Townships

Purposes by Fund

Fund Name	Fund Balance Classification	Purpose
Compensated Absences	Committed	Compensated Absences
Underground Storage Tank (2291 - 2339)	Committed	Underground Storage Tanks
Unclaimed Monies Fund	Nonspendable	Unclaimed Monies
Various	Assigned	TBD by Fiscal Officer
Motor Vehicle License Tax Fund (2011)	Restricted	Road and Bridge Maintenance and Improvements
Gasoline Tax Fund (2021)	Restricted	Road and Bridge Maintenance and Improvements
Road and Bridge Fund (2031)	Restricted	Road and Bridge Maintenance and Improvements
Road and Bridge Fund (2031)	Committed	Road and Bridge Maintenance and Improvements
Cemetery (2041 -2069)	Restricted	Cemetery
Cemetery (2041 -2069)	Restricted	Cemetery
Cemetery (2041 -2069)	Restricted	Cemetery
Garbage and Waste Disposal District (2071 - 2079)	Committed	Garbage and Waste Disposal
Garbage and Waste Disposal District (2071 - 2079)	Restricted	Garbage and Waste Disposal
Garbage and Waste Disposal District (2071 - 2079)	Committed	Garbage and Waste Disposal
Police District (2081 -2109)	Restricted	Police Operations
Police District (2081- 2109)	Committed	Police Operations
Fire District (2111-2139)	Restricted	Fire Operations
Fire District (2111 - 2139)	Restricted	Fire Operations
Road District (2141 -21690	Restricted	Road and Bridge Maintenance and Improvements
Park Levy (2171 - 2179)	Committed	Recreation Programs
Park Levy (2171 - 2179)	Restricted	Recreation Programs
Special Levy (2191 -2219)	Restricted	TBD by Fiscal Officer
Drug Law Enforcement (2221)	Restricted	Drug and Alcohol Education and Enforcement
Permissive Motor Vehicle License (2231)	Restricted	Road and Bridge Maintenance and Improvements
Permissive Sales Tax (2241)	Restricted	Convention and Visitor's Bureau
Federal Law Enforcement (2251)	Restricted	Drug and Alcohol Education and Enforcement
Law Enforcement Trust (2261)	Restricted	Police Operations
Enforcement and Education (2271)	Restricted	Drug and Alcohol Education and Enforcement
Fire and Rescue, Ambulance and Emergency Medical Services (2281 - 2289)	Restricted	Emergency Medical Services
Service Assessments (2401 - 2599)	Restricted	TBD by Fiscal Officer
Miscellaneous Special Revenue (2901 - 2999)	TBD by township	TBD by Fiscal Officer
General Retirement Fund (2101 - 3199)	Restricted	Debt Service
Special Assessment Bond Retirement (3301 -3399)	Restricted	Debt Service
Miscellaneous Debt Service (3901 - 3999)	TBD by township	Debt Service
Bond Fund (4101 - 4999)	Restricted	Construction of _____
Permanent Improvement (4301 - 4399)	TBD by township	Construction of _____
Public Works Commission Project (4401 - 4499)	Restricted	Construction of _____
Capital Improvement Assessment Fund (4501 - 4599)	Restricted	Construction of _____
Miscellaneous Capital Projects (4901 - 4949)	TBD by township	Construction of _____
Cemetery (2041 -2069)	Nonspendable	Cemetery Endowment
Permanent (4951 - 4999)	Nonspendable	Endowment for_____
	Restricted	TBD by Fiscal Officer

Villages

Purposes by Fund

Fund Number	Fund Name	Fund Balance Classification	Purpose
2901-2999	Compensated Absences	Committed	Compensated Absences
2291 - 2299	Underground Storage Tanks	Committed	Underground Storage Tanks
9101-9199	Unclaimed Monies Fund	Nonspendable	Unclaimed Monies
2131--2139	Police Pension	Restricted	Police and Fire Pension
2141-2149	Fire Pension	Restricted	Police and Fire Pension
	Special Levy	Restricted	TBD by Fiscal officer
2901-2999	Tax Increment	Restricted	Economic Development
2401-2499	Service Assessments	Restricted	TBD by Fiscal officer
2051-2059	CDBG	Restricted	Community Development
2051-2059	CDBG Revolving Loan	Restricted	Community Development
2121-2129	Cops	Restricted	Police Operations
2051-2059	FEMA	Restricted	Disaster Relief
2051-2059	Hud Housing	Restricted	Economic Development
2901-2999	Joint Economic Develop District	Restricted	Economic Development
2011-2019	Street Maintenance (SCMR)	Restricted	Road Maintenance and Improvements
2021-2029	State Highway	Restricted	Road Maintenance and Improvements
2101-2109	Permissive Motor Vehicle License	Restricted	Road Maintenance and Improvements
2901-2999	Alcohol Education	Restricted	Drug and Alcohol Education and Enforcement
2081-2089	Drug Law Enforcement	Restricted	Drug and Alcohol Education and Enforcement
2271-2289	Enforcement and Education	Restricted	Drug and Alcohol Education and Enforcement
2111-2119	Hotel/Motel Tax 50% village (by ord)	Committed	TBD by Fiscal officer
2111-2119	Hotel/Motel Tax 50% CVB	Restricted	Convention and Visitor's Bureau
2901-2999	Federal Equitable	Restricted	Police Operations
2901-2999	Indigent Alcohol	Restricted	Drug and Alcohol Education and Enforcement
2091-2099	Law Enforcement Trust	Restricted	Police Operations
2901-2999	Mandatory Drug Fines	Restricted	Drug and Alcohol Education and Enforcement
2901-2999	Municipal Court Special Programs	Restricted	TBD by Fiscal Officer
2031-2039	Cemetery	Restricted	Cemetery
2901-2999	City Donation Fund	Restricted	TBD by Fiscal Officer
2901-2999		Committed	TBD by Fiscal Officer
3101-3199	G.O. Bond Retirement	Restricted	Debt Service
3101-3199		Restricted	Debt Service
3101-3199		Assigned	Debt Service
3301-3399	Special Assessment Bond Retirement	Restricted	Debt Service
4201-4299	Capital Grants	Restricted	Construction of _____
4901-4949	Federal Stimulus	Restricted	Construction of _____
4901-4949	Issue II Improvements	Restricted	Construction of _____
4901-4949	Municipal Court Improvements	Restricted	Construction of _____
4501-4599	Capital Improvement Assessment Fund	Restricted	Construction of _____
4101-4299	Construction/Improvement Fund	Committed	Construction of _____
4101-4299		Committed	Construction of _____
4101-4299		Assigned	Construction of _____
4101-4299	Construction Fund	Restricted	Construction of _____
4951-4999	Cemetery Investment/Perpetual Care	Nonspendable	Endowment for _____
4951-4999	Endowment	Nonspendable	Endowment for _____
		Restricted	TBD by Fiscal Officer

Libraries

Purposes by Fund

Fund Name	Fund Balance Classification	Purpose
General	Unassigned	
Unclaimed Monies Fund	Nonspendable	Unclaimed Monies
Miscellaneous Special Revenue	Restricted	TBD by Fiscal Officer
General Retirement Fund	TBD by Library	Debt Service
Capital Projects	TBD by Library	Construction of _____
Building and Repair Fund	TBD by Library	TBD by Fiscal Officer
Permanent	Nonspendable	Endowment for_____
Permanent	Restricted	TBD by Fiscal Officer

From: Jeffrey G. Wilcheck
Sent: Wednesday, November 30, 2011 9:22 AM
To: Belinda L. Miller; Robert A. Burlenski; David B. Thompson; Nita R. Hendryx
Cc: Unice S. Smith
Subject: FW: UAN GASB 54 Fund purposes.xls

Attached is a list of funds and the fund balance purpose that was used to program UAN. It may be passed out at your GASB 54 training. This seems to be some desired info as some fiscal officers are having problems associating a purpose with the related fund balance.

If an entity has a fund not listed in the AOS GASB 54 bulletin and they want to know what the purpose and classification should be, ask two questions. "What may the revenue be spend on?" What established the constraint (ordinance, resolution, state law, grant contract, etc.)?" These two questions should provide the answers the purpose and classification for fund balance.

Jeffrey G. Wilcheck, CPA
Chief Project Manager
Local Government Services Section
Auditor of State's Office