Appendix 8: Standard Chart of Accounts

STANDARD CHART OF ACCOUNTS

Suitable for small PEI municipalities.

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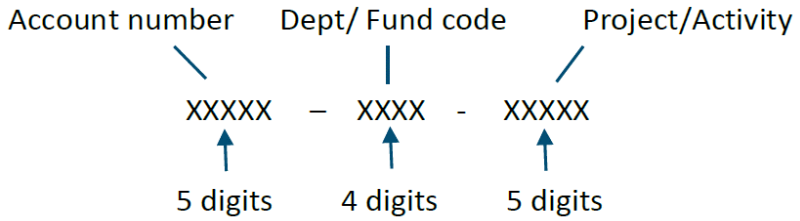
Standard Chart of Accounts

Overview

A basic five digit code is used to identify each account followed by a four-digit department or fund code. Five digit Project / Activity coding will also be used.



The first digit of the code identifies the account classification as follows:

Series Classification (Section overview)

10000 Assets
20000 Liabilities
30000 Fund Equity (Accumulated Surplus)
40000 Revenues and Other Financing Sources
50000 Expenditures/Expenses and Other Financing Uses

The second digit of the code identifies the account subsection as follows:

10000 Subsection – Assets

11000 Cash and Marketable Securities
12000 Accounts Receivable
13000 Other loans, investments, advances, due from other gov’ts
14000 Prepaid Expenses and Deferred Charges
15000 Inventories
16000 Tangible Capital Assets
17000 Other Non-Current Assets
18000 Due from other funds

20000 Subsection - Liabilities

21000 Accounts Payable and Accrued Liabilities
22000 Deferred Revenues
23000 Specified Purpose and Other Liability Accounts
24000 Other Long-Term Liabilities (Environmental, Capital Leases)
25000 Long-term Debt
26000 Due to other funds

30000 Subsection – Accumulated Surplus (Deficit)

33000 Surplus (deficit) - Opening (by fund)
35000 Surplus (deficit) - Current (by fund)
39000 Surplus (deficit) - Closing (by fund)

40000 Subsection – Revenue

41000 Property Taxes
42000 Tax Credits
42900 Gas Tax Subsidy
43000 Services provided to other Governments
44000 Sales of services
45000 Fees, Permits, Licences, Fines

46000 Unconditional Government Transfers
47000 Conditional Government Transfers
48000 Grants - Other
49000 Other Revenue

50000 Subsection - Expenses

51000 Payroll
52000 - 55000 Operating Expenses
56000 Program/Activity Specific Expenses
59000 Other Expenses (Interest, Amortization, Loss on sale of assets)

60000 Subsection - Transfers

The 4-digit Department / Fund codes are as follows *(note a 1 is added to the end of dept. # for tracking taxes):*

Departments/Funds

1000 General Government Services *(1001 for taxes)*
2000 Protective Services
2100 Police Protection
2200 Fire Protection
3000 Transportation Services
3200 Streets
4000 Other Municipal Services
4100 Child Care Centre
4200 Medical & Professional Centre
4900 Campground
5000 Properties & Planning (projects can be used for specific properties)
5500 Public Works
6000 Environmental development services
7000 Recreation and Cultural Services
7100 Park
7200 Community Hall
7500 Arena
7800 Library
8200 Sewer
8300 Water
8400 Electric
9000 Capital Funds and Reserve Funds
9100 General Capital Fund
9300 Water/Sewer Capital Fund
9400 Electric Capital Fund
9900 Reserve Funds

A 5-digit Project/Activity Code will be associated with special one-time projects/events, recurring projects/ events or properties/locations that need tracking separately.
The first 1-2 digits of the Project/Activity Code will match the first 1-2 digits of it's respective department or fund code.

Project/Activity Codes (*only suitable for tracking revenue and expenses*)

One-time projects/events
Recurring projects/events/properties

Standard Chart of Accounts
Examples, Rules, and Guidelines

The following examples are to illustrate how the Standard Chart of Accounts system is used:

Gas used by Police Vehicles would be posted as follows:			
Account #	Dept #	Activity Code#	Comments/Rules/Guidelines
54900 *Gas*	2100 *Police*	n/a	Activity Codes are only used when needed to track additional information (they do not have to be used).

Gas used by Police Vehicle for a Community Outreach Event might be posted as follows:			
Account #	Dept #	Activity Code#	Comments/Rules/Guidelines
54900 *Gas*	2100 *Police*	21080 *Community Outreach Events*	Note that the 1st two digits of the activity code match first 2 digits of the department code.

Purchase of a Fire Truck would be posted as follows:			
Account #	Dept #	Activity Code#	Comments/Rules/Guidelines
16780 *Trucks*	2200 *Fire*	n/a	Note that a detailed subsidiary ledger is maintained for asset purchases (trucks, buildings, etc.). Activity codes are not used with Balance Sheet Accounts.

Snow removal for Smith Municipal Building:			
Account #	Dept #	Activity Code#	Comments/Rules/Guidelines
54275 *Snow removal*	1000 *General Gov't Services*	10200 *Smith Building (location)*	Activity Code matches 1st digit of dept. and it will match the code in the asset subledger.

A special federal Grant is received for Canada Day celebrations:			
Account #	Dept #	Activity Code#	Comments/Rules/Guidelines
47900 *Other Conditional Grant*	7000 *Recreation*	70090 *Canada Day*	Activity Code matches the 1st digit of dept.

Standard Chart of Accounts Examples , Guidelines, and Rules - Continued

Supplies are purchased by a day camp offered by the local arena:			
Account #	Dept #	Activity Code#	Comments/Rules/Guidelines
56400 *Program/Event Supplies**	7500 *Arena*	75050 *Summer Camps*	Activity Code matches 1st two digits of dept. *DO NOT use Supplies account 54100 as 54100 will be used for other supplies for the arena. In this situation the Program/Event Supplies account is used and it is assigned to the Activity Summer Camps.

Training Expenses were incurred for Council:			
Account #	Dept #	Activity Code#	Comments/Rules/Guidelines
55000 *Training*	1000 *General Government Services*	10100 *Council*	Activity Reports can be run so that you can see all costs associated with Council

Setting up the Property Tax Receivable Account:			
Account #	Dept #	Activity Code#	Comments/Rules/Guidelines
12100 *Accounts Receivable*	1001 *General Government Services Taxes*	n/a	ENSURE that the General Government Tax Services Department code is selected in the Client Ledger Account Settings. Remember that this department always ends in a 1.

Standard Chart of Accounts Detailed List

USE DEPARTMENTS to distinguish accounts i.e. -1000 General, -2000 Protective Services, etc.
*** NOTE - Departments are used for individual Trade Receivable and Trade Payable accounts**
**** Tax Receivables for departments are tracked by using their respective department coding with the last digit of the department code switched to 1.**
Activity codes are used to further distinguish accounts/depts by activity/project/event/location

H = Group Heading, G= Group Account, A = Subgroup Account, S = Subtotal, T = Group Total

TO BE USED IN CONJUCTION WITH A DEPARTMENT CODE AND ACTIVITY CODES

Number	Name	Type	Comment
ASSETS			
10000-11999 Cash and Marketable Securities			*Use department codes*
10000	**Cash and Marketable Securities**	**H**	
10050	Petty Cash	A	
10100	Current Accounts	A	
10150	Payroll Accounts	A	
10200	Savings Accounts	A	
10300	US or Foreign Currency Accounts	A	
10499	Total Unrestricted Cash	S	
10500	Restricted Cash Accounts	A	
10600	Gas Tax Account	A	
10999	Total Restricted Cash	S	
11000	Marketable Securities (GIC)	A	
11499	Total unrestricted short-term investments	S	
11500	Restricted Investments (GIC)	A	
11600	Gas Tax (GIC)	A	
11900	Total restricted short-term investments	S	
11999	**Total Cash and Marketable Securities**	**T**	
12000-12999 Accounts Receivable			*Use department codes*
12000	**Accounts Receivable**	**H**	
12100	Accounts Receivable	G	*unique dept. coding for taxes
12150	Allowance for Doubtful Accounts	G	*unique dept. coding for taxes
12200	Accounts Receivable - Accruals	G	*unique dept. coding for taxes
12300	Accounts Receivable - Other	G	*unique dept. coding for taxes
12301-12998	*[open]*		
12999	**Total Accounts Receivable**	**T**	
13000-13999 Other loans, investments, advances, due from other gov'ts			
13000	**Loans, investments, advances, due from gov't**	**H**	
13001-13998	*[open]*		
13999	**Total loans, investments, advances, due from gov't**	**T**	
14000-14999 Prepaid Expenses and Deferred Charges			*Use department codes*
14000	**Prepaid expenses**	**H**	
14100	Prepaid Insurance	G	
14200	Prepaid Taxes	G	
42300	Prepaid Other	G	
14301-14398	*[open]*		
14999	**Total Prepaid Expense**	**T**	
15000-15999 Inventories			*Use department codes*
15000	**Inventory assets**	**H**	
15010	Inventory not held for resale	A	
15100	Total inventory not held for resale	S	
15500	Land held for sale	A	

TO BE USED IN CONJUCTION WITH A DEPARTMENT CODE AND ACTIVITY CODES

Number	Name	Type	Comment
15799	Total land held for sale	S	
15999	**Total inventory**	**T**	
16000-16999	***Tangible Capital Assets***		
16000	**Tangible Capital Assets**	**H**	
16001-16299	*Plants, Buildings, Building Improvements, Structures*		*Use department codes*
16100	Buildings	A	
16150	Plants	A	
16200	Storage Structures	A	
16250	Accum. Amort. Buildings, Plants, Structures	A	
16299	Net - Buildings, Plants, Structures	S	
16300-16340	*Windfarms, Solar Panels*		*Use department codes*
16310	Windfarm	A	
16315	Accum. Amort. Windfarm	A	
16320	Net - Windfarm	S	
16330	Solar Panels	A	
16635	Accum. Amort. Solar Panels	A	
16640	Net - Solar Panels	S	
16641-16399	*[open]*		
16400-16499	*Streets and sidewalks, paving, signage*		*Use department codes*
16410	Sidewalks	A	
16420	Streets	A	
16430	Accum. Amort. Streets and Sidewalks	A	
16435	Net - Streets and Sidewalks	S	
16440	Paving	A	
16445	Accum. Amort. Paving	A	
16450	Net - Paving	S	
16470	Signage	A	
16475	Accum. Amort. Signage	A	
16480	Net - Signage	S	
16481-16499	*[open]*		
16500-16549	*Playground, Parks, and Trails*		*Use department codes*
16510	Park	A	
16515	Playground	A	
16520	Trail(s)	A	
16530	Accum. Amort. Parks, Playgrounds and Trails	A	
16549	Net - Parks, Playgrounds, and Trails	S	
16550-16599	*[open]*		
16600-16699	*Distribution & Collection Systems*		*Use department codes*
16600	Distribution & Collection Systems	A	Electric, Water, Sewer
16650	Accum. Amort. Distribution & Collection Systems	A	
16699	Net - Distribution and Collection Systems	S	
16700-16799	*Equipment and Vehicles*		*Use department codes*
16710	Office furniture, fixtures and equipment	*A*	
16715	Accum. Amort. Office furniture, fix & equip	*A*	
16719	Net - Office furniture, fixtures, and equipment	*S*	
16720	Computer/Electronic equipment	*A*	
16725	Accum. Amort. Computer/Electronic Equip.	*A*	
16729	Net - Computer/Electronic Equipment	*S*	
16730	Equipment	A	
16735	Accum. Amort. Equipment	A	
16739	Net - Equipment	S	
16740-16749	*[open]*		
16750	Generator(s)	A	

TO BE USED IN CONJUCTION WITH A DEPARTMENT CODE AND ACTIVITY CODES

Number	Name	Type	Comment
16752	Accum. Amort. Generator(s)	A	
16755	Net - Generator (s)	S	
16770	Vehicles	A	
16775	Accum. Amort. Vehicles	A	
16779	Net - Vehicles	S	
16780	Trucks	A	
16785	Accum. Amort. Trucks	A	
16789	Net - Trucks	S	
16790-16799	*[open]*		
16800-16819	*Leasehold improvements*		*Use department codes*
16810	Leasehold improvements	A	
16815	Accum. Amort. Leasehold Improvements	A	
16819	Net - Leasehold Improvements	S	
16820-16899	*[open]*		
16900-16990	*Land*		*Use department codes*
16900	Land	A	
16950	Total Land	S	
16999	**Total Capital Assets**	**T**	
17000-17999	***Other Non-Current Assets***		*Use department codes*
17000	**Other Non-Current Assets**	**H**	
17001-17998	*[open]*		
17999	**Total Other Non-Current Assets**	**T**	
18000-18999	***Due from other funds***		*Use department codes*
18000	**Due from other funds**	H	
18100	Due from Sewer	G	
18200	Due from Water	G	
18300	Due from Fire	G	
18301-18998	*[open]*		
18999	**Total due from other funds**	T	
LIABILITIES			
20000-21999	***Accounts payable and accrued liabilities***		*Use department codes*
20000	**Current Liabilities**	**H**	
21000	Accounts Payable	G	
21100	Accrued liabilities	G	
21200	Bank loan - Current Portion	G	
21300	Bank Advances	G	
21410	Credit Card Payable - CAO	A	
21415	Credit Card Payable - TITLE	A	
21420	Credit Card Payable - TITLE	A	
21450	Total Credit Card Payable	S	
21500	Vacation Payable	G	
21525	Payroll taxes	A	
21530	CPP payable	A	
21535	EI payable	A	
21540	Income taxes payable	A	
21550	Total Receiver General	S	
21560	Workers Compensation Payable	G	
21600	HST Collected	A	
21625	HST Paid on Purchases	A	
21650	HST PSB Rebate	A	
21675	HST Suspense	A	
21699	Total HST Owing (Refund)	S	
21700-21998	*[open]*		

TO BE USED IN CONJUCTION WITH A DEPARTMENT CODE AND ACTIVITY CODES

Number	Name	Type	Comment
21999	**Total Current Liabilities**	**T**	
22000-22999	***Deferred Revenues***		*Use department codes*
22000	**Deferred Revenues**	**H**	
22100	Deferred revenue - gov't grants	G	
22400	Deferred Revenue - Gas Tax	G	
22600	Prepaid deposits/sales	G	
22601-22998	*[open]*		
22999	**Total Deferred Revenues**	**T**	
23000-23999	***Specified purpose and other liability accounts***		*Use department codes*
23000	**Specified Purpose and Other Liability Accounts**	**H**	
23001-23998	*[open]*		
23999	**Total Specified purpose and other liability accounts**	**T**	
24000-24999	***Other long-term liabilities (environmental, capital lease)***		*Use department codes*
24000	**Other Long-Term Liabilities**	**H**	
24001-24799	*[open]*		
24800	Contributions for Capital Assets	A	
24850	Amort. of contributions for Capital Assets	A	
24899	Net - Contributions for Capital Assets	S	
24999	**Total Other Long-Term Liabilities**	**T**	
25000-25999	***Long-term debt***		*Use department codes*
25000	**Long-term Debt**	**H**	
25100	Bank Loans	G	
25400	Mortgage Payable	G	
25401-25998	*[open]*		
25999	**Total Long-term Debt**	**T**	
26000-26999	**Due to other funds**		*Use department codes*
26000	**Due to other funds**	**H**	
26100	Due from Sewer	G	
26200	Due from Water	G	
26300	Due from Fire	G	
26301-26998	*[other]*		
26999	**Total due to other funds**	**T**	
EQUITY			
30000-39000	***Accumulated Surplus (Deficit)***		
30000	**Accumulated Surplus (Deficit)**	**H**	
33000	Surplus (Deficit) - Opening		
	General Operating Fund	G	*Department Coded*
	General Capital Fund Water/	G	*Department Coded*
	Sewer Operating Fund Water/	G	*Department Coded*
	Sewer Capital Fund Reserve	G	*Department Coded*
	Funds	G	*Department Coded*
	Other Funds	G	*Department Coded*
35000	Surplus (Deficit) - Current	X	
	General Operating Fund	X	*Department Coded*
	General Capital Fund Water/	X	*Department Coded*
	Sewer Operating Fund Water/	X	*Department Coded*
	Sewer Capital Fund Reserve	X	*Department Coded*
	Funds	X	*Department Coded*
	Other Funds	X	*Department Coded*
39000	**Surplus (Deficit) - Closing**	**T**	
REVENUE			*Department & Activity Codes*
41000-41999	***Property Taxes***		*Use department codes*
41000	**Property Taxes**	**H**	

TO BE USED IN CONJUCTION WITH A DEPARTMENT CODE AND ACTIVITY CODES

Number	Name	Type	Comment
41100	Property Tax - Residential	G	
41200	Property Tax - Commercial	G	
41300	Property Tax - Non-Commercial	G	
41301-41998	*[open]*		
41999	**Total Property Taxes**	**T**	
42000-42800 Tax Credits (Real Property Tax Credit)			*Use Department Codes*
42000	**Tax Credits**	**H**	Streets, Police, Dev't Control
42100	Tax Credits	G	
42000-42799	*[open]*		
42800	**Total tax credits**	**T**	
42900-42999 Gas Tax Subsidy			*Use department codes*
42900	**Gas Tax**	**H**	
42925	Gas Tax (Operations)	G	
42950	Gas Tax (Capital)	G	
42999	**Total Gas Tax**	**T**	
43000-43999 Services provided to other governments			*Use department codes*
43000	**Services provided to other governments**	**H**	
43100	Road Maintenance	G	
43150	Snow Removal	G	
43200	Supply of Water	G	
43300	Treatment of Wastewater	G	
43400	Garbage Collection	G	
43500	Fire Protection	G	
43600	Police Protection	G	
43601-43998	[open]		
43999	**Total services provided to governments**	**T**	
44000-44999 Sales of services			*Department & Activity codes*
44000	**Sales of Services**	**H**	
44100	Sale of Services	G	
44101-44998	[open]		
44999	**Total Sales of Services**	**T**	
45000-45999 Fees, permits, licences, fines			*Department & Activity Codes*
45000	**Fees, permits, licences, fines**	**H**	
45010	Dues	A	
45020	Fire Dues	A	
45021-45098	[open for dues]		
45099	Total Dues	S	
45100-45179	*[open for fines]*		
45180	Fines - Municipal Bylaws	A	
45190	Fines - Other	A	
45199	Fines - Total	S	
45200	Licenses - Dog	A	
45201-45298	*[open for licenses]*		
45299	Licenses - Total	S	
45300	Fees - Criminal Records Checks	A	
45325	Fees - Municipal Election	A	
45335	Fees - Rezoning	A	
45340	Fees - Subdivision	A	
45341-45389	*[open for fees]*		
45390	Fees - Other	A	
45399	Fees- Total	S	
45400	Building Permits - Residential	A	
45450	Building Permits - Commercial	A	

TO BE USED IN CONJUCTION WITH A DEPARTMENT CODE AND ACTIVITY CODES

Number	Name	Type	Comment
45451-45479	*[open for permits]*		
45480	Permits - Other	A	
45499	Permits - Total	S	
45500-45998	*[open]*		
45999	**Total Fees, permits, licenses, fines**	**T**	
46000-46999	***Unconditional Government Transfers***		*Department & Activity Codes*
46000	**Unconditional Government Transfers**	**H**	
46100	Municipal Support (transfers for operation)	G	
46200	Equalization Grant	G	
46200-46998	*[open]*		
46999	**Total Unconditional Government Transfers**	**T**	
47000-47999	***Conditional Government Transfers***		*Department & Activity Codes*
47000	***Conditional Government Transfers***	***H***	
47100	Municipal Capital Expenditure Grant	A	
47125	Provincial Infrastructure Funding	A	
47150	Federal Infrastructure Funding	A	
47200	Total Government Transfers for Capital	S	
47201-47699	*[open]*		
47700	Recreation Grant	A	
47800	Wage grants	A	
47900	Other	A	
47950	Total Conditional Grants for Operations	S	
47999	**Total Conditional Government Transfers**	**T**	
48000-48999	***Grants - Other***		*Department & Activity Codes*
48000	**Grants - Other**	**H**	
48100	Grants - Other	G	
48101-48998	*[open]*		
48999	**Total Grants - Other**	**T**	
49000-49000	***Other Revenues***		***Department & Activity Codes***
49000	**Other Revenues**	**H**	
49100	Donations	G	
49150	Sponsorships	G	
49200	Advertising	G	
49300	Rent	G	
49350	Rentals - Ice	A	
49360	Rentals - Gym	A	
49370	Rentals - Other	A	
49399	Total - Rentals	S	
49400	Pool programs	G	
49425	Summer Camps	G	
49500	Recreation Programs	G	
19600	Canteen	G	
49625	Concessions	G	
49700	Events	G	
49800	Other Services	G	
49905	Interest	A	
49910	Penalties	A	
49915	Total interest and penalties on taxes	S	
49950	Gain on disposal of Assets	G	
49999	**Total Other Revenues**	**T**	
EXPENSE			*Department & Activity Codes*
51000-51999	***Payroll Expenses***		*Department & Activity Codes*
51000	**Payroll Expenses**	**H**	

TO BE USED IN CONJUCTION WITH A DEPARTMENT CODE AND ACTIVITY CODES

Number	Name	Type	Comment
51100	Salary and Wages	A	
51115	Canada Pension Plan	A	
51120	Employment Insurance	A	
51125	Workers Compensation Board	A	
51130	Employee Benefit Plan	A	
51140	Employee Pension Plan	A	
51145	Life insurance benefits	A	
51150	Disability insurance benefits	A	
51199	*Total Salary and Wages*	S	
51200	Wages - Part-time	A	
51215	Canada Pension Plan - PT	A	
51220	Employment Insurance - PT	A	
51225	Workers Compensation Board - PT	A	
51230	Employee Benefit Plan - PT	A	
51240	Employee Pension Plan - PT	A	
51245	Life insurance benefits - PT	A	
51250	Disability insurance benefits - PT	A	
51299	*Total Wages - Part-Time*	S	
51300	Wages - Other (Contract, Temp.)	A	
51315	Canada Pension Plan - O	A	
51320	Employment Insurance - O	A	
51325	Workers Compensation Board - O	A	
51399	*Total Wages - Other (Contract, Temp.)*	S	
51400	Wages - Seasonal	A	
51415	Canada Pension Plan - S	A	
51420	Employment Insurance - S	A	
51425	Workers Compensation Board - S	A	
51499	*Total Wages - Seasonal*	S	
51500	Wages - Casual	A	
51515	Canada Pension Plan - C	A	
51520	Employment Insurance - C	A	
51525	Workers Compensation Board - C	A	
51599	*Total Wages - Casual*	S	
51600-51998	*[open]*		
51999	**Total Payroll Expenses**	**T**	
52000-55999 Operating Expenses			*Department & Activity Codes*
52000	**Operating Expenses**	**H**	
52100	Advertising	G	
52200	Bad debts expense	G	
52300	Donations	G	
52400	Memberships and Dues	G	
52450	Licenses and subscriptions	G	
52451-52999	*[open]*		
53000	Honorariums	G	
53100	Consulting Fees	G	
53200	Accounting Fees	G	
53300	Professional Fees - Audit	A	
53350	Professional Fees - Legal	A	
53375	Professional Fees - Other	A	
53380	*Total Professional Fees*	S	
53400	Insurance	A	
53410	Insurance - Equipment	A	
53415	Insurance - Liability	A	

TO BE USED IN CONJUCTION WITH A DEPARTMENT CODE AND ACTIVITY CODES

Number	Name	Type	Comment
53420	Insurance - Property	A	
53425	Insurance - Vehicle	A	
53429	*Total - Insurance*	S	
53500	Office	G	
53525	Office Supplies	G	
53530	Postage	G	
53535	Courier expenses	G	
53540	Document shredding	G	
53575	Equipment - lease	G	
53600	Subscriptions - software	G	
53650	Software	G	
53700	Information Tech. Support	G	
53701-53999	*[open]*		
54000	Repairs and Maintenance	A	
54025	Repairs and Maintenance - Computer	A	
54050	Repairs and Maintenance - Building	A	
54075	Repairs and Maintenance - Equipment	A	
54080	*Total Repairs and Maintenance*	S	
54100	Supplies	G	
54150	Small equipment and tools	G	
54200	Garbage removal	G	
54250	Janitorial (Cleaning) Service	G	
54275	Snow removal	G	
54280	Lawn maintenance	G	
54285	Landscaping	G	
54400	Telephone	A	
54425	Telephone - Cellular	A	
54450	*Total Telephone*	S	
54475	Internet	G	
54500	Utilities	G	
54525	Electricity	G	
54535	Heating Oil	G	
54545	Propane	G	
54600	Property Taxes	G	
54601-54899	*[open]*		
54900	Vehicle Gas	A	
54905	Vehicle Diesel	A	
54910	*Total Vehicle - Fuel*	S	
54915	Vehicle repair and maintenance	G	
54920	Truck Gas	A	
54925	Truck Diesel	A	
54930	*Total Truck - Fuel*	S	
54935	Truck repair and maintenance	G	
54936-54999	*[open]*		
55000	Training	G	
55100	Travel	G	
55150	Conference and travel	G	
55175	Meeting expenses	G	
55200	Meals	G	
55300	Uniforms	G	
55325	Uniforms - Drycleaning	G	
55400-55849	*[open]*		
55850	Miscellaneous	G	

TO BE USED IN CONJUCTION WITH A DEPARTMENT CODE AND ACTIVITY CODES

Number	Name	Type	Comment
55900	Other	G	
55999	**Total Operating Expenses**	**T**	
56000-56999	Program/Activity specific expenses		*Department & Activity Codes*
56000	**Program/Activity Specific Expenses**	**G**	
56100	Sponsorships	G	
56200	Scholarship and prizes	G	
56250	Volunteer appreciation	G	
56300	Community and special events	G	
56400	Program/event supplies	G	
56410	Library purchases	G	
56500	Answering Service - Fire Dept.	G	
56505	Pagers - Fire Dept.	G	
56510	Radio System - Fire Dept.	G	
56600	Street signs	G	
56605	Street - other (boardwalk)	G	
56610	Street lights	G	
56710	Water Testing	G	
56800-56899	*[open]*		
56900	Election expenses	G	
56999	**Total Program/Activity Specific Expenses**	**T**	
59000-59999	**Other expenses (interest, amort., loss on sale of assets)**		*Department & Activity Codes*
59000	**Other Expenses**	**H**	
59100	Depreciation / Amortization	G	
59101-55399	*[open]*		
55400	Bank charges	A	
55425	Bank charges and interest	A	
55450	Credit card charges	A	
55499	*Total bank charges*	S	
55500	Interest	A	
55525	Interest & Penalties - CRA	A	
55530	Interest on Long-Term Debt	A	
55599	*Total Interest*	S	
55700	Loss on sale of assets	G	
55701-59998	*[open]*		
59999	**Total Other Expenses**	**T**	
60000-69999	***Subsection - Transfers (Funds/Reserves)***		*Use Department Codes*
60000	**Transfers (Funds/Reserves)**	**H**	
60000-69998	[open]		
69999	**Total Transfers (Fund/Reserves)**	**T**	