PROPOSED STATE CONTROLLER'S

UNIFORM SYSTEM OF ACCOUNTS FOR

OTHER DISTRICTS

PROVIDED BY

THE STATE CONTROLLER

KATHLEEN CONNELL, STATE CONTROLLER

DIVISION OF ACCOUNTING AND REPORTING

LOCAL GOVERNMENT REPORTING SECTION

ACCT-LGRS (Draft 12\90)

UNIFORM SYSTEM OF ACCOUNTS

FOR OTHER DISTRICTS

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UNIFORM SYSTEM OF ACCOUNTS FOR OTHER DISTRICTS

9100 General

9101 Application
9102 Activities
9103 Multi-activity districts
9104 Purpose
9105 Legal reference
9106 Source publication
9107 Accounting basis
9108 Funds
9109 Accounts
9110 Subaccounts
9111 Enterprise accounting
9112 Adjusting entries
9113 Other financing sources (uses)
9114 Interfund transactions
9115 Long-term debt issue proceeds
9116 Premium on long-term debt
9117 Discounts on long-term debt
9118 General fixed assets
9119 Accounting for capital leases
9120 Compensated Absences
9121 Budgetary accounting
9122 Prior Period Adjustments

9200 Funds and Account Groups

9201 Use of funds
9202 Standard funds and account groups

9300 Accounts

9301 Application
9302 Account numbers
9303 Control accounts
9304 Use of chart
9305 Master chart of accounts
9306 Explanation of accounts

9400 Budgetary Accounting

9401 Budgetary accounts
9402 Fund balance - reserve for encumbrances
9403 Budgetary control
9404 Control and subsidiary ledger accounts
9405 Combined subsidiary ledgers
9406 The encumbrance system
9407 Extent of application
9408 Need for encumbrance system
9409 Purchase order clearance necessary
9410 Year-end treatment of budgetary accounts
9411 Deposit with others
9412 Role of budgetary accounts in statements

9500 Financial Statements

(12/90 Draft)

9000
UNIFORM SYSTEM OF ACCOUNTS FOR OTHER DISTRICTS

9100 General

9101 Application. Pursuant to Government Code Section 53891, the provisions of this accounting system are prescribed for all districts engaged in activities other than recognized enterprise activities. This system is designed for use by all governmental fund types (See section 9200).

9102 Activities. The following list are the nonenterprise activities of special districts.

Air pollution control
Ambulance
Animal control
Cemetery
Drainage and drainage maintenance
Fire protection
Financing and construction
Flood control and water conservation
Governmental services
Health
Land reclamation and levee maintenance
Library services
Lighting and lighting maintenance
Local and regional planning or development
Memorial
Parking
Pest control
Police protection and personal safety
Recreation and park
Self-Insurance
Soil conservation
Streets and roads - construction and maintenance
Television translator station facilities
Underground electric and communication facilities

Dependent districts governed by the County Board of Supervisors may group the above activities by functions to conform with the Accounting Standards and Procedures for Counties manual and NCGA Statement #3 (included in the 1990 GASB Codification).

9103 Multi-Activity Districts. Districts which engage in more than one of the activities listed in Section (9102) must maintain separate revenue and expenditure accounts for each activity. This will aid in the preparation of combining and combined financial statements as well as provide for the necessary information required by the State Controller's Annual Report.

Districts engaged in nonenterprise activities which are also engaged in enterprise activities must follow this accounting system for nonenterprise activities and the corresponding accounting system (see Systems 2000-8000) for enterprise activities.

9104 Purpose. The purpose of the accounts and procedures is to furnish a common accounting and reporting framework which is flexible enough to prepare financial statements in accordance with generally accepted accounting principles and prepare the Annual Report of Financial Transactions for Special Districts as required by the State Controller's Office.

9105 Legal Reference. An outline of the requirements detailed in this division is located in Sections 1111.1-1114.6 of the California Administrative Code.

9106 Source Publication. As closely as possible, this system employs the account titles of the publication Accounting Standards and Procedures for Counties, prescribed by the State Controller. Accounts have been added or deleted as necessary to meet the requirements and special needs of districts. The county auditor maintains the financial records for a substantial number of districts, as such, the system should require minimal adaptation to existing county systems.

9107 Accounting Basis. The modified accrual or accrual basis of accounting, as appropriate, should be utilized in measuring financial position and operating results. The modified accrual basis should be used to account for all Governmental Fund Types, Expendable Trust Funds, and Agency Funds. Proprietory, Nonexpendable Trust, and Pension Trust Funds should utilize the accrual basis of accounting. It should be recognized, however, that accruals need not be recorded on a daily basis, but may be recorded at the close of the accounting period.

Under the modified accrual basis revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred except:

1. Inventories may be accounted for under either the consumption method or the purchases method. The consumption method requires inventory purchases be debited to the asset account "Inventory of Materials and Supplies." When the inventories are consumed this account is credited and an expenditure is recognized by the amount consumed.

   The purchases method requires inventory purchases be recognized as expenditures when acquired, regardless of when they are consumed.

   Whether the purchases or consumption method is used, the amount of inventory on hand at the end of the period should be reported on the balance sheet;

2. Interest on general long-term debt should not be recognized as an expenditure until due. However, if resources have been accumulated in Debt Service Funds for payments due early in the following year, expenditures and related liabilities may be recorded in this fund;

3. Prepaid expenditures extending over more than one accounting period need not be allocated between accounting periods, but may be accounted for as expenditures when acquired.

Revenues and other financial resources (e.g., bond issue proceeds) are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues and other increases in governmental fund financial resources which usually can and should be recorded on the accrual basis include property taxes, regularly billed charges for inspection or other routinely provided services, most grants from other governments and inter fund transfers and other transactions. Fines and forfeits, golf and swimming fees,

9107 (Continued)

inspection charges, parking fees and parking meter receipts, and the vast multitude of miscellaneous revenues are best recognized when cash is received.

Property taxes or other revenues which may be collected in advance of the fiscal year to which they apply should be recorded as deferred revenues and recognized as revenue of the period to which they apply.

9108 Funds. The standard funds and groups of accounts to be used in the accounting for various resources are given in Section 9200-Funds and Account Groups.

9109 Accounts. Standard accounts are listed in Section 9300 - Accounts. Each district will select from the chart those which are necessary to adequately account for its financial position and results of operations. Operating accounts are in terms of revenues and expenditures. Revenues are classified by sources, and expenditures by object.

9110 Subaccounts. Districts which need or desire more detailed information than that provided by the accounts in the standard chart may use supplementary accounts, subject to the requirement that each such account used must be identified with a required account by either code number or title, in order that related accounts and subaccounts can be readily combined into the standard form.

9111 Enterprise Accounting. Enterprise accounting is designed to accumulate the total cost (including depreciation) of providing a particular service and to indicate the extent to which user charges imposed upon service consumers are sufficient to cover those costs. Enterprise systems are prescribed only for those activities designated as an enterprise activity by the State Controller (See Systems 2000-8000). All others must follow the 9000 accounting system.

9112 Adjusting Entries. Adjusting entries are those which are necessary to bring the balance of an account to the correct amount at a given date. They are made preparatory to closing the books. The number of such entries usually increases in proportion to the degree to which the accrual basis of accounting is used, particularly if the daily accounting has been performed on a cash basis. Entries recording accounts and taxes receivable, physical inventories and accounts payable as of the date of closing are examples of adjusting entries.

9113 Other Financing Sources (Uses). Operating transfers, proceeds of general long-term debt issues, and proceeds of general fixed asset dispositions should be classified separately from fund revenues and expenditures or expenses.

9114 Interfund Transactions. Interfund transactions are revenue and expenditure/expense transactions when considering individual funds but are not revenues and expenditures/expenses of the governmental unit taken as a whole. The prescribed treatment balances the need for treating each fund as an independent organization and reducing the revenue and expenditure/expense pyramiding when considering a governmental unit's funds in the aggregate.

Four types of interfund transactions commonly encountered in state and local government are defined as follows:

(1) Quasi-External Transactions. Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the governmental unit--e.g., payments in lieu of taxes from an Enterprise Fund to the General Fund; Internal Service Fund billings to departments; routine employer contributions from the General Fund to a Pension Trust Fund; and routine service charges for inspection, engineering, utilities, or similar services provided by a department financed from one fund to a department financed from another fund--should be accounted for as revenues, expenditures, or expenses in the funds involved.

(2) Reimbursements. Transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund--e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed--should be recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that it reimbursed.

Accounting for interfund reimbursements in the manner specified assures that such transactions are reflected only once---and in the proper fund---as revenues, expenditures, or expenses. As discussed above, reimbursements are necessary when an expenditure attributable to one fund initially was made from another fund. This may have occurred inadvertently or as a matter of expediency, but without interfund receivable and payable accounts having been established. Likewise, this may have occurred as a matter of necessity where, at the time the expenditure or expense was incurred: (1) the fund(s) to which it would ultimately be attributable, or the amount attributable, was not evident, or (2) the ability of the reimbursing fund to reimburse the expenditure or expense was uncertain.

(3) Residual Equity Transfers. Nonrecurring or nonroutine transfer of equity between funds--e.g., contribution of Enterprise Fund or Internal Service Fund capital by the General Fund, subsequent return of all or part of such contribution to the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund. Residual equity transfers are reported separately after the beginning fund balance or after the results of operations in the statement of revenues, expenditures, and changes in fund balance of governmental funds.

(4) Operating Transfers. All other interfund transfers--e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund, and transfer from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures. Operating transfers should be reported in the Other Financing Sources (Uses) section in the districts operating statement.

Proper accounting and reporting for these types of interfund transactions are summarized below:

SUMMARY OF INTERFUND TRANSACTIONS

Category of Interfund Transaction	Distinguishing Characteristics	Reporting Treatment	
		Receiving (Recipient) Fund	Paying Fund
Quasi-external transaction	The department or activity financed by each fund both gives and receives consideration.	Revenue	Expenditure or expense, as appropriate.
Reimbursement	Expenditure or expense of department or activity financed from paying fund was initially recorded in receiving fund, which is now being reimbursed from paying fund.	Reduce expenditures or expenses, as appropriate.	Expenditure or expense, as appropriate.
Residual equity transfers (RETs)	a. The department or activity financed by each fund only gives or receives consideration, not both. b. Purpose is to increase (decrease) operating capacity of departments or activities financed by Proprietary funds or to discontinue a fund. c. Significant amounts involved; non-routine occurrence.	Residual Equity Transfers In (1) In Governmental and Trust funds--reported after operations, separate from revenues, bond issue proceeds, and operating transfers in, or after beginning fund balance. (2) In Proprietary funds--increase in contributed capital.	Residual Equity Transfer Out (1) In Governmental and Trust Funds--reported after operations separate from expenditures or expenses and operating transfer out, or after beginning fund balance. (2) In Proprietary funds--reported as a change in retained earnings or contributed capital, depending on circumstances.
Operating Transfers	a. The department or activity financed by each fund only gives or receives consideration, not both. b. Purpose is to support the normal level of operations of the receiving fund. c. All transfers that are not RET's are operating transfers	Operating Transfers In reported (1) in "Other Sources (Uses) of Financial Resources" section of the Governmental funds operating statement and (2) separately as "Operating Transfers In" in the Proprietary funds operating statement.	Same as for Receiving Fund except report "Operating Transfers Out".

9115 Long-Term Debt Issue Proceeds.

Short-term and specific fund long-term liabilities of proprietary funds and trust funds should be accounted for as fund liabilities. Long-term debt issue proceeds of other funds should be reflected as liabilities of the general long-term debt account group. On the operating statement, general long-term debt issues should be reported separately from fund revenues and expenditures under the "other financing sources" section.

9116 Premiums on Long-Term Debt.

Premiums from the issuance of long-term debt should be classified in the issuing fund as an "other financing source". Premiums should not be amortized.

9117 Discounts on Long-Term Debt.

The net method of accounting for discounts should be used. Under this method, which is based on the flow of financial resources measurement focus, the bond discount is recognized in the year of the bond sale by recording only the net bond proceeds (face value less discount). As with bond premiums, bond discounts should not be amortized. The following illustrates the net method.

Facts. Assume a government issues general obligation bonds for capital projects with a face value of $100 million at 10% interest. Assume further that the bonds were sold at a discount for $98 million.

Capital Projects Fund	Dr.	Cr.
Cash	$ 98,000,000	
Other Financing Sources		$ 98,000,000
(To record general obligation bond proceeds)		

Debt Service Fund

No entry

General Long-Term Debt Account Group		
Amount to be provided	$100,000,000	
Bonds payable		$100,000,000
(To record general long-term debt)		

9118 General Fixed Assets.

Fixed assets not used in proprietary fund operations or accounted for in Trust Funds are general fixed assets. Purchases of general fixed assets are charged as expenditures in the fund from which purchased and are capitalized at cost in the General Fixed Assets Account Group. Cost is defined as the cash price, or its equivalent, plus all costs reasonably necessary to make the asset ready for its intended use. When an asset acquired involves a trade-in, the carrying value in the General Fixed Assets Account Group for the new asset will be the fair value or final invoice cost before the reduction in cost resulting from the trade-in of the old asset.

In addition to outright purchases, the General Fixed Assets Account Group should include general fixed assets acquired by the following methods:

(1) Leases - Fixed assets acquired through non-cancellable leases (see section 9119).

(2) Construction - Recorded at the related governmental fund expenditures.

(3) Eminent Domain - Recorded the amount awarded to property owners.

(4) Donations - Recorded at the estimated fair value on the date of acquisition.

General fixed assets acquired by tax or special assessment foreclosure which are to be resold in the near future are accounted for in the governmental fund to which the taxes or assessments are owed.

Depreciation of general fixed assets should not be recorded in the accounts of governmental funds. Depreciation of general fixed assets may be recorded in cost accounting systems or calculated for cost finding analyses and accumulated depreciation may be recorded in the General Fixed Assets Account Group.

Recording accumulated depreciation in the General Fixed Assets Account Group is optional. Where it is recorded, the entry should increase the Acumulated Depreciation accounts) and decrease the Investment in General Fixed Assets account(s).

Reporting public domain or "infrastructure" fixed assets - roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the governmental unit is optional.

For additional treatment on fixed assets see appendix Accounting For General Fixed Assets.

9119 Accounting for Capital Leases.

The intent of this section is to discuss the basic elements of accounting and financial reporting of capital leases from both the lessee and lessor's perspective.

The authoritative guidance for accounting and financial reporting of lease agreements is setforth in NCGA Statement #5 (included in the 1990 GASB Codification). This statement provides that the criteria of FASB Statement #13 (as amended and interpreted) should be the guidelines for accounting and reporting of leases.

(A) Classifying Criteria:

1. Leases meeting at least one of the following should be classified as capital leases by the lessee.

   a. Ownership transfers to the government by the end of the lease term.

   b. Lease has a bargain (i.e., less than fair value) purchase option. At the lease's inception, the difference between the purchase price and the expected fair market price must be large enough to virtually ensure that the option will be exercised.

   *c. The lease term is 75 percent or more of the leased property's estimated economic life.

   *d. The present value at the beginning of the lease term of the minimum lease payments is 90 percent or more of the fair value of the leased property.

      (1) Lessor--computes present value of minimum lease payments using the interest rate implicit in the lease.

      (2) Lessee--computes present value of the minimum lease payments using lesser of the incremental borrowing rate or lessor's interest rate implicit in the lease if it is known. The lessee's incremental borrowing rate is the rate the lessee would have incurred to borrow over a similar term the funds necessary to purchase the leased asset.

*These criteria shall not be used if the beginning of the lease term falls within the last 25% of the economic life of the asset.

2. Leases meeting at least one of the four criteria noted in number (1) above and both the following criteria, should be classified as direct-financing leases by the lessor if:

   a. Collectibility of minimum lease payments is reasonably assured.

   b. No important uncertainties surround the amount of unreimbursed costs yet to be incurred by lessor.

(B) Lessee Accounting:

The following example illustrates journal entries for a two year period that are necessary when recording a capital lease for a governmental fund.

Assumptions

- The government (lessee) enters into a lease agreement on January 1, 1985.

- The term of the noncancellable lease is 11 years, with no renewal option. Payments of $14,000 are due on January 1 of each year, beginning with January 1, 1985.

- The fair value of the equipment on January 1, 1985 is $100,000. The equipment has an economic life of 20 years with no salvage value.

- The lessee receives title to the equipment at the end of the 11th year.

- The lessee pays all executory costs.

- The lessee is aware, based on the lease agreement, that the lessor used an implicit interest rate of 15 percent, however, the lessee's incremental borrowing rate is 10 percent. In capitalizing the present value of the minimum lease payment the 10 percent rate is used (6.1446 factor). Therefore, the present value of the minimum lease payments is $100,024 which will be rounded to $100,000 in this example.

- This lease is classified as a capital lease by the lessee since (1) the lease transfers ownership of the leased property to the lessee and (2) the present value of the minimum lease payments ($100,000) exceeds 90% of the fair market value of the property ($100,000).

Governmental Fund Type Lessee

January 1, 1985

General Fund	Debit	Credit
Expenditure-Equipment	$100,000	
Other financing sources- Inception of Lease Purchase Agreements		$100,000
(To record capital lease transaction)		
General Fixed Assets Account Group		
Equipment	$100,000	
Investment in general fixed assets-General Fund		$100,000
(To record the capital lease asset)		
General Long-Term Debt Account Group		
Amount to be provided- capital lease obligation	$100,000	
Capital leases payable		$100,000
(To record the capital lease liability)		
General Fund		
Retirement of long-term debt	$ 14,000	
Cash		$ 14,000
(To record payment of capital lease principal)		
General Long-Term Debt Account Group		
Capital leases payable	$ 14,000	
Amount to be provided- capital lease obligation		$ 14,000
(To record the effect of capital lease principal payment)		

January 1, 1986

General Fund

Retirement of long-term debt	$ 5,000	
Interest on long-term debt	9,000	
Cash		$ 14,000
(To record payment of capital lease principal and interest)		

General Long-Term Debt Account Group

Capital leases payable	$ 5,000	
Amount to be provided-capital lease obligation		$ 5,000
(To record the effect of capital lease principal payment)		

(C) Lessor Accounting:

The following example illustrates journal entries for a two-year period that are made when recording a direct financing lease for a governmental fund.

Assumptions

- The government (lessor) enters into a lease agreement on January 1, 1985.
- The term of the noncancellable lease is 41 years, with no renewal option. Payments of $185,000 are receivable on January 1, of each year, beginning with January 1, 1985.
- The building has a fair value on January 1, 1985, of $2 million. The building has an economic useful life of 50 years with no salvage value.
- The lessor transfers the title of the building at the end of the 41st year.
- The lessor pays no executory costs.
- The lessor's implicit interest rate is 10 percent (9.7791 factor). Therefore, the present value of the minimum lease payments is $1,994,134, which will be rounded up to $2 million in this example.
- This agreement is classified as a direct financing lease since (1) the lease term is equal to 75% or more of the estimated economic life of the leased property, and (2) the present value of the minimum lease payments ($2 million) exceeds 90% of the fair market value of the property ($2 million). In addition, the two additional lessor requirements noted in "Section A.2" above have been met.

9119 (Continued)

Governmental Fund Type Lessor

January 1, 1985

General Fund	Debit	Credit
Lease payments receivable	$2,000,000	
Deferred revenue		$2,000,000
(To record direct financing lease receivable)		
General Fixed Assets Account Group		
Investment in general fixed assets	$2,000,000	
Structures and improvement		$2,000,000
(To record the effect of direct financing lease)		
General Fund		
Cash	$ 185,000	
Lease payments receivable		$ 185,000
(To record receipt of direct financing lease principal payment)		
Deferred revenue	$ 185,000	
Other financing source-sale of fixed asset		$ 185,000
(To record receipt of direct financing principal payment)		

January 1, 1986

General Fund	Debit	Credit
Cash	$ 185,000	
Lease payments receivable		$ 3,500
Revenue-interest		181,500
(To record receipt of direct financing lease principal and interest payment)		
Deferred revenue	$ 3,500	
Other financing source-sale of fixed asset		$ 3,500
(To record the recognition of other financing source derived from direct financing lease)		

9119 (Continued)

(D) Operating Leases:

All leases which do not meet any of the four criteria for capital leases are operating leases. When a district enters into an operating lease, it accounts for the lease payments as a rent expenditure in the appropriate fund.

9120 Compensated Absences. In governmental funds, the primary emphasis is on the flow of financial resources and expenditures are recognized on the modified accrual basis. Accordingly, if all conditions of FASB Statement 43 are met, the amount of compensated absences recorded as expenditures shall be the amount accrued during the year that would normally be liquidated with expendable available financial resources.

Since governmental fund balance sheets reflect current liabilities, only the current portion of the liability should be reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability should be reported in the General Long-Term Debt Account Group.

FASB Statement 43 requires employers to accrue a liability for future vacation, sick and other leave benefits that meet all of following conditions:

a. The employer's obligation relating to employees' rights to receive compensation for future absences is attributable to emloyees' services already rendered.

b. The obligation relates to rights that vest or accumulate.

c. Payment of the compensation is probable.

d. The amount can be reasonably estimated.

9121 Budgetary Accounting. Budgetary accounting is recommended as an aid in holding expenditures to a financial operating plan. However, budgetary accounting is not a requirement of this system. Under Section 53065 of the Government Code, districts whose governing body is the county board of supervisors or for which the county fiscal officers are ex officio officers of the district are subject to the budget provisions of Government Code Sections 29000-29143.

For districts who are required or desire to use them, budgetary accounts are included in the chart of accounts.

9122 Prior Period Adjustments. Corrections of accounting errors which affect previous accounting periods should be reported as a prior period adjustment. Prior period adjustments should be recorded as adjustments to fund equity rather than a part of revenues or expenditures.

9200 Funds and Account Groups

9201 Use of Funds. The funds and account groups listed and defined in the following section are prescribed for use by districts providing nonenterprise activities.

The Special Assessment Fund Type should no longer be used in general purpose financial statements per GASB Statement 6. Transactions of a special assessment should be reported in the fund type that best reflect the nature of the transaction, usually the general fund, special revenue fund, capital projects fund, debt service fund or an enterprise fund, giving consideration to the "number of funds" principle.

9202 Standard Funds and Account Groups.

Funds	Definition
Governmental Funds:	
General	To account for all financial resources except those required to be accounted for in another fund.
Special Revenue	To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.
Capital Projects	To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).
Debt Service	To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

9202 (Continued)

Funds	Definition
Proprietary Funds:	
Enterprise	To account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
Internal Service	To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
Fiduciary Funds:	
Trust and Agency	To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations other governmental units, and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds, and (d) Agency Funds.
Account Groups	
General Fixed Assets	A self-balancing group of accounts set up to account for the general fixed assets of a governmental agency.

9202 (Continued)

Account Groups (Continued)	Definition
General Long-Term Debt	A self-balancing group of accounts set up to account for the unmatured general long-term debt of a governmental agency.

9300 Accounts

9301 Application. The chart presented in Section 9305 provides the accounts necessary to account for all activities other than recognized enterprise activities.

9302 Account Numbers. The last three digits of the code numbers assigned to each account and fund are designed for use with both the operating and budgetary accounts. For example, the "4000" account series would designate operating revenue accounts and the "10000" series would designate estimated revenues. Therefore, the account "Property Taxes - Current Secured" would use the account number "4010" and "10010" as the operating and budgetary account numbers, respectively.

These code numbers are for reference purposes, and are not part of the prescribed system. However, districts are free to use this coding system or devise a system appropriate to its equipment and operation. Account titles, however, are required.

9303 Control Accounts. Operating and budgetary control accounts have been provided within the master chart of accounts for districts electing to employ such controls. As an encumbrance system facilitates proper budgetary control of a funds operation, refer to Section 9401 for a discussion and illustration of budgetary accounting.

9304 Use of Chart. The master chart of accounts is necessarily comprehensive since it provides for the needs of a large body of districts performing varied activities. Each district shall use only those accounts necessary for its particular transactions and ignore all inapplicable accounts.

9305 Master chart of accounts.

BALANCE SHEET ACCOUNTS

1000 ASSETS & OTHER DEBITS

A. Current Assets, Long-Term Receivable, Deferred Charges, and Valuation Accounts

1010 Cash
1020 Imprest Cash
1030 Cash with Fiscal Agents
1040 Certificates of Deposit - Short Term
1050 Taxes Receivable
1060 Allowance for Uncollectible Taxes
1070 Assessments Receivable
1080 Assessments Receivable Delinquent
1090 Accounts Receivable
1100 Allowance for Uncollectible Accounts
1110 Due from Other Funds
1115 Interest Receivable

1120 Deposits with Others
1130 Loans Receivable
1140 Advances Receivable
1150 Inventory of Materials and Supplies
1160 Investments
1170 Lease Payments Receivable
1180 Unearned Finance Charges
1190 Prepaid Expenses

B. Fixed Assets

1200 Land
1210 Buildings & Improvements
1220 Equipment
1230 Construction in Progress

C. Other Debits

1240 Amount Available in Debt Service Funds
1250 Amounts to be Provided

2000 LIABILITIES

A. Current Liabilities

2010 Accounts Payable
2020 Warrants Payable
2030 Compensated Absences Payable
2040 Contracts Payable
2050 Tax Anticipation Notes Payable
2060 Due to Other Funds
2070 Due to Other Governments
2080 Deposits from Others
2090 Deferred Revenues
2100 Matured Bonds Payable
2110 Matured Interest Payable
2120 Accrued Interest Payable
2130 Accrued Wages Payable
2140 Due to Fiscal Agent
2150 Capital Leases Payable
2155 Other Current Liabilities

B. Long-Term Liabilities

2160 Loans Payable
2170 Capital Leases Payable
2180 Bonds Payable
2190 Other Long-Term Liabilities

3000 EQUITIES

3010 Fund Balance Reserved for Petty Cash
3020 Fund Balance Reserved for Debt Service
3030 Fund Balance Reserved for Encumbrances
3040 Fund Balance Reserved for Inventory of Supplies
3050 Fund Balance Reserved - All Other
3060 Unreserved Fund Balance
3070 Unreserved Fund Balance Designated
3080 Investment in General Fixed Assets
3090 Budgetary Fund Balance

Accounts
Operating and Budgetary

4000 REVENUE CONTROL
10000 ESTIMATED REVENUE CONTROL

Taxes and Assessments
-010 Property Taxes-Current Secured
-020 Property Taxes-Current Unsecured
-030 Property Taxes-Prior Secured
-040 Property Taxes-Prior Unsecured
-050 Property Taxes-Current Year Voter Approved Indebtedness
-055 Property Taxes-Prior Year Voter Approved Indebtedness
-060 Property Assessments-Current
-065 Property Assessments-Prior
-070 Penalties & Costs On Delinquent Taxes
-080 Supplemental Property Taxes-Current
-090 Supplemental Property Taxes- Current Year Voter Approved Indebtedness
-100 Supplemental Property Taxes - Prior Year Taxes and Penalties
-110 Special District Augmentation Fund

Licenses & Permits & Franchises
-120 Construction Permits
-140 Zoning Permits
-150 Other Licenses & Permits
-160 Franchises

Fines, Forfeits & Penalties
-170 Fines
-180 Forfeits & Penalties

Revenue From Use of Money & Property
-190 Interest
-200 Rents & Concessions
-210 Royalties

Intergovernmental Revenues
-410 State Aid for Construction
-451 Homeowners' Property Tax Relief
-455 Special Supplemental Subvention
-460 State-Other
-530 Federal Aid for Construction
-580 Federal-Other
-600 Other Governmental Agencies

Charges for Services
-620 Service Type-Assessments
-630 Communication Services
-660 Legal Services
-670 Personnel Services
-680 Planning & Engineering Services
-690 Purchasing Fees
-700 Agricultural Services

Accounts
Operating and Budgetary

4000 REVENUE CONTROL (Continued)
10000 ESTIMATED REVENUE CONTROL (Continued)

Charges for Services (Continued)
-750 Law Enforcement Services
-770 Road & Street Services
-780 Health Fees
-790 Mental Health Services
-840 Educational Services
-850 Library Services
-860 Park & Recreation Fees
-870 Other Services (Designate)

Other Revenues
-880 Other Sales
-890 Other

5000 EXPENDITURES CONTROL
11000 APPROPRIATIONS CONTROL
12000 ENCUMBRANCES CONTROL

Salaries & Employee Benefits
-010 Salaries & Wages
-020 Retirement
-030 Employee Group Insurance
-035 Worker's Compensation Insurance

Services & Supplies
-040 Agricultural
-050 Clothing & Personal Supplies
-060 Communications
-080 Food
-090 Household Expense
-100 Insurance
-120 Maintenance-Equipment
-130 Maintenance-Structures, Improvements & Grounds
-140 Medical, Dental & Laboratory Supplies
-150 Memberships
-160 Miscellaneous Expense
-170 Office Expense
-180 Professional & Specialized Services
-190 Publications & Legal Notices
-200 Rents & Leases-Equipment
-210 Rents & Leases-Structures, Improvements & Grounds

Accounts
Operating and Budgetary

5000 EXPENDITURES CONTROL (Continued)
11000 APPROPRIATION CONTROL (Continued)
12000 ENCUMBRANCES CONTROL (Continued)

Services & Supplies (Continued)
-220 Small Tools & Instruments
-230 District Special Expense
-250 Transportation & Travel
-260 Utilities

Other Charges
-280 Contributions to Other Agencies
-290 Retirement Long-Term Debt
-300 Interest on Long-Term Debt
-310 Interest on Notes & Warrants
-320 Judgments & Damages
-330 Rights-of-Way
-340 Taxes & Assessments
-345 Bad Debts

Fixed Assets
-350 Land
-360 Structures & Improvements
-370 Equipment

6000 OTHER FINANCING SOURCES CONTROL
13000 ESTIMATED OTHER FINANCING SOURCES CONTROL

-010 Sale of Fixed Assets
-020 General Obligation Bond Proceeds
-030 Premiums on Bonds Sold
-040 Other Long-Term Debt Proceeds
-050 Inception of Lease Purchase Agreements
-060 Operating Transfers-In

7000 OTHER FINANCING USES CONTROL
14000 ESTIMATED OTHER FINANCING USES CONTROL

-010 Operating Transfers-Out

8000 RESIDUAL EQUITY TRANSFERS CONTROL
15000 ESTIMATED RESIDUAL EQUITY TRANSFERS CONTROL

-010 Residual Equity Transfers-In
-020 Residual Equity Transfers-Out

9306 Explanation of Accounts

The accounts below primarily relate to agencies providing non-enterprise activities. If an agency also engages in enterprise activities, additional accounts should be selected as necessary from one of the Enterprise Accounting Systems prescribed by the Controller. (See 2000 - 8000 Accounting Systems.)

1000 ASSETS & OTHER DEBITS

Account	Includes
Current Assets, Long-Term Receivables Deferred Charges and Valuation Accounts:	
1010 Cash	Currency, coin, checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agent designated as custodian of cash and bank deposits.
1020 Imprest Cash	A sum of money set aside for making change or paying small obligations for which the issuance of a voucher or warrant would be too expensive and time consuming.
1030 Cash with Fiscal Agents	Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.
1040 Certificates of Deposit - Short Term	A certificate of deposit is a receipt given by a bank for the deposit of funds for a specific time. Certificates of deposit are usually negotiable and bear an interest rate greater than that for ordinary bank savings accounts.
1050 Taxes Receivable	The uncollected portion of taxes which a government has levied.
1060 Allowance for Uncollectible Taxes	That portion of Taxes Receivable which it is estimated will never be collected. The balance in this account is reported as a deduction from Taxes Receivable to indicate net taxes receivable.
1070 Assessments Receivable	The uncollected portion of assessments levied.
1080 Assessments Receivable Delinquent	Assessments remaining unpaid on and after the date on which a penalty for nonpayment is attached.

1000 ASSETS & OTHER DEBITS (Continued)

Account		Includes
Current Assets, Long-Term Receivables Deferred Charges and Valuation Accounts (Continued):		
1090	Accounts Receivable	The uncollected portion of earned revenues and reimbursed projects for which a receivable account has not otherwise been provided.
1100	Allowance for Uncollectible Accounts	That portion of accounts receivable which it is estimated will never be collected. The balance in this account is reported as a deduction from Accounts Receivable to indicate net accounts receivable.
1110	Due from Other Funds	Amounts of cash receivable from other funds normally transferred in the next succeeding year.
1115	Interest Receivable	The amount of interest receivable on bank deposits and investments.
1120	Deposits with Others	Amounts placed with others as a condition precedent to a contractual offer, a legal processing or performance by a second party.
1130	Loans Receivable	Amounts which have been loaned to individuals and/or organizations.
1140	Advances Receivable	Amounts due from other funds and governmental agencies which are not due within one year.
1150	Inventory of Materials and Supplies	Materials and supplies on hand for future consumption. (see Section 9106).
1160	Investments	Securities, time certificates of deposit, savings accounts, and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. This account does not include, however, real estate used in governmental operations.
1170	Lease Payments Receivable	Total amount due the agency throughout the terms of a capital lease agreement. Financial Accounting Standards Board Opinion #13 should be consulted for additional information.

1000 ASSETS & OTHER DEBITS (Continued)

Account	Includes
Current Assets, Long-Term Receivables Deferred Charges and Valuation Accounts (Continued):	
1180 Unearned Finance Charge	Unearned portion of lease receivable to be amortized over the term of the lease. The unearned portion is equal to the difference between the Present Value of the lease payments receivable and the gross lease payments receivable (account #1170). Financial Accounting Standards Board Opinion #13 should be consulted for additional information.
1190 Prepaid Expenses	Charges entered in the accounts for benefits not yet received. Prepaid items differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid items are prepaid rent, prepaid interest, and unexpired insurance premiums.
Fixed Assets:	
1200 Land	The cost of land purchased or, if acquired by gift, the appraised value at the date received.
1210 Buildings & Improvements	The cost or, if acquired by gift, the appraised value of all permanent buildings, structures, monuments, fences, retaining walls, pavement, sidewalks, grading and landscaping, docks and waterfront improvements, tunnels, viaducts, canals and anything else which adds to the value of property; includes the cost of fixtures attached to and forming a permanent part of buildings and improvements; includes the cost of improvements made by the district to leased property.
1220 Equipment	The cost or, if acquired by gift, the appraised value at the date received, of all tangible property of a permanent nature, other than land, buildings and improvements.
1230 Construction in Progress	The cost of construction work undertaken but not yet completed.

1000 ASSETS & OTHER DEBITS (Continued)

Account		Includes
Current Assets, Long-Term Receivables Deferred Charges and Valuation Accounts (Continued):		
Other Debits:		
1240	Amount Available in Debt Service Funds	An account shown in the General Long-Term Debt group of accounts which designates the amount of assets available in Debt Service Funds for th retirement of general obligation debt.
1250	Amounts to be Provided	An account in the General Long-Term Debt Account Group which represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term debt.

2000 LIABILITIES

Current Liabilities:

2010	Accounts Payable	Amounts owed on open account to private persons or organizations for goods and services furnished to the district (but not including amounts owed to other funds or to other governments).
2020	Warrants Payable	The amount of warrants issued which have not yet been paid.
2030	Compensated Absences Payable	Current portion of compensated absences payable (see section 9120).
2040	Contracts Payable	Amounts due on contracts for goods, services, and construction of buildings and other improvements.
2050	Tax Anticipation Notes Payable	Amounts owed because of borrowing on tax anticipation notes.
2060	Due to Other Funds	Amounts owed to another fund in the district which are due within one year.
2070	Due to Other Governments	Amount owed to another governmental entity.
2080	Deposits from Others	Amounts received from others as a condition precedent to a contractual offer, a legal proceeding or performance by the district.
2090	Deferred Revenues	Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met. Under the modified accrual basis of accounting, such amounts are measurable but not available. Include receivable amounts which under the modified accrual basis of accounting, are measurable but not yet available.
2100	Matured Bonds Payable	Unpaid bonds which have reached or passed their maturity date.
2110	Matured Interest Payable	Unpaid interest on debt which has reached or passed its maturity date.
2120	Accrued Interest Payable	Interest accrued but not due until a later date.

2000 LIABILITIES (Continued)

Account		Includes
Current Liabilities (Continued):		
2130	Accrued Wages Payable	Wages earned by employees but not yet paid.
2140	Due to Fiscal Agent	Amounts due to fiscal agents, such as commercial banks, for servicing a government's indebtedness.
2150	Capital Leases Payable	Current portions of the discounted present value of total future stipulated payments on lease-purchase agreements.
2155	Other Current Liabilities	Other current liabilities not included above. Includes current portion of judgments payable.
Long-Term Liabilities:		
2160	Loans Payable	The principal amount of loans not due within one year.
2170	Capital Leases Payable	Non-current portions of the discounted present value of total future stipulated payments on lease purchase agreements.
2180	Bonds Payable	The face value of bonds not due within one year.
2190	Other Long-Term Liabilities	Because of the governmental fund type spending measurement focus, noncurrent portions for the following should be reported in the General Long-Term Debt Account Group: Judgments and Claims Compensated Absences Unfunded Pension Obligations Worker's Compensation Liability Other Self Insurance Liabilities

3000 EQUITIES

Account	Includes
Equities:	
3010 Fund Balance Reserved for Petty Cash	Cash not available for financing expenditures of a subsequent period because it must be maintained at or near the required level.
3020 Fund Balance Reserved for Debt Service	Segregation of a portion of fund balance for Debt Service Fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.
3030 Fund Balance Reserved for Encumbrances	Segregation of a portion of fund balance for expenditures upon vendor performance.
3040 Fund Balance Reserved for Inventory of Supplies	Segregation of a portion of a fund balance to indicate that, using the consumption method, inventory of supplies do not represent available spendable resources even though they are a component of net current assets.
3050 Fund Balance Reserved - All Other	All other amounts reported as assets on the balance sheet but do not represent available spendable resources. Examples include prepaid items and intermediate and long-term receivables.
3060 Unreserved Fund Balance	The excess of the assets of a governmental fund or trust fund over its liabilities and fund balance reserved accounts.
3070 Unreserved Fund Balance Designated	Segregation of a portion of fund balance to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or for equipment replacement. Such designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves. Designated portions of fund balance represent resources available to finance expenditures other than those tentatively planned.
3080 Investment in General Fixed Assets	The equity in all general fixed assets, other than other than those financed from an internal service or enterprise fund.
3090 Budgetary Fund Balance	A budgetary account to be employed when budgetary accounts are formally integrated into the general ledger. This account is affected by the difference between estimated revenues and appropriations.

OPERATING & BUDGETARY CONTROL

Account	Includes
Operating:	
4000 Revenues	Amounts received and receivable which increase the district's equity.
5000 Expenditures	Amounts paid and payable which decrease the district's equity.
6000 Other Financing Sources	Proceeds of fixed asset dispositions, long-term debt proceeds, lease purchase agreements, and operating transfers-in. Such amounts are classified separately from revenues.
7000 Other Financing Uses	Governmental fund operating transfers-out. Such amounts are classified separately from expenditures.
8000 Residual Equity Transfers	Nonrecurring or nonroutine transfers of equity between funds, e.g., contribution of Enterprise Fund or Internal Service Fund capital by the General Fund, subsequent return of all or part of such contribution to the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund.
Budgetary:	
10000 Estimated Revenues	The amount of revenues estimated to accrue or be collected (depending upon the accounting basis) during the fiscal period.
11000 Appropriations	Authorizations by the governing body to make expenditures and incur obligations for specific purposes.
12000 Encumbrances	Obligations in the form of purchase orders, contracts or other commitments which are chargeable to an appropriation and for which part of an appropriation has been reserved.
13000 Estimated Other Financing Sources	Estimated proceeds of fixed asset dispositions, long-term debt proceeds, lease purchase agreements, and operating transfers-in.
14000 Estimated Other Financing Uses	Estimated governmental fund operating transfers-out.

OPERATING & BUDGETARY CONTROL

Account	Includes
Budgetary (Continued):	
15000 Estimated Residual Equity Transfers	Estimated nonrecurring or nonroutine transfers of equity between funds, e.g., contribution of Enterprise Fund or Internal Service Fund capital by the General Fund, subsequent return of all or part of such contribution to the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund.

4000 REVENUES
10000 ESTIMATED REVENUES

Account		Includes
Taxes and Assessments:		
-010	Property Taxes - Current Secured	All taxes apportioned as a result of levies made against the secured roll of the county for the current year.
-020	Property Taxes - Current Unsecured	All taxes apportioned as a result of levies made against the unsecured roll of the county for the current fiscal year.
-030	Property Taxes - Prior Secured	All taxes and interest apportioned as a result of levies made against the secured rolls of the county in prior fiscal periods. Also includes revenues from tax deeded land sales.
-040	Property Taxes - Prior Unsecured	All taxes apportioned as a result of levies made against the unsecured rolls of the county in prior fiscal periods.
-050	Property Taxes - Current Year Voter Approved Indebtedness	Ad valorem property tax revenues which were levied in the current fiscal year to pay for interest and redemption charges on indebtedness approved by the voters prior to July 1, 1978, and which are in excess of the 1% tax rate limitation prescribed by subdivision (a) of Section 1 of Article XIII A of the State Constitution. Voter approved debt includes general obligation bonds, contractual agreements between special districts and state or federal agencies, and pension obligations.
-055	Property Taxes - Prior Year Voter Approved Indebtedness	Ad valorem property tax revenues which were levied in prior fiscal periods to pay for interest and redemption charges on indebtedness approved by the voters prior to July 1, 1978, and which are in excess of the 1% tax rate limitation prescribed by subdivision (a) of Section 1 of Article XIII A of the State Constitution. Voter approved debt includes general obligation bonds, contractual agreements between special districts and state or federal agencies, and pension obligations.

4000 REVENUES (Continued)
10000 ESTIMATED REVENUES (Continued)

Account	Includes
Taxes and Assessments (Continued):	
-060 Property Assessments - Current	Nonad valorem levies made against properties in the district on a per unit, parcel, acre, etc. basis in the current fiscal year. NOTE: Service-type assessments which are used for operating purposes should be included in Account 4620.
-065 Property Assessments - Prior	Nonad valorem levies made against properties in the district on a per unit, parcel, acre, etc. basis in the in the prior fiscal year. NOTE: Service-type assessments which are used for operating purposes should be included in Account 4620.
-070 Penalties & Costs on Delinquent Taxes	Includes all amounts apportioned as a result of penalties and costs charged against property owners for tax delinquency, exclusive of such amounts required to be apportioned as taxes. Include: - 10% penalty for late payment of first and second installments of secured taxes. - 10% penalty for late payment of unsecured taxes. - $10.00 charge on each item of real estate unpaid as of April 10th for publishing delinquent roll. - $15.00 fee for seizure and sale of unsecured personal property.
-080 Supplemental Property Taxes-Current	Property tax revenues (secured and unsecured) received pursuant to Chapter 3 of the Revenue and Taxation Code (Change in Ownership and New Construction After the Lien Date).
-090 Supplemental Property Taxes-Current Year Voter Approved Indebtedness	Property tax revenues received pursuant to Chapter 3.5 of the Revenue and Taxation Code (Change in Ownership and New Construction after the Lien Date) to pay for interest and redemption charges on indebtedness approved by the voters prior to July 1, 1978.

4000 REVENUES (Continued)
10000 ESTIMATED REVENUES (Continued)

Account		Includes
Taxes and Assessments (Continued):		
-100	Supplemental Property Taxes-Prior Year Taxes and Penalties	Prior year supplemental roll property taxes, interest, and penalties.
-110	Special District Augmentation Fund	Monies received from the county special district augmentation fund pursuant to Revenue and Taxation Code Section 98.6.
Licenses, Permits and Franchises:		
-120	Construction Permits	Building permits Electrical permits Plumbing permits Sidewalk, curb & gutter permits Air pollution construction permits
-140	Zoning Permits	Revenue from the issuance of permits to use property other than as provided in the zoning ordinance. Zone charges Zone exceptions & special permits Cemetery permits
-150	Other Licenses & Permits	Revenue from all licenses & permits not included elsewhere: Air pollution variance permits Oil well permits Burial permits Other non-business licenses & permits which are primarily regulatory. Permits for attaching privately owned pipelines to bridges. Do Not Include - Plan or map checking services when not included in fee - Post to 4680. Road excavation permits - Post to 4770. Permit for breaking curb & gutter - Post to 4770. Subdivision fees - Post to 4680. Air pollution construction permits - Post to 4120.

4000 REVENUES (Continued)
10000 ESTIMATED REVENUES (Continued)

Account	Includes
Licenses, Permits and Franchises (Continued):	
-160 Franchises	Revenues from persons, firms and corporations for the continuing use of property, usually involving the elements of regulation and monopoly.
Fines, Forfeitures and Penalties:	
-170 Fines	Revenue from court fines & forfeiture of bail.
-180 Forfeitures & Penalties	All forfeitures & penalties other than those included under 4070 which do not follow the revenue source. Judgments & damages Forfeiture of faithful performance bonds or deposits.
Revenue From Use of Money & Property:	
-190 Interest	Interest earned on bank deposits & investments. Include adjustments for purchases and sale of investments.
-200 Rents & Concessions	Revenue from the use of land, buildings or equipment belonging to the district. District parking facilities Parking meter collections Vending machines Public telephones Cafeteria and cigar stands Rents from employees living on grounds
-210 Royalties	Revenues from the use, operation, or development of property rights belonging to the district, other than public utility use. Oil & gas royalties - Revenues from rights of removal of oil, gas & other natural resources from district property. Do Not Include - Interest on delinquent taxes - Post to 4070. Concessions for district recreation facilities - Post to 4860.

4000 REVENUES (Continued)
10000 ESTIMATED REVENUES (Continued)

Account	Includes
Intergovernmental Revenues:	
-410 State Aid for Construction	State aid for the construction of facilities.
-451 Homeowners' Property Tax Relief	Include amounts received from the State to compensate the district for revenue lost because of the Homeowners' Property Tax Exemption.
-455 Special Supplemental Subvention	Amounts received from the State under the "Long-Term Local Financing Act" to compensate for revenue lost by the repeal of the business inventory property tax relief program.
-460 State-Other	Amounts received from the State for any purpose not included elsewhere. Tax deeded land rentals. State In-Lieu Tax.
-530 Federal Aid for Construction	Federal aid for the construction of facilities.
-580 Federal - Other	All aid from the federal government not included elsewhere. Flood control land receipts. Disaster relief. Research grants. Federal housing authority in-lieu taxes.
-600 Other Governmental Agencies	Amounts received from other governmental agencies.
Charges for Services:	
-620 Service-Type Assessments	Service-type assessments used for operating purposes levied against properties in the district on a per unit, acre, parcel, etc. basis.
-630 Communication Services	Services provided under contract to other governmental agencies.
-660 Legal Services	Legal services for other governmental agencies.
-670 Personnel Services	Examination fees. Services provided under contract for other governmental agencies.

4000 REVENUES (Continued)
10000 ESTIMATED REVENUES (Continued)

Account		Includes
Charges for Services (Continued):		
-680	Planning & Engineering Services	Plan or map checking fees, when not an integral part of a permit. Subdivision fees. Planning services provided under contract. Engineering services provided under contract. Legal advertising required by planning commission. Traffic surveys. Sale of plans, specifications, blueprints. Do Not Include - Building, electrical & plumbing permits for construction or alteration - Post to 4120.
-690	Purchasing Fees	Revenue from commissions for the purchase of materials & supplies for other governmental agencies.
-700	Agricultural Services	Enforcement of plant quarantine program for State. Rodent abatement Noxious weed abatement Quarantine inspection fees Standardization inspection fees
-750	Law Enforcement Services	Transporting prisoners. Services provided under contract for other governmental agencies.
-770	Road & Street Services	Street maintenance, construction, striping curb & gutter, and traffic signal work provided under contract to other governmental agencies. Streetside tree services provided under contract to other governmental agencies. Cooperative road projects with adjoining property owners. Payments for extraordinary maintenance of roads.
-780	Health Fees	Search of health records. Preparation of medical reports. Clinic fees, other than hospital. Vaccination charges. Services provided under contract for other governmental agencies.
-790	Mental Health Services	Reimbursement for services provided under Mental Health Program.

4000 REVENUES (Continued)
10000 ESTIMATED REVENUES (Continued)

Account		Includes
Charges for Services (Continued):		
-840	Educational Services	Reimbursement of cost of U.S. Veterans' Administration medical training program. Training nurses, peace officers, etc. Other services provided under contract to other governmental agencies. Does Not Include - Library services - Post to 4850. Museum exhibit admission fees & lending service charges - Post to 4860.
-850	Library Services	Book fines. Lost or damaged books. Reservation fees. Film or other special materials usage fees. Services provided under contract to other governmental agencies.
-860	Park & Recreation Fees	Boat usage fees. Golf & equipment usage fees. Swimming pool fees. Archery fees. Swimming pool charges to organizations. Art craft charges & sale of craft materials. Lighting charges. Picnic area usage fees. Club house usage fees. Use of small craft harbor facilities. Camping fees. Museum exhibit admission fees & lending service charges. Parking fees from recreational facilities. Reimbursement for lost or damaged recreational equipment. Park & recreation services to other governmental agencies. Other recreational fees.
-870	Other Services (Designate)	Revenue for services which are not included elsewhere. Reimbursement for burials. Fees for making payroll deductions. Embalming fees. Fees for registration of bonds. Aircraft flight plan fees. Reimbursement of cost of eradication of weeds or other hazardous conditions. Equipment maintenance services to other governmental agencies. Meals & quarters from employees & others.

4000 REVENUES (Continued)
10000 ESTIMATED REVENUES (Continued)

Account	Includes
Other Revenues:	
-880 Other Sales	Salvage Surplus district supplies Poison for pest extermination Seeds Books, pamphlets, postcards Slides, tobacco, candy, etc. purchased for resale Maps Fire prevention codes Directories Ordinances Surveys Reports produced for resale Rock & gravel Do Not Include - Sale of certified copies & transcripts - Post to applicable account under CHARGES FOR CURRENT SERVICES. Meals for employees & other - Post to 4870. Sale of art craft material - Post to 4860.
-890 Other	Revenues which are not included elsewhere. Witness and jury fees received from district employees. Contributions and donations. Insurance proceeds. Compensation insurance refunds. Contributions from trust funds. Unclaimed money in treasury. Cash overages. Aid from private parties.

5000 EXPENDITURES
11000 APPROPRIATIONS
12000 ENCUMBRANCES

Account		Includes	
Salaries & Employee Benefits:			
-010	Salaries & Wages	Elected officials Permanent employees Temporary employees Overtime	Premium pay Vacation & sick leave pay Suggestion awards
		Do Not Include - Payments to independent contractors. Post to account indicating purpose of contract. Uniform allowances - Post to 5050.	
-020	Retirement	The district's share of the expense of employee retirement programs: Employer's share of OASDI. Employer's share of an employee retirement system.	
-030	Employee Group Insurance	The district's share of employee group insurance programs: Employer's share of health, life & accident insurance. Employer's share of unemployment insurance. Employer's share of state disability insurance.	
-035	Worker's Compensation Insurance	Worker's Compensation premiums paid by the district.	
Services & Supplies:			
-040	Agricultural	Agricultural disinfecting & exterminating Animal medicines & serums Ear tags Fertilizer Forage Hay baling services Insecticides	Livestock registration Nursery stock Peat moss Pest abatement supplies Seed Topsoil Weed killer
		Do not include any of the above used in building and grounds maintenance - Post to 5130.	

5000 EXPENDITURES (Continued)
11000 APPROPRIATIONS (Continued)
12000 ENCUMBRANCES (Continued)

Account		Includes
Service & Supplies (Continued):		
-050	Clothing & Personal Supplies	Items for personal use, including safety appliances. Badges, Belts, Buttons, Chevrons, Combs, Facial tissue, Gloves, Goggles, Gowns, Helmets, Masks, Raincoats, Rubber boots, Sewing supplies, Shoes, Slippers, Tobacco, Toilet articles, Uniforms, Uniform allowances, Yardage
-060	Communications	Telephone, telegraph, and teletype services. Radio & microwave services. Messenger Services. Do Not Include - Radio repair services and supplies - Post to 5120. Rental of communication equipment - Post to 5200.
-080	Food	Nutriments & beverages for human consumption either (a) immediately suitable for consumption or kitchen processing, or (b) livestock & poultry intended for ultimate conversion to food. Candy & confectionery Cereals, cocoa, coffee & their products Eggs & egg products Fruit & fruit products Live animals, poultry, fish & meat, forage, meat products Milk & milk products Oleomargarine Soft drinks Spices & salt Sugar & sugar products Tea Vegetables & vegetable products
-090	Household Expense	Kitchen & Dining Service Chinaware, Cooking, baking, meat cutting utensils & supplies, Cutlery, Glassware, Napkins, Tablecloths

Account	Includes	
Services & Supplies (Continued):		
-090 Household Expense (Continued)		
	Bedding	
	Bedspreads	Pillows
	Blankets	Sheets
	Mattresses	Pillowcases
	Laundry	
	Clothespins	Laundry bags
	Detergents, soaps & washing compounds	Marking ink
	Dry cleaning	Outside laundry
	Other	
	Brooms, mops, wax & cleaners	Drinking water stands
	Clothes lockers	Garbage cans
	Small heaters	Hot plates
		Refuse disposal
	Contractual maid & custodial services	Toilet tissue
	Curtains, drapes, rugs (When not capitalized)	Towels, towel service
	Disinfectants	Soap
	Do Not Include - Supplies issued to individuals for personal use - Post to 5050	
-100 Insurance	Fire	Malpractice
	Burglary	Boiler
	Collision	Individual & blanket bonds
	Public liability	
	Property damage	Forgery
	False arrest	Money & securities
	Do Not Include - District share of employee group insurance - Post to 5030.	

5000 EXPENDITURES (Continued)
11000 APPROPRIATIONS (Continued)
12000 ENCUMBRANCES (Continued)

Account	Includes
Services & Supplies (Continued):	
-120 Maintenance - Equipment	Expenditures for keeping equipment, whether capitalized or not, in efficient operating condition. Automotive supplies, such as lubricating oil, light bulbs, spark plugs, anti-freeze, grease, polish, brake fluid, seat covers, skid chains, batteries, tires & tubes, fan belts, filters Contractual repairs, overhauls Radio repair services & supplies. Repair parts Service contracts for maintenance
-130 Maintenance - Structures, Improvements & Grounds	Expenditures for maintaining the useful life of structures, improvements & grounds. Includes: Awnings Boiler compounds Electrical & plumbing supplies & services Fire extinguisher refills Gardening expense Heating & cooling system repairs Light globes & fuses Minor alterations Nursery stock Painting supplies & services Replacement parts which do not result in a betterment Weed Killer Do Not Include - Lawnmowers, edgers, shears, ladders, etc - Post to 5220.

Account		Includes
Services & Supplies (Continued):		
-140	Medical, Dental & Laboratory Supplies	All types of laboratory supplies. Alcohol Animals, fish, insects for laboratory tests Antiseptics Antitoxins Artificial limbs Blood plasma Crime laboratory supplies Dentures Dietary supplements Drugs Embalming supplies Eyeglasses Grinding compounds Hypo needles Laboratory enamel-ware, glassware Laboratory scales Medical & dental instruments Medical gases Medicines Medical soap Narcotics Road material testing supplies Rubber gloves, sheets Spiritous, malt, or vinous liquors Splints Syringes X-ray film
-150	Memberships	Memberships in societies, associations of officials, trade associations & other organizations which issue official publications.
-160	Miscellaneous Expense	Infrequent or minor expenditures, not limited in incidence to any particular district, which are not classified in any other expenditure account. Care should be exercised that this account is not used for expenditures which may be properly posted to one of the other expenditure accounts. Cash shortages Inventory overages & shortages

Account	Includes
Services & Supplies (Continued):	
-170 Office Expense	Expenses for office-type supplies & services.

Accounting & report forms
Binders
Book binding & repair
Books, manuals
Bottled drinking water
Dictaphone supplies
Drafting paper
Envelopes, stamped envelopes
Filing supplies
Letterheads
Letter scales
Metered postage
Microfilm
Office machine ribbons
Paper
Paper clips
Subscriptions to magazines, periodicals, clipping services
Wastebaskets
Parcel post
Pencils
Pencil sharpeners
Pens
P. O. box rent
Postcards
Photocopy supplies
Printing & binding
Punch cards, tabulating forms
Receipts, receipt books
Reproductions & blueprints
Rubber stamps
Scissors
Scotch tape
Small staplers
Dating and numbering machines
Stamps

Do Not Include - Towel service - Post to 5090.
Film developing, photography supplies - Post to 5230.
Books & periodicals for circulating library use, their binding & repair - Post to 5230.

5000 EXPENDITURES (Continued)
11000 APPROPRIATIONS (Continued)
12000 ENCUMBRANCES (Continued)

Account	Includes

Services & Supplies (Continued):

-180 Professional & Specialized Services

Most professional & skilled services. In a few cases, services of this type are excluded, being more properly included under titles indicating the purpose of the expenditure. Any of the following incurred in connection with the acquisition of fixed assets - appraisals, architectural services, etc. - are capitalized:

Actuarial Studies
Attorney fees
Audit services
Artists' fees
Auditing & Accounting
Chemical analyses
Consultations
Data processing services
Engineering studies
Fiscal agent fees
Lecture & musical services
Management, salary surveys
Materials testing
Medical exams
Medical, dental & lab. services
Microfilm services
Outside defense counsel, legal services
Psychiatric services
Reporting & transcribing
Road construction & maintenance contracts
Weighing & measuring services

Do Not Include - Messenger Services - Post to 5060.
Radio Services - Post to 5060.
Custodial Services - Post to 5090.
Service Contracts for equipment maintenance - Post to 5120.
Disinfecting and exterminating services - Post to 5090.

-190 Publications & Legal Notices

Expenses for the publication of legally required notices & reports.

Tax sale notices
Delinquent tax lists
Employment opportunities
Budgets
Transfer of unclaimed refundable taxes
Bond sale notices
Bids for purchases

5000 EXPENDITURES (Continued)
11000 APPROPRIATIONS (Continued)
12000 ENCUMBRANCES (Continued)

Account	Includes
Services & Supplies (Continued):	
-200 Rents & Leases - Equipment	Rents & leases paid for the use of equipment & other articles. Amounts paid under operating lease agreements. Rent of communication equipment. Rent of films, exhibits, models. Do Not Include - Rent or lease of cars & trucks - Post to 5250. Telephone service - Post to 5060.
-210 Rents & Leases - Structures, Improvements & Grounds	Rents & leases paid for the use of land, structures & improvements. Amounts paid under operating lease agreements. Rent of polling places. Storage charges. Do Not Include - Amounts paid under capital lease agreements. Post principal and interest portion of lease payment to accounts 5290 and 5300, respectively.

Account	Includes
Services & Supplies (Continued):	
-220 Small Tools & Instruments	Minor equipment of insufficient life or value to warrant classification as a fixed asset & replacement parts of such tools & instruments.

Carpentry, Machine & General Purpose tools

Bits	Lanterns
Calipers	Levels
Chisels	Oil cans
Cutters	Paint brushes
Drills	Picks
Files	Reamers
Flashlights	Screwdrivers
Gauges	Shovels
Hammers	Tool boxes
Handsaws	Wheelbarrows
Ladders	Wrenches

Drafting, Engineering & Surveying Tools

Curve sets	Plumb bobs
Drawing instruments	Rods
Hand compasses	Slide rules
Measuring tapes	

Gardening Tools

Garden hoses	Lanterns
Hand lawnmowers, edgers	Pruning shears
	Rakes
Hoes	Sprayers

Other Specialized Tools & Instruments

Art & Craft	Metal working
Barbering	Plumbing
Blacksmith	Tailoring
Electrician	Weighing & measuring

Do Not Include - Medical, dental & laboratory instruments - Post to 5140. Safety devices, such as belts, goggles, helmets - Post to 5050. Supplies such as nails, bolts, oxygen, welding rod - Post to 5120 or 5130; if used in construction of fixed assets by force account - Post to 5360 or 5370.

5000 EXPENDITURES (Continued)
11000 APPROPRIATIONS (Continued)
12000 ENCUMBRANCES (Continued)

Account	Includes

Services & Supplies (Continued):

-230	District Special Expense	Comparatively specialized supplies & services, peculiar to one or a few districts, for which an account has not otherwise been provided: Ammunition Athletic supplies Books for circulating library use Demonstration materials Detective expense Election officers Election expenses Film development, supplies & expense Fireworks Games & puzzles Handcuffs Hoses, couplings, nozzles Instruction courses Shipping supplies Phonograph records Printing & binding lists of registered voters Printing ballots Road materials Service pins
-250	Transportation & Travel	The transportation of persons & things, except where other services furnished in conjunction with transportation comprise the major portion of this charge, or where the transportation is more appropriately included under account titles indicating purposes. Central garage services Delivery charges Freight, express & other transportation charges not chargeable to a commodity purchased Gasoline, diesel fuel, except when purchased for central garage Leased or hired vehicles Reimbursement for private car use Reimbursement for meals, lodging, conference expense, bridge tolls; train, bus, air fares; any other authorized travel expense.
-260	Utilities	Coal, wood Electricity Heating & cooling supplies for district buildings Natural gas, butane, fuel oil Sewage disposal Street lighting Do Not Include - Refuse disposal - Post to 5090. Telephone service - Post to 5060.

5000 EXPENDITURES (Continued)
11000 APPROPRIATIONS (Continued)
12000 ENCUMBRANCES (Continued)

Account		Includes
Other charges:		
-280	Contributions to Other Agencies	Contributions, grants, subventions, etc. to other governmental agencies and non-profit organizations. Grants to other districts Contributions to museums & zoos Contributions for lifeguard services Contributions to the U.S. Forest Service Blood bank support Volunteer fireman's agreement Do not include contractual services - Post to the appropriate Services and Supplies accounts.
-290	Retirement of Long-Term Debt	Redemption of matured & called bonds including payments of principal on long-term obligations. This account should also be used to record the expenditures for long-term debt principal due or matured at year end but not paid.
-300	Interest on Long-Term Debt	Interest & call premium payments on bonded debt & interest payments on long-term loans.
-310	Interest on Notes & Warrants	Interest payments on short-term debt such as tax anticipation notes & notes & registered warrants.
-320	Judgments & Damages	Expenditures in settlement of claims against the district for injury to persons & property.
-330	Rights-of-Way	Amounts paid for the acquisition of easements where title is not acquired by the district & land acquired in fee title for road purposes.
-340	Taxes & Assessments	Taxes & assessments levied against the district by another governmental agency.
-345	Bad Debts	Amounts incurred in the current year because of the failure to collect receivables.

5000 EXPENDITURES (Continued)
11000 APPROPRIATIONS (Continued)
12000 ENCUMBRANCES (Continued)

Account	Includes
Fixed Assets:	
-350 Land	Expenditures for the acquisition of land, except land acquired for infrastructure is optional. Appraisal, negotiation, title search and surveying fees. Cost of obtaining consents & payment for condemnation costs. Clearing land for use. Cost of demolishing or relocating structures. Filing costs.
-360 Structures & Improvements	Expenditures for the acquisition of structure & improvements. Architect fees. Cost of permits and licenses. Condemnation costs. Insurance during construction. Cost of fixtures attached to and forming a permanent part of structures. Major alterations or improvements of existing strucutres. Non-removable leasehold improvements: Landscaping — Sewers Pipelines — Drains Wells — Fences Pavement — Dams
370 Equipment	Expenditures for the acquisition of tangible property of a permanent nature, other than land, buildings & improvements. Computer software (optional). Freight or other carriage charges. Sales, use and transportation taxes. Installation costs.

6000 OTHER FINANCING SOURCES
13000 ESTIMATED OTHER FINANCING SOURCES

	Account	Includes
-010	Sale of Fixed Assets	Proceeds from the sale of land, buildings, other improvements, furniture and equipment no longer needed for district use.
-020	General Obligation Bond Proceeds	Proceeds from the sale of bonds.
-030	Premium on Bonds Sold	Proceeds from sale of bonds in excess of face value. Do not include amount representing accrued interest.
-040	Other Long-Term Debt Proceeds	Warrants, notes, and other forms of long-term debt that are secured by the full faith and credit of the agency.
-050	Inception of Lease Purchase Agreements	The offsetting entry to the capital outlay expenditures made at the inception of the lease.
-060	Operating Transfers-in	Includes in the receiving fund authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. Transfers of tax revenues from the general fund or a special revenue fund to the debt service fund. Transfers from the general fund to a special revenue fund or capital project fund. Operating subsidy transfers from the general fund or a special revenue fund to an enterprise fund other than payments in lieu of taxes to finance general fund expenditures. Do not include residual equity transfers.

7000 OTHER FINANCING USES
14000 ESTIMATED OTHER FINANCING USES

-010	Operating Transfers-Out	All interfund transfers other than residual equity transfers legally authorized from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund or a Special Revenue Fund to an Enterprise or Internal Service Fund, and transfers from an Enterprise or Internal Service Fund other than payments in lieu of taxes to finance General Fund expenditures.

8000 RESIDUAL EQUITY TRANSFERS
15000 ESTIMATED RESIDUAL EQUITY TRANSFERS

	Account	Includes
-010	Residual Equity Transfers-In	Non recurring or nonroutine transfers of equity between funds, e.g., contributions of enterprise fund or internal service fund capital by the general fund, subsequent return of all or part of such contribution to the general fund, and transfers of residual balances of discontinued funds to the general fund or a debt service fund. (The fund receiving the transfer.)
-020	Residual Equity Transfers-Out	Non recurring or nonroutine transfers of equity between funds, e.g., contributions of enterprise fund or internal service fund capital by the general fund, subsequent return of all or part of such contribution to the general fund, and transfers of residual balances of discontinued funds to the general fund or a debt service fund. (The discontinued fund or fund making the transfer-out.)

9400 BUDGETARY ACCOUNTING

9401 Budgetary Accounts. Budgetary accounts are those necessary to reflect budget operations and conditions. Although based entirely upon estimate, they have the same status as those accounts which reflect actual financial transactions. All are integrated into the overall accounting structure, a condition which emphasizes the importance of the budget in the district operation. The budgetary accounts are:

Estimated revenues. Amounts of revenue estimated to accrue or to be collected during a given period.

Appropriations. Authorizations granted by the legislative body to make expenditures and incur obligations for specific purposes during the fiscal year.

Encumbrances. Commitments related to unperformed (executory) purchase orders, contracts or other obligations which are chargeable to an appropriation and for which a part of an appropriation is reserved.

The encumbrances account never has a credit balance and always agrees with the Reserve for Encumbrance account. Encumbrances outstanding at fiscal year end do not constitute expenditures.

Estimated Other Financing Sources. Estimated proceeds of fixed asset dispositions, long-term debt proceeds, lease purchase agreements, and operating transfers-in.

Estimated Other Finances Uses. Estimated governmental fund operating transfers out.

Estimated Residual Equity Transfers. Estimated nonrecurring or nonroutine transfers of equity between funds, e.g., contribution of Enterprise Fund or Internal Service Fund capital by the General Fund, subsequent return of all or part of such contribution to the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund.

Budgetary Fund Balance. This budgetary account is used to account for differences between estimated revenue and appropriations. The use of a budgetary fund balance account simplifies the integration of budgetary accounts into the general ledger and permits the periodic testing of budgetary account balances with a budgetary trial balance.

At all times during the year: (1) total general ledger budgetary account debits and credits must be equal; (2) total general ledger debits and credits must be equal; (3) total integrated general ledger debits and credits (including both budgetary and actual account balances must be equal. The equality of these relationships should be tested periodically.

This practice is consistent with the all-inclusive (clean surplus) theory which states in part that only the results of operations should be reflected in the fund balance.

BUDGETARY

Budgetary Fund Balance Reserved for Encumbrances. The Budgetary Reserve for Encumbrances account is used whenever a district uses the encumbrance system. This account never has a debit balance and always agrees with the balance in the encumbrance account. This account is always posted at the same time as encumbrances and in equal amounts. As a budgetary account, it is also closed at fiscal year end along with encumbrances.

Like operating accounts, budgetary accounts are closed at the end of the fiscal period.

9402 Fund Balance-Reserve for Encumbrances. There is a Reserve for Encumbrances in the real account structure. It is a segregation of fund balance to provide for expenditures upon vendor performance of outstanding commitments at year end represented by encumbered appropriations just before the budgetary accounts are closed.

On the balance sheet the Reserve for Encumbrances is usually the first account listed in the Fund Equity section.

9403 Budgetary Control. The budgetary control exerted by these accounts consists of a comparison of their balances with those of their operating account counterparts. Such a comparison indicates the degree to which operations deviate from the original plan. Both budgetary and operating accounts are often placed on the same subsidiary ledger page to facilitate this comparison.

Balances of budgetary accounts are always opposite in effect (debit, credit) to those of the accounts controlled.

Budgetary account	Account or Balance Controlled	Difference Indicates
Estimated revenues (debit)	Revenues (credit)	Over or under realized revenues
Appropriations (credit)	Expenditures (debit)	Unexpended appropriations
Encumbrances (debit)	Unexpended appropriations (credit)	Unexpended and unencumbered
Estimated other financing sources (debit)	Other financing sources (credit)	Over or under realized other financing sources
Estimated other financing uses (credit)	Other financing uses (debit)	Over or under realized transfers out

9403 (Continued)

BUDGETARY

Budgetary account	Account or Balance Controlled	Difference Indicates
Estimated residual equity transfers (debit/credit)	Residual equity transfers (in/out)	Unrealized transfer of equity between funds
Budgetary fund balance (debit/credit)	Estimated revenues and appropriations	Effect on beginning fund balance available

9404 Control and Subsidiary Ledger Accounts. Budgetary accounts in the general ledger are also referred to as "control" accounts, with reference to their subsidiary ledger accounts. Just as all the the detailed expenditure subobjects of a fund are controlled by a single general ledger expenditures account, so are the detailed appropriations by budget unit and subobject controlled by the general ledger appropriations account. In like manner the estimated revenues account in the general ledger controls the revenue estimates by account for that fund. All encumbrances placed on individual appropriations of a fund are controlled by the encumbrances account.

9405 Combined Subsidiary Ledgers. A subsidiary ledger could be established for estimated revenues and another for appropriations. However, since both estimated revenues and revenues are expressed in terms of the same accounts, their subsidiary ledgers are often combined. This facilitates the budgetary control function and adds little, if anything, to the size of the resulting ledger, since the recording of an estimated revenue seldom requires more than one entry per account per year.

9405 (Continued) BUDGETARY

Fund: General 1981/82 Account: Recreation Services

Date	Posting Reference	Description	Revenues Estimate Dr.	Revenues Actual Cr.	Unrealized Balance
7-1	J 1	Budget	$1,500*		$1,500 Dr
8-6	DP 161	July fines		$150**	1,350 Dr

* Controlled by general ledger estimated revenues account
** Controlled by general ledger revenues account

Similarly, Appropriations and Expenditures are both expressed in terms of the expenditure accounts and may be readily combined in a single appropriation-expenditure ledger.

Fund: General 1981/82 Budget Unit: Recreation
Account: Office Expense

Date	Posting Reference	Description	Expenditures Appropriations Dr.	Expenditures Expenditures Cr.	Unrealized Balance
7-1	J-1	Budget	$6,000*		$6,000 Cr
7-5	W 98	Jones Off Equip Co		$160**	5,840 Cr

* Controlled by general ledger appropriations account

** Controlled by general ledger expenditures account

9406 The Encumbrance System. When appropriations are restricted on the basis of commitments, an encumbrance system is in effect. Under this system Encumbrances are debited and the Reserve for Encumbrances credited at the time a commitment is issued. The appropriation remains encumbered until payment is made or a cancellation occurs, at which time the encumbering entry is reversed.

Encumbrances may be set up in a separate subsidiary ledger. However, it is usually more convenient and useful to include them also in the combined appropriation-expenditure ledger.

Example

1. A purchase order is issued for a microfilm machine for the district manager. Estimated cost is $2,500.

	Dr.	Cr.
Encumbrances	$2,500	
Reserve for encumbrances		$2,500
(Manager-Equipment)		

2. The microfilmer is received along with a statement for $2,530. The statement is paid.

Reserve for encumbrances	$2,500	
Encumbrances		$2,500
(Manager-Equipment)		
Expenditures	$2,530	
Cash		$2,530
(Manager-Equipment)		

Note that the encumbrance is always reversed in the same amount for which it was placed, regardless of the amount of the related expenditure. An encumbrance system, properly used, reduces the possibility of commitments in excess of appropriations due to a delay in the receipt of billings. Obviously, if a difference existed between the estimate and the actual cost of an item, an additional appropriation might still be required.

9407 Extent of Application. Appropriations should be encumbered for all purchase orders, contracts and other written commitments. Additional encumbrances are a matter of local choice.

9408 Need For Encumbrance System. Generally, the need for the type of control provided by encumbrance accounting increases as the size of the district increases. No exact rule can be stated as to what size district should use an encumbrance system. The best guide is probably that encumbrance accounting should be utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control.

It is also possible, particularly in very small governments, to facilitate appropriate budgetary control through the use of a simple file of unfilled purchase orders. When a particular purchase is proposed, this file is checked to determine whether any encumbrances are outstanding against the relevant appropriation. If so, no commitment can be made unless the unencumbered balance is sufficient to cover the proposed purchase.

9409 Purchase Order Clearance Necessary. It is not necessary that a district have a purchasing agent in order to use the encumbrance system. However, in order for it to function, purchase orders must be reviewed by the chief fiscal officer to determine the adequacy of unencumbered appropriations before approval and issuance to vendors. No pre-expenditure control can be exerted if the first notice of a proposed expenditure is the arrival of an invoice or claim.

9410 Year-End Treatment Of Budgetary Accounts. At June 30 the balances of Appropriations and Estimated Revenues are closed to Budgetary Fund Balance. Encumbrances are also closed at year end, along with the Reserve for Encumbrances. However, the Fund Balance at June 30 should be restricted to the extent of outstanding commitments. This restricted amount (Fund Balance - Reserve for Encumbrance), with approval of the governing body, should be re-established as appropriations applicable to prior years in the new fiscal year. If prior year commitments are not re-established, they should be cancelled unless otherwise provided for in the new year.

If an encumbrance system is in effect, encumbrances outstanding at year end represent the estimated amount of the expenditures ultimately to result if unperformed commitments in process at year end are completed. Encumbrances outstanding at year end do not constitute expenditures or liabilities. If performance on an executory contract is complete, or meets criteria for accrual, an expenditure and liability should be recognized rather than an encumbrance. In the current budget document the total of such appropriations is indicated by the Reserve for Encumbrances; there is no detailed presentation by budget unit.

Example:

1. As of June 30 the books are closed.

	Dr.	Cr.
Revenues	$1,000,000	
Appropriations	1,200,000	
Reserve for encumbrances	50,000	
Fund balance	100,000	
Estimated revenues		$ 900,000
Expenditures		1,100,000
Encumbrances		50,000
Budgetary fund balance		300,000

2. As of June 30 the Reserve for Encumbrances outstanding are established.

Fund balance	$ 50,000	
Fund Balance-Reserve for encumbrances		$50,000

3. As of July 1 of the new fiscal year, the new budget is recorded.

Estimated revenue	$ 950,000	
Budgetary fund balance	150,000	
Appropriations		$1,100,000

4. Encumbrances outstanding at the end of the preceding year are re-established, along with their encumbered appropriations.

Budgetary Accounts	Dr.	Cr.
Budgetary fund balance	$50,000	
Encumbrances	50,000	
Appropriations-Prior Year		$ 50,000
Reserve for encumbrances		50,000
Real Accounts		
Fund Balance-Reserve for encumbrances	$50,000	
Fund balance		$50,000

The detailed appropriations making up the $50,000 total are entered in the subsidiary ledger and immediately encumbered. Either of the following methods may be used:

(1) Current year appropriations and appropriations for re-established encumbrances are recorded in the same account:

General Fund 1981/82 Budget Unit: Recreation
Account: Office Expense

Date	Post Ref.	Description	Appro-priations Cr.	Encum-brances Dr.	Expendi-tures Dr.	Unencumbered Appro-priations
7-1	J 1	Budget	5,000			5,000 Cr
7-1	J 2	Prior encumbrance	250	250		5,000 Cr
7-31	W246	Smith Pub Co		(250)	245	5,005 Cr
7-31	J 3	Cancel appropr	(5)			5,000 Cr

(2) Appropriations for re-established encumbrances are recorded in an account separate from current year appropriations.

General Fund 1981/82 Budget Unit: Recreation
Account: Office Expense

Date	Post Ref.	Description	Appro-priations Cr.	Encum-brances Dr.	Expendi-tures Dr.	Unencumbered Appro-priations
7-1	J I	Budget	5,000			5,000 Cr

General Fund 1981/82 (Prior Year Encumbrances) Budget Unit: Recreation
Account: Office Expense

Date	Post Ref.	Description	Appro-priations Cr.	Encum-brances Dr.	Expendi-tures Dr.	Unencumbered Appro-priations
						-0-
7-1	J 2	Prior encumbrance	250	250		-0-
7-31	W246	Smith Pub Co.		(250)	245	5 Cr
7-31	J 3	Cancel appropriation	(5)			-0-

Under method (1), differences between amounts encumbered and amounts actually expended are forthwith transferred from the appropriations account involved to the Appropriation for Contingencies or to the Contingencies Fund, to prevent the indirect increase in current appropriations through over encumbering of prior year appropriations.

Under method (2), such differences may be transferred to the Appropriation for Contingencies, the Contingencies Fund, or the Fund Balance at the end of the fiscal year inasmuch as separate accounting control is exerted over the appropriation for re-established encumbrances.

9411 Deposit with Others. With respect to deposits, all or part of which are expected to ultimately become expenditures, an encumbrance should be placed on the appropriation at the time the deposit is made. In this case the deposit is considered the equivalent of a commitment. The encumbrance remains until the account of expenditure is determined, at which time the encumbrance is lifted and the appropriate part of the deposit charged to expenditures.

Example	Dr.	Cr.
1. A deposit is made for the project.		
Encumbrances	$50,000	
Reserve for encumbrances		$50,000
(Professional & special services)		
Deposits with others	$50,000	
Cash		$50,000
2. Upon completion of the project, the county's share of the cost is $46,000. The remaining $4,000 on deposit is refunded.		
Reserve for encumbrances	$50,000	
Encumbrances		$50,000
(Professional & special services)		
Cash	$ 4,000	
Expenditures	$46,000	
Deposits with other		$50,000
(Professional & special services)		

Payments will be expensed when the warrant is drawn.

9412 Role of Budgetary Accounts in Statements. Budgetary accounts are used in the Analysis of Changes in Available Fund Balance and in the revenue and expenditure statements. As in the individual accounts, the aspect of comparison of actual against estimated transactions is emphasized.

9500 Financial Statements

The financial statements considered necessary to present the financial position and results of operations are as follows:

(A) Combined Statements

Combined financial statements and notes are required to present the financial position and the results of operations of the district. The details of a combined statement show the totals of the various fund types (a fund type may comprise several individual funds) and account groups.

The following combined statements may be required:

1. Combined Balance Sheet - All Fund Types and Account Groups.

2. Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types.

3. Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General and Special Revenue Fund Types.

4. Combined Statement of Revenues, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types.

5. Combined Statement of Cash Flows - All Proprietary Fund Types.

6. Notes to the Financial Statements.

7. Required Supplementary Information.

(B) Combining Statements

Combining statements refer to balance sheets; statements of fund revenues, expenditures (or expenses), and changes in fund balances (or retained earnings); and statements of cash flows. Combining statements are always required where a district has more than one fund of a fund type.

(C) Additional Statements

(1) Statement of Changes in Long Term Debt.
(2) Statement of Changes in General Fixed Assets.
(3) Individual Statements - where necessary to present prior year comparisons, budgetary comparisons, and demonstrate compliance with finance - related legal and contractual provisions.

Sample Financial Statements:

The basic financial statements for districts using this system are illustrated on the following pages. For illustrative purposes, it was assumed that the district engages in enterprise and non-enterprise activities and is required to maintain and report on the following fund types and account groups.

(A) Governmental Fund Types:
- General Fund
- Special Revenue Fund
- Debt Service Fund
- Capital Projects Fund

(B) Proprietary Fund Types:
- Water Utility Enterprise Fund

(C) Account Groups:
- General Fixed Assets
- General Long-Term Debt

DISTRICT

ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED BALANCE SHEET

June 30, 19____

	Governmental Funds				Proprietary Fund Type	Account Groups		Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	General Fixed Assets	General Long Term Debt	19x2	19x1
Assets									
Cash	$ 61,000	$26,000	$25,000	$320,000	$ 6,000	$ -0-	$ -0-	$ 438,000	$ 314,700
Imprest Cash	100	-0-	-0-	-0-	-0-	-0-	-0-	100	100
Cash with Fiscal Agent	-0-	-0-	9,000	-0-	-0-	-0-	-0-	9,000	1,000
Taxes Receivable	9,000	6,000	8,500	-0-	-0-	-0-	-0-	23,500	6,000
Accounts Receivable, less allowance of $13,000	-0-	-0-	-0-	-0-	5,000	-0-	-0-	5,000	8,000
Due from Other Funds	35,000	-0-	-0-	-0-	-0-	-0-	-0-	35,000	9,000
Inventory of Materials and Supplies	12,700	8,000	-0-	15,000	4,000	-0-	-0-	39,700	22,000
Land	-0-	-0-	-0-	-0-	2,000	75,000	-0-	77,000	52,000
Building and Improvements (net, where applicable, of accumulated depreciation)	-0-	-0-	-0-	-0-	18,000	120,000	-0-	138,000	88,500
Equipment (net, where applicable, of accumulated depreciation)	-0-	-0-	-0-	-0-	8,000	80,000	-0-	88,000	81,000
Construction in Progress	-0-	-0-	-0-	-0-	-0-	65,000	-0-	65,000	50,000
Amount to be Provided for Retirement of Long-Term Debt	-0-	-0-	-0-	-0-	-0-	-0-	747,000	747,000	767,000
Amount Available in Debt Service Fund	-0-	-0-	-0-	-0-	-0-	-0-	39,500	39,500	4,500
Total Assets	$117,800	$40,000	$42,500	$335,000	$ 43,000	$340,000	$786,500	$1,704,800	$1,403,800
Liabilities and Fund Equity									
Liabilities:									
Accounts Payable	$ 15,000	$ 6,000	$ -0-	$ 70,000	$ 3,000	$ -0-	$ -0-	$ 94,000	$ 45,000
Warrants Payable	6,500	-0-	-0-	-0-	-0-	-0-	-0-	6,500	7,000
Matured Interest Payable	-0-	-0-	3,000	-0-	-0-	-0-	-0-	3,000	-0-
Due to General Fund	-0-	5,000	-0-	30,000	-0-	-0-	-0-	35,000	41,000
Bonds Payable	-0-	-0-	-0-	-0-	-0-	-0-	786,500	786,500	771,500
Total Liabilities	21,500	11,000	3,000	100,000	3,000	-0-	786,500	925,000	864,500
Fund Equity:									
Investment in General Fixed Assets	-0-	-0-	-0-	-0-	-0-	340,000	-0-	340,000	242,500
Retained Earnings	-0-	-0-	-0-	-0-	40,000	-0-	-0-	40,000	31,000
Fund Balances:									
Reserve for Encumbrances	4,500	-0-	-0-	-0-	-0-	-0-	-0-	4,500	4,000
Reserve for Inventories	12,700	8,000	-0-	15,000	-0-	-0-	-0-	35,700	20,000
Unreserved Fund Balance	79,100	21,000	39,500	220,000	-0-	-0-	-0-	359,600	241,800
Total Fund Equity	96,300	29,000	39,500	235,000	40,000	340,000	-0-	779,800	539,300
Total Liabilities & Fund Equity	$117,800	$40,000	$42,500	$335,000	$ 43,000	$340,000	$786,500	$1,704,800	$1,403,800

DISTRICT NAME

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 19____

	General	Special Revenue	Debt Service	Capital Projects	Totals 19x2	Totals 19x1
Revenue						
Taxes						
Property Taxes - Secured & Unsecured	$245,000	$ -0-	$120,000	$ -0-	$365,000	$347,000
Special District Augmentation Fund	65,000	-0-	-0-	-0-	65,000	62,000
Licenses & Permits						
Permits	-0-	8,000	-0-	4,000	12,000	11,000
Revenue from Use of Money & Property						
Interest	5,000	2,000	2,000	18,000	27,000	25,000
Intergovernmental Revenues						
Homeowners Property Tax Relief	23,000	-0-	17,000	-0-	40,000	38,000
State Aid for Construction	15,000	40,000	-0-	-0-	55,000	52,000
Federal Aid for Construction	-0-	20,000	-0-	-0-	20,000	19,000
Charges for Services						
Planning and Engineering	15,000	-0-	-0-	-0-	15,000	14,000
Park and Recreation Fees	-0-	8,000	-0-	-0-	8,000	7,000
Total Revenues	$368,000	$78,000	$139,000	$22,000	$607,000	$575,000

DISTRICT NAME

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended JUNE 30, 19____

	General	Special Revenue	Debt Service	Capital Projects	Totals 19x2	Totals 19x1
Expenditures						
Salaries & Employee Benefits						
Salaries & Wages	$ 210,000	$40,000	$ -0-	$ -0-	$250,000	$238,000
Retirement	13,000	6,000	-0-	-0-	19,000	18,000
Employee Group Insurance	10,000	2,000	-0-	-0-	12,000	10,000
Services & Supplies						
Clothing & Personal Supplies	-0-	4,000	-0-	-0-	4,000	3,000
Rents & Leases - Equipment	15,000	-0-	-0-	-0-	15,000	14,500
Transportation & Travel	13,000	4,000	-0-	-0-	17,000	15,500
Utilities	8,000	-0-	-0-	-0-	8,000	7,000
Professional Services	3,000	1,000	-0-	35,000	39,000	32,000
Miscellaneous	500	1,000	-0-	-0-	1,500	1,000
Other Charges						
Retirement - Long Term Debt	-0-	-0-	85,000	-0-	85,000	82,000
Interest on Long Term Debt	-0-	-0-	39,000	-0-	39,000	36,000
Fixed Assets						
Land	-0-	-0-	-0-	25,000	25,000	21,000
Structures and Improvements	-0-	-0-	-0-	50,000	50,000	48,000
Equipment	5,500	-0-	-0-	10,000	15,500	15,000
Total Expenditures	278,000	58,000	124,000	120,000	580,000	541,000
Excess Revenues Over Expenditures	90,000	20,000	15,000	(98,000)	27,000	34,000
Other Financing Sources (Uses)						
General Obligation Bond Proceeds	-0-	-0-	-0-	100,000	100,000	-0-
Sale of Fixed Assets	8,000	-0-	-0-	-0-	8,000	-0-
Operating Transfers-In (Out)	(30,000)	-0-	20,000	10,000	-0-	(10,000)
Total Other Financing Sources (Uses)	(22,000)	-0-	20,000	110,000	108,000	(10,000)
Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	68,000	20,000	35,000	12,000	135,000	24,000
Fund Balances at Beginning of Year	29,300	9,000	4,500	223,000	265,800	241,800
Correction of Prior Year Error	(1,000)	-0-	-0-	-0-	(1,000)	-0-
Fund Balance at End of Year	$ 96,300	$29,000	$39,500	$235,000	$399,800	$265,800

DISTRICT NAME

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES

Year Ended June 30, 19____

	General Fund			Special Revenue Fund Types		
	Budget	Actual	Variance - Favorable (unfavorable)	Budget	Actual	Variance - Favorable (unfavorable)
Revenue						
Taxes						
Property Taxes - Secured & Unsecured	$240,000	$245,000	$5,000	$ -0-	$ -0-	$ -0-
Special District Augmentation Fund	67,000	65,000	(2,000)	-0-	-0-	-0-
Licenses & Permits						
Permits	-0-	-0-	-0-	10,000	8,000	(2,000)
Revenues from Use of Money & Property						
Interest	4,000	5,000	1,000	3,000	2,000	(1,000)
Intergovernmental Revenues						
Homeowners Property Tax Relief	24,000	23,000	(1,000)	-0-	-0-	-0-
State Aid for Construction	15,000	15,000	-0-	40,000	40,000	-0-
Federal Aid for Construction	-0-	-0-	-0-	25,000	20,000	(5,000)
Charges for Services						
Planning and Engineering	14,000	15,000	1,000	-0-	-0-	-0-
Park and Recreation Fees	-0-	-0-	-0-	5,000	8,000	3,000
Total Revenues	$364,000	$368,000	$4,000	$83,000	$78,000	$(5,000)

DISTRICT NAME

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES

Year Ended June 30, 19____

	General Fund			Special Revenue Fund Types		
	Budget	Actual	Variance - Favorable (unfavorable)	Budget	Actual	Variance - Favorable (unfavorable)
Expenditures						
Salaries & Employee Benefits						
Salaries and Wages	$215,000	$210,000	$5,000	$39,000	$40,000	$ (1,000)
Retirement	14,000	13,000	1,000	4,000	6,000	(2,000)
Employee Group Insurance	12,000	10,000	2,000	2,000	2,000	-0-
Services and Supplies						
Clothing and Personal Services	-0-	-0-	-0-	5,000	4,000	1,000
Rents and Leases Equipment	14,000	15,000	(1,000)	-0-	-0-	-0-
Transportation and Travel	10,000	13,000	(3,000)	1,000	4,000	(3,000)
Utilities	8,000	8,000	-0-	-0-	-0-	-0-
Professional Services	4,000	3,000	1,000	2,000	1,000	1,000
Miscellaneous	500	500	-0-	1,000	1,000	-0-
Fixed Assets						
Equipment	5,500	5,500	-0-	-0-	-0-	-0-
Total Expenditures	283,000	278,000	5,000	54,000	58,000	(4,000)
Excess Revenues Over Expenditures	81,000	90,000	9,000	29,000	20,000	(9,000)
Other Financing Sources (Uses)						
Sale of Fixed Assets	8,000	8,000	-0-	-0-	-0-	-0-
Operating Transfers-Out	(30,000)	(30,000)	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	(22,000)	(22,000)	-0-	-0-	-0-	-0-
Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	59,000	68,000	9,000	29,000	20,000	(9,000)
Fund Balance at Beginning of Year	29,300	29,300	-0-	9,000	9,000	-0-
Correction of Prior Year Error	(1,000)	(1,000)	-0-	-0-	-0-	-0-
Fund Balance at End of Year	$ 87,300	$ 96,300	$9,000	$38,000	$29,000	$(9,000)

DISTRICT NAME

WATER UTILITY ENTERPRISE FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

For the Fiscal Year Ended June 30, 19____

	19x2	19x1
Operating Revenues:		
Water Sales	$ 55,000	$ 61,000
Total Operating Revenues	55,000	61,000
Operating Expenses:		
Purchased Water	35,000	40,000
Pumping	5,000	4,000
Water Treatment	4,000	3,000
Transmission & Distribution	3,000	2,000
Administration & General	2,000	2,000
Depreciation	1,000	1,000
Total Operating Expenses	50,000	52,000
Operating Income	5,000	9,000
Non-Operating Revenues (Expenses):		
Interest Revenue	3,000	-0-
Taxes	2,000	3,000
Interest Expense	(1,000)	(1,000)
Total Non-Operating Revenues (Expenses)	4,000	2,000
Net Income	9,000	11,000
Retained Earnings, beginning of period	31,000	20,000
Retained Earnings, end of period	$ 40,000	$ 31,000

9500 (Continued)

DISTRICT NAME
WATER UTILITY ENTERPRISE FUND
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 19__
INCREASE (DECREASE) IN CASH

Cash flows from operating activities:		
Cash received from customers	$ 51,000	
Cash payments to suppliers for goods and services	(32,000)	
Cash payments to employees for services	(20,000)	
Net cash used by operating activities		$(1,000)
Cash flows from noncapital financing activities:		
Taxes received	$ 2,000	
Interest paid	(1,000)	
Net cash provided by noncapital financing activities		1,000
Cash flows from capital and related financing activities		-0-
Cash flows from investing activities:		
Interest		3,000
Net increase in cash		3,000
Cash at beginning of year		3,000
Cash at end of year		$ 6,000
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)		$ 5,000
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	$ 1,000	
Change in assets and liabilities:		
Increase in accounts receivable	(4,000)	
Increase in inventory	(2,000)	
Decrease in accounts payable	(1,000)	
Total adjustments		(6,000)
Net cash used by operating activities		$(1,000)

DISTRICT NAME

NOTES TO FINANCIAL STATEMENTS

June 30, 19____

The following types of notes should be included as an integral part of the financial statements:

- Summary of significant accounting policies
- Cash deposits with financial institutions
- Investments
- Significant contingent liabilities
- Significant effects of subsequent events
- Pension plan obligations
- Material violations of finance-related legal and contractual provisions
- Debt service requirements to maturity
- Commitments under noncapitalized leases
- Construction and other significant commitments
- Changes in general fixed assets
- Changes in general long-term debt
- Any excess of expenditures over appropriations in individual funds
- Interfund receivables and payables
- Postemployment benefits other than pension benefits
- Any other disclosures necessary in the circumstances

9500 (Continued)

DISTRICT NAME

COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 19____

	Fund # 1	Fund # 2	Totals 19x2	Totals 19x1
Assets				
Cash	$12,000	$14,000	$26,000	$ 5,000
Accounts Receivable	1,000	5,000	6,000	1,000
Inventory of Materials and Supplies	6,000	2,000	8,000	4,000
Total Assets	$19,000	$21,000	$40,000	$10,000
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	$ 1,000	$ 5,000	$ 6,000	$ -0-
Due to General Fund	3,000	2,000	5,000	1,000
Total Liabilities	4,000	7,000	11,000	1,000
Fund Balances:				
Reserved for Inventory	6,000	2,000	8,000	4,000
Unreserved Fund Balance	9,000	12,000	21,000	5,000
Total Fund Balances	15,000	14,000	29,000	9,000
Total Liabilities and Fund Balances	$19,000	$21,000	$40,000	$10,000

DISTRICT NAME

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 19____

	Fund # 1	Fund # 2	Totals 19x2	Totals 19x1
Revenues:				
Permits	$ 3,000	$ 5,000	$ 8,000	$ 7,500
Interest	500	1,500	2,000	1,500
State Aid for Construction	15,000	25,000	40,000	24,000
Federal Aid for Construction	12,000	8,000	20,000	19,000
Park & Recreation Fees	8,000	-0-	8,000	8,000
Total Revenues	38,500	39,500	78,000	60,000
Expenditures:				
Salaries and Wages	20,500	19,500	40,000	38,000
Retirement	1,000	5,000	6,000	5,500
Employee Group Insurance	1,000	1,000	2,000	2,500
Clothing and Personal Supplies	3,000	1,000	4,000	1,000
Transportation & Travel	1,000	3,000	4,000	3,000
Professional Services	500	500	1,000	3,000
Miscellaneous	500	500	1,000	2,000
Total Expenditures	27,500	30,500	58,000	55,000
Excess Revenues Over Expenditures	11,000	9,000	20,000	5,000
Fund Balances at Beginning of Year	4,000	5,000	9,000	4,000
Fund Balances at End of Year	$15,000	$14,000	$29,000	$ 9,000

9500 (Continued

DISTRICT NAME

COMBINING BALANCE SHEET

DEBT SERVICE FUNDS

June 30, 19____

	Project #1	Project #2	Totals 19x2	Totals 19x1
Assets				
Cash	$10,000	$15,000	$25,000	$4,500
Cash with Fiscal Agent	2,500	6,500	9,000	-0-
Accounts Receivable	2,500	6,000	8,500	-0-
Total Assets	$15,000	$27,500	$42,500	$4,500
Liabilities & Fund Balances				
Liabilities:				
Interest Payable	$ 1,000	$ 2,000	$ 3,000	$ -0-
Total Liabilities	1,000	2,000	3,000	-0-
Fund Balances:				
Unreserved Fund Balance	14,000	25,500	39,500	4,500
Total Fund Balances	14,000	25,500	39,500	4,500
Total Liabilities and Fund Balances	$15,000	$27,500	$42,500	$4,500

9500 (Continued)

DISTRICT NAME

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

DEBT SERVICE FUNDS

For the Fiscal Year End June 30, 19____

	Project # 1	Project # 2	Totals 19x2	Totals 19x1
Revenues:				
Property Taxes - Secured & Unsecured	$72,000	$48,000	$120,000	$3,300
Interest	1,500	500	2,000	200
Homeowners Property Tax Relief	9,000	8,000	17,000	-0-
Total Revenue	82,500	56,500	139,000	3,500
Expenditures:				
Retirement of Long-Term Debt	50,000	35,000	85,000	-0-
Interest on Long-Term Debt	25,500	13,500	39,000	-0-
Total Expenditures	75,500	48,500	124,000	-0-
Excess Revenues Over Expenditures	7,000	8,000	15,000	3,500
Other Financing Sources (Uses)				
Operating Transfer from General Fund	16,000	4,000	20,000	-0-
Excess Revenues and Other Financing Sources Over Expenditures	23,000	12,000	35,000	3,500
Fund Balances at Beginning of Year	2,500	2,000	4,500	1,000
Fund Balances at End of Year	$25,500	$14,000	$ 39,500	$4,500

9500 (Continued)

DISTRICT NAME

COMBINING BALANCE SHEET

CAPITAL PROJECT FUNDS

June 30, 19____

	Project #1	Project #2	Total 19x2	Total 19x1
Assets				
Cash	$ 90,000	$205,000	$295,000	$280,000
Accounts Receivable	10,000	15,000	25,000	7,000
Inventory of Materials and Supplies	6,000	9,000	15,000	11,000
Total Assets	$106,000	$229,000	$335,000	$298,000
Liabilities & Fund Balances				
Liabilities:				
Accounts Payable	$ 25,000	$ 45,000	$ 70,000	$ 35,000
Due to General Fund	10,000	20,000	30,000	40,000
Total Liabilities	35,000	65,000	100,000	75,000
Fund Balances:				
Reserve for Inventories	6,000	9,000	15,000	11,000
Unreserved Fund Balance	65,000	155,000	220,000	212,000
Total Fund Balances	71,000	164,000	235,000	223,000
Total Liabilities and Fund Balances	$106,000	$229,000	$335,000	$298,000

DISTRICT NAME

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

CAPITAL PROJECTS FUNDS

For the Fiscal Year End June 30, 19____

	Project # 1	Project # 2	Totals 19x2	Totals 19x1
Revenues:				
Permits	$ 1,000	$ 3,000	$ 4,000	$ -0-
Interest	7,000	11,000	18,000	23,000
Total Revenues	8,000	14,000	22,000	23,000
Expenditures:				
Professional Services	13,000	22,000	35,000	10,000
Land	11,000	14,000	25,000	-0-
Structures & Improvements	15,000	35,000	50,000	-0-
Equipment	5,000	5,000	10,000	-0-
Total Expenditures	44,000	76,000	120,000	10,000
Excess Revenues Over Expenditures	(36,000)	(62,000)	(98,000)	13,000
Other Financing Sources				
General Obligation Bond Proceeds	40,000	60,000	100,000	210,000
Operating Transfers in from General Fund	-0-	10,000	10,000	-0-
Total Other Financing Sources	40,000	70,000	110,000	210,000
Excess Revenues and Other Financing Sources Over Expenditures	4,000	8,000	12,000	223,000
Fund Balance at Beginning of Year	67,000	156,000	223,000	-0-
Fund Balance at End of Year	$71,000	$164,000	$235,000	$223,000

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