



# FIRE DISTRICT

## Accounting and Reporting Manual



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# Chapter 1

## Introduction

### Fire Districts in New York State

Fire districts are district corporations and political subdivisions of the State, distinct from the municipalities in which they are located. In general, fire districts are governed by an elected board of fire commissioners and are required to have a treasurer and secretary. The districts have the power to require the levy of taxes on real property and to borrow in their own names.

Fire districts should not be confused with fire companies, fire departments or fire protection districts. The fire company or companies within the district are usually volunteer fire companies incorporated under the provisions of the Not-for-Profit Corporation Law and constitute the fire department of the fire district which is headed by a chief. The fire district commissioners are authorized to adopt rules and regulations governing all fire companies and departments. Fire protection districts, on the other hand, comprise a geographical area of a town which is provided fire protection pursuant to a contract.

### This Manual

The responsibility for oversight of fire districts by the State Comptroller is contained in the State Constitution, Article 3 of the General Municipal Law and the Town Law. Among other things, the State Comptroller's responsibilities include: performing audits, prescribing information to be included in annual financial reports and prescribing a uniform system of accounts for fire district accounting and reporting.

The Office of the State Comptroller (OSC) has compiled this manual as a comprehensive accounting and reporting guide for fire district officials and others interested in accounting and financial reporting by fire districts in New York State. The manual provides an overview of accounting and financial reporting principles to be used by fire districts to account for and report their financial activities.

Fire districts with \$500,000 or more of revenues (excluding borrowings) are required to maintain their accounting records and report their financial activities on a double-entry modified accrual basis of accounting, and account for current assets, current liabilities and fund balances of the district. Revenues will be recognized in the accounting period in which they are available and measurable, and expenditures will generally be recognized in the accounting period in which the liability is actually incurred (See Chapter 7). Fire districts with less than \$500,000 of revenues (excluding borrowings) may continue to maintain their accounting records and report their financial activities to OSC on a single-entry cash basis of accounting but will be required to report cash and fund balances for each of the districts' operating funds (See Chapter 6).

## Chapter 2

### Recent Legislation

Several new laws were recently enacted to strengthen oversight of fire districts and fire companies in New York State. The laws focus on training, travel, financial audits, public budget hearings, elections, ethics and establishment of capital reserve funds. Following are the enacted laws and a brief summary of each.

#### **OSC Audits of Fire Companies — General Municipal Law Section 34**

Effective January 22, 2007, OSC has express statutory authority to examine the financial affairs of “fire companies.”

For this purpose, “fire company” is defined, in part, as a volunteer fire company of a county, city, town, village or fire district fire department, whether or not any such company has been incorporated under any general or special law.

#### **Capital Reserve Funds — General Municipal Law Section 6-g**

Capital reserve funds are established by fire districts (and other local governments) to accumulate money for certain, usually large, future capital expenditures. The fire district board of commissioners may establish two different kinds of capital reserve funds:

- **“Specific” Fund:** The construction, reconstruction or acquisition of a specific capital improvement or the acquisition of a specific item or specific items of equipment. For example, a specific fund might be established for the future purchase of a certain fire truck.
- **“Type” Fund:** The construction, reconstruction or acquisition of a type of capital improvement or the acquisition of a type of equipment. For example, a type fund might be established for future acquisitions of firefighting equipment and apparatus.

Effective January 1, 2007, to establish either a specific fund or a type fund, each board of fire commissioners must adopt a resolution subject to mandatory voter referendum.

Expenditures from specific capital reserve funds – old or new – can only be made following the adoption of a resolution by the board of fire commissioners. These resolutions are not subject to referendum.

Expenditures from type capital reserve funds – old or new – can only be made following the adoption of a resolution, subject to permissive referendum.

#### **Special Elections — Town Law Section 179**

Fire district special elections must be held on a Tuesday that is not a public holiday, and must be conducted and scheduled in a manner that maximizes voter participation.

## **Travel by Fire District Volunteer Firefighters — General Municipal Law Section 72-g**

Volunteer firefighters of a fire district may continue to attend training schools and courses of instruction, with the fire district paying most of the expenses incurred by attendance at the school or course. Attendance continues to require authorization by the chief of the department and, if the school or course is located or given outside the county in which the fire district is located, the authorization to attend continues to be subject to the prior approval of the board of fire commissioners.

If a training school or course of instruction is located or given outside New York State, the authorization to attend requires a finding by the board of fire commissioners that the school or course is necessary and in the public interest, and is not available within a reasonable distance and time period in the State. If a volunteer travels to a training school or course of instruction using his or her personal vehicle, the mileage allowance that the district may provide must not exceed the standard travel allowance for mileage adopted or prescribed for federal income tax purposes. In addition, the chief of the fire district must provide to the State Office of Fire Prevention and Control notice and proof of attendance at any out-of-state training school.

## **Fire District Audits — Town Law Section 181-b**

Fire districts with annual revenues of \$200,000 or more are required to obtain an independent annual audit. The audit must include, but is not limited to, the district's financial condition and resources, and such other things as the State Comptroller may designate. A copy of the audit report must be given to the fire commissioners, the town board(s) of municipalities served by the fire district and OSC within 180 days of the end of the fiscal year audited.

Fire districts with annual revenues of less than \$200,000 are authorized to obtain independent audits, but are not required to do so. However, the new law requires these smaller fire districts to report to OSC the district's financial condition and resources within 180 days after the end of the fiscal year, unless OSC determines that the report is not required. Because all fire districts with annual revenues less than \$200,000 already provide OSC with information on their financial condition and resources through the filing of the Annual Update Document (AUD), OSC has determined no additional reporting is required.

## **Fire Company Audits — General Municipal Law Section 209-z**

Starting with fiscal years ending on or after August 1, 2007, fire companies which contract with municipalities or fire districts to provide fire services and which have revenues of more than \$200,000, must obtain an annual audit of revenues and expenditures in connection with such contract or contracts. Although the statute provides that OSC may designate a lesser revenue amount as an audit threshold for fire companies, OSC has not designated such an amount at this time.

The audit must indicate whether the fire company has filed IRS form 990, Return of Organization Exempt from Income Tax, and any report required pursuant to Section 33-a of the General Municipal Law (receipts and disbursements of foreign fire insurance premium tax moneys). If such filings are required, but not made, the audit must examine all revenues, expenditures and resources from any source. Upon completion of the audit, a certified copy must be provided to the fire company and the contracting municipality within 180 days of the end of the fiscal year.

Fire companies with annual revenues of less than \$200,000 are not required to obtain an independent audit of revenues and expenditures. This threshold does not exempt them from any requirement to file IRS form 990 or any report required by Section 33-a of the General Municipal Law.

### **Length of Service Awards Program (LOSAP) Audits – General Municipal Law Section 219-a**

Effective for the program sponsor's fiscal year ending June 30, 2007 and thereafter, the sponsor or designated program administrator of a LOSAP is required to obtain an annual audit by an independent certified public accountant. A copy of the audit must be given to the program sponsor and to the State Comptroller. LOSAP audits must be completed within 270 days of the end of the sponsor's fiscal year. Due to other legislative requirements, fire districts that choose to fulfill this requirement by providing the appropriate service awards program note disclosure as part of the district's annual audited statements have 180 days for completing the audit.

### **Code of Ethics for Fire Districts — General Municipal Law Section 806**

The board of fire commissioners of every fire district must adopt, by resolution, a code of ethics setting forth guidance and standards of conduct reasonably expected of the district's officers and employees and the volunteer members of the fire district fire department. The code of ethics must contain standards with respect to disclosure of interest in legislation before the local governing body, holding of investments in conflict with official duties, future employment and such other standards of conduct that may be deemed advisable.

The State Comptroller has created a model code of ethics for fire districts. This model is available on the OSC website. However, districts should tailor this model for their own circumstances before adopting it.

### **Code of Ethics for Fire Companies — General Municipal Law Section 209-ee**

Every fire company that either is under the control of a municipality or fire district, or contracts with a municipality or fire district to provide fire protection or other emergency service, must adopt a code of ethics. A fire company code of ethics must set forth reasonable standards of conduct.

With limited exceptions, whenever any elected and/or appointed officer of a volunteer fire company responsible for governance, including but not limited to line officers and corporate officers, or the spouse of such a fire company officer, has, will have, or later acquires an "interest" in any actual or proposed contract, purchase agreement, lease agreement or other agreement (including oral agreements) with the fire company of which he or she is a member, the fire company officer must publicly disclose the nature and extent of the interest. The disclosure must be in writing and made as soon as the fire company officer has knowledge of the actual or prospective interest. The disclosure must be made to the fire company officer's immediate supervisor and to the governing body of the fire company which must include the disclosure in the official record of its proceedings. Disclosure is not required, however, in the case of a contract with a corporation in which an individual directly or indirectly owns or controls less than 5 percent of the corporation's outstanding stock, or in the case of a contract in a single fiscal year having aggregate consideration of \$750 or less.

## **Cost-Effective Methods of Travel — General Municipal Law Section 77-b**

Fire district commissioners, other fire district officers, fire district employees, and the chief and assistant chief of a fire district can continue to attend conferences at fire district expense, but a recent amendment requires that conference travel must be for official business, using a “cost-effective and reasonable method of travel.” Conference travel still requires the prior approval of the board of fire commissioners.

## **Notice of Hearings and Elections — Town Law Section 175-c**

Notices of fire district elections and hearings must be posted on fire district websites and the websites of the municipality or municipalities that the fire district serves, if such websites exist. The notices should be posted 15 days before the hearing or election, but not any sooner than 20 days beforehand. In addition, the notices must be posted on the fire district’s signboard, if it has one, and on the town clerk bulletin boards.

## **Public Hearings on Proposed Budget — Town Law Section 181**

Fire districts must prepare a proposed budget and hold a public hearing to discuss its contents. The law specifies the public hearing must be held on the third Tuesday in October. The hearing must be conducted and scheduled in a manner that maximizes public participation.

The fire district’s board must have prepared and adopted a proposed annual budget on or before the 21st day prior to the public hearing. The proposed budget must include both detailed estimates of revenues and the appropriations required for expenditures. An estimate of fund balance is also required, attached to the budget.

At least five days prior to the date of the hearing, notice of the hearing must be published at least once in the fire district’s official newspaper or, if a fire district has not designated an official newspaper, in a newspaper having general circulation within the district. Similarly, at least five days prior to the date of the hearing, a copy of the notice must be posted on the signboard maintained by the town clerk of each of the towns in which the fire district is located. The notice must also be posted on the municipal and/or fire district websites, if such websites exist. The hearing notice must state the time and place where the hearing will be held, the purpose of the hearing, and that a copy of the proposed budget is available for inspection during office hours in the offices of the fire district secretary and the town clerk in each town in which the district is located. For a fire district that maintains a website, the notice of hearing must also state that the proposed budget is posted there as well.

## **Adoption of Budget — Town Law Sections 115 and 181**

After the public hearing, the board of fire commissioners can adopt changes, alterations, and revisions to the proposed budget, subject to the requirements for the proposed budget, as described in the second paragraph of the ‘Public Hearings on Proposed Budget’ section. However, the board can not add or increase an appropriation to a capital reserve fund. By November 4<sup>th</sup>, the board is required to adopt the district’s annual budget. If the board does not formally adopt a budget by November 4<sup>th</sup>, then the proposed budget, with any changes, alterations or revisions which the board adopted, is deemed to be the district’s annual budget.

Once the budget is adopted, it becomes a public document that the district secretary must make available to the public. The district secretary is required to reproduce a sufficient number of copies for distribution to the public upon request, without charge.

Within three days after the adoption of the district's budget (by November 7), the fire district secretary must prepare and deliver to the town clerk of each town in which the fire district is located two certified copies of the budget. The fire district budget is attached to the town's annual budget and a certified copy is presented to the county's board of supervisors for real property tax assessment and levy. Joint fire districts must also file a certified copy with the clerk of each village in which the district is located. No town or village has the power to change the district's budget.

### **Budgetary Controls — Town Law Section 181-a**

Fire district treasurers are required to set up and maintain budgetary controls. Separate accounts must be maintained for each appropriation, showing the amount appropriated, the amounts expended, and the unexpended balance. Expenditures can only be made, and contracts involving money can only be entered into, if an amount has been appropriated for the particular purpose and is either available for that purpose or has been authorized to be borrowed. However, contracts or leases with a term greater than a year are not to be hindered by this provision.

Fire district treasurers are also required to notify the board of fire commissioners when it is probable that available money will not be sufficient to cover the amounts appropriated. The board may reduce appropriations in order to prevent a deficiency, but an appropriation can not be reduced below the minimum amount required by law to be appropriated, and it can not be reduced below outstanding and unpaid claims that are chargeable to the appropriation.

Subject to limitations in Town Law Section 181-a(4), the board of fire commissioners can make additional appropriations or increase existing appropriations, by transfer from the unexpended balance of other appropriations, or from the unappropriated unreserved fund balance, or from unanticipated revenues, or by borrowing pursuant to local finance law. The rules described in the preceding sentence do not apply to grants in aid from the state and federal governments, to other gifts that are required to be expended for particular purposes, and to property insurance proceeds that are used to repair or replace the property. These items can be appropriated by the board at any time for these purposes.

### **Mandatory Training for Fire District Commissioners — Town Law Section 176-e**

Fire district commissioners elected or appointed on or after January 22, 2007 are required to complete an OSC-approved training course within 270 days of taking office. The training must cover legal, fiduciary, financial, procurement and ethical responsibilities, and such other topics as may be prescribed by the State Comptroller. OSC has developed rules and regulations to implement this new training requirement and they can be viewed at [www.osc.state.ny.us/localgov/fdreform/trregs.pdf](http://www.osc.state.ny.us/localgov/fdreform/trregs.pdf).

Whenever a commissioner's training course is approved in advance by the district's board, the actual and necessary expenses incurred by the commissioner to successfully complete the training shall be a valid district expenditure.

# Chapter 3

## Funds and Supplemental Information

The Uniform System of Accounts for Fire Districts is prescribed for all fire districts in New York State. The System of Accounts provides for a standard chart of accounts and fund structure. This accounting system is intended to serve many purposes. Primarily, it should furnish fire district officials with an effective aid in financial management. It should also serve the taxpayers by providing a structure for comprehensive records of fire district operations and it should provide information for program planning and statistical analysis.

### Fire District Funds

In government, moneys generated for specific purposes generally must be segregated in the accounting records and used only for those specific purposes. To help demonstrate that such moneys are used for the intended purposes, fire districts and all other local governments are required to use the fund accounting concepts specified in Generally Accepted Accounting Principles.

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and fund balances, and charges therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The funds available for use by fire districts are:

Code	Funds
A	General
H	Capital Projects
R	Reserve (cash basis only)
V	Debt Service
TA	Agency
TE	Private-Purpose Trust

Fire districts should establish and maintain only the minimum number of funds consistent with legal and operating requirements.

### General Fund (A)

The General Fund is the major operating fund of a fire district and includes all revenues and expenditures not required by law or by good accounting practice to be included in other funds.

Revenues are classified by source.

Expenditures are classified to separately show the amounts expended for personal services, capital outlay, contractual, debt service and other expenditures, and other special items for which a separate classification is desired.

The prefix “A” is used to identify accounts of this fund.

### **Capital Projects Fund (H)**

The Capital Projects Fund is provided to account for capital expenditures financed from the proceeds of bonds, bond anticipation notes and capital notes. In general, section 165.00 of the Local Finance Law requires that proceeds of these types of obligations be deposited in a separate bank account, and expended only for the object or purpose for which issued. This fund must also be used to account for construction projects financed, in whole or in part, from General Fund or Reserve Fund moneys.

Principal and interest payments on capital borrowings are paid from appropriations from the General Fund and not from the Capital Projects Fund, except when bond anticipation notes are redeemed from the proceeds of bonds. Interest on bond anticipation notes may be charged to the capital project if the board of commissioners authorizes it by resolution.

A separate record of revenues and expenditures should be maintained for each capital project.

The prefix “H” is used to identify accounts of this fund.

### **Reserve Funds (R)** (For use with single-entry cash basis of accounting)

In general, reserves are designed to segregate resources to provide for future contingencies and plan for major capital outlays, thereby reducing the need to rely on borrowing or outlays of current funds to finance such events.

The following reserve funds are established in accordance with General Municipal Law provisions: Repair Reserve (Section 6-d), Contingency and Tax Stabilization Reserve (Section 6-e), Capital Reserve (Section 6-g), Reserve for Payment on Bonded Indebtedness (Section 6-h), Mandatory Reserve (Section 6-l), Insurance Reserve (Section 6-n), Workers’ Compensation Reserve (Section 6-j), Unemployment Insurance Reserve (Section 6-m), Employee Benefit Accrued Liability Reserve (Section 6-p) and Retirement Contribution Reserve (Section 6-r).

A separate fund account must be maintained for each reserve. Expenditures may be made only for the purpose for which the reserve was established. The limitation on expenditures in Section 176(18) of the Town Law does not apply to transfers to, or expenditures from most but not all, of these reserves.

The principal sources of revenue for these funds are budgetary appropriations. To comply with the law, the amount appropriated should be transferred from the General Fund to the Reserve Fund.

Any interest or earnings on deposits and investments of reserve moneys is credited to the reserve fund.

The prefix “R” is used to identify accounts of this fund.

When the double-entry modified accrual basis of accounting is used, legally established reserves are accounted for in the General Fund.

## **Debt Service Fund (V)**

The Debt Service Fund is provided to account 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. Resources legally required to be segregated include:

- Proceeds from sales of property on which debt is outstanding.
- State and Federal aid received for a project on which debt is outstanding.
- Interest earned on investment of proceeds of long-term debt which were not budgeted as a source of financing for the project.
- Unexpended proceeds of long-term debt.

Taxes levied for debt service may be credited directly to this fund or transferred from other funds. Proceeds from the sale of advance refunding bonds and the subsequent payment to the trustee bank must be recorded in this fund.

A single Debt Service Fund must be maintained; however, subsidiary records must be maintained for individual debt issuances.

The prefix “V” identifies accounts of the Debt Service Fund.

## **Trust and Agency Fund (TA, TE)**

Trust and Agency Funds are provided to account for moneys received by the fire district treasurer which must be held for purposes other than operation of the fire district or which must be paid to other governments or persons.

There are two Trust and Agency Funds. The prefix “TA” is used to identify Agency Funds and the prefix “TE” is used to identify Private-Purpose Trust Funds.

Agency Funds (TA) account for assets held by the fire district as an agent for individuals, private organizations or other governments and/or other funds. Agency funds are custodial in nature, and do not involve measuring the results of operations. There is no operating statement, only a balance sheet. Transactions are recognized on a cash basis.

Private-Purpose Trust Funds (TE) account for all other trust arrangements under which principal and income benefit individuals, private organizations or other governments. Transactions of TE funds are accounted for on an accrual basis.

## **Fixed Assets and Long-Term Liabilities**

Non-Current Governmental Assets (K) – Accounts established to account for capital assets.

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

## **Supplemental Information**

As part of the Annual Update Document (AUD) completed by every fire district, a supplemental information form must be completed. This supplemental form will inquire about financial-related issues of the fire district.

### **Financial Reporting Requirements**

Fire districts in New York State are required to prepare and file an annual financial report (AFR) with the State Comptroller within 60 days after the close of each fiscal year. The annual financial report forms are provided by OSC and identify the financial transactions that were reported for the previous fiscal year. This document is commonly referred to as the AUD.

## Chapter 4

# Classification and Coding Structure

Fire districts 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 fire districts 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 following funds are provided for fire districts in New York State:

Fund	Alpha Code
General	A
Capital Projects	H
Reserve - cash basis only	R
Debt Service	V
Agency	TA
Private Purpose Trust	TE

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, 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 the revenue originated):

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. GENERAL FUND INTEREST AND EARNINGS would be classified A2401.

**Expenditure codes** have a minimum of 5 digits and are arranged by functional unit and object of expenditure. The term function refers to the primary classification and description of the purpose of the expenditure. The first four digits identify the function:

1000 – 1999	General Support
3000 – 3999	Fire Protection
9000 – 9099	Employee Benefits
9700 – 9799	Debt Service
9900 – 9999	Interfund Transfer

Each function is further subdivided to better classify the expenditure. For example, expenditure code 3410 in the Fire Protection function identifies expenditures incurred for firefighting and fire protection activities.

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 (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 and Other
.6	Debt Service Principal
.7	Debt Service Interest
.8	Employee Benefits
.9	Interfund Transfer
.0	Total for Reporting Purposes

Code 3410 from above can then be further classified as A3410.4 indicating a GENERAL FUND expenditure for CONTRACTUAL SERVICES for fire protection.

## Basic Objects of Expenditure

The types of expenditures chargeable to basic objects of expenditure are indicated below. These lists cannot possibly specify every type of expenditure which might be incurred, and should be considered as a guide in classifying items not listed. If more detailed accounting information is desired, the fire districts may use this list as a guide to subdividing the basic objects of expenditure.

### .1 Personal Services

- |                       |               |              |
|-----------------------|---------------|--------------|
| ◆ TREASURER           | ◆ FIREFIGHTER | ◆ TEMPORARY  |
| ◆ SECRETARY           | ◆ JANITOR     | ◆ OVERTIME   |
| ◆ TREASURER-SECRETARY | ◆ VACATION    | ◆ SICK LEAVE |

### .2 Equipment and Capital Outlay

- |                             |                        |                            |
|-----------------------------|------------------------|----------------------------|
| ◆ FURNITURE AND FURNISHINGS | ◆ FIRE APPARATUS       | ◆ POWER LAWN MOWERS        |
| ◆ OFFICE EQUIPMENT          | <i>PUMPER TRUCK</i>    | ◆ TWO-WAY RADIOS           |
|                             | <i>HOOK AND LADDER</i> | ◆ ADDITION TO FIRE STATION |
|                             | <i>FIRE HOSE</i>       |                            |

### .4 Contractual Expenditures

- |                                          |                                   |                               |
|------------------------------------------|-----------------------------------|-------------------------------|
| ◆ OFFICE SUPPLIES - POSTAGE              | ◆ CONSULTANTS                     | ◆ FIRE ALARM SYSTEM           |
| ◆ TRAVEL EXPENSE                         | <i>INDEPENDENT ACCOUNTANT</i>     | <i>TELEPHONE</i>              |
| <i>CONVENTIONS</i>                       | <i>LEGAL</i>                      | <i>MAINTENANCE</i>            |
| <i>FIRE TRAVEL</i>                       | ◆ BUILDINGS AND GROUNDS           | <i>OTHER</i>                  |
| <i>OTHER TRAVEL</i>                      | <i>FUEL, LIGHT, WATER</i>         | ◆ MAINTENANCE OF WELLS        |
| ◆ ASSOCIATION DUES                       | <i>REPAIRS</i>                    | ◆ INSURANCE                   |
| ◆ UNIFORMS                               | <i>RENT</i>                       | <i>PREMIUM ON TREASURER'S</i> |
| ◆ PUBLIC DRILLS, PARADES,<br>INSPECTIONS | <i>MAINTENANCE SUPPLIES</i>       | <i>BOND</i>                   |
| ◆ ELECTION EXPENSE                       | ◆ FIRE APPARATUS AND<br>EQUIPMENT | <i>PUBLIC LIABILITY AND</i>   |
| <i>RENT OF VOTING</i>                    | <i>REPAIRS TO APPARATUS</i>       | <i>PROPERTY DAMAGE</i>        |
| <i>MACHINES</i>                          | <i>AND EQUIPMENT</i>              | <i>OTHER INSURANCE</i>        |
| <i>PUBLICATION OF NOTICE</i>             | <i>GASOLINE, OIL, ETC.</i>        | ◆ LEGAL AND AUDITING FEES     |
| <i>PRINTING AND SUPPLIES</i>             |                                   |                               |

### .8 Employee Benefits

- |                              |                                     |                         |
|------------------------------|-------------------------------------|-------------------------|
| ◆ STATE RETIREMENT SYSTEM    | ◆ SOCIAL SECURITY                   | ◆ WORKERS' COMPENSATION |
| ◆ FIRE AND POLICE RETIREMENT | ◆ LIFE INSURANCE                    | ◆ DISABILITY INSURANCE  |
| ◆ LOCAL PENSION FUND         | ◆ HOSPITAL AND MEDICAL<br>INSURANCE |                         |

**Control account codes** are used to record the aggregate of debit and credit postings to a number of related accounts called subsidiary accounts. Control account codes have three digits. *Code 522 Expenditures* is used to record claims, vouchers and payrolls paid or accrued, including those of special reserves. *Code 980 Revenues* is used to record revenues, including those of special reserves.

# Chapter 5

## Budgeting

### BUDGET PREPARATION

The board of fire commissioners is required annually to adopt a fire district budget setting detailed estimates of the amount of revenues to be received and expenditures to be made during the fiscal year for which the budget is proposed [Town Law, §181(1)]. However, care must be taken to stay within the district's statutory spending limitation. Pursuant to Section 176(18) of the Town Law, fire districts should annually calculate the district's statutory spending limitation to ensure that the district does not exceed the maximum amount which may be expended by the district without voter approval. To assist you in preparing the district's annual budget and calculating the district's statutory spending limitation, sample forms and worksheets are included on the following pages.

The board of fire commissioners must adopt a proposed budget and, subject to certain public hearing requirements, hold a public hearing on the proposed budget on the third Tuesday in October. The proposed budget must be adopted by resolution of the board of fire commissioners on or before the 21<sup>st</sup> day prior to the public hearing. The proposed budget must include estimates of revenues, the appropriations required for expenditures, and fund balance. After the public hearing, the board of fire commissioners must file or submit the fire district's budget and fund balance statement to the town clerk of each town in which the fire district is located by November 7<sup>th</sup>.

Neither the town budget officer nor the town board may make changes to the fire district budget. The budget officer is required to attach it, as is, to the annual town budget. The fire district budget, as attached to the annual town budget, will be sent to the county for the levy of taxes for fire district purposes.



**APPROPRIATIONS**

	<b>Actual</b>	<b>Budget as</b>	<b>Preliminary</b>	<b>Adopted</b>
	<b>Expenditures</b>	<b>Modified</b>	<b>Estimate</b>	<b>Budget</b>
	<b>20__</b>	<b>20__</b>	<b>20__</b>	<b>20__</b>
Salary - Treasurer	\$ _____	\$ _____	\$ _____	\$ _____
Salary - Other	_____	_____	_____	_____
Other Personal Services	_____	_____	_____	_____
A3410.1 Total Personal Services	\$ _____	\$ _____	\$ _____	\$ _____
A3410.2 Equipment	_____	_____	_____	_____
A3410.4 Contractual Expenditures	_____	_____	_____	_____
A1930.4 Judgments and Claims	_____	_____	_____	_____
A9010.8 State Retirement System	_____	_____	_____	_____
A9025.8 Local Pension Fund	_____	_____	_____	_____
A9030.8 Social Security	_____	_____	_____	_____
A9040.8 Workers' Compensation	_____	_____	_____	_____
A9050.8 Unemployment Insurance	_____	_____	_____	_____
A9060.8 Hospital, Medical and Accident Insurance	_____	_____	_____	_____
A9085.8 Supp. Benefit Payments to Disabled Firefighters	_____	_____	_____	_____
A9710.6 Redemption of Bonds	_____	_____	_____	_____
A97__.6 Redemption of Notes	_____	_____	_____	_____
A9710.7 Interest on Bonds	_____	_____	_____	_____
A97__.7 Interest on Notes	_____	_____	_____	_____
A9901.9 Transfer to Other Funds	_____	_____	_____	_____
<b>Totals</b>	\$ _____	_____	_____	_____*

\* Transfer to Budget Summary, page 19

## ESTIMATED REVENUES

		Actual Revenues 20__	Budget as Modified 20__	Preliminary Estimate 20__	Adopted Budget 20__
A2262	Fire Protection and Other Services to Other Districts and Governments	\$ _____	\$ _____	\$ _____	\$ _____
A2401	Interest and Earnings	_____	_____	_____	_____
A2410	Rentals	_____	_____	_____	_____
A2660	Sales of Assets	_____	_____	_____	_____
A2701	Refunds of Expenditures	_____	_____	_____	_____
A2705	Gifts and Donations	_____	_____	_____	_____
	Miscellaneous (specify)	_____	_____	_____	_____
A2770	_____	_____	_____	_____	_____
A2770	_____	_____	_____	_____	_____
A3389	State Aid, Other Public Safety (specify)	_____	_____	_____	_____
A4389	Federal Aid, Other Public Safety (specify)	_____	_____	_____	_____
A5031	Interfund Transfers	_____	_____	_____	_____
	<b>Totals</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b> *

\* Transfer to Budget Summary, page 19

## FIRE DISTRICTS

### WORKSHEET A

#### COMPUTATION OF STATUTORY SPENDING LIMITATION

Divide the assessed valuation of the real property subject to taxation by the fire district as shown on each assessment roll for the district completed in the second calendar year prior to that in which the expenditures are to be made, by the town equalization rate established for each roll by the State Office of Real Property Services.

(Example: For budget prepared in year 2 (current year) and taxes to be raised and expended in year 3 (next year), use assessment roll completed in year 1 (last year) divided by the town equalization rate established for this assessment roll. Note: A different equalization rate is established for each year's assessment roll.)

Town	Assessed Valuations (AV)	Equalization Rates (ER)	Full Valuations (AV/ER)
	\$	%	\$
	\$	%	
	\$	%	
	<b>Total Full Valuations</b>		\$
Less First Million of Full Valuation			1,000,000
Excess Over First Million of Full Valuation			\$
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000
Statutory Spending Limitation for 20__			\$
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on _____)			
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$
Less Budget Appropriations			
<b>Statutory Spending Limitation Margin</b>			<b>\$</b>

**FIRE DISTRICTS**

**WORKSHEET B**

**EXCLUSIONS FROM STATUTORY SPENDING LIMITATION**

1)	Payments under contracts made pursuant to subdivisions 12 and 22 of Section 176 of the Town Law: Subdivision 12 - A contract for a supply of water and for furnishing, erecting, maintaining, caring for and replacing fire hydrants.	\$
	Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and general ambulance services.	
2)	Payments under a lease to provide a supply of water for fire fighting purposes made pursuant to Subdivision 12-a of Section 176 of the Town Law.	
3)	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.	
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	
5)	District's contribution to the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System.	
6)	Payments made when participating in a county self-insurance plan under the Workers' Compensation Law.	
7)	Insurance premiums and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law, less the amount of certain recoveries of benefits and compensation.	
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	
9)	Cost of blanket accident insurance to insure volunteer firefighters against injury or death resulting from bodily injuries suffered in the performance of their duties.	
10)	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	
11)	District's contributions for Social Security.	
	Subtotal to carry forward (to next page)	\$

## FIRE DISTRICTS

### WORKSHEET B

#### EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (cont'd)

	Subtotal carried forward: (from previous page)	\$
12)	Payment of principal and interest on tax anticipation notes for new fire districts.	
13)	Payment of compromised claims and judgments under Subdivisions 28 and 30 of §176 of the Town Law.	
14)	Cost of insurance secured to indemnify the fire district against liability arising out of ownership, use and operation of a motor vehicle owned by the fire district.	
15)	Payment of monetary awards to individuals pursuant to Subdivision 31 of §176 of the Town Law.	
16)	Cost of fuel for the fire district's emergency vehicles, including fuel tax carryovers.	
17)	Cost of annual independent audits required by Section 181-A of the Town Law for fire districts with revenues of \$200,000 or more.	
18)	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	
19)	District's contribution to the State's unemployment insurance fund for paid officers and employees.	
20)	Amounts received from fire protection, emergency reserve and general ambulance contracts.	
21)	Use of gift proceeds.	
22)	Use of insurance proceeds received for the loss, theft, damage or destruction of real or personal property - when applied to repair or replace such property.	
23)	Use of premiums from the sale of district obligations, the unexpended portion of the proceeds of fire district obligations, and the interest and gains realized on the investment of the proceeds of district obligations.	
	Total Exclusions from Statutory Spending Limitation (to Worksheet A)	\$

**FIRE DISTRICTS**

**WORKSHEET C**

**OTHER EXCLUSIONS FROM STATUTORY SPENDING LIMITATION  
BORROWING AND RESERVE FUNDS**

1)	Use of the proceeds of bonds, bond anticipation notes, capital notes or certain budget notes.	\$
2)	Expenditures from most reserve funds established pursuant to the General Municipal Law.	\$
3)	Use of premiums from the sale of obligations, the unexpended portion of the proceeds of fire district obligations, and the income and capital gains from the investment of the proceeds of obligations.	\$

NOTE: The items shown above also represent exclusions from the statutory spending limitation. However, the amounts associated with these items may not be available at budget preparation time. Therefore, this worksheet should be used during the fiscal year and at year's end to help determine if your district has stayed within legal requirements.

## Chapter 6

### Single-Entry Cash: Fire Districts

The single-entry cash basis of accounting may be used by fire districts with less than \$500,000 of revenues. Cash basis generally means that no financial transaction is recorded in the accounting records of the district unless cash has been received or disbursed. Cash is the only asset measured and reported in the financial statements. Districts are also required to report their cash and fund balance (they should be equal) on a balance sheet for each operating fund used by the districts. When the single-entry cash basis of accounting is used, reserve fund moneys will be reported in a separate fund (R) and not as part of the general fund.

The Chart of Accounts on the following pages show the balance sheet, revenue and expenditure accounts used under the single-entry cash basis of accounting.

## Single-Entry Cash

### \*Balance Sheet - Chart of Accounts

Account Code	Name of Account	Fund				
		A	R	H	V	T&A
200	Cash	X		X	X	X
201	Cash in Time Deposits	X		X	X	
230	Cash, Special Reserves		X			
231	Cash in Time Deposits, Special Reserves		X			
461	Service Awards Program Assets					X
878	Capital Reserve		X			
882	Reserve for Repairs		X			
910	Fund Balance - Unreserved Appropriated	X			X	
911	Fund Balance - Unreserved Unappropriated	X		X	X	
* For AUD reporting purposes only.						

## Single-Entry Cash

### Chart of Revenue Accounts

Account Code	Name of Account	Fund			
		A	R	H	V
1001	Real Property Taxes	X			X
1081	Other Payments in Lieu of Taxes (Specify)	X			
2262	Charges for Fire Protection and Other Services	X			
2401	Interest and Earnings	X	X	X	X
2410	Rentals	X			
2660	Sale of Assets	X	X		
2701	Refunds of Prior Years Expenditures	X			
2705	Gifts and Donations	X			
2770	Other Unclassified Revenue (Specify)	X			
3389	State Aid Public Safety	X			
4389	Federal Aid Public Safety	X			
5031	Interfund Transfers	X	X	X	X
5085	Redemption of Investments	X	X	X	X
5710	Serial Bonds			X	
5720	Statutory Installment Bonds			X	
5730	Bond Anticipation Notes			X	
5740	Capital Notes			X	
5750	Budget Notes	X			
5760	Tax Anticipation Notes	X			
5770	Revenue Anticipation Notes	X			
5791	Proceeds of Advance Refunding Bonds				X

## Single-Entry Cash

### Chart of Expenditure Accounts

Account Code	Name of Account	Fund			
		A	R	H	V
1380.0	Fiscal Agent Fees				X
1930.0	Judgments and Claims	X			
1989.0	Other	X			
3410.0	Fire Protection	X	X	X	
9010.0	State Retirement System	X			
9015.0	Fire and Police Retirement System	X			
9025.0	Local Pension Fund	X			
9030.0	Social Security	X			
9040.0	Workers' Compensation	X			
9045.0	Life Insurance	X			
9055.0	Disability Insurance	X			
9060.0	Hospital and Medical Insurance	X			
9585.0	Purchase of Investments	X	X	X	X
9710.0	Serial Bonds	X			X
9720.0	Statutory Installment Bonds	X			X
9730.0	Bond Anticipation Notes	X		X	X
9740.0	Capital Notes	X			X
9750.0	Budget Notes	X			
9760.0	Tax Anticipation Notes	X			
9770.0	Revenue Anticipation Notes	X			
9785.0	Installment Purchase Debt	X		X	
9789.0	Other Debt	X		X	X
<b>Interfund Transfers</b>					
9901.0	Transfer to Other Funds	X	X	X	
9991.0	Payment to Escrow Agent (Advance Refunding Bonds)				X

## Single-Entry Cash

### Trust and Agency Chart of Liability Accounts

Account Code	Name of Account
TA13	Service Awards (Program Administrator Retained)
TE13	Service Awards (Administered by Fire District)
TA17	Deferred Compensation
TA18	State Retirement
TA19	Disability Insurance
TA20	Group Insurance
TA21	New York State Income Tax
TA22	Federal Income Tax
TA23	Income Executions
TA24	Association and Union Dues
TA25	U.S. Savings Bonds
TA26	Social Security Tax
TA30	Guaranty and Bid Deposits
TA50	Foreign Fire Insurance Tax
TA85	Other Funds (Specify)

TA Trust and Agency

TE Private-Purpose Trust

## Single-Entry Cash

### Schedule of Non-Current Governmental Assets and Liabilities

Account Code	Name of Account	Fund	
		K	W
		Non-Current Governmental Assets	Non-Current Governmental Liabilities
<b>Assets</b>			
101	Land	X	
102	Buildings	X	
103	Improvements Other Than Buildings	X	
104	Machinery and Equipment	X	
105	Construction Work in Progress	X	
<b>Liabilities</b>			
626	Bond Anticipation Notes Payable		X
627	Capital Notes Payable		X
628	Bonds Payable		X
637	Due to Employees' Retirement System		X
685	Installment Purchase Debt		X
686	Judgments and Claims Payable		X
687	Compensated Absences		X
689	Other Long-Term Debt		X

Single-Entry Cash

SAMPLE FORM  
CASH RECEIPTS

\_\_\_\_\_ Fire District

Date 20__	Received From	Receipt No.	Acct. No.	General Fund	Trust and Agency Funds	Capital Projects Fund	Other Funds	DEPOSITS	
								Amount	Date
Feb 10	Town of Arc	101	A1001	5,000.00				5,000.00	Feb 11
Mar 2	Town of Arc	102	A1001	5,000.00				5,000.00	Mar 3
Mar 5	Village of Arc	103	A2665	100.00				100.00	Mar 6
Mar 15	Town of Arc	104	A1001	7,198.00				7,198.00	Mar 16
	March Total			12,298.00				12,298.00	
Jun 30	General Fund	105	TA21		4.38				
Jun 30	General Fund	106	TA26		16.67				
	June Total				21.05			21.05	July 1
July 15	General Fund	107	TA26		16.67			16.67	July 18
Aug 15	Acme Bank	108	H5710			28,000.00		28,000.00	Aug 15
Nov 14	State Insurance Dept	109	TA50		154.00			154.00	Nov 15
Dec 12	Town of Arc	110	A2410	40.00					
Dec 12	Honest Insurance Co.	111	A2701	7.44				47.44	Dec 13
Dec 30	General Fund	112	TA21		4.38				
Dec 30	General Fund	113	TA26		16.67			21.05	Dec 30
Dec 30	Eugene Good	114	A2705	50.00				50.00	Dec 30
	December Total			97.44	21.05			118.49	
	Total for Year			17,395.44	212.77	28,000.00		45,608.21	

# Single-Entry Cash

## SAMPLE FORM

### CLASSIFICATION OF RECEIPTS

\_\_\_\_\_ Fire District

#### General Fund

Date 20__	Received From	Posting Ref.	A-1001 Real Property Taxes	A-2410 Rentals	A-2660 Sale of Assets	A-2701 Refund of Expenses	Other	
							\$	Account
Feb 28		CR 1	5,000.00					
Mar 31		CR 1	5,000.00					
Mar 31		CR 1			100.00			
Mar 31		CR 1	7,198.00					
Dec 31		CR 1		40.00				
Dec 31		CR 1				7.44		
Dec 31		CR 1					50.00	A2705
	Totals		17,198.00	40.00	100.00	7.44	50.00	



# Single-Entry Cash

## SAMPLE FORM

### CLASSIFICATION OF PAYMENTS

\_\_\_\_\_ Fire District

General Fund

Date 20__	Posting Reference	A3401.1 Personal Services	A3410.2 Equipment	A3410.4 Contractual & Other Expenses	Other	Account No.
Jan 31	Abstract No. 1		202.00	1,000.00		
Feb 28	Abstract No. 2			417.22	1,000.00	A9710.6
Feb 28	Abstract No. 2				60.00	A9710.7
Feb 28	Abstract No. 2				740.00	A9040.8
Mar 31	Abstract No. 3			534.88		
Apr 30	Abstract No. 4		200.00	698.00	250.00	A9055.8
May 31	Abstract No. 5			305.54		
Jun 30	Abstract No. 6		180.00	298.52		
Jun 30	Payroll No. 1	1,750.00				
Jul 15	CD No. 1				16.67	A9030.8
Jul 31	Abstract No. 7		500.00	1,222.03		
Aug 31	Abstract No. 8			212.34	45.00	A9045.8
Sep 30	Abstract No. 9		800.00	900.05		
Oct 31	Abstract No. 10			1,350.00		
Nov 30	Abstract No. 11			1,123.94		
Dec 31	Payroll No. 2	1,750.00				
Dec 31	Abstract No. 12			1,610.10		
	<b>TOTALS</b>	\$3,500.00	\$1,882.00	\$9,672.62	\$2,111.67	

## **Chapter 7**

### **Double-Entry Modified Accrual: Fire Districts**

Fire districts with revenues of \$500,000 or more are now required to use the modified accrual basis of accounting, rather than the single-entry cash basis of accounting. The modified accrual basis is unique to governments.

Under this method of accounting, revenues and other financial resources are recognized when they become susceptible to accrual, which is when they become both measurable and available to finance expenditures of the current fiscal year. Measurable refers to the ability to quantify in monetary terms the amount of the revenue. Available means collectible within the current fiscal year or shortly after the fiscal year end to pay liabilities of the current year. Expenditures, with certain exception such as debt service payments, are recognized when the fund liability is incurred.

The measurement focus refers to what is measured and reported in the financial statements. Current assets are spendable resources such as cash and other assets that generally will be converted to cash or consumed during the applicable accounting period. Current liabilities, such as accounts payable, are generally paid during the applicable accounting period or soon thereafter.

For reporting purposes, all reserve fund activity will be accounted for and reported in the general fund as opposed to the separate reserve fund used by districts using the single-entry cash basis of accounting.

**Double-Entry Modified Accrual  
Chart of General Ledger Accounts**

Account Code	Name of Account	Fund			
		A	H	V	T&A
	<b>Cash:</b>				
200	Cash	X	X	X	X
201	Cash in Time Deposits	X	X	X	X
220	Cash from Obligations	X			
221	Cash for Tax Anticipation Notes	X			
222	Cash for Revenue Anticipation Notes	X			
223	Cash with Fiscal Agent	X		X	
230	Cash, Special Reserves	X			
231	Cash in Time Deposits, Special Reserves	X			
	<b>Receivables:</b>				
380	Accounts Receivable	X			
	<b>Due Froms:</b>				
391	Due from Other Funds	X	X	X	X
410	State and Federal, Other	X	X		
440	Due from Other Governments	X			
445	<b>Inventory</b>	X			
	<b>Investments:</b>				
450	Investment in Securities	X	X	X	X
451	Investment in Repurchase Agreements	X	X	X	X
452	Investment in Securities, Special Reserves	X			
453	Investment in Repurchase Agreements, Special Reserves	X			
461	Service Award Program Assets	X			X
	<b>Budget and Expenditures:</b>				
510	Estimated Revenues	X	X	X	
511	Appropriated Reserves	X			
521	Encumbrances	X			
522	Expenditures	X	X	X	
530	Obligations Authorized	X			
599	Appropriated Fund Balance	X		X	

## Double-Entry Modified Accrual

### Chart of General Ledger Accounts (continued)

Account Code	Name of Account	Fund			
		A	H	V	T&A
	<b>Liabilities:</b>				
600	Accounts Payable	X	X		X
601	Accrued Liabilities	X	X		
605	Retained Percentages, Contracts Payable		X		
620	Tax Anticipation Notes Payable	X			
621	Revenue Anticipation Notes Payable	X	X		
622	Budget Notes Payable	X			
626	Bond Anticipation Notes Payable		X		
627	Capital Notes Payable		X		
628	Bonds Payable	X			
629	Bond Interest and Matured Bonds Payable	X		X	
630	Due to Other Funds	X	X	X	X
631	Due to Other Governments	X			
637	Due to Employees' Retirement System	X			
651	Accrued Interest Payable			X	
685	Installment Purchase Debt	X			
686	Judgments and Claims Payable	X			
687	Compensated Absences (Vacation and Sick Leave)	X			
689	Other Long-Term Debt (Specify)	X			
690	Overpayments	X	X		
691	Deferred Revenues	X			
<p>Note: The Trust and Agency accounts used for single-entry units will be used as liability accounts in double-entry. (See page 41)</p>					

## Double-Entry Modified Accrual

### Chart of General Ledger Accounts (continued)

Account Code	Name of Account	Fund			
		A	H	V	T&A
	<b>Fund Equity:</b>				
821	Reserve for Encumbrances	X	X		
845	Reserve for Inventory	X			
878	Capital Reserve	X			
880	Contingency and Tax Stabilization Reserve	X			
882	Reserve for Repairs	X			
884	Reserve for Debt	X		X	
909	Fund Balance, Unreserved	X	X	X	
910*	Fund Balance, Unreserved Appropriated	X	X	X	
911*	Fund Balance, Unreserved Unappropriated	X	X	X	
	<b>Budget and Revenues:</b>				
960	Appropriations	X	X	X	
962	Budgetary Provision for Other Uses	X			
980	Revenues	X	X	X	

*\* For reporting purposes.*

## Double-Entry Modified Accrual

### Chart of Revenue Accounts

Account Code	Name of Account	Fund		
		A	H	V
1001	Real Property Taxes	X		
1081	Other Payments in Lieu of Taxes (Specify)	X		
2262	Charges for Fire Protection and Other Services	X		
2401	Interest and Earnings	X	X	X
2410	Rentals	X		
2660	Sale of Assets	X		
2701	Refunds of Prior Years Expenditures	X		
2705	Gifts and Donations	X		
2770	Other Unclassified Revenue (Specify)	X		
3389	State Aid Public Safety	X		
4389	Federal Aid Public Safety	X		
5031	Interfund Transfers	X	X	X
5710	Serial Bonds		X	
5720	Statutory Installment Bonds		X	
5730	Bond Anticipation Notes		X	
5740	Capital Notes		X	
5791	Proceeds of Advance Refunding Bonds			X

**Double-Entry Modified Accrual  
Chart of Appropriation Accounts**

Account Code	Name of Account	Fund		
		A	H	V
1380.0	Fiscal Agent Fees			X
1930.0	Judgments and Claims	X		
1989.0	Other	X		
3410.0	Fire Protection	X	X	
9010.0	State Retirement System	X		
9015.0	Fire and Police Retirement System	X		
9025.0	Local Pension Fund	X		
9030.0	Social Security	X		
9040.0	Workers' Compensation	X		
9045.0	Life Insurance	X		
9055.0	Disability Insurance	X		
9060.0	Hospital and Medical Insurance	X		
9710.0	Serial Bonds	X		X
9720.0	Statutory Installment Bonds	X		X
9730.0	Bond Anticipation Notes	X		X
9740.0	Capital Notes	X		X
9750.0	Budget Notes	X		
9760.0	Tax Anticipation Notes	X		
9770.0	Revenue Anticipation Notes	X		
9785.0	Installment Purchase Debt	X	X	
9789.0	Other Debt	X	X	X
<b>Interfund Transfers</b>				
9901.0	Transfer to Other Funds	X	X	
9991.0	Payments to Escrow Agent (Advance Refunding Bonds)			X

**Double-Entry Modified Accrual**  
**Trust and Agency Chart of Accounts**

Account Code	Name of Account
TA13	Service Awards (Program Administrator Retained)
TE13	Service Awards (Administered by Fire District)
TA17	Deferred Compensation
TA18	State Retirement
TA19	Disability Insurance
TA20	Group Insurance
TA21	New York State Income Tax
TA22	Federal Income Tax
TA23	Income Executions
TA24	Association and Union Dues
TA25	U.S. Savings Bonds
TA26	Social Security Tax
TA30	Guaranty and Bid Deposits
TA50	Foreign Fire Insurance Tax
TA85	Other Funds (Specify)

TA Trust and Agency

TE Private-Purpose Trust\*

\*Private-purpose trust funds require the reporting of revenues and expenses using the account codes from the appropriate Chart of Accounts.

## Double-Entry Modified Accrual

### Schedule of Non-Current Governmental Assets and Liabilities

Account Code	Name of Account	Fund	
		K	W
		Non-Current Governmental Assets	Non-Current Governmental Liabilities
<b>Assets</b>			
101	Land	X	
102	Buildings	X	
103	Improvements Other than Buildings	X	
104	Machinery and Equipment	X	
105	Construction Work in Progress	X	
<b>Accumulated Depreciation</b>			
112	Buildings	X	
113	Improvements Other than Buildings	X	
114	Machinery and Equipment	X	
<b>Liabilities</b>			
626	Bond Anticipation Notes Payable		X
627	Capital Notes Payable		X
628	Bond Payable		X
637	Due to Employees' Retirement System		X
685	Installment Purchase Debt		X
686	Judgments and Claims Payable		X
687	Compensated Absences		X
689	Other Long-Term Debt		X

## Double-Entry Modified Accrual

### SAMPLE FORM GENERAL JOURNAL

General FUND

Page **GJ1**

Date 20__	Account and Explanation	Account No.	Debit	Credit
Jan. 2	Estimated Revenues	A510	17,438.00	
	Appropriations	A960		17,438.00
	<i>To record budget for 20__</i>			
	<i>(See budget for details).</i>			
Jan. 5	Encumbrances	A521	1,050.00	
	Fire Protection	A3410.4		
	Reserve for Encumbrances	A821		1,050.00
	<i>To encumber purchase order.</i>			
Jan.31	Reserve for Encumbrances	A821	1,050.00	
	Encumbrances	A521		1,050.00
	<i>To liquidate encumbrance.</i>			

## Double-Entry Modified Accrual

### SAMPLE FORM CASH RECEIPTS JOURNAL

General FUND

Page CR1

Date 20__	Received From	Receipt No.	Account Code	Debit 200 Cash	Debit Other	Credit 980 Revenues	Credit Other
Feb. 10	Town of Arc	101	A1001	5,000.00		5,000.00	
Mar. 2	Town of Arc	102	A1001	5,000.00		5,000.00	
Mar. 5	Village of Arc	103	A2660	100.00		100.00	
Mar. 15	Town of Arc	104	A1001	7,198.00		7,198.00	
	March Total			12,298.00		12,298.00	



**Double-Entry Modified Accrual**

**SAMPLE FORM  
GENERAL LEDGER**

<b>Account: <u>Revenues</u></b>			<b>Acct. No. <u>A980</u></b>		
<b>Date 2000</b>	<b>Explanation</b>	<b>Ref.</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
Feb. 28		CR1		5,000.00	5,000.00
Mar. 31		CR1		12,298.00	17,298.00





# Chapter 8

## Sample Journal Entries

### BUDGET ENTRIES

**To record the General Fund annual budget as adopted by the governing board:**

	Sub Account	Debit	Credit
A510 Estimated Revenues		XXX	
A1001 Real Property Taxes	XXX		
Various Revenues (detailed in subsidiary ledger per revenue accounts)	XXX		
A599 Appropriated Fund Balance		XXX	
A960 Appropriations			XXX
A___ (detailed in subsidiary ledger per appropriation accounts)	XXX		

**To reopen encumbrances of prior year:**

	Sub Account	Debit	Credit
A521 Encumbrances		XXX	
A___ Detailed Appropriation Accounts	XXX		
A909 Fund Balance			XXX

**To increase the current budget for prior year's encumbrances:**

	Sub Account	Debit	Credit
A599 Appropriated Fund Balance		XXX	
A960 Appropriations			XXX
A___ Detailed Appropriation Accounts	XXX		

**To record authorized transfers between appropriations:**

	Sub Account	Debit	Credit
A960 Appropriations		XXX	
A___ Detailed Appropriation Accounts - decreased	XXX		
A960 Appropriation			XXX
A___ Detailed Appropriation Accounts - increased	XXX		

To close the budgetary accounts at the end of the fiscal year. Because this group of accounts must always be in balance during the year, the closing entries simply reverse the existing balances:

	<b>Sub Account</b>	<b>Debit</b>	<b>Credit</b>
A960	Appropriations (detailed in subsidiary ledger per Appropriation Accounts)	XXX	
A510	Estimated Revenues (detailed in subsidiary ledger per Revenue Accounts)	XXX	XXX
A599	Appropriated Fund Balance		XXX

## REAL PROPERTY TAX ENTRIES

To record taxes levied for the purpose of the budget:

	Sub Account	Debit	Credit
A440 Due From Other Governments		XXX	
A980 Revenues			XXX
A1001 Real Property Taxes	XXX		

---

To record receipt of tax moneys:

	Sub Account	Debit	Credit
A200 Cash		XXX	
A440 Due from Other Governments			XXX

## REVENUE ENTRIES

### Other than Real Property Tax

To record the receipt of cash for revenues:

	Sub Account	Debit	Credit
A200 Cash		XXX	
A980 Revenues			XXX
A___ Various Revenues	XXX		

---

To accrue a revenue:

	Sub Account	Debit	Credit
A380 Accounts Receivable		XXX	
A980 Revenues			XXX
A___ Various Revenues	XXX		

---

To record the receipt of cash for revenues which had been previously accrued:

	Sub Account	Debit	Credit
A200 Cash		XXX	
A380 Accounts Receivable			XXX

---

### Investments

To record the investment of funds in either Certificates of Deposit or time deposit accounts permitted by Section 11 of the General Municipal Law:

	Sub Account	Debit	Credit
A201 Cash in Time Deposits		XXX	
A200 Cash			XXX

To record the redemption of Certificates of Deposit or time deposit accounts and interest earned on the investments:

		Sub Account	Debit	Credit
A200	Cash		XXX	
	A201 Cash in Time Deposits			XXX
	A980 Revenues			XXX
	A2401 Interest and Earnings	XXX		

## EXPENDITURES AND ENCUMBRANCE ENTRIES

To record encumbrances of the current year for unfilled purchase orders:

	Sub Account	Debit	Credit
A521 Encumbrances		XXX	
A___ Various Subsidiary Accounts	XXX		
A821 Reserve for Encumbrances			XXX

### **Purchase Order Filled**

To liquidate encumbrances (applying against encumbrance in above entry):

	Sub Account	Debit	Credit
A821 Reserve for Encumbrances		XXX	
A521 Encumbrances			XXX
A___ Various Subsidiary Accounts	XXX		

To record purchase:

	Sub Account	Debit	Credit
A522 Expenditure		XXX	
A___ Various Subsidiary Accounts	XXX		
A600 Accounts Payable			XXX

To record payment of invoice:

	Sub Account	Debit	Credit
A600 Accounts Payable		XXX	
A200 Cash			XXX

To close outstanding encumbrances at year's end:

	Sub Account	Debit	Credit
A909 Fund Balance		XXX	
A521 Encumbrances			XXX
A___ Various subsidiary accounts	XXX		

**To reestablish outstanding encumbrances for the prior year:**

	Sub Account	Debit	Credit
A521 Encumbrances		XXX	
A___ Various Subsidiary Accounts	XXX		
A909 Fund Balance			XXX

---

**To increase appropriations for outstanding encumbrances from the prior year:**

	Sub Account	Debit	Credit
A599 Appropriated Fund Balance		XXX	
A960 Appropriations			XXX
A___ Various Subsidiary Accounts	XXX		

## RESERVE ENTRIES

**To fund capital 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 Subsidiary Accounts	XXX		
A962 Budgetary Provision for Other Uses			XXX
Capital Reserves	XXX		

(Money for the reserve is part of tax levy. Revenue is closed to reserved fund balance. No expenditure is reported.)

.....

**To use fund balance, at year's end or during the year, to fund a capital reserve:**

	Sub Account	Debit	Credit
A909 Fund Balance, Unreserved		XXX	
A878 Fund Balance Capital Reserve			XXX

.....

**To classify reserve assets as restricted:**

	Sub Account	Debit	Credit
A230 Cash, Special Reserves		XXX	
A200 Cash			XXX

.....

**To appropriate reserve funds in the adopted budget:**

	Sub Account	Debit	Credit
A510 Estimated Revenues		XXX	
A1001 Real Property Taxes	XXX		
A511 Appropriated Reserves		XXX	
A960 Appropriations			XXX

To appropriate reserve funds during the year:

	Sub Account	Debit	Credit
A511 Appropriated Reserves		XXX	
Capital Reserve			
A960 Appropriations			XXX
A1620.4 Buildings	XXX		

To record interest earned by reserve and restricted cash:

	Sub Account	Debit	Credit
A230 Cash Special Reserves		XXX	
A980 Revenues			XXX
A2401 Interest and Earnings	XXX		

**CAPITAL PROJECTS FUND ENTRIES**

**To record the authorization of Capital Project #1 and the manner in which it will be financed:**

	<b>Sub Account</b>	<b>Debit</b>	<b>Credit</b>
H510	Estimated Revenues	XXX	
H5710	Serial Bonds	XXX	
H5031	Interfund Transfer	XXX	
H960	Appropriations		XXX

**To record the amount appropriated in the operating fund:**

	<b>Sub Account</b>	<b>Debit</b>	<b>Credit</b>
H391	Due from Other Funds	XXX	
H980	Revenues		XXX
H5031	Interfund Transfer	XXX	

**To record the transfer from the operating fund:**

	<b>Sub Account</b>	<b>Debit</b>	<b>Credit</b>
H200	Cash	XXX	
H391	Due to Other Funds		XXX

**To record the receipt of a temporary transfer from another fund to pay some of the preliminary project costs:**

	<b>Sub Account</b>	<b>Debit</b>	<b>Credit</b>
H200	Cash	XXX	
H630	Due from Other Funds		XXX

**To record the payment of project costs, such as engineering fees:**

	<b>Sub Account</b>	<b>Debit</b>	<b>Credit</b>
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 payments to contractors, based on claims for construction completed thus far. Agreements require 10% to be retained pending final approval of the capital project:

	Sub Account	Debit	Credit
H522 Project Expenditures		XXX	
H___.2	XXX		
H___.2	XXX		
H200 Cash (90%)			XXX
H605 Retained Percentages, Contracts Payable (10%)			XXX

To record the sale of bonds:

	Sub Account	Debit	Credit
H200 Cash		XXX	
H980 Revenues			XXX
H5710 Serial Bonds	XXX		

To record payment on BAN principal:

	Sub Account	Debit	Credit
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 Note Payable		XXX	
H980 Revenues			XXX
H5731 Bond Anticipation Notes Redeemed from Appropriations	XXX		

**To record the release of amounts due to contractors upon final 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's end:**

	Sub Account	Debit	Credit
H909 Fund Balance, Unreserved		XXX	
H522 Project Expenditures			XXX

---

**To close project and other revenues at year's end:**

	Sub Account	Debit	Credit
H980 Revenues		XXX	
H909 Fund Balance, Unreserved			XXX

# Chapter 9

## Account Code Definitions

### Explanation of General Ledger Accounts

**101      Land**

Record the cost of land acquisitions, including the cost of demolishing buildings or structures and other costs related to the land.

- Debit cost of acquisition or the appraised value of land otherwise acquired.
- Credit the book value upon disposition.

**102      Buildings**

Record the cost of building acquisitions, or additions and improvements to existing buildings. Repairs should not be recorded.

The cost of the heating plant and other fixtures permanently attached to the structure must be included.

- Debit the cost of buildings constructed or purchased, or the appraised value of buildings otherwise acquired.
- Debit the cost of additions or other capitalized improvements. (Repairs will be charged to expenditures.)
- Credit the book value upon disposition.

**103      Improvements Other than Buildings (Optional)**

Record the cost of improvements, acquisitions or construction to property, other than buildings.

- Debit the cost of improvements.
- Credit the book value upon disposition.

104      **Machinery and Equipment**

- Debit the cost, including trade-in allowances, of equipment.
- Credit the book value upon disposition.

105      **Construction Work in Progress (Optional)**

- Debit expenditures made during the fiscal year on a building or other project not yet completed at the close of the period.
- Credit amounts transferred to appropriate asset accounts upon completion of the project (Debit K102, K103 or K104).

112      **Accumulated Depreciation – Buildings (Optional)**

113      **Accumulated Depreciation – Improvements Other than Buildings (Optional)**

114      **Accumulated Depreciation – Equipment (Optional)**

These accounts are optional. If used, the details of depreciation charges must be recorded on the individual property record cards.

- Credit the amount of depreciation charged.
- Debit the amount of accumulated depreciation when a building, an improvement other than a building, or a piece of equipment is disposed of.

200      **Cash**

Segregation of cash in separate bank accounts is generally not required.

- Debit cash receipts other than cash required to be debited to other cash accounts.
- Credit cash disbursements.

201      **Cash in Time Deposits**

This account is used when cash is deposited in interest-bearing time deposit accounts or in time certificates of deposit.

- Debit cash deposited (Credit 200 Cash).
- Debit interest earned and remaining on deposit in time deposits (Credit 980 Revenues).
- Credit liquidation of time deposits (Debit 200 Cash).

220

**Cash from Obligations**

This account is used to segregate the proceeds of obligations when required by law (Local Finance Law §165.00). The balance represents the cash remaining unexpended from the proceeds of obligations.

NOTE: This account is not used in the Capital Projects Fund.

- Debit proceeds of borrowings, including premium received.
- Credit disbursements for authorized purposes.
- Credit disbursements of an unexpended cash balance for payment of principal and interest on the related obligation.

221

**Cash for Tax Anticipation Notes**

The balance in this account represents the amount set aside for the payment of tax anticipation notes. An analysis of the account should be maintained showing, separately, the cash applicable to each year of tax levy.

- Debit collections of taxes when they must be set aside for payment of tax anticipation notes, pursuant to Local Finance Law §24.00.
- Credit disbursements for redemption of notes within the limitation of the debit balance of this account. Cash in this account will not be used for payment of interest on notes.

222

**Cash for Revenue Anticipation Notes**

The balance in this account represents the amount set aside for payment of revenue anticipation notes.

- Debit collections of revenues when they must be set aside for redemption of notes, pursuant to Local Finance Law §25.00.
- Credit disbursements for redemption of revenue anticipation notes within the limitation of the debit balance of this account. Cash in this account will not be used for payment of interest on notes.

**223**      **Cash with Fiscal Agent**

The balance in this account represents amounts held by the fiscal agent for payment on principal and interest on outstanding obligations. The balance should agree with the balance in 629 Bond Interest and Matured Bonds Payable, and should be reconciled with the bank account.

- Debit payments to fiscal agents for bond principal and interest on due dates (Credit 629 Bond Interest and Matured Bonds Payable).
- Credit upon notification of payment by the fiscal agent.

**230**      **Cash, Special Reserves**

This account is used to record cash transactions of special reserve funds established pursuant to General Municipal Law.

An analysis or a subsidiary account should be maintained to segregate the cash balance of each special reserve fund.

- Debit cash receipts required to be deposited to reserve funds.
- Debit interest earned (Credit 980 Revenues).
- Credit purchase price of special reserve investments, including commissions.
- Credit disbursements for authorized purposes (Debit 522 Expenditures - Subsidiary XXX).

**231**      **Cash in Time Deposits, Special Reserves**

This account is used to record reserve fund cash deposited in interest-bearing time deposit accounts or in time certificates of deposit.

- Debit cash deposited (Credit 230 Cash, Special Reserves).
- Debit interest earned and remaining on deposit in time deposits (Credit 980 Revenues - Subsidiary XXX).
- Credit liquidation of time deposits (Debit 230 Cash, Special Reserves).

380

**Accounts Receivable**

This account records amounts owed on open accounts from private individuals or organizations for goods or services furnished (but not including amounts due from other funds or governments).

A subsidiary record should be maintained for each debtor.

This account should be reviewed monthly to determine if any charges are overdue. If they remain unpaid after diligent effort to collect, appropriate action should be taken to enforce payment.

- Debit amount receivable from individuals and/or private corporations.
- Credit collections of accounts receivable.
- Credit cancellations and downward adjustments.

391

**Due from Other Funds**

An analysis of this account, or subsidiary accounts, will be maintained to show the amounts due from each fund.

- Debit charges to other funds.
- Debit advances to other funds.
- Credit payments by other funds.

410

**Due from State and Federal**

The debit balance shows the amount of aid or reimbursement receivable from the State or Federal government. Adjustments to this account should be supported by correspondence from the agencies concerned.

- Debit accrual of aid for reimbursement of expenditures.
- Debit upward adjustments upon advice that aid or reimbursement was underclaimed.
- Credit aid and reimbursement amounts received.
- Credit rejections or deductions on claims upon advice that aid or reimbursement was overclaimed (Debit 980 Revenues).

**440**      **Due from Other Governments**

The balance represents the amount due from other governments. Subsidiary accounts will be maintained.

- Debit claims submitted to, or amounts due from, other governments for reimbursements of the cost of services.
- Credit receipts from other governments in payment of claims.

**445**      **Inventory**

This account is used to record bulk purchases. The balance represents the value of materials in inventory.

- Debit cost of inventory purchased.
- Debit cost of material returned to stock.
- Debit overage when a physical count of inventory exceeds the book inventory (Credit 980 Revenues, Subsidiary 2770 (specify)).
- Credit cost of items taken from stock (Debit 522 Expenditures).
- Credit reduction of inventory when a physical count discloses that the book figure exceeds the actual stock on hand (Debit 522 Expenditures, Subsidiary 1989.4 Unclassified).

**450**      **Investment in Securities**

This account is used to record investments in securities, other than certificates of deposit, special time deposits, repurchase agreements and securities purchased from reserve funds.

A subsidiary record should be maintained detailing the specifics of each investment.

- Debit purchase price of securities, including commissions.
- Credit purchase price upon sale, liquidation or maturity of the securities. Any excess over the purchase price will be credited to 980 Revenues - 2401 Interest and Earnings.

**451      Investment in Repurchase Agreements**

This account is used to record investments in repurchase agreements for all moneys other than those of special reserves.

- Debit purchase price of securities.
- Credit purchase price upon resale of the securities. Any excess over the purchase price will be credited to 980 Revenues - 2401 Interest and Earnings.

**452      Investment in Securities, Special Reserves**

This account is used to record investments of special reserve moneys in securities other than certificates of deposit, special time deposits and repurchase agreements.

- Debit purchase price of securities, including commissions.
- Credit purchase price upon sale, liquidation or maturity of the securities. Any excess over the purchase price will be credited to 980 Revenues - 2401 Interest and Earnings.

**453      Investment in Repurchase Agreements, Special Reserves**

This account is used to record investments of special reserve moneys in repurchase agreements.

- Debit purchase price of securities.
- Credit purchase price upon resale. Any excess over the purchase price will be credited to 980 Revenues - 2401 Interest and Earnings.

**461      Service Award Program Assets**

This account is used to record assets held by the district or program administrator for a service award program established pursuant to General Municipal Law, Article 11-A. The debit balance of this account represents the net assets of the program.

- Debit cash and/or securities held by either the district or by a program administrator (Credit TA or TE13 Service Awards).
- Debit or credit increases or decreases in plan assets. These adjustments may be made during the year or at fiscal year's end.

**510      Estimated Revenues**

This account is one of several budgetary accounts used to record and summarize budgetary actions. It will not be used to record actual revenues.

Details will be recorded in the subsidiary revenue ledger.

- Debit aggregate of estimated revenues, including real property taxes (Debit 960 Appropriations).
- Debit unanticipated revenue appropriated to meet additional appropriations or increase existing appropriations.
- Credit reductions in estimated revenues upon determination by the governing board that actual revenues will not equal estimated revenues. A corresponding reduction will be made in appropriations.
- Credit to close (Debit 960 Appropriations).

**511      Appropriated Reserves**

This account is used solely for budgetary entries. An analysis of the account should be maintained to segregate the amounts appropriated from each special reserve.

- Debit special reserves appropriated in the adopted budget or in subsequent budget modifications (Credit 960 Appropriations).
- Credit to close (Debit 960 Appropriations).

521

### **Encumbrances**

Encumbrances are obligations in the form of purchase orders or contracts. A portion of the appropriation is reserved at the time orders are placed and contracts approved, and prior to the actual expenditure of funds.

The balance represents the total outstanding encumbrances; the details will be maintained in the subsidiary appropriation ledger.

The balance before closing must agree with the balance of 821 Reserve for Encumbrances.

- Debit encumbrances outstanding at the end of the preceding fiscal year (Credit 909 Fund Balance).
- Debit encumbrances placed (Credit 821 Reserve for Encumbrances).
- Credit encumbrances liquidated upon payment of vouchers or cancellation of unneeded encumbrances (Debit 821 Reserve for Encumbrances).
- Credit to close (Debit 909 Fund Balance).

522

### **Expenditures**

Details of this account must be maintained in the subsidiary appropriation-expenditure ledger. Subsidiary accounts to be closed to special reserves at year's end will have an R in addition to the fund identification.

- Debit amount of claims, vouchers and payrolls paid or accrued, including expenditures of special reserves.
- Credit voided checks of the current year.
- Credit refunds of expenditures of the current year.
- Credit closing entry to the appropriate fund balance accounts.

**530**      **Obligations Authorized**

This account is used solely for budgetary entries. The balance represents the net amount of obligations authorized to finance appropriations of the current year.

- Debit budget notes or other obligations authorized by the finance board (Credit 960 Appropriations).
- Credit authorizations rescinded by the finance board (Debit 960 Appropriations).
- Credit to close (Debit 960 Appropriations).

**599**      **Appropriated Fund Balance**

This is a budgetary account.

- Debit estimated fund balance appropriated in the adopted budget or in the subsequent modifications (Credit 960 Appropriations).
- Debit at the beginning of the year with the opening balance of 821 Reserve for Encumbrances to provide the necessary resource to pay outstanding commitments of the prior year (Credit 960 Appropriations).
- Credit reduction by the governing body of appropriated fund balance when it is determined that the amount appropriated exceeds the actual amount available (Debit 960 Appropriations).
- Credit to close (Debit 960 Appropriations).

**600**      **Accounts Payable**

This account is used to record liabilities due to private individuals, firms or corporations for goods or services received.

- Credit claims, vouchers, judgments, court orders or other instruments of expenditures due to persons or firms for materials received or services performed (Debit 522 Expenditures).
- Debit amounts paid or canceled.

**601**      **Accrued Liabilities**

This account is used at the close of the fiscal year to accrue the liability for payroll expenditures chargeable to the current fiscal year but are not due and payable until the following fiscal year. Expenditures for which vouchers or bills have been received should be credited to 600 Accounts Payable, 630 Due to Other Funds, or 631 Due to Other Governments according to the character of the vendor (i.e., commercial, interfund or other government).

- Credit accrued (prorated amount chargeable to the current year) payrolls remaining unpaid at the end of the fiscal year.
- Credit employer's share of employees' benefits chargeable to the current year.
- Debit the following year with amounts actually paid.
- Debit liquidation of unneeded balances (Credit 980 Revenues - 2701 Refunds of Prior Year's Expenditures).

**605**      **Retained Percentages, Contracts Payable**

- Credit the amount withheld from contract payments.
- Debit payments to contractors when the provisions of the contract have been satisfied or securities are deposited by the contractor. (General Municipal Law, §106).

When a contractor deposits securities and cash is released to him, the securities are accounted for in Trust and Agency account TA30 Guaranty and Bid Deposits.

A subsidiary ledger should be maintained for each contractor.

**620**      **Tax Anticipation Notes Payable**

**621**      **Revenue Anticipation Notes Payable**

These accounts are used to record the liability for outstanding notes. The note register maintained pursuant to Local Finance Law, §163.00 serves as a detailed subsidiary record.

- Credit principal amount of notes issued. Do not include accrued interest, if any, received as part of the proceeds of the notes.
- Debit and credit renewals of notes.
- Debit disbursements from 200 Cash, 221 Cash for Tax Anticipation Notes and/or 222 Cash for Revenue Anticipation Notes for redemption of notes.

**622**      **Budget Notes Payable**

This account is used to record the liability for budget notes issued to finance unanticipated expenditures. A note register must be maintained. (Local Finance Law, §163.00)

- Credit notes issued (Debit 220 Cash from Obligations).
- Debit and credit renewals of obligations.
- Debit payments from 220 Cash from Obligations which represents the application of unexpended proceeds for redemption of the related obligations.
- Debit payment from 200 Cash for the redemption of obligations.

**626**      **Bond Anticipation Notes Payable**

This account is used to record the liability for bond anticipation notes.

- Credit proceeds of bond anticipation notes.
- Debit principal payments on bond anticipation notes.

**627**      **Capital Notes Payable**

- Credit capital notes issued.
- Debit redemption of capital notes.

**628**      **Bonds Payable**

- Credit the amount of serial bonds or statutory installment bonds issued.
- Debit payments for redemption of matured bonds or partial payment on statutory installment bonds.

**629**      **Bond Interest and Matured Bonds Payable**

The balance of this account represents unpaid principal and interest on mature bonds. This account should agree with the balance in account 223 Cash with Fiscal Agent.

- Credit transfers to a fiscal agent for payment of principal and interest on matured bonds.
- Debit payments by the fiscal agent as evidenced by canceled bonds and notes or certification from the fiscal agent.

**630**      **Due to Other Funds**

An analysis of this account will be maintained to identify the amount due to each fund.

- Credit advances from other funds.
- Credit charges by other funds.
- Debit payments to other funds for amounts previously advanced.

**631**      **Due to Other Governments**

This account is provided to record the liability to other units of government.

A subsidiary record will be maintained to show the liability to each unit of government.

- Credit amounts due to other units of government.
- Debit liquidation of liabilities.

**637**      **Due to Employees' Retirement System**

This account is provided to record the accrued liability to the New York State and Local Retirement System and the New York State Police and Fire Retirement System.

- Credit the unbilled portion of the liability to the various State retirement systems which has not been recorded as a governmental fund liability.
- Debit or credit at year's end to adjust the liability amount.

**651**      **Accrued Interest Payable**

- Credit accrued interest received at the time of sale of obligations.
- Debit the balance at the time of the first interest payment.

**685**      **Installment Purchase Debt**

- Credit total amount of installment purchase debt less the amount of down payment.
- Debit payment of installments.

686      **Judgments and Claims Payable**

- Credit the amount of judgments and claims which are to be liquidated in future years from governmental funds.
- Debit payments from appropriations, or when permanent financing has been provided.

687      **Compensated Absences**

- Credit amounts of vested or accumulated compensated absences which have not been recorded as a liability in a governmental fund.
- Debit or credit at year's end to adjust the liability amount.

Unless sick leave vests, it is not required to include the value of accumulated sick leave. Vested rights are those for which the employer has an obligation to make payment even if an employee terminates; thus, they are not contingent on an employee's future service.

689      **Other Long-Term Debt (Specify)**

A noncancelable operating lease of more than one year is an example of "Other Long-Term Debt."

- Credit other long-term debt.
- Debit when other long-term debt is liquidated.

690      **Overpayments**

- Credit overpayments.
- Debit refunds of overpayments.

691      **Deferred Revenue**

The balance of this account represents amounts for which asset recognition criteria have been met, but which revenue recognition criteria have not been met.

- Credit amounts accrued which are not available in accordance with revenue recognition criteria.
- Debit when amounts become available (Credit 980 Revenue).

**821**      **Reserve for Encumbrances**

The balance of this account represents the amount of outstanding encumbrances.

- Credit encumbrances placed.
- Debit encumbrances liquidated or cancelled.

**845**      **Reserve for Inventory**

The purpose of this account is to limit the maximum investment in inventory and to restrict that portion of fund balance which is not available for appropriation.

The maximum investment in 445 Inventory should not exceed the balance in this account.

- Credit appropriations provided to establish or increase a reserve for inventory purposes (Debit 909 Fund Balance, Unreserved).
- Debit to record reductions in inventory.

**878**      **Capital Reserve**

- Credit as a closing entry with revenues of a Capital Reserve (Debit 980 Revenues).
- Debit as a closing entry with expenditures for authorized purposes pursuant to the statutory provisions and resolutions under which the reserves were created (Credit 522 Expenditures).

**880**      **Contingency and Tax Stabilization Reserve**

- Credit as a closing entry with revenues of the Reserve Fund.
- Debit as a closing entry with authorized expenditures.

**882**      **Reserve for Repairs**

This account is used to account for a reserve created pursuant to General Municipal Law Section 6-d.

- Credit as a closing entry with revenues of the Reserve Fund (Debit 980 Revenues).
- Debit as a closing entry with authorized expenditures (Credit 522 Expenditures).

**884**      **Reserve for Debt**

This account is used to account for moneys which are legally restricted for payment of debt service.

- Credit as a closing entry with reserve fund revenues (Debit 980 Revenues).
- Debit as a closing entry with reserve fund expenditures (Credit 522 Expenditures).

**909**      **Fund Balance, Unreserved**

This account reflects the net result of operations.

- Credit as a closing entry with the balance of 980 Revenues (less amounts closed to special reserves).
- Credit at the beginning of the year with the amount of encumbrances outstanding at the end of the previous year (Debit 521 Encumbrances).
- Debit as a closing entry with the amount of outstanding encumbrances (Credit 521 Encumbrances).
- Debit as a closing entry with the balance of 522 Expenditures (less amounts closed to special reserves).

960

### **Appropriations**

This account is one of several budgetary accounts used to record and summarize all budgetary actions of the governing board. It will not be used to record actual expenditures.

The credit balance before closing will represent budgetary appropriations and modifications.

- Credit at the beginning of the year with the opening balance of 821 Reserve for Encumbrances to provide the appropriation for outstanding encumbrances (Debit 599 Appropriated Fund Balance).
- Credit the aggregate of all appropriations in the adopted budget.
- Credit supplemental appropriations (Debit 510 Estimated Revenues, 511 Appropriated Reserves or 599 Appropriated Fund Balance).
- Credit appropriations financed by obligations (Debit 530 Obligations Authorized).
- Debit and credit the transfer of unneeded balance of one budgetary account to another subsidiary account.
- Debit reductions of appropriations when the governing board determines that actual revenues will not equal estimated revenues (Credit 510 Estimated Revenues).
- Debit the closing entry to 510 Estimated Revenues, 511 Appropriated Reserves, 530 Obligations Authorized and 599 Appropriated Fund Balance).

962

### **Budgetary Provision for Other Purposes**

This account is one of several budgetary accounts. It is used to record taxes levied for purposes other than current operations, such as a repair reserve, or to redeem a current liability, such as budget notes.

- Credit estimated amounts levied for other than current year appropriations, e.g., to redeem budget notes or to provide for reserves (Debit 510 Estimated Revenues).
- Debit closing entry to 510 Estimated Revenues.

**Revenues**

This account is used to record revenues including revenues of special reserves.

The subsidiary of this account is the revenue ledger in which accounts will be maintained for each type of revenue received. Subsidiary accounts to be closed to special reserves at year's end will have an R in addition to the fund identification.

The credit balance, before closing, represents net receipts and accruals of revenues.

- Credit accrued revenues.
- Credit cash receipts representing revenues.
- Credit at the beginning of the fiscal year the revenue receipts collected in advance and held in 691 Deferred Revenues.
- Debit refunds of revenues collected.
- Debit closing entries to 909 Fund Balance and to Special Reserves.

## Explanation of Revenue Accounts

### 1001 Real Property Taxes

Record real property taxes received for fire district purposes. If the fire district is in two or more towns, the amount of taxes from each town should be itemized in reporting.

### 1081 Other Payments in Lieu of Taxes (Specify)

Record payments received in lieu of real property taxes, such as voluntary payments by exempt property owners.

### 2262 Charges for Fire Protection and Other Services

Revenue received pursuant to a contract to provide for protection, emergency or general ambulance service outside the fire district is credited here.

### 2401 Interest and Earnings

Interest received on bank deposits and interest on earnings on investments is credited here.

### 2410 Rentals

Record revenue received from the rental of fire district property.

### 2660 Sale of Assets

Record the cash proceeds received from the sale of a capital asset. (Note: if the capital asset is a “capital improvement” as defined in Section 6-c of the General Municipal Law, and the capital improvement was financed with bonds or notes which were outstanding on the date of the sale, then Section 6-1 of the General Municipal Law may require the proceeds of the sale to be deposited in a mandatory reserve fund for the purpose of retiring the obligations.)

### 2701 Refunds of Prior Year’s Expenditures

Refunds of expenditures, recovery of overpayment and rebate on insurance from expenditures made in a prior year should be credited here.

### 2705 Gifts and Donations

Record amounts received as gifts and donations.

2770 **Other Unclassified Revenue (Specify)**

This account should be credited with revenues which are not explained elsewhere. Entries must be itemized and explained in reporting.

3389 **State Aid Public Safety**

Record State aid received.

4389 **Federal Aid Public Safety**

Record amounts received from the Federal government.

5031 **Interfund Transfers**

Record contributions from other funds.

5085 **Redemption of Investments (Single-Entry Cash Only)**

Credit with the cost of investments sold. Interest and earnings on investments should be credited to account 2401 Interest and Earnings.

5710 **Serial Bonds**

5720 **Statutory Installment Bonds**

5730 **Bond Anticipation Notes**

Credit to this account proceeds of bond anticipation notes issued. These notes may be issued only when bonds have been authorized. The proceeds of the notes may be expended only for the purposes for which the bonds were authorized, or to pay debt service on the notes.

5740 **Capital Notes**

Record proceeds of capital notes issued.

5750 **Budget Notes (Single-Entry Cash Only)**

5760 **Tax Anticipation Notes (Single-Entry Cash Only)**

5770 **Revenue Anticipation Notes (Single-Entry Cash Only)**

Record proceeds from obligations issued.

5791 **Proceeds of Advance Refunding Bonds**

Record proceeds of advance refunding bonds.

## Explanation of Appropriation Accounts

**1380.0**      **Fiscal Agent Fees**

Record fees paid to a bank acting as a fiscal agent.

**1930.0**      **Judgments and Claims**

Record here all expenses for settlement of judgments and claims.

**1989.0**      **Other (Specify)**

Charge other general support expenditures. Each expenditure should be explained.

**3410.0**      **Fire Protection**

This account should be charged with expenditures incurred for firefighting and fire protection activities.

Record in H3410.0 apparatus, equipment, construction or purchase of buildings and land purchased from the proceeds of bonds, bond anticipation notes or capital notes and from moneys transferred from the General Fund.

**9010.0**      **State Retirement System**

**9015.0**      **Fire and Police Retirement System**

**9025.0**      **Local Pension Fund**

**9030.0**      **Social Security**

**9040.0**      **Workers' Compensation**

**9045.0**      **Life Insurance**

**9055.0**      **Disability Insurance**

**9060.0**      **Hospital and Medical Insurance**

Charge to these accounts the district's share of the related expenditures. Do not include deductions from employee's wages and salaries.

**9585.0**      **Purchase of Investments (Single-Entry Cash Only)**

Charge the cost of investments purchased.

9710.0      **Serial Bonds**

9720.0      **Statutory Installment Bonds**

These accounts are used to record payments made from budgetary appropriations for principal and interest on the bonded debt.

9730.0      **Bond Anticipation Notes**

Record the payments made from budgetary appropriations for principal and interest on bond anticipation notes (BANs). BANs redeemed from bond proceeds should be recorded in the Capital Projects Fund.

9740.0      **Capital Notes**

9750.0      **Budget Notes**

9760.0      **Tax Anticipation Notes**

9770.0      **Revenue Anticipation Notes**

Record the payment of principal and interest on the various types of notes when the district uses the single-entry cash method of accounting. For districts using the double-entry modified accrual basis, only the payment of interest will be recorded here. The note principal will be recorded against the general ledger liability account.

9785.0      **Installment Purchase Debt**

Charge expenditures made for principal and interest payments on installment purchase contracts.

9789.0      **Other Long-Term Debt**

Charge other payments for long-term debt (State loans, authority loans, etc.).

9901.0      **Transfer to Other Funds**

Charge this account with authorized transfer of funds to the General Fund.

9991.0      **Payment to Escrow Agent (Advance Refunding Bonds)**

Charge payments to fiscal agent for defeasance of bonds.

## Explanation of Trust and Agency Funds

### TA(E)13 Service Awards

When a program administrator is retained, the accounts are handled as agency funds with TA designations. When the program is administered by the fire district, the accounts are handled as an expendable trust. As such, the accounts will be designated as TE.

- Credit amounts of cash and/or securities held by either the district or a program administrator (Debit TA461 Service Award Program Assets).
- Debit or credit increases and decreases in plan assets.

### TA17 Deferred Compensation

- Credit amounts of cash and securities with Deferred Compensation Plan Providers (Debit TA460).
- Credit receipt of authorized amounts withheld from employees.
- Debit payments to authorized agencies.
- Debit or credit increases and decreases in plan assets.

### TA18 State Retirement

- Credit deductions from employees' salaries for normal contributions, loan repayments and arrears payments.
- Debit transmittal to the retirement systems.

### TA19 Disability Insurance

The balance of this account represents amounts accumulated for payment of disability insurance contracts.

- Credit deductions from earnings of officers and employees.
- Credit the district's share.
- Debit disbursements made for the purchase of disability insurance.

**TA20**      **Group Insurance**

The balance of this account represents amounts accumulated for payment of group insurance contracts.

Appropriate subsidiary accounts or columnar subdivision of the general ledger account will be required to identify the amounts applicable to each type of group insurance contract.

- Credit deductions from earnings of officers and employees.
- Credit the local district's share.
- Debit disbursements made for the purchase of insurance.

**TA21**      **New York State Income Tax**

The balance of this account represents payroll deductions pending remittance to the State. Support detail will be maintained on each person's earnings record showing deductions for the payroll period.

- Credit payroll deductions.
- Debit disbursements.

**TA22**      **Federal Income Tax**

This account is not required to be used when payroll deductions are deposited immediately in a bank to the credit of the Federal government. It will be used when direct payment is made to the Internal Revenue Service, or when deposits are made to the credit of the Federal government for two or more payrolls.

The balance will represent payroll deductions pending remittance to the Internal Revenue Service, or subsequent transmittal to a designated depository. Supporting detail will be maintained on each person's earnings record showing deductions for each payroll period.

- Credit payroll deductions from earnings of officers and employees.
- Debit disbursements accompanying reports to the Internal Revenue Service showing amount of taxes withheld, or payments to a designated depository.

**TA23**      **Income Executions**

The balance of this account represents deductions from earnings for garnishees pending remittance to the sheriff or other officer.

Subsidiary records are required to identify the amounts deducted with the related executions. Fees for filing an execution or for modifying or vacating an execution will be credited directly to revenue in the General Fund.

- Credit deductions from earnings of officers and employees.
- Debit deductions remitted to the sheriff or other officer.

**TA24**      **Association and Union Dues**

The balance of this account represents payroll deductions for dues pending remittance to the association or organization of civil service employees.

Supporting detail will be maintained on each person's earnings record showing deductions for each payroll period.

- Credit authorized payroll deductions for membership dues in an association or organization of civil service employees.
- Debit dues paid to the association or organization.

**TA25**      **U.S. Savings Bonds**

The balance of this account represents payroll deductions for the purchase of U.S. Savings Bonds pending the purchase of such bonds. A subsidiary account will be maintained for each officer or employee showing the detail of deductions credited to their account, disbursements made therefrom and the balance remaining.

- Credit payroll deductions.
- Debit disbursements.
- Debit the refund of an unused balance upon termination of employment or cancellation of the authorization for deduction.

**TA26**      **Social Security Tax**

This account is not required to be used when payroll deductions are deposited immediately in a bank to the credit of the Federal government. It will be used when direct payment is made to the Internal Revenue Service, or when deposits are made to the credit of the Federal government for two or more payrolls.

The balance of this account represents payroll deductions and the local share pending remittance to the Internal Revenue Service, or subsequent transmittal to a designated repository. Supporting detail will be maintained on each person's earnings record showing deductions for each payroll period.

- Credit payroll deductions from earnings of officers and employees.
- Credit the local district's share.
- Debit disbursements.

**TA30**      **Guaranty and Bid Deposits**

The balance will represent the aggregate of amounts held by the fiscal officer on bids and guarantees. Subsidiary detail will be maintained to identify the amount held from each depositor for each purpose. Cash and securities should be separately recorded and identified in both the control and subsidiary detail by coding, columnar subdivision or other device.

- Credit deposits of money, certified checks, bonds or other obligations for bid deposits or as a guarantee of performance on a contract, permit, concession, etc.
- Debit bid deposits transferred to other funds upon issuance of bonds previously sold to the successful bidder at a public sale, and receipt of the remainder of the proceeds, or upon forfeiture of the deposit for refusal or neglect by the bidder to pay the balance of the agreed purchase price.
- Debit guarantee deposits transferred to other funds when applied to reimburse the district for expenses caused by nonperformance on contracts, permits, concessions, etc.
- Debit amounts returned to depositors when the conditions requiring deposit have been satisfied.

**TA50**      **Foreign Fire Insurance Tax**

The source of these funds may be the Town Supervisor, the N.Y.S. Insurance Department or Foreign or Alien Fire Insurance Corporations. This money may only be used for the benefit of the firefighters and must be paid over to the treasurer of the fire company.

- Credit with amounts received under Section 9104 and 9105 of the Insurance Law.
- Debit with moneys disbursed for the use and benefit of the fire department.

**TA85**      **Other Funds (Specify)**

- Credit receipts or assets of agency funds for which accounts are not specifically provided.
- Debit disbursements or release of assets for purposes authorized.

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