

UNIFORM CHART OF ACCOUNTS
FOR
IOWA CITY GOVERNMENTS

CITY FINANCE COMMITTEE

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TYPES OF FUNDS

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures.

GOVERNMENTAL FUNDS (BUDGETARY)

GENERAL FUND – The General Fund is the chief operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. From this fund are paid the general operating expenses, the fixed charges, and the capital improvement costs that are not paid from other funds. In order to accurately track the taxes received from voted and non-voted levies, separate accounts within the General Fund may be established

SPECIAL REVENUE FUNDS – Account for proceeds from specific sources (other than those accounted for within capital projects funds) which are usually required by law or regulation to be accounted for in separate funds and to be expended for specific purposes. The funds previously classified as expendable trusts should be reported here.

CAPITAL PROJECTS FUNDS – Optionally account for resources used in the acquisition or construction of major capital facilities and capital assets. (Even if a capital project fund is used, not all capital acquisitions need be accounted for in the fund. For example, the routine purchases of capitalizable items (e.g., police vehicles, copy equipment) are typically budgeted and reported in the General Fund or other governmental fund.

DEBT SERVICE FUNDS – Account for the payment of interest and principal on the City's general long-term debt except when authorized or required to be paid from other funds.

PERMANENT FUNDS – Account for resources that are legally restricted to the extent that only the earnings, and not principal, may be used for purposes that support the reporting of government's programs (i.e., for the benefit of the government or its citizenry). The funds previously classified as non-expendable trusts, such as a Perpetual Care Cemetery fund, should be reported here.

GOVERNMENTAL ACTIVITIES – (Government wide financial reporting). Account for balances related to governmental funds that are only reported in the government-wide statement of net assets.

FIDUCIARY FUNDS (NONBUDGETARY)

PENSION TRUST FUNDS – Account for assets of pension plans held by a government in a trustee capacity.

PRIVATE PURPOSE TRUST FUNDS – Account for trust arrangements, including those for escheat property, where principal and income benefit individuals, private organizations, or other governments. The major use of private purpose funds is for escheat property.

AGENCY FUNDS – Account for those assets held solely in a custodial capacity by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

PROPRIETARY FUNDS (BUDGETARY)

ENTERPRISE FUNDS – 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.

If the governing body's intent is not to report the activity as a business type activity, the transactions should be reported in the appropriate governmental activity in the General Fund or other governmental fund. An example of this would be cable franchise fees, which would be a revenue in the General Fund.

INTERNAL SERVICE FUNDS – Account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. Costs include the exhaustion of any fixed assets or “depreciation expense.” With this in mind, an internal service fund should only be used if a government intends to recover the full cost of providing a service (including any depreciation expense) through user charges.

The major use of internal service funds by Iowa city governments is for self-insurance.

CLASSIFICATION BY FUND

All transactions and accounts must be classified by fund. Funds are assigned three-digit codes in this Uniform Chart of Accounts. The fund numbers have been designed to provide flexibility. Cities can add, expand or consolidate fund numbers to meet their individual needs.

GENERAL FUND

001 General Fund (May also include individual accounts for voted and non-voted levies.)

SPECIAL REVENUE FUNDS

110 Road Use Tax
112 Employee Benefit
117 Chapter 410/411 Tax Levy
119 Emergency Fund
121 Local Option Sales Tax
125 Tax Increment Financing
145 Urban Renewal
160 Economic Development
162 SSMID- Self Supported Municipal Development
167 Restricted Gifts
177 Asset Forfeiture

DEBT SERVICE FUND

200 Debt Service

CAPITAL PROJECTS FUNDS

300 Capital Improvement Reserve Fund (Tax Levy Fund)
301 Capital Project Funds

PERMANENT FUNDS

500 Permanent Funds

ENTERPRISE AND UTILITY FUNDS

600 Water
610 Sewer
630 Electric
640 Gas
650 Parking
660 Airport
670 Landfill/Garbage
680 Hospital
690 Transit
700 Cable TV
710 Internet
720 Telephone
730 Housing Authority
740 Storm Water

INTERNAL SERVICE FUNDS

810	Revolving Fund
820	Risk Management/Self-Insurance Fund
830	Other

FIDUCIARY FUNDS

910	410/411 Trust Funds
930	Escheat Funds
950	Agency Funds

CLASSIFICATION BY FUNCTION

The term *function* refers to the major program areas referenced by the Iowa Administrative Code. Classification of revenues and expenditures by function provides information on the purposes or objectives of expenditures and the related revenues. The published budget summary requires the reporting of expenditures within one of eight major expenditure classes for governmental activities and reporting within those business type activities that are appropriate for your city. This section includes two options: one with three digit function numbers and one with four digit function numbers. Cities may choose to use the system that best fits their needs.

GOVERNMENTAL ACTIVITIES

Four Digit System	Three Digit System	
		Public Safety
1010	110	Police Operations/Crime Prevention
1020	120	Jail
1030	130	Emergency Management
1040	140	Flood Control
1050	150	Fire Department
1060	160	Ambulance
1070	170	Building Inspections
1080	180	Miscellaneous Protective Services
1090	190	Animal Control
1900	199	Other Public Safety
		Public Works
2010	210	Roads, Bridges, Sidewalks
2020	220	Parking – Meter & Off Street
2030	230	Street Lighting
2040	240	Traffic Control & Safety
2050	250	Snow Removal
2060	260	Highway Engineering
2070	270	Street Cleaning
2080	280	Airport (if not an enterprise)
2090	290	Garbage (if not an enterprise)
2900	299	Other Public Works
		Health & Social Services
3010	310	Welfare Assistance
3020	320	City Hospital
3030	330	Payments to Private Hospitals
3040	340	Health Regulation & Inspections
3050	350	Water, Air, Mosquito Control
3060	360	Community Mental Health
3900	399	Other Health & Social Services
		Culture & Recreation
4010	410	Library Services
4020	420	Museum, Band, Theater
4030	430	Parks
4040	440	Recreation
4050	450	Cemetery

Four Digit System	Three Digit System	
4060	460	Community Center, Zoo & Marina
4900	499	Other Culture & Recreation
		Community & Economic Development
5010	510	Community Beautification
5020	520	Economic Development
5030	530	Housing & Urban Renewal
5040	540	Planning & Zoning
5900	599	Other Community & Economic Development
		General Government
6010	610	Mayor, Council & City Manager
6020	620	Clerk, Treasurer & Financial Administration
6030	630	Elections
6040	640	Legal Services & City Attorney
6050	650	City Hall & General Buildings
6060	660	Tort Liability
6900	699	Other General Government
		Debt Service
7010	710	Debt Service
		Capital Projects
7500	750	Capital Projects

BUSINESS TYPE ACTIVITIES

8101	810	Water
8015	815	Sewer & Sewage Disposal
8020	820	Electric
8025	825	Gas
8030	830	Parking
8035	835	Airport
8040	840	Landfill/Garbage
8045	845	Hospital
8050	850	Transit
8055	855	Cable TV, Telephone, Internet
8060	860	Housing Authority
8065	865	Storm Water
8900	899	Other Business Type

OTHER ACTIVITIES

		Transfer of Funds and Internal Service
9100	910	Transfers Out
9300	930	Non-Budgeted (i.e. non-budgeted internal service, private purpose trusts, pension trusts & agency funds)
		Non-program General Revenue
9500	950	Non-program General Revenue

REVENUE MAJOR AREAS

1. **TAXES** – Includes levied property taxes but does not include state property tax replacements against those taxes. Also includes other city taxes, local option taxes, gambling taxes and tax increment financing revenue.
2. **LICENSES AND PERMITS** – Includes building structure and environmental permits, health and environmental licenses and permits, and other licenses and permits.
3. **USE OF MONEY AND PROPERTY** – Includes earnings from investments, rents, royalties and other miscellaneous related income. Does not include proceeds from sale of property.
4. **INTERGOVERNMENTAL** – Includes state-shared revenues, state and federal grants and reimbursements, contributions and reimbursements from other governmental units and agencies, and payments in lieu of taxes.
5. **CHARGES FOR SERVICE** – Includes charges for pertinent utility service, as well as related charges and connect/re-connect and penalty/forfeiture fees charged. Also includes any charges for other city service.
6. **SPECIAL ASSESSMENTS** – Includes charges for any city assessments.
7. **MISCELLANEOUS REVENUES** – Includes contributions, deposits and refunds, sale of merchandise, fines and internal service charges.
8. **OTHER FINANCING SOURCES** – Includes transfers in and interfund loans, proceeds from the sale of real and personal property and proceeds from debt.

REVENUE TYPES

PROGRAM REVENUES

1. **CHARGES FOR SERVICE** – Include revenues based on exchange or exchange-like transactions. These revenues arise from charges to customers or applicants who purchase, use or directly benefit from the goods, services or privileges provided. Revenues in this category include fees charged for specific services, such as licenses and permits and any other amounts charged to service recipients.
2. **OPERATING GRANTS AND CONTRIBUTIONS** – Revenues that are restricted for use in a particular operating program. These revenues are specifically attributable to a program and reduce the net expense of that program.
3. **CAPITAL GRANTS AND CONTRIBUTIONS** – Revenues that are restricted for use in a particular capital program. These revenues are specifically attributable to a program and reduce the net expense of the program. NOTE: Multi-purpose grants that do not provide for specific identification of the programs and the amounts should be reported as general revenues.

GENERAL REVENUES

4. **GENERAL REVENUES** – All revenues are general revenues unless they are required to be reported as program revenues (charges for service or operating or capital grants and contributions). All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax. i.e., sales tax, property tax, franchise tax. All other non-tax revenues (including interest, grants and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.

CLASSIFICATION OF REVENUES BY SOURCE

Classification of revenues by source provides information about the resources obtained. Revenue sources are assigned four-digit codes in the Uniform Chart of Accounts. The first digit, a four (4), indicates the number series is a revenue source. No other series of numbers in the account code structure will start with this same digit, apart from three-digit fund numbers. The second digit refers to a major area. Major areas are broader categories of types of revenues. Minor areas are more detailed groupings within the major areas. Minor areas contain line-items, which indicate fairly specifically the resource obtained. Thus, a four-digit source code identifies an item as a revenue, a specific major area and line-item.

Further, the account code structure provided here is *flexible*. Cities can add, expand or consolidate source accounts to meet their specific needs within each major area.

Components of Account Code Structure Relating to Revenues by Source:

Fund – Describes a unique accounting entity whose operations are accounted for by a separate set of self-balancing accounts. Includes General Fund, Special Revenue Funds, Debt Service Funds, Capital Funds, Permanent (Perpetual) Funds, Enterprise and Utility Funds, Internal Service Funds and Fiduciary Funds.

Function (*also referred to as Department or Program*) – Corresponds to the new nine major program areas and business type activities resulting from the changes made to implement GASB 34. Describes the department or sub-department within the city responsible for or benefiting from an activity.

Type – Corresponds to the four types of revenue resulting from the changes made to implement GASB 34. The transactions in certain revenue sources may not all be one type. For example: unrestricted interest earned is always a type 4, but interest that is restricted will be a type 2 or 3 depending on whether the interest is restricted under an operating grant or contribution or a capital grant or contribution. For most revenue sources that may not all be one type the options are listed. However, rarely, a city may receive a grant that has no restrictions. In that instance the transaction would be a type 4. The appropriate type should be attached to each transaction based on the particulars of the transaction.

Source – Corresponds to the major area of revenue and the line-item account that provides more detail on the type of revenue.

Examples:

1. Example of a revenue account coding for a building permit issued by the city’s building inspector and paid to the city by a citizen:

Fund	Function	Type	Source
<i>General Fund</i>	<i>Inspections</i>	<i>Charges for Service</i>	<i>Building and Construction Permits</i>
001	1070	1	4120

2. Example of a revenue account coding for a capital CDBG grant received by the city for a new city hall.

Fund	Function	Type	Source
<i>Capital Project-CDBG</i>	<i>City Hall</i>	<i>Capital grants and contributions</i>	<i>Community Development Block grant</i>
301	6050	3	4405

REVENUES BY SOURCE

TAXES

Revenue Source	Revenue Types	
		General Property Taxes
4000	4	Property Taxes – Current
4001	4	Property Taxes – Prior Years
4003	4	Agricultural Land Taxes
		Non-Voted:
		Taxes for General Fund Outside \$8.10 limit <i>(Code of Iowa 384.12)</i>
4005	4	Tax to Pay Contract Terms for Use of Bridge
4006	4	Operation of a Municipally-Owned Transit
4007	4	Lease of Civic Center
4008	4	Operation of Civic Center
4009	4	Sanitary Disposal Project Planning
4010	4	Aviation Authority
4011	4	Joint County-City Building
4012	4	Levee Improvement-Special Charter Cities
4013	4	Liability, Property, Self Insurance Costs Each
4014	4	Support of Local Emergency Management Commission
		Voted:
		Taxes for General Fund Outside \$8.10 Limit <i>(Code of Iowa 384.12)</i>
4020	4	Musical, Artistic or Cultural Purposes
4021	4	Memorial Building
4022	4	Symphony orchestra
4023	4	Cultural or Scientific Facilities
4024	4	County Bridge
4025	4	Aid a Bridge Company-Boundary Rivers
4026	4	Aid to a Public Transit Company
4027	4	Gift Institution Maintenance
4028	4	Tax to Exceed any Levy Limit
4029	4	Aid to Public Library
4030	4	Unified Law Enforcement
		Tax Increment Financing/Excise Tax
4050	4	Taxes on TIF – Urban Renewal Area

Revenue Source	Revenue Types	
		Other City Taxes
4060	4	Utility Excise Tax
4065	4	Utility Franchise Tax
4070	4	Pari-mutuel Wager Tax
4075	4	Gaming Wager Tax
4080	4	Mobile Home Taxes
4085	4	Hotel-Motel Tax
4090	4	Local Option Tax

LICENSES AND PERMITS

		Alcoholic Beverage & Tobacco Control
4100	1	Alcoholic Control Licenses
4105	1	Cigarette Permits
		Building Structure & Equipment Permits
4110	1	Building Trades Licenses
4112	1	Electricians License
4114	1	Mechanical [heating & vent]
4116	1	Plumbers Licenses
4118	1	Gas Installers
4120	1	Building & Construction Permits
4122	1	Building
4124	1	Electrical
4126	1	Gas
4128	1	Mechanical
4130	1	Plumbing
4132	1	Street Occupancy
4134	1	Street Excavation [curb or utility cut]
4136	1	Public Right of Way Permit
		Health & Environmental Permits
4150	1	Health Permits
		Miscellaneous Licenses & Permits
4160	1	Franchise Fees [other than Taxes]
4165	1	Special Regulatory Licenses
4170	1	Peddlers, Solicitors and Transient Merchants Licenses
4175	1	Amusement Licenses
4180	1	Animal Licenses
4185	1	Bicycle License & Regulation
4190	1	Miscellaneous Licenses & Permits

USE OF MONEY & PROPERTY

Revenue Source	Revenue Types	
4300	2, 3, or 4	Interest
4310	2, 3, or 4	Rent
4320	2, 3, or 4	Wireless Communication Rent
4330	2, 3, or 4	Concession Percentages Etc.
4340	2, 3, or 4	Other Misc Use of Money & Property

INTERGOVERNMENTAL

Federal Grants & Reimbursements		
4400	2 or 3	Federal Grants
4405	2 or 3	Community Development Block Grants
4410	2 or 3	Housing & Urban Development
4415	2 or 3	Public Assistance Grants
4420	4	Payment In Lieu of Taxes
State Shared Revenues		
4430	2	Road Use Taxes
4431	4	Bank Franchise Tax
4432	4	State Allocation [405A]
Other State Grants & Reimbursements		
4440	2 or 3	State Grants
4445	2 or 3	Iowa Department of Transportation
4450	2 or 3	Iowa Department of Natural Resources
4455	2 or 3	Iowa Department of Economic Development
4460	2 or 3	CEBA Grants
4463	4	Tier I Business Property Tax Replacement
4464	4	Commercial / Industrial Replacement Claim Payments
Local Grants & Reimbursements		
4465	2 or 3	County Contributions
4470	2 or 3	Library Service
4475	2 or 3	Township Contributions
4480	2 or 3	Library Service
4485	2 or 3	Fire/EMT Service

CHARGES FOR SERVICES

4500	1	Charges/Fees for Service
4510	1	Non-metered Service
4520	1	Meter Testing
4530	1	Forfeitures/Penalties
4540	1	Connect/Re-Connect Fees
4550	1	Miscellaneous Charges for Service
4561	1	Water Excise Tax

SPECIAL ASSESSMENTS

4600	1	Assessments
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MISCELLANEOUS REVENUES

Revenue Source	Revenue Types	
		Contributions
4700	2 or 3	Public Sources
4705	2 or 3	Private Sources
4706	2 or 3	Casino Gifts/Grants
4710	2 or 3	Reimbursements
4715	2 or 3	Refunds
4720	2 or 3	Insurance Settlements
4725	2 or 3	Project Sales Tax Refunds
		Deposits & Sales/Fuel Tax Refunds
4730	1	Deposits
4735	1	Sales/Fuel Tax Refunds
		Sale of Property & Merchandise
4740	1	Sale of Cemetery Lots
4745	1	Sale of Salvage
4750	1	Merchandise Sales
4755	1	Recreation Concessions
4760	1	Swimming Pool Concessions
		Fines
4765	1	Fines
4770	1	Court Fines
4775	1	Parking Violation Fees
4780	1	Miscellaneous Fines
		Internal Service Charges
4782	9	Internal Service Charges
4784	9	Equipment Rental Services
4786	9	Central Stores Services
4788	9	Central Data Processing Services
4790	9	Central Communications Services
4792	9	Risk Management/Self Insurance
4794	9	Other Internal Services

OTHER FINANCING SOURCES

		Sale of Fixed Assets
4800	4	Sale of Real Property
4810	4	Sale of Personal Property
		Proceeds of Debt
4820	4	Proceeds From Debt
		Other Non-Revenue Sources
4830	4	Transfers In and Interfund Loans

CLASSIFICATION OF EXPENDITURES BY OBJECT

Classification of expenditures by object provides information about the item purchased or service obtained. Expenditure objects are assigned four-digit codes in the Uniform Chart of Accounts. The first digit, a six (6), indicates the number series is an expenditure object. No other series of numbers in the account code structure will start with this same digit, apart from three-digit fund numbers. The second digit refers to a major or minor area. Major areas are broader categories of types of expenditures. Minor areas are more detailed groupings within the major areas. Minor areas contain line-items, which indicate fairly specifically the item purchased or service obtained. Thus, a four-digit object code identifies an item as an expenditure, a specific major or minor area and line item.

Further, the account code structure provided here is *flexible*. Cities can add, expand or consolidate object accounts to meet their specific needs within each minor area.

Components of Account Code Structure relating to Expenditures by Object:

Fund – Describes a unique accounting entity whose operations are accounted for by a separate set of self-balancing accounts. Includes General Fund, Special Revenue Funds, Debt Service Funds, Capital Funds, Permanent (Perpetual) Funds, Enterprise and Utility Funds, Internal Service Funds and Fiduciary Funds.

Function (*also referred to as Department or Program*) – Corresponds to the new nine major program areas resulting from the changes made to implement GASB 34. Describes the department or sub-department within the city responsible for or benefiting from an activity.

Object (*also referred to as Expenditure Account*) – Corresponds to the major or minor area or type of expense and the line-item account which provides more detail on the type of expense.

Examples:

1. Example of expenditure account coding for long distance telephone services used by the city’s building inspector and paid to an external telecommunications utility:

Fund	Function	Object
<i>General Fund</i>	<i>Inspections</i>	<i>Telecommunications Expense</i>
001	1070	6373

2. Example of expenditure account coding for acquiring a mower for dedicated use at the city cemetery and paid from the perpetual care fund:

Fund	Function	Object
<i>Perpetual Care Fund</i>	<i>Cemetery</i>	<i>Heavy Equipment</i>
501	4050	6723

EXPENDITURE OBJECT MAJOR AREAS

1. **PERSONAL SERVICES** – Include expenditures for salaries, wages, related employee benefits and staff development provided for all persons employed by the city. Employee benefits include contributions to retirement systems, insurance and similar benefits. Staff development includes association memberships, training and conferences.
2. **SERVICES & COMMODITIES** – Include articles and supplies that are consumed or materially altered when used. Repairs, maintenance and utility expenses are also contained in this area. Commodities include capital outlays for items below the city’s capitalization threshold.
3. **CAPITAL OUTLAYS** – Include expenditures that result in the acquisition of, or additions to, capital assets. To be classified as a capital outlay, an item must have generally an expected life of more than one year and a cost equal or greater than the city’s capitalization threshold. Each city should establish a (reasonable) threshold amount. Items meeting the established criteria should be added to the city’s capital asset inventory value. Items failing to meet these criteria are classified as commodities. Capital outlays also includes additions to capital assets related to the acquisition or construction of major capital facilities and capital assets.
4. **DEBT SERVICE** – Includes expenditures for the retirement of general long-term debt and for the payment of interest and bond registration fees. Professional fees relating to debt issuance should be recorded under 6400 Contractual Services.
5. **TRANSFERS** – Accounts for interfund operating transfers out of budgeted funds to other budgeted funds. Any moneys transferred from budgeted funds to non-budgeted funds must be classified as expenditures within the proper expenditure class. An appropriate method of moving moneys from budgeted to non-budgeted funds would be the use of a warrant charged to the appropriate expenditure area.

EXPENDITURE OBJECTS

EXPENDITURE AREA 6000 to 6299 -- PERSONAL SERVICES

Line Item	Notes
	SALARIES AND WAGES
6010	Salaries-Regular Full Time
6020	Salaries-Regular Part Time
6030	Hourly Wages-Temporary / Seasonal
6040	Overtime
6050	Fee-based
6061	Special Pay-Longevity
6062	Special Pay-Holiday Pay
6063	Special Pay-Sick Leave Incentive
6064	Special Pay-Vacation
6065	Special Pay-Standby / Oncall Pay
6066	Special Pay-Shift Differential
6067	Special Pay-Education Pay
6069	Special Pay-Other
6099	Other Pay
	EMPLOYEE BENEFITS & COSTS
6110	FICA - City Contribution
6120	Medicare - City Contribution
6130	IPERS - City Contribution
6141	Pension-411
6142	Pension-City Manager
6150	Group Insurance- Health/Dental/Vision/Life/Disability
6160	Workers' Compensation
6170	Unemployment Compensation
6181	Allowances – Uniform
6182	Allowances – Vehicle
6183	Allowances - Medical/Insurance
6199	Other Benefits & Costs
	STAFF DEVELOPMENT
6210	Association Dues
6220	Subscriptions & Educational Materials
6230	Training
6240	Meetings and Conferences
6250	Education Reimbursement
6299	Other Staff Development

EXPENDITURE OBJECTS

EXPENDITURE AREA 6300 to 6699 – SERVICES & COMMODITIES

Line-Item		Notes
	REPAIR, MAINTENANCE & UTILITIES	
6310	Building Maintenance & Repair	
6320	Grounds Maintenance & Repair	
6321	Road Beautification	Mowing / Litter Rem. / Beautifi.
6331	Vehicle Operations	
6332	Vehicle Repair	
6340	Office Equipment Repair	
6350	Operational Equipment Repair	
6360	Depreciation Expense	
6371	Electric / Gas Expense	Resulting from city use
6372	Refuse / Recycling	Resulting from city use
6373	Telecommunications Expense	Resulting from city use
6374	Water / Sewer Expense	Resulting from city use
6378	Street Lights	
6379	Other Utility Expense	Resulting from city use
6399	Other Maintenance & Repair	
	CONTRACTUAL SERVICES	
6401	Accounting & Auditing Expense	
6402	Advertising Expense	
6403	Clerical Expense	Outsourced – not wages
6404	Collections Expense	
6405	Court & Recording Fee Expense	
6406	Damages / Tort Claims	
6407	Engineering Expense	
6408	Insurance Expense	
6409	Janitorial Expense	
6410	Labor Relations Expense	
6411	Legal Expense	
6412	Medical / Wellness Expense	Required immunizations
6413	Payments to Other Agencies	28E agreements
6414	Printing & Publishing Expense	
6415	Rents & Leases- Equipment & Vehicles	
6416	Rents & Leases- Land & Buildings	
6417	Street Maintenance Expense	
6418	Tax Expense	Property, service or sales
6419	Technology Services Expense	Includes data processing
6490	Other Professional Services Expense	
6499	Other Contractual Services	

EXPENDITURE OBJECTS

EXPENDITURE AREA 6300 to 6699 – SERVICES & COMMODITIES (*CONTINUED*)

COMMODITIES

6501 Chemicals
6502 Library Materials
6503 Merchandise for Re-sale
6504 Minor Equipment Purchases
6505 Other Equipment
6506 Office Supplies
6507 Operating Supplies
6508 Postage / Shipping

New locations
Replace existing

6510 Safety Supplies
6511 New Posts / Signs
6512 Replacement Post / Signs
6599 Other Supplies

EXPENDITURE OBJECTS

EXPENDITURE AREA 6700 to 6799 – CAPITAL OUTLAY

Line-Item		Notes
	CAPITAL OUTLAY	
6710	Vehicles	
6721	Furniture / Fixtures	
6723	Heavy Equipment	
6725	Office Equipment	
6727	Other Capital Equipment	
6730	Land	
6740	Rights-of-Way	
6750	Buildings	
6763	Bridges / Culverts	New and replacement
6765	Storm Drainage	New and replacement
6767	Sanitary Sewers	New and replacement
6770	Library Capital	
6780	Utility Systems & Structures	Other than building
6790	Street - New Roadway	New or upgraded existing roadway
6791	Street - Capacity Improvements	
6792	Street - Preservation	Road rehab. over 2" deep
6793	Street - Safety/Environment	
6799	Other Capital Outlay	

EXPENDITURE AREA 6800 to 6899 – DEBT SERVICE

Line-Item		Notes
	DEBT SERVICE	
6801	Principal Payments	
6851	Interest Payments	
6899	Bond Registration Fees	

EXPENDITURE AREA 6900 to 6999 - TRANSFERS
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Line-Item		Notes
	TRANSFERS	
6910	Transfers Out	
6920	Interfund Loans	

BALANCE SHEET ACCOUNTS

ASSETS

CURRENT ASSETS

1110	Cash
1120	Petty Cash
1150	Investment – IPAIT
1160	Investment – Money Market
1170	Customer Deposits
1180	Insurance Reserve (For Self Insurance)
1190	Investments Restricted (Long Term)

TAXES & OTHER RECEIVABLES

1210	Taxes Receivable
1220	Accounts Receivable
1225	Allowance for Uncollectible A/R (CR)
1230	Accounts Receivable (Misc Charges)
1235	Accrued Interest Receivable
1300	Special Assessments Receivable
1320	Due from Other Governmental Units
1330	Due from Other Funds
1335	Advance to Other Funds
1340	Unbilled Accounts Receivable
1345	Other

INVENTORIES AND OTHER PREPAID ITEMS

1600	Inventories
1650	Prepaid items

CAPITAL ASSETS

1710	Land
1720	Buildings
1725	Acc Depr – Buildings
1730	Improvements Other Than Buildings
1735	Acc Depr – Improvements other than Buildings
1740	Machinery and Equipment
1745	Acc Depr - Machinery and Equipment
1750	Vehicles
1755	Acc Depr – Vehicles
1760	Utility System
1765	Acc Depr – Utility System
1770	Furniture/Fixtures
1775	Acc Depr – Furniture Fixtures
1800	Infrastructure
1805	Acc Depr – Infrastructure
1870	Property Held for Future Use
1880	Construction in Progress

DEFERRED OUTFLOWS OF RESOURCES*

- 1910 Resources advanced to another government in relation to a government-mandated non-exchange transaction or a voluntary non-exchanges transaction when time requirements are the only eligibility requirements that have been met by the other government.
- 1920 Deferred debit amounts resulting from the refunding of debt

**Others from GASB 68:

- 1930 Differences between expected and actual experience
- 1931 Change of assumptions
- 1932 Net difference between projected and actual earnings on pension plan investments
- 1933 Changes in proportion and differences between city contributions and proportionate share of contributions
- 1934 City contributions subsequent to the measurement date

*Effective year ending June 30, 2014

**Effective year ending June 30, 2015

LIABILITIES

- 2010 Wages Payable
- 2020 Accounts Payable
- 2030 Warrants Payable
- 2050 Claims and Judgments Payable
- 2060 Contracts Payable
- 2070 Contracts Payable – Retained Percentage
- 2080 Due to Other Governmental Units
- 2100 Due to Other Funds
- 2110 Advance to Other Funds
- 2120 Accrued Payroll Taxes
- 2140 Sales Tax Payable
- 2150 Compensated Absences
- 2210 Customer Deposits
- 2310 Bonds Payable – General Obligation
- 2320 Bonds Payable – Revenue Bonds
- 2330 Bonds Payable – Special Assessment
- 2340 Accrued Interest Payable
- 2360 Notes Payable – General Obligation
- 2370 Notes Payable – Revenue
- 2380 Matured Bonds & Interest Payable
- 2400 Capital Lease Obligations
- 2500 Net OPEB Liability
- 2510 Net Pension Liability – IPERS
- 2520 Net Pension Liability – Police and Fire
- 2600 Other Liabilities

DEFERRED INFLOWS OF RESOURCES*

2910	Resources received in advance in relation to an imposed nonexchange transaction
2920	Resources received in advance in relation to a government-mandated nonexchange transaction when time requirements are the only eligibility requirements that have not been met by the receiving government
2930	Deferred credit amounts resulting from the refunding of debt
2940	Unavailable revenue related to the application of modified accrual accounting

**Others from GASB 68:

2950	Differences between expected and actual experience
2951	Change of assumptions
2952	Net differences between projected and actual earnings on pension plan investments
2953	Changes in proportion and differences between city contributions and proportionate share of contributions

*Effective year ending June 30, 2014

**Effective year ending June 30, 2015

FUND EQUITY

NET POSITION Represents the amount of earnings retained for operation in proprietary fund types, governmental activities and business type activities. Effective year ended June 30, 2013

FUND BALANCE – NONSPENDABLE Represents fund balance that cannot ever be spent, such as inventories or prepaid items, or that cannot currently be spent, such as nonfinancial assets held for resale. This also includes funds legally or contractually required to remain intact, such as the principal of an endowment or revolving loan fund.

FUND BALANCE – RESTRICTED Represents fund balance that is subject to externally enforceable legal restrictions. This includes those funds with restrictions imposed by creditors, or laws or regulations of other governments.

FUND BALANCE – COMMITTED Represents fund balance whose use is constrained by limitations that the government imposes upon itself. The commitment is imposed at the government's highest level and is binding unless the commitment is removed in the same manner as it was imposed. Action to commit must be taken by the end of the reporting period.

FUND BALANCE – ASSIGNED Represents fund balance that is intended to be used for a purpose. The purpose is assigned by the governing body or a person or body to whom the governing body delegates the authority to assign. The amount is never in excess of the total fund balance less its nonspendable, restricted and committed components. The proper fund to account for these designated funds is the fund that the moneys are being generated from – the moneys should not be transferred to another fund, such as a capital projects fund, until the time an asset is to be acquired, or until the year a project is started. In practice, most amounts assigned are applied to the general fund balances.

FUND BALANCE – UNASSIGNED Represents fund balances which are not restricted, committed or assigned. Special revenue funds, the capital projects fund and the debt service fund may have deficit unassigned balances.