

UNIFORM CHART OF ACCOUNTS

for Wisconsin Municipalities



Wisconsin Department of Revenue

1985

UNIFORM CHART OF ACCOUNTS
FOR WISCONSIN MUNICIPALITIES

BUREAU OF PROPERTY TAX
DIVISION OF STATE AND LOCAL FINANCE
WISCONSIN DEPARTMENT OF REVENUE

July 1985

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Revised April 1991
Revised June 1993

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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Uniform Chart of Accounts for Wisconsin Municipalities
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General

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

The state does not require municipalities to follow the system described in this manual. Each municipality 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 section 1.4) 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 can not be reasonably accommodated in the chart of accounts. These additional accounts are listed in Appendices A and B to this manual.

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SUBSECTION: DATE: June 1993
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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 practice.

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 nongovernmental entities. The hierarchy of GAAP for local governments is:

1. GASB Statements and Interpretations. Also, AICPA and FASB pronouncements specifically made applicable to state and local governmental entities by GASB Statements or Interpretations.
2. GASB Technical Bulletins. Also, if specifically made applicable to state and local governmental entities by the AICPA and cleared by the GASB: AICPA Industry Audit and Accounting Guides and AICPA Statements of Position.
3. AICPA AcSEC Practice Bulletins if specifically made applicable to state and local governmental entities and cleared by the GASB. Also, consensus positions of a group of accountants organized by the GASB that attempts to reach consensus positions on accounting issues applicable to state and local governmental entities.
4. Implementation Guides (Q&A's) published by the GASB staff. Also, practices widely recognized and prevalent in state and local government.
5. Other accounting literature, including GASB Concepts Statements and AICPA and FASB pronouncements when not specifically made applicable to state and local governmental entities.

In 1992, 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

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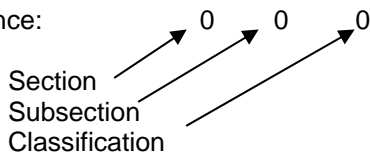
Organization

The remainder of this manual is divided into the following five 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.
5. Accounting for the Tax Roll - This section suggests procedures and accounts to use when recording the tax roll, tax collections and tax settlement.

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 system is illustrated below:

Reference:



The five sections listed above
Breakdown of a section
Breakdown of a subsection (not always used)

Page

The page number within a subsection or classification

In addition, Appendices A and B identify accounts contained in the state's Financial Report Form schedules which are not included in the Chart of Accounts (Section 2.0).

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Overview REFERENCE: 1.1.0
SUBSECTION: Account Code Structure DATE: 7/31/85
CLASSIFICATION: PAGE: 1/1

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:

<u>XXX</u>	<u>XX</u>	<u>XXXXX</u>	<u>XXX</u>	<u>XXX</u>
Fund or Account Group	Department	Account	Expenditure/ Expense Object	Program/Project

A municipality does not need to use all five parts of the code. The "account" code corresponds to the lines in the state financial report form. Other parts of the code should be used to fit the municipality's management and reporting needs. Each of these parts is described on the following pages.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Overview	REFERENCE:	1.2.0
SUBSECTION:	Fund and Account Group Codes	DATE:	7/31/85
CLASSIFICATION:		PAGE:	1/5

000 - XX - XXXXX - XXX - XXX

Municipal 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 needed 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 type funds 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 municipality'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 municipality's general long-term debt. Section 67.11 of the Wisconsin Statutes requires the establishment and maintenance of a debt service fund when a municipality issues general municipal obligations.

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SECTION:	Overview	REFERENCE:	1.2.0
SUBSECTION:	Fund and Account Group Codes	DATE:	April 1991
CLASSIFICATION:		PAGE:	2/5

A debt service fund is not used for debt of proprietary funds when the debt will be repaid from the revenue of the individual proprietary fund. Such debt is accounted for in the applicable proprietary fund.

Capital Protects Funds

Resources externally restricted for 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 government 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 type funds include:

Enterprise Funds

Enterprise funds are used to account for a government's activities and organizations which are similar to private business enterprises - where the governing body 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. Enterprise funds may also be used where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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SECTION:	Overview	REFERENCE:	1.2.0
SUBSECTION:	Fund and Account Group Codes	DATE:	7/31/85
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Activities which should generally be accounted for in enterprise funds include public utilities such as water, electric and sewer. Public transit services, airport, garbage collection services, hospitals, nursing homes, public housing, cultural and recreational facilities, and parking lots and ramps may also 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 municipality for other departments or agencies of the municipality 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 governmental unit 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 are used to account for property taxes and other receipts billed and collected for individuals or other units of government.

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SECTION:	Overview	REFERENCE:	1.2.0
SUBSECTION:	Fund and Account Group Codes	DATE:	October 1987
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Account 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 is too expensive to determine the precise original costs, estimate the original costs. Reporting costs for public domain or "infrastructure" fixed assets - roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the governmental unit - is optional. 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.

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SECTION: Overview REFERENCE: 1.2.0
SUBSECTION: Fund and Account Group Codes DATE: October 1987
CLASSIFICATION: PAGE: 5/5

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 material amounts due employees for noncurrent portions of liability for accrued sick leave and vacation arising from activities financed through governmental funds 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 fund type and account group codes are as follows:

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

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Overview REFERENCE: 1.2.0
SUBSECTION: Fund and Account Group Codes DATE: October 1987
CLASSIFICATION: PAGE: 1/2

Some typical funds that Wisconsin municipalities might use are listed below:

General Fund

Special Revenue

- Community Development Block Grants
- Library
- Transportation Aids
- Public Housing

Debt Service

- Bonds
- Notes
- Leases
- Land Contracts
- Tax Incremental District

Capital Projects

- Street, Road, Bridge Construction
- Municipal Building Construction
- Park Acquisition and Development
- Tax Increment Financing Projects

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SECTION: Overview REFERENCE: 1.2.1
SUBSECTION: Fund and Account Group Codes DATE: June 1993
CLASSIFICATION: PAGE: 2/2

Enterprise

Water
Sewage Collection and Treatment
Refuse Collection
Solid Waste
Recycling
Electric
Hospital
Ambulance
Nursing Home
Public Housing
Parking
Transit System
Airport
Golf Course
Cable Television
Ice Arena
Auditorium/Convention Center/Civic Center
Swimming Pool

Internal Service

Central Garage and Equipment
Data Processing
Central Administrative Services
Self Insurance

Trust and Agency

Donation
Tax Roll Collections
Patients' Funds

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SECTION:	Overview	REFERENCE:	1.3.0
SUBSECTION:	Department Codes	DATE:	7/31/85
CLASSIFICATION:		PAGE:	1/1

XXX - 00 - XXXXX - XXX - XXX

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 municipalities, individual departments are the units responsible for budget control.

The account code structure proposed in this accounting system provides for the identification of municipal departments with a two digit code. Use of this code will allow municipalities 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.

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SECTION: Overview REFERENCE: 1.4.0
SUBSECTION: Account Codes DATE: October 1987
CLASSIFICATION: PAGE: 1/1

XXX - XX - 00000 - XXX - XXX

The chart of accounts provided in this manual is designed to accommodate budgeting, accounting, auditing and financial reporting requirements for Wisconsin municipalities. A basic five digit code is used to identify each account. The first digit of the code identifies the account classification as follows:

<u>Series</u>	<u>Classification</u>
10000	Assets and Resources
20000	Liabilities
30000	Fund Equity
40000	Revenues and Other Financing Sources
50000	Expenditures/Expenses and Other Financing Uses

The use of the other digits in the code are illustrated in the Chart of Accounts section (reference 2.1 - 2.5). The account classifications and codes identified in the Chart of Accounts section, along with those listed in Appendices A and B, are intended to match the classifications and codes used in the state's Financial Report Form schedules.

Wisconsin's smallest municipalities that maintain a single entry accounting system should use the 40000 and 50000 account series for recording revenues and expenditures.

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SECTION: Overview REFERENCE: 1.5.0
SUBSECTION: Object Codes DATE: 7/31/85
CLASSIFICATION: PAGE: 1/1

XXX - XX - XXXXX - 000 - XXX

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 municipalities.

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 municipality. 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, follow:

<u>Code</u>	<u>Object</u>
100	Personal Services
200	Contractual Services
300	Supplies and Expense
400	Building Materials
500	Fixed Charges
600	Debt Service
700	Grants, Contributions, Indemnities and Other
800	Capital Outlay
900	Cost Reallocations

More detailed object classification codes are listed in Section 4.1.

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SECTION:	Overview	REFERENCE:	1.6.0
SUBSECTION:	Project/Program Codes	DATE:	7/31/85
CLASSIFICATION:		PAGE:	1/1

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.

This code can be used to identify transactions for individual grants. This would allow the municipality to summarize data needed to prepare grant financial statements required by the state or federal governments.

Municipalities, operating regulated public utilities with separate charts of accounts and numbers may utilize the project/program code to identify accounts in those systems.

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SECTION:	Chart of Accounts	REFERENCE:	2.1.0
SUBSECTION:	Assets and Resources	DATE:	7/31/85
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- 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
- 17000 Long--term Receivables
- 18000 Fixed Assets
- 19000 Debt Retirement Resources

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SECTION:	Chart of Accounts	REFERENCE:	2.1.1
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Cash and Marketable Securities	PAGE:	1/1

11000 Cash and Marketable Securities

11100 Treasurer's Working Cash

11200 Cash Held by Other Departments

11300 Temporary Cash Investments

11500 Restricted Cash and Investments

11700 Long-term Investments

11800 Petty Cash and Change Fund Advances

11900 Deposits with Fiscal Agents

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SECTION: Chart of Accounts REFERENCE: 2.1.2
SUBSECTION: Assets and Resources DATE: 7/31/85
CLASSIFICATION: Taxes and Special Assessments Receivable PAGE: 1/1

12000 Taxes and Special Assessments Receivable

12100 Current Property Taxes Receivable

12300 Delinquent Property Taxes

12310 Real Estate Taxes

12320 Personal Property Taxes

12390 Estimated Uncollectible Delinquent Property Taxes (Credit)

12600 Special Assessments Receivable

12610 Special Assessments Receivable Current

12620 Special Assessments Receivable Installment

12630 Special Assessments Receivable Deferred

12640 Delinquent Special Assessments Receivable

12690 Estimated Uncollectible Delinquent Special Assessments
Receivable (Credit)

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

13000 Accounts Receivable

13100 Customer Accounts Receivable

13200 Rent Receivable

13300 Interest and Dividends Receivable

13600 Unbilled Accounts Receivable

13800 Other Receivables

13900 Estimated Uncollectible Receivables (Credit)

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SECTION:	Chart of Accounts	REFERENCE:	2.1.4
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Due from Other Governments	PAGE:	1/1

14000 Due from Other Governments

14100 Due from U.S. Government

14200 Due from State of Wisconsin

14300 Due from Counties

14400 Due from Other Cities, Villages, Towns

14500 Due from Special Purpose Districts

14600 Due from School Districts

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SECTION:	Chart of Accounts	REFERENCE:	2.1.5
SUBSECTION:	Assets and Resources	DATE:	October 19 87
CLASSIFICATION:	Due from Other Funds	PAGE:	1/1

- 15000 Due from Other Funds
 - 15100 Due from General Fund
 - 15200 Due from Special Revenue Fund
 - 15300 Due from Debt Service Fund
 - 15400 Due from Capital Projects Fund
 - 15600 Due from Enterprise Fund
 - 15700 Due from Internal Service Fund
 - 15800 Due from Trust and Agency Fund

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SECTION:	Chart of Accounts	REFERENCE:	2.1.6
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Inventories and Prepayments	PAGE:	1/1

16000 Inventories and Prepayments

16100 Inventories

16110 Inventories of Consumable Materials and Supplies

16120 Inventory of Stores for Resale

16130 Inventory of Capital Assets for Resale

16140 Inventory of Construction and Repair Materials

16200 Prepaid Expenses/Expenditures

16300 Overapplied State Tax Credits

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SECTION:	Chart of Accounts	REFERENCE:	2.1.7
SUBSECTION:	Assets and Resources	DATE:	October 1987
CLASSIFICATION:	Long-term Receivables	PAGE:	1/1

17000 Long-term Receivables

17100 Advances to Other Funds

17110 Advance 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

17400 Capital Contributions due from Developers and Utility Customers

17500 Investments in Joint Ventures

17600 Investment in Property Held for Income

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SECTION:	Chart of Accounts	REFERENCE:	2.1.8
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Fixed Assets	PAGE:	1/1

18000 Fixed Assets

18100 Intangible Assets

18200 Land

18300 Buildings

18390 Accumulated Provision for Depreciation-Buildings (Credit)

18400 Improvements Other Than Buildings

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

18500 Machinery and Equipment

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

18700 Construction Work in Progress

18800 Other Fixed Assets

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

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

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SECTION:	Chart of Accounts	REFERENCE:	2.1.9
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Debt Retirement Resources	PAGE:	1/1

19000 Debt Retirement Resources

19800 Amount Available for-Debt Retirement

19900 Amount to be Provided for Debt Retirement

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SECTION: Chart of Accounts

REFERENCE: 2.2.0

SUBSECTION: Liabilities

DATE: 7/31/85

CLASSIFICATION:

PAGE: 1/1

21000 Accounts Payable

22000 Payable from Restricted Assets

23000 Special Deposits

24000 Due to Other Governments

25000 Due to Other Funds

26000 Deferred Revenues

27000 Advances From Other Funds

29000 Long-term Debt

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SECTION:	Chart of Accounts	REFERENCE:	2.2.1
SUBSECTION:	Liabilities	DATE:	April 1991
CLASSIFICATION:	Accounts Payable	PAGE:	1/2

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 Employee 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

21560 Employee Savings Deductions Payable

21570 Tax Sheltered Annuity Deductions Payable

21580 Garnishment Deductions Payable

21590 Other Deductions Payable

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.2.1
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Accounts Payable.	PAGE:	2/2

21600 Accrued Interest Payable

21700 Accrued Wages Payable

21800 Unused Vested Employee Benefits

21810 Unused Vacation Credits

21820 Unused Sick Leave Credits

21900 Other Accounts Payable

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SECTION:	Chart of Accounts	REFERENCE:	2.2.2
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Payable From Restricted Assets	PAGE:	1/1

22000 Payable from Restricted Assets

22100 Construction Contracts Payable

22200 Matured Revenue Bonds and Interest Payable

22300 Revenue Bonds Payable (Current Portion)

22400 Accrued Interest Payable

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Chart of Accounts

REFERENCE: 2.2.3

SUBSECTION: Liabilities

DATE: 7/31/85

CLASSIFICATION: Special Deposits

PAGE: 1/1

23000 Special Deposits

23100 Treasurer

23120 Cemetery Perpetual Care Deposits

23160 Customer Deposits

23170 Performance Bond Deposits

23300 Court Appearance Deposits

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SECTION:	Chart of Accounts	REFERENCE:	2.2.4
SUBSECTION:	Liabilities	DATE:	June 1993
CLASSIFICATION:	Due to Other Governments	PAGE:	1/1

24000 Due to Other Governments

24100 Due to U.S. Government

24200 Due to State of Wisconsin

24210 Taxes

24213 Sales Tax Due State

24220 Licenses and Permits

24240 Court Penalty Assessments

24270 State Trust Fund Loans (Current Portion)

24300 Due to Counties

24310 Current Apportionment of Taxes

24320 Occupational Taxes

24330 Dog License Fees

24350 FC/MFL/Sev./Withdrawal

24400 Due to Other Cities, Villages, Towns

24500 Due to Special Purpose District

24600 Due to School Districts

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.2.5
SUBSECTION:	Liabilities	DATE:	October 1987
CLASSIFICATION:	Due to Other Funds	PAGE:	1/1

25000 Due to Other Funds

25100 Due to General Fund

25200 Due to Special Revenue Fund

25300 Due to Debt Service Fund

25400 Due to Capital Projects Fund

25600 Due to Enterprise Fund

25700 Due to Internal Service Fund

25800 Due to Trust and Agency Fund

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.2.6
SUBSECTION:	Liabilities	DATE:	October 1987
CLASSIFICATION:	Deferred Revenues	PAGE:	1/1

26000 Deferred Revenues

26100 Deferred Tax Roll Revenues

26200 Deferred Special Assessment Revenues

26300 Advance State Aid Collections

26400 Payments in Lieu of Taxes

26500 Underapplied State Tax Credits

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.2.7
SUBSECTION:	Liabilities	DATE:	October 1987
CLASSIFICATION:	Advances From Other Funds	PAGE:	1/1

27000 Advances from Other Funds

27100 Advance from General Fund

27200 Advance from Special Revenue Fund

27300 Advance from Debt Service Fund

27400 Advance from Capital Projects Fund

27600 Advance from Enterprise Fund

27700 Advance from Internal Service Fund

27800 Advance from Trust and Agency Fund

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.2.8
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Long-term Debt	PAGE:	1/1

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)

29300 Special Assessment Bonds Payable

29600 Liability for Employee Benefits

29610 Unfunded Liability for Wisconsin Retirement Fund

29620 Accrued Employee Benefits

29800 Unamortized Bond Premiums (Credit) and Discounts (Debit)

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Chart of Accounts

REFERENCE: 2.3.0

SUBSECTION: Fund Equity

DATE: 7/31/85

CLASSIFICATION:

PAGE: 1/1

31000 Contributed Capital

32000 Investment in General Fixed Assets

33000 Retained Earnings

34000 Fund Balances

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.3.1
SUBSECTION:	Fund Equity	DATE:	7/31/85
CLASSIFICATION:	Contributed Capital	PAGE:	1/1

31000 Contributed Capital

31100 Contribution from Municipality

31200 Contribution from Federal Government

31300 Contribution from Federal Government Amortized (Debit)

31400 Contribution from State Government

31500 Contribution from State Government Amortized (Debit)

31600 Contribution from Customers

31700 Contribution from Subdividers

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Chart of Accounts REFERENCE: 2.3.2
SUBSECTION: Fund Equity DATE: June 1993
CLASSIFICATION: Investment in General Fixed Assets PAGE: 1/1

32000 Investment in General Fixed Assets

32100 General Obligation Debt

32200 Annual Tax Levy

32400 Federal Grants

32500 State Grants

32600 Fund Balance

32700 Special Assessments

32800 Private Gifts

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.3.3
SUBSECTION:	Fund Equity	DATE:	7/31/85
CLASSIFICATION:	Retained Earnings	PAGE:	1/1

33000 Retained Earnings

33100 Retained Earnings-Reserved

33110 Replacement of Fixed Assets

33120 Debt Service

33900 Retained Earnings-Unreserved

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.3.4
SUBSECTION:	Fund Equity	DATE:	7/31/85
CLASSIFICATION:	Fund Balances	PAGE:	1/1

34000 Fund Balances

34100 Fund Balances-Reserved

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 Appropriations

34220 Designated for Debt Service

34300 Unreserved and Undesignated Fund Balance

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.4.0
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:		PAGE:	1/1

41000 Taxes

42000 Special Assessments

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

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.4.1
SUBSECTION:	Revenues and Other Financing Sources	DATE:	April 1991
CLASSIFICATION:	Taxes	PAGE:	1/1

41000 Taxes

41100 Property

41110 General Property Taxes

41120 Tax Increments

41130 Occupational Taxes

41140 Mobile Home Fees

41150 Forest Cropland/Managed Forest Land Taxes

41160 Woodland Taxes

41170 Motor Vehicle Taxes

41200 Sales and Use

41210 Public Accommodation Taxes

41220 General Sales and Retailers' Discount

41240 Race Track Admissions Tax

41300 Payments in Lieu of Taxes

41310 Taxes from Regulated Municipally Owned Utilities

41320 Taxes from Other Tax Exempt Entities

41800 Interest and Penalties on Taxes

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.4.2
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Special Assessments	PAGE:	1/1

42000 Special Assessments

42100 Water Mains and Laterals

42200 Sewer Mains and Laterals

42300 Street Improvements

42400 Street Related Facilities

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.4.3
SUBSECTION:	Revenues and Other Financing Sources	DATE:	December 1986
CLASSIFICATION:	Intergovernmental Revenues	PAGE:	1/2

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 Revenues

43420 Fire Insurance

43430 Other State Shared Taxes

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Chart of Accounts REFERENCE: 2.4.3
SUBSECTION: Revenues and Other Financing Sources DATE: October 1987
CLASSIFICATION: Intergovernmental Revenues PAGE: 2/2

- 43500 State Grants
 - 43510 General Government
 - 43520 Public Safety
 - 43530 Transportation
 - 43540 Sanitation
 - 43550 Health
 - 43560 Human Services
 - 43570 Culture, Recreation and Education
 - 43580 Conservation and Development
- 43600 Other State Payments
 - 43610 Payments for Municipal Services
 - 43620 In Lieu of Taxes on State Conservation Lands
 - 43630 In Lieu of Taxes on Federal Forest Land
 - 43640 Severance/Yield/Withdrawal Taxes
 - 43650 Forest Cropland/Managed Forest Land
- 43700 Grants from Local Governments
 - 43710 Highway and Bridges
 - 43720 Libraries
 - 43730 Parks

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.4.4
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Licenses and Permits	PAGE:	1/1

44000 Licenses and Permits

44100 Business and Occupational Licenses

44110 Liquor and Malt Beverage

44120 Other Business and Occupational

44200 Nonbusiness Licenses

44300 Building Permits-and Inspection Fees

44400 Zoning Permits and Fees

44900 Other Regulatory Permits and Fees

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.4.5
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Fines, Forfeits and Penalties	PAGE:	1/1

45000 Fines, Forfeits and Penalties

45100 Law and Ordinance Violations

45110 Court Penalties and Costs

45130 Parking Violations

45190 Other Law and Ordinance Violations

45200 Awards and Damages

45210 Contract Forfeitures

45220 Judgments and Damages

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Chart of Accounts REFERENCE: 2.4.6
SUBSECTION: Revenues and Other Financing Sources DATE: 7/31/85
CLASSIFICATION: Public Charges for Services PAGE: 1/4

46000 Public Charges for Services

46100 General Government

46110 Clerk's Fees

46120 Treasurer's Fees

46200 Public Safety

46210 Law Enforcement Fees

46220 Fire Protection Fees

46230 Ambulance Fees

46300 Transportation

46310 Highway Maintenance and Construction

46320 Street Related Facilities

46321 Street Lighting

46322 Sidewalks

46324 Storm Sewers

46330 Parking

46340 Airport

46350 Mass Transit

46370 Docks and Harbors

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.4.6
SUBSECTION:	Revenues and Other Financing Sources	DATE:	June 1993
CLASSIFICATION:	Public Charges for Services	PAGE:	2/4

- 46400 Sanitation and Utilities
 - 46410 Sewage Service
 - 46420 Refuse and Garbage Collection
 - 46430 Solid Waste Disposal
 - 46440 Weed and Nuisance Control
 - 46450 Water Service
 - 46460 Electric Service
- 46500 Health
 - 46510 Public Health Services
 - 46520 Institutional Care
 - 46540 Cemetery
- 46600 Human Services

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.4.6
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Public Charges for Services	PAGE:	3/4

46700 Culture, Recreation and Education

46710 Library

46720 Parks

46730 Daily Admission and Use Fees

46731 Museum

46732 Zoo

46733 Golf Course

46734 Swimming Areas

46735 Ice Arena

46740 Event Admission and Use Fees

46741 Fairs, Exhibits and Celebrations

46742 Auditorium, Convention or Civic Center

46743 Community Center

46744 Stadium

46760 Schools

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.4.6
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Public Charges for Services	PAGE:	4/4

- 46800 Conservation and Development
 - 46810 Forests
 - 46820 Other Conservation
 - 46830 Public Housing
 - 46840 Urban Development
 - 46850 Economic Development
- 46900 Other Public Charges for Services

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Chart of Accounts REFERENCE: 2.4.7
SUBSECTION: Revenues and Other Financing Sources DATE: 7/31/85
CLASSIFICATION: Intergovernmental Charges for Services PAGE: 1/1

47000 Intergovernmental Charges for Services

47100 Federal

47200 State

47210 General Government

47220 Public Safety

47230 Transportation

47300 Other Local Governments

47310 General Government

47320 Public Safety

47330 Transportation

47340 Sanitation

47350 Health

47400 Local Departments

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.4.8
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Miscellaneous Revenue	PAGE:	1/1

48000 Miscellaneous Revenue

48100 Interest

48200 Rent

48300 Property Sales

48400 Insurance Recoveries

48500 Donations and Contributions from Private Organizations or Individuals

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Chart of Accounts REFERENCE: 2.4.9
SUBSECTION: Revenues and Other Financing Sources DATE: October 1987
CLASSIFICATION: Other Financing Sources PAGE: 1/1

49000 Other Financing Sources

49100 Proceeds of 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

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.0
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
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

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.1
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	General Government	PAGE:	1/2

51000 General Government

51100 Legislative

51200 Judicial

51300 Legal

51400 General Administration

51410 Executive

51420 Clerk

51430 Personnel

51440 Elections

51450 Data Processing

51500 Financial Administration

51510 Accounting

51520 Treasury

51530 Assessment of Property

51540 Risk and Property Management

51550 Purchasing

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.1
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	General Government	PAGE:	2/2

51600 General Buildings and Plant

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

Uniform Chart of Accounts for Wisconsin Municipalities

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

52000 Public Safety

52100 Law Enforcement

52200 Fire Protection

52300 Ambulance

52400 Inspection

52500 Disaster Control

52600 Emergency Communication

52700 Correction and Detention

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.3
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	June 1993
CLASSIFICATION:	Public Works	PAGE:	1/2

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

53400 Road Related Facilities

53410 Limited Purpose Roads

53420 Street Lighting

53430 Sidewalks

53440 Storm Sewers

53450 Parking Facilities

53500 Other Transportation

53510 Airport

53520 Mass Transit

53540 Docks and Harbors

53550 Bicycle

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.3
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Public Works	PAGE:	2/2

53600 Sanitation

53610 Sewage Service

53620 Refuse and Garbage Collection

53630 Solid Waste Disposal

53640 Weed and Nuisance Control

53700 Water Service

53800 Electric Service

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.4
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	Due:	December 1986
CLASSIFICATION:	Health and Human Services	PAGE:	1/1

54000 Health and Human Services

[54100-54300 Health]

54100 Public Health Services

54200 Institutional Care

54300 Mental Health Services

[54500-54700 Human Services]

54500 Social Services

54600 Aging

54900 Other Health and Human Services

54910 Cemetery

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.5
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Culture, Recreation and Education	PAGE:	1/1

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

55400 Recreation Facilities

55410 Zoo

55420 Swimming Areas

55430 Golf Courses

55440 Winter Sports Areas

55450 Ice Arenas

55470 Stadium

55600 Education

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.6
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Conservation and Development	PAGE:	1/1

56000 Conservation and Development

56100 Resource Conservation

56200 Environmental Protection

56300 Planning

56400 Zoning

56500 Public Housing

56600 Urban Development

56700 Economic Development

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.7
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Capital Outlay	PAGE:	1/2

57000 Capital Outlay

57100 General Government

57110 Judicial and Legal

57120 General Administration

57130 Financial Administration

57140 General Public Buildings

57200 Public Safety

57210 Law Enforcement

57220 Fire Protection

57230 Ambulance

57240 Inspection

57250 Disaster Control

57260 Emergency Communication

57270 Correction and Detention

57300 Transportation

57310 Highway and Street Administration

57320 Transportation Cost Pools

57330 Highway and Street Construction

57340 Road Related Facilities

57350 Other Transportation

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.7
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Capital Outlay	PAGE:	2/2

57400 Sanitation

57410 Sewage Service

57420 Refuse and Garbage Collection

57430 Solid Waste Disposal

57500 Health and Human Services

57600 Culture, Recreation and Education

57610 Library

57620 Parks

57700 Conservation and Development

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.8
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Debt Service	PAGE:	1/1

58000 Debt Service

58100 Principal

58200 Interest and Fiscal Charges

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: I	Chart of Accounts	REFERENCE: 2.5.9
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE: October 1987
CLASSIFICATION:	Other Financing Uses	PAGE: 1/1

59000 Other Financing Uses

59200 Transfers to Other Funds

59210 Transfer to General Fund

59220 Transfer to Special Revenue Fund

59230 Transfer to Debt Service Fund

59240 Transfer to Capital Projects Fund

59260 Transfer to Enterprise Fund

59270 Transfer to Internal Service Fund

59280 Transfer to Trust and Agency Fund

59500 Payment to Refunded Bond Escrow Agent

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.0
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:		PAGE:	1/1

Assets are resources owned or held by the municipality 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
- 17000 Long-term Receivables
- 18000 Fixed Assets
- 19000 Debt Retirement Resources

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.1
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Cash and Marketable Securities	PAGE:	1/1

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 municipality are recorded in these accounts. Additional accounts may be established by the municipality 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.

Records should be maintained to provide detail for the composition of cash and marketable securities account balances.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.2
SUBSECTION:	Assets and Resources	DATE:	June 1993
CLASSIFICATION:	Taxes and Special Assessments Receivable	PAGE:	1/4

12000 Taxes and Special Assessments Receivable

12100 Current Property Taxes Receivable

This account is used to record transactions relating to the current tax roll. The account is debited for the "Aggregate Amount of Taxes" as shown in the "Statement of Taxes". Taxes receivable in the current roll should be recognized in the accounts when they are available according to the guidelines of NCGA Interpretation 3.

All cash collections on the tax roll, including remittances from the state for lottery credit and real estate and personal property tax-relief, are credited to this account.

At the time the tax roll is settled with the county treasurer, this account must be adjusted for the following items:

1. Delinquent personal property taxes retained by the municipality for collection
2. County's, schools', and special purpose districts' shares of delinquent and postponed taxes returned to county for collection
3. Delinquent special assessments returned to the county for collection
4. Variations between tax credits due from the state and tax credits applied in the tax roll
5. Municipal equity in delinquent and postponed taxes returned to county for collection

12300 Delinquent Property Taxes

12310 Delinquent Real Estate Taxes

This account is applicable only to municipalities in those counties which do not settle in full for real estate taxes and is debited with the equity of the municipality in delinquent real estate taxes returned to the county for collection. The fifth digit of the account number may be used to indicate the year of the delinquent tax if desired.

Remittances from the county for collections on tax rolls of prior years are credited to this account(s). The balance in this account(s) should agree with records maintained by the county clerk.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.2
SUBSECTION:	Assets and Resources	DATE:	June 1993
CLASSIFICATION:	Taxes and Special Assessments Receivable	PAGE:	2/4

12320 Delinquent Personal Property Taxes

This account is debited with delinquent personal property taxes retained by the municipality at the tax settlement with the county treasurer. The fifth digit of the account number may be used to indicate the year of the delinquent tax if desired. Collections of delinquent personal property taxes are credited to this account(s).

This account is credited for the collection of the proportionate share of delinquent personal property taxes charged back to other taxing jurisdictions.

This account is debited for the repayment to other taxing jurisdictions for the subsequent collection of delinquent personal property taxes which were charged back.

A detail record should be maintained showing individual items which comprise the account balance(s).

12390 Estimated Uncollectible Delinquent Property Taxes (Credit)

This account is credited with amounts provided for losses on delinquent personal property taxes estimated to be uncollectible. Concurrent charges are made to the specific fund expenditure, Account 51910, Illegal Taxes, Tax Refunds, and Uncollectible Taxes, Special Assessments, and Receivables. If necessary, the interfund receivable and payable accounts should also be adjusted.

A list of delinquent accounts should be furnished to the governing body at the end of each year. When the governing body authorizes the removal of uncollectible taxes from current records, a General Journal entry debiting this account and crediting Delinquent Personal Property Taxes is recorded. Subsequent collection of delinquent personal property taxes removed from current records is credited to a tax (41000) or miscellaneous revenue (48000) account. Detail records should be maintained to document uncollectible taxes removed from current records.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.2
SUBSECTION:	Assets and Resources	DATE:	June 1993
CLASSIFICATION:	Taxes and Special Assessments Receivable	PAGE:	3/4

12600 Special Assessments Receivable

12610 Special Assessments Receivable Current

12620 Special Assessments Receivable Installment

12630 Special Assessments Receivable Deferred

Assessments levied for public improvements are recorded when invoiced in the applicable receivable account. Assessments for which the governing body has deferred the due date under Section 66.605, Statutes, are recorded in Account 12630. Special assessments may be segregated by type using the fifth digit of the account number as follows:

1. Street Construction or Paving
2. Curbs and Gutters
3. Sidewalks
4. Street Lighting
5. Parking Facilities
6. Storm Sewers
7. Sanitary Sewers and Laterals
8. Water Mains and Laterals
9. Other

Revenues from special assessments are considered deferred until the assessments are collected or as in the situation of tax roll installments, until January 1 of the year tax roll items are due and payable. Interest on special assessments is recorded in a separate account in the 48100 series.

Detail records should be maintained to identify each unpaid assessment by tax description number and type so adequate information is readily available to answer abstractor's requests and to verify the accuracy of control account balances.

12640 Delinquent Special Assessments Receivable

Public improvements special assessments which have been placed in the tax roll and are delinquent at the time of the tax settlement with the county treasurer are accepted by the county for collection. The county accepts no liability for such delinquent special assessments until the delinquent items are collected. After tax settlement with the county treasurer, Account 12640 is debited for the amount of delinquent special assessment items turned over to the county for collection and the Taxes Receivable Account 12100 is credited.

Uniform Chart of Accounts for Wisconsin Municipalities

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

Principal collections remitted to the municipality by the county are credited to Account 12640. Interest collections remitted by the county on assessments due the municipality are credited to the Interest on Special Assessments Account (48100 series).

Detail records maintained by the municipality for this account should agree with records of the county.

12690 Estimated Uncollectible Delinquent Special Assessments Receivable (Credit)

This account is credited with amounts provided for losses on delinquent special assessments receivable estimated to be uncollectible. Concurrent charges are made to the specific fund expenditure, Account 51910, Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables. If necessary, interfund receivable and payable accounts should also be adjusted. Special assessments deemed uncollectible are removed from current records, upon authorization by the governing body, by debiting this account and crediting Delinquent Special Assessments Receivable, Account 12640. The subsequent collection of delinquent special assessments which have been removed from current records is credited to a miscellaneous revenue (48000) or special assessment revenue (42000) account. Detail records should be maintained to document uncollectible taxes removed from current records.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.3
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Accounts Receivable	PAGE:	1/2

13000 Accounts Receivable

Amounts due the municipality for current open accounts, excluding amounts due from other governments and from other funds, are 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 Customer Accounts Receivable

This account is used by enterprises for amounts due from customers for utility service, merchandising, jobbing, contract work and other enterprise services.

Other municipal operations that provide services or materials to private individuals and organizations will use accounts in this series to record bills for these services and materials. This account is debited and the appropriate account in the 46000 series is credited for the amount of the billings. This account is credited when collections are made.

13200 Rent Receivable

Amounts due the municipality for rent of property are recorded in this account.

13300 Interest and Dividends Receivable

This account will include matured interest and dividends declared on temporary investments which have not been received at the end of the year. Proprietary funds should accrue interest in this account as it is earned.

13600 Unbilled Accounts Receivable

This account is used for enterprises to record earned operating revenues which have not been billed to customers at the end of the year.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.3
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Accounts Receivable	PAGE:	2/2

13900 Estimated Uncollectible Accounts Receivable Credit

This account is credited with amounts provided for losses on accounts receivable estimated to be uncollectible. Concurrent charges are made to Account 51910, Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables.

All unpaid accounts should be evaluated periodically to determine if they are still collectible. Generally, no account should be carried for more than seven years.

Accounts deemed uncollectible are removed from current records, upon authorization of the governing body, by debiting this account and crediting the applicable accounts receivable account. Subsequent collection of accounts receivable removed from current records is credited to either a miscellaneous revenue (48000) account or a specific revenue account. Detail records should be maintained to document accounts receivable removed from current records.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.4
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Due from Other Governments	PAGE:	1/1

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 is debited when definite commitments have been received from federal authorities and when the portion of federal aid applicable to recorded expenditures can be reasonably estimated.

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 Counties

This account includes amounts due from counties which are subject to current settlement. These receivables may represent temporary loans, charges for services rendered or grants-in-aid.

14400 Due from Other Cities, Villages, 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 districts, VTAE school districts and special purpose districts are recorded in these accounts.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.5
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Due from Other Funds	PAGE:	1/1

15000 Due from Other Funds

Interfund receivables which are due within one year are 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 Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.6
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Inventories and Prepayments	PAGE:	1/2

16000 Inventories and Prepayments

16100 Inventories

16110 Inventories of Consumable Materials and Supplies

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

The account is 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 are made monthly, or more frequently, if desired. Such credit entries are 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.

Municipalities may wish to segregate inventories by using the fifth digit to indicate the type of inventory.

16120 Inventory of Stores for Resale

16130 Inventory of Capital Assets for Resale

These accounts are used to record the book value of goods or capital assets held by a municipality for resale rather than for use in its own operations. Stores held for resale might include such items as trees and confectionery goods. Capital assets held for resale might include such items as industrial development property and cemetery lots. Inventory held for resale should be segregated according to item type using the fifth digit of the account numbers.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.6
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Inventories and Prepayments	PAGE:	2/2

16200 Prepaid Expenses/Expenditures

This account includes amounts representing prepayments of insurance, rents, taxes, interest and miscellaneous items, and is kept or supported in such manner as to disclose the amount of each class of prepayment. All prepaid items should be amortized and debited to the appropriate expense/expenditure accounts within one year.

16300 Overapplied State Tax Credits

Major variations between amounts applied on the tax roll and amounts received from the state for state tax credits should be carried in suspense pending disposition. This account is debited and Account 12100 is credited when tax credits applied in the tax roll considerably exceed tax credits received from the state. Disposition of the overapplied balance should be in accordance with statutory provisions.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.7
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Long-term Receivables	PAGE:	1/1

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 due within one year.

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 municipality.

17300 Advances to Other Governments

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

17400 Capital Contributions due from Developers and Utility Customers

This account includes amounts due to the municipality from subdividers for capital contributions to proprietary funds.

17500 Investments in Joint Ventures

This account represents the value of the municipality'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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.8
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Fixed Assets	PAGE:	1/2

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 account reflects the acquisition value of land owned by the municipality. 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.

18300 Buildings

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

18390 Accumulated Provision for Depreciation-Buildings (Credit)

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

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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.8
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Fixed Assets	PAGE:	2/2

18500 Machinery and Equipment

This account reflects the acquisition value of tangible property, 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.

18700 Construction Work in Progress

This account includes the cost of construction work undertaken by a governmental unit but not yet completed. Upon completion of construction this account is credited and appropriate fixed asset accounts debited with the amount of individual project costs.

18800 Other Fixed Assets

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

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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.1.9
SUBSECTION:	Assets and Resources	DATE:	7/31/85
CLASSIFICATION:	Debt Retirement Resources	PAGE:	1/1

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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.0
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:		PAGE:	1/1

Liabilities are the debts or other obligations of the municipality 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
- 26000 Deferred Revenues
- 27000 Advances from Other Funds
- 29000 Long-term Debt

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.1
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Accounts Payable	PAGE:	1/2

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 municipality.

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 is 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 is 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 are 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 should also include the amount of interest on general obligation bonds and notes which have 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. This account is applicable to enterprise funds only.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.1
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Accounts Payable	PAGE:	2/2

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 are 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 municipality or recipient agencies. Specific account numbers are provided for the more common payroll deductions. Additional accounts should be created by municipalities when deductions are authorized for purposes other than those listed in the chart.

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 but 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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.2
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Payable from Restricted Assets	PAGE:	1/1

22000 Payable from Restricted Assets

Restricted assets are monies or other resources which are restricted for specific uses by legal or contractual requirements. Payables from restricted assets are usually separated from other payables for financial statement purposes. This special treatment of payables is applicable to enterprise funds only.

22100 Construction Contracts Payable

Amounts due on construction contracts for municipal 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 should also include the amount of interest on revenue bonds which has matured but remains unpaid.

22300 Revenue Bonds Payable (Current Portion)

This account includes the face value of revenue bonds maturing within one year from the date of the balance sheet.

22400 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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.3
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Special Deposits	PAGE:	1/1

23000 Special Deposits

23100 Treasurer

23160 Customer Deposits

This account represents the amount due to customers for deposits made as a prerequisite to receiving services and/or goods provided by an enterprise.

23170 Performance Bond Deposits

This account is credited when deposits are made to ensure proper performance by a contractor. The account is debited when the deposit is refunded upon satisfactory performance or when the deposit is forfeited due to improper performance and is paid into the general or some other fund.

Deposits from subdividers are recorded in this account until they are refunded or expended for purposes within the subdivision.

23300 Court Appearance Deposits

Deposits made relating to appearance in court are credited to this account. After disposition of the court matter this account is debited. Records must be maintained by the municipality to provide the detail of this account balance at all times.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.4
SUBSECTION:	Liabilities	DATE:	June 1993
CLASSIFICATION:	Due to Other Governments	PAGE:	1/3

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

Amounts due the state, excluding payroll withholdings, are credited to these accounts. The accounts are debited when remittance is made to the state.

24213 Sales Tax Due State

State sales tax collections are credited and payments to the state of such collections are debited to this account. In addition, whenever sales taxes are reported to the state, an entry is necessary to adjust this account for the retained collection fee.

24220 Licenses and Permits

This account is credited with the state's share of fees for licenses and permits. The closing out sale license fee collected under the provisions of Section 66.35 of the Statutes and the occupational driver's licenses fee collected under Section 343.10(2) are examples of the few types of licenses fees that are shared with the state.

24240 Court Penalty Assessments

This account is credited with the collections of penalty assessments levied in municipal courts under the provisions of Section 165.87(2) of the Statutes. This account is debited when remittance is made to the state.

24270 State Trust Fund Loans (Current Portion)

This account is credited with the state trust fund loan maturities for principal and interest certified by the state to the municipal clerk. Payments to the state to discharge this obligation are debited to the account.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.4
SUBSECTION:	Liabilities	DATE:	June 1993
CLASSIFICATION:	Due to Other Governments	PAGE:	2/3

24300 Due to Counties

24310 Current Apportionment of Taxes

Amounts entered in the tax roll for state taxes, county taxes, and special charges are credited to this account when the tax roll is recorded as a receivable. Payments to the county in settlement of taxes and special charges and lottery credits are debited to this account. At tax settlement, Account 24310 is debited for the county and state share of delinquent taxes returned to the county treasurer for collection. The entries recording lottery credit payments and the settlement with the county should eliminate the balance in this account.

24320 Occupational Taxes

The county and state share of occupational taxes entered in the tax roll is credited to this account when the tax roll is recorded as a receivable. Payments to the county in settlement of occupational taxes are debited to this account. The account will also be debited with the county share of uncollected occupational taxes.

24330 Dog License Fees

Dog license fees collected for the county are credited to this account and related payments to the county are debited to this account.

24350 FC/MFL/Sev./Withdrawal

The county share of forest crop, managed forest land, severance, and withdrawal aids from the state are credited to this account and related payments to the county are debited to this account.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.4
SUBSECTION:	Liabilities	DATE:	June 1993
CLASSIFICATION:	Due to Other Governments	PAGE:	3/3

24400 Due to other Cities, Villages, and Towns

Amounts due other local governments are credited and related payments to the local governments are debited to this account.

24500 Due to Special Purpose Districts

Amounts due special districts, including amounts entered in the tax roll for districts are credited to this account. Payments to the districts are 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 VTAE and school districts for taxes, mobile home parking permit fees, and state aids, etc. are credited to these accounts. Payments to school district are debited to these accounts. Separate accounts should be established for each school district using the fourth digit of the account number. Subsidiary records should be maintained identifying the amounts due each district.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.5
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Due to Other Funds	PAGE:	1/1

25000 Due to Other Funds

Interfund payables which are due within one year are 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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.6
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Deferred Revenues	PAGE:	1/1

26000 Deferred Revenue

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. This account is debited and applicable revenue accounts credited on January 1 of the year tax roll items are due and payable. This account should also be adjusted for delinquent taxes receivable in accordance with NCGA Interpretation 3.

26200 Deferred Special Assessment Revenues

This account is credited when special assessments are levied and recorded as receivable. This account is debited and the appropriate special assessment revenue account is credited when special assessments are collected or, as in the situation of tax roll installments, on January 1 of the year tax roll items are due and payable.

26300 Advance State Aid Collections

This account is credited with the amount of state aids collected before they become due.

26400 Payments in Lieu of Taxes

This account includes the amount of payments in lieu of taxes applicable to the subsequent year. For example, amounts accrued on enterprise records at year-end in accordance with Wisconsin Administrative Code, Section PSC109, are debited to Account 15500, Due from Enterprise Fund, and credited to this account.

26500 Underapplied State Tax Credits

This account is credited and Account 12100, Current Tax Roll, is debited when tax credits received from the state considerably exceed credits applied in the tax roll. Disposition of the underapplied balance should be in accordance with statutory provisions.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.7
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Advances from Other Funds	PAGE:	1/1

27000 Advances from Other Funds

These accounts include the amounts of interfund loans and advances which are subject to repayment, but, which are not due within one year.

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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.8
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Long-term Debt	PAGE:	1/2

29000 Long-term Debt

29100 General Obligation

Accounts 29110-29130 represent the face value of general obligation bonds and notes issued and outstanding.

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.

29300 Special Assessment Bonds Payable

This account represents the face value of special assessment bonds issued and outstanding.

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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.2.8
SUBSECTION:	Liabilities	DATE:	7/31/85
CLASSIFICATION:	Long-term Debt	PAGE:	2/2

29800 Unamortized Bond Premiums (Credit) and Discounts (Debit)

This account includes the total of the unamortized balance of premium or discount for all classes of proprietary fund long-term debt. Premium or discount pertaining to individual issues is amortized following a plan which will distribute the amounts equitably over the life of the securities. The municipality may, however, accelerate the amortization of premium or discount where the amounts are insignificant. Entries to amortize the balance of this account are offset by debits or credits to interest expense.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.3.0
SUBSECTION:	Fund Equity	DATE:	7/31/85
CLASSIFICATION:		PAGE:	1/1

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 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

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.3.1
SUBSECTION:	Fund Equity	DATE:	7/31/85
CLASSIFICATION:	Contributed Capital	PAGE:	1/1

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. Regulated public utilities should seek approval from the Public Service Commission before amortizing construction grants.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.3.2
SUBSECTION:	Fund Equity	DATE:	7/31/85
CLASSIFICATION:	Investment in General Fixed Assets	PAGE:	1/1

32000 Investment in General Fixed Assets

These accounts, in the general fixed assets group of accounts, represent the governmental unit's equity in general fixed assets by financing source.

Those municipalities recording depreciation for general fixed assets will be required to adjust these accounts for the amount of annual depreciation.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.3.3
SUBSECTION:	Fund Equity	DATE:	7/31/85
CLASSIFICATION:	Retained Earnings	PAGE:	1/1

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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.3.4
SUBSECTION:	Fund Equity	DATE:	7/31/85
CLASSIFICATION:	Fund Balances	PAGE:	1/2

34000 Fund Balances

34100 Fund Balances-Reserved

These accounts are used to segregate portions of fund balance to indicate that they are (1) not available for current appropriation or (2) legally restricted for a specific future use.

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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.3.4
SUBSECTION:	Fund Equity	DATE:	7/31/85
CLASSIFICATION:	Fund Balances	PAGE:	2/2

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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.0
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:		PAGE:	1/1

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
- 42000 Special Assessments
- 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

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.1
SUBSECTION:	Revenues and Other Financing Sources	DATE:	June 1993
CLASSIFICATION:	Taxes	PAGE:	1/2

41000 Taxes

41100 Property

41110 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 local purposes, as shown in the "Statement of Taxes ". In accordance with NCGA Interpretation 3, "Revenue Recognition-Property Tax," property taxes should be recognized as revenue in the year for which the taxes have been levied, provided that certain "available" criteria are met. The amount of property taxes reported should be adjusted if such criteria are not met.

41120 Tax Increments

This account is credited at the beginning of the year with the amount of the tax levy on the increase in value of property within a tax increment district.

41130 Occupational Taxes

This account is credited at the beginning of the year with the local share of occupational taxes, as shown on the "Statement of Taxes".

41140 Mobile Home Fees

The municipality's share of mobile home parking permit fees and lottery credit on mobile homes, collected according to section 66.058 of the statutes, is credited to this account. The school share is credited to Account 24600, Due to School Districts.

For convenience, total collections including lottery credit on mobile homes may be credited to Account 41140 during the month, but a General Journal entry must then be made at the close of each month debiting the revenue account and crediting Account 24600 for the amount due the school district.

41150 Forest Cropland/Managed Forest Land Taxes

41160 Woodland Taxes

The municipality's share of forest cropland, managed forest land, and woodland tax collections is credited to these accounts.

41170 Motor Vehicle Taxes

Collections which results from an ordinance that imposes an annual flat municipal registration fee on all motor vehicles in accordance with Section 341.35 of the Statutes will be credited to this account.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.1
SUBSECTION:	Revenues and Other Financing Sources	DATE:	April 1991
CLASSIFICATION:	Taxes	PAGE:	2/2

41200 Sales and Use

41210 Public Accommodation Taxes

Revenue which results from a local ordinance that provides for a local room tax (transient occupancy tax) under Section 66.75 of the Statutes is credited to this account.

41220 General Sales and Retailers' Discount

This account will 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.

41240 Race Track Admissions Tax

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

41300 Payments in Lieu of Taxes

41310 Taxes from Regulated Municipally Owned Utilities

This account is credited with amounts accrued from municipally owned utilities for tax equivalents computed in accordance with provisions established by the Public Service Commission or other authority.

41320 Taxes from Other Tax Exempt Entities

This account is credited with payments in lieu of taxes received from tax exempt organizations other than regulated municipally owned utilities.

41800 Interest and Penalties on Taxes

Interest collected on delinquent personal property taxes and penalties related to property taxes are credited to this account. Cities which retain the tax rolls through July will also credit interest collections on delinquent real estate taxes to this account.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.2
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Special Assessments	PAGE:	1/1

42000 Special, Assessments

These accounts include revenues from levies against private property for installation of water mains, sewer mains, streets or other public improvements. Revenue recognition should be deferred until collection is made or is expected in the current period.

The third digit of the account code should be used to describe the general type of project financed by the assessment. These include the following categories:

- Street construction and paving
- Curbs and gutters
- Walkways
- Street lighting
- Parking facilities
- Storm sewers
- Sanitary sewers and laterals
- Water mains and laterals
- Other

Separate accounts should be maintained for individual projects.

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SECTION:	Explanation of Accounts	REFERENCE:	3.4.3
SUBSECTION:	Revenues and Other Financing Sources	DATE:	June 1993
CLASSIFICATION:	Intergovernmental Revenues	PAGE:	1/3

43000 Intergovernmental 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 directly to municipalities by federal agencies.

43400 State Shared Taxes

Remittances from the state for shared revenues, fire insurance taxes, and other shared taxes are credited these accounts.

43500 State Grants

This series is used to record grants paid by the state, including those partially or entirely financed by federal agencies. Grants are classified according to the function for which grant expenditures are made. Additional accounts may be added for grants for purposes other than those shown. Examples of grants and aids to be included under the functional classifications are listed below.

43520 Public Safety

- Law enforcement training aids
- Disaster assistance
- Highway safety aids
- Water safety patrol aids

43530 Transportation

- Transportation aids
- Transit operating aids
- Flood damage (to roads) aids
- Local road improvement program
- Connecting highway and lift bridge aids
- Airport improvement program aids
- Harbor and local rail service assistance aids

43540 Sanitation

- Recycling aids
- Solid waste management aids

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.3
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Intergovernmental Revenues	PAGE:	2/3

43550 Health

- Home nursing
- Preventive health and health services aids
- Maternal and child health services
- Medical assistance program (Medicaid)

43560 Human Services

- General relief aid
- Domestic abuse grants
- Senior citizen grants

43570 Culture, Recreation and Education

- Public library services
- Motorcycle recreation aids
- Aids for snowmobile route signs

43580 Conservation and Development

- Floodplain and shoreland mapping
- Pollution abatement

43600 Other State Payments

These accounts include payments from the state which are not restricted to expenditure for specific purposes.

43610 Payments for Municipal Services

This account includes payments made by the state for certain municipal services in accordance with Section 70.119(2) of the Statutes.

43620 In Lieu of Taxes on State Conservation Lands

This account includes payments from the Department of Natural Resources for state owned land under Section 70.113 of the Statutes.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.3
SUBSECTION:	Revenues and Other Financing Sources	DATE:	October 1987
CLASSIFICATION:	Intergovernmental Revenues	PAGE:	3/3

43630 In Lieu of Taxes on Federal Forest Land

This account includes federal money received from the state for national forests.

43640 Severance/Yield/Withdrawal Taxes

This account includes the municipal share of severance taxes and withdrawals of forest cropland that is paid per Sections 77.07(3) and 77.10(2)(b) of the Statutes. This account also includes the municipal share of yield taxes and withdrawals of managed forest land that is paid in accordance with Section 77.89 of the Statutes.

43650 Forest Cropland/Managed Forest Land

This account includes the municipal share of aid paid on privately owned property in accordance with Sections 77.05(2) and 77.85(2) of the Statutes.

43700 Grants from Local Governments

This series of accounts provides for grants received from the county and municipal governments for the following:

43710 Highways and Bridges

43720 Libraries

43730 Parks

Additional accounts should be used if local governments make grants for purposes other than those listed in the chart of accounts.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Explanation of Accounts REFERENCE: 3.4.4
SUBSECTION: Revenues and Other Financing Sources DATE: October 1987
CLASSIFICATION: Licenses and Permits PAGE: 1 / 1

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 municipality. Liquor and malt beverage licenses would be recorded to this account series. Liquor and malt beverage publication fees should be credited to Account 46110, however. The Other Businesses and Occupational Account would include peddler, cigarette, soda pop, bartender, mobile home court and cable television licenses.

44200 Nonbusiness Licenses

These accounts include license fees for bicycles, cats, dogs (including the dog license refund from the county), the municipality's share of occupational drivers licenses and any other licenses issued for purposes other than for operating a business or for construction.

44300 Building Permits and Inspection Fees

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

- Building
- Electrical
- Plumbing
- Heating and air conditioning
- Street opening
- Septic tank

44400 Zoning Permits and Fees

This account includes revenues from licenses, fees and permits that are required in order to enforce the municipality's zoning ordinances.

44900 Other Regulatory Permits and Fees

Other accounts should be used to accumulate revenues from other regulatory activities of the municipality.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.5
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Fines, Forfeits and Penalties	PAGE:	1/1

45000 Fines, Forfeits and Penalties

45100 Law and Ordinance Violations

Collections of penalties imposed for violation of municipal ordinances, resolutions or bylaws are credited to this account, including bail for violation of a municipal ordinance which is forfeited upon nonappearance before a court at the time fixed for hearing of the case. Subaccounts may be used to distinguish collections in actions before the municipal justice from collections in actions before a court of record. Parking violation collections which are forfeited without court action may be credited to a subaccount within this series.

45200 Awards and Damages

Forfeitures by contractors for failure to perform contractual obligations, judgments and damages awarded to the municipality as a result of a court decision and miscellaneous forfeitures collected by the municipality without court action are credited to these accounts. Insurance recoveries for property loss should be credited to Account 48400.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.6
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Public Charges for Services	PAGE:	1/5

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.

Special assessments for any of these services are recorded in the appropriate account in the 42000 series. Services billed to 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 (photocopies, publication of notices, sale of maps)
- Treasurer
- Attorney

46200 Public Safety

Service charges for public safety are credited to these accounts. The account includes charges for copies of accident reports, fire call charges, ambulance fees, and other fees charged by the police and fire departments.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.6
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Public Charges for Services	PAGE:	2/5

46300 Transportation

46310 Highway Maintenance and Construction

This account includes revenue, other than special assessments, from services to individuals and nongovernmental organizations. Examples of services include:

- Grading
- Ditching
- Repairing and replacing curb and gutter
- Snowplowing - including special charges collected on the tax roll.

46320 Street Related Facilities

These accounts include charges for facilities that are peripheral to the roadways. Special assessments for these services should be credited to accounts in the 42000 series.

46321 Street Lighting

46322 Sidewalks

46324 Storm Sewers

46330-46390 Other Transportation

Charges for services of other transportation facilities are credited to the 46330 to 46390 series of accounts. These facilities include parking lots, airports, transit system and docks and harbors.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.6
SUBSECTION:	Revenues and Other Financing Sources	DATE:	June 1993
CLASSIFICATION:	Public Charges for Services	PAGE:	3/5

46400 Sanitation and Utilities

46410 Sewage Service

Charges for collection and treatment of sewage and for hookup to the collection system are credited to this account. Special assessments for sewer mains are credited to an account in the 42000 series.

46420 Refuse and Garbage Collection

This account includes revenues from charges for solid waste collection, including those collected on the tax roll.

46430 Solid Waste Disposal

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

46440 Weed and Nuisance Control

This account includes charges for weed cutting, including those collected on the tax roll.

46500 Health

46510 Public Health Services

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

- Clinics
- Nursing
- Inspection
- Immunization
- Pest and Animal Control

46520 Institutional Care

This account includes patient charges at hospitals and nursing homes.

46540 Cemetery

This account includes revenues from the sale of cemetery lots and from the maintenance of graves.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.6
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Public Charges for Services	PAGE:	4/5

46700 Culture, Recreation and Education

46710 Library

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

46720 Parks

This account includes fees for park use, shelter rentals, camping fees and park equipment rental.

46730 Daily Admission and Use Fees

The fees charged to the public for the regular use of municipally operated cultural and recreational facilities and programs should be credited to these accounts. The 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 the facilities listed below are included in the credits to these accounts. Long-term rentals should be credited to Account 48200.

- Fairgrounds
- Auditoriums
- Convention Centers
- Civic Centers
- Community Centers
- Other Municipal Buildings
- Stadiums

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.6
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Public Charges for Services	PAGE:	5/5

46800 Conservation and Development

46810 Forests

This account includes revenues from municipal forestry programs.

46820 Other Conservation

Charges for services relating to natural resources are included in this series of accounts.

46830 Public Housing

Rents from public housing should be credited to this account.

46840 Urban Development

Revenues from urban or community development programs should be credited to this account.

46850 Economic Development

Industrial park sales and rentals are included in this account.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Explanation of Accounts REFERENCE: 3.4.7
SUBSECTION: Revenues and Other Financing Sources DATE: 7/31/85
CLASSIFICATION: Intergovernmental Charges for Services PAGE: 1/1

47000 Intergovernmental Charges for Services

Revenues from charges for intergovernmental services are to be recorded in the 47000 series of accounts.

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 departments within the municipal government by service departments, such as data processing, printing, duplicating, etc., are recorded in Account 47400. See page 15 of NCGA Statement 1 for a discussion of interfund "quasi-external" transactions.

Activities which are performed primarily for municipal agencies and other governments may be accounted for in an internal service fund.

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.

Intergovernmental charges for services may be segregated by type using the fourth digit of the account number as identification 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

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.8
SUBSECTION:	Revenues and Other Financing Sources	DATE:	June 1993
CLASSIFICATION:	Miscellaneous Revenue	PAGE:	1/2

48000 Miscellaneous Revenue

48100 interest

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

Interest collected on special assessments and special charges by the municipality should be credited to a separate interest account. Credits to this separate account will also include the amount of interest on special assessments and special charges placed in the tax roll and amounts remitted by the county treasurer for interest collections on delinquent special assessments and special charges returned to the county.

Interest collected on delinquent personal property taxes should be credited to Account 41800.

48200 Rent

Rentals for the long-term use (monthly or annual leases) of buildings, offices, and land are 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, materials and supplies, and salvage and waste products are credited to this account. Sales of general fixed assets that involve very large dollar amounts should be recorded in Account 49400 and reported as an "Other Financing Source."

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.8
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Miscellaneous Revenue	PAGE:	2/2

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 are accounted for in the trust and agency fund.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.9
SUBSECTION:	Revenues and Other Financing Sources	DATE:	7/31/85
CLASSIFICATION:	Other Financing Sources	PAGE:	1/2

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 discounted present value of installment purchase contracts, land contracts, or long-term promissory notes issued in exchange for general fixed assets. Concurrent charges to the applicable expenditure account are made when such obligations are recorded.

49140 State Trust Fund Loans

This account is credited with the amount of general obligation debt proceeds received from the state for loans from state trust funds under the provisions of Chapter 25 of the Wisconsin Statutes.

49150 Capital Leases

This account is credited with the discounted present value of required future payments under a capital lease agreement. Concurrent charges to the applicable expenditure account are made when such obligations are recorded. NCGA Statement 5 and Financial Accounting Statement 13 provide further guidance on the accounting for leases.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.4.9
SUBSECTION:	Revenues and Other Financing Sources	DATE:	June 1993
CLASSIFICATION:	Other Financing Sources	PAGE:	2/2

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 of Internal Service Fund capital by the General Fund, subsequent return of all or part of such contributions to 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 2.4.9 of this manual assigns account codes for operating transfers to each of the fund types

49300 Fund Balance Applies

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 financial statement readers.

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."

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.0
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:		PAGE:	1/1

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

53100-53500 Transportation

53600 Sanitation

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 by character as capital outlay and debt service.

57000 Capital Outlay

58000 Debt Service

Interfund transfers, which are not expenditures or expenses of the entire municipality, are classified as other financing uses.

59000 Other Financing Uses

The following section describes more detailed classifications of expenditures and expenses by subfunction and activity. Object classes are listed in section 4.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.1
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	General Government	PAGE:	1/4

51000 General Government

51100 Legislative

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

51200 Judicial

Salaries and expenditures of the municipal judges and clerical personnel as well as witness and interpreter's fees, cost of acquiring and maintaining a law library and other costs incurred in the operation of the municipal court are debited to this account.

51300 Legal

Expenditures of the municipality's attorney, including clerical personnel of the office, fees paid to legal counsel hired to assist or represent the municipality's attorney in special cases or situations, and payments for updating the municipality's code of ordinances, are included in this account.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.1
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	General Government	PAGE:	2/4

51400 General Administration

51410 Executive

This account includes compensation and other expenditures of the chief executive and the employees of the office. The account title used locally should indicate the chief executive's specific title (mayor, manager, president, administrator).

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 debited to Account 51510, Accounting.

51430 Personnel

Expenditures of the office or offices performing central personnel services for the governmental unit are debited to this account.

51440 Elections

This account includes expenditures for registering voters and conducting primary, general and special elections. Such expenditures include the salaries of election inspectors, clerks and tabulators as well as the cost of public notices announcing the elections, the printing of election ballots, the maintenance of voting machines, cost of schools instructing poll workers and voting machine custodians and voter registration costs.

51450 Data Processing

All expenditures/expenses of administrative service departments such as data processing and central duplicating should be debited-in this and subsequent accounts. Municipalities that do not use internal service funds for these operations should net any departmental revenues credited to Account 47400 against these expenditure accounts for financial reporting purposes.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.1
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	June 1993
CLASSIFICATION:	General Government	PAGE:	3/4

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 council and chief executive; fees paid for annual audits including those for federal and state grant programs; and fees paid for closing records, accounting assistance, and preparation of reports.

51520 Treasury

All expenditures of the treasury activity, whether done in the office of the treasurer, clerk-treasurer, director of finance or financial administrator, 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 incurred to establish and maintain assessments of real and personal property for property tax purposes including costs of the board of review.

51540 Risk and Property Management

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

51550 Purchasing

Administrative costs to purchase goods and services for the municipality (purchasing department, agent, etc.) are included in this account.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.1
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	June 1993
CLASSIFICATION:	General Government	PAGE:	4/4

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 municipal offices are included in these accounts.

Expenditures for departmental buildings should be recorded under the appropriate functional accounts. At a minimum, the expenditures for police and transportation buildings, or portion of general buildings, should be determined and reported in the appropriate functional category on the state Financial Report Form in order to be included in the calculation of transportation aids.

51900 Other General Government

51910 Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables

This account includes illegal real estate taxes charged back to the municipality by the county and tax refunds authorized by the governing body under Section 74.33 of the Statutes. In addition, this account should be debited 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 municipality for injury to persons or property are debited 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 municipality will not be debited here but will be debited to the account for the affected project or land acquisition.

51930 Nondepartmental Insurance and Bonds

This account includes 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 municipality. This account also includes premiums on surety bonds for employees. Only premiums that cannot be identified with a specific function should be debited to this account.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.2
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	June 1993
CLASSIFICATION:	Public Safety	PAGE:	1/2

52000 Public Safety

52100 Law Enforcement

This account includes expenditures for all law enforcement activities, such as traffic patrol, investigation, lake patrol, parking enforcement, and snowmobile trail patrol.

52200 Fire Protection

Expenditures of the fire department include salaries, benefits, and travel of all department personnel, as well as all contract, office, convention, fire signs, and other department expenditures.

52300 Ambulance

Expenditures of maintaining an emergency ambulance service by the municipality including payments to private operators or other municipalities for providing such service are debited to this account.

52400 Inspection

This account includes expenditures of the inspection department and the municipal department of weights and measures including fees paid to the state if the state furnishes the services and performs the duties for the department.

52500 Disaster Control

This account includes expenditures of the local 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, 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 to facilitate the reporting of project expenditures to the proper state or federal agency.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.2
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Public Safety	PAGE:	2/2

52600 Emergency Communication

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

52700 Correction and Detention

This account is debited 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.

Uniform Accounting Manual for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.3
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	April 1991
CLASSIFICATION:	Public Works	PAGE:	1/3

53000 Public Works

It is essential that employees of the street or public works department account for their time by specific activity. The distribution of the payroll costs should be made on the basis of such time allocations.

(53100-53500 Transportation)

53100 Highway and Street Administration

Administrative and engineering costs for transportation activities including planning, developing and administering capital improvement programs are recorded by activity as shown above.

53200 Transportation Cost Pools

53230 Shop Operations

53240 Machinery Operations

53270 Buildings and Grounds Operations

Costs of service agencies of the public works department are accumulated in these accounts.

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 expenditure/expense accounts.

53300 Highway and Street Maintenance and Construction

This account includes expenditures to maintain, improve and construct roadways and highway structures within the municipality. Separate accounts should be maintained to accumulate expenditures for (1) municipal roads and streets, (2) state and federal highways and (3) county highways and other local governments' roads.

53400 Road Related Facilities

53410 Limited Purpose Roads

Account 53410 should be debited 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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.3
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Public Works	PAGE:	2/3

53420 Street Lighting

53430 Sidewalks

53440 Storm Sewers

Expenditures to construct, maintain and operate street lights, walkways and storm drainage sewers should be debited to these accounts.

53450 Parking Facilities

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

53500 Other Transportation

53510 Airport

This account includes payments to a fixed-based operator and 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, communications and office operating costs. Payments to a county or other municipality for the joint operation of an airport will also be debited to this account.

53520 Mass Transit

All costs of a mass transit system should be debited to this account including payments to the county or other municipality for joint operation of a system.

53540 Docks and Harbors

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

53550 Bicycle

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

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.3
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	June 1993
CLASSIFICATION:	Public Works	PAGE:	3/3

53600 Sanitation

53610 Sewage Service

All operating expenses of the municipally owned sewer utility are debited to the above account.

53620 Refuse and Garbage Collection

This account includes the cost of collecting and hauling waste matter to a disposal facility or area.

53630 Solid Waste Disposal

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

53640 Weed and Nuisance Control

This account includes expenditures of weed commissioners and chemicals, equipment rental, wages and employe benefits for controlling or destroying weeds on public and private lands.

53700 Water Service

53800 Electric Service

These categories include the expenses of operating and financing the public water and electric utilities.

Uniform Chart of Accounts for Wisconsin Municipalities

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:	1/2

54000 Health and Human Services

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 services activities such as:

Regulation and Inspection

Consumer protection activities, such as milk, food and water inspection, laboratory testing, and other services to verify compliance with state and local 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 municipal property, such as a municipal landfill operation, is charged to the activity which benefited from the payment.

54200 Institutional Care

These accounts include all operating expenses applicable to the operation of a municipal hospital or home and contributions to local hospitals for operation and construction.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.4
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	December 1986
CLASSIFICATION:	Health and Human Services	PAGE:	2/2

54500 Social Services

Payments for rehabilitation and other social and community services provided to residents, including payments to outside agencies, are debited to this account.

54900 Other Health and Human Services

54910 Cemetery

Expenditures to maintain cemeteries should be debited to this account.

Uniform Chart of Accounts for Wisconsin Municipalities

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:	1/2

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 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 municipality 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 neighborhood 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 debited 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 and the expenditures to operate participant recreation programs for residents.

It also includes celebrations and entertainment - payments for fireworks, holiday decorations, public concerts, parades, and similar activities.

Uniform Chart of Accounts for Wisconsin Municipalities

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:	2/2

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 pool and beach operation. Also included are payments to other municipalities and transportation costs paid by municipalities which do not maintain pools.

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 costs of winter recreation facilities including skating rinks, sliding and toboggan hills and skiing hills.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.6
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Conservation and Development	PAGE:	1/2

56000 Conservation and Development

56100 Resource Conservation

56110 Forestry

Those expenditures of the forester and forestry department are charged to this account.

56200 Environmental Protection

Expenditures for the administration and enforcement of pollution control programs, including payments to regional agencies for the municipality's share of expenditures of cooperative undertakings for these purposes are charged to this account.

56300 Planning

This account includes expenses of the plan commission and the planner for the development and administration of local planning policies, for the development of master plans and land use policies, and for the development of a more attractive, diversified and functional urban area (historic preservation, downtown plan, remodeling guidelines, etc.).

Payments to the regional planning commission for assessments against the municipality to finance the annual budget of the commission are debited to this account. Payments to the regional planning commission for unique and special services performed for a municipality are debited to other accounts provided according to the service performed.

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 include expenditures for financing, operating, furnishing and maintaining public housing projects for low income persons.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.6
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Conservation and Development	PAGE:	2/2

56600 Urban Development

This subfunction includes activities that contribute to urban and community development. The activities include:

Conservation of existing neighborhood structures and facilities to prolong their usable life and to prevent subsequent deterioration and blight.

Rehabilitation of neighborhoods which are deteriorated but which are still capable of rehabilitation without total clearance and complete redevelopment.

Complete demolition and clearance of structures within a blighted urban area, acquisition of property within such areas for resale, and redevelopment with new structures and/or land uses.

Relocation and rehousing of persons displaced by redevelopment projects.

Improvement of community resources and basic services.

56700 Economic Development

This subfunction includes expenditures incurred to foster economic growth and development within the municipality. It includes activities such as:

Economic and industrial surveys.

Advertising the advantages, attractions and natural resources of the municipality.

Financial assistance to new industries and businesses.

Acquisition of industrial sites.

Activities of an industrial development agency.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.7
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	April 1991
CLASSIFICATION:	Capital Outlay	PAGE:	1/1

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 municipalities and even departments.

The expenditure does not recur annually. Regular purchases of equipment and vehicles should 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.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.8
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Debt Service	PAGE:	1/1

58000 Debt Service

58100 Principal

This account will be 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 will be 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 municipality.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.9
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	June 1993
CLASSIFICATION:	Other Financing Uses	PAGE:	1/1

59000 Other Financing Uses

59200 Transfer 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, subsequent return of all or part of such contributions to 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 transfer, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfer 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 transfer to each of the fund types.

59500 Payment to Refunded Bond Escrow Agent

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."

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Classification of Expenditures/Expenses REFERENCE: 4.1.0
SUBSECTION: Chart of Object Codes DATE: 7/31/85
CLASSIFICATION: PAGE: 1/2

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
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 Materials

410 Concrete and Clay Products
420 Metal Products
430 Wood Products
440 Plastic Products
450 Raw Materials
460 Electrical Fixtures and Small Appliances
470 Plumbing Fixtures
480 Fabricated Materials
490 Other Building Materials

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Classification of Expenditures/Expenses REFERENCE: 4.1.0
SUBSECTION: Chart of Object Codes DATE: 7/31/85
CLASSIFICATION: PAGE: 2/2

500 Fixed Charges

510 Insurance
520 Premiums on Surety Bonds
530 Rents and Leases
540 Depreciation and Amortization
550 Investment Revenue Costs
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 Organizations
730 Awards and Indemnities
740 Losses
790 Other Grants, Contributions and Indemnities

800 Capital Outlay

810 Capital Equipment
820 Capital Improvements

900 Cost Reallocations

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Accounting for the Tax Roll REFERENCE: 5.1.0
SUBSECTION: DATE: June 1993
CLASSIFICATION: PAGE: 1/5

To facilitate accounting for tax rolls, we suggest that municipalities maintain a tax agency fund. Municipalities using this agency fund will record the entire tax roll as an asset of the fund at the time taxes have been determined and the tax roll has been completed. Equities of the various entities, including those of other municipal funds, will be recorded as tax agency fund liabilities. Fund liabilities will be settled periodically during the year as collections are recorded.

An explanation of entries relating to the tax agency fund and its relationship to other governments and to other funds of the municipality follows:

Recording the Tax Roll

The current tax roll will be recorded in the Tax Agency Fund as follows:

Debit: Taxes Receivable - Current Property Taxes Receivable, Account 12100, for the total tax as shown on Line T of the Statement of Taxes.

Credit: Due to Counties - Current Apportionment of Taxes, Account 24310, for the following amounts shown in the Statement of Taxes:

- Section A - State Taxes,
- Section B - County Taxes,
- That portion of Sections H, M, N, and O representing the County share of special assessments, special charges, forest cropland, managed forest lands, and occupational taxes, and
- That portion of Section 0 representing the state's share of occupational taxes.

Credit: Due to Special Purpose Districts, Account 24500, or Due to Other Funds, Account 25000, (or their subdivisions) for Special District Taxes shown in Sections C of the Statement of Taxes.

Credit: Due to School Districts, Account 24600, for amounts shown on the Statement of Taxes in Sections E and F - School Taxes.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Accounting for the Tax Roll	REFERENCE:	5.1.0
SUBSECTION:		DATE:	June 1993
CLASSIFICATION:		PAGE:	2/5

Credit: Due to Other Funds, applicable account in the 25000 series, for the amount of remaining taxes in:

- Section D-- Town, Village, or City Taxes (Lines D.1 through D.8),
- Section H - Special Assessments and Special Charges,
- Section J - Omitted Property Taxes,
- Section K - S. 70.43 correction,
- Section L - Woodland Tax Lands-and,
- The local share of forest cropland, managed forest land, and occupational taxes in Sections M, N, and O.

Corresponding entries must be made in the other funds affected by recording the current tax roll in the agency fund. These entries will vary depending on circumstances. Following are sample entries for recording general property taxes, special assessments, special charges, and miscellaneous taxes in other funds.

General Property Taxes (In Governmental Fund Types)

Debit: Due from Trust and Agency Fund, Account 15800, or Due from Tax Agency Fund if account is established, and

Credit: Deferred Tax Roll Revenues, Account 26100, for the amount of each fund's share of taxes shown in Section D (Lines D.1 through D.8) of the Statement of Taxes.

Special Assessments and Special Charges (In Governmental Fund Types)

Debit: Due from Trust and Agency Fund, Account 15800, or Due from Tax Agency Fund if account is established, and

Credit: Applicable Special Assessment Receivable Account in the 12600 series for special assessment principal included in Section H of the Statement of Taxes.

Debit: Due from Trust and Agency Fund, Account 15800, or Due from Tax Agency Fund if account is established, and

Credit: Deferred Tax Roll Revenues, Account 26100, for interest on special assessments included in Section H of the Statement of Taxes.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Accounting for the Tax Roll REFERENCE: 5.1.0
SUBSECTION: DATE: October 1987
CLASSIFICATION: PAGE: 3/5

Special Assessments (In Proprietary Fund Types)

Debit: Due from Trust and Agency Fund, Account 15800, or Due from Tax Agency Fund if account is established, and

Credit: Applicable Special Assessments Receivable Account in the 12600 series for special assessment principal included in Section H of the Statement of Taxes.

Debit: Due from Trust and Agency Fund, Account 15800, or Due from Tax Agency Fund if account is established, and

Credit: Interest on Special Assessments, Account 48100, for interest on special assessments included in Section H of the Statement of Taxes.

Special Charges in Section H of the Statement of Taxes (In Governmental Fund Types)

Debit: Due from Trust and Agency Fund, Account 15800, or Due for Tax Agency Fund if account is established, and

Credit: Applicable accounts receivable accounts in the 13000 series for the governmental fund types' special charges included in Section H of the Statement of Taxes.

Miscellaneous (In Governmental Fund Types)

Debit: Due from Trust and Agency Fund, Account 15800, or Due from Tax Agency Fund if account is established, and

Credit: Deferred Tax Roll Revenues, Account 26100, for the governmental type funds share of the following:

- Section J - Omitted Property Taxes
- Section K - S.70.43 corrections
- Section L - Woodland Tax Lands
- Section M - Forest Cropland Taxes
- Section N - Managed Forest Lands
- Section O - Occupational Taxes

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Accounting for the Tax Roll	REFERENCE:	5.1.0
SUBSECTION:		DATE:	June 1993
CLASSIFICATION:		PAGE:	4/5

Miscellaneous (In Proprietary Fund Types)

Debit: Due from Trust and Agency Fund, Account 15800, or Due from Tax Agency Fund if account is established, and

Credit: Operating Revenues, as appropriate, for penalties, not previously recorded, on delinquent utility charges shown in Section H (Line H-15) of the Statement of Taxes.

Debit: Due from Trust and Agency Fund, Account 15800, or Due from Tax Agency Fund if account is established, and

Credit: Customer Accounts Receivable, Account 13100, for the amount of delinquent utility charges, excluding penalties recorded in the previous entry, shown in Section H (Line H-15) of the Statement of Taxes.

Recognition of Tax Roll Revenues

In the previous entries, revenues from the tax roll were deferred. At January 1, entries would subsequently be recorded in each applicable fund to recognize tax roll revenues in the proper period. This is accomplished as follows:

General Property Taxes (In Governmental Fund Types)

Debit: Deferred Tax Roll Revenues, Account 26100, and

Credit: General Property Taxes, Account 41110, (and Tax Increments, Accounts 41120, where applicable) for the amount of each fund's share of taxes shown in Section D (Line D.1 through D.8) of the Statement of Taxes.

Special Assessments (In Governmental Fund Types)

Debit: Deferred Special Assessment Revenues, Account 26200, and

Credit: The applicable Revenue Account in the 42000 series, Special Assessments, for principal of special assessments included in Section H of the Statement of Taxes.

Debit: Deferred Tax Roll Revenues, Account 26100, and

Credit: Interest on Special Assessments and special charges, Account 48100, for interest on special assessments and special charges included in Section H of the Statement of Taxes.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION: Accounting for the Tax Roll REFERENCE: 5.1.0
SUBSECTION: DATE: June 1993
CLASSIFICATION: PAGE: 5/5

Miscellaneous (In Governmental Type Funds)

Debit: Deferred Tax Roll Revenues, Account 26100, and

Credit: General Property Taxes, Account 41110, Woodland Taxes, Account 41160, Forest Cropland and Managed Forest Land Taxes, Account 41150, and Occupational Taxes, Account 41130, for the local share of taxes in Sections J, L, M, N, and O, respectively.

Recognition of Expenditures Related to Tax Roll Special Charges
(In Section D of the Statement of Taxes)

The County Clerks Apportionment of Taxes certified to local districts sometimes include chargebacks from the State and County for property reassessment, illegal real estate taxes, uncollected personal property taxes, highways and bridges and general relief. Expenditures for these items must be recognized either at the time payment is made or prior to settlement by crediting amounts due in Account 24310, Due to Counties - Current Apportionment of Taxes. Debits for chargebacks are made to the following accounts:

51530 Assessment of Property
for property reassessment

51910 Illegal Taxes, Tax Refunds, and Uncollectible Taxes
for illegal real estate taxes and uncollected personal property taxes

53310 Highway and Street Maintenance and Construction
for highways and bridges

54420 General Relief
for general relief

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Additional Accounts Contained on Department of Revenue Schedules	REFERENCE:	Appendices A and B
SUBSECTION:	Explanation of Appendices A and B	DATE:	October 1987
CLASSIFICATION:		PAGE:	1/2

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 that all municipalities 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 a "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

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Additional Accounts Contained on Department of Revenue Schedules	REFERENCE:	Appendices A and B
SUBSECTION:	Explanation of Appendices A and B	DATE:	October 1987
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Appendix B (cont'd.)

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 classification 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 Municipalities

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

SUBSECTION: Revenues and Other Financing Sources DATE: June 1993

CLASSIFICATION: PAGE: 1/4

41000 Taxes

41900 Other Taxes

43000 Intergovernmental Revenues

43211 Law Enforcement
43212 Fire
43213 Ambulance
43219 Other Public Safety
43221 Highway
43227 Other Transportation
43231 Solid Waste Disposal
43239 Other Sanitation
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)
43534 Local Road Improvement Program
43537 Other Transportation
43545 Recycling
43549 Other Sanitation
43581 Public Housing
43781 County Timber Sales
43782 National Forest Income From County

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
46323 Sidewalks New Construction/Replacement Without Street Reconstruction
46399 Other Transportation
46431 Solid Waste Disposal
46435 Recycling
46490 Sanitation Services (other)

Uniform Chart of Accounts for Wisconsin Municipalities

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

SUBSECTION: Revenues and Other Financing Sources DATE: June 1993

CLASSIFICATION: PAGE: 2/4

47000 Intergovernmental Charges for Services

47121 Law Enforcement Services
47122 Fire Services
47131 Transportation (highways and streets)
47141 Sewage Service
47181 Public Housing
47190 Other Services to Federal Government
47221 Law Enforcement Services
47222 Fire Services
47241 Sewage Service
47281 Public Housing
47321 Law Enforcement Services
47323 Fire Service
47324 Ambulance Services
47325 Emergency Communications (911) - Law Enforcement Share
47326 Emergency Communications (911) - Other Than Law Enforcement
47331 Transportation (highways and streets)
47339 Other Transportation Services
47341 Sewage Service
47342 Refuse and Garbage Collection
47343 Solid Waste Disposal
47345 Recycling
47360 Human Services (Financial Report Form B only)
47381 Public Housing

48000 Miscellaneous Revenue

48110 Interest Income
48130 Interest on Special Assessments and Special Charges
48301 Sale of Law Enforcement Equipment and Property
48302 Sale of Fire and Ambulance Equipment and Property
48303 Sale of Highway Equipment and Property
48304 Sale of Refuse and Garbage Equipment and Property
48305 Sale of Solid Waste Disposal Equipment and Property
48306 Sale of Recycling Equipment and Property
48307 Sale of Recyclable Materials
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

Uniform Chart of Accounts for Wisconsin Municipalities

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

SUBSECTION: Expenditures and Other Financing Uses DATE: June 1993

CLASSIFICATION: PAGE: 3/4

51000 General Government

51931 Law Enforcement Insurance (Financial Report Form C only)
51932 Highway Insurance (Financial Report Form C only)
51938 Other Insurance (Financial Report Form C 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 (local)
53315 Highway and Street Construction (local)
53320 State (highway)
53330 Other local governments (highways and streets)
53431 Sidewalks Maintenance and Replacement with Street Reconstruction
53432 New Sidewalk Construction and Replacement Without Street
Reconstruction
53441 Storm Sewer Maintenance
53442 Storm Sewer Construction
53631 Solid Waste Disposal
53635 Recycling
53680 Other Sanitation

54000 Health and Human Services

54420 General Relief

57000 Capital Outlay

57261 Emergency Communication (911) - Law Enforcement Share
57269 Emergency Communication (911) - Other Than Law Enforcement
57324 Highway Equipment Outlay
57327 Highway Building Outlay
57331 Highway and Street Outlay (local)
57332 Highway and Street Outlay (state)
57333 Highway and Street Outlay-Other Local Governments
57341 Limited Purpose Roads Outlay
57342 Street (highway) Lighting Outlay
57343 Sidewalks Replacement with Street Reconstruction
57344 New Sidewalk Outlay and Replacement Without Street Reconstruction

57345 Storm Sewer Outlay
57346 Parking Facilities Outlay
57351 Airport Outlay
57352 Mass Transit outlay

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

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57000 Capital Outlay (Cont.)

57354 Dock and Harbor Outlay
57391 Other Transportation Outlay
57431 Solid Waste Disposal Outlay
57435 Recycling Outlay
57490 Other Sanitation Outlay
57510 Health Outlay
57520 Human Service Outlay (Financial Report Form B only)
57630 Other Culture and Recreation (outlay)
57710 Public Housing (outlay)
57721 Urban Development (outlay)
57725 Economic Development outlay
57730 Other Conservation and Development (outlay)

58000 Debt Service

58211 Law Enforcement
58212 Fire
58213 Ambulance
58221 Highway and Street
58222 Storm Sewer
58227 Refuse and Garbage Collection
58230 Solid Waste Disposal
58290 Other Interest and Fiscal Charges

59000 Other Financing Uses

59800 Funds Applied to Reduce Levies of Other Jurisdictions (Financial Report Form C only)
59900 Other Miscellaneous Financing Used (Financial Report Form C only)

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

SUBSECTION: Revenues and Other Financing Sources DATE: June 1993

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41000 Taxes

41222 Retailers Discount (retained)

43000 Intergovernmental Revenues

43261 Federal Grants-Culture and Recreation (Financial Report Form B only)
43518 Internal Service
43571 State Grants-Culture and Recreation (Financial Report Form B only)
43690 Other State Payments
43790 Other Local Government Grants

46000 Public Charges for Services

46191 Data Processing (Financial Report Form B only)
46192 Central Equipment/Stores (Financial Report Form B only)
46193 Reproduction (Financial Report Form B only)
46199 Other Internal Service
46461 Electric Service
46465 Gas Service (Financial Report Form C only)
46521 Nursing Home
46522 General Hospital
46590 Other Health Services
46736 Cable Television
46750 Other Culture and Recreation
46870 Liquor Store (Financial Report Form C only)

47000 Intergovernmental Charges for Services

47191 Other Services to Federal Government by Enterprises
47193 Internal Service
47290 Other Services to State Government
47291 Other Services to State Government by Enterprises
47293 Internal Service
47390 Other Services to Other Local Governments
47391 Other Services to Other Local Governments by Enterprises
47393 Internal Service
47491 Other Services to Local Departments by Enterprises
47493 Internal Service

48000 Miscellaneous Revenue

48691 Enterprise
48692 Internal Service-Operating Revenue
48693 Internal Service-Non-Operating Revenue
48910 Fiduciary/Pension Trust

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SECTIONS	Additional Accounts Contained on Department of Revenue Schedules	REFERENCE: Appendix B
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51000 General Government

51490 Internal Service-Non-Highway

52000 Public Safety

52900 Other Public Safety

53000 Public Works

53580 Other Transportation Facilities
53810 Gas Service (Financial Report Form C only)

54000 Health and Human Services

54210 Nursing Home
54220 General Hospital
54980 Other Health and Human Services

55000 Culture, Recreation and Education

55190 Other Culture
55370 Cable Television
55460 Fairgrounds

56000 Conservation and Development

56900 Other Conservation and Development
56905 Liquor Store (Financial Report Form C only)
56910 Other Enterprises

57000 Capital Outlay

57190 Other General Government.
57290 Other Public Safety

59000 Other Financing Uses

59910 Other Enterprise
59940 Other Internal Service-Non-operating Expense
59980 Fiduciary/Pension Trust