

FLEXIBLE CHART OF ACCOUNTS

The diversity of municipalities and counties throughout New Jersey results in many different methods of reporting local government budget information. These differences result in a lack of uniformity in financial reporting among municipal and county entities. In order to improve financial reporting, a standard system of accounts has been developed by the Rutgers University Center for Government Services

The document that follows is the text description of the revenues and appropriations that could appear in the municipal and county year 2000 budget. Please note that the text of budget appropriations do not have to match the titles as outlined in the Flexible Chart of Accounts (FCOA) but each revenue and appropriation must be coded. Each code may be repeated as often as necessary.

The coding must appear on the budget document in the column to the right of account title. For example Mayor and Council salaries and wages would be coded 20-110-1 or 2. The last digit signifies a salary and wage (1) or other expenses (2)

01-192-08-XXX-XXX (11)	ANTICIPATED REVENUES	Municipalities and counties anticipate revenue received from various sources to finance their annual budget. These are non-tax sources of funds that are virtually guaranteed to be paid. If the municipality is unsure as to the receipt of funds from a given source in any one year, then it should not be anticipated as revenue. This account includes the categories of local revenue, state aid, federal and state grants and interlocal services agreements. The subsidiary account code which identifies the grant is to be used for the appropriation in the Current Fund Budget as well as the appropriation reserve in the Federal and State Grants Fund. This is a general ledger income, or holding account, which is closed to budget operations at the close of the year.
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The following are representative examples of anticipated revenue accounts. Each municipality will have their own unique requirements.

01-192-08-100-XXX (249)	Anticipated Revenue – Local Revenue	Revenues generated locally are recorded here.
01-192-08-101-XXX	Anticipated Surplus - Cash Surplus	The sum of cash surplus, a portion of Fund Balance, utilized as revenue to support the current year budget.
01-192-08-102-XXX	Anticipated Surplus – “Written Consent”	
01-192-08-103-XXX	Liquor Licenses - Clerk	The sum collected by the municipality from the annual renewal of liquor licenses.
01-192-08-104-XXX	Other Licenses - Clerk	Municipalities collect revenues from various licensees such as peddlers' licenses which are applied here.
01-192-08-105-XXX	Other Fees and Permits	Municipalities collect fees and permit revenues from various sources such as photocopy fees, registrar fees, etc.
01-192-08-110-XXX	Municipal/County Court Fines and Costs	The fines collected by the Municipal Court are typically divided between the municipality and state.

The municipal share is usually anticipated as a budget revenue source.

01-192-08-111-XXX	Parking Meter Revenue	The revenues collected from parking meters, particularly in municipalities with a large downtown area, are typically included in the municipal budget as an anticipated revenue.
01-192-08-112-XXX	Interest and Costs on Taxes	The tax collector levies an interest sum on delinquent taxes and tax title lien redemptions. The revenue is typically anticipated in the budget as a revenue and applied here.
01-192-08-113-XXX	Interest on Investments	Municipalities invest in banks or the New Jersey Cash Management Fund pursuant to the Local Fiscal Affairs Law, NJSA 40A:5-1 et seq. The interest earned on these accounts are to be applied here.
01-192-08-160-XXX	Uniform Construction Code Fees	Municipalities typically have a code enforcement agency, and therefore, levy fees pursuant to the Uniform Construction Code, NJSA 52:27D-120 et seq. These revenues are used to directly support the Code Enforcement budget.

01-192-09-200-XXX (249)	State Aid Revenues	The State of New Jersey distributes revenues to municipalities in the form of general aid and grants. The following are some common state aid programs which are not grant funds. The NJCAFR account code 09 is used to identify these aid categories.
01-192-09-200-XXX	Consolidated Municipal Property Tax Relief Aid (CMPTRA)	In July 1995, the State of New Jersey consolidated many traditional forms of state aid into one general classification per Local Finance Notice 95-6. This reduced the amount of line-items in the budget and streamlined the State Aid process.
01-192-09-202-XXX	Energy Tax Receipts	The sum due the municipality from the state which was collected by the state from the utility rate payers within the locality. (P.L. 1997, C. 162, 167)
01-192-09-203-XXX	Supplemental Energy Tax Receipts	
01-192-10-700-XXX (869)	Federal and State Grant Revenues	Federal and state governments provide various sources of funds through grants. These sums are anticipated as revenue in the Current Fund Budget and appropriated in the Current Fund Budget. The sums are then transferred to the Federal and State Grants Fund for the recording of all transactions. Both the anticipated revenue and appropriations are identified by using the subsidiary (appropriation) code of the office or agency using the grant funds. These grants may also be specified in a subsidiary ledger as part of the Federal and State Grants Fund. The line item account code series 700-899 is allocated for federal and state grants.

The following are examples of federal and state grant programs:

Each federal or state grant earmarked for a specific purpose must be anticipated as a revenue and off-set by an appropriation of an equal sum together with any matching sum. In addition, certain grants may have a matching feature which is part of this off-setting appropriation.

01-192-10-700-XXX COPS FAST
 01-192-10-705-XXX Drunk Driving Enforcement Fund
 01-192-10-720-XXX Public Health Priority Funds
 01-192-10-725-XXX Clean Communities Program
 01-192-10-800-XXX New Jersey Transportation
 Trust Fund Awards

01-192-11-100-XXX **Interlocal Services Agreements** This anticipated revenue category is to be used to
 (699) record payments received for shared services paid by
 other localities. The revenue subsidiary account must
 match (be the same code) as the appropriation code.

01-192-12-700-XXX **Private Contributions Off-Set** Private (non-governmental) parties may give
 (869) **by Appropriations** municipalities or counties funds to be spent on specific
 purposes. The revenue is recorded here and must be
 off-set by an appropriation.

01-193-15-499-XXX **Receipts from Delinquent Taxes** This is the sum of delinquent taxes anticipated as
(Anticipated Budget Revenue) revenue in the current year budget.

01-192-19-100-XXX **Urban Enterprise Zone** Several Cities have an Urban Enterprise Zone having
 (999) and unique revenue and expenditure sources. Although
 01-201-19-100-XXX they are included in the Current Fund Budget, the
 (999) UEZ has its own CAFR code (19). The subsidiary
 account code for revenues and appropriations must
 be identical using the appropriate title. For example,
 police services.

01-201-20-700-XXX **APPROPRIATION EXPENDITURE**
 (50)(899) **ACCOUNTS¹³** Each municipality and county must adopt a
 (NJCAFR Accounts and budget pursuant to the Local Budget Law, NJSA
 Appropriation Subsidiary 40A:4-1 et seq. The arrangement and content of
 Ledger Accounts) accounts are promulgated by the New Jersey Division
 of Local Government Services. The following are
 standard budget accounts that each municipality
 typically budgets for. They are functional categories
 common to most municipalities and counties. The
 balance in this subsidiary account must reconcile to
 the balance in the general ledger appropriation
 account.

01-201-20-100-XXX **GENERAL GOVERNMENT**
FUNCTIONS It is important to recognize that there must be
 a detailed explanation for each appropriation in line-
 item format. All operating appropriations must be
 broken down by Salaries and Wages or Other
 Expenses. The detailed line-items are coded in the
 last three digits of the account code.

¹³ A word is in order here about the Budget Cap. Prior to 1994 it was commonplace for appropriations to be split between inside and outside the cap budget line-items. With the exception of State and Federal grants, and possibly interlocal service agreements, this is not as common. Accordingly, the budget cap is a function relating to legal budget compliance and while this breakdown is not normally recorded or reported in the chart of accounts. However, over the course of time split functions can be accomplished using the CAFR code and the pertinent appropriation code. The NJCAFR account codes of 40 through 50 are generally reserved for excluded from the CAP items.

01-201-20-100-XXX	General Administration	Most municipalities have an administrative office. This includes expenses related to the business administrator's office or city manager's office. This typically includes the purchasing function.
01-201-20-105-XXX	Human Resources (Personnel)	This includes traditional personnel functions including labor relations and recruiting. The cost of the labor consultant or attorney should be applied here.
01-201-20-110-XXX	Mayor and Council/Board of Chosen Freeholders/County Executive	Expenses related to the functioning of the municipal mayor's office and activities of the governing body. In counties, expenses related to the functioning of the freeholders' office are to be applied here including expenses related to the Clerk of the Freeholders.
01-201-20-120-XXX	Municipal/County Clerk	Every locality in New Jersey must have a municipal clerk pursuant to NJSA 40A:9-133. All expenses relating to the office of the clerk including the administration of elections and advertising of legal notices are included here. The municipal clerk is typically involved with the issuance of municipal licenses. These expenses should be included here.
01-201-20-130-XXX	Financial Administration (Treasury)	Every municipality in New Jersey must have a licensed chief financial officer pursuant to NJSA 40A:9-140.1. Every county must have a certified county financial officer. All related expenses should be charged here including all treasury functions, payroll functions, and encumbrance processing functions.
01-201-20-135-XXX	Audit Services	Every municipality and county must also have an annual audit of its financial books and records performed pursuant to NJSA 40A:5-1 et seq. Only those contractual audit services are to be charged here. Management or support services are to be charged to the applicable department/ division.
01-201-20-140-XXX	Computerized Data Processing	Where the municipality has a central computer department or data processing function, the cost should be applied here.
01-201-20-145-XXX	Revenue Administration (Tax Collection)	This includes tax billing, tax searches, and all related tax collection issues, with the exception of tax assessment functions.
01-201-20-150-XXX	Tax Assessment Administration/ County Board of Taxation	Every municipality in New Jersey must have a Tax Assessor pursuant to NJSA 40A:9-146. All expenses related to the administration of the assessor's office with the exception of revaluation expenses must be applied here. The expenses associated with the county board of taxation should be applied here.
01-201-20-155-XXX	Legal Services (Legal Dept.)	Every municipality must have a municipal attorney pursuant to NJSA 40A:9-139. The attorney typically handles litigation matters and provides legal counsel to the governing body and other municipal officials. A municipality may also engage other attorneys for specific matters such as tax appeals, third party bankruptcy proceedings, and so on. These legal services should be applied here. However, attorneys for the various boards should have their expenses

		applied to the applicable board appropriation.
01-201-20-160-XXX	County Surrogate's Office	Every county has a surrogate's office. The expenses associated with this office are to be applied here.
01-201-20-165-XXX	Engineering Services	Every municipality must appoint a municipal engineer pursuant to NJSA 40A:9-140. Many municipalities engage a consulting engineer while many others directly employ the engineer. In either event, the cost shall be applied here. Where the municipality has an engineer/public works director, the portion of the cost attributable to the engineering function should be applied here. This category includes site inspection costs and special improvement inspection costs.
01-201-20-170-XXX	Economic Development Agencies	Many cities and counties budget for economic improvement initiatives. This includes neighborhood preservation programs and administration of various economic development initiatives.
01-201-20-175-XXX	Historical Sites Office	Many municipalities have an historic sites committee or commission. Whether or not the historic sites group is advisory or a decision-making body, the expenses are to be allocated here.
01-201-21-180-XXX (194)	LAND USE ADMINISTRATION	
01-201-21-180-XXX	Planning Board	Every municipality and county has a planning board pursuant to the provisions of the Municipal Land Use Law, NJSA 40:55D-1. All expenses related to the administration of the municipal planning function and carrying out the work of the planning board are applied here. This includes expenses associated with the municipal planner, planning board attorney, and updates to the master plan.
01-201-21-185-XXX	Zoning Board of Adjustment	Most municipalities have a Zoning Board of Adjustment which is responsible for upholding or adjusting the municipal zoning as enacted by the governing body with advice from the planning board. All expenses associated with the Board of Adjustment should be applied here including the zoning officer and the Board of Adjustment attorney.
01-201-21-190-XXX	Affordable Housing	Some municipalities contribute to the construction of affordable housing. These expenses are applied here.
01-201-22-195-XXX (209)	CODE ENFORCEMENT AND ADMINISTRATION	
01-201-22-195-XXX	Other Code Enforcement Functions	Pursuant to NJSA 52:27D-120 et seq. Municipalities must enforce the Uniform Construction Code. This includes all building, electrical, fire, and plumbing sub-codes. It also includes elevator inspections where applicable. Typically the municipality charges fees for these services which may not exceed the cost of the service. The municipal CFO and Construction Code Official must annually certify to the State the appropriation and revenues involved with this function.
		Many municipalities have code enforcement activities that are outside the scope of the Uniform Construction Code. An example is a local property maintenance code or a rent levelling code. Expenses

for these activities should be applied here.

01-201-23-210-XXX
(229)

INSURANCE

01-201-23-210-XXX

Liability Insurance

Municipalities and counties should have the following forms of general insurance:

- General liability
- Property and casualty including fire protection
- Public official liability
- Official bonds (commonly referred to as dishonesty bonds) or fidelity bonds.
- Law enforcement liability

Municipalities may also purchase other forms of insurance such as fine arts, medical malpractice, etc.

In addition to acquiring traditional insurance through insurance companies, municipalities may become a member of a self-insurance fund. (Reference NJSA 40A:10-1.) The self-insurance contribution for general insurance should be applied here as well as any reinsurance premiums associated with a self-insurance program.

01-201-23-215-XXX

Worker Compensation Insurance

The expenses associated with having workers' compensation insurance is applied here.

01-201-23-220-XXX

Employee Group Insurance

Municipalities and counties typically participate in a medical insurance plan for the benefit of employees.

This form of insurance may be purchased through an insurance company, the State of New Jersey Health Benefits Plan, or self-insurance. All of the costs associated with these policies are to be applied here. Municipalities sometimes provide optical, dental, life, or prescription insurance which are also to be applied here.

01-201-23-225-XXX

Unemployment Insurance

01-201-24-230-XXX
(239)

Reserved for Future Use

Do not use these account codes unless advised by DLGS.

01-201-25-240-XXX
(289)

PUBLIC SAFETY FUNCTIONS

01-201-25-240-XXX

Police Department

This is a major function in most municipalities. Included are expenses related to all traditional law enforcement activities such as patrol, detective bureau, community policing, fingerprinting and traffic control. Expenses related to traffic signal maintenance, parking meter maintenance, and vehicle maintenance, are not to be included here. They are included in the public works functions. Also, the prosecutor has a separate functional account.

01-201-25-250-XXX

Police Dispatch/911

The police communications expenses associated with the police functions are to be recorded here.

01-201-25-252-XXX

Office of Emergency Management

Some municipalities have a separate office of emergency management. The expenses are to be applied here.

01-201-25-255-XXX

Aid to Volunteer Fire Companies

Most municipalities have volunteer fire departments commonly referred to as fire companies. Municipalities may contribute to the volunteer fire

01-201-25-260-XXX	Aid to Volunteer Ambulance Companies	companies to support their operations. It is recommended that the municipal chief financial officer receive an independent audit of the fire company(ies) on an annual basis.
01-201-25-265-XXX	Fire Department (including Fire Prevention/Uniform Fire Code Expenses)	Most municipalities contribute to the operation of the local ambulance company or contribute to a company in an adjoining locality. These contributions are to be applied here.
01-201-25-270-XXX	County Sheriff's Department	Many larger municipalities have a paid fire department. All expenses associated with the fire prevention and suppression activities are to be included here including such expenses incurred in smaller municipalities. This includes fire hydrant fees paid to water companies.
01-201-25-275-XXX	Municipal/County Prosecutor's Office	Expenses related to the sheriff's department are to be applied here.
01-201-25-280-XXX	Operation of City/County Jail System	Expenses related to the prosecutor's office and related functions are to be applied here.
01-201-26-290-XXX (329)	PUBLIC WORKS FUNCTIONS	
01-201-26-290-XXX		Most counties, and a small number of municipalities, operate a jail. The expenses associated with the jail are to be applied here.
01-201-26-300-XXX		Streets and Road Maintenance Most municipalities have a Department of Public Works. The primary activity of this department is the maintenance of streets and roads, including pothole repair, catch basin repair, tree trimming and tree removal, snow plowing, leaf collection, etc.
01-201-26-305-XXX	Solid Waste Collection	Other Public Works Functions Most municipalities and counties have DPW functions other than roads, sanitation, and buildings and grounds. For example, municipalities may have a street light/traffic signal maintenance division or a shade tree division. All of these diverse activities are to be applied here.
01-201-26-310-XXX	Buildings and Grounds	Many municipalities either contract or directly collect household waste, and, in some cases, commercial waste. The cost of providing this service is applied here. This includes recycling and collection supervising expenses.
01-201-26-315-XXX	Vehicle Maintenance (includes Police Vehicles)	The expenses related to buildings and facilities maintenance and upkeep are to be applied here.
01-201-26-320-XXX	Municipal/County Mosquito Control	Many municipalities have a fleet of vehicles used in public works as well as other departments. The vehicles must be maintained so as to avoid vehicle malfunctions. This service may either be performed by employees of the municipality or by a service contract, upon receipt of competitive bids. The cost of maintaining municipal vehicles, including police vehicles, should be applied here.
		Counties have a Mosquito Control Commission or agency which controls insect infestation. Such

agencies also perform water dredging projects.

01-201-26-325-XXX Community Services Act
(Condominium community costs) When a municipality reimburses a condominium or lake association for the provision of public services, they are to be applied here. These public services are typically public works services provided to the general public.

01-201-27-330-XXX **HEALTH AND HUMAN SERVICES FUNCTIONS**
(369)

01-201-27-330-XXX Public Health Services
(Board of Health) The Health Department is responsible for enforcing state (c.312) and local health laws and codes. This includes sanitary inspection, public health nursing, general health inspection, and public health education functions.

01-201-27-335-XXX Environmental Health Services The expenses associated with performing environmental health services are to be applied here.

01-201-27-340-XXX Animal Control Services Many municipalities have an animal control activity. Some municipalities contract for this service. The expenses associated with this activity are to be applied here.

01-201-27-345-XXX Welfare/Administration of
Public Service Larger municipalities have a need to administer state distributed public assistance payments.

01-201-27-350-XXX Operation of County Health Facility Many counties operate a nursing home, hospital, or other health care facility. The expenses associated with these functions are entered here.

01-201-27-360-XXX Contributions to Social
Services Agencies

01-201-28-370-XXX **PARK AND RECREATION FUNCTIONS**
(389)

01-201-28-370-XXX Recreation Services and Programs Most municipalities and counties own parks and provide active recreation programs. This includes youth sports, passive recreation activities, celebration of events, holiday activities, summer camps, etc. Municipalities and counties should maintain an inventory of park facilities.

01-201-28-375-XXX Maintenance of Parks Expenses associated with park maintenance should be applied here.

01-201-28-380-XXX Beach and Boardwalk Operations Expenses related to beaches, boardwalks and beach replenishment should be applied here.

01-201-29-390-XXX **EDUCATION FUNCTIONS**
(409) (Includes Library) Most counties contribute to the operation of a county college. Some also support a technical school. Also included in this broad category are library expenses.

01-201-29-390-XXX Municipal/County Library Expenses incurred to provide free public library services. This includes a county-wide system as well as municipal contributions.

01-201-29-395-XXX Contribution to County College Many counties support a two-year county college. The expenses associated would be applied here.

01-201-29-400-XXX Contribution to County

Technical School

01-201-29-405-XXX	Contribution to Local School Board	A small number of municipalities contribute to the operation of the local schools. In the event this occurs, the expenses should be applied here.
01-201-30-410-XXX (429)	OTHER COMMON OPERATING FUNCTIONS (Unclassified)	This category includes those functions not otherwise budgeted for. This includes functions unique to a specific municipality. Heretofore this category was referred to as "unclassified".
01-201-30-410-XXX	Prior Years Bills	Heretofore this account was classified as a deferred charge. The prior year bills account is used to pay outstanding invoices for specific operating expenses.
01-201-30-415-XXX	Accumulated Leave Compensation	Many municipalities pay a portion or all accumulated sick and vacation balances to employees upon leaving employment in good standing. These expenses are to be charged here.
01-201-30-420-XXX	Celebration of Public Events	Many municipalities provide funds for celebration of public events, such as "centennial celebrations." These expenses should be applied here.
01-201-31-430-XXX (460)	UTILITY EXPENSES AND BULK PURCHASES	
01-201-31-430-XXX	Electricity	
01-201-31-435-XXX	Street Lighting	This includes the cost of operating street lights and illuminating public lands and parks.
01-201-31-440-XXX	Telephone (excluding equipment acquisition)	
01-201-31-445-XXX	Water	
01-201-31-446-XXX	Gas (natural or propane)	
01-201-31-447-XXX	Fuel Oil	
01-201-31-450-XXX	Telecommunications costs	
01-201-31-455-XXX	Sewerage processing and disposal	This category includes expenses for the operation of a sewer plant or other sewerage disposal costs. It includes the payments to utilities authorized for this purpose.
01-201-31-460-XXX	Gasoline	
01-201-31-461-XXX (464)	<i>Reserved for Future Use</i>	<i>Do not use this account code unless advised by DLGS.</i>
01-201-32-465-XXX	LANDFILL/SOLID WASTE DISPOSAL COSTS	This includes the cost of final waste disposal (as opposed to sanitation collection). It includes payments made for incineration or landfill tipping fees paid to either a utilities authority or private disposal company.
01-201-33-466-XXX (34)(469)	<i>Reserved for Future Use</i>	<i>Do not use this account code unless advised by DLGS.</i>

01-201-35-470-XXX	CONTINGENT	This account is utilized for expenses for which no other appropriation was made.

01-201-36-471-XXX (479)	STATUTORY EXPENDITURES	
01-201-36-471-XXX	Public Employees Retirement System	This is the annual contribution made to PERS. It is recommended that the invoice be verified by the CFO, prior to budget adoption.
01-201-36-472-XXX	Social Security	The cost of contributing to the Federal Social Security System. The employer matches the employee share.
01-201-36-474-XXX	Consolidated Police and Fire Retirement System	This is the annual contribution made to the CPFP where applicable. While not all municipalities contribute to this system, it is recommended that the CFO verify the invoice prior to budget adoption.
01-201-36-475-XXX	Police and Firemen's Retirement System	Most municipalities contribute to the PFRS. It is recommended that the CFO verify the invoice prior to budget adoption.

01-201-37-480-XXX	JUDGEMENTS	
01-201-38-481-XXX (39)(489)	Reserved for Future Use	Do not use this account unless advised by DLGS.

PUBLIC AND PRIVATE REVENUES OFF-SET BY APPROPRIATIONS

01-201-40-700-XXX (869)	PRIVATE CONTRIBUTIONS	The sum of revenues contributed by private parties to be spent for a specific purpose.
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01-201-41-700-XXX (899)	FEDERAL AND STATE GRANTS	The federal and state grants required to be spent on a specific purpose must be appropriated in the Current Fund budget for transfer to the Grants Fund. The sum must agree with the sum of anticipated grant revenues. The accounting of all grant transactions is performed in the Grants Fund. Includes matching sums in the 899 account, or at the end of the individual localities numbering sequence.
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01-201-42-XXX-XXX	Interlocal Service Agreements (ILSAs)	Many municipalities use interlocal services agreements to reduce costs by sharing services. The State of New Jersey strongly supports the use of such agreements by excluding these items from the budget cap.
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01-201-43-490-XXX	MUNICIPAL/COUNTY COURT	The sum spent on all court activities with the exception of the prosecutor and public defender, which are separately accounted for.
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01-201-43-495-XXXX	Public Defender	The expenses associated with the public defender are to be applied here.
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01-201-44-900-XXX (999)	CAPITAL IMPROVEMENTS (Including appropriations to the Improvement Fund as Down Payments)	This account is used to record expenses related to those projects directly financed by the operating Capital budget. Where capital projects are directly financed either in whole or in part in the annual Current Fund Budget, the last three digits of the account code should be used to distinguish individual projects. Line items 400-599 have been allocated
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for this purpose, together with projects financed in the Capital Fund.

01-201-45-900-XXX (999)	MUNICIPAL DEBT SERVICE	
01-201-45-920-XXX	Bond Principal	Appropriations made for the punctual payment of bond principal pursuant to the Local Bond law, NJSA 40A:2-1 et seq., and the bond amortization schedules.
01-201-45-925-XXX	Payment of Notes	The payment of Bond Anticipation Notes.
01-201-45-930-XXX	Bond Interest	When bonds are sold, the municipality must pay interest to the financial institution pursuant to the amortization schedule.
01-201-45-935-XXX	Note Interest	The payment of interest on Bond Anticipation Notes.
01-201-45-940-XXX	Green Acres Loan Payments	The State of New Jersey Department of Environmental Protection provides Green Acres grants and loans. This financing source allows municipalities and counties to acquire open space and construct parks. The principal and interest is applied here.

01-201-46-870-XXX	DEFERRED CHARGES	This is the required appropriation for one, three, and five-year emergency appropriations.
01-201-46-870-XXX	Emergency Appropriations (Including Special Emergencies)	The subsidiary account codes 886 through 895 should be used to record deferred charges.

01-201-47-XXX-XXX	<i>Reserved for Future Use</i>	<i>Do not use this account unless advised by DLGS.</i>
01-201-48-900-XXX (999)	TYPE I SCHOOL DISTRICT DEBT SERVICE	The sum paid for Type I School District debt.

01-201-50-899-XXX	RESERVE FOR UNCOLLECTED TAXES	The sum raised as a budget appropriation to ensure that a municipality or county has sufficient cash resources to pay the school and county tax levies as well as to pay for municipal obligations.