

Fund List/ Chart of Accounts for Libraries

Fund Type	Fund number	Fund name
General	100	Operating
General	100-110	Reserved for cash change and/or petty cash
Special Revenue	200	Unrestricted Gift
Special Revenue	201	Rainy Day
Special Revenue	202	Contractual Services
Special Revenue	203	Levy Excess
Special Revenue	204-225	Reserved - future statutory funds
Special Revenue	226-275	Reserved other debt service
Special Revenue	276-299	Grants- federal and/or state
Debt Service	300	Bond & Interest redemption
Debt Service	301-399	Reserved- other debt service
Capital Projects	400	Library Improvement Reserve (LIRF)
Capital Projects	401	Construction
Capital Projects	402	Capital Projects
Capital Projects	403-410	Reserved - other capital projects
Capital Projects	411-420	Gift (restricted to capital uses only)
Capital Projects	421	Rainy Day (restricted to capital uses only)
Permanent	500-599	Reserved for permanent funds
Proprietary		
Enterprise	600-699	Reserved for enterprise funds
Internal Service	700-799	Reserved for internal service funds
Fiduciary		
Clearing	800	Public Library Access Card (PLAC)
Clearing	801	Evergreen
Clearing	802	Payroll
Clearing	803-850	Reserved - other clearing funds
Trust	900-999	Reserved for trust funds