Appendix B: Sample Chart of Accounts

**Long-Term Debt**

**Assets**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1500</td>
<td>To Be Provided for Bonded Debt</td>
</tr>
</tbody>
</table>

**Liabilities**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2510</td>
<td>Bonds Payable, Series _____</td>
</tr>
<tr>
<td>2511</td>
<td>Bonds Payable, Series _____</td>
</tr>
<tr>
<td>2512</td>
<td>Bonds Payable, Series _____</td>
</tr>
<tr>
<td>2513</td>
<td>Bonds Payable, Series _____</td>
</tr>
<tr>
<td>2514</td>
<td>Bonds Payable, Series _____</td>
</tr>
<tr>
<td>2515</td>
<td>Bonds Payable, Series _____</td>
</tr>
</tbody>
</table>

**Capital Assets**

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

**Assets**

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

**Fund Balance**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3001</td>
<td>Investment in Capital Assets—From Net System Revenues</td>
</tr>
<tr>
<td>3009</td>
<td>Investment in Capital Assets—From Investment Revenues</td>
</tr>
<tr>
<td>3010</td>
<td>Investment in Capital Assets—From Sale of Bonds</td>
</tr>
<tr>
<td>3011</td>
<td>Investment in Capital Assets—Contributed by Developer</td>
</tr>
<tr>
<td>3013</td>
<td>Investment in Capital Assets—Contributed by Other Districts</td>
</tr>
<tr>
<td>3014</td>
<td>Investment in Capital Assets—Contributed by Governmental Agency</td>
</tr>
</tbody>
</table>
**Capital Projects Fund**

**Assets**

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

**Liabilities**

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

**Fund Balance**

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

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

Other Additions to Reserves

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

Revenues

5380 Miscellaneous Income
5391 Interest on Temporary Investments

Expenses

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

General Fund

Assets

1110 Cash (establish multiple accounts if different bank accounts used, 1110, 1111, ...)
1122 Cash in Banks for Meter Deposits
1130 Time Deposits (includes certificates of deposit, savings certificate and savings accounts—details provided by schedule)
1131 Certificates of Deposits
1145 Service Accounts Receivable
1146 Allowance for Uncollectible Service Accounts
1147 Service Account Interest Receivable (included in 1145)
1148 Service Account Penalties Receivable (included in 1145)
1149 Returned Checks
1150 Taxes Receivable
1155 Builder Damages Receivable
1156 Accounts Receivable—Other
1157 Standby Fees Receivable
1158 Accrued Investment Interest Receivable
1159 Tap Fees Receivable
1160 Prepaid Tap Expense
1161 Prepaid Insurance
1172 Due from Tax Fund
1173 Due from Debt Service Fund
1174 Due from Capital Projects Fund
1176 Due from Other Districts
1190 Material and Supplies
1191 Meters

Liabilities

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

Fund Balance

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

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

### Revenues: Sewer

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

### Revenues: Other

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

### Water Service Expenses

- 6100 Bulk Water Purchase
- 6111 Salaries and Wages
- 6112 Employee Retirement Premiums
- 6113 Group Insurance Premiums
- 6114 Employers OASI Tax Expense
- 6115 Workmen’s Compensation Premiums
- 6116 Labor Applied to Tap Connection Expense
- 6134 Contract Labor
- 6135 Maintenance and Repairs
- 6136 Meter Installation
- 6137 Meter Reading
- 6138 Legal Notices and Other Publications
- 6141 Fuel and Lubricants
- 6142 Chemicals
- 6143 Small Tools
- 6144 Repair and Maintenance—Materials
- 6145 Meter Expenses
Materials Applied to Tap Connection Expense
Other Consumable Supplies and Materials
Postage
Insurance
Uncollectible Accounts
Rents and Leases—Equipment
Rents and Leases—Space
Damage Claims (Credit Account)
Garbage Collection Expense
Tap Connection—Materials and Labor
Tap Connection—Contract
Reconnection Expense

Sewer Service Expenses
Purchased Sewer Services
Salaries and Wages
Employee Retirement Premiums
Group Insurance Premiums
Employers FICA Tax Expense
Workmen’s Compensation Premiums
Management of STP facilities
Contract Labor
Maintenance and Repairs
Fuel and Lubricants
Chemicals
Repair and Maintenance—Materials
Materials Applied to Tap Connection Expense
Other Consumable Supplies and Materials
Postage
Insurance
Uncollectible Accounts
Rents and Leases—Equipment
Other Expense
Damage Claims (Credit Account)
Tap Connection—Materials and Labor
Tap Connection—Contract
Sewer Inspection Expense
Costs Reimbursed by Other Districts

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

**Tax Fund**

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

**Assets**

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

**Liabilities**

2110 Trade Accounts Payable
2131 Purchased and Contract Service Fees Payable
2171 Due to General Fund  
2173 Due to Debt Service Fund  
2175 Due to Taxpayers—Overpayment  
2176 Due to Assessor Collector—Tax Certificate  
21## Due to Taxpayers—Appraisal District Adjustments  
2701 Taxes Collected—Advanced Payments (Uncertified rolls)  
2740 Deferred Revenues—Uncollected Debt Service Taxes

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

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

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

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

Debt Service Fund

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

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

Fund Balance

3000  Reserved Fund Balance (for retirement of bond interest during construction)
3003  Interest Earnings Not Transferred
3009  Reserved for Bond Interest During Construction Period, _____ Issue
3010  Reserved for Bond Interest During Construction Period, _____ Issue
3011  Reserved for Bond Interest During Construction Period, _____ Issue
3012  Reserved for Bond Interest During Construction Period, _____ Issue
3013  Reserved for Bond Interest During Construction Period, _____ Issue
3014  Reserved for Bond Interest During Construction Period, _____ Issue
3015  Reserved for Bond Interest During Construction Period, _____ Issue
3030  Special Reserve

Fund Transfers

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

Revenues

5391  Interest on Temporary Investments

Expenses

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