PREFACE

A well-designed chart of accounts is the backbone of any accounting system. In addition to organizing accounting activities it also offers a consistent classification structure for budgeting and financial reporting. The chart of accounts should be viewed as part of a complete financial information system that links the operations of various departments, agencies and offices.

This chart of accounts was developed by the Wisconsin Department of Revenue pursuant to Section 73.10(5) of the Wisconsin Statutes. It responds to requests from local finance officers for an accounting framework that complies with generally accepted accounting principles.

The chart of accounts presented in this manual is not intended for use by all counties. Officials of counties with a large investment in an accounting system that follows a different chart of accounts may not want to adopt this chart if their existing system can be modified to present similar, uniformly classified information.

We recognize that a project of this scope is never entirely complete or final due to its evolutionary nature. For this reason we encourage written comments and suggestions from users. This manual will be updated when necessary to reflect changes in county government operations, accounting standards and state requirements.

If you have any questions or comments regarding this chart of accounts, feel free to contact Stan Hook (608) 261-5360 or Dave Hruby (608) 266-8207 at:

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Local Government Services  6-97
P.O. Box 8971
Madison, WI 53708-8971

Daniel Davis, Director
Bureau of Property Tax

(R. 5/08)
Uniform Chart of Accounts for Wisconsin Counties
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Uniform Chart of Accounts for Wisconsin Counties

SECTION: 
REFERENCE: 0.1.0

SUBSECTION: 
DATE: October 1987

CLASSIFICATION: 
PAGE: 1/3

General

This manual is designed as an aid to better accounting and financial reporting by Wisconsin counties. It provides a uniform account coding system. The account structure described in the manual is offered as a framework for building a county accounting system; however, it does not contain procedures for a complete accounting system.

The state does not require counties to follow the system described in this manual. Each county is free to adopt or adapt this system to meet its own requirements.

Reporting to the State

The Chart of Account's five-digit account codes (see Reference 1.4.0) are intended to match those used in the state's Financial Report Form schedules. Additional account codes will appear in the Financial Report Form schedules, however, because statutory provisions for the shared revenue and transportation aid formulas cannot be reasonably accommodated in the chart of accounts. These additional accounts are described in Appendices A and B to this manual. The account codes contained in this manual also correspond to those prescribed in the Wisconsin Department of Transportation's "Uniform Cost Accounting System for Wisconsin County Highway Departments".
Generally Accepted Accounting Principles

Generally accepted accounting principles (GAAP) are the uniform minimum standards of and guidelines to financial accounting and reporting. GAAP encompasses both the broad guidelines and the detailed procedures, rules and conventions needed to define accepted accounting practices.

The accounting procedures described or implied by this manual are intended to coincide with GAAP. Because this manual is intended as a guide and is not intended to require any specific accounting procedures, any conflicts between the manual and GAAP should be resolved in favor of GAAP. GAAP applicable to local governments are different than GAAP for non-governmental entities. The hierarchy of GAAP for local governments is:

1. Pronouncements of the Governmental Accounting Standards Board (GASB)
2. Pronouncements of the Financial Accounting Standards Board (FASB)
3. Pronouncements of bodies composed of expert accountants that follow a due process procedure, including broad distribution of proposed accounting principles for public comment, for the intended purpose of establishing accounting principles or describing existing practices that are generally accepted
4. Practices or pronouncements that are widely recognized as being generally accepted because they represent prevalent practice in a particular industry or the knowledgeable application to specific circumstances of pronouncements that are generally accepted
5. Other accounting literature

In 1990, GASB updated its "Codification of Governmental Accounting and Financial Reporting Standards". The Codification provided authoritative accounting and financial reporting guidance for governmental entities at the date of publication. Guidance on certain issues contained in the Codification may be amended by subsequent pronouncements issued by the GASB, FASB and the American Institute of Certified Public Accountants.

For information on purchasing the Codification or ordering GASB pronouncements contact:

Order Department
Governmental Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, Connecticut 06856-5116
(203) 847-0700
Organization

This manual is divided into the following major sections:

1. Overview - This section describes the structure of the coding system. Subsections explain the purpose and use of each of the five component fields of the sixteen-digit coding scheme.

2. Chart of Accounts - This section lists the uniform account codes that are used to classify transactions for state reporting. These codes occupy the five-digit field in the middle of the overall sixteen-digit code.

3. Explanation of Accounts - This section describes the types of transactions that are classified in many, but not all, of the accounts listed in the second section.

4. Chart of Object Codes - This section lists code numbers that may be used for expenditure or expense object classifications. These codes occupy the fourth component in the coding scheme.

The page numbering system in the manual is designed to provide easy access to specific sections and to facilitate additions, deletions, and changes to the manual in an orderly manner. The use of the page reference numbers is illustrated below.

Reference:

Section 0 0 0 The four sections listed above
Subsection Breakdown of a section
Classification Breakdown of a subsection (not always used)
Page The page number within a subsection or classification

In addition, Appendices A and B identify those accounts contained in the state's Financial Report Form schedules but not included in the Chart of Accounts (Section 2.0).
The account numbering system provided in this manual uses a sixteen-digit (number) code and is divided into five parts. The parts are identified below:

XXX  XX  XXXXX  XXX  XXX

Fund or Department  Account  Expenditure/Expense  Program/Project
Account Group  Object

The county need not use all five parts of the code. The "account" code corresponds to lines in the state Financial Report Form. Other parts should be used to fit the county's management needs. Each of these parts is discussed on the following pages.
County accounting systems should be organized on a fund basis. Each fund is an entity with a self-balancing set of accounts. In the interest of simplicity, the number of funds should be kept to the minimum necessary to satisfy legal and administrative requirements. Funds are grouped in three categories: governmental, proprietary and fiduciary.

**Governmental Funds**

Governmental funds are those types of funds through which most governmental functions are typically financed. These funds are, in essence, accounting segregations of financial resources. The measurement focus is on the determination of financial position and changes in financial position, rather than on determination of net income. Revenues and expenditures of governmental funds are recognized using the modified accrual basis of accounting.

Governmental fund types are discussed below:

**General Fund**

The general fund is used to account for all financial resources except those to be accounted for in another fund. The general fund is usually the largest and most important fund and most of the county's programs are financed wholly or partially through it. The general fund balance must be segregated to show the portions reserved for specific purposes, designated for continuing appropriations and undesignated.

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes or activities, other than revenue sources that are restricted for the acquisition and/or construction of fixed (capital) assets. The use of these funds will vary from municipality to municipality depending upon local ordinances and the source of revenues and purpose of expenditures.
Debt Service Funds

Debt service funds are to be maintained to account for all resources which are being accumulated to retire a county's general long-term debt. Section 67.11 of the Wisconsin Statutes requires the establishment and maintenance of a debt service fund when a county issues general obligations. A debt service fund is not used for debt of proprietary funds when the debt will repaid from the revenues of the individual proprietary fund. Such debt is accounted for in the applicable proprietary fund.

Capital Projects Funds

Resources externally restricted to the purchase or construction of major capital facilities, which are not financed by proprietary funds, should be accounted for in capital projects funds. Capital projects funds are to be established when projects are financed wholly or in part with borrowed money, intergovernmental revenues, private donations or when they are legally mandated. Separate capital projects funds are necessary to demonstrate that debt proceeds are spent only for the purposes and in the amounts authorized.

Proprietary Funds

Proprietary funds are used to account for those county's operations which are similar to those found in the private sector. Measurement focus is on determination of net income, financial position and changes in financial position. Revenues and expenses of proprietary funds are recognized using the accrual basis of accounting.
Proprietary fund types include:

**Enterprise Funds**

Enterprise funds are used to account for a county's activities and organizations which are similar to those often found in the private sector, such as hospitals and nursing homes. Enterprise funds should be used when the county board has decided that the costs, (expenses, including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges or that the determination of net income is an appropriate way to manage an activity.

Public transit services, airport, solid waste disposal, county farm, recreational and cultural facilities, housing projects, and parking lots and ramps, may be accounted for in enterprise funds.

**Internal Service Funds**

Internal service funds are established to account for services performed by a department or agency of a county for other departments or agencies of the county or for departments or agencies of other governments. Charges to the user departments or governments are based on the cost of the services provided. Internal service funds are frequently used for central garages and motor pools, data processing, central duplicating or print shops, central purchasing, and stores departments.
Fiduciary Funds

Fiduciary funds are used to account for assets held by a county in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Fiduciary funds include:

Trust and Agency Funds

Trust funds include expendable trust funds, nonexpendable trust funds and pension trust funds. Expendable trust funds are used to account for gifts and endowments whose principal and income may be expended for the purposes specified by the donor. Nonexpendable trust funds are used to account for gift and endowments which were provided with the stipulation that the principal be preserved intact and income thereon may be expended for the purposes specified by the donor. Each trust fund is classified for accounting measurement purposes as either a governmental fund or a proprietary fund. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Nonexpendable trust funds and pension trust funds are accounted for in essentially the same manner as proprietary funds. Agency funds are custodial in nature and agency fund assets always equal agency fund liabilities. Agency funds have no fund equity or revenues and expenditures. Agency funds may be used to account for property taxes, fees, fines or other receipts billed and collected for other units of government.
Accounts Groups

Account groups are not “funds” and do not measure revenues and expenditures. Account groups are listings which are used to establish accounting control for the government's general fixed assets and unmatured principal of general long-term debt.

The following account groups are provided:

General Fixed Assets Account Group

Fixed assets which are not accounted for in proprietary fund operations or in trust funds are accounted for in the general fixed asset account group. Listings which provide accountability records of items and amounts are used to establish the accounts for general fixed assets. These are offset by accounts which identify the source of the assets.

Fixed assets should be recorded at cost. If it costs too much to determine the exact original costs, use estimates. Reporting costs for public domain or “infrastructure” fixed assets - roads, bridges and similar assets that are immovable and of value only to the governmental unit - is optional. You should maintain listings of these assets for control purposes.

Depreciation of general fixed assets is not required by GAAP; however, calculation of depreciation on certain general fixed assets is advisable for purposes of determining reimbursable costs under grant provisions, or for establishing fee schedules. Depreciation expense should not be recorded in governmental funds, but accumulated depreciation may be recorded in the General Fixed Assets Account Group.

General Long-term Debt Account Group

A general long-term debt account group must be established to account for long-term debt intended to be financed from governmental funds. General obligation debt intended to be financed from proprietary funds will be accounted for in the appropriate proprietary funds and not in the general long-term debt account group.

The account group will include the liability for bonds, notes, installment and lease purchase contracts and similar commitments with a maturity of more than one year. The account group will also include amounts due employees for noncurrent portions of liability for accrued sick leave and vacation in accordance with NCGA Statement 4 "Accounting and Financial Reporting Principles for Claims and Judgements and Compensated Absences".

The accounts for general long-term debt owed are offset by accounts which identify the amounts which are available in debt service funds or which are to be subsequently provided to repay the debt.
Fund and Account Group Codes

The suggested fund type and account group codes are listed below. Individual funds are identified by the last two digits of the code.

**Governmental Funds**

100 General Fund
200 Special Revenue Funds
300 Debt Service Fund
400 Capital Projects Funds

**Proprietary Funds**

600 Enterprise Funds
700 Internal Service Funds

**Fiduciary Funds**

800 Trust and Agency Funds

**Account Groups**

900 General Fixed Assets Account Group
950 General Long-term Debt Account Group
Some typical funds that Wisconsin counties might include are listed below:

**General**

**Special Revenue**
- 51.42/437 Boards
- Social Services
- Transportation Aids
- Aging

**Debt Service**
- Bonds
- Notes
- Leases

**Capital Projects**
- Courthouse

**Enterprise**
- Nursing Home
- Solid Waste
- Golf Course
- Airport
- Parking
- Auditorium
- Public
- Housing
- County Farm

**Internal Service Highway Data**
- Processing Central
- Administrative Services

**Trust and Agency**
- Donations
- Treasurer
- Clerk of Courts
NCGA Statement 1 says, "The accounting system should provide the basis for appropriate budgetary control." An important element of control is the assignment of responsibility for adhering to the budget. For most counties, individual departments are the units responsible for budget control.

The account code structure proposed in this accounting system provides for the identification of county departments with a two digit code. Use of this code will allow counties to identify departmental responsibility for all recorded transactions and in computerized systems will aid retrieval of information for each department. This feature may be helpful in preparing managerial financial and budget reports.
The chart of accounts provided in this manual is designed to accommodate budgeting, accounting, auditing and financial reporting requirements for Wisconsin counties. A basic five digit code is used to identify each account. The first digit of the code identifies the account classification as follows:

<table>
<thead>
<tr>
<th>Series</th>
<th>Classification</th>
</tr>
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<tbody>
<tr>
<td>10000</td>
<td>Assets and Resources</td>
</tr>
<tr>
<td>20000</td>
<td>Liabilities</td>
</tr>
<tr>
<td>30000</td>
<td>Fund Equity</td>
</tr>
<tr>
<td>40000</td>
<td>Revenues and Other Financing Sources</td>
</tr>
<tr>
<td>50000</td>
<td>Expenditures/Expenses and Other Financing Uses</td>
</tr>
</tbody>
</table>
Objects of expenditures/expenses are used to classify the types of goods and services a governmental unit purchases in the course of operations. Objects of expenditures/expenses may be classified and recorded at different levels of detail depending on requirements of individual counties.

The object expenditure/expense classification provided in this manual is designed for use at one of three levels of detail. The level at which it will be used is at the option of the individual county. Excessively detailed object classifications are not recommended because budgets should focus on departments, functions and activities rather than on objects of expenditure.

Accounting codes of the provided object expenditure/expense classification, at the lowest level of detail, follows:

<table>
<thead>
<tr>
<th>Code</th>
<th>Object</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>Personal Services</td>
</tr>
<tr>
<td>200</td>
<td>Contractual Services</td>
</tr>
<tr>
<td>300</td>
<td>Supplies and Expense</td>
</tr>
<tr>
<td>400</td>
<td>Building Materials</td>
</tr>
<tr>
<td>500</td>
<td>Fixed Charges</td>
</tr>
<tr>
<td>600</td>
<td>Debt Service</td>
</tr>
<tr>
<td>700</td>
<td>Grants, Contributions, Indemnities and Other</td>
</tr>
</tbody>
</table>
XXX - XX - XXXXX - XXX - 000

A three digit code has been provided in the account coding structure to identify transactions of specific projects or programs. The use of this identification is optional.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Description</th>
</tr>
</thead>
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<tr>
<td>11000</td>
<td>Cash and Marketable Securities</td>
</tr>
<tr>
<td>12000</td>
<td>Taxes and Special Assessments Receivable</td>
</tr>
<tr>
<td>13000</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td>14000</td>
<td>Due from Other Governments</td>
</tr>
<tr>
<td>15000</td>
<td>Due from Other Funds</td>
</tr>
<tr>
<td>16000</td>
<td>Inventories and Prepayments</td>
</tr>
<tr>
<td>17000</td>
<td>Long-term Receivables</td>
</tr>
<tr>
<td>Classification</td>
<td>Account Number</td>
</tr>
<tr>
<td>----------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Cash and Marketable Securities</td>
<td>11000</td>
</tr>
<tr>
<td></td>
<td>11100</td>
</tr>
<tr>
<td></td>
<td>11200</td>
</tr>
<tr>
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<td>11300</td>
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<tr>
<td></td>
<td>11500</td>
</tr>
<tr>
<td></td>
<td>11700</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>-------------------------------------------------------</td>
</tr>
<tr>
<td>12000</td>
<td><strong>Taxes and Special Assessments Receivable</strong></td>
</tr>
<tr>
<td>12100</td>
<td>Current Property Taxes Receivable</td>
</tr>
<tr>
<td>12200</td>
<td>Delinquent (Prior to Tax Sale) and Postponed Real Estate Taxes</td>
</tr>
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<td>12300</td>
<td>Delinquent Property Taxes</td>
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<td>Real Estate Taxes (Tax Certificates)</td>
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<td>Forest Cropland/Managed Forest Land Taxes</td>
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<tr>
<td>12390</td>
<td>Estimated Uncollectible Delinquent Property Taxes (Credit)</td>
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<tr>
<td>12600</td>
<td><strong>Special Assessments Receivable</strong></td>
</tr>
<tr>
<td>12610</td>
<td>Current</td>
</tr>
<tr>
<td>12640</td>
<td>Delinquent</td>
</tr>
<tr>
<td>12800</td>
<td><strong>Illegal and Sundry Tax Items Due from Districts</strong></td>
</tr>
</tbody>
</table>
## Uniform Chart of Account's for Wisconsin Counties

**SECTION:** Chart of Accounts  
**REFERENCE:** 2.1.3  
**SUBSECTION:** Assets and Resources  
**DATE:** 7/31/85  
**CLASSIFICATION:** Accounts Receivable  
**PAGE:** 1/1

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>1300</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td>13100</td>
<td>Receivables for Goods and Services</td>
</tr>
<tr>
<td>13200</td>
<td>Rent Receivable</td>
</tr>
<tr>
<td>13300</td>
<td>Interest and Dividends Receivable</td>
</tr>
<tr>
<td>13400</td>
<td>Patient Care Accounts Receivable</td>
</tr>
<tr>
<td>13600</td>
<td>Unbilled Accounts Receivable</td>
</tr>
<tr>
<td>13800</td>
<td>Other Receivables</td>
</tr>
<tr>
<td>13900</td>
<td>Allowances for Uncollectible Accounts Receivable and Contractual Adjustments (Credit)</td>
</tr>
<tr>
<td>13910</td>
<td>Allowance for Uncollectible Receivables for Goods and Services, Rents and Interest (Credit)</td>
</tr>
<tr>
<td>13920</td>
<td>Allowance for Health Accounts Receivable</td>
</tr>
</tbody>
</table>
14000 Due from Other Governments
   14100 Due from U.S. Government
   14200 Due from State of Wisconsin
   14300 Due from Other Counties
   14400 Due from Cities, Villages and Towns
<table>
<thead>
<tr>
<th>Section</th>
<th>Subsection</th>
<th>Classification</th>
<th>Reference</th>
<th>Date</th>
<th>Page</th>
</tr>
</thead>
<tbody>
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<td>15000</td>
<td>Due from Other Funds</td>
<td></td>
<td>2.1.5</td>
<td>October 1987</td>
<td>1/1</td>
</tr>
<tr>
<td>15100</td>
<td>Due from General Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15200</td>
<td>Due from Special Revenue Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15300</td>
<td>Due from Debt Service Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15400</td>
<td>Due from Capital Projects Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15600</td>
<td>Due from Enterprise Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
16000  Inventories and Prepayments

16100 Inventories

16110 Inventories of Consumable Materials and Supplies

16120 Inventory of Stores for Resale
17000 Long-term Receivables

17100 Advances to other Funds
   17110 Advances to General Fund
   17120 Advance to Special Revenue Fund
   17130 Advance to Debt Service Fund
   17140 Advance to Capital Projects Fund
   17160 Advance to Enterprise Fund
   17170 Advance to Internal Service Fund
   17180 Advance to Trust and Agency Fund

17200 Notes and Loans Receivable

17300 Advances to Other Governments

17500 Investment in Joint Ventures
<table>
<thead>
<tr>
<th>Classification</th>
<th>Account Number</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>Fixed Assets</td>
<td>18000</td>
<td>Fixed Assets</td>
</tr>
<tr>
<td></td>
<td>18100</td>
<td>Intangible Assets</td>
</tr>
<tr>
<td></td>
<td>18200</td>
<td>Land</td>
</tr>
<tr>
<td></td>
<td>18300</td>
<td>Buildings</td>
</tr>
<tr>
<td></td>
<td>18390</td>
<td>Accumulated Provision for Depreciation-Buildings (Credit)</td>
</tr>
<tr>
<td></td>
<td>18400</td>
<td>Improvements Other Than Buildings</td>
</tr>
<tr>
<td></td>
<td>18490</td>
<td>Accumulated Provision for Depreciation-Improvements Other Than Buildings (Credit)</td>
</tr>
<tr>
<td></td>
<td>18500</td>
<td>Machinery and Equipment</td>
</tr>
<tr>
<td></td>
<td>18590</td>
<td>Accumulated Provision for Depreciation-Machinery and Equipment (Credit)</td>
</tr>
<tr>
<td></td>
<td>18700</td>
<td>Construction Work in Progress</td>
</tr>
<tr>
<td>SECTION</td>
<td>Chart of Accounts</td>
<td>REFERENCE:</td>
</tr>
<tr>
<td>--------------------------</td>
<td>------------------------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>SUBSECTION</td>
<td>Assets and Resources</td>
<td>DATE:</td>
</tr>
<tr>
<td>CLASSIFICATION</td>
<td>Debt Retirement Resources</td>
<td>PAGE:</td>
</tr>
</tbody>
</table>

Uniform Chart of Accounts for Wisconsin Counties
21000  Accounts Payable
22000  Payable from Restricted Assets
23000  Special Deposits
24000  Due to Other Governments
25000  Due to Other Funds
26000  Deferred Revenues
21000  Accounts Payable
   21100 Accounts (Vouchers) Payable
   21200 Temporary Notes Payable
   21300 Matured General Obligation Bonds, Notes and Interest Payable
   21400 General Obligation Bonds and Notes Payable (Current Portion)
   21500 Payroll Deductions Payable
      21510 Employe Payroll Taxes Payable
      21511 Social Security Taxes Payable
      21512 U.S. Withholding Taxes Payable
      21513 State Withholding Taxes Payable
      21514 Medicare Taxes Payable
   21520 Retirement Deductions Payable
   21530 Insurance Deductions Payable
   21540 Charitable Contributions Payable
   21550 Union Dues Deductions Payable
Uniform Chart of Accounts for Wisconsin Counties

SECTION: Chart of Accounts

SUBSECTION: Liabilities

CLASSIFICATION: Payable from Restricted Assets

REFERENCE: 2.2.2

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22000   Payable from Restricted Assets

22100 Construction Contracts Payable

22200 Matured Revenue Bonds and Interest
23000 Special Deposits

23100 Treasurer

23110 Burial Deposits
23120 Cemetery Perpetual Care Deposits
23130 Unclaimed Funds (s. 59.89 and 59.90)
23160 Customer Deposits
23170 Performance Bond Deposits
23180 Badge and Key Deposits

23200 District Attorney (Restitutions)

23300 Court

23310 Maintenance and Support
23320 Court Appearance Deposits
23390 Other Trust Deposits

23400 Sheriff

23410 Huber Law Deposits
23490 Other Trust Deposits

23500 Purchase of Care and Service Deposits
Uniform Chart of Accounts for Wisconsin Counties

SECTION: Chart of Accounts
SUBSECTION: Liabilities
CLASSIFICATION: Due to other Governments
REFERENCE: 2.2.4
DATE: 7/31/85
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24000  Due to Other Governments

24100 Due to U.S. Government

24200 Due to State of Wisconsin

24210 Taxes

24211 State Taxes and Special Charges

24212 Occupational Taxes

24213 Sales Taxes

24214 Real Estate Transfer Fees

24219 Other Taxes

24220 Licenses and Permits

24221 Marriage Licenses

24222 Dog Licenses

24223 Conservation Licenses

24224 Occupational Drivers Licenses

24225 Septic Tank Permits

24229 Other Licenses and Permits

24230 Court Fees

24231 Suit Tax and Fees

24232 Probate Fees
24240 Court Penalties
   24241 Fines and Forfeitures
   24242 Penalty Assessment Surcharge
   24243 Driver Improvement Surcharge
   24244 Domestic Abuse Assessment
   24245 Natural Resources Assessments
   24246 Natural Resources Restitution Payments
   24249 Other Court Penalties

24250 Child Support
24260 Natural Resources
24290 Other Accounts Due State

24300 Due to Other Counties

24400 Due to Cities, Villages and Towns
   24410 District Equity in Property Taxes
   24420 Special Assessments in Trust
   24430 Drainage Assessments in Trust
   24440 Forest Cropland/Managed Forest Land Taxes in Trust
   24450 Sundry Tax Items
   24460 Forest Income
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26000  Deferred Revenues

  26100 Deferred Tax Roll Revenues

  26110 Current Tax Roll
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29000  Long-term Debt

  29100 General Obligation
    29110 General Obligation Bonds Payable
    29120 General Obligation Notes Payable
    29130 State Trust Fund Loans Payable
    29140 Installment Contracts Payable
    29150 Capital Leases Payable

  29200 Mortgage Revenue Bonds Payable (Noncurrent Portion)

  29600 Liability for Employee Benefits
31000 Contributed Capital

32000 Investment in General Fixed Assets
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SECTION: Chart of Accounts
SUBSECTION: Fund Equity
CLASSIFICATION: Contributed Capital

31000 Contributed Capital
  31100 Contribution from County
  31200 Contribution from Federal Government
  31400 Contribution from State Government
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34100 Reserved Fund Balances

34110 Encumbrances

34120 Inventories of Supplies and Capital Assets Held for Resale

34130 Advances to Other Funds and Long-term Receivables

34140 Self-Insurance

34150 Endowments

34170 Subsequent Year's Budget

34200 Unreserved Fund Balances – Designated

34210 Designated for Continuing
41000 Taxes
43000 Intergovernmental Revenues
44000 Licenses and Permits
45000 Fines, Forfeits and Penalties
46000 Public Charges for Services
47000 Intergovernmental Charges for Services
48000 Miscellaneous Revenues
49000 Other Financing Sources
41000  Taxes

  41100 Property

    41110 General Property Taxes

    41130 Occupational Taxes

    41150 Forest Cropland/Managed Forest Land Taxes

    41170 Motor Vehicle Taxes

  41200 Sales and Use

    41220 General Sales and Retailers’ Discount

    41230 Real Estate Transfer

    41240 Race Track Admissions Tax

  41800 Interest and Penalties on Taxes
43000  Intergovernmental Revenues

  43200 Federal Grants
    43210 Public Safety
    43220 Transportation
    43230 Sanitation
    43240 Health
    43250 Human Services
    43260 Culture, Recreation and Education
    43270 Conservation and Development

  43300 Other Federal Payments

  43400 State Shared Taxes
    43410 Shared Revenue
    43430 Other State Shared Taxes
43500 State Grants
  43510 General Government
  43520 Public Safety
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  43540 Sanitation
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  43570 Culture, Recreation and Education
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43600 Other State Payments
  43610 Payments for Municipal Services
  43640 Severance/Yield/Withdrawal Taxes

43700 Grants from Local Governments
44000 Licenses and Permits
    44100 Business and Occupational Licenses
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    44300 Building Permits and Inspection Fees
    44400 Zoning Permits and Fees
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SECTION: Chart of Accounts
SUBSECTION: Revenues and Other Financing Sources
CLASSIFICATION: Fines, Forfeits and Penalties

45000   Fines, Forfeits and Penalties
        45100 Law and Ordinance Violations
                45110 County Ordinance Forfeitures
                45120 County Share of State Fines and Forfeitures
                45130 Parking Violations
                45190 Other Law and Ordinance Violations
        45200 Awards and Damages
                45210 Contract Forfeitures
                45220 Judgments and Damages
46000  Public Charges for Services
   46100 General Government
      46110 Clerk Fees
      46120 Treasurer Fees
      46130 Register of Deeds Fees
      46140 Court Fees and Costs
      46150 Probate Fees
   46200 Public Safety
      46210 Law Enforcement Fees
      46230 Ambulance Fees
      46240 Board of Prisoners
   46300 Transportation
      46310 Highway Maintenance and Construction
      46330 Parking
      46340 Airport
      46350 Mass Transit
46400 Sanitation
   46430 Solid Waste Disposal,

46500 Health
   46510 Public Health Services
   46520 Institutional Care
   46530 Mental Health Services
   46550 County Farm

46600 Human Services

46700 Culture, Recreation and Education
   46710 Library
   46720 Parks
   46730 Daily Admission and Use Fees
      46731 Museum
      46732 Zoo
      46733 Golf Course
      46734 Swimming Area
46740 Event Admission and Use Fees
  46741 Fairs, Exhibits and Celebrations
  46742 Auditorium, Convention or Civic Center
  46743 Community Center
  46744 Stadium

46760 Schools

46770 UW-Extension

46800 Conservation and Development
  46810 Forests
  46820 Other Conservation
  46830 Public Housing
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46900 Other Public Charges for Services
47000 Intergovernmental Charges for Services

47100 Federal

47200 State

47210 General Government
47220 Public Safety
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47300 Other Local Governments

47310 General Government
47320 Public Safety
47321 Sheriff Services
47322 Board of Prisoners
47330 Transportation
47340 Sanitation
47350 Health
47360 Mum Services
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SECTION: Chart of Accounts

SUBSECTION: Revenues and Other Financing Sources

CLASSIFICATION: Intergovernmental Charges for Services

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47400 Local Departments
   47410 General Government (Support)
   47420 Public Safety
   47430 Transportation
   47440 Sanitation
   47450 Health
   47460 Human Services
   47470 Culture, Recreation and Education
48000 Miscellaneous Revenues

48100 Interest

48200 Rent

48300 Property Sales

48400 Insurance Recoveries

48500 Donations and Contributions from Private Organizations or Individuals
49000 Other Financing Sources

49100 Proceeds from Long-term Debt
   49110 Bonds
   49120 Notes
   49130 Installment Contracts
   49140 State Trust Fund Loans
   49150 Capital Leases

49200 Transfers from Other Funds
   49210 Transfer from General Fund
   49220 Transfer from Special Revenue Fund
   49230 Transfer from Debt Service Fund
   49240 Transfer from Capital Projects Fund
   49260 Transfer from Enterprise Fund
   49270 Transfer from Internal Service Fund
   49280 Transfer from Trust and Agency Fund

49300 Fund Balances Applied

49400 Sales of General Fixed Assets

49500 Proceeds of Refunding Bonds
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SECTION: Chart of Accounts

SUBSECTION: Expenditures/Expenses and Other Financing Uses

CLASSIFICATION: PAGE: 1 /1

51000 General Government
52000 Public Safety
53000 Public Works
54000 Health and Human Services
55000 Culture, Recreation and Education
56000 Conservation and Development
57000 Capital Outlay
58000 Debt Service
59000 Other Financing Uses
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51500 Financial Administration
  51510 Accounting
  51520 Treasury
  51530 Assessment of Property
  51540 Risk and Property Management
  51550 Purchasing

51600 General Buildings and Plant

51700 Property Records and Control
  51710 Register of Deeds
  51720 Surveyor
  51730 Real Estate Description

51900 Other General Government
  51910 Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables
  51920 Judgments and Losses
  51930 Nondepartmental Insurance and Bonds
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SECTION: Chart of Accounts
REFERENCE: 2.5.2

SUBSECTION: Expenditures/Expenses and Other Financing Uses
DATE: 7/31/85

CLASSIFICATION: Public Safety
PAGE: 1/1

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53000  Public Works

[53100-53500 Transportation]

53100 Highway and Street Administration

53200 Transportation Cost Pools

  53230 Shop Operations

  53240 Machinery Operations

  53270 Buildings and Grounds Operations

53300 Highway and Street Maintenance and Construction

  53310 County

  53320 State

  53330 Other Local Government

  53340 Local Departments

53400 Road Related Facilities

  53410 Limited Purpose Roads

  53450 Parking Facilities

53500 Other Transportation

  53510 Airport

  53520 Mass Transit

  53530 Railroads

  53540 Docks and Harbors

  53550 Bicycle

53600 Sanitation

  53630 Solid Waste Disposal
54000 Health and Human Services

[54100-54300 Health]

54100 Public Health Services

54200 Institutional Care

54210 Nursing Home

54220 General Hospital

54300 Mental Health Services

[54400-54700 Human Services]

54400 Income Maintenance

54410 Administration

54420 General Relief

54500 Social Services

54600 Aging

54700 Veterans

54900 Other Health and Human Services
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SECTION: Chart of Accounts
REFERENCE: 2.5.5

SUBSECTION: Expenditures/Expenses and Other Financing Uses
DATE: 7/31/85

CLASSIFICATION: Culture, Recreation and Education
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55000 Culture, Recreation and Education

55100 Culture

55110 Library

55120 Museum

55130 Auditorium, Convention or Civic Center

55140 Community Center

55200 Parks

55300 Recreation Programs and Events Recreation Facilities

55410 Zoo

55420 Swimming Areas

55430 Golf Courses

55440 Winter Sports Areas

55450 Ice Arenas

55460 Fairgrounds

55470 Stadium

55600 Education

55610 Schools

55620 UW-Extension
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57600 Culture, Recreation and Education

57610 Library

57620 Parks

57630 Other Culture and Recreation

57640 Education

57700 Conservation and Development

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Assets are resources owned or held by the county which have monetary value. Accounts under assets and resources include current accounts such as cash, marketable securities, taxes receivable and receivables from the general public, other governments and other funds as well as inventories, prepayments, long-term investments and receivables, fixed assets and debt retirement resources. Valuation accounts related to receivables and fixed assets are also included under assets and resources in this manual. Assets and resources are classified as follows:

11000 Cash and Marketable Securities
12000 Taxes and Special Assessments Receivable
13000 Accounts Receivable
14000 Due from Other Governments
15000 Due from Other Funds
16000 Inventories and Prepayments
11000 Cash and Marketable Securities

All cash and the cost of marketable securities chargeable to the treasurer and department heads or on deposit with fiscal agents of the county should be recorded in this series of accounts. Additional accounts may be established by the county to provide more detail for recorded cash and marketable securities by using the fourth and fifth digit of the account number.

Cash and marketable securities are restricted if their use is subject to constraints by legal or contractual requirements. The most common example of restricted cash and marketable securities in governmental accounting is that relating to revenue bond issues of enterprise funds.

Departmental cash and marketable securities accounts should be limited in number and maintained only upon authorization of the governing body.
12000 Taxes and Special Assessments Receivable

These accounts include amounts due from taxing districts and individuals for the county share of current tax rolls. In addition, items held by the county treasurer for collection as provided by the Wisconsin Statutes are reflected in this category. Such receivables include:

- Uncollected taxes on current year rolls turned over to the county treasurer by the districts for collection
- State tax credit due from districts
- Delinquent personal property taxes which were turned over for credit and which will be charged back to districts if not collected
- Real estate tax certificates held by the county
- Delinquent special assessments held in trust by the county for collection for the districts
- Delinquent drainage special assessments held in trust by the county for collection for the districts in accordance with Section 88.42 of the Statutes
- Delinquent forest crop taxes
- Special assessments for county park purposes in accordance with Section 27.065 of the Statutes
- Illegal and sundry tax items due from districts
- Uncollected occupational taxes
12100 Current Property Taxes Receivable

This account should be used to record transactions relating to current tax rolls and should be maintained in sufficient detail to indicate tax roll transactions with each town, village or city in the county. The account should be debited with the "Grand Total All Taxes and Charges" as shown in the "County Clerk's Apportionment of State and County Property Taxes and Charges".

At the tax settlement, this account should be credited and the applicable accounts in the 12200 and 12300 series should be debited with the amount of uncollected real estate taxes and personal property taxes returned to the county by the district "for credit".

Delinquent and postponed special assessments, delinquent drainage assessments and delinquent forest crop taxes returned in trust are not recorded in this account. Rather, the amounts for such taxes and assessments should be debited to Account 12330 and the 12600 series of accounts with an offsetting credit to the applicable liability Accounts 24420, 24430 or 24440.

The resulting credit balance in Account 12100, which represents the municipalities' and school districts' equity in delinquent taxes, should be closed through a General Journal entry by debiting this account and crediting Account 24410 "District Equity in Property Taxes" and Account 24600 "Due to School Districts".

12200 Delinquent (prior to tax sale) and Postponed Real Estate Taxes

This account should be opened when the tax settlements with the district treasurers are recorded on the general ledger. The account should be debited with the amounts of uncollected real estate taxes returned to the county by the districts for credit and the applicable town, village or city tax account in the 12100 series should be credited.

Principal collections on county tax receipts should be credited to this account. The account normally should be closed in October after the tax sale by crediting this account and debiting Account 12310 "Real Estate Taxes-Tax Certificates" and, if applicable, Account 12800 "Illegal and Sundry Tax Items Due from Districts" to reflect any illegal taxes charged back to the districts, Account 16130 "Inventory of Capital Assets Held for Resale (Tax Deeds)" to reflect the taking of tax deeds on property for resale, or Account 51910 "Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables" to reflect losses from uncollectible taxes recognized.
12300 Delinquent Property Taxes

12310 Real Estate Taxes (Tax Certificates)

Account 12310 should be debited in October with the total face amount of all tax certificates sold to the county at the tax sale. Credits to this account include receipts for the redemption and assignment of taxes, transfers to tax deeds (Account 16130), writedowns of uncollectible taxes (Account 51910) and transfers for illegal taxes due from districts (Account 12800). A subsidiary tax certificate record must be maintained to provide the detail of the account balances.

12330 Forest Cropland/Managed Forest Land Taxes [Delinquent (prior to tax sale) and Tax Certificates]

Account 12330 will reflect delinquent forest cropland and managed forest land taxes receivable returned to the county for collection. This account should be used for taxes in the current tax roll and for taxes transferred to certificates after the tax sale in October. Forest cropland/managed forest land taxes receivable (in trust) plus collections which have not been remitted to districts should equal the amounts reported in Account 24440 "Forest Cropland/ Managed Forest Land Taxes in Trust".
## Uniform Chart of Accounts for Wisconsin Counties

**SECTION:** Explanation of Accounts  
**REFERENCE:** 3.1.2  
**SUBSECTION:** Assets and Resources  
**DATE:** 7/31/85  
**CLASSIFICATION:** Taxes and Special Assessments  
**PAGE:** 4/4

### 12600 Special Assessments Receivable

12610 Current

12640 Delinquent [Delinquent (prior to tax sale) and Tax Certificates]

| Special Assessments |
| Drainage Assessments |

This account should be opened when the tax settlements with the district treasurers are recorded on the general ledger. The accounts should be debited with the amounts of current and delinquent special assessments and delinquent drainage assessments returned in trust and the applicable accounts in the 24400 series should be credited. Principal collections on county tax receipts should be credited to these accounts. Interest collections should be credited to the applicable accounts in the 24400 series.

The balance in these accounts plus collections of principal and interest which have not been remitted to districts should equal the amounts reported in Accounts 24420 "Special Assessments in Trust" and 24430 "Drainage Assessments in Trust".

Subsidiary records should be kept to show balances for each district.
13000 Accounts Receivable

Amounts due the county for current open accounts, excluding amounts due from other governments and from other funds, should be recorded in the following receivable accounts. Subsidiary records should be maintained with sufficient detail to identify the uncollected items which comprise the receivable account balance.

13100 Receivables for Goods and Services

Charges for services rendered and supplies furnished individuals and others should be recorded in this account. Separate accounts should be opened for specific series of invoices.

13200 Rent Receivable

Amounts due the county for rent of property should be recorded in this account.

13300 Interest and Dividends Receivable

This account includes matured interest and dividends declared on temporary investments, such as demand and time deposits, United States Treasury certificates, marketable securities and other similar investments which have not been received at the end of the year.

13400 Patient Care Accounts Receivable

These accounts should be used exclusively for the various health care services furnished by the county.

13600 Unbilled Accounts Receivable

This account will reflect the estimated amount of accounts receivable for services or commodities sold but not billed.
13900 Allowances for Uncollectible Accounts Receivable and Contractual Adjustments (Credit)

13910 Allowance for Uncollectible Receivables for Goods and Services, Rents and Interest (Credit)

13920 Allowance for Health Accounts Receivable-Contractual Adjustments (Credit)

These accounts are credited with amounts provided for losses on accounts receivable as well as for contractual adjustments on health service accounts. Concurrent charges are made to Account 51910 "Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables" for amounts credited to Account 13910. Concurrent charges are made to the applicable account in the 46500 series for amounts credited to the Allowance for Health Accounts Receivable Contractual Adjustments account.
14000 Due from Other Governments

14100 Due from U.S. Government

This account includes amounts due from the Federal Government which are subject to current settlement. This account should be used when definite commitments have been received from federal authorities and when the portion of federal aid applicable to recorded expenditures can be determined with a reasonable degree of accuracy.

14200 Due from State of Wisconsin

This account includes amounts due from the State of Wisconsin which are subject to current settlement. These receivables may represent charges for services rendered or grants-in-aid.

14300 Due from Other Counties

14400 Due from Cities, Villages and Towns

14500 Due from Special Purpose Districts

14600 Due from School Districts

Amounts due for goods and services furnished to other units of local government, school and ME districts, and special purpose districts should be recorded in these accounts.
15000 Due from Other Funds

Interfund receivables subject to current settlement should be recorded in the 15000 series. The recognition of an interfund receivable in one fund requires the recognition of an interfund payable in another. Because of this relationship, the aggregate amount of interfund receivables in the 15000 series must equal the aggregate amount of interfund payables in the 25000 series at all times.
**Uniform Chart of Accounts for Wisconsin Counties**

**SECTION:** Explanation of Accounts  
**REFERENCE:** 3.1.6

**SUBSECTION:** Assets and Resources  
**DATE:** 7/31/85

**CLASSIFICATION:** Inventories and Prepayments  
**PAGE:** 1/1

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**16000 Inventories and Prepayments**

**16100 Inventories**

16110 Inventories of Consumable Materials and Supplies.

This account is recommended for counties which have a controlled storeroom or stockpile of consumable materials and supplies.

The account should be debited with the cost of purchases to be held in storeroom or stockpile and with the cost of material returned to stock. General Journal entries charging the appropriate expense or receivable accounts and crediting this account for materials issued from stock should be made monthly, or more frequently, if desired. Such credit entries should be supported by material requisitions or work orders. A physical inventory should be taken at least once a year and the balance in this account should be adjusted for inventory variations.

**16120 Inventory of Stores for Resale**

These accounts are used to record the book value of goods or capital assets held by a county for resale rather than for use in its own operations. Stores held for resale might include such items as trees and confectionery goods.

**16130 Inventory of Capital Assets for Resale (Tax Deeds)**

Capital assets held for resale include such items as industrial development property, cemetery lots and tax deeded real estate. The county should maintain detailed records of tax deeded real estate which identify all delinquent taxes on the property.

Inventory held for resale should be segregated according to item type.
17000 Long-term Receivables

17100 Advances to Other Funds

These accounts include the amounts of interfund loans and advances which are subject to repayment but are not subject to current settlement. The recognition of an interfund receivable in one fund requires the recognition of an interfund payable in another. This relationship requires that the aggregate amount of advances to other funds in the 17000 series be equal at all times to the aggregate amount of advances from other funds in the 27000 series. A reserve for advances to other funds should be established by the governing body in governmental type funds as indicated in the discussion of Account 34130.

17200 Notes and Loans Receivable

This account includes amounts loaned to individuals or organizations external to the county.

17300 Advances to Other Governments

This account includes amounts advanced to other governmental entities external to the county which will be repaid in the future.

17500 Investment in Joint Ventures

This account represents the value of the county's investment in on-going cooperative projects with other governments. Accounting and reporting for joint ventures is guided by NCGA Statement 7. Joint ventures may include airports, solid waste disposal facilities, ambulance and health services.

17600 Investment in Property Held for Income

This account includes the value (lower of cost or market) of securities 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.
18000 Fixed Assets

18100 Intangible Assets

This account includes costs incidental to organizing an enterprise and putting it into readiness to do business and costs applicable to procurement of operating franchises, consents or licenses.

18200 Land

This classification reflects the acquisition value of land owned by the county. The account includes the purchase price and costs such as legal fees, filling and excavation costs incurred to put the land in condition for its intended use. Specific accounts under this classification could include:

- General County Purpose
- Highways and Gravel
- Pits
- Parks and Fairgrounds
- Landfills
- County Forests

18300 Buildings

This account reflects the acquisition value of permanent structures used to house persons and property owned by the county. The account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings.
18400 Improvements Other than Buildings

This account reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges.

18490 Accumulated Provision for Depreciation-Improvements Other than Buildings (Credit)

This account reflects the accumulation of periodic credits made to record the expiration in the service life of improvements other than buildings, which is attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

18500 Machinery and Equipment

Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, office equipment and furnishings.

18590 Accumulated Provision for Depreciation-Machinery and Equipment (Credit)

This account reflects the accumulation of periodic credits made to record the expiration in the service life of machinery and equipment, which is attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.
18800 Other Fixed Assets

The acquisition value of fixed assets which cannot be classified or included in other accounts in the 18000 series should be recorded in this account. The balance of this account must be supported by a list of individual items and amounts at all times.

18890 Accumulated Provision for Depreciation-Other Fixed Assets (Credit)

This account reflects the accumulation of periodic credits made to record the expiration in the service life of items classified as other fixed assets, which is attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

18900 Accumulated Provision for Depreciation-Fixed Assets-Composite Rate (Credit)

This account is to be established when a composite rate of depreciation is used to compute depreciation for fixed assets. In these instances this account will reflect the accumulation of periodic credits made to record the expiration in the service life of buildings, improvements other than buildings, and machinery and equipment, which is attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.
19000 Debt Retirement Resources

19800 Amount Available for Debt Retirement

This account, in the general long-term debt group of accounts, designates the amount of assets available in a debt service fund for the retirement of general obligation bonds and notes.

19900 Amount to be Provided for Debt Retirement

This account, in the general long-term debt group of accounts, represents the amount to be provided from taxes or other sources to retire outstanding general obligation bonds and notes.
Liabilities are the debts or other obligations of the county which have resulted from past transactions and which must be paid or renewed in the future. Liabilities are classified as follows:

21000 Accounts Payable
22000 Payable from Restricted Assets
23000 Special Deposits
24000 Due to Other Governments
25000 Due to Other Funds
21000 Accounts Payable

21100 Accounts (Vouchers) Payable

This account includes liabilities on open account owing to private persons, firms, or corporations for goods and services received by a county.

Accounts payable must be recorded at the close of the year to report expenditures/expenses in the year they are incurred. For interim reporting purposes accounts payable should be recorded monthly. The balance in this account should be supported by a detail accounts payable ledger or by a list of vouchers.

21200 Temporary Notes Payable

This account should be credited with the face value of all notes payable within one year from the date of issue, and debited when the notes are repaid. An exception should be made for temporary loan proceeds obtained in anticipation of a long-term debt issue. Long-term debt anticipation borrowing proceeds should be credited to an account of the 29000 series. Such temporary borrowing must be repaid from the proceeds of the related long-term debt issue. Notes which are not payable within one year from the date of issue should be credited to the proper long-term debt proceeds account in the 29000 series.

21300 Matured General Obligation Bonds, Notes and Interest Payable

This account includes the face value of general obligation bonds and notes which have reached or passed their maturity date, but which remain unpaid. This account shall also include the amount of interest on general obligation bonds and notes which has matured but remains unpaid.

21400 General Obligation Bonds and Notes Payable (Current Portion)

This account includes the face value of general obligation bonds and notes maturing within one year from the date of the balance sheet.
21500 Payroll Deductions Payable

Payroll deductions from employees’ salaries and wages are to be credited to the applicable accounts in this series when payrolls are recorded. The accounts should be debited when the amounts withheld are disbursed to the agencies or parties for whom deductions were authorized. Detail records must be maintained at all times to indicate the composition of account balances in a manner satisfactory to the county or recipient agencies. Specific account numbers are provided for the more common payroll deductions. Additional accounts should be created by counties when deductions are authorized for purposes other than those provided.

21600 Accrued Interest Payable

This account represents the amount of interest accrued at the end of a period but which is not due until a later date. Accrued interest payable from restricted assets should be recorded in Account 22400.

21700 Accrued Wages Payable

This account represents wages earned by employees at the end of a period but which are not due until a later date.

21800 Unused Vested Employee Benefits

21810 Unused Vacation Credits

21820 Unused Sick Leave Credits

Balances in the above accounts represent the determinable and vested unused vacation and sick leave credits earned by employees. NCGA Statement 4 provides guidance for the accrual of these liabilities.
22000 Payable from Restricted Assets

Restricted assets are monies or other resources which are restricted for specific uses by legal or contractual requirements. This classification should be used only by enterprise and internal service funds.

22100 Construction Contracts Payable

Amounts due on construction contracts for enterprise fixed assets, to be paid from restricted resources, are recorded in this account.

22200 Matured Revenue Bonds and Interest Payable

This account includes the face value of revenue bonds which have reached or passed their maturity date but which remain unpaid. This account shall also include the amount of interest on revenue bonds which has matured but remains unpaid.

22300 Revenue Bonds Payable (Current Portion)
Non-revenue cash receipts deposited with various county officials and department heads should be credited to these accounts.

23100 Treasurer

This series of accounts should be credited when amounts are deposited with the county treasurer in accordance with certain statutory requirements or to ensure proper performance by the depositor. The accounts should be debited when disposition is made of the amounts held.

Types of deposits that may be recorded here could include:

- Performance Bond Deposits
- Badge and Key Deposits
- Customer Deposits
- Burial Deposits
- Cemetery Perpetual Care
- Unclaimed Funds (s.s. 59.89 and 59.90)

23200 District Attorney (Restitutions)

This account should be credited with amounts deposited with the district attorney and should be debited when disposition is made of the deposit.

23300 Court

Collections made in the court offices for maintenance and support, court appearance deposits and other trust deposits should be credited to these accounts. Court appearance deposits which relate to deposits prior to appearance in court should be debited after disposition of the court matter and the proper revenue, due state and/or due district account should be credited. All accounts should be debited with payments made in accordance with court orders. Specific accounts under this series would include:

- Maintenance and Support
- Court Appearance Deposits
- Other Trust Deposits
23400 Sheriff

Accounts for Huber Law deposits and other trust deposits should be credited when payments are deposited with the sheriff and should be debited when payments are made by the sheriff in accordance with the purposes of the deposits.

23500 Purchases of Care and Service Deposits

Amounts deposited with the health department or social services department for the purchase of care and services should be credited to accounts established in this series. The accounts should be debited when disposition is made of the amounts held.

23600 Patient Deposits

Amounts of patients' funds held in safekeeping would be reflected in this account.
24000 Due to Other Governments

24100 Due to U.S. Government

This account includes amounts, other than payroll taxes, owed to the U.S. Government subject to current settlement.

24200 Due to State of Wisconsin

24210 Taxes

Liability accounts under the Account 24210 series will include accounts for state taxes and special charges, occupational taxes, sales taxes and real estate transfer fees.

A liability account for state taxes and special charges should be credited when the County Clerk’s Apportionment of Taxes is recorded. The other accounts in this series should be credited as collections are made. Payments of such collections to the state should be debited to these accounts. In addition, whenever sales taxes are reported to the state, an entry will be necessary to charge an account under this series and credit Account 41220 for the retained collection fee. Only the state's portion of real estate transfer fees will be credited to this account series. The county portion will be credited to Account 41230.

24220 Licenses and Permits

The state's share of marriage, dog, conservation, occupational drivers, and septic tank license and permit collections by the county will be credited to this series of accounts. Payments to the state for such collections will be subsequently debited to these accounts.
24230 Court Fees

24240 Court Penalties

The state share of court fee and penalty collections made by the clerk of courts should be credited to these accounts. Payments to the state for such collections should be debited to the accounts. Individual accounts under these classifications may include the following:

<table>
<thead>
<tr>
<th>Fees:</th>
<th>Penalties:</th>
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<tbody>
<tr>
<td>Suit Tax</td>
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<td>Probate</td>
<td>Penalty Assessment Surcharge</td>
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<td>Juvenile Legal</td>
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<td></td>
<td>Natural Resources Assessments and Restitution</td>
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<tr>
<td></td>
<td>Payments</td>
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</tbody>
</table>

24250 Child Support

Child support collections under the Title IV-D program should be credited to and payments to the state for such collections should be debited to this account.

24260 Natural Resources

The state share of county forest severance collections under s. 28.11(9) should be credited to this account and payments to the state should be debited hereto. Amounts received for managed forest land that is designated "closed" under Section 77.83 of the statutes should also be credited to this account.

24300 Due to Other Counties

Amounts due other counties should be credited and related payments to the counties should be debited to this account.

24400 Due to Cities, Villages and Towns

24410 District Equity in Property Taxes

This account should be credited with the local equities in delinquent taxes returned to the county for credit. Payments to districts as a result of the collection of delinquent taxes should be debited to this account. Detail must be maintained to indicate the year of tax, district and district equity amounts.
24420 Special Assessments in Trust

Public improvement special assessments which have been placed in the tax roll by the district may be accepted by the county in trust for collection. The county thus accepts no liability for such special assessments until the county has collected the assessments.

To record the assessments turned over to the county treasurer for collection, Account 12610 should be debited and this account will be credited. Collections on amounts placed in the tax roll should be credited to the applicable receivable account (12610 or 12640) and interest collections should be credited to this account. This account should be debited with payments to districts for assessment and interest collections.

Subsidiary records should provide the detail of current taxes, tax certificates, tax deeds and cash collections held in trust for each city, town or village. Cash collections should be remitted to districts in accordance with agreements made under Section 75.365 of the Statutes. If desired, a county may maintain separate accounts for interest collections on special assessments.

24430 Drainage Assessments in Trust

Transactions for delinquent drainage assessments which have been placed in the local tax rolls and which are delinquent at the time of tax settlement and are accepted by the county in trust for collection should be recorded in a manner similar to special assessments as discussed under Account 24420. If the delinquent drainage assessments are held for county farm drainage districts, collections of principal and interest may be transferred from this account to the applicable account in the 25800 series by General Journal entry rather than by a check issued to the district. Asset accounts 12610 and 12640 apply to this account. Separate accounts may be maintained for interest collections due districts.

24440 Forest Cropland/Managed Forest Land Taxes in Trust

This account should be established when delinquent forest cropland and managed forest land taxes are turned over in trust to the county treasurer for collection. The account will offset amounts recorded as receivable in Account 12330. Collections of forest cropland and managed forest land taxes should be disposed of in accordance with Section 77.04(3) and Sections 77.89(2) and (3) of the Statutes, respectively.
24450 Sundry Tax Items

This account should be credited with overcollections of property taxes by the county as a result of errors in tax settlements with districts. The account should be debited with the payments to the districts.

24460 Forest Income

This account should be credited with national forest income distributed to the county by the state. According to Section 59.20(13) of the Statutes such income is to be paid to towns wherein national forests are located. This account will also be used for the 10% of gross receipts from timber sales on county forests which according to Section 28.11(9) of the Statutes are paid to towns having county forest land. The account should be debited with payments to the district.

24470 Municipal Ordinance Violations

Collections by the clerk of courts for municipal ordinance violations should be credited to and payments to the districts for such collections should be debited to the account.

24500 Due to Special Purpose Districts

Amounts due special districts should be credited to this account. Payments to the districts should be debited to this account. A separate account should be established for each special district using the fourth and fifth digits of the account number.

24600 Due to School Districts

Amounts due independent school districts and VTAE districts for taxes to be collected by the county and remitted to the districts, in accordance with Sections 74.03/74.031 of the Statutes, are credited here.
Interfund payables subject to current settlement should be recorded in the 25000 series.

The recognition of an interfund payable in one fund requires the recognition of an interfund receivable in another. Because of this relationship, the aggregate amount of interfund payables in the 25000 series must equal the aggregate amount of interfund receivables in the 15000 series at all times.
26000 Deferred Revenues

26100 Deferred Tax Roll Revenues

This account is credited with the amount of taxes and other revenues included in the tax roll applicable to the subsequent year. See NCGA Interpretation 3 "Revenue Recognition-Property Tax" for discussion on deferred tax revenue.

26200 Deferred Special Assessment Revenues

Revenue from all special assessments should be credited to this account. When such assessments are collected or placed in the tax roll for collection, this account should be debited and the appropriate revenue account should be credited. Special assessments held in trust should be credited to Account 24420.

26300 Advance State Aid Collections

This account is credited with the amount of state aids collected before they become due.
27000 Advances from Other Funds

These accounts include the amounts of interfund loans and advances which are subject to repayment, but, are not subject to current settlement.

The recognition of an interfund payable in one fund requires the recognition of an interfund receivable in another. This relationship requires that the aggregate amount of advances from other funds in the 27000 series be equal at all times to the aggregate amount of advances to other funds in the 17000 series.
29000 Long-Term Debt

29100 General Obligation

29110 General Obligation Bonds Payable

These accounts represent the face value of general obligation bonds and notes issued and outstanding.

29120 General Obligation Notes Payable

29140 Installment Contracts Payable

This account represents the discounted present value of installment purchase contracts or long-term notes issued in exchange for capital assets and remaining unpaid.

29150 Capital Leases Payable

This account includes the noncurrent portions of the discounted present value of total future stipulated payments on leases which have been capitalized in accordance with NCGA Statement 5.

29200 Mortgage Revenue Bonds Payable (Noncurrent Portion)

This account represents the face value of revenue bonds issued and outstanding and not maturing within one year from the date of the balance sheet.

29600 Liability for Employee Benefits

29610 Unfunded Liability for Wisconsin Retirement Fund

This account represents the amount due the Wisconsin Retirement Fund for prior service credits of employees.

29620 Accrued Employee Benefits

This account is adjusted at year-end to equal the long-term liability for accrued vacation and sick leave. Proprietary funds will recognize an expense for the increase over prior years. Further explanation can be found in NCGA Statement 4.
29800 Unamortized Bond Premium (Credit) or Discount (Debit)

This account includes the total of the unamortized balance of premiums or discounts for all classes of proprietary fund long-term debt. Premium or discounts pertaining to individual issues are amortized following a plan which will distribute the amounts equitably over the life of the securities. The county may, however, accelerate the amortization of premium or discount where the amounts are insignificant. The amortization of balances in this account should be offset by debits or credits to interest expense.
Fund equity is the amount by which the assets of a fund exceed the liabilities of the fund. In governmental fund types, the fund equity is called Fund Balance.

The fund equity of proprietary fund types includes Contributed Capital and Retained Earnings. The general fixed asset account group fund equity is designated as Investment in General Fixed Assets. There is no fund equity in agency funds or the general long-term debt group of accounts. Fund equity is classified as follows:

31000 Contributed Capital
32000 Investment in General Fixed Assets
33000 Retained Earnings
34000 Fund Balances
31000 Contributed Capital

These proprietary fund accounts will show the amount of permanent capital contributed to the fund by the various governments and individuals.

Construction grants received from the federal and state governments may be amortized over the composite life of the property constructed or obtained with the grant funds. NCGA Statement 2 provides guidance for reporting the amortization of grants.
32000 Investment in General Fixed Assets

These accounts, in the general fixed assets group of accounts, represent the county’s equity in general fixed assets by financing source.
33000 Retained Earnings

33100 Retained Earnings-Reserved

These accounts represent the segregation of portions of retained earnings which are legally restricted or are held for specific board-approved purposes. Portions of retained earnings are usually reserved to comply with the terms of revenue bond indentures. The amount of the reserves should correspond with the amounts in related restricted asset accounts less current liabilities payable from the restricted assets.

33900 Retained Earnings-Unreserved

This account represents the accumulated earnings of a proprietary type fund which have been retained in the fund and which are not reserved for any specific purpose.
34000 Fund Balances

34100 Fund Balances Reserved

Reserved fund balances should be limited to indicating that a portion of the fund balance (1) is not appropriable for expenditure (e.g., Reserve for Inventories), or (2) is legally segregated for a specific future use (e.g., Reserve for Encumbrances).

34110 Encumbrances

This account segregates a portion of fund balance to provide for unliquidated encumbrances.

34120 Inventories of Supplies and Capital Assets Held for Resale

This account segregates a portion of fund balance to indicate that assets equal to the amount of the reserve are invested in inventories and are, therefore, not available for appropriations.

34130 Advances to Other Funds and Long-term Receivables

This account segregates a portion of fund balance to indicate that assets equal to the amount of the reserve have been advanced to other funds or entities and are therefore not available for appropriations.

34140 Self Insurance

This account segregates a portion of fund balance that is restricted for self-insurance purposes.

34150 Endowments

This account segregates a portion of fund balance to indicate that assets equal to the amount of the reserve are gifts and bequests in which the principal is to remain intact or is to be used over a period of years.
34170 Subsequent Year's Budget

This account segregates that portion of the fund balance to be used as a financial resource of the subsequent year's budget.

34200 Unreserved Fund Balances Designated

This account is used for the 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.

34300 Unreserved and Undesignated Fund Balance

This account represents the portion of unreserved fund balance available to finance expenditures other than those tentatively planned.
As required by generally accepted accounting principles, revenues and other financing sources are to be classified by fund and source. In this manual the following classification is used.

41000 Taxes
43000 Intergovernmental Revenues
44000 Licenses and Permits
45000 Fines, Forfeits and Penalties
46000 Public Charges for Services
47000 Intergovernmental Charges for Services
48000 Miscellaneous Revenue
49000 Other Financing Sources
41000 Taxes

41100 General Property Taxes

General property taxes are taxes levied on an assessed valuation of real and personal property. This account is credited at the beginning of the year with the amount of tax levy for county purposes, as shown in the summary of the "County Clerk's Apportionments of State and County Property Taxes and Charges". In accordance with NCGA Interpretation 3 "Revenue Recognition-Property Tax", property taxes should be recognized as revenue in the fiscal year for which taxes have been levied, provided that certain "available" criteria are met. The amount of properly taxes reported in this account may have to be adjusted if such criteria are not met.

41130 Occupational Taxes

This account is credited with the county share of occupational taxes on coal levied under the provisions of Section 70.42 of the Statutes.

41150 Forest Cropland/Managed Forest Land Taxes

The county's share of forest cropland and managed forest land tax collections as specified in Sections 77.04(3) and 77.89(2) of the Statutes is credited to this account.

41170 Motor Vehicle Taxes

Revenues resulting from an ordinance that imposes an annual county registration fee on motor vehicles in accordance with Section 341.35 of the Statutes will be credited to this account.

41200 Sales and Use

41220 General Sales and Retailers' Discount

Revenues resulting from a sales tax enacted by the county in accordance with Subchapter V of Section 77 of the Statutes will be credited to this account. The sales tax account will also be credited with the discount deducted from remittances of sales tax collections to the state as authorized in Section 77.61(4). The state portion is credited to Account 24213.
41230 Real Estate Transfer

The county portion of real estate transfer fees collected by the register of deeds as specified in Section 77.24 of the Statutes is credited to this account. The state portion is credited to Account 24214.

41240 Race Track Admissions Tax

This account is credited with the county share of race track admissions tax as specified in Section 562.08(2) of the Statutes.

41800 Interest and Penalties on Taxes

The county share of interest and penalties collected on delinquent taxes is credited to this account.
43000 Revenues

Revenues derived from other governments in the form of shared taxes or grants are recorded in this series of accounts.

43200 Federal Grants

This series is used to record grants-in-aid paid to counties by federal agencies.

43400 State Shared Taxes

43410 Shared Revenues
43500 State Grants

This series is used to record aids paid by the state, including those partially or entirely financed by federal agencies. Grants intended for specific purposes should be recorded within one of the following functional classifications. Additional detail can be obtained by using the fifth digit or by using project codes for individual grants. Examples of grants and aids to be included under the functional classifications are provided below.

43510 General Government

  County assessment aids

43520 Public Safety

  Law enforcement training aids
  Disaster assistance

43530 Transportation

  Transportation aids
  Transit operating aids
  Airport improvement program aids
  Harbor assistance aids

43550 Health

  Community social and mental hygiene services grants relating to mental health, alcohol abuse, drug abuse and developmental disabilities
  Medical assistance programs (Medicaid; Title XIX)
  Special supplemental food program for women, infants and children
  Preventive health and health services block grant

43560 Human Services

  Income maintenance administration
  General relief aids
  County veterans service officer aids
  Older Americans program grants (such as Title III, Part C-nutrition services and USDA meal subsidies for the elderly)
  Community social and mental hygiene services grants (such as social service administration, child welfare, foster care and youth aids)
43570 Culture, Recreation and Education
   Aids to county and district fairs
   Public library systems aids
   Aids for handicapped education
   Snowmobile aids

43580 Conservation and Development
   County forest aid
   County conservation aids
   Fish, wildlife and forestry recreation aids
   Nonpoint source pollution abatement
   Point source pollution abatement
   Erosion control program

43600 Other State Payments
These accounts include payments from the State which are not restricted to expenditures for specific purposes.

43610 Payments for Municipal Services
This account will reflect payments made by the state for certain municipal services in accordance with Section 70.119 (2) of the Statutes.

43640 Severance/Yield/Withdrawal Taxes
Monies received from tax for the right to cut and remove wood products from forest croplands and managed forest lands in accordance with Sections 77.07 (3) and 77.89(2), respectively, and from tax for the withdrawal of land from designated forest croplands and managed forest lands in accordance with Section 77.10 (2)(b) are recorded in this account. The state initially makes payment to the town who in turn remits the county's portion to the county.

43700 Grants from Local Governments
This series of accounts provides for grants received by the county from local governments.
44000 Licenses and Permits

44100 Business and Occupational Licenses

These accounts include revenues from license sales for businesses and occupations which must be licensed before doing business within the county.

44200 Nonbusiness Licenses

These accounts include license fees for regulated activities other than operating a business or for construction. Examples of nonbusiness licenses include the following:

- Marriage
- Dog and Cat
- Conservation
- Occupational Drivers

44300 Building Permits and Inspection Fees

These accounts include permit fees required for construction or remodeling of property and fees for inspection of property. The types of permits include:

- Building
- Septic tank
45000 Fines, Forfeits and Penalties

45100 Law and Ordinance Violations

Collections of penalties imposed for violation of county ordinances, resolutions or bylaws are credited to this classification, including bail for violation of a county ordinance which is forfeited upon nonappearance before a court at the time fixed for hearing of the case. Also, the county share of state fines and forfeitures, and parking violation collections which are forfeited without court action are credited to this category. Specific accounts may be established for the following:

- County Ordinance Forfeitures
- County Share of State Fines and Forfeitures
- Parking Violations
- Other Law and Ordinance Violations

45200 Awards and Damages

Forfeitures by contractors for failure to perform contractual obligations, judgments and damages awarded to the county as a result of a court decision and miscellaneous forfeitures collected by the county without court action are credited to this classification. Specific accounts may be established for the following:

- Contract
- Forfeitures
- Judgments
- Damages
46000 Public Charges for Services

Accounts in this category are to be credited when invoices for services rendered to private parties are recorded as Accounts Receivable in the 13000 series. The accounts may also be credited directly when receipts are recorded for collections of charges or fees which have not been considered as accounts receivable. Services billed to municipalities or other governments are credited to the applicable account in the 47000 series. The accounts are segregated by function and activity as shown below and on the following pages:

46100 General Government

Charges for services rendered by departments whose function is considered general government are included in this series of accounts. Those departments include:

- Clerk
- Treasurer
- Register of Deeds
- Court
- Probate

The county share of real estate transfer fees should be credited to 41230.

46200 Public Safety

Service charges for public safety are credited to these accounts. Sheriff and/or traffic patrol fees include charges for copies of accident reports. Also included in this series are ambulance fees and board of prisoners.
46300 Transportation

Charges to individuals and nongovernmental organizations for services on highways and related facilities are credited to the accounts indicated.

46310 Highway Maintenance and Construction

This account reflects revenue from services including those listed below to individuals and nongovernmental organizations.

Services:
- Grading
- Ditching
- Snowplowing

46330 Parking

46340 Airport

46350 Mass Transit

46370 Docks and Harbors

Public charges for services of other transportation facilities are credited to the 46330 to 46370 series of accounts.

46400 Sanitation

46430 Solid Waste Disposal

This account includes charges for landfills, incinerators, recycling programs and any other disposal methods.
46500 Health

Charges to individuals and third parties for services related to the various health programs are charged to this series of accounts. Examples of revenues from public charges for services to be included under this classification are provided below:

46510 Public Health Services

Fees charged for health services are credited to accounts in this series. These services include:

- Regulation and Inspection
- Immunization
- Health Clinics
- Nursing
- Animal and Insect Control

46520 Institutional Care

This account includes patient charges at county operated nursing homes, residential care facilities and/or general hospitals.

46530 Mental Health Services

This account includes patient charges relating to the 51.42 and 51.437 boards. Additional accounts may be necessary to provide detail necessary for reports to the state Department of Health and Social Services.

46550 County Farm

This account includes revenues from operations of the county farm.

46600 Human Services

This account series includes repayments of general relief, charges to third parties for relief payments, and client charges for social services provided by the county.
46700 Culture, Recreation and Education

46710 Library

Fines for lost, damaged or overdue books are included in the credits to this account.

46720 Parks

Fees charged for public park areas for park use, shelter rentals, camping and park equipment rental are credited to this account.

46730 Daily Admission and Use Fees

Fees charged to the public for the regular use of county operated cultural and recreational facilities should be credited to these accounts. These facilities include:

- Museums
- Zoos
- Golf Courses
- Swimming Areas
- Ice Arenas

46740 Event Admission and Use Fees

Admission charges for special events and rentals or fees collected for the temporary exclusive use of facilities listed below are included in the credits to these accounts. Long-term rentals should be credited to Account 48200.

- Fairs and Exhibits
- Auditoriums
- Convention Centers
- Civic Centers
- Community Centers
- Stadiums
46760 Schools

Fees and tuition for county operated schools are credited to this account.

46770 UW Extension

Fees for services provided by the county extension are credited to this account.

46800 Conservation and Development

46810 Forests

The county share of stumpage receipts from county forests is credited to this account.

46820 Other Conservation

Accounts in this series are used to record revenues from other resource conservation activities such as the sale of agricultural lime.

46830 Public Housing

Rents and other revenues from public housing projects are credited to this account.

46850 Economic Development

Revenues associated with charges for services related to an industrial park are credited here.
47000 Intergovernmental Charges for Services

Revenues from charges for intergovernmental services are to be recorded in the 47000 series of accounts. Accounts in this category are to be credited for revenue when invoices for services rendered are recorded as accounts receivable. The accounts may also be credited directly when receipts are recorded for collections of charges or fees which have not been invoiced. The first level of classification reflects the type of government as shown below:

47100 Federal

47200 State

47300 Other Local Governments

47400 Local Departments

Charges for services to local departments by service departments, such as data processing, printing, duplicating, etc. are recorded in Account 47400. See page 15 of NCGA Statement 1 for discussion of interfund "quasi-external" transactions. Activities which are performed primarily for county agencies and other governments may be accounted for in an internal service fund.

The intergovernmental charges for services should be further segregated by type using the fourth digit of the account number as follows:

- 10 General Government (Support)
- 20 Public Safety
- 30 Transportation
- 40 Sanitation
- 50 Health
- 60 Human Services
- 70 Culture, Recreation and Education
- 80 Conservation and Development

Additional accounts should be inserted as needed.
**48000 Miscellaneous Revenues**

**48100 Interest**

Interest revenue is credited to this account. Funds using a modified accrual basis of accounting recognize such revenue when amounts are due and funds using an accrual basis of accounting recognize the revenue when amounts are earned.

**48200 Rent**

Rentals for the long-term use (monthly or annual leases) of buildings and offices are credited to this account. Also, rent for the lease of county property for industrial or commercial purposes is credited to this account.

Rentals of equipment will normally be considered as a charge for service and are credited to accounts in the 46000 and 47000 series. Miscellaneous fee collections for the use of grounds or facilities for recreational purposes will also be considered as a charge for service.

**48300 Property Sales**

Collections for the sale of general fixed assets, capital assets held for resale, salvage and waste, and materials and supplies are credited to this series. Sales of general fixed assets that involve very large dollar amounts should be recorded in Account 49400 and reported as an "Other Financing Source".

**48400 Insurance Recoveries**

This account is credited with collections from insurance companies for damage to or loss of property.

**48500 Donations and Contributions from Private Organizations or Individuals**

This account is credited with gifts or donations received from civic organizations and private sources. Gifts and bequests in which the principal is to remain intact or is to be used over a period of years may be accounted for in the trust and agency fund.
49000 Other Financing Sources

49100 Proceeds from Long-term Debt

Accounts in the 49100 series do not apply to proprietary fund accounts.

49110 Bonds

49120 Notes

Proceeds from long-term notes or general obligation bond issues are credited to these accounts.

49130 Installment Contracts

This account is credited with the face value of installment purchase contracts, land contracts or long-term promissory notes issued in exchange for general fixed assets. Concurrent charges to the applicable expenditures account are made when such obligations are recorded.

49140 State Trust Fund Loans

This account is to be credited with the amount of general obligation debt proceeds received from the state for loans from state trust funds under the provisions of Section 24.61 of the Wisconsin Statutes.

49150 Capital Leases

This account is credited with the discounted present value of capital lease agreements. Concurrent charges are made to the applicable expenditure accounts. NCGA Statement 5 and Financial Accounting Statement 13 provide further guidance on the accounting for leases.
49200 Transfers from Other Funds

This series of accounts is used to record all transactions regarded as a transfer into a fund. The two major categories of interfund transfers are:

1. Residual Equity Transfers: Nonrecurring or nonroutine transfers of equity between funds, e.g., contribution to Enterprise Fund or Internal Service Fund capital by the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund.

2. 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 transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures.

Reference 2.4.8 of this manual assigns account codes for operating transfers to each of the fund types.

49300 Fund Balances Applied

This account can be used for budgetary accounting only. It represents the amount of a fund balance that is used to balance the budget and lower the tax levy.

49400 Sales of General Fixed Assets

This account should be used for sales of major fixed assets if the amounts are so large that their inclusion in the revenue account 48300 might mislead or confuse readers of the financial statements.

49500 Proceeds of Refunding Bonds

This account should be used for the proceeds of new debt for advance refundings resulting in defeasance of debt reported in the General Long-term Debt Account Group. See GASB Statement No. 7 "Advance Refundings Resulting in Defeasance of Debt."
Expenditures/expenses are to be classified by fund, organizational unit, function, activity, character and object according to generally accepted accounting principles. Function and activity are identified in the 5 digit account code. In this manual current operating expenditures/expenses are classified by function as follows:

51000 General Government
52000 Public Safety
53000 Public Works
54000 Health and Human Services
55000 Culture, Recreation and Education
56000 Conservation and Development

Expenditures that are presumed to benefit other fiscal periods are classified as Capital Outlay or Debt Service.

57000 Capital Outlay
58000 Debt Service

Transfers among funds which are not expenditures or expenses of the entire county are classified as Other Financing Uses.

59000 Other Financing Uses

The following sections describe more detailed classifications by subfunction and activity. Object classes are listed in Section 4.
51000 General Government

51100 Legislative

Accounts within this subfunction include direct expenditures of the governing body (county board) and its committees, including salaries, per diems and travel for members and dues paid to various organizations.

51200 Judicial

Salaries of office personnel as well as juror, witness, interpreter and transcript fees and other costs incurred in the operation of the circuit court system, including probate, juvenile and small claims courts. The above accounts may be combined in a total system expenditure account or additional accounts may be maintained for each court.

In addition to accounts for the circuit court, clerk of courts and probate, separate accounts may also be maintained for expenditures for the Family Court Commissioner, Law Library, Public Defenders for indigent defendants and the Coroner.

51300 Legal

51310 (District) Attorney

Expenditures of the district attorney, including clerical personnel in the office, are included in this account. This account includes fees paid to legal counsel hired to assist the district attorney in special cases or situations and other special prosecution expenses.

51320 Corporation Counsel

Expenditures of the corporation counsel and the personnel in the office are charged to this account. This account includes fees paid to legal counsel hired to assist the corporation counsel in special situations and payments for updating the county's code of ordinances.

51330 Child Support

Expenditures applicable to the child support (IV-D) program are charged to this account.
51400 General Administration

51410 Executive (Administrator)

Compensation and other expenditures of the county executive or administrator and the employees of the office and other executive expenditures are to be charged to accounts in this series.

51420 Clerk

This account includes the clerk's salary and direct expenditures of operating that office. Salaries of individuals responsible for maintaining financial records should be charged to Account 51510.

51430 Personnel

Expenditures of the office or offices performing central personnel services for the county are charged to this account.

51440 Elections

This account includes expenditures for public notices announcing elections, the printing of election ballots for primary, general and special elections for state and county officials and fees paid canvassers and recount clerks.

51450 Data Processing

All expenditures/expenses of administrative service departments such as data processing should be charged in this account. You might add accounts for central duplicating or printing. If these service operations charge fees to other departments and involve significant amounts of money, consider using an internal service fund.
51500 Financial Administration

51510 Accounting

This account includes: all costs of the financial recordkeeping and internal audit activities including payments to outsiders for bookkeeping and data processing services; expenditures relating to the supervision and coordination of activities to assure that necessary financial data is available for the board and executive or administrator, expenditures of the comptroller, director of finance or county auditor; fees paid for annual audits including those for federal revenue sharing and federal and state grant programs; and fees paid for closing records, accounting assistance and preparation of reports.

51520 Treasury

Expenditures of the county treasurer are shown in this account. This activity includes all custodial duties including the collection, deposit and investment of cash.

51530 Assessment of Property

This account includes all costs of the county assessor and board of review in counties which establish the office of county assessor, the cost of providing assessment and tax roll forms and supplies under Section 70.09(3) of the Statutes and the cost of maintaining an office for the assessor of incomes as provided in Section 73.07 of the Statutes.

51540 Risk and Property Management

This account includes administrative costs of managing the county's insurance program and developing a comprehensive risk management program, and administrative costs for managing county property (acquisition, appraisal, inventory, recordkeeping, property rental and sale of unused property, etc.).

51550 Purchasing Administrative costs to purchase goods and services for the county (purchasing department, agent, etc.) are included in this account.
51600 General Buildings and Plant
Custodial salaries or contracts, custodial supplies, fuel, electricity, water and sewer, elevator maintenance; fire extinguishers, rents paid to others for quarters of county offices are included in these accounts.

51700 Property Records and Control
Compensation and other expenditures in fulfilling the duties of the offices of the register of deeds, surveyor, real estate description department and abstractor are charged to the accounts indicated.

51900 Other General Government

51910 Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables
This account should be charged with amounts sufficient to provide for losses from uncollectible taxes, special assessments and receivables.

51920 Judgments and Losses
Expenditures in settlement of claims against the county for injury to persons or property are charged to this account. However, the cost of land acquired in condemnation proceedings and expenditures in settlement of damage claims from construction projects undertaken and financed by the county will not be charged here but are charged to the account for the affected project or land acquisition.

51930 Nondepartmental Insurance and Bonds
These accounts include premiums on general and automotive liability insurance, fire, theft, general comprehensive insurance and payments for such purposes to a self-insurance fund maintained by a county. If departmental codes (Subsection 1.3) are not used, maintain a separate account for highway and law enforcement department insurance.

This account also includes premiums on surety bonds for employees. False arrest bonds for sheriff and traffic patrol and professional liability bonds for doctors and nurses are charged to accounts describing the activity performed by the employe.
52000 Public Safety

52100 Law Enforcement

Separate accounts may be used for the various activities within law enforcement. These activities include: sheriff, traffic control, snowmobile law enforcement, water safety patrol, support services (communications) and other police services.

52200 Fire Protection

This account includes expenditures incurred by fire wardens and other personnel in the prevention and detection of fires, particularly forest fires, and expenditures of personnel assigned to extinguishing fires and payments of state special charges for fire suppression.

52300 Ambulance

Expenditures of maintaining an emergency ambulance service by the counties including payments to private operators or other governments for providing such service are charged to this account.

52400 Inspection

Expenditures of the building inspection department include salaries, benefits and travel of all department personnel as well as all office, convention and other department expenditures.

52500 Disaster Control

This account includes expenditures of the county emergency government (civil defense) office, the cost of training emergency government employees and volunteers, the cost of conducting emergency alert tests, the cost of installing, maintaining and operating storm and tornado warning systems, and payments to prevent damage and to restore areas after floods and payments to flood control boards. Separate accounts should be maintained for each project subject to state or federal aid.
52600 Emergency Communication

Expenditures relating to operation of the 911 or other emergency communication system are charged to this account.

52700 Correction and Detention

This account is charged with expenditures for the construction, operation, and maintenance of such correctional institutions as prisons, jails, prison factories, prison farms, detention homes and reformatories. Payments made to other municipalities or counties should also be recorded in this account.
Accounting for the operations of county highway departments is governed by the state Department of Transportation (DOT). Highway department operations should be accounted for in an internal service fund. Refer to the DOT accounting manual "Uniform Cost Accounting System for Wisconsin County Highway Departments" for specific accounts and procedures that should be used. The accounts listed in the Department of Revenue chart of accounts are consistent with the DOT manual.

53100 Highway and Street Administration

Engineering and administrative costs for transportation activities including planning, developing and administering transportation programs not related to specific projects are recorded in this account.

53200 Transportation Cost Pools

53230 Shop Operations

53240 Machinery Operations

53270 Buildings and Grounds Operations

These cost pools are only used within the highway internal service fund. These accounts include expenses for highway land, buildings, vehicles and equipment that are financed through internal service fund user charges.

The state's Financial Report Form does not provide lines for the 53200 account series. Costs accumulated in these accounts must be allocated to appropriate activity-related expense accounts.

53300 Highway and Street Maintenance and Construction

53310 County

53320 State

53330 Other Local Governments

53340 Local Departments

All expenses in this account series are costs for public roads. Billings from the highway department for work done on the county trunk highway system are recorded in account 53310.
53400 Road Related Facilities

53410 Limited Purpose Roads

Account 53410 should be charged with expenditures for construction and maintenance of roads that do not meet the criteria for a public road and are not eligible for state road aids.

53450 Parking Facilities

This account includes expenditures/expenses for the maintenance of lots and ramps, lighting system costs, rent of noncounty owned lots and the cost of parking meters, meter maintenance, meter collection equipment, and services for the collection of coins applicable to parking facilities. Separate accounts may be maintained to detail costs for each lot, ramp or area.

53500 Other Transportation

53510 Airport

This account includes payments for the maintenance of runways, taxi strips, aprons, field drainage facilities, fences, lighting and communications equipment, roads, walks, parking areas, buildings and service equipment for terminal, communication and office operating costs. Payments to other governments or to private operators for the operation of an airport will also be charged to this account.

53520 Mass Transit

All costs of a mass transit system should be charged to this account including payments to other governments for joint operation of a system.

53530 Railroads

Expenditures to retain and maintain railroad systems in the county should be charged to this account.
53540 Docks and Harbors

This account includes expenditures for operating and maintaining docks, harbors and terminal warehouses.

53550 Bicycle

Expenditures for planning, establishing and maintaining bicycle trails including the installation of special markings and signs are charged to this account.

53600 Sanitation

53630 Solid Waste Disposal

This account includes expenditures, including licenses and long-term care payments, for acquiring, maintaining and operating a landfill site, incinerator, recycling plant or any other facility for disposing of solid waste. It also includes payments to others to dispose of solid waste.
54000 Health and Human Services

[54100-54300 Health]

54100 Public Health Services

Accounts in this series include expenditures for the conservation and improvement of public health. You may establish separate accounts for the various public health service activities such as:

- **Regulation and Inspection**
  Consumer protection costs, such as milk, food and water inspection, and laboratory testing, and other services to verify compliance with state and county health regulations.

- **Health Education**
  Consultation and health guidance including brochures and pamphlets to motivate citizens toward good health habits.

- **Communicable Disease Control**
  Detection, prevention and treatment of all communicable diseases including immunization and inoculation programs.

- **Clinics**
  Operation of health clinics

- **Animal and Insect Control**
  Control or extermination of insect pests and animals including payments of bounties and payments to humane societies for the care and disposition of impounded animals. Payments made specifically to control or exterminate rodents on or adjacent to county property, such as a county landfill operation, are charged to the activity which benefitted from the payment.

54200 Institutional Care

These accounts include all operating expenses applicable to a county operated nursing home, residential care facility and/or general hospital.

54300 Mental Health Services

Expenditures of the 51.42 and 51.437 boards are charged to these accounts. Additional accounts may be necessary to provide the program and activity breakdowns on the reports to the state.
Uniform Chart of Accounts for Wisconsin Counties

SECTION: Explanation of Accounts  REFERENCE: 3.5.4

SUBSECTION: Expenditures/Expenses and Other Financing Uses  DATE: 7/31/85

CLASSIFICATION: Health and Human Services  PAGE: 2/2

[54400-54700 Human Services]

54400 Income Maintenance

54410 Administration

This account includes the costs of administering the federal and state financed income maintenance programs such as Aid to Families with Dependent Children, food stamps and energy assistance.

54420 General Relief

This account includes administrative costs and direct payments to indigents, vendors and other municipalities under the county's general relief program.

54500 Social Services

Expenditures applicable to the social services contracts with the state are charged to these accounts. The accounts should be maintained in sufficient detail to provide the program information needed on state Department of Health and Social Services reports.

54600 Aging

Expenditures of the commission on aging for its various programs, such as transportation for the elderly and meals for the elderly are charged to this account.

54700 Veterans

This account is charged with expenditures for various veterans programs maintained by the county. Separate accounts may be maintained for veteran's relief, veteran's service office, care of veteran's graves and burial of indigent veterans.

54900 Other Health and Human Services

54920 County Farm

This account includes all expenses of operating the county farm. The farm should usually be accounted for in an enterprise fund.
### Uniform Chart of Accounts for Wisconsin Counties

**SECTION:** Explanation of Accounts  
**REFERENCE:** 3.5.5  
**SUBSECTION:** Expenditures/Expenses and Other Financing Uses  
**DATE:** 7/31/85  
**CLASSIFICATION:** Culture, Recreation and Education  
**PAGE:** 1/3

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# 55000 Culture, Recreation and Education

## 55100 Culture

**55110 Library**

Salaries and wages, employe benefits, library books, audiovisual materials, bookbinding and repairs, magazine and newspaper subscriptions, building maintenance, library and janitor supplies, heat, light, telephone, travel and other costs of the library board and payments to federated library systems and local districts for library services furnished to the county are charged to this account.

**55120 Museum**

This account includes the cost of personnel, supplies and other expenditures of the museum board where museums are operated by the county and payments as a subsidy to citizen groups or associations which operate museums.

**55130 Auditorium, Convention or Civic Center**

Expenditures of auditoriums, civic centers, convention centers, etc. are charged to this account.

**55140 Community Center**

This account includes expenditures of community and youth centers or programs including payments to citizen groups to support such programs.

## 55200 Parks

Payments for personnel, equipment, grounds expense, roads in parks, and other costs incidental to the parks system are charged to this account.

## 55300 Recreation Programs and Events

This account includes expenditures incurred by the recreation director and other administrative personnel of the recreation department.

Costs of athletic programs (tennis, baseball, softball), playground programs and other summer recreation programs, exclusive of water recreation, swimming pools and golf courses, are charged to this account.

This account includes payments for fireworks, holiday decorations, public concerts, parades, and similar activities.
55400 Recreation Facilities

These accounts include expenditures/expenses for specialized facilities that are not included in the Parks (55200) accounts.

55410 Zoo

Costs of personnel, feed, veterinary services, purchase of animals and all other supplies and expenditures/expenses necessary to operate a zoological park are charged to this account.

55420 Swimming Areas

This account includes expenditures for lifeguard, instruction, bathhouse and maintenance personnel, water, supplies and equipment, tickets, bathhouse supplies and other costs related to the operation of pools and beaches.

55430 Golf Courses

This account includes expenditures for personnel, equipment, watering and mowing, clubhouse supplies, and other costs of operating golf courses.

55440 Winter Sports Areas

This account includes the costs of operating ice skating rinks, skiing, sliding and toboggan hills including warming and shelter houses and the cost of developing and maintaining snowmobile trails. A separate account, object or project code should be kept for snowmobile trail expenditures financed with state grants.

55460 Fairgrounds

This account includes expenditures for the fairs and exhibits, including county contributions to fair.
55600 Education

55610 Schools

Expenditures for operating a county handicapped school or handicapped school system, including payments to school districts for classroom rental, instruction and other costs are charged to this account.

55620 UW-Extension

The county's expenditures for conducting the university extension programs are charged to this account.
56000 Conservation and Development

56100 Resource Conservation

Accounts in this series include expenditures for resource conservation such as:

County Forest Expenditures - for the purchase, development and maintenance of county forests are charged to this series of accounts.

Water Expenditures - for dam maintenance, watershed, lakes and rivers and other water resources are charged to the foregoing series of accounts.

Fish and Game Resources Expenditures - for fish and game projects, lake access, wildlife habitat management and other fish and game resources programs will be charged to accounts in this series.

Agricultural Resources - Accounts in this series will contain the expenditures for the soil and water conservation district, the farm drainage districts, the agricultural lime project and other agricultural resource purposes.

Mineral Resources Expenditures - for metalliferous mining impact and other mineral resources are charged to this account.

The county may establish individual accounts for the above as it determines necessary.

56200 Environmental Protection

Expenditures for programs to control pollution and to prevent or repair damage to the natural environment are charged to this account. Some activities listed under "Resource Conservation" might also be appropriately classified under this subfunction.
56300 Planning

This account includes expenditures of the plan commission and the planner for the development and administration of county planning policies and for the development of master plans and land use policies.

56400 Zoning

Expenditures of the board of appeals and expenditures for the development and administration of zoning laws and policies are charged to this account.

56500 Public Housing

This account includes expenditures for financing, operating, furnishing and maintaining public housing projects for low income persons.

56700 Economic Development

This series of accounts may be established to account for expenditures relating to development projects, federally assisted job training and employment programs and other economic purposes. Payments for advertising the advantages, attractions and natural resources of the county are charged to this account.
57000 Capital Outlay

A capital outlay expenditure which is recorded in one of these accounts should have the following three characteristics:

It is presumed to benefit the present and future fiscal periods. Whatever is purchased will last longer than one year.

The expenditure is large enough that it requires special attention in budgeting or reporting. The amount which is considered large will vary among counties and even among departments.

The expenditure does not recur annually. Regular purchases of equipment and vehicles can be recorded in the functional accounts 51000-56000. There is also an object classification (see section 4) for capital outlay which can be used as an alternative to the 57000 series of accounts.
58000 Debt Service

58100 Principal

This account is charged with principal maturities of all general obligation debt, except those maturities financed by proprietary funds. Detail of principal expenditures by type of debt and debt issue may be provided using the fourth and fifth digits of the account number.

58200 Interest and Fiscal Charges

This account is charged with interest maturities of all debt, including that financed by proprietary funds. Detail of interest expenditures by type of debt and debt issue may be provided using the fourth and fifth digits of the account number.

This account also includes fees and expenses charged by fiscal agents to retire bonds, notes and coupons and to either cremate the canceled bonds, notes and coupons or to return them to the county.
59000 Other Financing Uses

59200 Transfers to Other Funds

This series of accounts is used to record all transactions out of a fund which are regarded as transfers. The two major categories of interfund transfers are:

(1) Residual Equity Transfers. Nonrecurring or nonroutine transfers of equity between funds, e.g., contribution to Enterprise Fund or Internal Service Fund capital by the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund.

(2) 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 transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures.

Reference 2.5.9 of this manual assigns account codes for operating transfers to each of the fund types.

59500 Payment to Refunded Bond Escrow Agent

In accounting for advance refundings resulting in defeasance of debt reported in the General Long-term Debt Account Group, payments to the escrow agent from resources provided by new debt should be reported in this account. Payments to the escrow agent made with other resources of the entity should not be reported here but rather as a debt service expenditure. See GASB Statement No. 7 "Advance Refundings Resulting in Defeasance of Debt".
100 Personal Services
   110 Salaries
   120 Wages
   130 Employee Benefits
   140 Per Diem
   150 Employer Contributions
   190 Other Personal Services

200 Contractual Services
   210 Professional Services
   220 Utility Services
   230 Repair and Maintenance Services-Streets and Related Facilities
   240 Repair and Maintenance Services-Other
   250 Special Services
   290 Other Contractual Services

300 Supplies and Expense
   310 Office Supplies
   320 Publications, Subscriptions and Dues
   330 Travel
   340 Operating Supplies
   350 Repair and Maintenance Supplies
   360 Other Repairs and Maintenance Supplies
   370 Roadway Supplies
   390 Other Supplies and Expense

400 Building
500 Fixed Charges
   510 Insurance
   520 Premiums on Surety Bonds
   530 Rents and Leases
   540 Depreciation and Amortization
   550 Investment Revenue Costs
   560 Taxes and Payments in Lieu of Taxes
   590 Other Fixed Charges

600 Debt Service
   610 Principal Redemption
   620 Interest
   690 Other Debt Service

700 Grants, Contributions, Indemnities and Other
   710 Direct Relief to Indigents
   720 Grants and Donations to Other Institutions
   730 Awards and Indemnities
   740 Losses
   790 Other Grants, Contributions and Indemnities

800 Capital Outlay
   810 Capital Equipment
   820 Capital Improvements

900 Cost Allocations
As noted in the Introduction to this manual, the Chart of Accounts will correspond with account codes and classifications appearing on the schedules contained in the state’s Financial Report Form schedules that all counties must annually submit to the Department of Revenue. Due to the nature of these schedules, however, preparers will still have to merge or segregate some of their accounts (appearing in the Chart of Accounts) to arrive at the detail required in the schedules.

The accompanying Appendices A and B identify accounts contained on the Financial Report Form schedules which are not included in the Chart of Accounts. The accounts appearing on these schedules must periodically be revised due to changes in aid formulas for which the schedules provide data. For this reason, the additional accounts contained in the schedules are presented in appendices rather than integrated into the Chart of Accounts section of this manual.

A local government may want to consider adding accounts listed on Appendix A, whereas it most likely would not want to add those accounts appearing on Appendix B.

Appendix A
This appendix contains accounts a local government may add to the existing Chart of Accounts so it more closely provides the detail required by the schedules. In many cases, however, it would be easier to determine this detail at the time the Financial Report Form schedules are prepared than to establish additional accounts in the accounting system for use throughout the whole year.

Appendix B
This appendix contains accounts a local government would probably not want to add to the existing Chart of Accounts for one of the following reasons:

The account listed on the Financial Report Form schedules captures data from one or more accounts on the current Chart of Accounts and should be reserved for use on these schedules only. In some instances, the existing Chart of Accounts contains more detailed classifications than those appearing on the schedules. When this occurs, a local government would have no need to add the account listed on the schedules and in Appendix B because it represents an 11 catch-all classification. In other instances, the Chart of Accounts has an already established classification that may be used to capture the data needed for the schedules without adding a new account.

OR

The account listed on the schedules captures data for proprietary fund types (and similar trust funds) only. The existing Chart of Accounts was established primarily for the detailed classifications of governmental fund types. Most local governments would not benefit from assigning proprietary-fund-type account codes listed in Appendix B to their accounting system for the sole purpose of completing the Financial Report Form schedules.
Uniform Chart of Accounts for Wisconsin Counties

SECTION: Additional Accounts Contained on Department of Revenue Schedules
REFERENCE: Appendix A

SUBSECTION: Revenues and Other Financing Sources
DATE: April 1991

CLASSIFICATION: PAGE: 1/3

41000 Taxes
   41115 Handicapped School Tax
   41221 County Sales Tax
   41222 Retailer's Discount (retained)
   41900 Other Taxes

43000 Intergovernmental Revenues
   43211 Law Enforcement Aid (federal)
   43221 Highway
   43227 Other Transportation
   43261 Culture and Recreation
   43262 Education
   43271 Public Housing
   43521 Law Enforcement Improvement
   43522 Water Patrol
   43523 Other Law Enforcement
   43528 Emergency Government
   43529 Other Public Safety
   43531 Local Transportation (aid)
   43532 Flood Damage
   43533 Other (highway)
   43537 Other Transportation
   43545 Recycling Grant Program
   43549 Other Sanitation
   43571 Culture and Recreation
   43572 Education
   43581 Public Housing
   43710 Highways and Bridges
   43790 Other Local Government Grants

44000 Licenses and Permits
   44900 Other Regulatory Permits and Fees

45000 Fines, Forfeits and Penalties
   45221 Judgments and Damages Awards for Law Enforcement Equipment and Property
   45222 Judgments and Damages Awards for Highway Equipment and Property
   45223 Judgments and Damages Awards for Other Equipment and Property

46000 Public Charges for Services
   46290 Other Public Safety
   46399 Other Transportation
47000 Intergovernmental Charges for Services

47121 Law Enforcement Services
47122 Fire Services
47131 Transportation (highways and streets)
47181 Public Housing
47190 Other Services to Federal Government
47221 Law Enforcement Services
47222 Fire Services
47281 Public Housing
47323 Fire Services
47324 Ambulance Services
47325 Emergency Communication (911) - Law Enforcement Share
47326 Emergency Communication (911) - Other Than Law Enforcement
47331 Transportation (highways and streets)
47339 Other Transportation Services
47343 Solid Waste Disposal
47349 Other Sanitation Services
47390 Other Services to Other Local Governments
47381 Public Housing

48000 Miscellaneous Revenues

48301 Sale of Law Enforcement Equipment and Property
48309 Sale of Other Equipment and Property
48420 Insurance Recoveries for Damage to Law Enforcement Equipment and Property
48430 Insurance Recoveries for Damage to Highway Equipment and Property
48440 Insurance Recoveries for Damage to Other Equipment and Property
48900 Other Miscellaneous Revenues
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**51000 General Government**
- 51931 Law Enforcement Insurance (Financial Report Form D only)
- 51932 Highway Insurance (Financial Report Form D only)
- 51938 Other Insurance (Financial Report Form D only)
- 51980 Other General Government

**52000 Public Safety**
- 52601 Emergency Communication (911) - Law Enforcement Share
- 52609 Emergency Communication (911) - Other Than Law Enforcement

**53000 Public Works**
- 53311 Highway and Street Maintenance
- 53315 Highway and Street Construction
- 53420 Street (highway) Lighting
- 53635 Recycling Grant Program
- 53680 Other Sanitation

**54000 Health and Human Services**
- 54980 Other Health and Human Services

**57000 Capital Outlay**
- 57261 Emergency Communication (911) - Law Enforcement Share
- 57269 Emergency Communication (911) - Other Than Law Enforcement
- 57341 Limited Purpose Roads Outlay
- 57342 Street (highway) Lighting Outlay
- 57346 Parking Facilities Outlay
- 57351 Airport Outlay
- 57352 Mass Transit Outlay
- 57354 Dock and Harbor Outlay
- 57391 Other Transportation Outlay
- 57435 Recycling Grant Program
- 57510 Health Outlay
- 57520 Human Service Outlay

**58000 Debt Service**
- 58211 Law Enforcement
- 58221 Highway and Street
- 58230 Interest and Fiscal Charges - Solid Waste Disposal
- 58290 Other Interest and Fiscal Charges
43000  Intergovernmental Revenues
   43518 Internal Service-Non-Highway
   43690 Other State Payments

44000  Licenses and Permits
   44260 Wide Load Moving Permits

46000  Public Charges for Services
   46190 Other General Government
   46191 Data Processing
   46192 Central Equipment/Stores
   46193 Reproduction
   46199 Other Internal Service-Non-Highway Public Charges
   46319 Other Internal Service-Highway Public Charges
   46521 Nursing Home
   46522 General Hospital
   46590 Other Health services
   46750 Other Culture and Recreation

47000  Intergovernmental Charges for Services
   47191 Other Services to Federal Government by Enterprises
   47192 Revenues from Non-Highway Activities in Highway Fund
   47193 Internal Service-Non-Highway
   47290 Other Services to State Government
   47291 Other Services to State Government by Enterprises
   47292 Revenues from Non-Highway Activities in Highway Fund
   47293 Internal Service-Non-Highway
   47391 Other Services to Other Local Governments by Enterprises
   47392 Revenues from Non-Highway Activities in Highway Fund
   47393 Internal Service-Non-Highway
   47491 Other Services to Local Departments by Enterprises
   47492 Revenues from Non-Highway Activities in Highway Fund
   47493 Internal Service-Non-Highway

48000  Miscellaneous Revenue
   48110 Interest Income
   48612 Other Operating Revenues-Internal Service-Highway
   48613 Other Miscellaneous Internal Service-Highway
   48614 Revenues from Non-Highway Activities in Highway Fund
   48691 Enterprise
   48692 Internal Service-Operating Revenue
   48693 Internal Service-Non-Operating Revenue
   48910 Fiduciary/Pension Trust
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