

DEPARTMENT OF FINANCE  
UNIFORM CODES MANUAL  
CHART OF UNIFORM INTEGRATED GENERAL LEDGER ACCOUNTS  
BY FUND TYPES

			<u>GOVERNMENTAL FUNDS</u>	<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>					
			General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
			Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
			Level	Level	Level					--Other	--Federal
			1	2	3						
			<u>ACCOUNT NO</u>								
<u>Accountability Accounts for use by the</u>											
<u>State Treasurer and the State Controller</u>											
<u>only</u> (accounts 0001 through 1099)											
Cash on Hand - Demand Deposits				0010							
Cash in Transit					0015						
Investments - PMIA Time Deposits				0030							
Investments - PMIA Securities				0100							
Investments - PMIA Loans				0120							
Accounts Receivables				0270							
Fund Cash				0300							
Outstanding Warrants				0320							
Outstanding Warrants - PMIA				0330							
Uncleared Collections				0350							
Agency Bank Accounts				0370							
Accounts Payable				0380							
Current Month Debt Service Liability				0390							
Current Month Debt Service Clearing					0395						
Presentment Clearing Account				0400							
Transaction Clearing Account				0500							
Deposits with Bond Officer				0810							
Printed State Bonds Pending Delivery				0820							
State Bonds Authorized				0830							
State Bonds Unissued				0840							
State Bonds Outstanding				0850							
State Bonds Redeemed				0860							
Deposits in State Vault				1010							
Deposits in Trust Company				1020							
Securities in Transit				1030							
Due from Special Deposit Fund				1040							
Reserve for State Deposits				1060							
Amount Provided for Short-Term Debt				1070							

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	Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
								Funds	Funds	Funds	--Other	--Federal
<b><u>ASSETS</u></b>												
<u>Cash in State Treasury and Agency Accounts</u>	1100			X	X	X	X	X	X	X	X	X
General Cash		1110		X	X	X		X	X	X	X	X
General Cash, Remittance in Transit			1115	X	X	X		X	X	X	X	X
Agency Trust Fund Cash		1120						X	X	X	X	X
Revolving Fund Cash		1130		X	X	X		X	X	X	X	X
Cash in State Treasury		1140		X	X	X	X	X	X	X	X	X
Cash in Transit to State Treasury		1150		X	X	X	X	X	X	X	X	X
Cash in Agency Accounts -- Banks/S&Ls		1160						X		X	X	X
Cash in Agency Accounts with U.S. Treasury		1170									X	X
Cash with Fiscal Agents		1180					X	X			X	X
Cash on Hand		1190		X	X	X		X	X	X	X	X
<u>Temporary Investments</u>	1200				X	X	X	X	X	X	X	X
Deposits in Surplus Money Investment Fund		1210			X	X	X	X		X	X	X
Repurchase Agreements		1220			X	X	X	X		X	X	X
Investment in Time Deposits		1230			X	X	X	X		X	X	X
Investment in Subscription Deposits		1240			X	X	X	X		X	X	X
<u>Accounts Receivable</u>	1300			X	X	X	X	X	X	X	X	X
<u>Accounts Receivable--General</u>		1310		X	X	X		X	X	X	X	X
Accounts Receivable--Abatements			1311	X	X	X		X	X	X	X	X
Accounts Receivable--Reimbursements			1312	X	X	X		X	X	X	X	X
Accounts Receivable--Revenue			1313	X	X	X						
Accounts Receivable--Operating Revenue			1314					X	X	X	X	X
Accounts Receivable--Dishonored Checks			1315	X	X	X		X	X	X	X	X

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<u>ACCOUNT NO</u>			General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
Level	Level	Level	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
1	2	3	Fund	Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
		1316	X	X	X		X	X	X	X	X
		1319	X	X	X		X	X	X	X	X
	1320			X	X	X	X		X	X	X
	1330		X	X			X		X	X	X
	1340		X	X	X		X	X	X	X	X
	1350		X								
		1351	X								
		1352	X								
	1360								X		
	1380		X	X	X		X	X	X	X	X
	1390		X	X	X		X	X	X	X	X
	1400		X	X	X		X	X	X	X	X
		1410	X	X	X		X	X	X	X	X
		1420	X	X	X		X	X	X	X	X
	1500		X	X	X		X	X	X	X	X
		1510	X	X	X		X	X	X	X	X
		1540	X	X	X		X	X	X	X	X
		1590	X	X	X		X	X	X	X	X
	1600		X	X	X		X	X	X	X	X
	1700		X	X	X		X	X	X	X	X
a/		1710	X	X	X		X	X	X	X	X
a/		1712	X	X	X		X	X	X	X	X
		1714	X	X	X		X	X	X	X	X
	1720						X	X	X	X	X

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	Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
					Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
Office Supplies			1721					X	X	X		
Prepayments to Other Funds or Appropriations		1730		X	X	X		X	X	X	X	X
<u>Prepayments to Other Governments</u>		1740		X					X		X	X
Prepayments to School Districts			1741	X							X	X
Prepayments to Counties			1742	X							X	X
Prepayments to Other Governmental Entities			1749	X							X	X
<u>b/</u> Prepayments to NonGovernmental Entities		1750		X					X			
<u>Inventory</u>	1900							X	X	X	X	X
Merchandise Held for Sale--Stores		1910						X	X			
Raw Materials		1930						X	X			
Work in Progress		1940						X	X			
Finished Goods		1950						X	X			
Manufacturing Supplies		1960						X	X			
<u>Investments</u>	2000				X	X	X	X		X	X	X
Market Value Adjustment Account - Pension System			2001							X		
<u>Investments in Debt Securities</u>		2010			X	X	X	X		X	X	X
Investments in Securities at Cost			2011		X	X	X	X		X	X	X
Investments in Securities			2012		X	X	X	X		X	X	X
Premium on Securities			2013		X	X	X	X		X	X	X
Discount on Securities (Credit Balance)			2014		X	X	X	X		X	X	X
Investment in Public Works Board Building Certificates			2016							X		
Investment in Building Certificates --Local Agencies			2017							X		
<u>Investment in Stocks</u>		2020								X	X	X
Investment in Common Stock			2021							X	X	X
Investment in Preferred Stock			2022							X	X	X
Unapplied Investments--Stocks			2025		X			X		X	X	
<u>Investment in Mortgages</u>		2030						X		X		

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	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
					Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
Investment in Mortgage Installment Loans			2031					X		X		
Mortgage Loans in Default			2032					X		X		
Premium on Mortgage Loans			2033					X		X		
Discount on Mortgage Loans (Credit Balance)			2034					X		X		
Investment in Interfund Building and Construction Loans		2040			X	X	X	X			X	X
Investment in Real Estate		2050								X		
Unapplied Investments--Mortgages			2055		X			X		X	X	
Investment in Annuities		2060								X	X	
Investment in Investment Agreements			2065							X	X	
Investment in Financial Futures		2070								X	X	
Investments - Other		2090								X	X	
<u>Loans and Advances Receivable</u>	2100			X	X	X		X		X	X	X
<u>Loan Receivable</u>		2110		X	X			X		X	X	X
Veterans Farm & Home Loan Contracts			2111					X				
Student Loans Receivable			2112	X							X	X
Construction Loans			2113					X		X		
Construction Loans in Default			2114					X		X		
Loans Receivable--Other			2119	X	X			X		X		
Advances to Other Funds		2120		X	X	X		X	X	X	X	X
Interfund Construction Loans Receivable		2130		X	X	X		X		X	X	X
<u>Loans to Other Governments</u>		2140		X				X	X	X	X	X
Loans to School Districts			2143	X						X	X	X
Loans to Other Governmental Entities			2149	X				X	X	X	X	X
<u>Interfund Loans Receivable</u>		2170		X	X	X		X	X	X	X	X
<u>Tangible Assets</u>	2300				Capital Assets			X	X	X	X	X
Land		2310			Group of Accounts			X	X	X	X	X
<u>Buildings</u>		2320						X	X	X	X	X



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	Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
								Funds	Funds	Funds	--Other	--Federal
Internally Generated Intangible Assets in Progress		2430						X	X	X	X	X
Accumulated Amortization --Intangible Assets (Credit Balance)		2490						X	X	X	X	X
Accumulated Amortization--Computer Software (Credit Balance)			2491					X	X	X	X	X
Accumulated Amortization--Land Use Rights (Credit Balance)			2492					X	X	X	X	X
Accumulated Amortization--Patents, Copyrights, Trademarks (Credit Balance)			2493					X	X	X	X	X
Accumulated Amortization--Other Intangible Assets (Credit Balance)			2494					X	X	X	X	X
<u>Provision for Deferred Interfund Loans Payable</u>	2500			X	X	X		X	X	X	X	X
<u>Deferred Charges</u>	2600			X	X	X		X	X	X	X	X
<u>Other Assets</u>	2700			X	X	X	X	X	X	X	X	X
Permanent Cash Revolving Fund		2710		X	X	X		X	X	X	X	X
Securities & Other Property Held in Trust		2720									X	X
Deposits in Condemnation Proceedings		2730		X	X	X		X	X		X	X
Inventory of Surveyed Equipment		2740		X	X	X		X	X		X	X
<u>Authorized Securities--Unissued</u>		2770		X	X		X	X	X	X		
Veterans Farm & Home Construction Contracts Authorized--Unissued			2771					X				
Loans Authorized--Unissued			2772	X	X			X		X		
Building Certificates Authorized--Unissued			2773						X			
Bonds Authorized--Unissued			2774			X	X	X				
Notes Authorized--Unissued			2775					X				
Authorized Securities-Unissued			2776			X	X	X	X			
Provision for Unissued Authorized Securities		2780		X	X	X	X	X	X	X		

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	Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
								Funds	Funds	Funds	--Other	--Federal
(Credit Balance)												
Other Assets		2790		X	X	X	X	X	X	X	X	X
<u>Amount Available in Debt Service Funds</u>	2800											
<u>Amounts to be Provided for Retirement of General Long-Term Debt</u>	2900			Consolidated Governmental Fund Long-Term Debt Accounts								
<u>Amount to be Provided for Retirement of General Obligation Long-Term Debt</u>		2910										
Amount to be Provided for <u>Other</u> Long-Term Debt		2920										
<b><u>LIABILITIES</u></b>												
<u>Current Liabilities</u>												
<u>Accounts Payable</u>	3000			X	X	X		X	X	X	X	X
Accounts Payable		3010		X	X	X		X	X	X	X	X
Claims Filed		3020		X	X	X		X	X	X	X	X
<u>Claims in Process</u>			3021	X	X	X		X	X	X	X	X
Compensation Benefits Payable		3030						X				
Notes Payable		3040						X			X	
Bonds Payable		3050						X			X	X
<u>Due to Other Funds or Appropriations</u>	3100			X	X	X		X	X	X	X	X
Due to Other Funds or Appropriations		3110		X	X	X		X	X	X	X	X
Due to Other Funds			3114	X	X	X		X	X	X	X	X
Due to Other Appropriations, Within the Same Fund			3115	X	X	X		X	X	X	X	X
Prepayments from Other Funds or Appropriations		3120		X	X	X		X	X		X	X

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	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
				Funds	Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
State Income Tax Withheld		3130		X	X	X		X	X		X	X
<u>Due to Other Governments</u>	3200			X	X			X	X	X	X	X
Due to Federal Government		3210		X	X			X	X		X	X
Federal Income Tax Withheld		3215		X	X	X		X	X		X	X
Due to Local Government		3220		X	X			X	X	X	X	X
Liability for Local Sales Tax Collection		3230									X	
Due to Other Governmental Entities		3290		X	X			X	X	X	X	X
<u>Accrued Interest and Dividends Payable</u>	3300			X	X	X		X	X		X	X
Accrued Interest Payable		3310		X	X	X		X	X		X	X
Dividends Payable		3320						X				
<u>Advance Collections</u>	3400			X	X	X		X	X	X	X	X
Revenue Collected in Advance		3410		X	X	X						
Reimbursements Collected in Advance		3420		X	X	X		X	X	X	X	X
Operating Revenue Collected in Advance		3430						X	X	X	X	X
<u>Liabilities for Deposits</u>	3500			X	X	X		X	X		X	X
Deposits		3510		X	X			X			X	
			3511	Restricted Account (SCO ONLY)								
			3512	Restricted Account (SCO ONLY)								
			3513	Restricted Account (SCO ONLY)								
			3514	Restricted Account (SCO ONLY)								
			3515	Restricted Account (SCO ONLY)								
			3516	Restricted Account (SCO ONLY)								
			3517	Restricted Account (SCO ONLY)								
			3518	Restricted Account (SCO ONLY)								
			3519	Restricted Account (SCO ONLY)								
Project Deposits		3520			X	X		X	X		X	X

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				Funds	Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
<u>Loans Payable</u>	3600			X	X	X		X	X	X	X	X
Pooled Money Investment Account Loans Payable		3610		X	X	X		X	X	X	X	X
Other		3690		X	X	X		X	X	X	X	X
<u>Other Current Liabilities</u>	3700			X	X	X		X	X	X	X	X
Cash Overages		3710		X	X	X		X	X	X	X	X
Unapplied Remittances		3720						X			X	X
Uncleared Collections		3730		X	X	X		X	X	X	X	X
Overpayments Refundable to Employers		3740		X				X			X	X
Unapportioned Taxes		3750		X							X	
Accrued Leave Time		3760		X	X	X		X	X	X	X	X
Other Current Liabilities		3790		X	X	X		X	X	X	X	X
<u>Long-Term Liabilities</u>												
<u>Advances and Loans Payable</u>	4000			X	X	X		X	X	X	X	X
Advances from Other Funds		4010		X	X	X		X	X	X	X	X
<u>Interfund Construction Loans Payable</u>		4020						X	X			
Interfund Building Certificate Payable			4021						X			
Interfund Building & Construction Loans Payable			4022					X	X			
<u>Interfund Loans Payable</u>		4050		X	X	X		X	X	X	X	X
<u>Installment Contracts</u>	4200							X	X	X	X	X
Installment Contracts Payable		4210						X	X	X	X	X
Lease/Purchase Contracts		4220						X	X	X	X	X
<u>Notes Payable</u>	4300			Consolidated Governmental Fund			X					
Notes Payable		4310		Long-Term Debt Accounts				X			X	X



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	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
					Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
<u>Reservations of Retained Earnings</u>	5400							X				
Reserve for Bond Retirement		5410						X				
<u>    Reserve for System Improvements</u>		5420						X				
<u>Fund Balance</u>	5500			X	X	X	X			X	X	X
<u>Retained Earnings</u>	5500							X	X			
Fund Balance --Appropriated		5510		X	X	X					X	X
Fund Balance--Continuing Appropriations		5520		X	X	X					X	X
Fund Balance--Unappropriated		5530		X	X	X	X			X	X	X
Retained Earnings		5540						X	X			
Fund Balance--Clearing Account		5570		X	X	X				X	X	X
<b><u>BUDGETARY ACCOUNTS</u></b>												
<u>Controller's Budgetary Accounts</u>	6000			X	X	X		X	X	X	X	X
Estimated Revenues (DR)		6010			SCO USE ONLY							
Appropriations (CR)		6030			SCO USE ONLY							
Appropriations - Reserve for Proposition 98		6040			SCO USE ONLY							
<u>Agencies' Budgetary Accounts</u>	6100			X	X	X		X	X	X	X	X
Appropriations (CR)		6110		X	X	X		X	X	X	X	X
<u>    Appropriations--Offset (DR)</u>		6120		X	X	X		X	X	X	X	X
Allotments (CR)		6130		X	X	X		X	X	X	X	X
Allotments--Offset (DR)		6140		X	X	X		X	X	X	X	X
Encumbrances (DR)		6150		X	X	X		X	X	X	X	X
<u>    Obligations (DR)</u>		6170		X	X	X		X	X	X	X	X
<u>    Obligations--Offset (CR)</u>		6180		X	X	X		X	X	X	X	X
<u>Special Agency Budgetary Accounts</u>	6200- 6299			X	X	X		X	X	X	X	X

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	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds	
								Funds	Funds	Funds	--Other	--Federal	
e/ Federal Authorization		6245											X
e/ Federal Authorization--Offset		6246											X
e/ <u>Special Agency Financial Reporting Accounts</u>	6900-			X	X	X		X	X	X	X		X
	6999												
<u>Controller's Accounts Only</u>	7000-												
	7999												
<b><u>SOURCES OF FINANCIAL RESOURCES</u></b>													
Revenue	8000			X	X	X	X						
<u>Operating Revenue</u>	8000							X	X	X	X		X
<u>Revenue From Taxes</u>		8010		X	X	X	X						X
Major Taxes and Licenses			8011	X	X	X	X						
Regulatory Taxes, Licenses, Fees, and Penalties			8012	X	X	X							
Federal Grants and Contracts		8020		X	X	X		X					X
Revenue from Local Agencies		8030		X	X	X					X		
Revenue from Services to the Public		8040		X	X	X		X	X	X	X		X
Revenue from Use of Property/Money and Natural Resources		8050		X	X	X		X	X	X	X		X
<u>Revenue from Investments and Loans</u>		8060		X	X	X		X	X	X	X		X
Interest Revenue			8061	X	X	X		X	X	X	X		X
Gain or Loss on Sale and Call of Securities (DR)			8063	X	X	X		X		X			
Unrealized Gain/Loss - Pension Systems			8066							X			
<u>Revenue from Contributions to Fiduciary Funds</u>		8070								X	X		
Employer Contributions to Retirement Funds			8071							X			
Employee Contributions to Retirement Funds			8072							X			
Other Contributions to Trust and Agency Funds			8073								X		
Other Revenue		8090		X	X	X							
Other Operating Revenue		8090						X	X	X	X		X

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	<u>ACCOUNT NO</u>			<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>		
	Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
								Funds	Funds	Funds	--Other	--Federal
<u>Reimbursements</u>	8100			X	X	X		X	X	X	X	
Intra-State Reimbursements		8110		X	X	X		X	X	X	X	
External Reimbursements		8120		X	X	X		X	X	X	X	
CY Pro Rata Reimbursements (SCO Use Only)		8130		X	X	X		X	X	X	X	
PY Pro Rata Reimbursements (SCO Use Only)		8135		X	X	X		X	X	X	X	
CY Statewide Indirect Cost Recoveries (SCO Use Only)		8140		X	X	X		X	X	X	X	
PY Statewide Indirect Cost Recoveries (SCO Use Only)		8145		X	X	X		X	X	X	X	
 <b><u>USES OF FINANCIAL RESOURCES</u></b>												
<u>Appropriation Expenditures</u>	9000			X	X	X	X					
<u>Operating Expenditures and Expenses</u>	9000							X	X	X	X	X
<u>State Operations</u>		9010		X	X	X		X	X	X	X	X
Personal Services			9011	X	X	X		X	X	X	X	X
Operating Expense and Equipment			9012	X	X	X		X	X	X	X	X
Special Items of Expense			9013	X	X	X		X	X	X	X	X
<u>Local Assistance</u>		9020		X	X						X	X
Local Mandated Program			9021	X	X						X	X
Loans			9022	X	X						X	X
Other Local Assistance			9023	X	X							
<u>Capital Outlay</u>		9030		X	X	X	X	X	X	X		
<u>Retirement Outlay</u>		9040								X		
Benefit Expenditure			9041							X		
Contribution Refunds			9042							X		
<u>Federal Flow Through Money</u>		9050										X
<u>Taxes Collected for Local Government</u>		9060		X	X						X	
<u>Other Trust &amp; Agency Expenditures</u>		9090									X	X
 <b><u>OTHER FINANCING SOURCES/USES</u></b>												
<u>Financing Sources/Uses</u>	9800			X	X	X	X	X	X	X	X	X

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		<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>					
		<u>ACCOUNT NO</u>			General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
Level	Level	Level		Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds	
1	2	3			Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal	
	<u>Operating Transfers</u>	9810			X	X				X	X	X	
	Operating Transfers In		9811		X	X				X	X	X	
	Operating Transfers Out		9812		X	X				X	X	X	
	Interest on Interfund Loans	9820		X	X	X		X	X	X			
	Interfund Interest Revenue		9821	X	X	X		X	X	X			
	Interfund Interest Expense		9822	X	X	X		X	X	X			
	<u>Other Sources</u>	9830		X	X	X	X	X	X	X	X	X	
<u>b/</u>	Proceeds of General Obligation Bonds		9831	X	X	X					X		
<u>b/</u>	Receipt of Loan Principal Payments		9832	X	X						X		
	Other Financial Sources		9839	X	X	X	X	X	X	X	X	X	
	<u>Other Uses</u>	9840		X			X	X					
<u>b/</u>	Interest on Bonds		9841	X			X	X					
<u>b/</u>	Principal on Bonds		9842	X			X	X					
<u>b/</u>	Paying Agents' Fees		9843	X			X	X					
<u>b/</u>	Loan Principal Disbursements		9844	X	X	X	X	X	X	X	X	X	
	Interest on Commercial Paper		9845								X		
	Commercial Paper Fees		9846								X		
	<u>Prior Year Adjustments</u>	9890		X	X	X		X	X	X	X	X	
	Refunds to Reverted Appropriations		9891	X	X	X		X	X	X	X	X	
	Prior Year Revenue Adjustment		9892	X	X	X		X	X	X	X	X	
	Prior Year Appropriations Adjustments		9893	X	X	X		X	X	X	X	X	
	Surplus Adjustment		9894	X	X	X		X	X	X	X	X	

- a/ New accounts for CALSTARS use only. Refer to CALSTARS Accounting Manual for Information
- b/ New detail account designation to meet the requirement for Generally Accepted Accounting Principles.
- c/ All Fixed Assets of Governmental Funds will be accounted for in a separate, self-balancing group of accounts.
- d/ All unmatured long-term liabilities of Governmental Funds will be accounted for in a separate, self-balancing group of accounts.
- e/ Departmental budgetary accounts have been added to recognize the need for a complete self-balancing general ledger for departments. Underscoring indicates general ledger accounts that summarize lower level detail accounts.

Revised April 2013

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Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
				Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal

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