### **City of Saint Paul Financial Analysis Template Instructions**

#### Purpose of the Fiscal Analysis Template:

- Provide summary information of the fiscal impact of financial resolutions that come before the Mayor and City Council
- Provide accurate accounting information (codes, and amounts) so that budget amendments can be reflected in the Infor system.
- Resolutions and administrative orders without this information will not be approved by OFS, and will be returned to the resolution drafter.

#### Financial Analysis Template

- Provide the requested information in the <u>Financial Analysis Template (green tab)</u> of this file. Pop-up windows will appear throughout the file to provide more details on what information is required.
- Complete the **top section** (line #s 1-27) of the Financial Analysis Template for any finance related resolutions, including:
  - Grants: applying for, accepting, and budgeting
  - Donations: soliciting, accepting, and budgeting
  - Budget amendments: both resolutions and administrative orders
  - All other resolutions with a financial impact
- Required fields are marked with red font or borders.

### • General Ledger (GL) - Annual Budget

- Complete the General Ledger section for all changes to the annual budget
- Provide accurate GL account codes: Company, Accounting Unit (fund-department-cost center), Account
- If you need help with GL codes, check the Chart of Accounts crosswalk on the intranet or contact Lori Lee x68822
- This section is required for all changes to the budget via budget amendment or administrative order

### • Activity Ledger (AC) - Life to Date Activity Budget

- Complete the Activity Ledger section in addition to the GL section for changes to the following budgets:
  - Grants
  - Capital and Capital Bond Proceeds
  - STAR
  - TIF
  - HRA
- Provide accurate AC account codes: Activity Group, Activity, Account Category
- If you need help with AC codes, check the Chart of Accounts crosswalk on the intranet or contact Patty Germain x68807

### **Budget Reference Tabs**

- The <u>Operating Budget Reference</u> and <u>CIB Budget Reference</u> pages (blue tabs) contain guidance on what kind of Mayoral and/or Council action is required for budget changes to the operating and capital budgets. Charter and administrative code citations for various financial resolutions are also provided.
- If you have questions about what is required to accomplish a particular financial action, please contact your budget analyst.

### **City of Saint Paul Financial Analysis**

1	File ID Number:		RES PH 24-281					
2 3	Budget Affected:			PED	Special Fund			
4 5	Total Amount of Trans	saction:	6,789,929.00					
6 7	Funding Source:		Grant					
8 9			Appropriation alread	ly included in budget?	No			
10 11	Charter Citation:		10.7.1					
12 13								
14 15	Fiscal Analysis	- in an and the factor of the second second						
16 17	for HOME-ARP.	o increase the federal grant t	budget and acceptt H	OME-ARP grant of \$6,789,929. Establishing or	he new accounting unit and undes	ignated balance at	the project level	
18 19								
20 21	Datail Accounting Cod	lasi						
22 23 24	Detail Accounting Cod	<u>les.</u>		GENERAL LEDGER (GL) - ANNUAL I				
24				GENERAL LEDGER (GE) - ANNOAL I				
26 27	Spending Changes (Action Accomplished)	J						
21	(netion necomplished)							
28		GL Annual Budget				CURRENT		AMENDED
28 29	Company	GL Annual Budget Fund-Dept-Cost Center	Account	Description		CURRENT BUDGET	CHANGES	AMENDED BUDGET
	Company		Account	Description			CHANGES	
29 30 31	Company 1	Fund-Dept-Cost Center 28251841	79220	xxxx 268 Marshall			6,080,700.00	BUDGET 6,080,700.00
29 30 31 32		Fund-Dept-Cost Center						BUDGET
29 30 31 32 33	1	Fund-Dept-Cost Center 28251841	79220	xxxx 268 Marshall		BUDGET	6,080,700.00 709,229.00	BUDGET 6,080,700.00 709,229.00
29 30 31 32 33 34	1	Fund-Dept-Cost Center 28251841	79220	xxxx 268 Marshall	SUBTOTAL:	BUDGET	6,080,700.00	BUDGET 6,080,700.00
29 30 31 32 33 34 35	1 1	Fund-Dept-Cost Center 28251841	79220	xxxx 268 Marshall	SUBTOTAL:	BUDGET - -	6,080,700.00 709,229.00	BUDGET 6,080,700.00 709,229.00
29 30 31 32 33 34 35 36	1 1 Financing Changes	<b>Fund-Dept-Cost Center</b> 28251841 28251841	79220	xxxx 268 Marshall	SUBTOTAL:	BUDGET - -	6,080,700.00 709,229.00	BUDGET 6,080,700.00 709,229.00
29 30 31 32 33 34 35 36 37	1 1	<b>Fund-Dept-Cost Center</b> 28251841 28251841	79220	xxxx 268 Marshall	SUBTOTAL:	BUDGET - -	6,080,700.00 709,229.00	BUDGET 6,080,700.00 709,229.00 6,789,929.00
29 30 31 32 33 34 35 36 37 38	1 1 Financing Changes (Action Accomplished,	Fund-Dept-Cost Center 28251841 28251841 GL Annual Budget	79220 68105	xxxx 268 Marshall xxxx HOME ARP ADMIN	SUBTOTAL:	BUDGET - -	6,080,700.00 709,229.00	BUDGET 6,080,700.00 709,229.00
29 30 31 32 33 34 35 36 37	1 1 Financing Changes	<b>Fund-Dept-Cost Center</b> 28251841 28251841	79220	xxxx 268 Marshall	SUBTOTAL:	BUDGET - - - CURRENT	6,080,700.00 709,229.00 <b>6,789,929.00</b>	BUDGET 6,080,700.00 709,229.00 6,789,929.00 AMENDED
29 30 31 32 33 34 35 36 37 38 39	1 1 Financing Changes (Action Accomplished,	Fund-Dept-Cost Center 28251841 28251841 GL Annual Budget	79220 68105	xxxx 268 Marshall xxxx HOME ARP ADMIN	SUBTOTAL:	BUDGET - - - CURRENT	6,080,700.00 709,229.00 <b>6,789,929.00</b>	BUDGET 6,080,700.00 709,229.00 6,789,929.00 AMENDED
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56					SUBTOTAL:	-	6,789,929.00	6,789,929.00
57								
58	C-FMSCAP	C247H70800000	76005	Land		-	1,325,000.00	1,325,000.00
59	C-FMSCAP	C247H70800000	76205	Building Structures		-	1,175,000.00	1,175,000.00
60	C-FMSCAP	C247H70800000	76210	Building Improvement		-	3,580,700.00	3,580,700.00
61					SUBTOTAL:	-	6,080,700.00	6,080,700.00
62								
63					TOTAL:		12,870,629.00	12,870,629.00
64	Financing Changes							
65	(Action Accomplished)							
66	Life to Date Activity Bu	ıdget				CURRENT		AMENDED
66 67	Life to Date Activity Bu Activity Group	ıdget Activity	Account Category	Description		CURRENT BUDGET	CHANGES	AMENDED BUDGET
	-	-	Account Category	Description			CHANGES	
67	-	-	Account Category 43015	Description xxxx 268 MARSHALL			CHANGES 6,789,927.00	
67 68	Activity Group	Activity			SUBTOTAL:	BUDGET		BUDGET
67 68 69	Activity Group	Activity			SUBTOTAL:	BUDGET	6,789,927.00	BUDGET 6,789,927.00
67 68 69 70	Activity Group	Activity			SUBTOTAL:	BUDGET	6,789,927.00	BUDGET 6,789,927.00
67 68 69 70 71	Activity Group	Activity			SUBTOTAL:	BUDGET	6,789,927.00	BUDGET 6,789,927.00
67 68 69 70 71 72	Activity Group	Activity G51xxxx60103021	43015	xxxx 268 MARSHALL	SUBTOTAL:	BUDGET _ -	6,789,927.00 <b>6,789,927.00</b>	BUDGET 6,789,927.00 6,789,927.00
67 68 69 70 71 72 73	Activity Group	Activity G51xxxx60103021	43015	xxxx 268 MARSHALL		BUDGET _ - _	6,789,927.00 <b>6,789,927.00</b> 6,080,700.00	BUDGET 6,789,927.00 6,789,927.00 6,080,700.00
67 68 69 70 71 72 73 74	Activity Group	Activity G51xxxx60103021	43015	xxxx 268 MARSHALL		BUDGET _ - _	6,789,927.00 <b>6,789,927.00</b> 6,080,700.00	BUDGET 6,789,927.00 6,789,927.00 6,080,700.00

# **Operating Budget Changes Procedures Guide**

2/14/2014

	In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
1.)	<b>Recognize additional/unanticipated revenues</b> (Ex. Outperforming revenues, outside donations, etc.)	Budget Amendment Resolution and Public Hearing	- Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget	C.C. 10.07.1
			- Amend spending and financing to recognize new revenue in the appropriate company and activity	
2.)	Accept a Grant a.) If no budget has previously been established for the grant	Award Letter and/or Grant Agreement	- Mayor certifies that there are available for	C.C. 10.07.1
		Budget Amendment Resolution and Public Hearing	appropriation total revenues in excess of those	Admin 41.03
			- Amend spending and financing to recognize the grant in the appropriate company and activity	
	b.) Previously established grant budget	Award Letter and/or Grant Agreement	- Accept the awarded grant funds	
		Resolution Accepting the Grant Funds (No public hearing needed)	- Include in the resolution that the grant funds were included in the current year's budget	
3.)	Transfer Appropriations within Departments:			
,	a.) Within the same Fund/Company	Administrative Order (A.O.)	- Mayor may transfer any unencumbered appropriation balances within a department	C.C. 10.07.4
			- Administrative order is prepared to execute the transfer	
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between companies	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	

# **Operating Budget Changes Procedures Guide**

2/14/2014

	In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
4.)	Transfer Appropriations between Departments			
	a.) Within the same Fund/Company	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
5.)	Allow appropriations to lapse (non-capital improvement dollars)	None	- No action required.	C.C. 10.08
	For Lapse of appropriations - Capital improvements see City Charter 10.09.		-All non-encumbered appropriations will fall to fund balance at the end of the fiscal year.	
	For guidance on budget change procedures for accomplished or abandoned projects, see the CIB Project and Budget Changes Procedures Guide, numbers 1, 2, and 6.		- All encumbered appropriations will be re- appropriated in the following fiscal year's budget for the same purposes	
6.)	Enact Emergency Appropriation	Emergency is defined as "a sudden or unforeseen situation affecting life, health,	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the	C.C. 10.07.2
		property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances	council	C.C. 6.06
		Budget Amendment Resolution		
7.)	Reduction of Appropriations	Report by the Mayor of the estimated amount of the deficit	- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit	C.C. 10.07.3
		Recommendation by the Mayor to the City Council of steps to be taken		

# Capital Project and Budget Changes Procedures Guide

2/14/2014

	In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
1.)	Close a completed project with excess balances	Administrative Order (completed by OFS) Periodic review by the CIB Committee	<ul> <li>Amend project financing and spending</li> <li>Transfer excess appropriation to contingency when applicable</li> </ul>	Administrative Code 57.09 (2) City Charter 10.09 - Accomplished projects
2.)	Close a completed project with no excess balances, but excess spending authority	g Administrative Order (completed by OFS) Periodic review by the CIB Committee	- Amend project financing and spending	City Charter 10.09 - Accomplished projects
3.)	Close a completed project with no excess balances and no excess spending authority	None	- Contact OFS with project budget codes to have the project inactivated in the finance system	N/A
4.)	Adding new spending authority to an existing project (without changing	g the scope of the project)		
	a.) Financing source is new money	CIB Committee review and recommendation Mayor recommends via resolution Compliance with City Comprehensive Plan Public hearing	- Amend project financing and spending to recognize new revenue	Administrative Code 57.09 (1) City Charter 10.07.1

## Capital Project and Budget Changes Procedures Guide

2/14/2014

In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action
b.) Financing source is contingency (less than \$25,000)	<ul> <li>All proposed uses of Contingency funds must first be reviewed by OFS</li> <li>Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)</li> <li>A.O.s require periodic review by CIB Committee</li> <li>Transfers between departments require a resolution (completed by departments; verified and approved by OFS)</li> </ul>	- Reduce amount in approp - Amend project spending a use of contingency funding
c.) Financing source is contingency (more than \$25,000)	All proposed uses of Contingency funds must first be reviewed by OFS CIB Committee review and recommendation Mayor recommends via resolution Public hearing	<ul> <li>Reduce amount in approp ("<i>unallocated reserve acco</i></li> <li>Amend project spending a use of contingency funding</li> </ul>

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Administrative Code 57.09 (3) a

g and financing to recognize

City Charter 10.07.4

and financing to recognize City Charter 10.07.4

# Capital Project and Budget Changes Procedures Guide

2/14/2014

	In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action
Add a new project			
5.)	OR		
	Expand the scope of an existing project		
	a.) Financing source is new money	CIB Committee review and recommendation Mayor recommends via resolution Compliance with City Comprehensive Plan Public hearing	- Amend project financing ar new revenue
	b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS CIB Committee review and recommendation Mayor recommends via resolution Public hearing	- Transfer dollars from conti - Amend spending and financ
6.)	Declare a project abandoned	Council resolution	<ul> <li>Identify project as abandon</li> <li>Transfer appropriation for the separate contingency fund (" <i>account</i> ")</li> <li>Reappropriation of the function review, Mayor recommendate (see either of the Add dollars above)</li> </ul>
7.)	Replace an approved project with a new project	<ol> <li>Declare an approved project abandoned or completed with excess balances (see process above)</li> <li>Add new project after capital improvement budget is adopted (see process above)</li> </ol>	- Can accomplish both steps

g and spending to recognize	Administrative Code 57.09 (1) City Charter 10.07.1
ontingency to new project	Administrative Code 57.09 (1)
nancing to recognize transfer	City Charter 10.07.4
doned	
or the abandoned project to a d (" <i>unallocated reserve</i>	Administrative Code 57.09 (4)

City Charter 10.09 Cunds needs CIB Committee dation, and Council approval lars to a project sections

ps in one resolution

### **Departments**

(Select Department) Multiple Departments City Attorney's Office City Council Emergency Management Financial Services Fire and Safety Services General Government Accounts HRA Human Resources HREEO Mayor's Office Parks and Recreation PED Police Department Public Health Public Library Agency Public Works RiverCentre Safety and Inspections Technology and Communications Water Department

Affected Budgets (Choose CIB or Operating)

Both Operating and CIB Budgets Operating Budget CIB Budget <u>General vs. Special Fund</u> (Choose General, Special or Capital)

General Fund Special Fund Capital Multiple Funds <u>Funding Source</u> (Select Funding Source) Transfer of Appropriations Grant Donation Multiple Other

### Already Appropriated?

<u>Company</u> (Choose Company)

(Yes or No?) Yes No

3 5

1

8

9

GeneralLedgerChartAccountAccountDescription 10001 GENERAL ACCOUNT **10002 INTEREST BEARING 10003 AP VENDOR PAYMENTS 10004 PAYROLL ACCOUNT** 10005 INTERNET 10006 MERCHANT CARD 10008 TRANS MEDIC 10010 AMERICORPS VISTA 10011 WATER CREDIT CARD **10013 SUNRISE BANK** 10014 WESTERN BANK 10015 BREMER BANK 10016 BMO BANK 202-267-1 10017 BMO BANK 203-931-1 10018 US BANK INVESTMENT SWEEP **10060 CASH VARIANCE** 10061 CASH TRANSFER CLEARING 10062 CB PAYMENT CLEARING 10065 CHANGE IN FAIR VALUE POOLED INVEST 10070 FUND RECEIVABLE CASH DEFICIT 10075 FUND PAYABLE CASH DEFICIT 10080 INTRA COMPANY CASH 10090 INTER ENTITY PAYABLE AND RECEIVABLE 10091 INTER COMPANY CASH CITY 10093 INTER COMPANY CASH LIBRARY 10095 INTER COMPANY CASH HRA **10098 INTER COMPANY CASH SPRWS** 10099 INTER COMPANY CASH RCVA 10205 CASH WITH TRUSTEES **10210 CASH WITH FISCAL AGENTS 10215 SHORT TERM INVESTMENT TRUSTEE** 10220 CHG FAIR VALUE CASH EQ TRUSTEE 10225 CHG FAIR VALUE INVEST TRUSTEE 10305 DEPARTMENTAL CASH 10310 CHANGE FUND 10315 PETTY CASH ON HAND 10401 Fund Cash **10505 INVESTMENTS 10510 INTERNAL INVESTMENTS** 10511 NUVEEN ASSET MGMT 10512 GALLIARD 10513 RBC **10514 NORTHSHORE** 10515 INVEST REV BOND OPER MAINT

**10520 INVEST REVENUE NOTES** 10525 CHG FAIR VALUE NONPOOLED 11005 RESTR GO BOND DEBT SERVICE 11010 RESTR REV BOND DEBT SERVICE 11015 RESTR OTHER DEBT SERVICE 11020 RESTR REV BOND CONSTRUCTION 11030 RESTR REV BOND OPER MAINT 11040 RESTR REV BOND RESERVE 11050 RESTR GRANTS AND OTHER CONTRIB 11055 RESTR OPS AND MAINTENANCE 11060 REST BUDGET AND RATE STABILIZE 11090 CHG FAIR VALUE CURR RESTRICTED 11105 RESTR REV BOND W TRUSTEE 11110 RESTR REV BOND CONST TRUSTEE 11120 RESTR REV BOND OPER W TRUSTEE 11190 CHG FAIR VALUE RESTR W TRUSTEE 12005 PROPERTY TAX RECEIVABLE CURR 12010 PROPERTY TAX 1ST YR DELINQUENT 12020 PROPERTY TAX 2ND YR DELINQUENT 12030 PROPERTY TAX 3RD YR DELINQUENT 12040 PROPERTY TAX 4TH YR DELINOUENT 12050 PROPERTY TAX 5TH YR AND PRIOR 12055 PROPERTY TAX 6TH YR AND PRIOR 12060 ALLOW UNCOLLECT PROPERTY TAX 12105 ACCOUNTS RECEIVABLE INVOICES 12106 AR TO FUND 12110 ACCOUNTS RECEIVABLE OTHER 12120 ACCOUNTS RECEIVABLE UNBILLED 12125 RECEIVED NOT APPLIED 12130 AR CONVERSION 12140 MISCELLANEOUS REVENUE RECEIVE 12160 DUE FROM XCEL ENERGY 12170 ALLOW FOR UNCOLLECTIBLE AR 12205 ASSESSMENT RECEIVABLE CURRENT 12210 ASSESSMENT 1ST YEAR DELINQUENT 12220 ASSESSMENT 2ND YEAR DELINQUENT 12230 ASSESSMENT 3RD YEAR DELINOUENT 12240 ASSESSMENT 4TH YEAR DELINQUENT 12250 ASSESSMENT 5TH YEAR DELINQUENT 12255 ASSESSMENT 6TH YEAR DELINQUENT 12260 DEFERRED ASSESSMENT RECEIVABLE 12270 ASSESSMENT TAX FORFEIT PROP 12280 ASSESSMENT TAX EXEMPT PROPERTY 12290 ASSESSMENT DAKOTA CO 12299 ASSESSMENT DUE FR COUNTY

12505 LOAN RECEIVABLE CURRENT 12510 DEFERRED LOAN RECEIVABLE 12560 LEASE RECEIVABLE 12590 ALLOWANCE UNCOLLECTIBLE LOAN 12705 ACCRUED INTEREST INVESTMENT 12710 ACCRUED INTEREST NOTE 12720 ACCRUED INTEREST LOAN 12730 OTHER ACCRUED INTEREST 12740 ALLOWANCE INTEREST NOTE 12750 ALLOWANCE INTEREST LOAN **12805 DUE FROM FEDERAL GOVERNMENT** 12806 DUE FROM FED GOVT FUND 12809 DUE FROM FEDERAL UNBILLED 12810 DUE FROM STATE GOVERNMENT 12811 DUE FROM STATE FUND 12819 DUE FROM STATE UNBILLED **12820 DUE FROM COUNTY GOVERNMENT** 12821 DUE FROM COUNTY FUND 12825 DUE FR COUNTY UNBILLED 12890 DUE FROM OTHER GOVERNMENT 12891 DUE FROM OTHER GOVT FUND 12895 DUE FR OTHER GOVT UNBILLED 12905 DUE FROM COMPONENT UNIT 12910 DUE FROM PRIMARY GOVERNMENT 12920 INTERFUND POOL CASH OVERDRAFT 12930 DUE FROM OTHER FUND 12935 INTERNAL BILL RECEIVABLE 12990 GOVERNMENTAL INTERNAL BALANCE 12995 BUSINESS TYPE INTERNAL BALANCE 14005 MATERIALS SUPPLIES INVENTORY 14010 RESALE MATERIALS INVENTORY 14015 GARAGE INVENTORY 14020 IMPOUNDED CARS INVENTORY 14030 LAND HELD FOR RESALE 14040 CHEMICAL INVENTORY 14190 INVENTORY COST VARIANCE SUSP 14191 MATCHED NOT RECEIVED 14192 RETURNS SUSP INSPEC HOLD 14605 PREPAID INSURANCE 14610 PREPAID RENT 14620 PREPAID OTHER 15005 RESTRICTED CASH REV BND FUTURE 15010 RESTRICTED INV REV BOND FUTURE 15020 RESTRICTED INVESTMENT-REVENUE 15030 RES TRUSTEE CASH REV BD FUTURE

15040 CHG FAIR VALUE NONCURR REST **16005 ADVANCE TO GENERAL FUND** 16010 ADVANCE TO SPECIAL REV FUND 16020 ADVANCE TO DEBT SERVICE FUND 16030 ADVANCE TO CAPITAL PROJ FUND 16040 ADVANCE TO ENTERPRISE FUND 16050 ADVANCE TO INTERNAL SVC FUND 16060 ADVANCE TO COMPONENT UNIT 16105 LONG TERM LOAN RECEIVABLE 16110 ALLOW LONG TERM LOAN RECEIVE **16120 DEFERRED CHARGES** 16130 ADVANCE TO OTHER GOV 16205 ACCRUED INTEREST LOANS NONCURR 17005 LAND **17105 INFRASTRUCTURE** 17110 ACCUM DEPR INFRASTRUCTURE **17205 BUILDINGS AND STRUCTURES** 17210 ACCUM DEPR BUILDING STRUCTURE 17305 IMPROVEMENTS OTHER THAN BLDG 17310 ACCUM DEPR IMPROVE NOT BLDG **17505 EOUIPMENT** 17510 ACCUM DEPRECIATION EQUIPMENT **17705 INTANGIBLE** 17710 ACCUM DEPRECIATION INTANGIBLE 17905 CONSTRUCTION IN PROGRESS 19005 DEFERRED OUTFLOW PENSION 19010 DEFERRED OUTFLOW OPEB 19015 DEFERRED OUTFLOW DEFERRED CHARGE ON DEBT 19020 UNREALIZED LOSS ON DERIVATIVES 19025 DEFERRED CHARGES FROM REFUNDIN 19030 DEFERRED PENSION CONTRIBUTIONS 19050 DEFERRED PENSION CHANGES IN PR 20005 ACCRUED SALARIES 20010 ACCRUED AUTO ALLOWANCE 20020 EMPLOYEE INSURANCE 20021 EMPLOYEE PENSION WH 20022 BLDG TRADES VACATION 20023 FSA MEDICAL DAYCARE 20024 FSA PARKING 20025 DEFERRED COMP 20026 PEHP EMPLOYER PAID 20030 COMPENSATED ABSENCES CURRENT 20040 GARNISHMENTS 20050 CHARITABLE CONRIBUTIONS 20055 UNION DEDUCTIONS

20059 VOLUNTARY DEDUCTIONS 20060 ACH RETURNS 20090 ACCRUED SALARIES OTHER 20105 ACCOUNTS PAYABLE 20106 AP to FUND 20110 ACCOUNTS PAYABLE OTHER 20130 REFUNDABLE DEPOSITS 20140 ESCROW PAYABLE 20195 STALE DATED CHECKS 20196 ESCHEATED CHECKS 20205 CONTRACT AND AWARD PAYABLE 20210 RETAINAGE ACCRUAL 20310 DUE TO OTHER FUNDS 20405 DUE TO COMPONENT UNIT 20410 DUE TO PRIMARY GOVERNMENT 20730 CLAIMS JUDGEMENTS CURRENT 21005 DUE TO FEDERAL GOVERNMENT 21006 DUE TO FED at Fund 21010 DUE TO FEDERAL FICA TAX 21105 DUE TO STATE GOVERNMENT 21106 DUE TO STATE by Fund 21110 DUE TO STATE EMPLOYEE WITHHOLD 21120 DUE TO STATE SALES TAX STATE 21130 DUE TO STATE SALES TAX LOCAL-STP 21135 DUE TO STATE SALES TAX LOCAL-WSP 21140 DUE TO STATE SALES TAX TRANSIT 21141 DUE TO STATE RC VEHICLE TRAN TAX 21142 DUE TO STATE RAMSEY CTY SALES TRANSIT TAX 21143 DUE TO STATE DAKOTA CTY SALES TRANSIT TAX 21144 DUE TO STATE WASHINGTON CTY SALES TRANSIT 7 21155 DUE TO STATE SALES TAX STATE AP 21160 DUE TO STATE USE TAX 21165 DUE TO STATE SPEC FUEL TAX 21170 DUE TO STATE WATER SVC CONNECT 21180 DUE TO STATE PLUMB PERMIT SUR 21199 DUE TO DEPTS USE TAX 21205 DUE TO COUNTY GOVERNMENT 21206 DUE TO COUNTY at Fund 21210 DUE TO OTHER GOVERNMENT 21211 DUE TO OTH GOVT at Fund 22010 REFUNDABLE DEPOSIT 22020 ESCROW FOR REHABILITATION 22095 DEFERRED REVENUE OTHER 22205 UNEARNED REVENUE 22210 GIFT CARD LIABILITY

23005 GO BOND CURRENT 23105 REVENUE BOND CURRENT 23205 REVENUE NOTE CURRENT 23210 HRA REVENUE NOTES CURRENT 23305 CAPITAL LEASE PURCHASE CURRENT 23320 MORTGAGE CURRENT 23390 OTHER DEBT PAYABLE CURRENT 23405 ACCRUED GO BOND INTEREST CURRE 23410 ACCRUED REVENUE BOND INTEREST 23420 ACCRUED REVENUE NOTE INTEREST 23430 ACCRUED CAPITAL LEASE INTEREST 23440 ACCRUED OTHER INTEREST CURRENT 25005 ACCT PAY W RESTRICTED ASSETS 25105 GO BOND CURR RESTRICTED ASSETS 25110 REV BOND CURR RESTRICTED ASSET 25115 LMTD BOND CURR RSTRCTD ASSET 25205 GO BOND INT RESTRICTED 25210 REVENUE BOND INT RESTRICTED 25220 REVENUE NOTE INT RESTRICTED 25230 CAPITAL LEASE INT RESTRICTED 25240 OTHER INTEREST RESTRICTED 26005 GO BOND NONCURRENT 26010 UNAMT PREM GO BOND NONCURRENT 26020 UNAMT DISC GO BOND NONCURRENT 26105 REVENUE BOND NONCURRENT 26110 UNAMT PREM REV BOND NONCURRENT 26130 UNAMT DISC REV BOND NONCURRENT 26140 DEFERRED AMT ON REFUNDING BOND 26190 ESCROW FOR REHABILITATION 26205 REVENUE NOTE NONCURRENT 26210 HRA REVENUE NOTE NONCURRENT 26305 LIMITED TAX BOND NONCURRENT 26405 CAPITAL LEASE NONCURRENT 26410 UNAMORT PREM CAPITAL LEASE 26415 UNAMORT DISC CAPITAL LEASE 26420 MORTGAGE NONCURRENT 26425 LOAN NONCURRENT 26430 ADVANCE FROM OTHER GOV 27005 ADVANCE FROM GENERAL FUND 27010 ADVANCE FROM SPEC REV FUND 27020 ADVANCE FROM DEBT SVC FUND 27030 ADVANCE FROM CAPITAL PROJ FUND 27040 ADVANCE FROM ENTERPRISE FUND 27060 ADVANCE FROM INTERNAL SVC FUND 28005 VACATION AND COMP NONCURRENT

28010 SEVERANCE PAY NONCURRENT 28020 OPEB NONCURRENT 28030 NET PENSION LIABILITY 28105 CLAIM AND JUDGMENT NONCURRENT 28205 OTHER LONG TERM LIAB NONCURREN 28210 POLLUTION REMEDIATION OBLIGATN 29005 DEFERRED INFLOWS PENSION 29010 DEFERRED INFLOWS OPEB 29015 DEFERRED INFLOWS DEFERRED CHAR 29020 DEFERRED INFLOWS ACCRUED INTEREST RECEIVAL 29025 DEFERRED INFLOWS PROPERTY TAX RECEIVABLE 29030 DEFERRED INFLOWS PROPERTY TAX INCREMENTS 1 29035 DEFERRED INFLOWS ACCOUNT RECEIVABLE 29040 DEFERRED INFLOWS ASSESSMENTS RECEIVABLE 29045 DEFERRED INFLOWS OPERATING GRANT 29050 DEFERRED INFLOWS CAPITAL GRANT 29055 DEFERRED INFLOWS NOTES AND LOAN RECEIVABL 29060 DEFERRED INFLOWS LAND HELD FOR RESALE 29065 DEFERRED INFLOWS LEASES RECEIVABLE **31005 NONSPEND PERMANENT FUND PRIN** 31010 NONSPEND IMPREST FUND 31015 NONSPEND ADVANCE TO OTHER FUND 31020 NONSPEND LONG TERM RECEIVABLE **31025 NONSPEND INVENTORY** 32005 RESTRICTED FOR GENERAL GOVT 32105 RESTR PUBLIC SAFETY EMER MGMT 32110 RESTR PUBLIC SAFETY FIRE 32120 RESTR PUBLIC SAFETY POLICE 32130 RESTR PS SAFETY INSPECT 32205 RESTR HIGHWAYS PUBLIC WORKS 32305 RESTR SANITATION PUBLIC WORKS 32405 RESTR CULTURE AND REC LIBRARY 32410 RESTR CULTURE AND REC PARKS 32505 RESTR ECONOMIC DEV CITY 32510 RESTR ECONOMIC DEV HRA 32605 RESTR DEBT SERVICE GO BONDS 32615 RESTR DEBT SERVICE REV BONDS 32620 RESTR DEBT SERVICE REV NOTES 32625 RESTR DEBT SERVICE CAPITAL LEA 32645 RESTR DEBT SERVICE OTHER 32705 RESTR FOR PERM ACT EXPENDABLE 32710 RESTR FOR PERM ACT NONEXPEND 32805 RESTR CAPITAL ACQ LAND 32810 RESTR CAPITAL ACQ BLDG STRUCT 32820 RESTR CAPITAL ACQ EQUIPMENT

32905 RESTR CONSTRUCT GENGOVT 32915 RESTR CONSTRUCT FIRE 32925 RESTR CONSTRUCT POLICE 32935 RESTR CONSTRUCT SAFETY INSPECT 32945 RESTR CONSTR PW HWY STREET 32955 RESTR CONSTR PW SANITATION 32965 RESTR CONSTRUCT LIBRARY 32975 RESTR CONSTRUCT PARKS AND REC 32985 RESTR CONSTRUCT PLAN ECON DEV 32995 RESTR CONSTRUCT HRA 33005 COMMITTED GENERAL GOVERNMENT 33010 COMMITTED PUBLIC SAFETY 33020 COMMITTED HIGHWAYS AND STREETS 33025 COMMITTED SANITATION 33030 COMMITTED CULTURE AND REC 33040 COMMITTED HOUSING ECON DEV 34005 ASSIGNED FOR GENERAL GOVERNMNT 34010 ASSIGNED FOR PUBLIC SAFETY 34015 ASSIGNED FOR FLEET EQUIPMENT 34020 ASSIGNED FOR HIGHWAYS STREETS 34025 ASSIGNED FOR SANITATION 34030 ASSIGNED FOR CULTURE AND REC 34040 ASSIGNED FOR HOUSING ECON DEV 35005 UNASSIGNED FUND BALANCE 36005 INVEST IN CAPITAL NET OF DEBT 37005 RESTRICTED FOR EMERGENCY MGMT **37010 RESTRICTED FOR FIRE** 37020 RESTRICTED FOR POLICE 37030 RESTRICTED FOR SAFETY INSPECT 37105 RESTRICTED FOR HIGHWAYS AND ST 37110 CONTRIBUTED AID TO CONSTRUCT 37205 RESTRICTED FOR REV BOND OPERAT 37305 RESTRICTED FOR PARKS AND REC 37310 RESTRICTED FOR LIBRARY AGENCY 37405 RESTRICTED FOR ECONOMIC DEV 37505 RESTRICTED FOR BUDGET AND RATE 37510 RESTRICTED FOR DEBT SERVICE 37520 RESTRICTED PER LEGISLATURE 37605 RESTRICTED FOR EXPENDABLE 37610 RESTRICTED FOR NON EXPENDABLE 37730 RESTR REV BOND OPER MAINT 37830 RESTRICTED FOR GRANTORS 37905 UNRESTRICTED NET ASSETS 37910 PRIOR PERIOD ADJUSTMENT 39810 RETAINED EARNINGS

39880 COMMITMENT **39999 ERROR SUSPENCE** 40001 PROPERTY TAXES 40005 CURRENT PROPERTY TAX **40010 FISCAL DISPARITIES** 40105 CURRENT TAX INCREMENT **40110 CURRENT EXCESS TAX INCREMENT 40115 TAX INCREMENT SHORTFALL** 40201 PROP TAX 1ST YEAR DELINOUENT 40202 PROP TAX 2ND YR DELINQUENT 40203 PROP TAX 3RD YR DELINQUENT 40204 PROP TAX 4TH YEAR DELINQUENT 40205 PROP TAX 5TH YEAR DELINQUENT 40206 PROP TAX 6TH YR AND PRIOR 40301 TAX INCR 1ST YR DELINQUENT 40302 TAX INCR 2ND YR DELINQUENT 40303 TAX INCR 3RD YR DELINQUENT 40304 TAX INCR 4TH YR DELINQUENT 40305 TAX INCR 5TH YR DELINQUENT 40306 TAX INCR 6TH YR AND PRIOR **40310 DELINQUENT EXCESS TAX INCREMEN** 40405 PROPERTY TAX PENALTY 40410 PROPERTY TAX INTEREST 40601 CITY SALES AND USE TAX 40605 CITY SALES TAX 40610 RELEASED CITY SALES TAX 40705 HOTEL MOTEL TAX 40710 GAMBLING TAX 40720 CONTAMINATION TAX 40805 XCEL ENERGY ELECTRIC 40810 XCEL ENERGY GAS **40820 DISTRICT ENERGY** 40830 DISTRICT ENERGY DEFERRED 40840 DE EMPIRE BUILDER 40850 DISTRICT COOLING 40860 ENERGY PARK 40870 CABLE TV 40880 BUS SHELTER FRANCHISE FEE **42105 BUSINESS LICENSE** 42205 TRADE OCCUPATION LICENSE 42210 TRUTH IN HOUSING EVALUATOR 42220 ANIMAL LICENSE 42230 FIRE LICENSE 42240 LAWN FERTILIZE PESTICIDE APPL 42250 TAXICAB INSPECTION

**42505 BUILDING PERMIT 42510 FIRE PUMP PERMIT** 42520 FIRE EXTINGUISHING SYSTEMS PER 42530 SPRINKLER HEAD PERMIT **42540 STANDPIPE PERMIT** 42550 TANK PERMIT 42560 POLICE ALARM PERMIT **42570 SEWER HOUSE CONNECTIONS** 42605 CEMENT SIDEWALK 42610 VACATION STREET AND ALLEY 42620 USE OF STREET TEMPORARY 42625 USE OF STREET PERMANENT 42630 USE OF STREET VARIOUS LOCATION 42640 NEWSRACK PERMIT 42650 PAYMENT IN LIEU OF PERMIT FEE 43001 FEDERAL DIRECT GRANTS 43005 DEPT OF COMMERCE 43010 DEPT HOUSING URBAN DEVELOPMENT 43015 COMMUNITY DEVELOP BLOCK GRANT 43020 DEPT OF JUSTICE 43025 DEPT OF TRANSPORTATION 43030 DEPT OF TREASURY 43035 INSTITUTE MUSEUM LIBRARY SVCS 43040 SOLID WASTE AND EMERGENCY RESP 43045 DEPT OF ENERGY 43050 DEPT OF EDUCATION 43055 ENVIRONMENTAL PROTECTION AGENC 43060 CORP FOR NATL AND COMM SVC 43065 DEPT OF HOMELAND SECURITY 43070 OFFICE OF NATIONAL DRUG CONTROL 43075 DEPT OF HEALTH AND HUMAN SERVICES 43099 DIRECT FED GRANT HISTORY 43101 FEDERAL GRANT STATE ADMIN 43105 FEDERAL GRANT STATE ADMIN 43110 HUD MN HOUSING FINANCE AGENCY 43120 DOJ MN DEPT OF PUBLIC SAFETY 43130 DOT MN DEPT OF PUBLIC SAFETY 43135 HSEM MN DEPT OF PUBLIC SAFETY 43140 FEMA MN DEPT OF PUBLIC SAFETY 43150 DOL MN DEPT LABOR AND INDUSTRY 43160 DOT MN DEPT OF TRANSPORTATION 43199 LIB MN DEPT OF EDUCATION 43201 FEDERAL GRANT OTHER ADMIN 43205 FEDERAL GRANT OTHER ADMIN 43210 DOT METROPOLITAN COUNCIL

43211 DOJ RAMSEY COUNTY 43215 DOJ NATL PAL ASSOC 43220 DOT RAMSEY COUNTY 43225 LIB COLLEGE OF ST CATHERINE 43230 HUD METROPOLITAN COUNCIL 43245 DOE SEVENTHWAVE 43305 BUILD AMERICA BOND INT CREDIT 43310 PARAMEDIC FED SUBSIDY 43401 STATE GRANTS 43405 MN DEPT OF COMMERCE 43410 MN DEPT EMPLOYMENT ECON DEV 43415 MN DEPT OF HUMAN SERVICES 43420 MN DEPT LABOR INDUSTRY OSHA 43425 MN DEPT OF NATURAL RESOURCES 43430 MN POLLUTION CONTROL AGENCY 43435 MN DEPT OF PUBLIC SAFETY 43440 MN HOUSING FINANCE AGENCY 43445 MN DEPT OF TRANSPORTATION 43450 MN DEPT OF ADMINISTRATION 43455 MN DEPT OF HEALTH 43460 MN DEPT OF AGRICULTURE 43499 STATE GRANT HISTORY 43501 STATE GRANT OTHER ADMIN 43505 MN PUBLIC SAFETY OTHER ADMIN 43510 STATE GRANT OTHER ADMIN 43605 LOCAL GOVERNMENT AID 43610 PERA PENSION AID 43612 POLICE PENSION AMORTIZATN AID 43613 FIRE INS PREMIUM SURCHARGE 43615 POLICE FIRE DISABILITY BENEFIT 43620 MARKET VALUE HOMESTEAD CREDIT 43625 CITY SHARE STATE HWY RENT 43630 CITY SHARE STATE COURT FINES 43632 PRECOURT DIVERSION 43635 CITY SHARE MN DOT FINES 43640 POLICE FIRE TRAINING 43650 MUNI STATE AID MAINTENANCE 43651 MUNI STATE AID CONSTRUCTION 43655 TRUNK HIGHWAY FUNDS 43660 MELSA METRO LIBRARY SVC AG 43665 MN LOTTERY 43701 COUNTY GRANT 43705 RAMSEY COUNTY GRANT 43805 CITY SHARE COUNTY PILOT 43810 COUNTY ROAD AID

43815 RAMSEY CO RECYCLING PROGRAM **43820 OTHER COUNTY REVENUE** 43901 OTHER GOVT UNITS 43902 INTERGOV REV HRA 43905 METROPOLITAN COUNCIL **43910 SP PUBLIC SCHOOLS** 43915 CAPITOL REGIONAL WATER DIST 43920 OTHER LOCAL GOVT 43999 OTHER GRANT HISTORY 44105 CONTINUANCE FOR DISMISSAL 44110 SUBSTANTIAL ABATEMENT LEGAL 44115 VACATION OF REAL ESTATE 44120 REGULATORY FEES 44125 DISTRICT ENERGY REG FEE 44130 DISTRICT COOLING REG FEE 44135 ENERGY PARK UTILITY REG FEE 44140 RETURNED PAYMENT FEE 44145 CREDIT CARD CHECKS USE FEE 44150 PURCHASING FEES 44155 COMMISSIONS PCARD 44160 ELEC CHARGING STATIONS 44165 EMPLOYEE PARKING 44190 MISCELLANEOUS FEES 44205 ACCIDENT REPORTS 44210 BID SPECIFICATION **44215 COPIES** 44220 INFORMATION DISCLOSURE REPORTS 44225 MAPS PUBLICATION REPORT HISTOR 44230 SALE OF MAP 44235 SALE OF PUBLICATION 44240 SALE OF SIGN 44245 PURCHASING SALES 44299 OTHER SALES 44305 PAPER SALES RIVERPRINT 44310 COPY SERVICE RIVERPRINT 44315 PRINTING RIVERPRINT 44320 GRAPHICS RIVERPRINT 44325 ENVELOPE SALES RIVERPRINT 44330 LABOR CHARGE RIVERPRINT 44335 MAILING SERVICES 44340 POSTAGE RIVERPRINT 44405 SALE OF SCRAP HISTORY 44410 RECYCLED ITEMS PURCHASING 44415 SALE OF SCRAP USED OIL 44420 SALE OF SCRAP SCRAP METAL

44425 SALE OF SCRAP NON CAPITAL EQUI 44430 SALE OF SCRAP OTHER 44435 SALE OF OTHER NONCAPITAL ITEMS 44440 SALE OF EASEMENTS 44505 ADMINISTRATION EXTERNAL 44510 PHOTOGRAPHIC 44515 GARNISHMENT 44520 INSTITUTIONAL NETWORK USER FEE 44525 CABLE TV SERVICES 44530 WIRELESS SERVICE 44590 MISCELLANEOUS SERVICES **45105 PARAMEDIC SERVICE 45107 BLS TRANSPORTS** 45110 FIRE SAFETY SERVICES RMS **45115 FIRE TRAINING CENTER USE 45120 PARAMEDIC STANDBY** 45125 FIRE FALSE ALARM FEE **45130 FIRE WATCH STANDBY 45135 FIRE PROTECTION SERVICES** 45140 HAZARDOUS MATERIALS RESPONSE 45145 VEHICLE SERVICES OUTSIDE AGENC **45305 TOWING** 45310 STORAGE **45315 IMPOUND ADMINISTRATIVE FEE** 45320 IMPOUNDED CAR SALES 45325 IMPOUNDED CARS SALVAGE 45330 IMPOUND LOT RECYCLING 45335 IMPOUND LOT BILL OF SALE 45340 BID CARD SALES 45345 IMPOUND LOT GENERAL SALES 45405 SALE OF SPECIAL BADGES **45415 POLICE PARKING** 45505 PAWN SHOP 45510 REIMBURSEMENT INVESTIGATION 45512 INTERVIEWS **45515 BOMB SQUAD SERVICES 45520 POLICE CONTRACT SERVICE** 45521 POLICE CONTRACT SRO 45525 POLICE CONTRACT SCHOOL PATROL **45526 POLICE SERVICES STATE FAIR** 45530 POLICE TASK FORCES 45531 POLICE TASK FORCE OCDETF 45532 POLICE TASK FORCE ATF 45533 POLICE TASK FORCE DEA 45534 POLICE TASK FORCE MN VIOLENT C

45535 POLICE TASK FORCE US MARSHALL 45536 POLICE TASK FORCE IRS TREASURY 45537 POLICE TASK FORCE JOINT TERROR 45539 ADDL POLICE TASK FORCE **45550 COMMUNITY SERVICE PERMIT FEES 45551 COMMUNITY SERVICE PERMIT FEES** 45552 GRAND OLE DAYS POLICE PERMIT 45553 PAYNE AVENUE HARVEST POLICE PE 45554 TWIN CITIES MARATHON POLICE PE 45570 FORENSIC SERVICES **45573 CHEMICAL ANALYSIS 45575 FINGERPRINT ANALYSIS** 45580 POLICE ACOP A COMMUNITY OUTREA 45585 POLICE RAMSEY COUNTY CAD SUPPO **45590 POLICE PAGER RENTAL 45595 RADIO MAINTENANCE** 45598 POLICE SERVICES HISTORY **45599 POLICE SPEC SERV PROJECT HISTO** 46105 PLAN REVIEW **46110 VACANT BUILDING REGISTRATION 46115 ZONING FEES AND LETTERS** 46120 DSI SAC ADMINISTRATION 46121 CITY SPECIAL SEWER IMPROVEMENT CHARGE (CSS **46125 TRUTH IN SALE OF HOUSING** 46130 ZONING SITE PLAN **46135 CERTIFICATE OF COMPETENCY 46140 EXAMINATION FEES 46145 CODE COMPLIANCE INSPECTION 46150 EXCESSIVE CONSUMPTION** 46155 RCTFL ANNUAL FEE 46205 CERT OF OCC COMMERCIAL 46210 CERT OF OCC PROVISIONAL 46215 CERT OF OCC RESID 1 AND 2 UNIT 46220 CERT OF OCC RESID 3 OR MORE 46305 ANIMAL BOARDING **46310 ANIMAL ADOPTIONS** 47105 PARKING METER CARDS 47110 DISABILITY METER PARKING PERMIT 47115 PARKING METER COLLECTION **47120 LOST METER HOODING REVENUE** 47125 LABOR CHARGES METER HOODING **47130 RESIDENTIAL PARKING PERMIT** 47135 CAR SHARE PARKING **47305 ASPHALT SALES** 47310 SALE OF RAW MATERIALS

**47505 BARRICADE RENTAL** 47510 SPACE RENTAL 47515 STREET REPAIR AND CLEANING HIS **47520 STREET REPAIR** 47525 STREET CLEANING 47530 TRAFFIC SIGNS MARKING MAINT 47535 TRAFFIC SIGNAL MAINTENANCE **47540 STREET LIGHTING MAINTENANCE** 47545 STATE TRUNK HIGHWAY MAINT 47550 COUNTY ROAD MAINTENANCE 47555 UTILITY COST RECOVERY **47560 BRIDGE INSPECTIONS** 47565 SPRWS CONSTRUCTION SVC 47570 XCEL ENERGY CONSTRUCTION SVC **48005 PUBLIC HEALTH SERVICES** 48105 GOLF FEES 48110 SKI FEES **48115 SWIM FEES 48120 PICNIC PERMITS 48125 RECREATION FEES 48130 COMO FEES 48135 MUNICIPAL ATHLETICS 48140 MUNICIPAL YOUTH ATHLETICS** 48145 ACTIVITY FEES **48150 MIDWAY STADIUM PARKING** 48305 LAND RENTAL **48310 COMMERCIAL SPACE RENT 48315 BUILDING RENTALS 48320 STADIUM RENTALS 48322 BALLPARK LEASE** 48325 REACH ALL RENTAL 48330 FACILITY RENTAL **48335 CITYWIDE SPECIAL EVENT RENTALS 48340 RECREATION RENTAL** 48345 PARKS TAX EXEMPT RENTAL **48405 COMMISSIONS VENDING MACHINE 48410 EXCLUSIVE MARKETING RIGHTS 48415 WATERGATE MARINA** 48420 COMMISSIONS ADVERTISING **48505 MERCHANDISE** 48510 FOOD SALES **48515 CONCESSIONS** 48520 VENDING CONCESSIONS **48525 COMO FOOD 48530 COMO AMUSEMENTS** 

**48535 JONATHAN PADDLEFORD 48540 GOLF COURSE SALES** 48545 ANIMALS **48605 CITYWIDE SPECIAL EVENT SERVICE 48610 FORESTRY SERVICES** 48615 PARKS GARDEN SERVICE **48620 PARK AND RECREATION SERVICES 48625 PARKS SECURITY SERVICES** 49105 LIBRARY FEE NON RESIDENT CARD 49110 LIBRARY FEE RESEARCH **49115 LIBRARY SERVICE FEE** 49205 LIBRARY MATERIAL RENTAL 49210 LIBRARY USED MATERIALS 49215 LIBRARY DUPLICATING **49220 LIBRARY MERCHANDISE** 50101 LOAN FEES 50105 HRA LOAN FEE 50106 MHFA NATL FORECLOSURE MITIGATN 50107 MHFA HOMES AFFORDABLE OUTREACH 50108 HOME OWNERSHIP WELLS FARGO 50109 HOME OWNERSHIP FANNIE MAE 50110 COLLECTION FEE **50115 LOAN ORIGINATION FEE** 50120 REAL ESTATE CLOSING FEE **50125 APPLICATION FEE** 50130 PED OPERATION FEES **50205 REPAYMENT OF LOAN** 50210 REHAB LOAN PRINCIPAL PAYMENT 50215 COMMERCIAL REHAB LOAN PRINCIPL 50220 DEFERRED LOAN REPAYMENT 50225 HRA LOAN SERVICES **50230 RELOCATION SERVICES** 50235 LAND HELD FOR RESALE PED 50240 LOAN PAYMENT CLOSE OUT **50305 PARKING REVENUES** 51101 INTERNAL SERVICE REVENUE 51105 BUILDING MAINTENANCE 51110 CITY STRUCTURING FEE 51115 PARKS SPECIAL PROJECT SERVICE 51120 PARKS SUMMARY ABATEMENT SERVIC 51125 PARKS CONTRACTED SERVICE 51130 PARKS REFUSE HAULING AND EQ RE 51135 REAL ESTATE PLANNING AND DESIG 51140 REAL ESTATE SERVICE **51145 DESIGN SERVICE** 

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52340 MAPLEWOOD WATER 52345 MENDOTA HEIGHTS WATER **52350 ROSEVILLE WATER** 52355 SOUTH ST PAUL WATER 52360 WEST ST PAUL WATER **52365 NEWPORT WATER** 52370 LITTLE CANADA WATER 52375 SUNFISH LAKE WATER 52380 LILYDALE WATER 52385 CITY OF MENDOTA WATER 52390 UNIV OF MIN WATER 52505 SLUDGE PROCESSING 52510 METER TESTING FEE 52512 METER READING CHARGE 52515 CUT OFFS 52520 THAWING SERVICES AND MAINS 52525 WATER SAMPLE TESTING 52530 WOOD SALES 52535 PRIVATE HYDRANT STANDBY CHARGE 52540 RPZ BACKFLOW PREVENTER FEE 52545 ANTENNA SITE RENTAL FEE 52550 RIVER DEFENSE NETWORK 52555 STREET AND SEWER FLUSHING 52560 ADMIN FEE LEAD SCV WATER AND A 52565 HYDRANT METER RENTAL 52570 INSP FEE WINTER HYD PERMIT **52575 APPLICATION FEES** 52580 SPRWS LAND EASEMENT RENTAL 52585 SERVICE CONN OUTSIDE CITY 52590 HYDRANTS OUTSIDE CITY 52595 MAINS OUTSIDE CITY 52605 AUTO FIRE SERVICE CONNECT OUTS 52610 REPAIRS 52615 TURN ON AND OFF **52620 SPRWS COLLECTION FEE** 52625 RECOVERED CHGS IN OUT CITY 52630 LATE CHARGES **52635 UNTREATED WATER** 52640 INSIDE PIPING RESIDENTIAL 52645 INSIDE PIPING COMMERCIAL 52650 OUTSIDE DITCH 2INCH AND SMALLE 52655 OUTSIDE DITCH 3INCH AND LARGER 52660 OUTSIDE DITCH FIRE SUPPLY 52665 CITY FIRE CONSUMPTION 52670 RINK FLOODING

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72745 CONCRETE PRODUCT

72805 LAMPS FIXTURES AND COMPONENTS 72810 INSTRUMENTATION MATERIALS 72815 HVAC MATERIALS 72820 WATER CHEMICALS 72825 WATER INVENTORY 72830 WATER CLOSING SUPPLIES 72903 RECYCLING CONTAINERS 72904 TRASH CONTAINERS 72905 ADDL SPECIAL MATL SUPPLIES 72910 OTHER MISCELLANEOUS SUPPLIES 72915 EMPLOYEE RECOGNITION 72920 REFRESHMENTS 72925 DEPT HEAD REIMBURSEMENT 72930 MATERIAL FOR RESALE 72935 COST OF MERCHANDISE SOLD 72940 EOUIPMENT FOR RESALE 72945 CLOSE OUT MATERIAL RESALE INV 73105 REHAB LOAN 73110 MULTI FAMILY REHAB LOAN 73115 LOAN AND GRANT SERVICE FEE 73120 OUTSIDE LOAN 73205 REHABILITATION GRANTS 73210 HOUSING EXTERIOR GRANT 73215 PUBLIC SERVICE GRANT 73220 PMT TO SUBCONTRACTOR GRANT 73225 PMT TO SUBRECIPIENT 73405 REAL ESTATE PURCHASES 73410 APPRAISAL FOR ACQUISITION 73415 ACQUISITION TITLE SERVICE 73420 ACQUISITION MAINT COST 73425 COMPENSATION FOR EASEMENT 73505 REHABILITATION 73510 SITE CLEARANCE 73515 EXTRA LOT DEVELOPMENT COST 73520 COMMERCIAL REHABILITATION 73525 EMERGENCY REHAB REPAIR 73530 UTILITY CONNECTION 73535 MAINTENANCE LABOR CONTRACT 73540 MISC DISPOSITION COSTS 73545 DISPOSITION LEGAL ADS 73550 HOUSING AND SITE MAINTENANCE 73555 PMT TO SUBCONTRACTOR 73560 REAL ESTATE IMPROVEMENTS 73605 RELOCATION MOVING PAYMENTS 73610 REPLACEMENT HOUSING PAYMENT

73615 REPL HOUSING PMT HOMEOWNER 73620 BUSINESS RELOCATION PAYMENT 73625 MISCELLANEOUS RELOCATION 74105 CONTINGENCY 74205 SETTLEMENTS 74210 JUDGMENTS 74305 MISC NON OPERATING EXPENSE 74310 CITY CONTR TO OUTSIDE AGENCY G 74315 INTERGOV EX HRA 74320 PENALTIES 74325 OTHER MISCELLANEOUS 74330 REFUND 74335 OTHER REFUND REIMBURSEMENT 74350 LOSS ON SALE OF CAPITAL ASSET 74355 PARAMEDIC TRANSFER TO FED 74405 BAD DEBT EXPENSE 74410 FORGIVABLE LOAN 74415 BAD DEBT LOSS 74960 CGS OFFSET VARIANCE 74970 AP DISCOUNT 74981 INVENTORY RECEIPTS 74982 INVENTORY ISSUES 74983 INVENTORY ADJUSTMENTS 74984 INVENTORY COST VARIANCE 74985 INVENTORY IN TRANSIT 74986 PHYSICAL INVENTORY VARIANCE 74987 INVENTORY ADD ON COST 74988 INVENTORY SHRINKAGE 74990 INVOICE TOLERANCE 74991 RECEIPT WRITE-OFF 74992 MATCH WRITE-OFF 74993 INVOICE RECEIPT ARCHIVAL 74994 AOC DIFFERENCES 74995 MATCH PREPAY DIFFERENCES 74996 RETURNS FREIGHT AND HANDLING 74997 RETURN SUSP INSPECT HOLD 76001 LAND 76010 LAND IMPROVEMENTS 76101 INFRASTRUCTURE **76105 STREETS** 76106 SIDEWALKS 76107 STREET LIGHTING 76110 BRIDGES 76115 SEWER SYSTEM 76120 WATER METER

76121 WATER SERV CONN AND AUTO FIRES 76122 WATER HYDRANT 76123 WATER MAIN 76124 WATER TANK AND RESERVOIR 76199 INFRASTRUCTURE HISTORY 76201 BUILDINGS AND STRUCTURES 76205 BUILDINGS STRUCTURES 76210 BUILDING IMPROVEMENT 76215 STRUCTURE 76220 PARKING RAMP 76301 IMPROVE OTHER THAN BUILDING 76310 TREE PLANTING 76501 EQUIPMENT 76505 EQUIPMENT 76510 COMPUTER EQUIPMENT 76511 COMPUTER SOFTWARE 76515 EQUIPMENT USAGE CHARGE 76520 VEHICLES 76525 HEAVY MOTORIZED EQUIPMENT 76530 SPECIALIZED EQUIPMENT 76535 PRODUCTION EQUIPMENT 76540 RECREATION EQUIPMENT 76705 COMPUTER SYSTEMS 76710 EASEMENT PERMANENT 76805 CAPITAL OUTLAY 76806 CAPITAL OUTLAY - CONTRA 76810 LOSS ON PROP DISPOSAL 76820 ACTIVITY CLEARING AC10 76830 ASSET CLEARING AC160 ONLY 76833 CONVERTED CAPITAL CLOSE OUT 76835 GFA DISPOSAL 76905 DEPRECIATION EXPENSE 76910 ADJ WATER DEPRECIATION 77005 CAP INT SERV ENGINEERING 77010 CAP INT SERV TRAFFIC DIV 77015 CAP INT SERV REAL ESTATE DIV 77020 CAP INT SERV DESIGN 77025 CAP INT SERVICES OTHER 77030 CAP PLANNING PHASE COSTS 77035 CAP ACQUISITION COSTS 77205 CAP EXT SERV ENGINEERING 77210 CAP EXT SERV TESTING 77215 CAP EXT SERV ACQUISITION FEES 77220 CAP EXT SERV ARCHITECT 77225 CAP EXT SERVICES OTHER

77230 CAP FREIGHT TRANSPORT COST 77240 CAP DESIGN SITE SURVEY 77241 CAP DESIGN ANALYSIS 77242 CAP DESIGN CONCEPT 77243 CAP DESIGN SCHEMATIC SD 77244 CAP DESIGN DEVELOPMENT DD 77245 CAP DESIGN CONSTRUCT DOCUMENT 77246 CAP DESIGN CONSTRUCT ADMIN 77247 CAP DESIGN POSTCONSTRUCTREVIEW 77248 CAP DESIGN REIMBURSABLES 77249 CAP DESIGN CONSULTANT 77250 CAP EXT SERV PRECONSTRUCTION 77251 CAP OTHER CONSTRUCT HAZMAT 77252 CAP OTHER CONSTRUCT INFO TECH 77253 CAP OTHER CONSTRUCT TESTING 77254 CAP OTHER CONSTRUCT UTILITIES 77255 CAP OTHER CONSTRUCT ESCALATION 77256 CAP OTHER CONSTRUCT EASEMENT 77257 CAP SERV COMMISSIONING 77260 CAP EXT SERV OTHER MISC COSTS 77261 CAP EXT SERV OTHER PERMIT FEES 77262 CAP EXT SERV OTHER SUSTAINBLTY 77263 CAP EXT SERV OTHER UMB FEE 77264 CAP EXT SERV OTHER LEED FEE 77265 CAP EXT SERV OTHER MOVING COST 77298 CAP DESIGN CONTINGENCY 77299 CAP CONSTRUCT CONTINGENCY 77505 CAP MATERIALS SUPPLIES 77510 CAP MATERIALS SUPPLIES OTHER 77515 CAP LAMPS FIXTURES COMPONENTS 77520 CAP INSTRUMENTATION MATERIALS 77590 CAP HVAC MATERIALS 77905 AM CLEARING PROPIETARY 77906 AM PROP CIP ADJUSTMENT 78005 PRINCIPAL ON GO BONDS 78010 PRINC PLANNED GO BOND SALE 78101 REVENUE BOND PRINCIPAL 78105 PRINCIPAL ON REVENUE BONDS 78110 PRINC PLANNED REV BOND SALE 78205 PRINCIPAL ON NOTES 78210 PRINC PLANNED NOTE SALE 78301 OTHER PRINCIPAL 78305 LOAN REPAYMENT HISTORY 78310 PRINCIPAL ON LOANS 78315 PRINCIPAL PLANNED LOAN

78340 PRINCIPAL ON CAPITAL LEASE 78345 PRINC PLANNED CAPITAL LEASE 78350 REPAYMENT OF ADVANCE 78355 MORTGAGE PRINCIPAL 78360 SHORT TERM DEBT MATURITY 78365 CALL LONG TERM DEBT MATURITY 78370 OTHER DEBT RETIREMENT 78380 ADVANCE TO OTHER FUND 78390 CLOSE OUT PRINCIPAL PAYMENT 78395 CLOSE OUT OF ADVANCE 78401 DEBT CLOSE OUT 78410 BOND PRINCIPAL CLOSE OUT 78420 NOTE PRINCIPAL CLOSE OUT 78430 LOAN PRINCIPAL CLOSE OUT 78440 CAPITAL LEASE PMT CLOSE OUT 78450 ADVANCE PAYMENT CLOSE OUT 78460 REALIZED LOSS 78601 GO BOND INTEREST 78605 INTEREST ON GO BONDS 78610 INT PLANNED GO BOND SALE 78701 REVENUE BOND INTEREST 78705 INTEREST ON REVENUE BONDS 78710 INT PLANNED REVENUE BOND SALE 78801 OTHER INTEREST 78805 INTEREST ON NOTES 78810 INT PLANNED NOTE SALE 78830 INTEREST ON LOANS 78835 INT PLANNED LOAN 78850 INTEREST ON LEASES 78855 INT PLANNED CAPITAL LEASE 78860 INTEREST ADV FROM OTHER FUND 78862 INTEREST MORTGAGE 78865 SHORT TERM DEBT INTEREST 78890 OTHER INTEREST 78901 DEBT ISSUANCE COST 78905 COST OF ISSUANCE RATING 78910 COST OF ISSUANCE FIN ADVISOR 78915 COST OF ISSUANCE TRUSTEE 78920 GENERAL COST OF ISSUANCE SVC 78925 UNDERWRITER DISCOUNT 78930 PAY REMARKET LIQUIDITY AGENCY 78935 PAYING AGENT FEE 78940 REMARKETING FEE 78945 TRUSTEE FEE 78950 INSURANCE FEE

78955 REG BOND TRANSFER FEES 78960 BOND COUNSEL FEE DEBT ISSUANCE 78965 BOND COUNSEL FEE GENERAL ADVIC 78970 LETTER OF CREDIT FEE 78975 ARBITRAGE REBATE 78980 CITY STRUCTURING FEE 78985 AUDIT FEE 78986 MORTGAGE ISSUANCE FEE 78990 DEBT PREPAYMENT PENALTY 78995 AMORT BOND ISSUANCE COST 78999 COST OF BOND ISSUANCE HISTORY 79105 INTRA FUND OUT ASSESMENTS 79110 INTRA FUND OUT BOND DRAW 79115 INTRA FUND TRANSFER OUT 79205 TRANSFER TO GENERAL FUND 79210 TRANSFER TO SPEC REVENUE FUND 79215 TRANSFER TO DEBT SERVICE FUND 79220 TRANSFER TO CAPITAL PROJ FUND 79225 TRANSFER TO ENTERPRISE FUND 79230 TRANSFER TO INTERNAL SERV FUND 79235 TRANSFER TO TRUST FUND 79240 LIBRARY CONTRIBUTION TO DEBT 79299 OPERATING TRANSFER OUT HISTORY 79505 REFUNDED GO BOND 79510 REFUNDED REVENUE BOND 79515 ADVANCE REFUNDING ESCROW 79520 REFUNDED NOTE 79525 ADVANCE TO OTHER FUNDS 79599 REFUNDED BOND HISTORY 79605 DISCOUNT GO BOND ISSUED 79610 DISCOUNT REFUNDING GO BOND ISS 79615 DISCOUNT CROSSOVER ADV REFUND 79620 DISCOUNT REVENUE BOND ISSUED 79625 DISCOUNT REFUNDING REVENUE BON 90005 CONVERTED SPEND BUDGET ACTUAL 91005 CONVERTED REVENUE BUDGET 99005 CAPITALIZED THROUGH AC160 99006 CAPITALIZED PRE CONVERSION 99110 EXP PROGRAM INCOME ADJ CREDIT 99111 EXP PROG INC ADJ AC ONLY DEBIT 99130 HUD NSP EXP ADJUSTMENT