

General Ledger Structure:

Fund/Department/Sub-Department/Base Account

Ex: 1010.B200.4150.6300.1500

General Fund/Parks Dept./Swimming Pool/Contractual Services

<u>Revenue Categories</u>	<u>Base Account #'s</u>
Interest Earnings	4000.XXXX
Property Taxes	4010.XXXX
Intergovernmental	4040.XXXX/ 4100.XXXX
Municipal Income Tax	4020.XXXX
Special Assessments	4050.XXXX
Charges for Services	4400.XXXX
Fees, Licenses, Permits	4500.XXXX
Fines & Forfeitures	4600.XXXX
Miscellaneous	4700.XXXX
Loan Repayment	4900.XXXX
Other Financing Sources	4950.XXXX
Transfers In	5000.XXXX

<u>Expense Categories</u>	<u>Base Account #'s</u>
Personal Services	6100.XXXX
Travel (Seldom Used)	6200.XXXX
Contractual Services	6300.XXXX
Material & Supplies	6400.XXXX
Utilities	6500.XXXX
Capital Outlay	6700.XXXX
Debt Service	Leases 7100.XXXX
"	Principal 9200.XXXX
"	Interest 9400.XXXX
Other Operating	8100.XXXX
Transfers Out	9000.XXXX
Other Financing Uses (Refunds)	9500.XXXX
Loans	9600.XXXX



Auditor
204-2013