

SECTION I--GOVERNMENTAL ACCOUNTING

CLASSIFICATION OF FUNDS AND SELF BALANCING ACCOUNTS

Funds are classified according to the source of revenue and the type of activities which they finance. Funds of a similar nature are classified according to fund groups. The following classification contains the appropriate fund groups, types, and self-balancing accounts.

Governmental Funds:

- 100 - General Fund
- 200 - Special Revenue Funds
- 300 - Debt Service Funds
- 400 - Permanent Funds**
- 500 - Capital Projects Funds

Proprietary Funds:

- 600 - Enterprise Funds
- 650 - Internal Service Funds

Fiduciary Funds:

- 740 - Private Purpose Trust Funds**
- 750 - Agency Funds**
- 770 - Pension (and other Employee Benefit) Trust Funds**
- 780 - Investment Trust Funds**

Self-Balancing Accounts:

- 900 - General Capital Assets
- 1000 - General Long-Term Liabilities