPITAL PROJECTS — Revenues derived from aid for general government capital projects.

EDUCATION

3105 COUNTY VOCATIONAL BOARD — Revenues derived from aid for vocational boards.

3277 EDUCATION OF HANDICAPPED CHILDREN — Revenues derived from aid to counties as a reimbursement for meeting the educational needs of handicapped children.

3285 COMMUNITY COLLEGE CONSTRUCTION — Revenues derived from aid for Community College construction projects.

3286 COMMUNITY COLLEGE EQUIPMENT — Revenues derived from aid for Community College equipment.

3289 OTHER EDUCATION (SPECIFY) — Revenues derived from aid for all other education purposes not listed above.

3297 EDUCATION, CAPITAL PROJECTS — Revenues derived from aid for education capital projects.

PUBLIC SAFETY

3305 CIVIL DEFENSE — Revenues derived from aid for the acquisition, construction and installation of protected emergency operating centers.

3306 HOMELAND SECURITY — Revenues derived from aid for homeland security.

Revenue Account Code Definitions (Continued)

3310 PROBATION SERVICES — Revenues derived from aid for approved expenditures incurred in maintaining and improving probation services.

3315 NAVIGATION LAW ENFORCEMENT — Revenues derived from aid for enforcement of navigations laws.

3317 SNOWMOBILE LAW ENFORCEMENT — Revenues derived from aid for enforcement of snowmobiles laws.

3324 LAW ENFORCEMENT COSTS FOR DANGEROUS DRUG CONTROL PROGRAMS — Revenues derived from aid for law enforcement costs associated with dangerous drug control programs.

3330 UNIFIED COURT BUDGET-SECURITY SERVICES — Revenues derived from aid for reimbursement for providing security services for the courts.

3389 OTHER PUBLIC SAFETY — Revenues derived from aid for all other public safety purposes not listed above.

3395 CIVIL DEFENSE SHELTER

3397 PUBLIC SAFETY, CAPITAL PROJECTS - Revenues derived from aid for public safety capital project.

HEALTH

3401 PUBLIC HEALTH — Revenues derived from aid for support of the operation of local public health programs.

3402 MEDICAL ASSISTANCE PROGRAM ADMINISTRATION

3425 LABORATORIES — Revenues derived from aid for laboratory services.

3446 HANDICAPPED CHILDREN — Revenues derived from aid for medical services for physically handicapped children.

3449 EARLY INTERVENTION — Revenues derived from aid for providing services to infants and toddlers with disabilities or developmental delays.

3450 PUBLIC HEALTH, OTHER — All other state aid for public health not specified above.

3464 RODENT CONTROL — Revenues derived from aid for rodent control

3468 INSECT CONTROL
3472 SPECIAL HEALTH PROGRAMS

Revenue Account Code Definitions (Continued)

3484 NARCOTICS GUIDANCE CONTROL — Revenues derived from aid for narcotics control.

3486 NARCOTICS ADDICTION CONTROL — Revenues derived from aid for maintenance and operation of substance abuse programs.

3489 OTHER HEALTH — Revenues derived from aid for all other health purposes not listed above.

3490 MENTAL HEALTH — Revenues derived from aid for the operation of comprehensive psychiatric emergency programs licensed by the Commissioner of Mental Health.

3497 HEALTH CAPITAL PROJECTS — Revenues derived from aid for health capital projects.

TRANSPORTATION

3501 CONSOLIDATED HIGHWAY AID PROGRAM (CHIPS) — Revenues derived from aid for highway purpose operations and maintenance and reimbursement for highway capital programs.

3502 SUBURBAN HIGHWAY IMPROVEMENT PROGRAM (SHIPS) — Revenues derived from aid for highway capital projects with service lives of at least 10 years.

3505 MULTI-MODAL — TRANSPORTATION PROGRAM — Revenues derived from aid for reimbursement for authorized rail, port, airport and local highway and bridge projects.

3589 OTHER TRANSPORTATION — Revenues derived from aid for all other transportation purposes not listed above.

3591 HIGHWAY CAPITAL PROJECTS — Revenues derived from aid for highway capital projects.

3594 BUSES AND OTHER MASS TRANSPORTATION PROJECTS — Revenues derived from aid for mass transportation.

3597 TRANSPORTATION CAPITAL PROJECTS (SPECIFY) — Revenues derived from aid for transportation capital projects.

SOCIAL SERVICES

3601 MEDICAL ASSISTANCE — Revenues derived from aid for medical assistance expenditures paid at the local level.

Revenue Account Code Definitions (Continued)

3602 **MEDICAL ASSISTANCE (MMIS)** — Revenues derived from aid for medical assistance expenditures.

3606 **SPECIAL NEEDS** — Revenues derived from aid for Adults in Family Type Homes program.

3609 **FAMILY ASSISTANCE (FORMERLY ADC)** — Revenues derived from aid for Family assistance and EAF program expenditures not eligible for reimbursement under the State Family and Children's Service Block Grant Program.

3610 **SOCIAL SERVICES ADMINISTRATION** — Revenues derived from aid claimed for administration.

3616 **LOCAL ADMINISTRATIVE FUND** — Revenues that now replace the State Share administrative Cap.

3619 **CHILD CARE** — Revenues derived from aid claimed for child care expenditures not eligible for reimbursement under the State Family and Children's Block Grant Program.

3623 **JUVENILE DELINQUENT** — Revenues derived from aid claimed for Non IV-E eligible juvenile delinquents and PINS.

3640 **SAFETY NET (FORMERLY HOME RELIEF)** — Revenues derived from aid claimed for the Safety Net Program.

3642 **EMERGENCY ASSISTANCE FOR ADULTS** — Revenues derived from aid claimed for the Emergency Assistance for Adults Program.

3643 **FOOD ASSISTANCE PROGRAM** — Revenues derived from aid claimed for the food assistance program.

3655 **DAY CARE** — Revenues derived from aid claimed for the Day Care Program.

3661 **FAMILY AND CHILDREN BLOCK GRANT** — Revenues derived from aid claimed under the Family and Children's Services Block Grant.

3670 **SERVICES FOR RECIPIENTS** — Revenues derived from aid claimed for services provided to recipients.

3689 **OTHER SOCIAL SERVICES** — Revenues derived from aid for all other social services purposes not listed above.

ECONOMIC ASSISTANCE AND OPPORTUNITY

3710 **VETERANS SERVICE AGENCIES** — Revenues derived from aid for veterans services.

Revenue Account Code Definitions (Continued)

3715 TOURISM PROMOTION — Revenues derived from aid for the promotion of local tourism.

3772 PROGRAM FOR AGING — Revenues derived from aid for the operation and maintenance of programs for the aging.

3787 EDZ ADMINISTRATION GRANTS — Revenues derived from aid for EDZ administration.

3789 OTHER ECONOMIC ASSISTANCE AND OPPORTUNITY — Revenues derived from aid for all other economic assistance and opportunity purposes not listed above.

CULTURE AND RECREATION

3801 RECREATION FOR ELDERLY — Revenues derived from aid for recreational programs for the elderly.

3820 YOUTH PROGRAMS — Revenues derived from aid for claims for operating and maintaining a youth program.

3840 LIBRARIES — Revenues derived from aid for providing library services under an approved plan.

3845 MUSEUMS — Revenues derived from aid for museums.

3889 OTHER CULTURE AND RECREATION — Revenues derived from aid for all other culture and recreation purposes not listed above.

3897 CULTURE AND RECREATION-CAPITAL PROJECTS — Revenues derived from aid for culture and recreation capital projects.

HOME AND COMMUNITY SERVICE

3901 OPERATION AND MAINTENANCE OF SEWER TREATMENT PLANT — Revenues derived from aid for O & M of sewer treatment plants.

3902 PLANNING STUDIES — Revenues derived from aid for planning studies.

3910 CONSERVATION PROGRAMS — Revenues derived from aid for conservation.

3960 EMERGENCY DISASTER ASSISTANCE — Revenues derived from aid received for emergency disaster assistance.

3989 OTHER HOME AND COMMUNITY SERVICE — Revenues derived from aid for all other home and community service purposes not listed above.

Revenue Account Code Definitions (Continued)

3990 SEWER CAPITAL PROJECTS

3991 WATER CAPITAL PROJECTS — Revenues derived from aid for capital projects.

3995 CODE ENFORCEMENT — Revenues derived from aid for code enforcement.

3997 NATUAL RESOURCES, CAPITAL PROJECTS

FEDERAL AID

GENERAL GOVERNMENT

4089 GENERAL GOVERNMENT AID — Revenues derived from aid for general government purposes.

4097 GENERAL GOVERNMENT, CAPITAL PROJECTS — Revenues derived from aid for general government capital projects.

EDUCATION

4289 OTHER EDUCATION (SPECIFY) — Revenues derived from aid for education purposes.

4297 EDUCATION, CAPITAL PROJECTS — Revenues derived from aid for education capital projects.

PUBLIC SAFETY

4305 CIVIL DEFENSE — Revenues derived from aid for civil defense purposes.

4320 CRIME CONTROL — Revenues derived from aid for crime control purposes.

4389 OTHER PUBLIC SAFETY — Revenues derived from aid for all other public safety purposes not listed above.

4397 PUBLIC SAFETY, CAPITAL PROJECTS — Revenues derived from aid for public safety capital purposes.

HEALTH

4401 PUBLIC HEALTH — Revenues derived from aid for support of the operation of local public health programs.

4402 MEDICAL ASSISTANCE PROGRAM ADMINISTRATION — Revenues derived from aid for medical assistance program administration.

Revenue Account Code Definitions (Continued)

4451 EARLY INTERVENTION — Revenues derived from aid for early intervention and Medicaid administration reimbursements.

4482 WIC PROGRAM — Revenues derived from aid for WIC program operations and administration.

4486 NARCOTICS ADDICTION CONTROL PROGRAM - Revenues derived from aid for operations of substance abuse programs.

4488 ALCOHOL ADDICTION CONTROL PROGRAM — Revenues derived from aid for operation of alcohol abuse programs.

4489 OTHER HEALTH — Revenues derived from aid for all other health purposes not listed above.

4490 MENTAL HEALTH — Revenues derived from aid for mental health services.

4497 OTHER HEALTH, CAPITAL PROJECTS — Revenues derived from aid for health related capital projects.

TRANSPORTATION

4589 OTHER TRANSPORTATION — Revenues derived from aid for transportation purposes.

4592 AIRPORT CAPITAL PROJECTS — Revenues derived from aid for capital projects at municipal airports.

4597 TRANSPORTATION, CAPITAL PROJECTS — Revenues derived from aid for transportation related capital projects.

SOCIAL SERVICES

4601 MEDICAID ASSISTANCE — Revenues derived from aid for Title XIX medical assistance expenditures paid at the local level.

4609 FAMILY ASSISTANCE (FORMERLY ADC) — Revenues derived from aid for family assistance and EAF program expenditures.

4610 SOCIAL SERVICES ADMINISTRATION — Revenues derived from aid (from HHS) for social services administration.

4611 FOOD STAMP PROGRAM ADMINISTRATION — Revenues derived from aid (from USDA) for the food stamp program.

Revenue Account Code Definitions (Continued)

4615 FLEXIBLE FUNDING FOR FAMILY SERVICES (FFFS) — Revenues that funded with Federal TANF Block Grants.

4619 CHILD CARE — Revenues derived from aid for child care expenditures made under Title IV-E of the Social Security Act.

4640 SAFETY NET — Revenues derived from aid for the Safety Net Program.

4641 HOME ENERGY ASSISTANCE — Revenues derived from aid for expenditures made under the Federal Home Energy Assistance Program.

4643 FOOD ASSISTANCE PROGRAM — Revenues derived from aid for expenditures made under the Food Assistance Program.

4661 TITLE IV-B FUNDS — Revenues derived from aid for prevention services which are paid to the district to supplement the Family and Children's Service Block Grant.

4670 SERVICES FOR RECIPIENTS — Revenues derived from aid for expenditures made under the Title XX Social Services Block Grant for services to recipients.

4689 OTHER SOCIAL SERVICES — Revenues derived from aid for all other social service purposes not listed above.

ECONOMIC ASSISTANCE AND OPPORTUNITY

4770 FOSTER GRANDPARENT PROGRAM — Revenues derived from aid for expenditures made under the Foster Grant Program

4772 PROGRAMS FOR THE AGING — Revenues derived from aid for the operation and maintenance of the programs for the aging.

4789 OTHER ECONOMIC ASSISTANCE AND OPPORTUNITY — Revenues derived from aid for all other economic and assistance purposes not listed above.

4790 JOB TRAINING PARTNERSHIP — Revenues derived from aid for job training.

4791 WORKFORCE INVESTMENT ACT — Revenues derived from aid to support the Act.

CULTURE AND RECREATION

4820 YOUTH PROGRAMS — Revenues derived from aid for operating and maintaining youth programs.

4889 OTHER CULTURE AND RECREATION — Revenues derived from aid for all other culture and recreation purposes not listed above.

Revenue Account Code Definitions (Continued)

4897 OTHER CULTURE AND RECREATION, CAPITAL PROJECTS — Revenues derived from aid for culture and recreation capital projects.

HOME AND COMMUNITY SERVICES

4902 PLANNING STUDIES — Revenues derived from aid for planning studies.

4910 COMMUNITY DEVELOPMENT ACT — Revenues derived from aid received for community development programs.

4915 RENTAL ASSISTANCE PROGRAM — Revenues derived from aid received under the Federal Section 8 Rental Assistance Program.

4960 EMERGENCY DISASTER ASSISTANCE — Revenues derived from aid for emergency disaster assistance.

4989 OTHER HOME AND COMMUNITY SERVICES — Revenues derived from aid for all other home and community services not listed above.

4990 SEWER CAPITAL PROJECTS

4991 WATER CAPITAL PROJECTS — Revenues derived from aid for capital projects.

4997 OTHER HOME AND COMMUNITY SERVICES, CAPITAL PROJECTS — Revenues derived from aid for all other home and community services capital projects.

INTERFUND TRANSFERS

5031 INTERFUND TRANSFERS — All interfund transactions except loans, quasi-external transactions and reimbursements.

5050 INTERFUND TRANSFER FOR DEBT SERVICE

PROCEEDS OF LONG TERM OBLIGATIONS

Proceeds of long term obligations are defined as gross financial resources provided by the issuance of general long-term liabilities.

5700 TERM BONDS

5710 SERIAL BONDS

5720 STATUTORY INSTALLMENT BONDS

5730 BOND ANTICIPATION NOTES

Revenue Account Code Definitions (Continued)

5740 CAPITAL NOTES

5785 INSTALLMENT PURCHASE DEBT

5789 OTHER DEBT

5791 ADVANCE REFUNDING BONDS

Expenditure Account Codes

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
1010.0	LEGISLATIVE BOARD	X	X	X	X	X								
1040.0	CLERK OF THE LEGISLATIVE BOARD	X				X								
1110.0	MUNICIPAL COURT	X	X	X	X	X								
1130.0	TRAFFIC VIOLATIONS BUREAU		X	X	X	X								
1162.0	UNIFIED COURT BUDGET COSTS	X	X			X								
1165.0	DISTRICT ATTORNEY	X	X			X								
1170.0	PUBLIC DEFENDER	X				X								
1175.0	PUBLIC ADMINISTRATOR	X				X								
1185.0	MEDICAL EXAMINER/ CORONER	X				X								
1210.0	MAYOR		X		X									
1220.0	SUPERVISOR			X		X								
1230.0	MUNICIPAL EXECUTIVE	X	X	X	X	X								
1310.0	DIRECTOR OF FINANCE	X	X	X	X	X	X							
1315.0	COMPTROLLER	X	X	X	X	X	X							
1320.0	AUDITOR	X	X	X	X	X	X							
1325.0	TREASURER	X	X	X	X	X	X							
1330.0	TAX COLLECTOR	X	X	X	X	X								
1340.0	BUDGET	X	X	X	X	X								
1345.0	PURCHASING	X	X	X	X	X								
1355.0	ASSESSMENT	X	X	X	X	X	X							
1362.0	TAX ADVERTISING AND EXPENSE	X	X	X	X	X								
1364.0	EXPENDITURES ON PROPERTY ACQUIRED FOR TAXES	X	X	X	X	X								
1366.0	TAX SALE CERTIFICATES, OTHER GOVERNMENTS	X	X	X	X	X								
1370.0	DISCOUNTS ON TAXES	X	X	X	X	X								
1375.0	CREDIT CARD FEES	X	X	X	X	X								
1380.0	FISCAL AGENT FEES	X	X	X	X	X	X	X	X					
1410.0	CLERK	X	X	X	X	X	X							
1420.0	LAW	X	X	X	X	X	X							
1430.0	PERSONNEL	X	X	X	X	X	X							
1440.0	ENGINEER	X	X	X	X	X	X		X					
1450.0	ELECTIONS	X	X	X	X	X								

Expenditure Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
1460.0	RECORDS MANAGEMENT	X	X	X	X	X								
1480.0	PUBLIC INFORMATION AND SERVICES	X	X	X	X	X								
1490.0	PUBLIC WORKS ADMINISTRATION	X	X	X	X	X	X							
1610.0	CENTRAL SERVICES ADMINISTRATION	X	X	X	X	X	X							
1620.0	OPERATION OF PLANT	X	X	X	X	X	X		X		X			
1640.0	CENTRAL GARAGE	X	X	X	X	X	X		X		X			
1650.0	CENTRAL COMMUNICATION SYSTEM	X	X	X	X	X	X				X			
1660.0	CENTRAL STOREROOM	X	X	X	X	X	X				X			
1670.0	CENTRAL PRINTING & MAILING	X	X	X	X	X	X				X			
1680.0	CENTRAL DATA PROCESSING	X	X	X	X	X	X		X		X			
1710.0	SELF INSURANCE, ADMINISTRATION	X	X	X	X	X	X			X	X			
1720.0	BENEFITS AND AWARDS	X	X	X	X	X	X				X	X		
1722.0	EXCESS INSURANCE	X	X	X	X	X	X				X			
1910.0	UNALLOCATED INSURANCE	X	X	X	X	X	X		X	X	X			
1920.0	MUNICIPAL ASSOCIATION DUES	X	X	X	X	X	X							
1930.0	JUDGMENTS AND CLAIMS	X	X	X	X	X	X	X		X	X			
1940.0	PURCHASE OF LAND/ RIGHT OF WAY	X	X	X	X	X	X		X					
1950.0	TAXES & ASSESSMENTS ON MUNICIPAL PROPERTY	X	X	X	X	X	X			X				
1955.0	PAYMENT IN LIEU OF TAXES	X	X	X	X	X	X			X				
1972.0	PAYMENTS TO TREASURER TO REDUCE TAXES			X		X	X							
1985.0	DISTRIBUTION OF SALES TAX	X				X								
1987.0	DISTRIBUTION OF VLT/ TRIBAL COMPACT MONEYS	X	X	X	X	X								
1989.0	OTHER GENERAL GOVERNMENT SUPPORT	X	X	X	X	X	X		X	X	X			
1994.0	DEPRECIATION	X	X	X	X					X	X			

Expenditure Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
1995.0	LOSS ON DISPOSAL OF FIXED ASSETS	X	X	X	X	X				X	X			
1997.0	GENERAL GOVT, EQUIPMENT & CAPITAL OUTLAY	X	X	X	X	X	X				X			
2490.0	COMMUNITY COLLEGE TUITION	X	X			X								
2495.0	CONTRIBUTION TO COMMUNITY COLLEGE	X	X			X								
2497.0	COMMUNITY COLLEGE-CAPITAL PROJECTS	X	X						X					
2910.0	CONTRIBUTION TO EDUCATIONAL TELEVISION	X				X								
2920.0	DISTRICT SUPERINTENDENT OF SCHOOLS	X				X								
2930.0	VOCATIONAL ED AND EXTENSION BOARD	X				X								
2960.0	EDUCATION OF HANDICAPPED CHILDREN	X				X								
2980.0	OTHER EDUCATIONAL ACTIVITIES	X				X								
2989.0	OTHER EDUCATIONAL — D.A.R.E.	X	X	X	X	X								
3010.0	PUBLIC SAFETY ADMINISTRATION	X	X	X	X	X	X							
3020.0	PUBLIC SAFETY COMMUNICATION (911)	X	X	X	X	X	X							
3097.0	PUBLIC SAFETY EQUIPMENT AND CAPITAL OUTLAY	X	X	X	X				X					
3110.0	SHERIFF	X				X								
3120.0	POLICE	X	X	X	X	X	X							
3140.0	PROBATION	X	X			X								
3145.0	JUVENILE DETENTION HOME	X	X			X								
3147.0	JUVENILE COUNSELING SERVICES	X	X	X		X	X							
3150.0	JAIL	X	X	X	X	X	X							
3151.0	JAIL COUNSELING SERVICES	X				X								
3160.0	PENITENTIARY	X				X								
3170.0	OTHER CORRECTION AGENCY	X	X	X		X								

Expenditure Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
3197.0	LAW ENFORCEMENT, EQUIPMENT & CAPITAL OUTLAY	X	X	X	X	X			X					
3310.0	TRAFFIC CONTROL	X	X	X	X	X	X							
3315.0	STOP DWI	X	X	X	X	X	X							
3320.0	ON-STREET PARKING	X	X	X	X	X	X							
3397.0	TRAFFIC CONTROL-PARK EQUIPMENT AND CAPITAL OUTLAY	X	X	X	X	X			X					
3410.0	FIRE PROTECTION	X	X	X	X	X	X							
3497.0	FIRE PROTECTION — EQUIPMENT AND CAPITAL OUTLAY	X	X	X	X				X					
3510.0	CONTROL OF ANIMALS (DOG)	X	X	X	X	X								
3520.0	OTHER ANIMAL CONTROL	X	X	X	X	X								
3610.0	EXAMINING BOARDS	X	X	X	X	X	X							
3620.0	SAFETY INSPECTION	X	X	X	X	X	X							
3625.0	RESCUE SQUAD	X	X	X	X	X	X							
3640.0	CIVIL DEFENSE	X	X	X	X	X	X							
3645.0	HOMELAND SECURITY	X	X	X	X	X	X							
3650.0	DEMOLITION OF UNSAFE BUILDINGS	X	X	X	X	X	X							
3989.0	OTHER PUBLIC SAFETY	X	X	X	X	X	X							
3997.0	OTHER PUBLIC SAFETY, EQUIPMENT & CAPITAL OUTLAY	X	X	X	X	X	X							
4010.0	PUBLIC HEALTH	X	X	X	X	X	X							
4015.0	MEDICAL DIRECTOR	X	X			X								
4017.0	MEDICAL ASSISTANCE CLINIC	X	X			X								
4020.0	REGISTRAR OF VITAL STATISTICS	X	X	X	X	X	X							
4025.0	LABORATORY	X	X	X	X	X	X							
4035.0	FAMILY HEALTH & PLANNING SERVICES	X				X								
4042.0	RABIES CONTROL	X	X	X	X	X								
4046.0	PHSICALLY HANDICAPPED	X	X	X	X	X								
4050.0	PUBLIC HEALTH, OTHER	X	X	X	X	X								
4059.0	EARLY INTERVENTION PROGRAM	X	X	X	X	X								
4064.0	RODENT CONTROL	X				X								

Expenditure Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
4068.0	INSECT CONTROL	X	X	X	X	X								
4070.0	CHILD HEALTH PROGRAM	X				X								
4082.0	WIC PROGRAM	X				X								
4090.0	ENVIRONMENTAL HEALTH PROGRAM	X	X	X	X	X								
4189.0	OTHER PUBLIC HEALTH	X	X	X	X	X								
4210.0	NARCOTICS GUIDANCE COUNCIL	X	X	X	X	X								
4220.0	NARCOTICS ADDICTION CONTROL	X	X	X	X	X								
4230.0	NARCOTICS ADDICTION CONTROL SERVICES	X	X	X	X	X								
4250.0	ALCOHOL ADDICTION CONTROL	X	X	X	X	X								
4310.0	MENTAL HEALTH ADMINISTRATION	X				X								
4320.0	MENTAL HEALTH PROGRAMS	X	X	X		X								
4322.0	CONTRACTED MENTAL HEALTH SERVICES	X	X	X		X								
4510.0	HOSPITAL	X	X	X	X	X				X				
4530.0	PUBLIC NURSING HOME	X	X	X	X	X				X				
4540.0	AMBULANCE	X	X	X	X	X	X							
4560.0	MEDICAL CENTER AND/ OR PHYSICIAN	X	X	X	X	X	X							
4570.0	HOSPITAL INSPECTIONS	X		X		X								
4610.0	RAPE CRISIS CENTER	X				X								
4989.0	OTHER HEALTH	X	X	X	X	X	X			X				
4997.0	HEALTH, EQUIPMENT & CAPITAL OUTLAY	X	X	X	X				X					
5010.0	HIGHWAY AND STREET ADMINISTRATION	X	X	X	X	X	X							
5020.0	ENGINEERING	X	X	X	X	X	X							
5110.0	MAINTENANCE OF ROADS	X	X	X	X	X	X		X					
5112.0	PERMANENT IMPROVEMENTS	X	X	X	X	X	X							
5120.0	MAINTENANCE OF BRIDGES	X	X	X	X	X	X		X					
5130.0	MACHINERY	X	X	X	X	X	X		X		X			
5132.0	GARAGE	X	X	X	X	X	X	X	X		X			
5140.0	BRUSH & WEEDS	X	X	X	X	X	X	X	X		X			

Expenditure Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
5142.0	SNOW REMOVAL	X	X	X	X	X	X		X					
5144.0	SNOW REMOVAL, STATE	X					X							
5148.0	HWY SERV., OTHER GOVS	X		X			X							
5182.0	STREET LIGHTING		X	X	X	X	X							
5190.0	STOCK PILE	X					X							
5197.0	HIGHWAY EQUIPMENT AND CAPITAL OUTLAY	X	X	X	X				X					
5410.0	SIDEWALKS		X	X	X	X	X		X					
5610.0	AIRPORT	X	X	X	X	X	X			X				
5630.0	BUS OPERATIONS	X	X	X	X	X	X			X				
5635.0	RR-RAPID TRANSIT	X	X	X	X	X	X			X				
5640.0	RAILROAD STATION MAINTENANCE	X	X	X	X	X	X			X				
5650.0	OFF STREET PARKING	X	X	X	X	X	X			X				
5680.0	OTHER TRANSPORTATION	X	X	X	X	X	X			X				
5710.0	WATERWAYS NAVIGATION	X	X	X	X	X	X			X				
5720.0	DOCKS, PIERS AND WHARFS			X	X	X	X			X				
5989.0	OTHER TRANSPORTATION	X	X	X	X	X	X			X				
5997.0	OTHER TRANSPORTATION, EQUIPMENT & CAPITAL OUTLAY	X	X	X	X				X					
6010.0	SOCIAL SERVICES ADMINISTRATION	X				X								
6020.0	INFIRMARY	X	X	X	X	X				X				
6030.0	PUBLIC HOME	X	X			X				X				
6050.0	PUBLIC FACILITY FOR CHILDREN	X	X			X								
6055.0	DAY CARE	X	X	X		X								
6070.0	SERVICES FOR RECIPIENTS	X	X			X								
6101.0	MEDICAL ASSISTANCE	X	X			X								
6102.0	MEDICAL ASSISTANCE — MMIS	X	X			X								
6106.0	SPECIAL NEEDS	X	X			X								
6109.0	FAMILY ASSISTANCE	X	X			X								
6119.0	CHILD CARE	X	X	X	X	X								
6121.0	HOSPITAL CARE	X	X			X								
6123.0	JUVENILE DELINQUENT	X	X	X	X	X								
6129.0	STATE TRAINING SCHOOL	X	X	X	X	X								

Expenditure Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
6140.0	SAFETY NET	X	X	X	X	X								
6141.0	HOME ENERGY ASSISTANCE	X	X	X	X	X								
6142.0	EMERGENCY AID FOR ADULTS	X				X								
6143.0	FOOD ASSISTANCE PROGRAM	X				X								
6150.0	FOOD STAMP OUTREACH	X	X	X	X	X								
6197.0	PUBLIC HOME & INFIRMARY	X	X						X					
6290.0	JOB TRAINING, ADMINISTRATION	X	X	X	X	X	X							
6291.0	JOB TRAINING, PARTICIPANT SUPPORT	X	X	X	X	X	X							
6292.0	JOB TRAINING & SERVICES	X	X	X	X	X	X							
6293.0	WORKFORCE INVESTMENT ACT	X				X	X							
6310.0	COMMUNITY ACTION ADMINISTRATION	X	X	X	X	X	X							
6320.0	WORK-TRAINING (NEIGHBORHOOD YOUTH)	X	X	X	X	X								
6326.0	OTHER ECONOMIC OPPORTUNITY PROGRAMS	X	X	X	X	X	X							
6410.0	PUBLICITY	X	X	X	X	X	X							
6420.0	PROMOTION OF INDUSTRY	X	X	X	X	X	X							
6430.0	INDUSTRIAL PARKS	X	X	X	X	X								
6460.0	INDUSTRIAL DEVELOPMENT AGENCY	X	X	X	X	X	X							
6497.0	ECONOMIC DEVELOPMENT, EQUIPMENT AND CAPITAL OUTLAY	X	X	X	X				X					
6510.0	VETERANS SERVICE	X	X	X	X	X	X							
6530.0	PRIVATE SOCIAL SERVICES AGENCY	X	X			X								
6610.0	CONSUMER AFFAIRS	X	X	X		X								
6770.0	FOSTER GRANDPARENT PROGRAM	X				X								
6772.0	PROGRAMS FOR THE AGING	X	X	X	X	X	X							
6989.0	OTHER ECONOMIC DEVELOPMENT	X	X	X	X	X	X			X				
6997.0	OTHER ECONOMIC DEVELOPMENT, EQUIPMENT & CAPITAL OUTLAY	X	X	X	X				X					
7010.0	COUNCIL ON THE ARTS	X	X	X	X	X	X		X					
7020.0	PARKS & RECREATION ADMINISTRATION	X	X	X	X	X	X			X				

Expenditure Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
7110.0	PARKS	X	X	X	X	X	X		X	X				
7140.0	PLAYGROUNDS & RECREATION CENTERS	X	X	X	X	X	X		X	X				
7145.0	JOINT RECREATION PROJECTS	X	X	X	X	X	X		X					
7180.0	SPECIAL RECREATION FACILITIES	X	X	X	X	X	X		X	X				
7197.0	RECREATION EQUIPMENT & CAPITAL OUTLAY	X	X	X	X				X					
7270.0	BAND CONCERTS	X	X	X	X	X	X							
7310.0	YOUTH PROGRAMS	X	X	X	X	X	X							
7320.0	JOINT YOUTH PROGRAM	X	X	X	X	X	X							
7410.0	LIBRARY	X	X	X	X	X	X							
7415.0	JOINT PUBLIC LIBRARY	X	X	X	X	X	X							
7450.0	MUSEUM	X	X	X	X	X	X							
7497.0	LIBRARY EQUIPMENT & CAPITAL OUTLAY	X	X	X	X				X					
7510.0	HISTORIAN	X	X	X	X	X	X							
7520.0	HISTORICAL PROPERTY	X	X	X	X	X	X							
7550.0	CELEBRATIONS	X	X	X	X	X	X							
7560.0	OTHER PERFORMING ARTS	X	X	X	X	X								
7610.0	PROGRAMS FOR THE AGING	X	X	X	X	X	X							
7620.0	ADULT RECREATION	X	X	X	X	X	X							
7989.0	OTHER CULTURE & RECREATION	X	X	X	X	X	X			X				
7997.0	OTHER CULTURE & RECREATION, EQUIPMENT CAPITAL OUTLAY	X	X	X	X				X					
8010.0	ZONING		X	X	X	X	X							
8020.0	PLANNING	X	X	X	X	X	X							
8025.0	JOINT PLANNING BOARD	X	X	X	X	X	X							
8030.0	RESEARCH	X	X	X	X	X	X							
8040.0	HUMAN RIGHTS COMMISSION	X	X	X	X	X								
8090.0	ENVIRONMENTAL CONTROL	X	X	X	X	X	X							
8097.0	PLANNING AND SURVEYS, EQUIPMENT & CAPITAL OUTLAY	X	X	X	X				X					
8110.0	SEWER ADMINISTRATION	X	X	X	X	X	X		X	X				
8120.0	SEWAGE COLLECTING SYSTEM	X	X	X	X	X	X		X	X				

Expenditure Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
8130.0	SEWAGE TREATMENT AND DISPOSAL	X	X	X	X	X	X		X	X				
8140.0	STORM SEWERS	X	X	X	X	X	X		X	X				
8150.0	JOINT SEWER PROJECT	X	X	X	X	X	X		X	X				
8160.0	REFUSE AND GARBAGE	X	X	X	X	X	X		X	X				
8170.0	STREET CLEANING	X	X	X	X	X	X		X					
8175.0	CLEARING VACANT LOTS	X	X	X	X	X	X		X					
8189.0	OTHER SANITATION	X	X	X	X	X	X							
8197.0	SEWER, EQUIPMENT AND CAPITAL OUTLAY	X	X	X	X				X					
8310.0	WATER ADMINISTRATION	X	X	X	X	X	X		X	X				
8320.0	WATER SOURCE OF SUPPLY, POWER AND PUMPING	X	X	X	X	X	X		X	X				
8330.0	WATER PURIFICATION	X	X	X	X	X	X		X	X				
8340.0	WATER TRANSPORTATION AND DISTRIBUTION	X	X	X	X	X	X		X	X				
8350.0	COMMON WATER SUPPLY	X	X	X	X	X	X							
8389.0	OTHER WATER EXPENSES	X	X	X	X	X	X							
8397.0	WATER EQUIPMENT AND CAPITAL OUTLAY	X	X	X	X		X		X					
8410.0	ELECTRIC AND POWER	X	X	X	X					X				
8420.0	STEAM PLANTS	X	X	X	X					X				
8430.0	NATURAL GAS	X	X	X	X					X				
8510.0	COMMUNITY BEAUTIFICATION	X	X	X	X	X	X		X					
8540.0	DRAINAGE	X	X	X	X	X	X		X					
8560.0	SHADE TREES	X	X	X	X	X	X		X					
8597.0	DRAIN AND STORM, EQUIPMENT & CAPITAL OUTLAY	X	X	X	X				X					
8610.0	RENT SUBSIDY ADMINISTRATION	X	X	X	X	X	X							
8620.0	URBAN RENEWAL AGENCY	X	X	X	X	X	X							
8660.0	ACQUISITION OF REAL PROPERTY	X	X	X	X	X	X							
8662.0	PUBLIC WORKS FACILITY SITE IMPROVEMENTS	X	X	X	X	X	X							
8664.0	CODE ENFORCEMENT	X	X	X	X	X	X							
8666.0	CLEARANCE, DEMOLITION, REHABILITATION	X	X	X	X	X	X							

Expenditure Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
8668.0	REHABILITATION, LOANS & GRANTS	X	X	X	X	X	X							
8670.0	SPECIAL PROJECTS FOR ELDERLY & HANDICAPPED	X	X	X	X		X							
8672.0	PAYMENTS FOR LOSS OF RENTAL INCOME	X	X	X	X		X							
8674.0	DEPOSITION OF REAL PROPERTY	X	X	X	X	X	X							
8676.0	PROVISION FOR PUBLIC SERVICES	X	X	X	X	X	X							
8680.0	COMPLETION OF URBAN RENEWAL PROJECTS	X	X	X	X	X	X							
8682.0	RELOCATION PAYMENT & ASSISTANCE	X	X	X	X		X							
8684.0	PLANNING & MANAGEMENT DEVELOPMENT	X	X	X	X		X							
8686.0	ADMINISTRATION	X	X	X	X	X	X							
8687.0	ECONOMIC DEVELOP ZONE ADMIN	X	X	X	X		X							
8688.0	MODEL CITIES ACTIVITIES	X	X	X	X		X							
8689.0	OTHER AGENCIES	X	X	X	X		X							
8692.0	GRANTS TO OTHER MUNICIPALITIES	X	X	X	X		X							
8710.0	CONSERVATION	X	X	X	X	X	X							
8720.0	FISH & GAME	X		X		X								
8730.0	FORESTRY	X	X	X	X	X	X							
8740.0	SMALL WATERSHED PROTECTION DISTRICT	X	X	X		X	X							
8745.0	FLOOD & EROSION CONTROL	X	X	X	X	X	X		X					
8750.0	AGRICULTURE & LIVESTOCK	X				X								
8760.0	EMERGENCY DISASTER WORK	X	X	X	X	X	X		X					
8790.0	GENERAL NATURAL RESOURCES	X	X	X	X	X	X							
8797	OTHER HOME AND COMMUNITY SERVICES, EQUIPMENT AND CAPITAL OUTLAY	X	X	X	X	X		X						
8810.0	CEMETERIES	X	X	X	X	X	X							
8989.0	OTHER HOME & COMMUNITY SERVICES	X	X	X	X	X	X			X				
8997.0	OTHER HOME & COMMUNITY SERVICES, EQUIPMENT & CAPITAL OUTLAY	X	X	X	X				X					
9010.8	STATE RETIREMENT, EMPLOYEE BENEFITS	X	X	X	X	X	X			X	X			

Expenditure Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
9015.8	POLICE AND FIRE RETIREMENT, EMPLOYEE BENEFITS	X	X	X	X	X	X							
9025.8	LOCAL PENSION FUND, EMPLOYEE BENEFITS	X	X	X	X	X	X							
9030.8	SOCIAL SECURITY, EMPLOYEE BENEFITS	X	X	X	X	X	X			X	X			
9040.8	WORKERS' COMPENSATION EMPLOYEE BENEFITS	X	X	X	X	X	X			X	X			
9045.8	LIFE INSURANCE	X	X	X	X	X	X			X	X			
9050.8	UNEMPLOYMENT INSURANCE, EMPLOYEE BENEFITS	X	X	X	X	X	X			X	X			
9055.8	DISABILITY INSURANCE, EMPLOYEE BENEFITS	X	X	X	X	X	X			X	X			
9060.8	HOSPITAL & MEDICAL/ DENTAL INSURANCE, EMPLOYEE BENEFITS	X	X	X	X	X	X			X	X			
9070.8	UNION WELFARE BENEFITS	X	X	X	X	X	X							
9085.8	SUPPLEMENTAL BENEFIT PAYMENTS TO DISABLED FIRE FIGHTERS		X		X		X							
9089.8	OTHER EMPLOYEE BENEFITS (SPECIFY)	X	X	X	X	X	X			X	X			
9700.0	TERM BONDS	X	X	X	X	X	X	X		X	X			
9710.0	SERIAL BONDS	X	X	X	X	X	X	X		X	X			
9720.0	STATUTORY INSTALLMENT BONDS	X	X	X	X	X	X	X		X	X			
9730.0	BOND ANTICIPATION NOTES	X	X	X	X	X	X	X		X	X			
9740.0	CAPITAL NOTES	X	X	X	X	X	X	X						
9750.0	BUDGET NOTES	X	X	X	X	X	X	X						
9760.0	TAX ANTICIPATION NOTES	X	X	X	X	X	X	X						
9770.0	REVENUE ANTICIPATION NOTES	X	X	X	X	X	X	X						
9780.0	PUBLIC AUTHORITIES	X	X	X	X	X	X	X						
9785.0	INSTALLMENT PURCHASE DEBT	X	X	X	X	X	X	X		X				
9789.0	OTHER LONG-TERM DEBT	X	X	X	X	X	X	X		X				
9790.0	STATE LOANS	X	X	X	X	X	X	X						
9795.0	INTERFUND LOANS	X	X	X	X	X	X	X						
9901.0	INTERFUND TRANSFER	X	X	X	X	X	X	X	X	X	X			
9950.0	TRANSFER, CAPITAL PROJECTS FUND	X	X	X	X	X	X							

Expenditure Account Codes (Continued)

Account Code	Narrative	Co	Ci	To	Vi	Gen.	Spec Rev.	Debt Serv.	Cap. Proj.	Ent.	Int. Serv.	Ta	K	W
9991.0	REPAYMENTS TO ESCROW AGENT-ADVANCE REFUNDING BONDS	X	X	X	X			X						

Expenditure Account Code Definitions

GENERAL GOVERNMENT SUPPORT — Services provided by the governmental entity for the benefit of the public or governmental body as a whole.

LEGISLATIVE — Expenditures for providing representation of the citizenry in the governing body.

1010.0 LEGISLATIVE BOARD

1040.0 CLERK OF THE LEGISLATIVE BOARD

JUDICIAL — Expenditures for judicial activities of the government.

1110.0 MUNICIPAL COURT

1130.0 TRAFFIC VIOLATIONS BUREAU

1162.0 UNIFIED COURT BUDGET COSTS

1165.0 DISTRICT ATTORNEY

1170.0 PUBLIC DEFENDER

1175.0 PUBLIC ADMINISTRATOR

1185.0 MEDICAL EXAMINER AND CORONER

EXECUTIVE — Expenditures for providing management and administration of the affairs of the government.

1210.0 MAYOR

1220.0 SUPERVISOR

1230.0 MUNICIPAL EXECUTIVE

FINANCE — Expenditures for providing financial, record keeping and other related services of the government.

1310.0 DIRECTOR OF FINANCE

1315.0 COMPTROLLER

1320.0 AUDITOR

Expenditure Account Code Definitions (Continued)

1325.0 TREASURER

1330.0 TAX COLLECTOR

1340.0 BUDGET

1345.0 PURCHASING

1355.0 ASSESSMENT

1362.0 TAX ADVERTISING AND EXPENSE

1364.0 EXPENDITURES ON PROPERTY ACQUIRED FOR TAXES

1366.0 TAX SALE CERTIFICATES, OTHER GOVERNMENTS

1370.0 DISCOUNTS ON TAXES

1375.0 CREDIT CARD FEES

1380.0 FISCAL AGENT FEES

MUNICIPAL STAFF — Expenditures for other general governmental departments of the government.

1410.0 CLERK

1420.0 LAW

1430.0 PERSONNEL

1440.0 ENGINEER

1450.0 ELECTIONS

1460.0 RECORDS MANAGEMENT

1480.0 PUBLIC INFORMATION AND SERVICES

1490.0 PUBLIC WORKS ADMINISTRATION

SHARED SERVICES — Expenditures for general governmental support related services that may be shared by or benefit several departments and/or funds.

1610.0 CENTRAL SERVICES ADMINISTRATION

Expenditure Account Code Definitions (Continued)

1620.0 OPERATION OF PLANT

1640.0 CENTRAL GARAGE

1650.0 CENTRAL COMMUNICATION SYSTEM

1660.0 CENTRAL STOREROOM

1670.0 CENTRAL PRINTING AND MAILING

1680.0 CENTRAL DATA PROCESSING

SELF-INSURANCE — Expenditures associated with self-insuring a local government.

1710.0 SELF-INSURANCE ADMINISTRATION

1720.0 BENEFITS AND AWARDS

1722.0 EXCESS INSURANCE

SPECIAL ITEMS — Expenditures for general governmental support not directly attributable to a particular function.

1910.0 UNALLOCATED INSURANCE

1920.0 MUNICIPAL ASSOCIATION DUES

1930.0 JUDGMENTS AND CLAIMS

1940.0 PURCHASE OF LAND/RIGHT OF WAY

1950.0 TAXES AND ASSESSMENTS ON MUNICIPAL PROPERTY

1955.0 PAYMENTS IN LIEU OF TAXES

1972.0 PAYMENTS TO TREASURER TO REDUCE TAXES

1985.0 DISTRIBUTION OF SALES TAX

1987.0 DISTRIBUTION OF VLT/TRIBAL COMPACT MONEYS

1989.0 OTHER GENERAL GOVERNMENT SUPPORT

1994.0 DEPRECIATION

Expenditure Account Code Definitions (Continued)

1995.0 LOSS ON DISPOSAL OF FIXED ASSETS

1997.0 GENERAL GOVERNMENT, EQUIPMENT AND CAPITAL OUTLAY

EDUCATION — Expenditures for community colleges and other educational services.

COMMUNITY COLLEGE EXPENDITURES

2490.0 COMMUNITY COLLEGE TUITION

2495.0 CONTRIBUTION TO COMMUNITY COLLEGE

2497.0 COMMUNITY COLLEGE — CAPITAL PROJECTS

OTHER EDUCATIONAL EXPENDITURES

2910.0 CONTRIBUTION TO EDUCATIONAL TELEVISION

2920.0 DISTRICT SUPERINTENDENT OF SCHOOLS

2930.0 VOCATIONAL EDUCATION AND EXTENSION BOARD

2960.0 EDUCATION OF HANDICAPPED CHILDREN

2980.0 OTHER EDUCATIONAL ACTIVITIES

2989.0 OTHER EDUCATIONAL ACTIVITIES (D.A.R.E.)

PUBLIC SAFETY — Expenditures for the protection of persons and property.

ADMINISTRATION — Expenditures for supervision and administration of public safety.

3010.0 PUBLIC SAFETY ADMINISTRATION

3020.0 PUBLIC SAFETY COMMUNICATION SYSTEM (911)

3097.0 PUBLIC SAFETY, EQUIPMENT AND CAPITAL OUTLAY

LAW ENFORCEMENT — Expenditures incurred by various departments in the administration of various law enforcement activities.

3110.0 SHERIFF

3120.0 POLICE

Expenditure Account Code Definitions (Continued)

3140.0 PROBATION

3145.0 JUVENILE DETENTION HOME

3147.0 JUVENILE COUNSELING SERVICES

3150.0 JAIL

3151.0 JAIL COUNSELING SERVICES

3160.0 PENITENTIARY

3170.0 OTHER CORRECTION AGENCIES

3197.0 LAW ENFORCEMENT, EQUIPMENT AND CAPITAL OUTLAY

TRAFFIC CONTROL — Expenditures for controlling traffic, enforcing traffic laws and issuing tickets for violations.

3310.0 TRAFFIC CONTROL

3315.0 STOP DWI

3320.0 ON STREET PARKING

3397.0 TRAFFIC CONTROL, EQUIPMENT AND CAPITAL OUTLAY

FIRE PROTECTION AND CONTROL — Expenditures for preventing and fighting fires.

3410.0 FIRE PROTECTION

3497.0 FIRE PROTECTION, EQUIPMENT AND CAPITAL OUTLAY

ANIMAL CONTROL — Expenditures for the control of animals.

3510.0 CONTROL OF ANIMALS (DOGS)

3520.0 OTHER ANIMAL CONTROLS

OTHER — Expenditures for other protective activities that are not part of the foregoing account groups.

3610.0 EXAMINING BOARDS

3620.0 SAFETY INSPECTION

Expenditure Account Code Definitions (Continued)

3625.0 RESCUE SQUAD

3640.0 CIVIL DEFENSE

3645.0 HOMELAND SECURITY

3650.0 DEMOLITION OF UNSAFE BUILDINGS

3989.0 OTHER PUBLIC SAFETY

3997.0 OTHER PUBLIC SAFETY, EQUIPMENT AND CAPITAL OUTLAY

HEALTH — Expenditures for the conservation and improvement of health.

PUBLIC HEALTH PROGRAMS — Expenditures for general administration of public health activities.

4010.0 PUBLIC HEALTH

4015.0 MEDICAL DIRECTOR

4017.0 MEDICAL ASSISTANCE CLINIC

4020.0 REGISTRAR OF VITAL STATISTICS

4025.0 LABORATORY

4035.0 FAMILY HEALTH AND PLANNING SERVICES

4042.0 RABIES CONTROL

4046.0 PHYSICALLY HANDICAPPED

4050.0 PUBLIC HEALTH, OTHER

4059.0 EARLY INTERVENTION PROGRAM

4064.0 RODENT CONTROL

4068.0 INSECT CONTROL

4070.0 CHILD HEALTH PROGRAM

4082.0 WIC PROGRAM

Expenditure Account Code Definitions (Continued)

4090.0 ENVIRONMENTAL HEALTH PROGRAM

4189.0 OTHER PUBLIC HEALTH

ADDICTION CONTROL — Expenditures for controlling and preventing the use of narcotics and other dangerous drugs at the local level.

4210.0 NARCOTICS GUIDANCE COUNCIL

4220.0 NARCOTICS ADDICTION CONTROL

4230.0 NARCOTICS ADDICTION CONTROL SERVICES

4250.0 ALCOHOL ADDICTION CONTROL

MENTAL HEALTH — Expenditures for services and programs provided to the mentally ill.

4310.0 MENTAL HEALTH ADMINISTRATION

4320.0 MENTAL HEALTH PROGRAMS

4322.0 CONTRACTED MENTAL HEALTH SERVICES

OTHER HEALTH — Expenditures for other health related services.

4510.0 HOSPITAL

4530.0 PUBLIC NURSING HOME

4540.0 AMBULANCE

4560.0 MEDICAL CENTER AND/OR PHYSICIAN

4570.0 HOSPITAL INSPECTIONS

4610.0 RAPE CRISIS CENTER

4989.0 OTHER HEALTH

4997.0 HEALTH, EQUIPMENT AND CAPITAL OUTLAY

TRANSPORTATION — Expenditures for services provided for the safe and adequate flow of vehicles and pedestrians.

Expenditure Account Code Definitions (Continued)

HIGHWAY — Expenditures for administration, construction, repairs and maintenance of highways and walkways.

5010.0 ADMINISTRATION

5020.0 ENGINEERING

5110.0 MAINTENANCE OF ROADS

5112.0 PERMANENT IMPROVEMENTS

5120.0 MAINTENANCE OF BRIDGES

5130.0 MACHINERY

5132.0 GARAGE

5140.0 BRUSH AND WEEDS

5142.0 SNOW REMOVAL

5144.0 SNOW REMOVAL, STATE

5148.0 HIGHWAY SERVICES FOR OTHER GOVERNMENTS

5182.0 STREET LIGHTING

5190.0 STOCKPILE

5197.0 HIGHWAY, EQUIPMENT AND CAPITAL OUTLAY

5410.0 SIDEWALKS

PUBLIC TRANSPORTATION — Expenditures for the operation of public transportation.

5610.0 AIRPORT

5630.0 BUS OPERATIONS

5635.0 RAILROAD-RAPID TRANSIT

5640.0 RAILROAD STATION MAINTENANCE

OTHER — Expenditures for other transportation related services.

Expenditure Account Code Definitions (Continued)

5650.0 OFF STREET PARKING

5680.0 OTHER TRANSPORTATION

5710.0 WATERWAYS NAVIGATION

5720.0 DOCKS, PIERS AND WHARFS

5989.0 OTHER TRANSPORTATION

5997.0 OTHER TRANSPORTATION, EQUIPMENT AND CAPITAL OUTLAY

ECONOMIC OPPORTUNITY AND DEVELOPMENT — Expenditures for services provided for the development and improvement of the welfare of the community and individual.

SOCIAL SERVICES PROGRAMS — Expenditures for providing public assistance and care for individuals/families economically unable to provide essential needs for themselves.

6010.0 SOCIAL SERVICES ADMINISTRATION

6020.0 INFIRMARY

6030.0 PUBLIC HOME

6050.0 PUBLIC FACILITY FOR CHILDREN

6055.0 DAY CARE

6070.0 SERVICES FOR RECIPIENTS

6101.0 MEDICAL ASSISTANCE

6102.0 MEDICAL ASSISTANCE – MMIS

6106.0 SPECIAL NEEDS

6109.0 FAMILY ASSISTANCE (FORMERLY ADC)

6119.0 CHILD CARE

6121.0 HOSPITAL CARE

6123.0 JUVENILE DELINQUENT

6129.0 STATE TRAINING SCHOOL

Expenditure Account Code Definitions (Continued)

6140.0 SAFETY NET (FORMERLY HOME RELIEF)

6141.0 HOME ENERGY ASSISTANCE

6142.0 EMERGENCY AID FOR ADULTS

6143.0 FOOD ASSISTANCE PROGRAM

6150.0 FOOD STAMP OUTREACH

6197.0 PUBLIC HOME AND INFIRMARY

ECONOMIC OPPORTUNITY AND DEVELOPMENT — Expenditures for providing assistance to and opportunity for economically disadvantaged persons and businesses.

6290.0 JOB TRAINING — ADMINISTRATION

6291.0 JOB TRAINING — PARTICIPANT SUPPORT

6292.0 JOB TRAINING AND SERVICES

6293.0 WORKFORCE INVESTMENT ACT

6310.0 COMMUNITY ACTION ADMINISTRATION

6320.0 WORK TRAINING

6326.0 OTHER ECONOMIC OPPORTUNITY PROGRAMS

6410.0 PUBLICITY

6420.0 PROMOTION OF INDUSTRY

6430.0 INDUSTRIAL PARKS

6460.0 INDUSTRIAL DEVELOPMENT AGENCY

6497.0 ECONOMIC DEVELOPMENT, EQUIPMENT AND CAPITAL OUTLAY

6510.0 VETERANS SERVICE

6530.0 PRIVATE SOCIAL SERVICES AGENCY

6610.0 CONSUMER AFFAIRS

Expenditure Account Code Definitions (Continued)

6770.0 FOSTER GRANDPARENT PROGRAM

6772.0 PROGRAM FOR THE AGING

6789.0 OTHER ECONOMIC DEVELOPMENT

6997.0 ECONOMIC ASSISTANCE AND DEVELOPMENT, EQUIPMENT AND CAPITAL OUTLAY

CULTURE AND RECREATION — Expenditures for all cultural and recreational activities for the benefit of residents and visitors.

ADMINISTRATION — Expenditures for general administration of cultural and recreational activities.

7010.0 COUNCIL ON THE ARTS

7020.0 PARKS AND RECREATION ADMINISTRATION

RECREATION — Expenditures for recreational activities and facilities.

7110.0 PARKS

7140.0 PLAYGROUNDS AND RECREATION CENTERS

7145.0 JOINT RECREATION PROJECTS

7180.0 SPECIAL RECREATION FACILITIES

7197.0 RECREATION, EQUIPMENT AND CAPITAL OUTLAY

7270.0 BAND CONCERTS

7310.0 YOUTH PROGRAMS

7320.0 JOINT YOUTH PROGRAMS

CULTURE — Expenditures for cultural activities and facilities.

7410.0 LIBRARY

7415.0 JOINT PUBLIC LIBRARY

7450.0 MUSEUM

Expenditure Account Code Definitions (Continued)

7497.0 LIBRARY, EQUIPMENT AND CAPITAL OUTLAY

7510.0 HISTORIAN

7520.0 HISTORICAL PROPERTY

7550.0 CELEBRATIONS

7560.0 OTHER PERFORMING ARTS

7610.0 PROGRAM FOR THE AGING

7620.0 ADULT RECREATION

7989.0 OTHER CULTURE AND RECREATION

7997.0 CULTURE AND RECREATION, EQUIPMENT AND CAPITAL OUTLAY

HOME AND COMMUNITY SERVICE — Expenditures for services provided to the community at large including environmental, sanitation, water, sewage, community development and protection of natural resources.

GENERAL ENVIRONMENT — Expenditures for environmental activities.

8010.0 ZONING

8020.0 PLANNING

8025.0 JOINT PLANNING BOARD

8030.0 RESEARCH

8040.0 HUMAN RIGHTS COMMISSION

8090.0 ENVIRONMENTAL CONTROL

8097.0 PLANNING AND SURVEYS, EQUIPMENT AND CAPITAL OUTLAY

SEWAGE — Expenditures for the collection and disposal of sewage and wastewater.

8110.0 SEWER ADMINISTRATION

8120.0 SEWAGE COLLECTING SYSEM

8130.0 SEWAGE TREATMENT AND DISPOSAL

Expenditure Account Code Definitions (Continued)

8140.0 STORM SEWERS

8150.0 JOINT SEWER PROJECT

8197.0 SEWER, EQUIPMENT AND CAPITAL OUTLAY

SANITATION — Expenditures for the collection and disposal of garbage and/or debris.

8160.0 REFUSE AND GARBAGE

8170.0 STREET CLEANING

8175.0 CLEARING VACANT LOTS

8189.0 OTHER SANITATION

WATER — Expenditures for the supply, treatment and distribution of water.

8310.0 WATER ADMINISTRATION

8320.0 WATER SOURCE OF SUPPLY, POWER AND PUMPING

8330.0 WATER PURIFICATION

8340.0 WATER TRANSPORTATION AND DISTRIBUTION

8350.0 COMMON WATER SUPPLY

8389.0 OTHER WATER EXPENDITURES

8397.0 WATER, EQUIPMENT AND CAPITAL OUTLAY

SOURCES OF POWER — Expenditures for the generation of power sources.

8410.0 ELECTRIC AND POWER

8420.0 STEAM PLANTS

8430.0 NATURAL GAS

COMMUNITY ENVIRONMENT — Expenditures for providing a satisfactory living environment for the community and individuals.

8510.0 COMMUNITY BEAUTIFICATION

Expenditure Account Code Definitions (Continued)

8540.0 DRAINAGE

8560.0 SHADE TREES

8597.0 DRAINAGE, EQUIPMENT AND CAPITAL OUTLAY

COMMUNITY DEVELOPMENT — Expenditures for planning and provision of adequate housing and the redevelopment of substandard blighted facilities.

8610.0 RENT SUBSIDY ADMINISTRATION

8620.0 URBAN RENEWAL AGENCY

8660.0 ACQUISITION OF REAL PROPERTY

8662.0 PUBLIC WORKS, FACILITIES, SITE IMPROVEMENTS

8664.0 CODE ENFORCEMENT

8666.0 CLEARANCE, DEMOLITION, REHABILITATION

8668.0 REHABILITATION LOANS AND GRANTS

8670.0 SPECIAL PROJECTS FOR ELDERLY AND HANDICAPPED

8672.0 PAYMENTS FOR LOSS OF RENTAL INCOME

8674.0 DISPOSITION OF REAL PROPERTY

8676.0 PROVISION FOR PUBLIC SERVICE

8680.0 COMPLETION OF URBAN RENEWAL PROJECTS

8682.0 RELOCATION PAYMENTS AND ASSISTANCE

8684.0 PLANNING AND MANAGEMENT DEVELOPMENT

8686.0 ADMINISTRATION

8687.0 ECONOMIC DEVELOPMENT

8688.0 MODEL CITIES ACTIVITIES

8689.0 OTHER AGENCIES

Expenditure Account Code Definitions (Continued)

8692.0 GRANTS TO OTHER MUNICIPALITIES

NATURAL RESOURCES — Expenditures for conservation and development of natural resources.

8710.0 CONSERVATION

8720.0 FISH AND GAME

8730.0 FORESTRY

8740.0 SMALL WATERSHED PROTECTION DISTRICT

8745.0 FLOOD AND EROSION CONTROL

8750.0 AGRICULTURE AND LIVESTOCK

8760.0 EMERGENCY DISASTER WORK

8790.0 GENERAL NATURAL RESOURCES

8797.0 OTHER HOME AND COMMUNITY SERVICES, EQUIPMENT AND CAPITAL OUTLAY

SPECIAL SERVICES — Expenditures for cemeteries and other home and community special services.

8810.0 CEMETERIES

8989.0 OTHER HOME AND COMMUNITY SERVICES

8997.0 OTHER HOME AND COMMUNITY SERVICES, EQUIPMENT AND CAPITAL OUTLAY

UNDISTRIBUTED — Expenditures for employee benefits, debt service and interfund transfers.

EMPLOYEE BENEFITS — Expenditures paid by the government on behalf of employees.

9010.8 STATE RETIREMENT

9015.8 POLICE AND FIRE RETIREMENT

9025.8 LOCAL PENSION FUND

Expenditure Account Code Definitions (Continued)

9030.8 SOCIAL SECURITY

9040.8 WORKERS' COMPENSATION

9045.8 LIFE INSURANCE

9050.8 UNEMPLOYMENT INSURANCE

9055.8 DISABILITY INSURANCE

9060.8 HOSPITAL AND MEDICAL/DENTAL INSURANCE

9070.8 UNION WELFARE BENEFITS

9085.0 SUPPLEMENTAL BENEFIT PAYMENTS TO DISABLED FIREFIGHTERS

9089.8 OTHER EMPLOYEE BENEFITS (SPECIFY)

DEBT SERVICE — Expenditures for both long-term and short-term debt principal (.6) and interest (.7) payments.

9700.0 TERM BONDS

9710.0 SERIAL BONDS

9720.0 INSTALLMENT BONDS

9730.0 BOND ANTICIPATION NOTES

9740.0 CAPITAL NOTES

9750.0 BUDGET NOTES

9760.0 TAX ANTICIPATION NOTES

9770.0 REVENUE ANTICIPATION NOTES

9780.0 DEBT PAYMENTS TO PUBLIC AUTHORITIES

9785.0 INSTALLMENT PURCHASE DEBT

9789.0 OTHER LONG-TERM DEBT

Expenditure Account Code Definitions (Continued)

9790.0 STATE LOANS

9795.0 INTERFUND LOANS

INTERFUND TRANSFERS — Legally authorized transfers to a fund or agent through which the resources are to be expended.

9901.0 INTERFUND TRANSFER

9950.0 TRANSFER TO CAPITAL PROJECTS FUND

9991.0 REPAYMENTS TO ESCROW AGENT — ADVANCE REFUNDING BONDS

Terminology

The following explanations are presented to aid in understanding the terminology generally used in governmental accounting, auditing, financial reporting and budgeting.

ABATEMENT. A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNTABILITY. The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry - to justify the raising of public resources and the purposes for which they are used.

ACCOUNTING SYSTEM. The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

ACCOUNTS RECEIVABLE. An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCREDITED VALUE. A valuation basis for certain investments and debt instruments that reports on the balance sheet only that portion of their face value that reflects principal and interest accrued to date.

ACCRUAL BASIS. A fund's basis of accounting having the measurement of changes in total economic resources as its measurement focus. Revenues are recognized in the periods in which they are earned, and expenses are recognized as soon as liability is incurred.

ACCUMULATED DEPRECIATION. A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

ACTIVITY. A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).

ACTIVITY CLASSIFICATION. An expenditure classification according to the specific type of work performed by organizational units (e.g., sewage treatment and disposal, waste collection, waste disposal and street cleaning are activities performed in carrying out the function of sanitation).

ACTUARIAL BASIS. A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund or account. The factors considered in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life.

Terminology (Continued)

AD VALOREM TAX. A tax based on value (e.g., a property tax).

ADVANCE REFUNDING BONDS. Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

AGENCY FUND. A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

ALLOTMENT. A part of an appropriation that may be encumbered or expended during a given period.

AMORTIZATION. (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

AMORTIZATION SCHEDULE. A schedule of debt service payments separating the portions of payments attributable to principal and interest.

ANNUAL BUDGET. A budget applicable to a single fiscal year.

ANNUAL FINANCIAL REPORT. A financial report applicable to a single fiscal year.

ANNUITY. A series of equal payments made or received at equal intervals over a designated period.

APPRAISE. To estimate the value, particularly the value of property. If the property is valued for taxation, the narrower term “assess” is substituted.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and in the time it may be expended.

APPROPRIATION ACCOUNT. A budgetary account set up to record spending authorizations for specific purposes. The account is credited with the original appropriation and any supplemental appropriations and is charged/debited with expenditures and encumbrances.

APPROPRIATION LEDGER. A subsidiary ledger containing an account for each appropriation. Each account usually includes the amount originally appropriated, transfers to or from the appropriation, amounts charged against the appropriation, the available balance and other related information.

Terminology (Continued)

ARBITRAGE. Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

ASSESS. To establish an official property value for taxation.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSESSMENT. (1) The process of making the official valuation of property for taxation. (2) The valuation placed upon property as a result of this process.

ASSESSMENT ROLL. With real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner usually are listed. With personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property and its assessed value.

ASSET. A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. Resources with present service capacity that the government presently controls.

AUDIT. A systematic collection of the sufficient, appropriate evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

AUDIT COMMITTEE. A group of individuals, selected by the governing body, having specific responsibility for addressing all issues related to financial reporting and disclosure. Ideally, audit committees form a direct communications link between the auditor and the governing body. Therefore, the majority of the committee's members normally would be expected not to have management responsibilities within the entity under audit.

AUDIT FINDING. A weakness in internal controls or an instance of noncompliance with applicable laws and regulations that is presented in the audit report in conformity with GAGAS.

AUDIT PROCUREMENT. The process used to obtain auditing services from independent public accountants.

AUDITOR'S REPORT. In the context of a financial statement audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with GAAP or some other comprehensive basis of accounting.

An Unqualified Opinion. States that the financial statements present fairly the financial position, results of operations and (when applicable) changes in financial position in conformity with GAAP only when the auditor has formed such an opinion on the basis of an examination.

A Qualified Opinion. States that "except for" the effect of the matter to which the qualification relates, the financial statements present fairly the financial position, results of operations and (when applicable) changes in financial position in conformity with GAAP. Such an opinion is expressed when a lack of sufficient, competent evidential matter or restrictions on the scope of the auditor's examination have led the auditor to conclude that an unqualified opinion cannot be expressed, or when the auditor believes, on the basis of his examination, that (1) the financial statements contain a departure from GAAP, the effect of which is material (2) there has been a material change between periods in accounting principles or in the method of their application or (3) there are significant uncertainties affecting the financial statements and the auditor has decided not to express an adverse opinion or to disclaim an opinion.

An Adverse Opinion. States that the financial statements do not present fairly the financial position, results of operations or changes in financial position in conformity with GAAP.

A Disclaimer Opinion. States that the auditor does not express an opinion on the financial statements. The disclaimer of opinion is appropriate when the auditor has not performed an audit sufficient in scope to form an opinion on the financial statements. A disclaimer of opinion should not be expressed because the auditor believes, on the basis of the examination, that there are material departures from GAAP. In such circumstances, an adverse opinion is appropriate.

AUTHORITY. A government or public agency created to perform a single function or a restricted group of related activities. Usually, such units are financed from service charges, fees and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or be partially dependent upon other governments for its financing or the exercise of certain powers.

AVAILABILITY CRITERION. Principle of the modified accrual basis of accounting according to which revenues may only be recognized when they are collected within the period or soon enough after to be used to pay liabilities of the current period.

AVAILABILITY PERIOD. A specific period immediately following the close of the fiscal year by the end of which cash must be collected for related revenue recognition in accordance with availability of modified accrual accounting.

BALANCE SHEET. The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

Terminology (Continued)

BANK BALANCE. In the context of GASB Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, the amount credited by a financial institution to the government's account as opposed to the government's own ledger balance for the account (e.g., if checks have been written against an account, but have not yet cleared the bank, the ledger balance would be lower than the bank balance).

BASIC FINANCIAL STATEMENTS. Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP.

BASIS OF ACCOUNTING. A term used to refer to when revenues, expenditures, expenses and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash, the accrual or modified accrual basis.

BASIS POINT. Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.

BENEFITS. Payments to which participants may be entitled including pension benefits, death benefits and benefits due on termination of employment.

BIENNIAL BUDGET. A budget applicable to a two-year fiscal period.

BILL. A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution.

BLENDING (BLENDED). The method of reporting the financial data of a component unit that presents the component unit's balances and transactions in a manner similar to the presentation of the balances and transactions of the primary government.

BOND. Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

BOND ANTICIPATION NOTES (BANs). Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are often retired from proceeds of the bond issue to which they are related.

BOND COVENANT. A legally enforceable promise made by an issuer of bonds to the bondholders normally contained in the bond resolution or indenture (e.g., pledged revenues).

Terminology (Continued)

BOND DISCOUNT. The difference between the present value and the face amount of bonds when the former is less than the latter. In common usage, the term also includes issuance costs withheld from the bond proceeds by the underwriter.

BONDED DEBT. The portion of indebtedness represented by outstanding bonds.

BOND INDENTURE. A formal agreement, also called a deed of trust, between an issuer of bonds and the bondholder.

BOND ORDINANCE OR RESOLUTION. An ordinance or resolution authorizing a bond issue.

BOND PREMIUM. The difference between the present value and the face amount of bonds when the former is greater than the latter.

BONDS AUTHORIZED AND UNISSUED. Bonds that have been authorized legally but not issued and that can be issued and sold without further authorization.

BONDS ISSUED. Bonds sold by the government.

BONDS PAYABLE. Generally, the face value of bonds issued and unpaid. In the case of deep-discount and zero-coupon bonds, however, only the accreted value of the security is reported as bonds payable on the balance sheet.

BOOKS OF ORIGINAL ENTRY. The record in which various transactions are recorded formally for the first time (e.g., cash journal, check register or general journal). With automated bookkeeping methods, one transaction may be recorded simultaneously in several records, one of which may be regarded as the book of original entry. Memorandum books, check stubs, files of duplicate sales invoices, etc., on which first or prior business notations may have been made, are not books of original entry in the accepted meaning of the term, unless they also are used as the media for direct posting to the ledgers.

BOOK VALUE. Value as shown by the books of account. In the case of assets subject to reduction by valuation allowances, book value refers to cost or stated value less the appropriate allowance. Sometimes a distinction is made between gross book value and net book value, the former designating value before deduction of related allowances and the latter the value after the deduction. In the absence of any modifiers, however, book value is understood to be synonymous with net book value.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes the plan finally approved by that body.

Terminology (Continued)

BUDGETARY ACCOUNTS. Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

BUDGETARY COMPARISONS. Statements or schedules presenting comparisons between approved budgetary amounts (as amended) and actual results of operations on the budgetary basis.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past year's actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

BUDGET-GAAP BASIS DIFFERENCES. Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable to the fund type when reporting on operations in conformity with GAAP. For example, a cash-basis budget would produce a budget-GAAP basis difference.

BUSINESS-TYPE ACTIVITIES. Those activities of a government carried out primarily to provide specific services in exchange for a specific user charge.

CALLABLE BOND. A type of bond with a feature that permits the issuer to pay the obligation before the stated maturity date by giving notice of redemption in a manner specified in the bond contract.

CAPITAL BUDGET. A plan of proposed capital outlays and the means of financing them.

CAPITAL EXPENDITURES. Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CAPITAL GRANTS. Grants restricted by the grantor for the acquisition and/or construction of fixed assets.

CAPITAL LEASE. An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time, that meets one or more of the criteria set forth in SFAS No.13 for lease capitalization.

Terminology (Continued)

CAPITAL PROGRAM. A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CAPITALIZATION THRESHOLD. The dollar value at which governments elect to capitalize assets used in operations and that have an initial useful life extending beyond a single reporting period.

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CASH DISCOUNT. An allowance received or given if payment of an account is completed within a stated period of time.

CASH EQUIVALENT. Short-term, highly liquid investments that are both (1) readily convertible to known amounts of cash and (2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

CASH FLOWS STATEMENT. One of the basic financial statements required in proprietary funds that reports the inflows and outflows of cash.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM. A voluntary program administered by the GFOA to encourage governments to publish efficiently organized and easily readable CAFRs/CUFRs and to provide technical assistance and peer recognition to the finance officers preparing them.

CERTIFIED PUBLIC ACCOUNTANT (CPA). An accountant who has met all the statutory and licensing requirements of a given state for use of that designation. All U.S. states require accountants, at a minimum, to complete successfully a uniform national examination before being allowed to designate themselves as CPAs.

CLAIM. (1) Potential losses that rise from (a) employment (e.g., worker compensation and unemployment), (b) contractual actions (e.g., delays or inadequate specifications), (c) actions of government personnel (e.g., medical malpractice, damage to privately owned vehicles by government-owned vehicles, improper police arrest) and (d) governmental properties (e.g., personal injuries, property damage). (2) In the context of insurance, a demand for payment of a policy benefit because of the occurrence of an insured event, such as the destruction or damage of property and related deaths or injuries.

CLEARING ACCOUNT. An account used to accumulate total charges or credits so that they can be distributed later among the accounts to which they are allocable or so that the net differences can be transferred to the proper account(s).

Terminology (Continued)

COLLATERAL. Assets pledged to secure deposits, investments or loans.

COMMITMENTS. In the context of note disclosure, contingent obligations at the balance sheet date arising from the terms of executory contracts.

COMPENSATED ABSENCES. Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, post-retirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

COMPLIANCE AUDITING. Auditing for compliance with applicable laws and regulations. Tests of compliance with laws and regulations are substantive tests; therefore, the term "compliance auditing" should not be confused with the similar term "compliance testing" which usually refers to testing for compliance with internal control procedures.

COMPONENT UNITS. Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

COMPONENT UNIT FINANCIAL REPORT (CUFR). A report covering all fund and account groups of a component unit including introductory section; appropriate combined, combining and individual fund statements; notes to the financial statements; required supplementary information; schedules; narrative explanations and statistical tables.

COMPONENT UNIT FINANCIAL STATEMENTS (CUFS). Financial statements of a component unit that may be issued separately from the component unit financial report. Such statements should include the financial statements and notes to the financial statements that are essential to the fair presentation of financial position and results of operations (and changes in financial position of proprietary funds and similar trust funds).

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). The official annual report of a government prepared in conformity with GAAP.

CONSUMPTION METHOD. The method under which inventories are recorded as expenditures/expenses when used.

CONTINGENT LIABILITY. Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders and uncompleted contracts. Contingent liabilities should be disclosed within the financial statements (including the notes) when there is a reasonable possibility a loss may have been incurred. Guarantees, however, should be disclosed even though the possibility of loss may be remote.

Terminology (Continued)

CONTROL ACCOUNT. An account in the general ledger in which is recorded the aggregate of debt and credit postings to a number of related accounts called subsidiary accounts (e.g., taxes receivable is a control account supported by the aggregate of individual balances in individual property taxpayers subsidiary accounts).

CONTROL ENVIRONMENT. The collective effect of various factors on establishing, enhancing, or mitigating the effectiveness of specific policies and procedures. Such factors include (1) management philosophy and operating style, (2) organizational structure, (3) the function of the legislative body and its committees, (4) methods of assigning authority and responsibility, (5) management control methods, (6) the internal audit function, (7) personnel policies and procedures and (8) external influences concerning the entity.

CONTROL PROCEDURES. The policies and procedures (in addition to the control environment and accounting system) that management has established to provide reasonable assurance that specific entity objectives will be achieved.

CORRECTIVE ACTION PLAN. A plan state and local officials are required to submit to appropriate officials. The plan details how material noncompliance or weaknesses found in the audit will be eliminated or why corrective action is not necessary.

COST. The amount of money or other consideration exchanged for goods or services.

COST ACCOUNTING. The method of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COUPON RATE. The interest rate specified on interest coupons attached to a bond. The term "nominal interest rate" is also used in this sense.

CURRENT. As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually indicates items likely to be used up or converted into cash within one year.

CUSTODIAL AGREEMENT. A written contract establishing the responsibilities of a custodian who holds collateral for deposits with financial institutions, investment securities or securities underlying repurchase agreements.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds and notes.

DEBT LIMIT. The maximum amount of outstanding gross or net debt legally permitted.

DEBT PROCEEDS. The difference between the face amount of debt and the issuance discount or the sum of the face amount and the issuance premium. Debt proceeds differ from cash receipts to the extent issuance costs, such as underwriters' fees, are withheld by the underwriter.

Terminology (Continued)

DEBT RATIOS. Comparative statistics illustrating the relation between the issuer's outstanding debt and such factors as its tax base, income or population. These ratios often are used as part of the process of determining the credit rating of an issue, especially with general obligation bonds.

DEEP-DISCOUNT DEBT. Debt issued with a stated interest rate significantly less than the effective interest rate (e.g., less than 80 percent of the effective interest rate).

DEFEASANCE. The legal release of a debtor from being the primary obligor under the debt, either by the courts or by the creditor. Also referred to as a legal defeasance. See IN-SUBSTANCE DEFEASANCE.

DEFERRED REVENUE. Resource inflows that do not meet the criteria for revenue recognition.

DEFICIT. (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEMAND BONDS. Long-term debt issuances with demand ("put") provisions that require the issuer to repurchase the bonds upon notice from the bondholder at a price equal to the principal plus accrued interest. To ensure their ability to redeem the bonds, the issuers of demand bonds frequently enter into short-term standby liquidity agreements and long-term "takeout" agreements.

DEPLETION. The allocation of the cost of wasting assets (e.g., timber, oil, coal) to the periods benefited by their use.

DEPOSITS. In the context of required note disclosures, cash and near cash items placed on account with a financial institution or fiscal agent. Some deposits (e.g., checking accounts) are subject to withdrawal upon demand without notice or penalty (demand deposits) and others (e.g., certificates of deposit) can only be withdrawn without penalty upon completion of a fixed period (time deposits).

DEPRECIATION. (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Terminology (Continued)

DISBURSEMENTS. Payments in cash.

DISCOUNT. In the context of bonds payable and investments, the amount by which par value exceeds the price paid for a security. The discount generally represents the difference between the nominal interest rate and the actual or effective rate of return to the investor.

DISCOUNT RATE. The rate used to adjust a series of future payments to reflect the time value of money. For the purpose of calculating the pension benefit obligation defined by the GASB, this rate is equal to the estimated long-term rate of return on current and future investments of the pension plan. For capitalized leases, the discount rate used by the lessee is the lessee's incremental borrowing rate unless the lessee is aware of the lessor's implicit rate and that rate is less than the lessee's incremental borrowing rate.

DISCRETE PRESENTATION (DISCRETELY PRESENTED). The method of reporting financial data of component units in a column(s) separate from the financial data of the primary government.

DISCUSSION MEMORANDUM (DM). Document issued by either the GASB or the FASB as a basis for written comments by respondents, leading to the issuance of one or more GASB or FASB pronouncements. In a DM, neither the GASB nor the FASB attempts to reach any conclusions about the issues and related arguments and implications presented. A DM is not an authoritative document and should not be used to justify departures from GAAP.

DOUBLE ENTRY. A system of bookkeeping requiring that for every entry made to the debit side of an account or accounts, an entry or entries be made for an equal amount to the credit side of another account or accounts.

ECONOMIC GAIN/LOSS. In the context of an advance refunding, the difference between the present value of the old debt service requirements and the present value of the new debt service requirements, discounted at the effective interest rate and adjusted for additional cash paid.

EFFECTIVE INTEREST RATE. The rate of earning on a bond investment, based on the actual price paid for the bond, the coupon rate, the maturity date and the length of time between interest dates, in contrast with the nominal interest rate.

EMINENT DOMAIN. The power of a government to acquire private property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by the courts.

ENCUMBRANCES. Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Terminology (Continued)

ENDOWMENT. Funds or property donated with either a temporary or permanent restriction as to the use of principal.

ENTITLEMENT. The amount of payment to which a state or local government is entitled pursuant to an allocation formula contained in applicable statutes. See GRANTS.

ENTITY. (1) The basic unit upon which accounting and/or financial reporting activities focus. (2) That combination of funds that constitutes the reporting entity for financial reporting purposes.

ENTRY. The record of a financial transaction in the appropriate book of account.

EQUITY ACCOUNTS. Those accounts presenting the difference between assets and liabilities of the fund.

EQUITY INTEREST. A financial interest in a joint venture evidenced by the ownership of shares of the joint venture's stock or by otherwise having an explicit, measurable right to the net resources of the joint venture that is usually based on an investment of financial or capital resources by a participating government.

ESCHEAT. The reversion of private property to a government because there is no one to inherit or because of a breach of condition.

ESTIMATED CURRENT COSTS OF CLOSURE AND POST-CLOSURE CARE. The total current cost of equipment, facilities and services expected to result in disbursements near or after the date a municipal solid waste landfill stops accepting solid waste.

ESTIMATED LIFE. The expected economic useful life of an asset from the date it was placed in service to the projected retirement date.

EXCHANGE TRANSACTIONS. Transactions in which each party receives and gives up essentially equal value.

EXPENDITURES. Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays and intergovernmental grants, entitlements and shared revenues.

EXPENSES. Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

EXPOSURE DRAFT. A proposed statement or interpretation issued for public comment by the GASB or the FASB.

FACE VALUE. As applied to securities, the amount of the issuer's liability stated in the security document.

Terminology (Continued)

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC). A federal institution that insures deposits of federally chartered banks.

FIDELITY BOND. A written promise to indemnify against losses from theft, defalcation and misappropriation of public monies by government officers and employees.

FINANCIAL ADVISOR. In the context of bond issuances, a consultant who advises the issuer on any of a variety of matters related to the issuance. The financial advisor sometimes also is referred to as the fiscal consultant.

FINANCIAL STATEMENT AUDIT. An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

FINANCIAL REPORTING ENTITY(S). A primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The nucleus of a financial reporting entity usually is a primary government. However, a governmental organization other than a primary government (such as a component unit, a joint venture, a jointly governed organization or other stand-alone government) serves as the nucleus for its own reporting entity when it issues separate financial statements.

FINANCIAL RESOURCES. Cash and other assets that, in the normal course of operations, will become cash.

FISCAL AGENT. A fiduciary agent, usually a bank or county treasurer, who performs the function of paying debt principal and interest when due.

FISCAL PERIOD. Any period at the end of which a government determines its financial position and the results of its operations.

FISCAL YEAR. A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED BUDGET. A budget setting forth dollar amounts that are not subject to change based on the volume of goods or services to be provided.

FIXED COSTS. Costs of providing goods or services that do not vary proportionately to the volume of goods or services provided.

FLEXIBLE BUDGET. A budget whose dollar amounts vary according to the volume of goods or services to be provided.

Terminology (Continued)

FLOW OF CURRENT FINANCIAL RESOURCES. A measurement focus that recognizes the net effect of transactions on current financial resources by recording accruals for those revenue and expenditure transactions which have occurred by year end that are normally expected to result in cash receipt or disbursement early enough in the following year either (a) to provide financial resources to liquidate liabilities recorded in the fund at year end or (b) to require the use of available expendable financial resources reported at year end.

FLOW OF ECONOMIC RESOURCES. The measurement focus used in the commercial model and in proprietary and similar trust funds to measure economic resources, the claims to those economic resources and the effects of transactions, events and circumstances that change economic resources and claims to those resources. This focus includes depreciation of fixed assets, deferral of unearned revenues and prepaid expenses, and amortization of the resulting liabilities and assets. Under this measurement focus, all assets and liabilities are reported on the balance sheet, whether current or non-current. Also, the accrual basis of accounting is used, with the result that operating statements report expenses rather than expenditures.

FORECLOSURE. The seizure of property as payment for delinquent tax or special assessment obligations. Ordinarily, property foreclosed is resold to liquidate delinquent tax or special assessment obligations, but, on occasion, governments retain possession for their own needs.

FORFEITURE. The automatic loss of cash or other property as a penalty for not complying with legal provisions and as compensation for the resulting damages or losses. This term should not be confused with confiscation. The latter term designates the actual taking over of the forfeited property by the government. Even after property has been forfeited, it cannot be said to be confiscated until the government claims it.

FRANCHISE. A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FULL FAITH AND CREDIT. A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full-faith-and-credit bonds.

FUNCTION. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

GENERAL JOURNAL. A journal in which all entries are recorded that are not recorded in special journals.

GENERAL LEDGER. A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal (i.e., the debit balances equal the credit balances).

GENERAL OBLIGATION BONDS PAYABLE. Bonds backed by the full faith and credit of government.

Terminology (Continued)

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS). Standards established by the AICPA for the conduct and reporting of financial audits. There are ten basic GAAS, classed into three broad categories: general standards, standards of field work and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to comment and expand upon these basic standards. These SAS, together with the ten basic standards, constitute GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS (GAGAS). Standards established by the GAO in its publication Government Auditing Standards ("Yellow Book") for the conduct and reporting of all financial and performance audits. GAGAS set forth general standards applicable to all types of audits and separate standards of field work and reporting for financial and performance audits. The GAGAS standards of field work and reporting for financial audits incorporate and build upon GAAS.

GOVERNMENTAL ACCOUNTING. The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). The authoritative accounting and financial reporting standard-setting body for government entities.

GRANTS. Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility. See ENTITLEMENTS.

IMPACT FEES. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

IMPOSITION OF WILL. The ability to significantly influence the programs, projects, activities or level of services performed or provided by an organization.

IMPREST ACCOUNT. An account into which a fixed amount of money is placed for minor disbursements or disbursements for a specific purpose (e.g., payroll).

INDEPENDENT AUDIT. An audit performed by an independent auditor.

INDEPENDENT AUDITOR. An auditor meeting the independence criteria set forth in GAAS or GAGAS.

INFRASTRUCTURE ASSETS. Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

IN-SUBSTANCE DEFEASANCE. An advance refunding in which the government is not legally released from being the primary obligator on the refund bonds, but the possibility of the government having to make additional payments is considered remote under criteria provided by SFAS No. 76. See ADVANCE REFUNDING BONDS.

INTERNAL CONTROL STRUCTURE. Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

INVENTORY. (1) A detailed list showing quantities, descriptions and values of property and, frequently, units of measure and unit prices. (2) An asset account reflecting the cost of goods held for resale or for use in operations.

JOINT VENTURE. A legal entity or other contractual arrangement in which a government participates as a separate and specific activity for the benefit of the public or service recipients and in which the government retains an ongoing financial interest.

JOURNAL. A book of original entry.

JUDGMENT. An amount to be paid or collected by a government as the result of a court decision, including a condemnation award in payment for private property taken for public use.

LAPSE. As applied to appropriations, the automatic termination of an appropriation. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

LEASEHOLD. The right to the use of real estate by virtue of a lease, usually for a specified term of years, for which consideration is paid.

LEASE-PURCHASE AGREEMENTS. Contractual agreements that are termed leases, but that in substance are purchase contracts.

LEDGER. A group of accounts in which are recorded the financial transactions of an entity.

LEGAL OPINION. (1) The opinion, as to the legality, of an authorized official, such as an attorney general or city attorney. (2) In the case of government bonds, the opinion of a specialized bond attorney as to the legality of the bond issue.

LETTER OF CREDIT. A financial institution's written guarantee of a customer's drafts, up to a specified amount, for a certain period of time.

Terminology (Continued)

LEVY. (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES. Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. Present obligations to sacrifice resources that the government has little or no discretion to avoid.

LIQUIDITY. The ability to convert assets to cash quickly, without significant losses.

LONG-TERM BUDGET. A budget prepared for a period longer than a fiscal year. Long-term budgets concerned with capital outlay plans and capital improvement programs are referred to as capital budgets.

LONG-TERM DEBT. In the context of the General Long-Term Debt Account Group, any unmatured debt that is not a fund liability.

MAINTENANCE. The act of keeping capital assets in a state of good repair. It includes preventive maintenance; normal periodic repairs; replacement of parts, structural components and so forth and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MEASUREMENT FOCUS. The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

MODIFIED ACCRUAL BASIS. A fund's basis of accounting having the measurement of changes in current financial resources as its measurement focus. Used for governmental funds, the modified accrual basis of accounting recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows and outflows of cash.

MUNICIPAL. In its broadest sense, an adjective denoting the state and all subordinate units of government.

MUNICIPAL CORPORATION. A political and corporate body established pursuant to State statutes to provide government services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population and usually is organized with the consent of its residents. It usually has a seal and may sue and be sued (e.g., cities and villages).

MUNICIPAL SOLID WASTE LANDFILL (MSWLF). A discrete area of land or an excavation that receives household waste. The term "municipal" does not indicate ownership.

NET INCOME. The proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

NOMINAL INTEREST RATE. The contractual interest rate shown on the face and in the body of a bond and used to compute the amount of interest to be paid, in contrast to the effective interest rate.

NON-EXCHANGE TRANSACTION. A transaction in which a government either gives value (benefit) to another party without directly receiving equal value in exchange or receives value (benefit) from another party without directly giving equal value in exchange.

NON-OPERATING EXPENSES. Proprietary fund expenses not directly related to the fund's primary activities (e.g., interest).

NON-OPERATING REVENUES. Proprietary fund revenues incidental to, or by-products of, the fund's primary activities.

NOTES TO THE FINANCIAL STATEMENTS. The disclosures required for a fair presentation of the financial statements of a government in conformity with GAAP and not included on the face of the financial statements themselves. The notes to the financial statements are an integral part of the financial statements.

OBLIGATIONS. The amounts a government may be legally required to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

OBSOLESCENCE. The decrease in the value of fixed assets, resulting from economic, social, technological or legal changes.

OFFICIAL STATEMENT. A document published by a government planning to issue bonds that provides information on the proposed bond issue, including the purpose of the issue and the means of servicing the indebtedness, as well as information about the issuer that may be helpful in evaluating creditworthiness.

ONGOING FINANCIAL INTEREST. An equity interest or any other arrangement that allows a participating government to have access to a joint venture's resources.

ONGOING FINANCIAL RESPONSIBILITY. (1) A participating government is obligated in some manner for the debts of the joint venture or (2) a joint venture's existence depends on continued funding by the participating government.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is

usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES. Proprietary fund expenses related directly to the fund's primary activities.

OPERATING INCOME. The excess of proprietary fund operating revenues over operating expenses.

OPERATING LEASE. A lease agreement that does not meet the criteria for capitalization set forth in SFAS No.13.

OPERATING REVENUES. Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

OVERDRAFT. (1) The amount by which checks, drafts or other demands for payment on the treasury or on a bank exceed the amount of the credit against which they are drawn. (2) The amount by which requisitions, purchase orders or audited vouchers exceed the appropriation or other credit to which they are chargeable.

OVERHEAD. Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management and supervision.

OVERLAPPING DEBT. The proportionate share that property within each overlapping government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

PAR VALUE. In the case of bonds, the amount of principal that must be paid at maturity. Par value is also referred to as the face value of the security.

PAYING AGENT. An entity responsible for payment of bond principal and interest on behalf of the government.

PERFORMANCE AUDITING. A systematic process of objectively obtaining and evaluating evidence regarding the performance of an organization, program, function or activity. Evaluation is made in terms of its economy and efficiency of operations, effectiveness in achieving desired regulations, for the purpose of ascertaining the degree of correspondence between performance

and established criteria and communicating the results to interested users. The performance audit function provides an independent, third-party review of management's performance and the degree to which the performance of the audited entity meets pre-stated expectations.

PERPETUAL INVENTORY. A system whereby the inventory of units of property at any date may be obtained directly from the records, without resorting to an actual physical count, for each item or group of items to be inventoried. This system provides an ongoing record of goods ordered, received and withdrawn and the balance on hand, in units and, frequently, also in value.

POSTING. The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book or document of original entry.

POTENTIAL COMPONENT UNIT. A separate government unit, agency or non-profit corporation that needs to be evaluated to determine if it is to be included with other component units and the oversight unit to constitute the reporting entity.

PREMIUM. The excess of the price of a security over its face value, excluding any amount of accrued interest bought or sold.

PRESENT VALUE. The discounted value of a future amount or amounts of cash, assuming a given rate of interest.

PRIMARY GOVERNMENT. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate and is fiscally independent of other state or local governments.

PRINCIPAL. In the context of bonds other than deep-discount debt, the face value or par value of a bond or issue of bonds payable on stated dates of maturity.

PRINCIPLE. A standard or guideline. See GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

PURCHASE ORDER. A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASES METHOD. The method under which inventories are recorded as expenditures when acquired.

QUASI-EXTERNAL TRANSACTIONS. Interfund transactions that would be treated as revenues, expenditures or expenses if they involved organizations external to the government unit (e.g., payments in lieu of taxes from an enterprise fund to the general fund; internal service fund billings to departments; routine employer contributions to a pension trust fund and routine service charges for inspection, engineering, utilities or similar services provided by a department financed from one fund to a department financed from another fund). These transactions should be accounted for as revenues, expenditures or expenses in the funds involved.

Terminology (Continued)

RATINGS. In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.

RECEIPTS. Cash received.

REFUND. (1) (Noun) An amount paid back or credit allowed because of an over-collection or because of the return of an object sold. (2) (Verb) To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold. (3) (Verb) To provide for the payment of an obligation through cash or credit secured by a new obligation.

REFUNDING BONDS. Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds.

REIMBURSEMENTS. (1) Repayments of amounts remitted on behalf of another party.
(2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but that properly apply to another fund (e.g., an expenditure properly chargeable to a special revenue fund is initially made from the general fund, and is subsequently reimbursed.) These transactions are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund reimbursed.

RELATED ORGANIZATION. An organization for which a primary government is not financially accountable (because it does not impose its will or have a financial benefit or burden relationship) even though the primary government appoints a voting majority of the organization's governing board.

REPLACEMENT COST. The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

REPURCHASE AGREEMENT. A generic term for an agreement in which a government entity (buyer-lender) transfers cash to a broker-dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities or for different securities.

REVENUES. (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Operating transfers in are classified separately from revenues.

REVERSE REPURCHASE AGREEMENT. An agreement in which a broker-dealer or financial institution (buyer-lender) transfers cash to a government entity (seller-borrower); the entity transfers securities to the broker-dealer or financial institution and promises to repay the cash plus interest in exchange for the same securities or different securities.

Terminology (Continued)

REVOLVING FUND. (1) An internal service fund. (2) An imprest account accounted for as an asset of a fund.

SECURITIES. A negotiable or nonnegotiable instrument that signifies an ownership interest, the right to an ownership interest or creditor status.

SEGMENT INFORMATION. In the context of governmental financial reporting, the presentation within the "liftable" GPFS of selected information on certain individual enterprise funds. Such disclosures are required by GAAP if (1) material long-term liabilities are outstanding, (2) the disclosures are essential to ensure the GPFS are not misleading or (3) they are necessary to ensure inter-period comparability.

SELF-INSURANCE. A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self-insurance is a misnomer.

SELF-SUPPORTING or LIQUIDATING DEBT. Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for whose construction or improvement the bonds were originally issued.

SERIAL BONDS. Bonds whose principal is repaid in periodic installments over the life of the issue.

SHORT-TERM DEBT. Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes variable-rate debt, bond anticipation notes, tax anticipation notes and revenue anticipation notes.

SINGLE AUDIT. An audit performed in A-133 with the Federal Single Audit Act (as amended) and Office of Management and Budget (OMB) Circular, Audits of States and Local Governments. Single Audits allow governments to have one audit performed to meet the needs of all federal grantor agencies.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL DISTRICT. An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, sewer districts and fire protection districts.

Terminology (Continued)

STATE AND LOCAL GOVERNMENT SERIES (SLGS, "slugs"). Direct obligations of the U.S. government that the U.S. Treasury issues specifically to provide state and local governments with required cash flows at yields that do not exceed Internal Revenue Service arbitrage limits.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS. A financial presentation summarizing an entity's cash transactions in an accounting period. This statement is not currently required by GAAP.

STATUTE. A written law enacted by a duly organized and constituted legislative body.

SUBSIDIARY ACCOUNT. One of a group of related accounts supporting in detail the debit and credit summaries recorded in a control account (e.g., the individual property taxpayers accounts for the taxes receivable control account in the general ledger).

SUBSIDIARY LEDGER. A group of subsidiary accounts, the sum of the balances of which should equal the balance of the related control account.

SURETY BOND. A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation (e.g., a surety bond may be required of an independent contractor). Surety bonds also include fidelity bonds covering government officials and employees.

SUSPENSE ACCOUNT. An account carrying charges or credits temporarily pending the determination of the proper account or accounts to which they are to be posted.

TAX ANTICIPATION NOTES (TANs). Notes (or warrants) issued in anticipation of the collection of taxes.

TAX DEED. A written instrument by which title to property sold for taxes is transferred unconditionally to the purchaser. A tax deed is issued upon foreclosure of the tax lien and is obtained by the purchaser at the tax sale. The tax lien cannot be foreclosed until the expiration of the period during which the owner may redeem the property by paying the delinquent taxes and other charges.

TAXES. Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

TAX-EXEMPT BONDS. State and local government securities whose interest is exempt from taxation by the federal government or within the jurisdiction issued.

TAX LIENS. Claims governments have upon properties until the taxes levied against them have been paid. This term is sometimes limited to those delinquent taxes that the government has taken legal action to collect through the filing of liens.

Terminology (Continued)

TAX RATE. The amount of tax stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property).

TAX ROLL. The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

TERM BONDS. Bonds that mature, in total, on one date.

TRIAL BALANCE. A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balance agrees with a control account, the ledger from which the figures are taken is said to be in balance.

TRUSTEE. A fiduciary holding property on behalf of another.

UNDERWRITER. In the context of bonds, a dealer who purchases a new issue for resale.

VALUE. As used in governmental accounting (1) the act of describing anything in terms of money or (2) to measure in terms of money. The term should not be used without further qualification.

VARIABLE INTEREST RATE. A rate of interest subject to adjustment (e.g., the rate of interest specified may be a percentage of the prime rate on certain set dates.)

VESTED BENEFIT. A benefit for which the employer has an obligation to make payment even if an employee terminates; thus, the benefit is not contingent on an employee's future service.

VOUCHER. A written document that shows the propriety of transactions and usually indicates the accounts in which they are to be recorded.

WARRANT. An order drawn by the legislative body or an officer of a government upon its fiscal officer, directing the latter to pay a specified amount to the person named or to the bearer.

Useful Links:

OSC Publications — www.osc.state.ny.us/localgov/pubs/index.htm

OSC Accounting Releases — www.osc.state.ny.us/localgov/pubs/releases/index.htm

Governmental Accounting Standards Board (GASB) — www.gasb.org

OSC Contact Information — www.osc.state.ny.us/contact.htm

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