

STANDARD CHART OF ACCOUNTS FOR INDIANA COUNTIES

The chart of accounts consists of multiple data elements for each fund, receipt account and disbursement account. All data elements must be associated with the applicable fund, receipt account and disbursement account, even though they are not all contained in a single fund or account number.

THE FUNDS TABLE

The required data elements to be associated with each fund are: Organizational Area; Fund Number; Title; Subaccounts; Fund Type; User Fee; Department Code; and Function. These elements are organized on the first spreadsheet of the chart of accounts called the Funds Table and they are described below in greater detail.

The Organizational Area groups the funds by their general purpose. The assigned Organizational Area must be one of the following: Statutory Funds; Local Authority Funds; Accounting Funds; Settlement Funds; Remittance Funds; Federal Grants; State and Local Grants; or Outside Funds for Annual Report Only. The Remittance Funds have been further divided by the entity for which they are being held. Some funds have been grouped for remittance to the State Auditor or Indiana Department of Revenue, while other Remittance Funds are held for the benefit of other local governments.

Statutory Funds – Funds established by or supported by Indiana Code.

Local Authority Funds – Funds that are supported by ordinance or resolution of the County Council or Board of County Commissioners for purposes specific to the county.

Accounting Funds – Funds needed to provide accountability for an authorized function of government but are not necessarily established by Indiana Code, ordinance or resolution. These are typically clearing funds used for payment processing.

Settlement Funds – Funds used to account for the settlement of property taxes, excise taxes and associated credits and other items. Disbursements from these funds are really distributions to governments (including the county). These funds are not directly disbursed for county goods and services.

Remittance Funds – State Auditor Remittances are funds used to hold collections and refunds that are to be deposited with the State Auditor. IDOR Remittances are funds used to collect, hold and remit monies to the Indiana Department of Revenue (IDOR). Local Government Remittances are funds used to account for collections that will be remitted to other local governments within the county.

Federal Grants – These funds will be assigned by the county auditor for each federal grant award received. The Fund Number, Title, Fund Type, and Department code will be assigned by the county auditor within the ranges and parameters provided in the chart of accounts. The Fund Numbers will be from 8100 to 8999. The Titles must begin with the federally assigned Catalog of Federal Domestic Assistance (CFDA) number which is a 2 digit number followed by a period, then 3 more digits (XX.XXX). The allowable Fund Types are defined later in these instructions and are listed in the legend on the fund table within the chart of accounts. The Fund Type assigned by the county auditor must be proper given the accounting standards definitions. Department Codes will be discussed later in the instructions as well.

State and Local Grants – These funds will also be assigned by the county auditor for each grant received by the county. The Fund Number must be between 9100 and 9199. The Title should appropriately describe and identify the grant award. The allowable Fund Types are defined later in these instructions and are listed in the legend on the fund table within the chart of accounts. The Fund Type assigned by the county auditor must be proper given the accounting standards definitions. Department Codes will be discussed later in the instructions as well.

Outside Funds for Annual Report Only – Funds maintained by other county offices and departments that are not accounted for at all times on the records of the county auditor. These funds need to be added to the county auditor's funds ledger activity to prepare financial statements for the entire county. They will be added within the County Annual Report (CAR) program and are not posted directly to the county auditor's funds ledger that is balanced to the county treasurer.

The Fund Numbers consist of 4 digits and are organized in much the same manner as the Organizational Area. Titles are provided for those funds that are listed in the standard chart of accounts. We ask that Titles assigned to Federal Grants begin with the Catalog of Federal Domestic Assistance (CFDA) number assigned to that federal program. The remaining characters after the CFDA number may be assigned as the county determines is most useful.

Subaccounts associated with a specific fund may be assigned a subaccount number within the range listed or they may otherwise indicate they are a subaccount to the fund listed within your system. The subaccounts must account for their own receipts, disbursements and balances at all times. The balances must be able to be carried forward across calendar and budget years if needed. Subaccount data must roll up into the single fund listed for financial reporting purposes, including reporting in the CAR program.

The Fund Types are separated into Governmental Fund Types, Proprietary Funds and Fiduciary Fund Types. Definitions of terms have been included for assistance in determining the appropriate fund types for the funds added by the county. All Fund Types are listed below with the definitions provided in the Government Accounting Standards for use by counties in reporting and classifying financial information.

Definitions of Terms

Restricted – resources for which the enabling legislation not only includes a requirement to use the resources for specific purposes but it also makes that requirement legally enforceable. This means the government can be compelled by an external party to use the resources created by the enabling legislation for the purposes specified in the legislation.

Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority should be reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. Both the committed and assigned fund balance classifications include amounts that have been constrained to being used for specific purposes by actions taken by the government itself. However, the authority for making an assignment is not required to be the government's highest level of decision-making authority.

Governmental Fund Types:

General Fund – This fund should be used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds – Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term proceeds of specific revenue sources establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. Those specific restricted or committed revenues may be initially received in another fund and subsequently distributed to a special revenue fund. Those amounts should not be recognized as revenue in the fund initially receiving them; however, those inflows should be recognized as revenue in the special revenue fund in which they will be expended in accordance with the specified purposes. Special revenue funds should not be used to account for resources held in trust for individuals, private organizations, or other governments.

Capital Projects Funds – Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Debt Service Funds – Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

Permanent Funds – These funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs that are, for the benefit of the government or its citizenry. Permanent funds do not include private-purpose trust funds, which should be used to report situations in which the government is required to use the principal or earnings for the benefit of individuals, private organizations, or other governments. Most counties will not have funds that fit into this category.

Proprietary Fund Types:

Enterprise funds - Funds used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. (You should apply each of these criteria in the context of the activity's principal revenue sources).

- a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or

component unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable “solely” from the revenues of the activity.)

b. Laws or regulations require that the activity’s costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as debt service).

Internal service funds – Funds used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis. Internal service funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

Fiduciary Fund Types:

Pension Trust Funds – These funds should be used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

Private-Purpose Trust Funds – Funds should be used to report all other trust arrangements under which principal and income benefits individuals, private organizations, or other governments.

Investment Trust Funds – Funds used to report the external portion of investment pools reported by the sponsoring government. This would only include the portion of the pool that does not represent investments by the county.

Agency Funds - Funds used to report resources not belonging to the reporting government, but held by the reporting government in a purely custodial capacity. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Counties use agency funds to hold property taxes and other monies until distributions are made through the settlement process.

The User Fee indicator should be used to designate the program funds that are supported by the county user fee fund under IC 33-37-8-5. The handling of county user fees can be unclear from the statutory guidelines. We recommend the county establish and maintain a single county user fee fund for collections, which is fund number 2500. This is a clearing fund which will hold the monies just until the council appropriates the monies to the program funds. This fund may also have subaccounts assigned for each of the programs that are to receive monies from this fund. Fund 2500, county user fee, would hold the monies until the claims from the various programs come before council and are approved. Upon approval of the monthly program claims, the monies should be moved to the appropriate program fund at the county or distributed to the outside claimant for benefit of the program. The county’s program funds that are part of the county user fee have been listed as statutory funds and are designated as part of the user fee fund in the User Fee column. The county user fee fund would be used only to receive transfers of collections and transfer the monies to the programs. The program funds that are supported by the county user fee fund would actually show the program receipts and disbursements for goods and services connected with the program.

The Department Code field is for use in helping the county identify the department or office of the county that is administering the fund. It may have any number or type of characters that can be accommodated by your financial system. We recommend you consider this field carefully and use the field so that there are adequate reports for management to monitor their program's financial activities and budgets. Even though we are offering complete flexibility in this field it is not considered optional information. It will be necessary for the county auditor to have this information for contacts regarding budgets, receipts and disbursements.

The Function listed for each of the funds that are governmental fund types provides a classification for the types of disbursements made from these funds for financial statement reporting. The functions of government you will see are: General Government; Public Safety; Highways and Streets; Health and Welfare; Economic Development; Culture and Recreation; and Urban Development and Housing. More detail of these functions is provided below in the information about the receipt accounts which also use these classifications. Proprietary and fiduciary fund types are not required to be classified by function of government.

RECEIPT ACCOUNTS

Receipt accounts consist of a Major Classification, Minor Classification, Government Wide Classification and a Program Code. Not all available Major Classifications, Minor Classifications, and Government Wide Classifications are to be used for each of the various fund types. Therefore, the required fields for the receipt accounts are followed by a table within the chart of accounts showing the fund types to which the receipt accounts are applicable. The Major Classifications are described as follows:

Taxes – Includes property taxes, income taxes, use taxes, and any other taxes imposed by the county.

Special Assessments - Ditch or drainage assessments, Barrett law assessments, improvement assessments, sewer assessments, sewage assessments, or any other assessment which by law is placed on the records of the county treasurer for collection.

Licenses and Permits – Fees collected for the issuance of a license or permit.

Intergovernmental – Revenues from other governments in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. An operating grant is a contribution or gift of cash or other assets from another government to be used or expended for a specified purpose, activity or facility. Capital grants are restricted by the grantor for the acquisition and/or construction of capital assets. A grant may be received either directly from the granting government or indirectly as a pass-through from another government. An entitlement is the amount of payment to which a government is entitled pursuant to an allocation formula contained in applicable statutes. A shared revenue is a revenue levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments. Payments in lieu of taxes are payments made from general revenues by one government to another in lieu of taxes it would have to pay, had its property or other tax base been subject to taxation by the recipient government on the same basis as privately owned property or other tax base.

Charges for Services – Charges for current services the government provides exclusive of revenues of proprietary funds. In other words these are fees collected for non business type activities the government provides, like the county auditor's endorsement (transfer) fee.

Fines and Forfeitures – Fines are monies derived from fines or penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for

the neglect of official duty. Forfeitures include monies derived from confiscating deposits held as performance guarantees.

Other Receipts – This classification should be used to report investment earnings and receipts that are so insignificant in amount and frequency that they are not worthy of separate classification within governmental fund types and proprietary fund types.

Interfund Loans – Represents receipts that are the result of one fund borrowing money from another fund of the county. In order to qualify as a loan there must be an intended future repayment. These are not the same as payments for interfund services. Interfund services would not have an expected future repayment.

Other Financing Sources – These are financial resources that need to be reported separately from receipts to avoid distorting receipt trends. This classification is limited to:

Interfund Transfers In – Inflows from other funds of the county that are not classified as interfund services provided and used, reimbursements or loans (These are permanent transfers authorized by statute like when a fund is closed and the balance is permanently moved into another fund);

Proceeds of Capital Asset Dispositions – Receipts that are the result of selling a capital asset or compensation for the loss of a capital asset that is not replaced or repaired within one year;

Proceeds of Long-Term Debt Issued – This is the net amount actually received from the issuance of long-term debt. This is different than the face amount of the general long-term debt because of discounts and premiums resulting from market conditions or bond issuance costs.

Special Items – Inflows from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. **Please contact State Board of Accounts for guidance because the Special Items Classification should very rarely be used.**

Extraordinary Items – Transactions or other events that are both unusual and infrequent. **Please contact State Board of Accounts for guidance because the Extraordinary Items Classification should very rarely be used.**

Contributed Capital – Financial resources provided by private contributors. This may be donations of cash or other assets. Examples include: roads in a subdivision that the developer donates to the county and grants from private companies or foundations.

Investment Earnings - Compensation for the use of financial resources over a period of time. This compensation may be in the form of interest or dividends. This major classification is for trust fund types only.

Contributions – Financial resources provided by private contributors, including donations to trust fund types only.

Additions – An inflow to an agency fund. Further detailed classification is not necessary because the receipts are being held for distribution to another entity and are not for use by the county.

Minor Classifications are required for some receipts accounts; while they are not applicable to others. Receipt accounts within the Major Classifications of Special Assessments, Interfund Loans, Special Items, Extraordinary Items, Contributed Capital, and Additions do not have Minor Classifications designated. The following Minor Classifications are applicable only as shown in the chart of accounts to

the remaining Major Classifications. (The Major Classifications that will have a Minor Classification are in bold above)

Property Taxes – General property taxes are ad valorem taxes levied on an assessed valuation of real and / or personal property. This classification would also include property taxes levied on a valuation other than assessed valuation like wheel tax, surtax and county option dog tax.

Income Taxes – Taxes levied on net income of individuals, corporations and other businesses. At a county these would be county option income tax (COIT), county adjusted gross income tax (CAGIT) and county economic development income tax (CEDIT).

Other Taxes – Taxes imposed by the county that are not property taxes or income taxes. An example of an “other tax” that counties impose is innkeeper’s tax.

General Government – Includes: taxes other than property and income taxes; licenses and permits that are not restricted for a more specific function of government; charges for services that are not restricted for another function of government that is more specific; and operating grants and contributions that are not restricted for a more specific government function. Some examples are: court costs and fees; recording fees; zoning and subdivision fees; copy and enhanced access fees.

Public Safety – Includes: police services; correctional fees; and protective inspection fees. The possible major classifications that could be classified as public safety on the government wide statement include: licenses and permit revenues; intergovernmental; charges for services; and fines and forfeitures.

Health and Welfare – Includes: vital records fees; health inspection fees; hospital and clinic fees; animal control and shelter receipts; charges for institutional care; weed control fees; and all sanitation receipts. The major classifications that might have receipts for health and welfare are: licenses and permits; intergovernmental; and charges for services.

Highways and Streets – Includes: operating grants; capital grants; shared revenues between governments; payments in lieu of taxes (PILOTS); contributions; and charges for services that are restricted for use on highways and streets.

Culture and Recreation – Includes charges for services like: golf course fees; county park receipts; and auditorium use fees. Operating grants and contributions and capital grants and contributions may be received for culture and recreation purposes also.

Economic Development – Includes operating grants, capital grants, and contributions restricted for economic development functions of the county.

Unrestricted Grants and Contributions – Contributions or gifts of cash or other assets that are not properly classified as operating or capital. These grants are without restriction by the grantor. These will be rare but occasionally general purpose grants are received and would be properly classified under this category.

Other Local Sources – Receipts that are so insignificant in amount and frequency to warrant a separate classification. This minor classification does not include investment earnings.

Investment Earnings- Compensation for the use of financial resources over a period of time in the governmental fund types and proprietary fund types only. This compensation may be in the form of interest or dividends. Investment Earnings is a separate Major Classification for trust funds.

Interfund Transfers – Inflows from other funds of the county that are not classified as interfund services provided and used, reimbursements or loans. (These are permanent transfers authorized by statute like when a fund is closed and the remaining balance is moved to another fund.)

Proceeds From Long Term Debt – This is the net amount actually received from the issuance of long-term debt. These are the proceeds from borrowing for a period longer than 1 year that is evidenced by a debt instrument like bonds. This is different than the face amount of the general long-term debt because of discounts and premiums resulting from market conditions or bond issuance costs.

Sale of Investments – Includes proceeds from the sale of investments.

Proceeds from Capital Asset Disposition – Financial inflows provided from the sale or other type of disposition of capital assets of the county.

Interest - Inflows from a bank or other financial institution for the use of money deposited in an account or otherwise invested.

Dividends - Receipts that represent a share of profits or other bonus resulting from an investment.

Employer – The employer's share of contributions made to an employee pension plan.

Plan Members – The employee's share of contributions made to an employee pension plan.

State – The state's share of contributions made to an employee pension plan.

Other – Intergovernmental receipts and contributions to trust funds that cannot be classified under any of the minor classifications above.

The Government Wide Classification is necessary for the compilation of the government wide statement that is part of the county's financial statements. A separate classification from the government wide perspective, instead of the fund perspective, is required for presentation of the county's receipts on this statement. Therefore, we also must have a Government Wide Classification for the receipt accounts that must be reported on the government wide statement. The Major Classifications for Investment Earnings, Contributions, and Additions are not reported at all on the government wide financial statement. You can see the chart of accounts, Receipt Account Table indicates N/A (Not Applicable) for the receipt accounts that do not require a Minor Classification or Government Wide Classification. It is important to keep in mind that the Government Wide Classifications indicate the area of the government wide financial statement under which the activity or balances of these funds and accounts will be reported. It is more than just a description of the financial information within the classification. The Government Wide Classifications are described as follows.

General Receipts – Includes: property taxes; income taxes; other taxes; unrestricted grants and contributions; other receipts; and other financing sources that represent the proceeds from long-term debt or proceeds from capital asset disposition.

Charges for Services – Represents fees, fines, and other charges collected in payment or partial reimbursement for services provided by the county.

Operating Grants and Contributions – A contribution or gift of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility. A grant may be received either directly from the granting government or indirectly as a pass-through from another government. This includes shared receipts and payments in lieu of taxes that are for operating purposes.

Capital Grants and Contributions – Contributions or gifts of cash or other assets from another government that are restricted by the grantor for the acquisition and / or construction of capital assets. A grant may be received either directly from the granting government or indirectly as a pass-through from another government. This includes shared receipts and payments in lieu of taxes restricted for capital purposes.

Interfund Loans – Represents receipts that are the result of one fund borrowing money from another fund of the county. In order to qualify as a loan there must be an intended future repayment. These are not the same as payments for interfund services.

Transfers – Inflows from other funds of the county that are not classified as interfund services provided and used, reimbursements or loans. (These are permanent transfers authorized by statute like when a fund is closed and the remaining balance is moved from one fund to another fund.)

Sale of Investments – Includes proceeds from the sale of investments. Although amounts reported in this classification are used in calculations of cash and investment balances, they are not directly on the face of the financial statements.

Special Items – Inflows from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. **Please contact State Board of Accounts for guidance because the Special Items Classification should very rarely be used.**

Extraordinary Items – Transactions or other events that are both unusual and infrequent. **Please contact State Board of Accounts for guidance because the Extraordinary Items Classification should very rarely be used.**

The Program Code field is required but it may be customized by the county to suit the needs of management to create reports for monitoring departments or programs. The county may use this field to indicate information about administration or location of the receipts. This field may be customized specifically for the county to be alpha or numeric or both. It will be up to the county or vendor system to determine how to populate this field. Some counties already use a field like this to give the location (dept or office) for the receipts or to indicate the type of receipt more clearly. An example would be planning commission receipts. These receipts go into the general fund so the department code on the fund table may or may not give you much information on the receipt. The program code for the receipt account could be used to distinguish a receipt from a planning commission-permit fee from a planning commission-impact fee.

The columns that follow the Program Code column are labeled by Fund Type. An “X” in the column indicates the fund type(s) that may use a particular receipt account. As stated above, not all receipt accounts may be used for each of the fund types.

DISBURSEMENT ACCOUNTS

Disbursement accounts consist of a Major Classification, Minor Classification, and a Program Code. Not all available Major Classifications and Minor Classifications are to be used for each of the various fund types. Therefore, the required fields for the disbursement accounts are followed by a table within the chart of accounts showing the fund types to which the disbursement accounts are applicable. The Major Classifications are described as follows:

Personal Services – Includes amounts paid to both permanent and temporary government officers, deputies and employees for salaries, wages, per diems, and other compensation. It also includes amounts paid by the government on behalf of officers, deputies and employees for benefits that are not included in gross salary or wages.

Supplies – Includes amounts paid for items that are consumed or deteriorated through use or that lose their identity through incorporation into different or more complex units or substances.

Other Services and Charges – Amounts paid for services rendered by organizations or personnel not on the payroll of the county. These professional services should include disbursements for legal, engineering, and other consulting services. This category includes communication, transportation, printing and advertising, insurance, utilities, repairs and maintenance, rentals, dues, memberships, grants, public assistance, judgments, and taxes paid.

Capital Outlays – Disbursements for the acquisition of or addition to land; buildings; improvements other than buildings; machinery and equipment.

Deductions – Amounts disbursed from agency fund types. These do not represent payments of expenses of the county but are distributions of monies held by the county that belong to other entities.

Other Financing Uses – This classification is used to report financial outflows separate from disbursements. Some examples include: purchases of investments; interfund transfers; and interfund loan repayments.

Debt Service – Includes interest and principal payments on general long term debt. This would include payments on loans, bonds and capital leases.

Minor Classifications are required for disbursement accounts to provide more detail regarding the type of disbursement than the Major Classification includes. The exception is for the Major Classification of Deductions. This is only used for agency fund types and will not have a Minor Classification. Each Minor Classification fits under a specific Major Classification as shown in the chart of accounts.

Personal Services within pension trust funds and private purpose trust funds needs to be classified within the Minor Classifications of Retirement Benefits or Refunds of Contributions. Personal Services disbursements for all other fund types will have a Minor Classification of: Salaries and Wages; Employee Benefits; or Other.

Supplies will be classified as: Office Supplies; Operating Supplies; Repairs and Maintenance; or Other.

Other Services and Charges for internal service funds have the Minor Classification of Cost of Sales and Services. For pension trusts and private purpose trust funds the Minor Classification for disbursements under Other Services and Charges will be Administrative and General. All other fund types will be report Other Services and Charges disbursements in the Minor Classifications of: Professional Services; Communication and Transportation; Printing and Advertising; Insurance; Utility Service; Repairs and Maintenance; Rentals; and Other.

Capital Outlay disbursements should be further classified as: Land; Infrastructure; Buildings; Improvements Other Than Buildings; Machinery and Equipment; and Other. These are the same classifications that should be used to maintain the capital asset ledger.

Other Financing Uses are to have Minor Classifications of: Interfund Transfers; Interfund Loans; Purchase of Investments; and Other.

The Minor Classifications for Debt Service are Principal and Interest.

The Minor Classifications are described in more detail below to assist with classification of disbursements.

Salaries and Wages – The gross amount of compensation paid to officers and employees.

Employee Benefits – The employer's share of disbursements for benefits to employees, like: health insurance, worker's compensation insurance, unemployment, retirement and other benefits to employees.

Retirement Benefits – Payments from employee pension trusts to members who have retired.

Refunds of Contributions – Payments from employee pension trusts and private purpose trusts to refund contributions to members or donors.

Office Supplies – Includes all articles necessary for the proper operation of an office, other than equipment. Examples are: prescribed and approved forms and records, letterhead, envelopes, toner cartridges, paper clips, pens, pencils, tape, and paper.

Operating Supplies – Disbursements for goods needed to provide county services and programs. Examples include: fuel; road salt; first aid kits; and cleaning materials.

Repairs and Maintenance – Commodities which are used in the construction, repair or maintenance of capital assets, which may be buildings, sidewalks, vehicles, computers or other improvements or equipment.

Professional Services – Includes all professional services performed for the county by entities and people other than county employees. You should have written contracts / agreements for these disbursements.

Communication and Transportation – Includes: postage, travel expenses, internet services, and telephone costs.

Printing and Advertising – Includes charges for: publication of notices, photography, blue prints, and printing costs other than office supplies. Printing of stationary and forms should be charged to office supplies.

Insurance – This category includes premiums and self insurance contributions for all types of insurance policies other than group insurance for employee benefits.

Utility Service – Includes charges for light, power, heat, water and sewer furnished by utility companies.

Repairs and Maintenance – Includes all disbursements of a contractual nature for labor and materials for repair and maintenance of equipment, buildings, and other structures. If the repair and maintenance is performed by county employees disbursements should be charged to the supply classification of repairs and maintenance.

Rentals – This includes all payments for use of land, buildings and equipment that are not owned by the county.

Cost of Sales and Services – All disbursements from an internal service fund must be classified under this minor budget classification. This minor budget classification is only for use with internal service funds.

Administrative and General – All disbursements from trust funds must be classified under this category. No other fund types will use this minor classification.

Land – This classification reflects the cost of land and rights of way owned by the county.

Infrastructure – The cost of roads, bridges, tunnels, drainage systems, storm water systems, dams, and lighting systems of the county.

Buildings – The acquisition cost of permanent structures owned or held by the county and improvements on those structures.

Improvements Other Than Buildings – Acquisition costs of permanent improvements other than buildings that add value to the land. Examples include: fences, retaining walls, sidewalks, and pavements.

Machinery and Equipment – Includes the cost of machinery, tools, vehicles, furniture, and computers.

Interfund Transfers – Outflows to other funds of the county that are not classified as interfund services provided and used, or loans. (These are permanent transfers authorized by statute like when a fund is closed.)

Interfund Loans - Disbursements that represent one fund temporarily loaning money to another fund of the county. In order to qualify as a loan there must be an intended future repayment. These are not the same as payments for interfund services.

Purchase of Investments – Cost of purchasing an investment.

Principal – Repayment of monies borrowed from an outside source through a debt instrument like a bond repayment, capital lease payment, or loan payment.

Interest – Payment for the use of money borrowed through debt instruments like bonds, capital lease or loan.

The Program Code field is required but it may be customized by the county to suit the needs of management to create reports for monitoring departments or programs. The county may use this field to indicate information about administration or location of the disbursements. This field may be customized specifically for the county to be alpha or numeric or both. It will be up to the county or vendor system to determine how to populate this field. Some counties already use a field like this to specify the location or departmental budget for the disbursements. This field may also indicate the type of disbursement in more detail. An example of this is when the county classifies personal services – salaries and wages, the program code would be used to indicate the position of the employee like: county auditor; 1st deputy auditor; or secretary 2- planning commission.

The columns that follow the Program Code column are labeled by Fund Type. An “X” in the column indicates the fund type(s) that may use a particular disbursement account. As stated above, not all disbursement accounts may be used for each of the fund types.