

TABLE 1

CLASSIFICATION OF FUNDS AND SELF BALANCING ACCOUNTS

Governmental Fund Types

- 100 General
 - 101 General Fund

- 200 Special Revenue Funds (201 through 299)
 - 201 Special Park Fund (SDCL 9-38-6)
 - 202 Auditorium Building Fund (SDCL 6-4-1)
 - 204 Parking Lot and Area Fund (SDCL 9-51-2)
 - 205 Casualty Reserve Fund (SDCL 9-21-16.1)
 - 206 Library Building Fund (SDCL 14-2-46)
 - 208 Home Health Revolving Fund (SDCL 34-3A-1 and 2)
 - 211 Liquor, Lodging and Dining Gross Receipts Tax Fund (SDCL 10-52A-2)
 - 212 Additional Sales Tax Fund (SDCL 10-52-2)
 - 213 Business Improvement District Fund (SDCL 9-55)
 - 214 911 Emergency Fund (SDCL 34-45-4)
 - 215 Historical Restoration and Preservation Fund (SDCL 42-7B-46)
 - 216 Special Assessment Revolving Fund (SDCL 9-43-120/121)
 - 217 Grant Revolving Loan Fund
 - 218 Municipal Street Fund (SDCL 10-52-5.1)
 - 220 Street Assessment Fund (SDCL 9-43-138)
 - 221 Special Park Gift Fund (SDCL 9-38-112)
 - 222 Special Recreation Gift Fund (SDCL 9-38-113)
 - 223 First Cent Sales Tax Fund (to be used when city restricts use of the first cent of sales tax by way of an ordinance)
 - 224 Storm Sewer Maintenance Fund (SDCL 9-48-21)
 - 225 Drainage Assessment Fund (SDCL 46A-11-5)
 - 226 Library Fines Fund (SDCL 14-2-42 and AGR 82-33)
 - 227 Historical Preservation Fund (SDCL 1-19B-5)
 - 228 Library Special Gifts Fund (SDCL 14-2-41)
 - 230 Airport Fund (SDCL 50-6-14)
 - 231 Storm Drainage Fund (SDCL 46A-10B-23)
 - 272 Federal Grants Fund
(Use a separate number for each Federal Fund)
 - 290 Other Special Revenue Funds

- 300 Debt Service Funds (301 through 399)

- 400 Permanent Fund (401 through 499)
 - 401 Cemetery Perpetual Care Fund
 - 402 Endowment Fund
 - 403 Library Special Gifts Fund

- 500 Capital Projects Funds (501 through 599)

Proprietary Fund Types

- 600 Enterprise Funds (601 through 649)
 - 601 Liquor Fund (SDCL 35-3-21)
 - 602 Water Fund (SDCL 9-47-1)
 - 603 Electric Fund (SDCL 9-39-1 and 9-39-26)
 - 604 Sewer Fund (SDCL 9-48-2 and 9-48-29)
 - 605 Hospital Fund (SDCL 34-9-1, 28-18-7)
 - 606 Airport Fund (SDCL 50-7-2)
 - 607 Cemetery Fund (SDCL 9-32-13)
 - 608 Nursing Homes Fund (SDCL 28-18-7)
 - 611 Telephone Fund (SDCL 9-41-1 and 8)
 - 612 Solid Waste Fund (SDCL 9-32-11 and 34A-6)
 - 613 Auditorium Fund (SDCL 9-52-1)
 - 614 Swimming Pool Fund (SDCL 9-38-60 and 69)
 - 615 Cable TV Fund (SDCL 9-35-18)
 - 616 Recycling Fund (SDCL 34A-16-12)
 - 617 Natural Gas (SDCL 9-39-1 and 9-39-26)
- 650 Internal Service Funds (651 through 699)
 - 651 Unemployment Insurance Compensation Fund (SDCL 61-1-16-1)
 - 652 Employee Health and Accident Insurance Fund (SDCL 9-4-30)
 - 653 Municipal Equipment Fund (SDCL 9-21-32)

Fiduciary Fund Types

- 740 Private Purpose Trust Funds (741 through 749)**
- 750 Agency Funds (751 through 769)
 - 751 Special Assessments (GASB 6)
 - 753 Section 125 Escrows Fund (for medical and daycare spending accounts)
- 770 Pension (and Other Employee Benefits) Trust Funds (771 through 799)**
 - 771 Firemen's Pension Fund (SDCL 9-16-20)
- 780 Investment Trust Funds (781 through 789)**

Self Balancing Accounts

- 900 General Capital Assets**

1000 General Long-Term Liabilities