

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 [Financial Analysis Template \(green tab\)](#) 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 [Operating Budget Reference](#) and [CIB Budget Reference](#) 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:

AO 25-72

2

3

Budget Affected:

Operating BudgetPEDSpecial Fund

4

5

Total Amount of Transaction:

-

6

7

Funding Source:

Grant

8

9

Appropriation already included in budget?Yes

10

11

Charter Citation:

10.7.4

12

13

Fiscal Analysis

Amending CDBG Project Budgets: \$210,000 of funding for 30,000 Feet (1351 Arcade St).

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	28251820	73225	CDBG		-	-
TOTAL:				-	-	-

Financing Changes

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	28251820	43015	CDBG		-	-
TOTAL:				-	-	-

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.

Spending Changes

Amending CDBG Project Budgets: \$210,000 of funding for 30,000 Feet (1351 Arcade St).

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
G-HUD	G51999960109625	73220	9999 2025 UNDESIG ECONOMIC DEV PROG	285,000.00	(210,000.00)	75,000.00
G-HUD	G51260560103025	73225	2605 1351 ARCADE ST (30k FEET) 2025	-	210,000.00	210,000.00
						-
TOTAL:				\$285,000.00	-	\$285,000.00

Financing Changes

Amending CDBG Project Budgets: \$210,000 of funding for 30,000 Feet (1351 Arcade St).

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
G-HUD	G51999960109625	43015	9999 2025 UNDESIG ECONOMIC DEV PROG	(285,000.00)	210,000.00	(75,000.00)
G-HUD	G51260560103025	43015	2605 1351 ARCADE ST (30k FEET) 2025	-	(210,000.00)	(210,000.00)
TOTAL:				(285,000.00)	-	(285,000.00)

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.) Recognize additional/unanticipated revenues (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 - Amend spending and financing to recognize new revenue in the appropriate company and activity	C.C. 10.07.1
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 appropriation total revenues in excess of those estimated in the budget - Amend spending and financing to recognize the grant in the appropriate company and activity	C.C. 10.07.1
	Budget Amendment Resolution and Public Hearing		Admin 41.03
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 - Administrative order is prepared to execute the transfer	C.C. 10.07.4
b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between companies - Amend spending and financing to recognize transfer	C.C. 10.07.4

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.) <u>Transfer Appropriations between Departments</u>			
a.) Within the same Fund/Company	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments - Amend spending and financing to recognize transfer	C.C. 10.07.4
b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments - Amend spending and financing to recognize transfer	C.C. 10.07.4
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, property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances Budget Amendment Resolution	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council	C.C. 10.07.2 C.C. 6.06
7.) Reduction of Appropriations	Report by the Mayor of the estimated amount of the deficit Recommendation by the Mayor to the City Council of steps to be taken	- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit	C.C. 10.07.3

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	- Amend project financing and spending - Transfer excess appropriation to contingency when applicable	Administrative Code 57.09 (2) City Charter 10.09 - Accomplished projects
2.) Close a completed project with no excess balances, but excess spending authority	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.) <u>Adding new spending authority to an existing project (without changing the scope of the project)</u>			
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	Charter/Code Citation
b.) Financing source is contingency (less than \$25,000)	All proposed uses of Contingency funds must first be reviewed by OFS		
	Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)	- Reduce amount in appropriate contingency fund	Administrative Code 57.09 (3) a
	A.O.s require periodic review by CIB Committee	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Transfers between departments require a resolution (completed by departments; verified and approved by OFS)		
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	- Reduce amount in appropriate contingency fund ("unallocated reserve account ")	Administrative Code 57.09 (3) b
	Mayor recommends via resolution	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Public hearing		

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
<u>Add a new project</u>			
5.) OR			
<u>Expand the scope of an existing project</u>			
a.) Financing source is new money	CIB Committee review and recommendation		
	Mayor recommends via resolution	- Amend project financing and spending to recognize new revenue	Administrative Code 57.09 (1)
	Compliance with City Comprehensive Plan		City Charter 10.07.1
	Public hearing		
b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS		
	CIB Committee review and recommendation	- Transfer dollars from contingency to new project	Administrative Code 57.09 (1)
	Mayor recommends via resolution	- Amend spending and financing to recognize transfer	City Charter 10.07.4
	Public hearing		
6.) Declare a project abandoned	Council resolution	- Identify project as abandoned	
		-Transfer appropriation for the abandoned project to a separate contingency fund (" <i>unallocated reserve account</i> ")	Administrative Code 57.09 (4)
		- Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	City Charter 10.09
7.) Replace an approved project with a new project	1) Declare an approved project abandoned or completed with excess balances (see process above)	- Can accomplish both steps in one resolution	
	2) Add new project after capital improvement budget is adopted (see process above)		

<u>Departments</u> (Select Department)	<u>Affected Budgets</u> (Choose CIB or Operating)	<u>General vs. Special Fund</u> (Choose General, Special or Capital)	<u>Funding Source</u> (Select Funding Source)	<u>Already Appropriated?</u> (Yes or No?)	<u>Company</u> (Choose Company)
Multiple Departments			Transfer of Appropriations	Yes	1
City Attorney's Office	Both Operating and CIB Budgets	General Fund	Grant	No	3
City Council	Operating Budget	Special Fund	Donation		5
Emergency Management	CIB Budget	Capital	Multiple		8
Financial Services		Multiple Funds	Other		9
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					

GeneralLed,AccountDescription

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 NORTSHORE
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 DELINQUENT
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 DELINQUENT
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 EQUIPMENT
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 REFUNDING
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 CONTRIBUTIONS
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 TAX
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 RECEIVABLE
29025 DEFERRED INFLOWS PROPERTY TAX RECEIVABLE
29030 DEFERRED INFLOWS PROPERTY TAX INCREMENTS RECEIVABLE
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 RECEIVABLE
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 GOVERNMENT
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 DELINQUENT
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 (CSSIC)
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

51150 ENERGY COORDINATION
51155 CONSTRUCTION
51160 SURVEY SERVICE
51165 RE SSSC STR MAIN SERVICES
51170 TECHNOLOGY SERVICES
51172 PC REPL DEPT SHARE
51175 ADMINISTRATION FEE
51180 PMT FOR XCEL USE OF STREET
51185 PW TECHNICAL SERVICES
51190 GSOC GIS SERVICES
51195 TRAFFIC SERVICES
51205 TRAFFIC & LIGHTING ENGINEERING
51210 CONTRACTING SERVICES
51215 PW CONSTRUCTION SERVICES
51220 SURVEY SERVICES
51225 TRAFFIC WAREHOUSE SERVICES
51230 ENGINEERING SERVICES
51235 SERVICES TO PUBLIC HOUSING
51240 SERVICES TO HRA
51245 LEGAL SERVICES
51250 INVESTMENT SERVICE
51255 PED PROPERTY MAINTENANCE SERVI
51260 IMPOUND LOT SERVICES
51265 SEWER MAINTENANCE
51270 CONSULTING SERVICES
51275 INDIRECT COST RECOVERY
51280 VEHICLE RENTAL CHARGES
51285 VEHICLE MAINTENANCE CHARGES
51290 SALE OF FUEL
51295 SERVICES TO WATER SYSTEM
51305 EQUIPMENT RENTAL
51310 LEASE VEHICLE CHARGES
52105 STORM SEWER SYSTEM CHARGE
52106 STORM SEWER SYSTEM CHARGE - SURCHARGE
52110 SEWER CONNECTION REPAIR CHARGE
52115 SANITARY SEWER BILL
52120 SEWER AVAILABILITY CHARGE HIST
52125 SEWER SERVICE BASE FEE
52305 MINIMUM CHARGE WATER
52310 WATER SERVICE BASE FEE
52315 WATER MAIN SURCHARGE
52320 AUTO FIRE ANNUAL CHARGE
52325 ST PAUL WATER
52330 FALCON HEIGHTS WATER
52335 LAUDERDALE WATER

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

52675 HYDRANT WATER USE
52705 METER SET AND SEAL 1 OR LESS
52710 METER SET AND SEAL 1.5 TO 2 IN
52715 METER SET AND SEAL 3 AND 4 IN
52720 METER SET AND SEAL 6 INCH
52725 METER SET AND SEAL 8 INCH
52730 METER SET AND SEAL 10 INCH
52735 DOCK PERMITS
52740 SPRWS SALE OF NON CAPITAL ITEM
52745 SPRWS ADMINISTRATION FEE
52750 METER REPAIR AND REPLACEMENT
52755 LOCK BOX SERVICES
52760 CELLULAR ANTENNA ENGR SVC
53105 PENALTY AND FINE
53110 POLICE ALARM FINE
53115 LIBRARY OVERDUE FINES
53120 LIBRARY LOST DAMAGE FINE
53125 SNOW EMERGENCY PARKING FINE
53130 FINANCE CHARGE AR
53305 FORFEITURES
53310 FEDERAL FORFEITURES
53315 LOCAL FORFEITURES
54101 CURRENT SPECIAL ASSESSMENTS
54105 CURRENT YEAR
54110 TAX EXEMPT PROPERTY
54115 TAX FORFEITED PROPERTY
54120 PREPAID ASSESSMENT
54201 1ST YEAR DELINQUENT
54202 2ND YEAR DELINQUENT
54203 3RD YEAR DELINQUENT
54204 4TH YEAR DELINQUENT
54205 5TH YEAR DELINQUENT
54206 6TH YEAR DELINQUENT
54301 PENALTY INTEREST ASSESSMENT
54305 ASSESSMENT PENALTY
54310 ASSESSMENT INTEREST
54505 INTEREST INTERNAL POOL
54506 INTEREST ACCRUED REVENUE
54508 INTEREST WATER OPS
54510 INCR OR DECR IN FV INVESTMENTS
54605 INTEREST NOTE AND LOAN HISTORY
54610 INTEREST ON NOTE
54620 INTEREST ON LOAN
54705 INTEREST ON ADVANCE HISTORY
54710 INTEREST ON ADVANCE

54805 ACCRUED INTEREST ON BOND SOLD
54810 INTEREST NON POOL
54815 INTEREST EARNED GEFF
54820 LATE FEE
55105 PROGRAM INCOME
55110 PROGRAM INCOME ADJ
55505 OUTSIDE CONTRIBUTION DONATIONS
55515 COUNTY SHARE OF COST
55520 OTHER AGENCY SHARE OF COST
55525 REIMB FROM OUTSIDE AGENCY
55526 REBATES
55530 PARKLAND REPLACEMENT CONTR
55535 WILD PAYMENT IN LIEU OF TAXES
55540 WILD RENT PAYMENT
55545 PAYMENT IN LIEU OF TAXES
55550 PRIVATE GRANTS
55555 CONTRIBUTION DEBT SERVICE
55560 PORT AUTHORITY DEBT COST
55565 SALE OF PROPERTY HRA
55601 CAPITAL CONTRIBUTIONS
55605 CAPITAL FINANCING ENTERPRISE F
55610 CASH CONTRIB FOR CAPITAL ACQ
55615 CAPITAL ASSET CONTRIBUTION
55620 ASSET CONTRIB METER
55621 ASSET CONTRIB AUTOFIRE
55622 ASSET CONTRIB HYDRANT
55623 ASSET CONTRIB MAIN
55624 ASSET CONTRIB LEADLINE
55625 ASSET CONTR SVC CONNECT 2 OR LESS
55626 ASSET CONTR SVC CONNECT 3 OR MORE
55701 CLAIMS AND SETTLEMENTS
55705 WCRA REIMBURSEMENT
55710 PROPERTY CLAIMS
55715 CRIME CLAIMS
55720 OTHER CLAIMS
55725 PROPERTY DAMAGE SETTLEMENT
55730 INJURY SETTLEMENT
55735 CONCILIATION COURT PAYMENT
55740 AUTOMOBILE CLAIMS
55745 SETTLEMENT AWARDS
55750 DAMAGE CLAIM FROM OTHERS
55755 SPECIAL COMP REIMBURSEMENT
55805 REFUNDS HISTORY
55810 REFUNDS OUTSTANDING CHECKS
55815 REFUNDS OVERPAYMENTS

55820 REFUNDS RETURN OF PURCHASE
55825 REFUNDS UNUSED TRAVEL ALLOW
55830 REFUNDS GAS TAX
55835 REFUND FOR PRIOR YEAR OVERPAYM
55840 E RATE REFUNDS
55845 JURY DUTY PAY
55850 SUBPOENA WITNESS
55901 MISCELLANEOUS REVENUE
55905 CASH OVER OR SHORT
55910 FLEX PLAN CREDITS
55915 OTHER MISC REVENUE
55920 FORFEITED TAX SALE
55925 MISC NON OPER INCOME
55930 AP DISCOUNT EARNED
55935 POLICE UNCLAIMED MONEY
56014 INTRA FUND IN 2014 BOND DRAW
56015 INTRA FUND IN 2015 BOND DRAW
56016 INTRA FUND IN 2016 BOND DRAW
56017 INTRA FUND IN 2017 BOND DRAW
56018 INTRA FUND IN 2018 BOND DRAW
56019 INTRA FUND IN 2019 BOND DRAW
56020 INTRA FUND IN 2020 BOND DRAW
56021 INTRA FUND IN 2021 BOND DRAW
56022 INTRA FUND IN 2022 BOND DRAW
56023 INTRA FUND IN 2023 BOND DRAW
56105 INTRA FUND IN ASSESSMENTS
56110 INTRA FUND IN BOND DRAW
56115 INTRA FUND IN TRANSFER
56205 TRANSFER FROM COMPONENT UNIT
56210 TRANSFER FROM TRUST FUND
56215 COMO TRANSFER HISTORY
56220 TRANSFER FR GENERAL FUND
56225 TRANSFER FR SPECIAL REVENUE FU
56226 TRANSFER FR SPEC REV ASSESSMNT
56230 TRANSFER FR DEBT SERVICE FUND
56235 TRANSFER FR CAPITAL PROJ FUND
56240 TRANSFER FR ENTERPRISE FUND
56245 TRANSFER FR INTERNAL SERVICE F
56250 TRANSFER FR CDBG
56255 TRANSFER FROM CIB
56305 TRANSFER ABATEMENT ASMTS
56310 TRANSFER EXCESSIVE CONSUMP ASMTS
56315 TRANSFER VEHICLE TOWING ASMTS
56320 TRANSFER TRASH HAULING ASMTS
56325 TRANSFER GRAFFITI ASMTS

56330 TRANSFER BOARD UP ASMTS
56335 TRANSFER DEMOLITION ASMT
56340 TRANSFER CERT OF OCCUPANCY ASMTS
56345 TRANSFER VACANT BUILDINGS ASMTS
57105 BOND ISSUED HISTORY
57110 REFUNDING BOND ISSUED HISTORY
57115 GO BOND ISSUED
57120 REFUNDING GO BOND ISSUED
57125 CROSSOVER ADV REFUND GO BOND S
57130 REVENUE BOND ISSUED
57135 REFUNDING REVENUE BOND ISSUED
57140 CROSSOVER ADV REFUND REVENUE B
57205 PREMIUM ON BOND ISSUED HISTORY
57210 PREMIUM GO BOND ISSUED
57215 PREMIUM REFUNDING GO BOND ISSU
57220 PREM CROSSOVER ADV REFUND GO
57225 PREMIUM REVENUE BOND ISSUED
57230 PREMIUM REFUNDING REVENUE BOND
57235 PREM CROSSOVER ADV REFUND REV
57305 PROCEEDS FROM NOTE ISSUANCE
57405 PROCEEDS FROM LOAN
57410 SECTION 108 LOAN GUARANTEE PRO
57415 SHORT TERM LOAN
57505 CAPITAL LEASE
57605 REPAYMENT OF ADVANCE
57610 ADVANCE FROM OTHER FUNDS
57620 ADVANCE PAYMENT CLOSE OUT
57701 DEBT PROCEED CLOSE OUT
57710 BOND PROCEED CLOSE OUT
57720 NOTE PROCEED CLOSE OUT
57730 LOAN PROCEED CLOSE OUT
57740 CAPITAL LEASE CLOSE OUT
57750 ADVANCE CLOSE OUT
58101 SALE OF CAPITAL ASSET
58105 SALE OF LAND
58110 SALE OF BUILDING AND STRUCTURE
58115 SALE OF IMPROV OTHER THAN BLDG
58120 SALE OF PUBLIC IMPROVEMENTS
58125 SALE OF EQUIPMENT
58130 GAIN ON SALE CAPITAL ASSETS
58199 ASSET SALE PROCEEDS CLEARING
59910 USE OF FUND EQUITY
59920 SUBSEQUENT YR DEBT
59950 CONTR TO FUND EQUITY
59960 REALIZED GAIN

60105 FULL TIME CERTIFIED
60107 TRI COUNCIL FULL TIME CERT
60110 POLICE SWORN
60115 FIRE SWORN
60120 SHIFT DIFFERENTIAL
60125 SHIFT DIFFERENTIAL SWORN STAFF
60130 FULL TIME NOT CERTIFIED
60135 FULL TIME ELECTED
60140 FULL TIME APPOINTED
60145 TRADES NO CITY BENEFITS
60150 TRADES NO PAY DAYS
60155 OVERTIME TRADES
60156 TRADES OT FRINGE ADDITIVE
60160 EMERGENCY SALARY
60165 ATTRITION
60170 ATTRITION SWORN STAFF
60175 OVERTIME
60176 SHIFT DIFF OVERTIME
60177 TRI COUNCIL OVERTIME
60178 TRI COUNCIL SALARY ADDITIVE
60180 OVERTIME POLICE SWORN
60183 OVERTIME FIRE SWORN
60185 MANDATORY OVERTIME FIRE
60190 EMERGENCY OVERTIME
60305 PART TIME CERTIFIED
60310 PART TIME NOT CERTIFIED
60315 PART TIME OVERTIME
60405 CERTIFIED TEMP SEASONAL
60410 NOT CERTIFIED TEMP SEASONAL
60415 INTERN
60416 TRADES NOT CERTIFIED TEMP
60417 TRADES NOT CERTIFIED TEMP
60420 EMERGENCY TEMP
60425 TEMP SEASONAL OVERTIME
60426 TRADES TEMP OVERTIME
60427 TRI COUNCIL TEMP OVERTIME
60805 UNUSED VAC CASH TAXABLE
60810 UNUSED VAC OTHER NON TAX
60815 SALARIES COMP ABSENCES
60820 WATER LABOR MATERIAL ADD AGGRE
60825 WATER LABOR ADDITIVE
60830 WATER CLOSING SALARIES
60835 SALARY NEEDS
60840 SALARY NEEDS SWORN STAFF
60845 RESERVE FOR PROMOTIONS

60850 RESERVE FOR PROM SWORN STAFF
60899 SALARY DEFAULT
61001 BUDGETED FRINGE BENEFITS
61005 SOCIAL SECURITY
61010 MEDICARE REGULAR
61015 MEDICARE POLICE
61020 MEDICARE FIRE
61105 PERA BASIC PENSION
61110 PERA COORDINATED PENSION
61115 PERA POLICE RELIEF
61120 PERA FIRE RELIEF
61125 PERA ELECTED DCP
61130 PERA POLICE
61135 PERA FIRE
61140 HRA PENSION
61145 TRI COUNCIL PENSION
61150 MACHINIST PENSION
61155 OTHER PENSION
61160 LIUNA PENSION
61205 CITY COST WAIVED INSURANCE
61210 EMPLOYEE HEALTH INSURANCE
61215 FSA EMPLOYER ADMIN
61216 UNSUBSTANTIATED FLEX DOLLARS
61220 VEBA PEHP CONTRIBUTION
61225 EMPLOYEE BASIC LIFE
61230 SHORT LONG TERM DISABILITY NON REP
61301 RETIREE INSURANCE
61305 HEALTH INSUR EARLY RETIREE
61310 HEALTH INSUR REG RETIREE
61315 LIFE INSUR EARLY RETIREE
61320 LIFE INSUR REG RETIREE
61401 SEVERANCE PAY
61405 SEVERANCE PAY
61410 RETIREMENT INCENTIVE PAY
61415 SEVERANCE VACATION BAL
61501 OTHER EMPLOYEE BENEFITS
61505 DEFERRED COMP EMPLOYER MATCH
61550 INDIRECT FRINGES
61605 TRADES BENEFITS
61705 UNEMPLOYMENT COMPENSATION
61801 WORKERS COMPENSATION
61805 PERMANENT TOTAL DISABILITY
61810 PERMANENT PARTIAL DISABILITY
61815 TEMPORARY TOTAL DISABILITY
61820 TEMPORARY PARTIAL DISABILITY

61825 DEATH OR DEPENDENT BENEFITS
61830 MEDICAL CHARGES
61835 CLAIM EXPENSES
61840 MANAGED CARE
61845 REHABILITATION
61850 WC MILEAGE AND PARKING REIMB
61855 SUPPLEMENTARY BENEFITS
61860 RETRAINING BENEFITS
61865 WORK COMP REINSURANCE ASSN
61870 SPECIAL COMPENSATION FUND
61875 PENALTIES TO THE STATE
61880 WORK COMP LEGAL
61885 WORK COM ADMIN
61901 FRINGE BENEFIT AC ALLOCATION
61905 FRINGE BENEFITS COMP ABSENCE
61910 OTHER POST EMPLOYMENT BENEFITS
61915 PENSION EXPENSE
61990 FRINGE CLOSE OUT
61995 FRINGE BENEFIT EXPENDITURE CREDIT
61999 FRINGE BENEFITS HISTORY
63105 ACCOUNTING AND AUDITING
63110 APPRAISER
63115 ARCHITECT
63120 ATTORNEYS
63125 CONSULTING
63130 ENGINEERS
63132 TECHNOLOGY PROGRAMMING
63135 MEDICAL
63140 COUNSELING
63145 VETERINARY
63150 LEGISLATIVE LOBBY SERVICE
63155 CODIFICATION SERVICES
63160 GENERAL PROFESSIONAL SERVICE
63305 ENTERTAINER
63310 INSTRUCTOR
63315 INTERPRETER
63320 TRANSLATOR
63325 REFUSE DISPOSAL AND COLLECTION
63330 LAUNDRY SERVICE
63335 TESTING SERVICE
63340 MOVING
63345 WRECKING AND DEMOLITION
63350 INSPECTION
63355 PEST CONTROL
63360 DATA PROCESSING SERVICE

63365 DOCUMENT IMAGING SERVICE
63370 INVESTIGATIONS
63375 PARKING SYSTEM FEE
63380 911 DISPATCH SERVICES
63385 SECURITY SERVICES
63390 ARMORED CAR SERVICE
63395 TOWING
63400 ELECTRICIAN
63405 PROCESS FILING RECORDING FEE
63410 COMMISSION STIPEND
63415 FOOD AND BEVERAGE SERVICE
63420 PARKING RAMP OPERATOR
63421 BUILDING OPERATOR
63425 SLUDGE HAULING
63430 PUBLIC ART
63435 TEMPORARY EMPLOYMENT SVC
63440 DIVING SERVICES
63605 COLLECTION AGENCY FEE
63610 FINANCIAL ADVISORS
63615 BANK SERVICES
63620 MERCHANT SERVICE FEES
63625 SPEC ASMT PROCESSING FEES
63630 LATE PAYMENT PENALTY
64105 BUILDING REPAIR SERVICE
64110 REMODELING SERVICE
64115 GROUND MAINTENANCE SERVICE
64120 JANITORIAL
64125 FIRE ALARM MONITORING
64205 ELEVATOR ESCALATOR MAINT
64210 STATIONARY EQUIPMENT REPAIR
64215 SELF PROPELLED VEHICLE REPAIR
64216 COMMERCIAL BODY REPAIR
64220 EQUIPMENT MAINTENANCE CONTRACT
64225 OFF EQUIP AND FURNITURE REPAIR
64230 GENERAL EQUIPMENT REPAIR
64235 COMPUTER MAINTENANCE
64240 RADIO MAINTENANCE
64245 PLANT EQUIPMENT REPAIR
64250 FIELD EQUIPMENT REPAIR
64305 STREET AND SIDEWALK REPAIR
64310 REP MAINT STREET LIGHTS
64315 RAMP REPAIR AND MAINTENANCE
64320 STREET SEWER BRIDGE TUNNEL REP
64325 SEWER INSPECTION AND REPAIR
64330 WATER TANK MAINTENANCE

64505 GENERAL REPAIR MAINT SVC
64605 LAND RENTAL
64610 BLDG AND OFFICE SPACE RENTAL
64615 SPACE USE CHARGE
64705 VEHICLE RENTAL
64710 VEHICLE STORAGE PARKING RAMP
64715 COMPUTER EQUIP RENTAL
64720 COPIER RENTAL
64725 PORTABLE TOILET
64730 HEAVY EQUIPMENT
64735 EQUIPMENT RENTAL
64740 BARRICADE RENTAL
64745 TANK RENTAL
64750 MISCELLANEOUS RENTAL
64755 COMPUTER EQUIPMENT CYCLE 1
64760 COMPUTER EQUIPMENT CYCLE 2
64765 COMPUTER EQUIPMENT CYCLE 3
64770 COMPUTER EQUIPMENT CYCLE 4
65105 FAX EMAIL PAGER
65110 INET FEES
65115 ELECTRONIC DATA SUBSCRIPTION
65120 INTERNET SERVICES
65125 TECHNOLOGY SERVICES
65130 800 MHZ RADIO SUPPORT
65135 RADIO COMMUNICATION
65140 TELEPHONE MONTHLY CHARGE
65145 TELEPHONE LONG DISTANCE
65150 TELEPHONE MOVE AND CHANGE
65155 TELEPHONE EQUIPMENT LEASE
65160 TELEPHONE NON VOICE SERVICE
65165 TELEPHONE CELLULAR PHONE
65170 COMMUNICATION SERVICE
65205 SEWER CHARGE
65210 MCES WASTEWATER CHARGE
65250 WATER SERVICE
65301 REAL ESTATE SERVICE CHGS
65305 OTHER ASSESSMENT
65310 REAL ESTATE TAX
65315 STREET MAINT ASSESSMENT
65320 PUBLIC IMPROVEMENT
65325 STORM SEWER SYSTEM CHARGE
65330 ABOVE STANDARD STREET LIGHT
65335 ENVIRONMENTAL UTILITY FEE
65340 MCES SAC CHARGES
65345 PAYMENT IN LIEU OF TAXES

67101 COURT SERVICES
67105 CERTIFIED RECORDS
67110 MEDICAL RECORDS
67115 SUBPOENAS
67120 BRIEF PREPARATION
67125 COURT TRANSCRIPTS
67130 CRIMINAL COURT COST
67135 CIVIL COURT COST
67140 FILING FEES
67145 EXPERT WITNESS FEES
67150 DEPOSITION TRANSCRIPTION
67155 CIVIL LITIGATION COST
67205 POSTAGE
67210 COURIER
67215 SHIPPING
67305 MICROFILMING
67310 BLUEPRINTING
67315 FILM PROCESSING
67320 DOCUMENT IMAGING
67325 GRAPHIC SERVICES
67330 PRINTING OUTSIDE
67335 PRINTING RIVER PRINT
67340 PUBLICATION AND ADVERTISING
67345 BOOK MAGAZINE BINDING
67350 WATER BILL RIVERPRINT
67355 OTHER PRINT SERVICE
67505 OUT OF TOWN REGISTRATION FEE
67510 LOCAL REGISTRATION FEE
67515 ONLINE REGISTRATION FEE
67520 TUITION REIMBURSEMENT
67525 MEMBERSHIP DUES
67530 TRANSPORTATION
67535 LODGING
67540 MEALS
67545 TRAVEL TRAINING AND DUES
67550 LODGING MEALS ETC HISTORY
67605 AUTO ALLOW 13 14 CENT PER MIL
67610 ELECTED OFFICIAL AUTO ALLOWANC
67615 REGULAR MILEAGE
67620 OCCASIONAL MILEAGE
67625 POLICE RESERVE MILEAGE
67630 PARKING EXPENSE
67635 EMPLOYEE CAR PREFERENCE
67801 INSURANCE PREMIUMS
67805 PROPERTY INSURANCE PREMIUM

67810 LIABILITY INSURANCE PREMIUM
67815 SURETY BOND PREMIUM
67820 CRIME INSURANCE PREMIUM
67825 OLT INSURANCE PREMIUM
68105 MANAGEMENT AND ADMIN SERVICE
68110 CENTRAL SERVICE
68115 ENTERPRISE TECHNOLOGY INITIATI
68116 CITYWIDE TECHNOLOGY AND INNOVATION
68120 INTERNAL EQUIPMENT RENTAL
68125 INTERNAL VEHICLE SERVICES
68130 INTERNAL OFFICE SPACE
68135 INTERNAL IGR SERVICE
68140 CITY ATTORNEY SERVICE
68145 CAS PURCHASING SERVICE
68150 DESIGN SERVICE
68155 REAL ESTATE SERVICES
68160 EQUIPMENT SERVICE
68165 VEHICLE RENTAL CHARGE
68170 GROUNDS MAINTENANCE SERVICE
68175 PROPERTY INSURANCE SHARE
68180 INVESTMENT SERVICE
68185 TRAFFIC SERVICES
68190 ENGINEERING SERVICES
68191 CONSTRUCTION SERVICES
68195 PC REPLACEMENT
68200 CITYWIDE TECHNOLOGY AND INNOVATION
69505 LICENSE AND PERMIT
69510 VEHICLE LICENSE REGISTRATION
69515 PRE EMPLOYMENT COSTS
69520 PRE CONSTRUCTION COSTS
69580 UTILITY INFRASTRUCTURE CHARGE
69590 OTHER SERVICES
69595 WATER CLOSING SERVICES
69596 WATER RESTORATION CLOSE
70005 COMMUNICATION EQUIPMENT
70010 COMMUNICATION SUPPLIES
70015 RADIO MAINTENANCE SUPPLIES
70020 AUDIO AND VIDEO EQUIPMENT
70105 GIS SOFTWARE
70110 COMPUTER SOFTWARE
70115 GIS HARDWARE
70120 COMPUTER HARDWARE
70125 WIRE CABLE CONDUIT
70130 COMPUTER SUPPLIES
70205 PAPER SUPPLIES RIVERPRINT

70210 PAPER FORMS ETC
70215 LETTERHEAD AND ENVELOPE
70220 PRINT CENTRAL RESALE SUPPLIES
70305 OFFICE EQUIPMENT
70310 OFFICE FURNITURE
70505 OFFICE ACCESSORIES
70510 BOOK PERIODICAL PICTURE
70515 DRAFTING SUPPLIES
70520 TRAINING AND INSTRUCTIONAL MAT
70525 OFFICE SUPPLIES CONTRACT
70530 GEN OFFICE SUPPLIES
70535 NEWSPAPERS
70540 SUBSCRIPTIONS
70545 PHOTO SUPPLIES AND VIDEO TAPE
71105 MOTOR FUEL
71110 MOTOR FUEL CONTRACT
71205 ELECTRICITY
71210 NATURAL GAS
71215 DISTRICT COOLING
71220 DISTRICT HEATING
71230 OTHER
71505 BUILDING REPAIR SUPPLIES
71510 LUMBER FOR REPAIR OF BLDGS
71515 CONCRETE CEMENT REPAIR BLDGS
71520 GEN BLDG REPAIR MAINT SUPPLY
71525 PLUMBING SUPPLIES
71530 ELECTRICAL SUPPLIES
71535 PAINTING SUPPLIES
71540 JANITORIAL SUPPLIES
71605 STREET LIGHT MATERIALS
71610 STREET BROOM AND FIBER
71611 CUTTING EDGES
71615 ASPHALT FOR STREETS
71620 SALT FOR STREETS
71625 CONTROLLER COMPONENTS
71630 SIGNING MATERIALS
71635 POST POLE BASE
71640 ELECTRIC BOX FITTING HARDWARE
71645 TRAFFIC MARKING MATERIALS
71650 ST LIGHT SIGNAL WIRE CABLE CON
71655 ST LIGHT SIGNAL ELECTRICAL
71705 VEHICLE PARTS
71710 VEHICLE ACCESSORIES
71715 TIRES OR TUBES
71720 OIL LUBRICANT

71725 OIL
71805 EQUIPMENT PART AND SUPPLIES
72105 CLOTHING ALLOWANCE
72110 SHOE ALLOWANCE
72115 CLOTHING NON UNIFORM
72120 ATHLETIC CLOTHING
72140 TOOL ALLOWANCE
72150 EO TECHNOLOGY REIM
72205 FIRE ARMS
72210 FIRE ARM SUPPLIES
72215 AMMUNITION
72220 LAW ENFORCEMENT SUPPLIES
72225 CHEMICAL LABORATORY
72230 DENTAL SUPPLIES
72235 MEDICAL SUPPLIES
72240 FIRE FIGHTING SUPPLIES
72245 FIRE INVESTIGATION SUPPLIES
72250 NATURAL DISASTER MATERIAL
72255 SAFETY SUPPLIES
72305 SMALL TOOL
72310 SURVEY SUPPLIES
72315 FIELD EQUIPMENT
72320 SHOP EQUIPMENT
72325 GROUNDS EQUIPMENT
72330 HARDWARE
72335 HOSES
72340 FILTER PRESS SUPPLIES
72345 PROPANE
72390 OVERHEAD ADDITIVE
72405 ANIMALS
72410 ANIMAL FOOD
72515 ATHLETIC RECREATION
72520 HORTICULTURE PLANT MATERIAL
72525 FOOD SERVICE SUPPLIES
72605 LIBRARY MATERIALS
72610 LIBRARY PROCESSING SUPPLIES
72705 BITUMEN
72710 GLASS
72715 AGGREGATE SAND
72720 CONCRETE READY MIX CEMENT
72725 LUMBER
72730 STEEL IRON PRODUCT
72735 PIPE
72740 BRICK BLOCK
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 EQUIPMENT 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