

Appendix B: Sample Chart of Accounts

Long-Term Debt

Assets

1500 To Be Provided for Bonded Debt

Liabilities

2510 Bonds Payable, Series _____
2511 Bonds Payable, Series _____
2512 Bonds Payable, Series _____
2513 Bonds Payable, Series _____
2514 Bonds Payable, Series _____
2515 Bonds Payable, Series _____

Capital Assets

You may need additional accounts or subaccounts if you follow the Sample Capital Asset Classification in **Appendix A**.

Assets

1310 Land, Easements and Rights-of-Way
1311 Buildings
1312 Water System
1313 Sewage System
1314 Drainage System
1315 Machinery and Equipment
1316 Automobiles and Trucks
1317 Furniture and Fixtures
1318 Engineering Fees
1351 Construction in Progress, _____ Bond Issue
1352 Construction in Progress, _____ Bond Issue
1353 Construction in Progress, _____ Bond Issue
1354 Construction in Progress, _____ Bond Issue
1401 Organizational Costs—Legal Fees
1403 Organizational Costs—Bond Interest
1407 Organizational Costs—Fiscal Agent Fees
1409 Organizational Costs—Bond Interest Expenses
1411 Organizational Costs—Interest on Temporary Investments
1413 Organizational Costs—Election Costs
1415 Organizational Costs—Other Costs
1417 Organizational Costs—Interest on Purchase of Facilities

Fund Balance

3001 Investment in Capital Assets—From Net System Revenues
3009 Investment in Capital Assets—From Investment Revenues
3010 Investment in Capital Assets—From Sale of Bonds
3011 Investment in Capital Assets—Contributed by Developer
3013 Investment in Capital Assets—Contributed by Other Districts
3014 Investment in Capital Assets—Contributed by Governmental Agency

Capital Projects Fund

Assets

- 1110 Cash—Capital Projects (establish multiple accounts if different bank accounts used, 1122, 1123, ...)
- 1122 Cash in Escrow
- 1140 Time Deposits for Construction Projects (includes certificates of deposit, savings certificates and saving accounts—details provided by schedule)
- 1141 Certificates of Deposit for Construction Projects
- 1158 Accrued Investment Interest Receivable
- 1160 Prepaid Tap Expense
- 1171 Due from General Fund
- 1176 Due from Other Districts
- 1177 Due from Developer—Currently Due
- 1178 Due from Developer—Deferred (Retainage)

Liabilities

- 2110 Trade Accounts Payable
- 2119 Accrued Interest Payable
- 2120 Short-Term Notes Payable
- 2125 Due to Other Districts
- 2126 Due to Developer
- 2130 Construction Contracts Payable
- 2140 Construction Contracts Payable—Retained Percentage
- 2150 Bond Anticipation Notes Payable
- 2171 Due to General Fund

Fund Balance

- 3000 Unreserved Fund Balance (Construction fund interest not required to be transferred)
- 3001 Reserved—From Net System Revenues
- 3003 Interest Earnings Not Transferred
- 3010 Reserved—From Sale of Bonds for Authorized Construction, Prior Issues (Prior Issues added to title)
- 3011 Reserved—From Sale of Bonds for Authorized Construction, _____ Issue
- 3012 Reserved—From Sale of Bonds for Authorized Construction, _____ Issue
- 3013 Reserved—From Sale of Bonds for Authorized Construction, _____ Issue
- 3014 Reserved—From Sale of Bonds for Authorized Construction, _____ Issue
- 3015 Reserved—From Sale of Bonds for Authorized Construction, _____ Issue

Fund Transfers

- 3911 Transferred to General Fund
- 3913 Transferred to Debt Service Fund
- 3951 Transferred from General Fund
- 3953 Transferred from Debt Service Fund

Other Additions to Reserves

- 3955 Proceeds from Sale of Bonds
- 3956 Developer Contributions
- 3957 Governmental Agency Contributions
- 3958 Other Districts' Contributions
- 3959 Bond Anticipation Note Proceeds
- 3960 Sale of Capital Assets
- 3961 Regional Water Treatment Plant Rebate

Revenues

- 5380 Miscellaneous Income
- 5391 Interest on Temporary Investments

Expenses

- 7300 Capital Outlay, _____ Bond Issue
- 7301 Capital Outlay, _____ Bond Issue
- 7302 Capital Outlay, _____ Bond Issue
- 7303 Capital Outlay, _____ Bond Issue
- 7304 Capital Outlay, _____ Bond Issue
- 7305 Capital Outlay, _____ Bond Issue
- 7362 Interest Expense on Notes
- 7395 Other Expense

General Fund

Assets

- 1110 Cash (establish multiple accounts if different bank accounts used, 1110, 1111, ...)
- 1122 Cash in Banks for Meter Deposits
- 1130 Time Deposits (includes certificates of deposit, savings certificate and savings accounts—details provided by schedule)
- 1131 Certificates of Deposits
- 1145 Service Accounts Receivable
- 1146 Allowance for Uncollectible Service Accounts
- 1147 Service Account Interest Receivable (included in 1145)
- 1148 Service Account Penalties Receivable (included in 1145)
- 1149 Returned Checks
- 1150 Taxes Receivable
- 1155 Builder Damages Receivable
- 1156 Accounts Receivable—Other
- 1157 Standby Fees Receivable

- 1158 Accrued Investment Interest Receivable
- 1159 Tap Fees Receivable
- 1160 Prepaid Tap Expense
- 1161 Prepaid Insurance
- 1172 Due from Tax Fund
- 1173 Due from Debt Service Fund
- 1174 Due from Capital Projects Fund
- 1176 Due from Other Districts
- 1190 Material and Supplies
- 1191 Meters

Liabilities

- 2110 Trade Accounts Payable
- 2111 Salaries and Wages Payable
- 2112 Old Age Survivors Insurance (OASI) Taxes Payable
- 2113 Withholding Taxes Payable
- 2114 Employee Retirement Premiums Payable
- 2115 Group Insurance Premiums Payable
- 2119 Accrued Interest Payable
- 2120 Short-Term Notes Payable
- 2125 Due to Other Districts
- 2130 Professional Fees Payable (combined with 2110)
- 2161 Customer Meter Deposits Payable
- 2173 Due to Debt Service Fund
- 2174 Due to Capital Projects Fund
- 2251 Sewer Deposits Payable
- 2552 Advance from Tax Fund
- 2554 Advance from Capital Projects Fund
- 2701 Tap Connections Fees—Advance Payments (Deferred water and sewer tap fees)
- 2702 Sewer Tap Connection Fees—Advance Payments
- 2740 Deferred Revenues—Uncollected Taxes
- 2750 Deferred Revenues—Uncollected Standby Fees

Fund Balance

- 3000 Unreserved Fund Balance
- 3002 Allocated from Net Tax Revenues
- 3005 Reserved for Operating Expenses
- 3007 Investment in Inventories
- 3913 Transferred to Debt Service Fund
- 3914 Transferred to Capital Projects Fund
- 3952 Transferred from Tax Fund
- 3953 Transferred from Debt Service Fund
- 3954 Transferred from Capital Projects Fund
- 3960 Sale of Capital Assets

Revenues: Water

- 4100 Customer Service Fees—Water
- 4101 Bulk Water Sales
- 4102 Water Service Inspection Fees
- 4103 Service Fees—Other Governmental Units
- 4110 Water Tap Connection Fees
- 4120 Reconnection Fees

Revenues: Sewer

- 4200 Customer Service Fees—Sewer
- 4202 Service Inspection Fees
- 4203 Service Fees—Other Governmental Units
- 4210 Sewer Tap Connection Fees

Revenues: Other

- 4320 Property Taxes
- 4330 Penalties and Interest on Service Accounts
- 4331 Penalties and Interest on Tax Accounts
- 4400 Collection Agency Income
- 4500 Standby Fees
- 4501 Sewer Availability Charges
- 4600 Tap Connection Fees
- 5380 Miscellaneous Income
- 5390 Deposits Forfeited
- 5391 Interest on Temporary Investments
- 5392 Gain on Sale of Investments
- 5395 Sale of Capital Assets
- 5396 Rental and Lease Income

Water Service Expenses

- 6100 Bulk Water Purchase
- 6111 Salaries and Wages
- 6112 Employee Retirement Premiums
- 6113 Group Insurance Premiums
- 6114 Employers OASI Tax Expense
- 6115 Workmen's Compensation Premiums
- 6116 Labor Applied to Tap Connection Expense
- 6134 Contract Labor
- 6135 Maintenance and Repairs
- 6136 Meter Installation
- 6137 Meter Reading
- 6138 Legal Notices and Other Publications
- 6141 Fuel and Lubricants
- 6142 Chemicals
- 6143 Small Tools
- 6144 Repair and Maintenance—Materials
- 6145 Meter Expenses

- 6146 Materials Applied to Tap Connection Expense
- 6149 Other Consumable Supplies and Materials
- 6150 Postage
- 6153 Insurance
- 6155 Uncollectible Accounts
- 6157 Rents and Leases—Equipment
- 6158 Rents and Leases—Space
- 6160 Damage Claims (Credit Account)
- 6161 Garbage Collection Expense
- 6170 Tap Connection—Materials and Labor
- 6171 Tap Connection—Contract
- 6180 Reconnection Expense

Sewer Service Expenses

- 6201 Purchased Sewer Services
- 6211 Salaries and Wages
- 6212 Employee Retirement Premiums
- 6213 Group Insurance Premiums
- 6214 Employers FICA Tax Expense
- 6215 Workmen’s Compensation Premiums
- 6223 Management of STP facilities
- 6234 Contract Labor
- 6235 Maintenance and Repairs
- 6241 Fuel and Lubricants
- 6242 Chemicals
- 6244 Repair and Maintenance—Materials
- 6246 Materials Applied to Tap Connection Expense
- 6249 Other Consumable Supplies and Materials
- 6250 Postage
- 6253 Insurance
- 6255 Uncollectible Accounts
- 6257 Rents and Leases—Equipment
- 6259 Other Expense
- 6260 Damage Claims (Credit Account)
- 6270 Tap Connection—Materials and Labor
- 6271 Tap Connection—Contract
- 6275 Sewer Inspection Expense
- 6285 Costs Reimbursed by Other Districts

Other Operating Expenses

- 6310 Director Fees
- 6311 Salaries and Wages
- 6312 Employee Retirement Premiums
- 6313 Group Insurance Premiums
- 6314 Employers OASI Tax Expense
- 6315 Workmens’ Compensation Premiums
- 6320 Legal Fees
- 6321 Auditing Fees

- 6322 Engineering Fees
- 6323 Management and Consulting
- 6324 Laboratory Expenses
- 6325 Election Expense
- 6326 Permit Fees
- 6332 Service Account Collection
- 6333 Bookkeeping
- 6334 Contract Labor
- 6335 Maintenance and Repairs
- 6338 Legal Notices and Other Publications
- 6340 Printing and Office Supplies
- 6344 Repair and Maintenance—Materials
- 6349 Other Consumable Supplies and Materials
- 6350 Postage
- 6351 Telephone
- 6352 Utilities
- 6353 Insurance and Surety Bond Premiums
- 6354 Travel and Per Diem
- 6357 Rents and Leases—Equipment
- 6358 Rents and Leases—Space
- 6359 Other Expenses
- 6380 Transfer Fees—Connection Charges
- 6399 Garbage Expense
- 6600 Tap Connection Expense
- 7306 Capital Outlay
- 7362 Interest on Notes
- 7395 Miscellaneous Expense

Tax Fund

Refer to **Purpose of the Tax Fund—Debt Service Taxes** on page C-11 and **Debt Service Fund— Explanation** on page C-13 for information on this fund.

Assets

- 1110 Cash—Tax Collections
- 1140 Time Deposits—Tax Collections (includes certificates of deposit, saving certificates and saving accounts; details provided by schedule)
- 1141 Certificates of Deposit—Tax Collections
- 1150 Tax Accounts Receivable
- 1151 Tax Liens Receivable
- 1152 Tax Account Interest Receivable
- 1153 Tax Account Penalties Receivable
- 1158 Accrued Investment Interest Receivable
- 1160 Allowance for Uncollectible Taxes
- 1171 Due from General Fund
- 1173 Due from Debt Service Fund

Liabilities

- 2110 Trade Accounts Payable
- 2131 Purchased and Contract Service Fees Payable

- 2171 Due to General Fund
- 2173 Due to Debt Service Fund
- 2175 Due to Taxpayers—Overpayment
- 2176 Due to Assessor Collector—Tax Certificate
- 21## Due to Taxpayers—Appraisal District Adjustments
- 2701 Taxes Collected—Advanced Payments (Uncertified rolls)
- 2740 Deferred Revenues—Uncollected Debt Service Taxes

Fund Balances

- 3001 Allocated-Fund Net System Revenues
- 3003 Interest Earnings Not Transferred

Fund Transfers

- 3911 Transferred to General Fund
- 3913 Transferred to Debt Service Fund

Revenues

- 4320 Property Taxes
- 4321 Appraisal District Adjustment
- 4322 Bank Franchise Tax
- 4331 Penalties and Interest on Tax Accounts
- 4332 15% Penalty
- 5380 Miscellaneous Income
- 5391 Interest on Temporary Investments

Expenses

- 6320 Legal Fees
- 6330 Appraisal District
- 6331 Tax Assessor-Collector
- 6338 Legal Notice and Other Publications
- 6340 Printing and Office Supplies
- 6350 Postage
- 6353 Insurance and Surety Bond Premiums
- 63## Other Tax Expenses
- 7391 Foreclosure Costs

Debt Service Fund

Assets

- 1110 Cash—Debt Service
- 1121 Cash with Fiscal Agent (Paying Agent)
- 1140 Time Deposits for Debt Service (includes certificates of deposits, savings certificates and saving accounts—details provided by schedule)
- 1141 Certificates of Deposit for Debt Service
- 1158 Accrued Investment Interest Receivable
- 1171 Due from General Fund
- 1172 Due from Tax Fund
- 1175 Due from Other Governmental Agencies
- 1501 To be Provided for Bonded Debt

Liabilities

- 2119 Accrued Interest Payable
- 2121 Tax Anticipation Notes Payable
- 2131 Purchased and Contract Service Fees Payable
- 2135 Accrues Interest on Bonds at Date of Sale
- 2171 Due to General Fund
- 2750 Unpresented Coupons

Fund Balance

- 3000 Reserved Fund Balance (for retirement of bond interest during construction)
- 3003 Interest Earnings Not Transferred
- 3009 Reserved for Bond Interest During Construction Period, _____ Issue
- 3010 Reserved for Bond Interest During Construction Period, _____ Issue
- 3011 Reserved for Bond Interest During Construction Period, _____ Issue
- 3012 Reserved for Bond Interest During Construction Period, _____ Issue
- 3013 Reserved for Bond Interest During Construction Period, _____ Issue
- 3014 Reserved for Bond Interest During Construction Period, _____ Issue
- 3030 Special Reserve

Fund Transfers

- 3911 Transferred to General Fund
- 3914 Transferred to Capital Project Fund
- 3951 Transferred from General Fund
- 3952 Transferred from Tax Fund
- 3954 Transferred from Capital Projects Fund

Revenues

- 5391 Interest on Temporary Investments

Expenses

- 7360 Bond Interest Expense
- 7362 Interest on Notes
- 7363 Fiscal Agent Fees (Paying Agent Fees)
- 7364 Bond Issue Expense
- 7369 Other Debt Service Expense
- 7395 Bond Principal

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