IT Professional Technical Services
Master Contract Program
T#:902TS

Statement of Work (SOW)
For Technology Services
Issued By

Office of the State Auditor

Project Title: Small City and Town Accounting System (CTAS) Rewrite

Service Categories: Desktop – Applications (Design & Development)

Business Need

The Small City and Town Accounting System (CTAS) is an accounting software program for small local units of government such as small cities and towns. It was developed by the Office of the State Auditor (OSA) to help local units of government automate and improve their accounting functions. CTAS was designed to emulate the manual accounting system as defined in the "Accounting Manual for Small Cities and Towns in Minnesota." It was originally developed in 1989 as a DOS based program with upgrades in 1991, 1992, and 1994. In 1999, it was reprogrammed as a Windows based program in Visual Basic 6 with maintenance upgraded in 2005 and 2009. CTAS currently runs on Microsoft Windows 95 or newer operating systems.

The current version of CTAS (CTAS v7) does run on the Microsoft Windows 7 and 8 operating systems but with increasing difficulty. This project is to rewrite CTAS with a new code base using C# .NET. The new version of CTAS (CTAS v8) will be expected to run on the Microsoft Windows 7, 8, 8.1, and newer operating systems. CTAS v8 will have all of the same functionality of CTAS v7 with changes based on what is described in the Project Deliverables section of this SOW.

Project Deliverables

A copy of the current program can be downloaded from the OSA's website at http://www.auditor.state.mn.us/default.aspx?page=ctas. A copy of the current source code is available to vendors listed in the "Desktop – Application (Design & Development)" Service Category of the 902TS Master Contract Program upon request by emailing Matt Lindemann at Matt.Lindemann@osa.state.mn.us. Detailed videos of how CTAS v7 works are available at http://www.auditor.state.mn.us/default.aspx?page=ctasvideos.

The following deliverables are to be completed:

1) General
    a. Provide all features and functionality that are currently available in CTAS v7.
        i. Features and functionality may be changed by other deliverables. CTAS v8 shall incorporate the new features and functionality as described by other deliverables over existing features and functionalities. If there is confusion or concern about the relationship between new and existing features and functionalities, it shall be discussed with the state's representative.
        ii. The look and feel shall be updated to the Windows 7 Style Guidelines (http://msdn.microsoft.com/en-us/library/windows/desktop/aa511440.aspx) as long as features and functionality are not diminished. If possible, without extra cost, Windows 8 and 8.1 Desktop Style Guidelines should be used for Windows 8 and 8.1 users, respectively.
        iii. Controls should be replaced with modern equivalents to achieve the same practical functionality. See the "Agency Project Requirements" section of this document for additional requirements.
    b. Remove the radio control at the bottom of the application that navigates between modules from the application.
    c. Change the toolbar at the top of the application to display one button for navigating to each section, as described below. Each button should have a keyboard shortcut associated with it for navigating via keyboard. The toolbar should allow the user to select large or small buttons, or to hide the toolbar entirely.
    d. Add a tab navigation control.
        i. The main screen of each section, as opened by the toolbar or menu item, shall open a new tab.
        ii. A tab containing data for any individual item shall not be open more than once. If a tab that would be opened is already open, the existing tab should become active instead.
        iii. Each tab shall have title text uniquely identifying it from other tabs.
        iv. All non-modal windows shall be opened in a new tab rather than a window. Warnings, verifications, and other modal dialog boxes should be displayed as normal.
        v. The content in the detail window for each section (Receipts, Claims, etc., currently opening in "Update" windows) shall not open in a modal window, but shall open in a new tab for the specific item, as above. There may be many detail tabs open at one time, but only one for any specific item. If the "Save and Add" button is selected, the existing tab will be replaced by a "New" tab.
        vi. The content in the "New" window for each section (Receipts, Claims, etc.) shall not open in a modal window, but shall open in a new tab as above. Only one "New" tab should be open at a time for any section. If the "Save and Add" button is selected, a new tab will not be opened, but the existing "New" tab will be cleared to accept new data, after the existing data are saved.
        vii. Each specific report should open in a new tab, as above.
        viii. Wizard interfaces shall open in a new tab, but each step in the wizard interface shall replace the previous step in the same tab.
        ix. Each tab should have a button for closing the tab. If the contents of the tab contain "action" buttons (OK, Cancel, etc.), closing the tab will be the equivalent of cancelling.

x. Users shall be able to drag tabs to new locations within the tab navigation control.
xi. Users shall be able to move tabs to new tab groups, splitting the application window to show the contents of more than one tab at the same time.
xii. The tab navigation control shall include a drop-down list of all tabs; selecting a tab from the list will make the tab active.

e. The current database structure is shown in Exhibit A. The vendor must review the database structure before beginning any work on this project and make necessary recommendations on modifying it for normalization and project updates. Suggested changes are shown in Exhibit B. The vendor may recommend changes to the database structure throughout the project. The vendor must receive approval from the OSA's Project Manager before any changes can be made.
f. Distinguish fields that are required from fields that are optional by highlighting the required fields in some way (e.g. slight background shading). If a user tries to save a document (receipt, claim, disbursement, etc.) without completing all required fields, warn them that all required fields have not been completed and list or highlight the required fields that have not been completed.
g. The Search function in the application shall take into consideration null values so that all records can be searched.
h. All grids should have the following features:
    i. Allow the user to select multiple rows;
    ii. Allow the user to sort in ascending or descending order by clicking on the column heading;
    iii. Allow the user to change the order of the grid columns;
    iv. Allow the user to "lock" one or more columns while scrolling;
    v. Allow the user to split the grid for viewing different sections at the same time;
    vi. Allow the user to filter results;
    vii. Each grid should have a button associated with it that exports the displayed data to a CSV file.
i. When voiding a Receipt, Claim, or Disbursement, change all dollar values to zero ($0) and add to the beginning of the "Description" field the text "***VOID $***" with the total amount of the transaction being added after the "$".
j. The user should be able to collapse the search section on each screen, allowing the other controls to fill the resulting space.
k. Controls on each form should stretch appropriately so that they fill the window when changing the application window size.
l. The dialog boxes showing that no data was found shall only be displayed after a user clicks the Search button and no data is found. They shall not be displayed when navigating back to the screen from another section, or after closing another window.
m. Controls that are not applicable to the current state of the application shall not be hidden, but shall be disabled. An example is the "2) Edit" button at the bottom of the Receipts screen, which should be disabled when no receipts are selected.
n. All data entered should be validated prior to saving. Any errors should be displayed clearly to the user.
o. Code shall contain regular exception handling. All exceptions should be logged to a text file, and the user shall be informed about the error. If the user may take action to correct the error, the step or steps must be clearly conveyed.
p. Any tab that contains data updated by the user shall display a dialog asking for confirmation before closing, if the data has not been saved.

q. All data updates must be atomic.
r. The application shall be packaged as a single file for download and installation by end users. All files necessary for full functionality shall be included and installed on the end-user's computer, with the exception of the .NET framework.
s. **Zoom Option -** Add the ability to make the screen larger (zoom in) or smaller (zoom out) without having to change the screen resolution defined in the operating system.

2) Startup
   a. On the "Enter User ID" dialog that displays when starting the application, fill the entry field with the previous User ID entered. Allow the "Enter" key to submit the User ID and continue.

3) Receipts
   a. Design the Receipts section with the same functionality as the Accounting - Receipts module in CTASv7. Make changes to the Receipts section as indicated in the General Deliverable above and the other items listed in this Receipts Deliverable.
   b. The "New Receipt" and "Updating Receipt" windows should open a new tab rather than a window. The new tab should be split from the generating tab, so that both tabs are visible on the screen. See 1.d above for more detail.
   c. Modify the Description field on the "New Receipt" and "Updating Receipt" windows to hold and display up to 90 characters.
   d. Remove the "Add Notes" button from the "New Receipt" and "Updating Receipt" windows, and display the "Notes" field on the respective window. This "Notes" field should hold and display up to 90 characters.
   e. When a receipt is added or edited and the "Sale of Investment" Account Code is selected, allow the user to select the related investment so the sale can be properly reflected in the Investment section.
   f. When a receipt is added or edited and the "Interest Earnings" Account Code is selected, allow the user to associate the interest with the appropriate investment. If any Accrued Interest (see deliverable in Investments) has been recorded, present the user with a warning that lets them know accrued interest has been recorded and ask them if they want to delete the accrued interest records. If they choose yes, delete the associated accrued interest records.
   g. When a receipt is added or edited and either "Borrowing – Bonds Issued" or "Borrowing – Other Long-term Debt" or "Borrowing – Short-term Debt" Account Code is selected, allow the user to relate the receipt to a debt instrument by creating a new debt instrument or select an existing debt instrument.
   h. On the "New Receipt" and "Updating Receipt" windows, replace the "Save and Exit" button with a "Save" button; the tab should not be closed when this button is clicked.
   i. On the "New Receipt and "Updating Receipt" windows, replace the "Cancel" button with a "Close" button. Clicking this button should close the tab. Only if there is unsaved data, a confirmation dialog should be displayed before closing the tab.
   j. On the "Updating Receipt" window, remove the "Save and Add" button.
   k. On the "Updating Receipt" window, the "Save" button should always be displayed, but should be disabled when there is no unsaved data, as per 1.m.
   l. **Accrual Option -** Add an "Occurrence Date" input field to the "New Receipt" and "Updating Receipt" windows. Also add this field to the grid on the "Receipts" window. This field is to be an optional field for users to track receivables or deferred revenue as they enter receipts. A receipt shall be considered a receivable if the occurrence date is in the year prior to the receipt date. The receipt shall be

considered deferred revenue if the occurrence date is in the year after the receipt date.

m. **Single Print Option -** Add the ability for users to print individual receipts.

4) Claims
   a. Design the Claims section with the same functionality as the Accounting - Claims module in CTASv7. Make changes to the Claims section as indicated in the General Deliverable above and the other items listed in this Claims Deliverable.
   b. The "New Claim" and "Updating Claim" windows should open a new tab rather than a window. The new tab should be split from the generating tab, so that both tabs are visible on the screen. See 1.d above for more detail.
   c. Add the ability to reprint "Claims List for Appr."
   d. Display an "Approval" line on the "Claims List for Approval" for each supervisor listed in the "Officials" tab of the "Administration" section. Each "Approval" line shall have the supervisor's full name and title listed below the line.
   e. Modify the printing of checks so a check in the amount of $9,999,999.99 can be printed.
   f. Modify the Description field on the "New Claim" and "Updating Claim" windows to hold and display up to 90 characters.
   g. Remove the "Add Notes" button from the "New Claim" and "Updating Claim" windows, and display the "Notes" field on the respective window. This "Notes" field should hold and display up to 90 characters.
   h. When a claim is added or edited and the "Purchase of Investment" Account Code is selected, allow the user to select the related investment, or create a new investment. When the claim is posted to disbursements, the associated investment information shall be carried to the disbursement.
   i. When a claim is added or edited and the "Principal Payments" account code is selected, allow the user to select an existing debt instrument. When the claim is posted to disbursements, the associated debt information shall be carried to the disbursement.
   j. **Accrual Option -** Add an "Occurrence Date" input field to the "New Claim" and "Updating Claim" windows. Also add this field to the grid on the "Claims" window. This field is to be an optional field for users to track payables or prepayments as they enter claims. The "Occurrence Date" shall be carried forward to the related disbursement record when the claims are posted to disbursements. A disbursement shall be considered a payable if the occurrence date is in the year prior to the disbursement date. The disbursement shall be considered prepayment if the occurrence date is in a year after the disbursement date. A claim shall be considered payable if it has not been posted to disbursements and has an occurrence date in a year prior to the current date.
   k. **Claims List Option -** Add "Account Name" to the "Claims List for Approval" report.

5) Disbursements
   a. Design the Disbursements section with the same functionality as the Accounting - Disbursements module in CTASv7. Make changes to the Disbursements section as indicated in the General Deliverable above and the other items listed in this Disbursements Deliverable.
   b. The "New Disbursement" and "Updating Disbursement" windows should open a new tab rather than a window. The new tab should be split from the generating tab, so that both tabs are visible on the screen. See 1.d above for more detail.

c. Modify the Description field on the "New Disbursement" and "Updating Disbursement" windows to hold and display up to 90 characters.
d. Remove the "Add Notes" button from the "New Disbursement" and "Updating Disbursement" windows, and display the "Notes" field on the respective window. This "Notes" field should hold and display up to 90 characters.
e. When a disbursement is added or edited and the "Purchase of Investment" Account Code is selected, allow the user to select the related investment, or create a new investment.
f. When a disbursement is added or edited and the "Principal Payments" account code is selected, allow the user to select an existing debt instrument.
g. **Accrual Option -** Add an "Occurrence Date" input field to the "New Disbursement" and "Updating Disbursement" windows. Also add this field to the grid on the "Disbursements" window. This field is to be an optional field for users to track payables or prepayments as they enter claims. A disbursement shall be considered a payable if the occurrence date is in a year prior to the disbursement date. The disbursement shall be considered prepayment if the occurrence date is in a year after the disbursement date.
h. **Single Print Option -** Add the ability for users to print individual disbursements.

6) Budgets
   a. Design the Budgets section with the same functionality as the Accounting - Budgets module in CTASv7. Make changes to the Budget section as indicated in the General Deliverable above and the other items listed in this Budgets Deliverable.
   b. Modify the process for creating a first-time budget by allowing users to select Accounts to be included in the budget before generating budget records.
   c. Allow budgets to be rolled forward from past years.
7) Cash
   a. Design the Cash section with the same functionality as the Accounting - Cash module in CTASv7. Make changes to the Receipts section as indicated in the General Deliverable above.
8) Account Numbers
   a. Design the Account Numbers section with the same functionality as the Accounting – Account Numbers module in CTASv7. Make changes to the Account Numbers section as indicated in the General Deliverable above and the other items listed in this Account Numbers Deliverable.
   b. Create a Wizard type process that asks users a series of questions to help them create a new Fund, Account, or Object Code. The questions will be based on the information in Exhibit C.
   c. Allow users to mark a Bank Account, Account Number, Object Code, or Program Code as active or inactive, where only active items are included in drop-down lists throughout the application. Allow users to select one or more sets of Account Numbers or Object Codes as a starting point for selecting which Account Numbers or Object codes are active/inactive.
   d. Modify the handling of Funds, Account Numbers, and Object Codes so specific numbers as defined by Exhibit D cannot be used. Group Funds, Account Numbers and Object Codes by type as defined by Exhibit D and add headings for each group in the appropriate grid. Do not allow users to modify the codes prepopulated in the Chart of Accounts. The Chart of Accounts shall be stored in the database; they are not to be hard-coded into the application.

e. **Bank Accounts Option -** Add a new tab before "Funds" called "Banks Accounts" where users can add one or more checking or savings accounts. The new tab shall include the following fields:
    i. Account Number – Text Field
    ii. Account Name – Text Field
    iii. Active – Bit Field – Yes or No
    iv. Default – Bit Field – Only one account can be Yes. Selecting this field for a second account should display a dialog box showing the current default account and asking the user if they wish to change the default account.

f. **Bank Accounts Option -** Add a new "Bank Account" field to the "New" and "Updating" windows for "Receipts", "Claims", and "Disbursements". By default, the default bank account shall be used. The "Bank Account" field shall be selected at the transaction level and not the "Account Distribution" level. The "Bank Account" field should be disabled if only one bank account exists.

9) **Bank Accounts Option –** Banks Accounts

a. Create a new section called "Banks Accounts". This section shall have a similar layout to the "Receipts" section. Users shall be able to "Add", "Edit", or "Delete" transactions that move cash between bank accounts. "New Transaction" and "Updating Transaction" windows shall be created. These transactions shall be stored in a new set of tables. These transactions shall be included in the "Deposits in Transit" and "Outstanding Checks" under "Cash Processing" in the "Cash" section. The "New Transaction" and "Updating Transaction" windows shall have the following fields:
    i. Transaction Number
    ii. Transaction Date
    iii. Description
    iv. Notes
    v. Difference - the records in the Account Distribution grid shall net to zero ($0)
    vi. An Account Distribution grid with the following fields:
        1. Bank
        2. Transfer ID
        3. Amount

10) Vendors

a. Design the Vendors section with the same functionality as the Accounting - Vendors module in CTASv7. Make changes to the Vendors section as indicated in the General Deliverable above.

11) Employees

a. Design the Employee section with the same functionality as the Payroll - Employees module in CTASv7. Make changes to the Employee section as indicated in the General Deliverable above and the other items listed in this Employee Deliverable.

b. On the "New Employee" and "Updating Employee" windows, change how "Pay Rates" are handled so an unlimited number of pay rates can be entered per employee. It is envisioned that a grid will be added with one record per "Pay Type". There would be one "Regular Rate" and one "Overtime Rate" per "Pay Type" record.

c. Add two user defined pretax amounts to the "Tax & Insurance" tab of the "New Employee Information" and "Updating Employee Information" windows. Look at modifying the database so an unlimited number of pretax accounts can be easily added in the future. This deliverable directly relates to 12.g. below.

12) Payroll

a. Design the Payroll section with the same functionality as the Payroll - Payroll module in CTASv7. Make changes to the Payroll section as indicated in the General Deliverable above and the other items listed in this Payroll Deliverable.
b. On the "Payroll Details" window, in the "Payroll Processing" area, change the label on the button labeled "Print Payroll Register" to "View Payroll Register".
c. On the "Payroll Details" window, in the "Payroll Processing" area, add a new button called "Print Payroll Register" below the button labeled "Enter Payroll Check Numbers". This button shall have the same functionality as the button that was relabeled "View Payroll Register".
d. The "CTAS Payroll Register" dialog that confirms printing in landscape or portrait mode shall have buttons with text indicating the printing formats ("Landscape" and "Portrait"). The dialog text shall be reworded appropriately.
e. Display an "Approval" line on the "Net Pay Account Distribution" report for each supervisor listed in the "Officials" tab of the "Administration" section. Each "Approval" line shall have the supervisor's full name and title listed below the line.
f. On the "Gross Pay" tab of the "Payroll Check Information" window, change the "Gross Pay" area to use the changes made to the "New Employee" and "Updating Employee" windows in Employees, where "Pay Rates" are handled so an unlimited number of pay rates can be entered per employee. It is envisioned that a grid will be added with one record per "Pay Type". The "Pay Type", "Regular Rate" and "Overtime Rate" would be populated from the default information in the Employee record. "Sick" and "Vacation" shall be eliminated for "Overtime".
g. Add two user defined pretax amounts to the "Tax" tab of the "Payroll Check Information" windows. Look at modifying the database so an unlimited number of pretax accounts can be easily added in the future. This deliverable directly relates to 11.c. above.

13) Tax Tables
a. Design the Tax Tables section with the same functionality as the Payroll – Tax Tables module in CTASv7. Make changes to the Tax Tables section as indicated in the General Deliverable above and the other items listed in this Tax Tables Deliverable.
b. Add the ability for users to import an XML file containing a single year's tax table.
c. **Tax Tables Update Option -** Add button that downloads and imports "Tax Table" data from the OSA's website.
d. **Tax Table Ranges Option -** Increase the number of "Annual Federal Tax" ranges and "Annual State Tax" ranges to match the number of ranges for calendar year 2014. Store and display these ranges so that an unlimited number of ranges are possible.

14) Debt
a. Design the Debt section with the same functionality as the Indebtedness - Debt module in CTASv7. Make changes to the Debt section as indicated in the General Deliverable above.

15) Investments
a. Design the Investments section with the same functionality as the Investments – Investments module in CTASv7. Make changes to the Investments section as indicated in the General Deliverable above and the other items listed in this Investments Deliverable.
b. Allow users to record accrued interest. Users shall be able to choose whether or not to include accrued interest in reports.

c. Allow users to enter an unlimited number of Deposits, Withdrawals, or Accrued Interest entries.

16) Accrual

a. Design the Accrual section with the same functionality as the Accrual module in CTASv7. Make changes to the Accruals section as indicated in the General Deliverable above and the other items listed in this Accrual Deliverable.
b. **Accrual Option -** Remove the Accruals section from the application.

17) Reports

a. Design the Reports section so that there is just one Reports section rather than being spread throughout all the modules, which is the case in CTASv7. Design the Reports section with the same functionality in the modules in CTASv7. Make changes to the Reports section as indicated in the General Deliverable above and the other items listed in this Reports Deliverable.
b. Modify the "Reports" section so all reports available in the application are listed. The reports shall be grouped by section with a group heading indicating the section a set of reports belong to.
c. Create all reports to use the Crystal Reports Runtime. The OSA shall be able to modify existing reports or create new reports and distribute the updates to users without the users having to install a new version of CTAS.
d. Create a new report called "Schedule 1a – Statement of Receipts, Accrued Interest, Disbursements and Balances". This report will be the same as the report called "Schedule 1a – Statement of Receipts, Disbursements and Balances" but will also include any recorded Accrued Interest.
e. Create a new report called "Current Investments with Accrued Interest". This report will be the same as the report called "Current Investments" but will also include any recorded Accrued Interest.
f. Create a new report called "Investment Activity with Accrued Interest". This report will be the same as the report called "Investment Activity" but will also include any recorded Accrued Interest.
g. Create a new report called "Investment Worksheet with Accrued Interest". This report will be the same as the report called "Investment Worksheet" but will also include any recorded Accrued Interest.
h. Correct the report called "Schedule 6 – Statement of Indebtedness" so if additional debt amounts are added to an existing debt instrument, the additional debt is shown as an issuance of debt.
i. Correct the report called "Cash Basis Reporting Form" so that amounts shown in "Section V: Cash and Investments – All Funds" are for December 31 of the year selected.
j. **Accrual Option -** Create an Accruals report that lists receipt and disbursement transactions grouped and subtotaled by receivables, deferred revenue, payables, and prepayments as defined in the "Receipts", "Claims", and "Disbursements" sections above. The user shall be prompted for the report year. The report shall present the proper accrual information taking into consideration the "Occurrence Date" based on the report year and not based strictly on the year of the receipts or disbursements.
k. Correct the calculation of the Investment Balance amounts on the report named "Schedule 1 – Statement of Receipts, Disbursements and Balances". The amounts shall be calculated based on the reporting date. Currently, the report calculates based on the day the report is run.
l. **Financial Statements Option -** Add a new report called "Financial Statements" that creates a combined Adobe Acrobat file of Schedules 1, 2, 4, 5, 6, 8, and 9.

m. **Schedule 2a Option -** Add a new report called "Schedule 2a – Combined Statement of Receipts and Disbursements by Fund". The new report will be the same as "Schedule 2 – Statement of Receipts and Disbursements by Fund" for presenting receipts and disbursements vertically but will present a separate column for each fund horizontally with a "Total" column to the far right which totals each receipt or disbursement account for all funds.

n. **Notes Option -** Modify all reports that show detailed transactions to include an indicator such as a note icon or an asterisk which indicates that the transaction contains an associated a note. The indicator shall be a live link to the actual note detail.

18) Administration

a. Design the Administration section with the same functionality as the Admin part in all the modules in CTASv7. Make changes to the Administration section as indicated in the General Deliverable above and the other items listed in this Administration Deliverable.

b. **Submitting Option -** Add the ability for users to submit their annual financial data and report called "Financial Statements" (combined Adobe Acrobat file of Schedules 1, 2, 4, 5, 6, 8, and 9) directly to the OSA from CTAS v8. The submission process will require the submitter to authenticate. The submitted data shall be validated before submission. It is envisioned that a web service created by the OSA will be used for this process. This option assumes that the "**Financial Statements Option**" is completed.

c. **Status Monitoring Option -** Add the ability for users to monitor the status of their annual reporting requirements from within CTAS by querying a web service created by the OSA.

19) CTASv7 to CTASv8 Upgrade

a. Create a process for users of CTASv7 to upgrade/import their CTASv7 data into CTASv8. The process shall validate the data to be imported and not allow the import if the data is not properly configured. Users shall be given feedback on what information is not properly configured. This would include but would not be limited to the CTASv7 data including Fund, Account Numbers, and/or Object Codes that are not to be used as defined by Exhibit D.

20) **API Option -** API

a. Create an API that allows other vendors to transfer data from their program into CTASv8.

21) **User Manual Option** – User Manual

a. Update the current CTAS User Manual for all changes made as part of this project. A copy of the current CTAS User Manual is available at http://www.auditor.state.mn.us/default.aspx?page=ctas. The vendor will have access to the files used to create the current CTAS User Manual to assist them in updating the manual.

Project Milestones and Schedule

- Project Start Date: January 1, 2014
- Requirements Review and Database Design
  - Completed February 1, 2014
- Receipts, Claims, Disbursements and Budgets Deliverables
  - Programming Completed March 1, 2014
  - Testing Completed March 15, 2014
  - Issues discovered during testing are resolved April 1, 2014

- Cash, Account Numbers, Vendors and Accruals Deliverables
  - Programing Completed — April 1, 2014
  - Testing Completed — April 15, 2014
  - Issues discovered during testing are resolved — May 1, 2014
- Payroll, Tax Tables, Debt, and Investments Deliverables
  - Programming Completed — May 1, 2014
  - Testing Completed — May 15, 2014
  - Issues discovered during testing are resolved — June 1, 2014
- Reports, Administration, and CTASv7 to CTASv8 Upgrade Deliverables
  - Programing Completed — June 1, 2014
  - Testing Completed — June 15, 2014
  - Issues discovered during testing are resolved — June 30, 2014
- Final Code and Program Install are Delivered — June 30, 2014
- End Date: — June 30, 2014
- Go Live: Local governments will start to use — January 1, 2015
- First Year-end Close: First time local governments will close a year and start a new year. — December 31, 2015/January 1, 2016
- End of Warranty — March 1, 2016

The term of any resulting work order will be limited to a term not greater than one-year from the date of final execution anticipating the completion of the existing master contract. The State reserves the right to transition any resulting work order to the new master contract program subject to its terms and conditions which will replace the current program. If such a transition is not possible, the contracting entity will work with MN.IT and the Department of Administration to review options to enable the continuation of the services being provided to the extent possible.

Project Environment (State Resources)

- Staff descriptions:
  a) The OSA has a Lead Programmer that is familiar with programming in C# .NET.
  b) The OSA has extensive knowledge of governmental accounting and the financial accounting needs of local governmental units within the State of Minnesota.
  c) Project Manager: Matthew Lindemann
  d) Lead Programmer: Todd Slagter

Agency Project Requirements

- CTAS v8 shall be written in C# .NET, using Visual Studio 2012.
- CTAS v8 shall be written to use the .NET 4.5 Framework.
- CTAS v8 shall run on both 32-bit and 64-bit versions of the Microsoft Windows 7, 8, and 8.1 operating systems. Administrative access shall not be required to run CTAS v8; administrative access may be required for installing CTAS v8.
- CTAS v8 shall run on a computer that meets the minimum system requirements for the respective operating system as defined by Microsoft.
- CTAS v8 will use the Crystal Reports runtime for all reports. Reporting shall be designed so that the OSA can modify existing reports or create new reports and distribute the updates to users without the users having to install a new version of CTAS.
- CTAS v8 shall run as a stand-alone application.
- The vendor shall provide training to staff in the OSA's Government Information Division with emphasis placed on new features and how CTAS v8 is different from CTAS v7.
- The vendor will train the OSA's web/database administrator so he has a full understanding of the code functionality and a sufficient understanding of the code so he can properly manage routine changes and compile the code into a workable program.
- Only standard .NET controls and dependencies, and the most recent version of the Microsoft Enterprise Library, are to be used by default, except as otherwise described in this document. The OSA also has a license for the Infragistics NetAdvantage for Windows Forms 2013 vol 1 controls, which will be available for the vendor to use (see http://www.infragistics.com/products/windows-forms/ for more information). The vendor must discuss and obtain approval from the OSA to use any other third party controls or code before incorporating them into the application.
- All code will comply with coding and naming conventions as defined by the OSA.
- The vendor will provide a PGP public key for all staff working on this project. The OSA will provide the vendor with PGP public keys for its staff working on this project. The vendor and the OSA will use PGP encryption when exchanging information by email that includes source code, passwords, or other sensitive data. The vendor will provide new PGP public keys upon request or when new vendor staff starts working on the project.
- The vendor will encrypt all data associated with the project, including source code and passwords, which are stored on any computer workstation, portable computer, or portable storage device outside of the OSA's network.
- The vendor staff will use a VPN connection provided by the OSA when accessing the OSA's network storage from outside the OSA's network.
- The vendor will notify the OSA if any computer workstation, portable computer, or portable storage device is lost by or stolen from any of their staff working on this project.

Responsibilities Expected of the Selected Vendor

- The vendor will designate a person who has at least 5 years of experience programming with Microsoft C# .NET as the primary programmer for this project. This person will obtain a complete understanding of the application and the related systems. The vendor will use additional staff as necessary with appropriate experience for the work they will perform. The vendor will provide sufficient staff to meet the key deliverable dates. All known staffing shall be included in the vendor's proposal.
- The vendor will commit buildable code to a Subversion server maintained by the OSA on a daily basis. All source code and resulting works from this project will be property of the OSA.
- The vendor will meet with the OSA's Program Manager and Lead Programmer once a week to review the progress of the project and review committed code. The general objectives of these meetings will include but are not limited to obtain an understanding of the committed code, coordinating the completion of the project, coordinating testing, address problems, and any other issue that may arise.

- The vendor will provide a weekly status report.
- The vendor will be responsible for completing all deliverables within the agreed-upon time and cost.
- The vendor will train the OSA's Lead Programmer so he has a full understanding of the code functionality sufficient to allow him to make routine changes and compile the code into a workable program.
- The vendor will use, review, and update the OSA's project tracker for communication and management of the project. The project tracker is a web-based program that maintains a history of tasks for users.
- OSA staff and a select group of local government users will test the application by processing test data. Acceptance will be based on successful processing of test data. The vendor will resolve all problems discovered during testing and any other problems discovered before March 1, 2016.
- The vendor will provide a detailed description of their experience working on similar projects in their proposal.
- The vendor will provide a list of individuals that may be assigned to this project. The vendor will provide the necessary information for each individual that describes their work experience, certifications, and how they meet the requirements of this project as part of their proposal. The vendor will provide the same information for any new staff that is assigned to the project upon request.
- The vendor will provide a work-plan for completing the deliverables with their proposal. The work-plan will include estimated time and cost for each step. The vendor may group deliverables into logical steps for the work-plan. The vendor will review the work-plan with the OSA's Project Manager and Lead Programmer before beginning work on the deliverables. The key dates for deliverables may be adjusted by the Project Manager to coincide with the vendor's work-plan.
- The vendor will identify the data store they plan to use for CTAS v8 and justify why the data store was chosen as part of their proposal. CTAS v7 uses Microsoft Access 2.0 as its data store. The OSA has considered Microsoft Access 2007 and SQLite as data stores and has identified pros and cons to each.
- The vendor will make recommendations and suggestions to the OSA for improving the application; these recommendations and suggestions will not result in any change to this Statement of Work unless agreed to by both the OSA and the vendor.
- The OSA reserves the right to select, based on the scores of the proposals for Experience, Desired Skills, Work Plan, and Cost, a short list of candidates who have met the requirements of the Scope of Work to proceed to the interview phase. The vendor will be available to schedule an interview on November 19, 2013 from 8:00 AM CST to 12:00 PM CST. Interviews will be up to 90 minutes in duration. Interviews will be held between November 19, 2013 at 12:00 PM CST and November 21, 2013 at 12:00 PM CST.
- The vendor will submit the hourly rates for the positions that will participate in this project as part of the work-plan and their proposal.
- The Project Deliverables section of this document contains steps or sets of steps that begin with one of the Options listed below. Based on the work-plan, the vendor's proposal will provide the total cost to complete the deliverable steps not associated with the Options listed below. The vendor's proposal shall also include a cost for completing each of the following steps.
    - Zoom Option
    - Accrual Option
    - Single Print Option
    - Claims List Option
    - Bank Account Option
    - Tax Tables Update Option
    - Tax Table Ranges Option
    - Financial Statements Option
    - Schedule 2a Option

- Notes Option
- Submitting Option
- Status Monitoring Option
- API Option
- User Manual Option

Required Skills

Required minimum qualifications:

- The vendor must be listed in the following Master Contract resource type/category: Desktop – Applications (Design & Development)
- The person designated by the vendor as the lead programmer must have at least 5 years of experience programming in C# .NET.

Process Schedule

• Deadline for Questions – must be received by the OSA's email server no later than	11/06/2013, 12:00 PM CST
• Anticipated Posted Response to Questions	11/07/2013, 12:00 PM CST
• Proposals due - must be received by the OSA's email server no later than	11/15/2013, 12:00 PM CST
• Anticipated proposal evaluation begins	11/15/2013, 12:00 PM CST
• Anticipated interviews begin	11/19/2013, 12:00 PM CST
• Anticipated interviews end	11/21/2013, 12:00 PM CST
• Anticipated proposal evaluation & decision	11/22/2013, 12:00 PM CST

Questions

Any questions regarding this Statement of Work should be submitted via e-mail by 11/06/2013, 12:00 PM CST:

Name: Matthew Lindemann
Email Address: Matt.Lindemann@osa.state.mn.us

Questions and answers will be posted on the Office of MN.IT Services website by approximately 11/07/2013, 12:00 PM CST (http://mn.gov/buyit/statements/mcp902ts_active.html).

SOW Evaluation Process

- Experience (30 points)
- Work Plan (20 points)
- Cost (30 points)
- Interview (20 points)
  - Interviews will be conducted at 525 Park Street, Suite 500, St. Paul. MN 55103 on November 19, 2013 through November 21, 2013. The top two or three scoring vendors on the first three scoring components will be contacted by the OSA to schedule a time.

Statement of Work does not obligate the state to award a work order or complete the assignment, and the state reserves the right to cancel the solicitation if it is considered to be in its best interest. The Agency reserves the right to reject any and all proposals.

Response Requirements

- Introduction
- Company overview
  a) Company history, growth
  b) Current financial data if publicly available
- Project Overview
- Detailed response to "Project Requirements"
  a) Description of the vendor's understanding of the needs of the project and explanation of their proposed solution.
  b) Detail of steps necessary to complete each deliverable. The vendor will group or breakout deliverables into logical steps, if necessary
  c) Detail of estimated time that will be spent on each step.
  d) Include description of software/hardware configuration.
- Details how the vendor will approach the project. This includes:
  a) Organization and staffing (including staff qualifications, resumes, etc.)
  b) Work-plan with life-cycle cost breakdown here
  c) Contract/change management procedures
  d) Project management (e.g. quality management, risk assessment/management, etc.)
  e) Documentation of progress such as status reports
- Detail of staffing
  a) Resume
  b) Cost/hourly rates
- Detail cost by deliverable and total cost. Include hourly rates.
- References: Provide three clients where similar work was performed.
- Conflict of interest statement as it relates to this project
- Required forms to be returned or additional provisions that must be included in proposal
  a) Affirmative Action Certificate of Compliance (if over $100,000)
  http://www.mmd.admin.state.mn.us/doc/affaction.doc
  b) Affidavit of non-collusion
  http://www.mmd.admin.state.mn.us/doc/noncollusion.doc
  c) Certification Regarding Lobbying
  http://www.mmd.admin.state.mn.us/doc/lobbying.doc
  d) Veteran-Owned/Service Disabled Veteran-Owned Preference Form
  http://www.mmd.admin.state.mn.us/doc/vetpref.doc
  e) Resident Vendor Form (if applicable)
  See Exhibit E

Proposal Submission Instructions

- Response Information:

a) To whom to address the response: Matthew Lindemann
b) Where to respond: Matt.Lindemann@osa.state.mn.us
c) How to label the response: The subject line of the email must include the words “CTASv8”.

- How to submit: Proposals must be submitted by email as an Adobe Acrobat document.
- Key dates:
  a) Responses must be received by the OSA’s email system no later than 11/15/2013, 12:00 PM CST
  b) Expiration date for the vendor’s price/terms guarantee until June 30, 2014 12:00 PM CDT
  c) Constraints or rules on respondents: All questions shall be directed only to Matthew Lindemann.

General Requirements

Proposal Contents
By submission of a proposal, Responder warrants that the information provided is true, correct and reliable for purposes of evaluation for potential award of a work order. The submission of inaccurate or misleading information may be grounds for disqualification from the award as well as subject the responder to suspension or debarment proceedings as well as other remedies available by law.

Liability
Each party will be responsible for its own acts and behavior and the results thereof. The Minnesota Torts Claims Act, Minn. Stat. § 3.736 and other applicable laws govern the State’s liability.

Disposition of Responses
All materials submitted in response to this document will become property of the State and will become public record in accordance with Minnesota Statutes, section 13.591, after the evaluation process is completed. Pursuant to the statute, completion of the evaluation process occurs when the government entity has completed negotiating the contract with the selected vendor. If the Responder submits information in response to this document that it believes to be trade secret materials, as defined by the Minnesota Government Data Practices Act, Minn. Stat. § 13.37, the Responder must: clearly mark all trade secret materials in its response at the time the response is submitted, include a statement with its response justifying the trade secret designation for each item, and defend any action seeking release of the materials it believes to be trade secret, and indemnify and hold harmless the State, its agents and employees, from any judgments or damages awarded against the State in favor of the party requesting the materials, and any and all costs connected with that defense. This indemnification survives the State’s award of a contract. In submitting a response to this RFP, the Responder agrees that this indemnification survives as long as the trade secret materials are in possession of the State.

The State will not consider the prices submitted by the Responder to be proprietary or trade secret materials.

Conflicts of Interest
Responder must provide a list of all entities with which it has relationships that create, or appear to create, a conflict of interest with the work that is contemplated in this request for proposals. The list should indicate the name of the entity, the relationship, and a discussion of the conflict.

The responder warrants that, to the best of its knowledge and belief, and except as otherwise disclosed, there are no relevant facts or circumstances which could give rise to organizational conflicts of interest. An organizational conflict of interest exists when, because of existing or planned activities or because of relationships with other persons, a vendor is unable or

potentially unable to render impartial assistance or advice to the State, or the vendor's objectivity in performing the contract work is or might be otherwise impaired, or the vendor has an unfair competitive advantage. The responder agrees that, if after award, an organizational conflict of interest is discovered, an immediate and full disclosure in writing must be made to the Assistant Director of the Department of Administration's Materials Management Division ("MMD") which must include a description of the action which the contractor has taken or proposes to take to avoid or mitigate such conflicts. If an organization conflict of interest is determined to exist, the State may, at its discretion, cancel the contract. In the event the responder was aware of an organizational conflict of interest prior to the award of the contract and did not disclose the conflict to MMD, the State may terminate the contract for default. The provisions of this clause must be included in all subcontracts for work to be performed similar to the service provided by the prime contractor, and the terms "contract," "contractor," and "contracting officer" modified appropriately to preserve the State's rights.

IT Accessibility Standards
Responses to this solicitation must comply with the Minnesota IT Accessibility Standards effective September 1, 2010, which entails, in part, the Web Content Accessibility Guidelines (WCAG) 2.0 (Level AA) and Section 508 Subparts A-D which can be viewed at:
http://www.mmd.admin.state.mn.us/pdf/accessibility_standard.pdf

Nonvisual Access Standards
Nonvisual access standards require:

1) The effective interactive control and use of the technology, including the operating system, applications programs, prompts, and format of the data presented, are readily achievable by nonvisual means;
2) That the nonvisual access technology must be compatible with information technology used by other individuals with whom the blind or visually impaired individual must interact;
3) That nonvisual access technology must be integrated into networks used to share communications among employees, program participants, and the public; and
4) That the nonvisual access technology must have the capability of providing equivalent access by nonvisual means to telecommunications or other interconnected network services used by persons who are not blind or visually impaired.

Preference to Targeted Group and Economically Disadvantaged Business and Individuals
In accordance with Minnesota Rules, part 1230.1810, subpart B and Minnesota Rules, part 1230.1830, certified Targeted Group Businesses and individuals submitting proposals as prime contractors will receive a six percent preference in the evaluation of their proposal, and certified Economically Disadvantaged Businesses and individuals submitting proposals as prime contractors will receive a six percent preference in the evaluation of their proposal. Eligible TG businesses must be currently certified by the Materials Management Division prior to the solicitation opening date and time. For information regarding certification, contact the Materials Management Helpline at 651.296.2600, or you may reach the Helpline by email at mmdhelp.line@state.mn.us. For TTY/TDD communications, contact the Helpline through the Minnesota Relay Services at 1.800.627.3529.

Veteran-Owned Preference
In accordance with Minn. Stat. § 16C.16, subd. 6a, (a) Except when mandated by the federal government as a condition of receiving federal funds, the commissioner shall award up to a six percent preference on state procurement to **certified small businesses** that are **majority-owned and operated by**:

(1) recently separated veterans who have served in active military service, at any time on or after September 11, 2001, and who have been discharged under honorable conditions from active service, as indicated by the person's United States Department of Defense form DD-214 or by the commissioner of veterans affairs;

(2) veterans with service-connected disabilities, as determined at any time by the United States Department of Veterans Affairs; or

(3) any other veteran-owned small businesses certified under section 16C.19, paragraph (d).

In accordance with Minn. Stat. § 16C.19 (d), a veteran-owned small business, the principal place of business of which is in Minnesota, is certified if it has been verified by the United States Department of Veterans Affairs as being either a veteran-owned small business or a service disabled veteran-owned small business, in accordance with Public Law 109-461 and Code of Federal Regulations, title 38, part 74.

To receive a preference the veteran-owned small business must meet the statutory requirements above by the solicitation opening date and time.

If you are claiming the veteran-owned preference, **attach documentation, sign and return the Veteran-Owned Preference Form with your response to the solicitation.** Only eligible veteran-owned small businesses that meet the statutory requirements and provide adequate documentation will be given the preference.

Foreign Outsourcing of Work Prohibited
All services under this contract shall be performed within the borders of the United States. All storage and processing of information shall be performed within the borders of the United States. This provision also applies to work performed by subcontractors at all tiers.

Exhibit A - Current Database Diagram

CTAS version 7.14

tblAccountNumbers

PK	Account_Number_ID	COUNTER
U1	**AccountNumber**	**VARCHAR(5)**
	AccountDescription	**VARCHAR(30)**
	Create_Date	DATETIME
	Update_Date	DATETIME

tblFunds

PK	Fund_ID	COUNTER
U1	**FundNumber**	**VARCHAR(3)**
	FundDescription	**VARCHAR(25)**
	Amount	CURRENCY
	Create_Date	DATETIME
	Update_Date	DATETIME
	Active	**VARCHAR(4)**

tblObjectCodes

PK	Object_Code_ID	COUNTER
U1	**ObjectCode**	**VARCHAR(3)**
	ObjectDescription	**VARCHAR(25)**
	Create_Date	DATETIME
	Update_Date	DATETIME

tblProgramCodes

PK	Program_Code_ID	COUNTER
	ProgramCode	VARCHAR(3)
	ProgramDescription	VARCHAR(25)
	Create_Date	DATETIME
	Update_Date	DATETIME

tblFunds_Annual

PK	Fund_Balance_ID	COUNTER
	Fund_ID	INTEGER
	Fiscal_Year	DATETIME
	Beginning_Balance	CURRENCY
	Active	VARCHAR(50)

tblBudget_Detail

PK	Budget_Detail_ID	COUNTER
FK1,I1	Fund_ID	INTEGER
FK2,I2	Account_Number_ID	INTEGER
	Previous_Year_Amount	CURRENCY
	Current_Year_Amount	CURRENCY
	Revised_Amount	CURRENCY
	Fiscal_Year	VARCHAR(4)
	Create_Date	DATETIME
	Update_Date	DATETIME
	Monthly	VARCHAR(1)

tblBudget_Detail_Monthly

PK	Budget_Detail_Monthly_ID	COUNTER
FK1,I1	Budget_Detail_ID	INTEGER
	Month_Index	INTEGER
	Previous_Year_Amount	CURRENCY
	Current_Year_Amount	CURRENCY
	Revised_Amount	CURRENCY

tblBudget_Object

PK,FK1,I1	Budget_Detail_ID	INTEGER
FK2,I2	Object_Code_ID	INTEGER
	Create_Date	DATETIME
	Update_Date	DATETIME

tblClaims

PK	Claim_ID	COUNTER
	Claim_Date	DATETIME
U2	Claim_Number	VARCHAR(5)
	Claim_Total	CURRENCY
	Vendor_Name	VARCHAR(35)
	Vendor_Addr_Line1	VARCHAR(35)
	Vendor_Addr_Line2	VARCHAR(35)
	Vendor_Addr_City	VARCHAR(25)
	Vendor_Addr_State	VARCHAR(2)
	Vendor_Addr_Zip	VARCHAR(10)
	Description	VARCHAR(75)
	Approved	VARCHAR(1)
	Posted	VARCHAR(1)
	Create_Date	DATETIME
	Update_Date	DATETIME
	Void	VARCHAR(1)
	TransNotes	VARCHAR(255)
U1	Check_Number	VARCHAR(10)
	Check_Date	DATETIME
	Verify_By_Person	VARCHAR(40)

tblVendors

PK	Vendor_ID	COUNTER
	Vendor_Name	**VARCHAR(35)**
	Federal_Number	VARCHAR(11)
	Addr_Line1	VARCHAR(35)
	Addr_Line2	VARCHAR(35)
	Addr_City	VARCHAR(25)
	Addr_State	VARCHAR(2)
	Addr_Zip	VARCHAR(10)
	Contact_Name	VARCHAR(35)
	Contact_Phone_Main	VARCHAR(14)
	Contact_Phone_Ext	VARCHAR(20)
	Contact_Phone_Fax	VARCHAR(14)
	Contact_EMail_Address	VARCHAR(50)
	Form_1099_Required	VARCHAR(1)
	Create_Date	DATETIME
	Update_Date	DATETIME
	Active	VARCHAR(1)

tblClaims_Detail

PK	Claim_Detail_ID	COUNTER
FK1,I1	Claim_ID	INTEGER
FK2,I2	Fund_ID	INTEGER
FK3,I3	Account_Number_ID	INTEGER
FK4,I4	Object_Code_ID	INTEGER
	Amount	CURRENCY
	Create_Date	DATETIME
	Update_Date	DATETIME
I5	Program_Code_ID	INTEGER

tblClaims_Vendor

PK,FK2	Claim_ID	INTEGER
FK1,I1	**Vendor_ID**	**INTEGER**
	Create_Date	DATETIME
	Update_Date	DATETIME

tblPayables

PK	Payables_ID	COUNTER
	Payables_Date	DATETIME
	Payables_Number	VARCHAR(10)
	Vendor_Name	VARCHAR(35)
	Description	VARCHAR(75)
	Payables_Total	CURRENCY
	Void	VARCHAR(1)
	Create_Date	DATETIME
	Update_Date	DATETIME
	TransNotes	VARCHAR(255)

tblPayables_Vendor

FK2,I2	Payables_ID	INTEGER
FK1,I1	Vendor_ID	INTEGER
	Create_Date	DATETIME
	Update_Date	DATETIME

tblPayables_Detail

PK	Payables_Detail_ID	COUNTER
FK2,I2	Payables_ID	INTEGER
FK1,I1	Fund_ID	INTEGER
FK3,I3	Account_Number_ID	INTEGER
FK4,I4	Object_Code_ID	INTEGER
	Amount	CURRENCY
	Create_Date	DATETIME
	Update_Date	DATETIME

tblChecks

PK	Check_ID	COUNTER
	Check_Date	**DATETIME**
	Check_Total	**CURRENCY**
U1	Check_Number	VARCHAR(10)
FK1	Claim_ID	INTEGER
	Vendor_Name	VARCHAR(35)
	Description	VARCHAR(75)
	Cleared	**VARCHAR(1)**
	Void	**VARCHAR(1)**
	Create_Date	DATETIME
	Update_Date	DATETIME
	TransNotes	VARCHAR(255)

tblChecks_Vendor

PK,FK1,I1	Check_ID	INTEGER
FK2,I2	**Vendor_ID**	**INTEGER**
	Create_Date	DATETIME
	Update_Date	DATETIME

tblChecks_Detail

PK	Check_Detail_ID	COUNTER
FK2,I2	Check_ID	INTEGER
FK3,I3	Fund_ID	INTEGER
FK4,I4	Account_Number_ID	INTEGER
FK1,I1	Object_Code_ID	INTEGER
	Amount	CURRENCY
	Create_Date	DATETIME
	Update_Date	DATETIME
I5	Program_Code_ID	INTEGER

tblReceipts_Detail

PK,FK3	Receipt_ID	LONG
PK	Receipt_Detail_ID	COUNTER
FK1,I2	**Fund_ID**	**INTEGER**
FK2,I3	**Account_Number_ID**	**INTEGER**
	Amount	**CURRENCY**
	Create_Date	DATETIME
	Update_Date	DATETIME
I4	Program_Code_ID	INTEGER

tblReceipts

PK	Receipt_ID	COUNTER
	Receipt_Date	**DATETIME**
U1	**Receipt_Number**	**VARCHAR(10)**
	Deposit_ID	**VARCHAR(25)**
	Remitter	VARCHAR(35)
	Description	VARCHAR(75)
	Receipt_Total	CURRENCY
	Void	**VARCHAR(1)**
	Cleared	**VARCHAR(1)**
	Create_Date	DATETIME
	Update_Date	DATETIME
	TransNotes	VARCHAR(255)

tblReceipts_Remitter

PK,FK1,I1	Receipt_ID	INTEGER
FK2,I2	Remitter_ID	INTEGER
	Create_Date	DATETIME
	Update_Date	DATETIME

tblRemitter

PK	Remitter_ID	COUNTER
	Remitter_Name	**VARCHAR(35)**
	Addr_Line1	VARCHAR(35)
	Addr_Line2	VARCHAR(35)
	Addr_City	VARCHAR(25)
	Addr_State	VARCHAR(2)
	Addr_Zip	VARCHAR(10)
	Contact_Name	VARCHAR(35)
	Contact_Phone_Main	VARCHAR(14)
	Contact_Phone_Ext	VARCHAR(20)
	Contact_Phone_Fax	VARCHAR(14)
	Contact_EMail_Address	VARCHAR(50)
	Create_Date	DATETIME
	Update_Date	DATETIME
	Active	VARCHAR(1)

tblReceivables_Detail

PK	Receivables_Detail_ID	COUNTER
FK1,I1	Receivables_ID	INTEGER
FK3,I3	Fund_ID	INTEGER
FK2,I2	Account_Number_ID	INTEGER
	Amount	CURRENCY
	Create_Date	DATETIME
	Update_Date	DATETIME

tblReceivables

PK	Receivables_ID	COUNTER
	Receivables_Date	DATETIME
	Receivables_Number	VARCHAR(10)
	Remitter	VARCHAR(35)
	Description	VARCHAR(75)
	Receivables_Total	CURRENCY
	Void	VARCHAR(1)
	Create_Date	DATETIME
	Update_Date	DATETIME
	TransNotes	VARCHAR(255)

tblReceivables_Remitter

PK,FK2,I2	Receivables_ID	INTEGER
FK1,I1	Remitter_ID	INTEGER
	Create_Date	DATETIME
	Update_Date	DATETIME

tblInvestments_Detail

PK	Investments_Detail_ID	COUNTER
FK2,I2	Investment_ID	INTEGER
	Transaction_Date	DATETIME
	Transaction_Amount	CURRENCY
	Transaction_Type	VARCHAR(3)
FK1,I1	Transaction_Fund_ID	INTEGER

tblInvestments

PK	Investment_ID	COUNTER
U1	**Investment_Number**	**VARCHAR(10)**
	Investment_Type	VARCHAR(35)
	Investment_Description	VARCHAR(50)
	Maturity_Date	DATETIME
	Purchase_Amount	**CURRENCY**
	Purchase_Date	**DATETIME**
	CurrentValue_Amount	CURRENCY
	CurrentValue_Date	DATETIME
	Sold_Amount	CURRENCY
	Sold_Date	DATETIME
	Interest_Rate	REAL
FK1,I1	**Investment_Fund_ID**	**INTEGER**
	Create_Date	DATETIME
	Update_Date	DATETIME

tblDebtPayments

PK	Debt_Payment_ID	COUNTER
FK1,I1	Debt_ID	INTEGER
	Payment_Amount	CURRENCY
	Payment_Interest_Rate	REAL
	Payment_Date	DATETIME

tblDebts

PK	Debt_ID	COUNTER
	Debt_Number	VARCHAR(10)
FK1	Debt_Type_ID	INTEGER
	Debt_Description	VARCHAR(50)
	Issue_Amount	**CURRENCY**
	Issue_Interest_Rate	REAL
	Issue_Date	DATETIME
	Maturity_Date	DATETIME

tblDebtTypes

PK	DebtType_ID	COUNTER
	DebtDescription	**VARCHAR(50)**

tblEmployee

PK	Employee_ID	COUNTER
U1	Employee_Number	VARCHAR(3)
	SSN	VARCHAR(11)
	Pera_Number	VARCHAR(20)
	First_Name	**VARCHAR(15)**
	Middle_Name	VARCHAR(10)
	Last_Name	**VARCHAR(15)**
	Addr_Line1	VARCHAR(35)
	Addr_Line2	VARCHAR(35)
	Addr_City	VARCHAR(25)
	Addr_State	VARCHAR(2)
	Addr_Zip	VARCHAR(10)
	Department	VARCHAR(20)
	Gender	VARCHAR(1)
	Birth_Date	DATETIME
	Employment_Date	DATETIME
	Seperation_Date	DATETIME
	Pay_Rate_1	**CURRENCY**
	Pay_Rate_2	**CURRENCY**
	Pay_Rate_3	**CURRENCY**
	Overtime_Rate_1	**CURRENCY**
	Overtime_Rate_2	**CURRENCY**
	Overtime_Rate_3	**CURRENCY**
	Pay_Type	VARCHAR(1)
	Pay_Freq_ID	**INTEGER**
	Filing_Status_ID	**INTEGER**
	Taxable	**VARCHAR(1)**
	State	VARCHAR(2)
	State_Deductions	VARCHAR(2)
	Federal_Deductions	VARCHAR(2)
	Extra_State_Tax	CURRENCY
	Extra_Fed_Tax	CURRENCY
	Caf_Employee_Amount	CURRENCY
	Caf_Employee_Ded_Period_ID	INTEGER
	Caf_Employer_Amount	CURRENCY
	Caf_Employer_Ded_Period_ID	INTEGER
	Health_Name	VARCHAR(15)
	Health_Ded_Period_ID	INTEGER
	Health_Employee_Amount	CURRENCY
	Health_Dependant_Amount	CURRENCY
	Health_Employer_Amount	CURRENCY
	Health_Employer_Ded_Period_ID	INTEGER
	Dental_Name	VARCHAR(15)
	Dental_Ded_Period_ID	INTEGER
	Dental_Employee_Amount	CURRENCY
	Dental_Dependant_Amount	CURRENCY
	Dental_Employer_Amount	CURRENCY
	Dental_Employer_Ded_Period_ID	INTEGER
	Life_Name	VARCHAR(15)
	Life_Ded_Period_ID	INTEGER
	Life_Employee_Amount	CURRENCY
	Life_Dependant_Amount	CURRENCY
	Life_Employer_Amount	CURRENCY
	Life_Employer_Ded_Period_ID	INTEGER
	Retirement_Name	VARCHAR(12)
	Retirement_Employee_Rate	REAL
	Retirement_Employer_Rate	REAL
	Withhold_FICA	**VARCHAR(1)**
	Withhold_Medicare	**VARCHAR(1)**
	Deferred_Income	CURRENCY
	Union_Dues_Amount	CURRENCY
	Union_Dues_Ded_Period_ID	INTEGER
	Misc_1_Type	VARCHAR(10)
	Misc_1_Employee_Amount	CURRENCY
	Misc_1_Ded_Period_ID	INTEGER
	Misc_2_Type	VARCHAR(10)
	Misc_2_Employee_Amount	CURRENCY
	Misc_2_Ded_Period_ID	INTEGER
	Misc_3_Type	VARCHAR(10)
	Misc_3_Employee_Amount	**CURRENCY**
	Misc_3_Ded_Period_ID	**INTEGER**
	Employment_Type	VARCHAR(1)
	Effective_Date	DATETIME
	Filed_Employee_W5	**VARCHAR(1)**
	Filed_Spouse_W5	**VARCHAR(1)**
	Active	**VARCHAR(1)**
	Create_Date	DATETIME
	Update_Date	DATETIME
	Pay_Rate_1_Name	VARCHAR(25)
	Pay_Rate_2_Name	VARCHAR(25)
	Pay_Rate_3_Name	VARCHAR(25)
	Overtime_Rate_1_Name	VARCHAR(25)
	Overtime_Rate_2_Name	VARCHAR(25)
	Overtime_Rate_3_Name	VARCHAR(25)
	Retirement_Employer_Rate_Reg	REAL
	Retirement_Employer_Rate_Addl	REAL
	Accrue_Vacation_Flag	VARCHAR(1)
	Accrue_Vacation_Period_ID	INTEGER
	Accrue_Vacation_Balance	REAL
	Accrue_Vacation_Amount	REAL
	Accrue_Sick_Flag	VARCHAR(1)
	Accrue_Sick_Period_ID	INTEGER
	Accrue_Sick_Balance	REAL
	Accrue_Sick_Amount	REAL

tblEmployee_Distribution

PK	Distribution_ID	COUNTER
FK1,I1	Employee_ID	INTEGER
FK2,I2	Fund_ID	INTEGER
FK3,I3	Account_Number_ID	INTEGER
	Object_Code_ID	INTEGER
	Allocation_Percentage	REAL
	Create_Date	DATETIME
	Update_Date	DATETIME

tblPayroll

PK	Payroll_ID	COUNTER
	Description	VARCHAR(50)
	Payroll_Date	DATETIME
	Check_Date	DATETIME
	Posted	VARCHAR(1)
	Posting_Date	DATETIME
	Beginning_Balances	VARCHAR(1)
	Create_Date	DATETIME
	Update_Date	DATETIME
	TransNotes	VARCHAR(255)

tblPayroll_Detail

PK	Payroll_Detail_ID	COUNTER
FK1,I1	Payroll_ID	INTEGER
FK2,I2	Employee_ID	INTEGER
U1	Check_Number	VARCHAR(10)
	Record_Type	VARCHAR(1)
	Pay_Rate_1	CURRENCY
	Pay_Rate_2	CURRENCY
	Pay_Rate_3	CURRENCY
	Overtime_Rate_1	CURRENCY
	Overtime_Rate_2	CURRENCY
	Overtime_Rate_3	CURRENCY
	Pay_Type	VARCHAR(1)
	Pay_Freq_ID	INTEGER
	Filing_Status_ID	INTEGER
	Taxable	VARCHAR(1)
	State	VARCHAR(2)
	State_Deductions	VARCHAR(2)
	State_Withholding_Amount	CURRENCY
	Federal_Deductions	VARCHAR(2)
	Federal_Withholding_Amount	CURRENCY
	Extra_State_Tax	CURRENCY
	Extra_Fed_Tax	CURRENCY
	Caf_Employee_Amount	CURRENCY
	Caf_Employer_Amount	CURRENCY
	Health_Name	VARCHAR(15)
	Health_Employee_Amount	CURRENCY
	Health_Dependant_Amount	CURRENCY
	Health_Employer_Amount	CURRENCY
	Dental_Name	VARCHAR(15)
	Dental_Employee_Amount	CURRENCY
	Dental_Dependant_Amount	CURRENCY
	Dental_Employer_Amount	CURRENCY
	Life_Name	VARCHAR(15)
	Life_Employee_Amount	CURRENCY
	Life_Dependant_Amount	CURRENCY
	Life_Employer_Amount	CURRENCY
	Retirement_Name	VARCHAR(12)
	Retirement_Employee_Rate	REAL
	Retirement_Employee_Amount	CURRENCY
	Retirement_Employee_Adj_Amount	CURRENCY
	Retirement_Employer_Rate	REAL
	Withhold_FICA	VARCHAR(1)
	Withhold_Medicare	VARCHAR(1)
	Deferred_Income	CURRENCY
	Union_Dues_Amount	CURRENCY
	Filed_Employee_W5	VARCHAR(1)
	Filed_Spouse_W5	VARCHAR(1)
	Misc_1_Type	VARCHAR(10)
	Misc_1_Employee_Amount	CURRENCY
	Misc_2_Type	VARCHAR(10)
	Misc_2_Employee_Amount	CURRENCY
	Misc_3_Type	VARCHAR(10)
	Misc_3_Employee_Amount	CURRENCY
	Rate_1_Reg_Hours	REAL
	Rate_2_Reg_Hours	REAL
	Rate_3_Reg_Hours	REAL
	Rate_1_Overtime_Hours	REAL
	Rate_2_Overtime_Hours	REAL
	Rate_3_Overtime_Hours	REAL
	Create_Date	DATETIME
	Update_Date	DATETIME
	Regular_Pay_Amount	CURRENCY
	Overtime_Pay_Amount	CURRENCY
	Tips_Amount	CURRENCY
	FICA_Amount	CURRENCY
	FICA_Adj_Amount	CURRENCY
	Medicare_Amount	CURRENCY
	Medicare_Adj_Amount	CURRENCY
	EIC_Amount	CURRENCY
	Net_Pay_Amount	CURRENCY
	Pay_Rate_1_Name	VARCHAR(25)
	Pay_Rate_2_Name	VARCHAR(25)
	Pay_Rate_3_Name	VARCHAR(25)
	Overtime_Rate_1_Name	VARCHAR(25)
	Overtime_Rate_2_Name	VARCHAR(25)
	Overtime_Rate_3_Name	VARCHAR(25)
	Retirement_Employer_Rate_Reg	REAL
	Retirement_Employer_Rate_Addl	REAL
	Sick_1_Reg_Hours	REAL
	Sick_2_Reg_Hours	REAL
	Sick_3_Reg_Hours	REAL
	Sick_1_Overtime_Hours	REAL
	Sick_2_Overtime_Hours	REAL
	Sick_3_Overtime_Hours	REAL
	Current_Sick_Accrual	REAL
	Vacation_1_Reg_Hours	REAL
	Vacation_2_Reg_Hours	REAL
	Vacation_3_Reg_Hours	REAL
	Vacation_1_Overtime_Hours	REAL
	Vacation_2_Overtime_Hours	REAL
	Vacation_3_Overtime_Hours	REAL
	Current_Vacation_Accrual	REAL

tblPayroll_Distribution

PK	Payroll_Distribution_ID	COUNTER
FK1,I1	Payroll_Detail_ID	INTEGER
FK2,I2	Fund_ID	INTEGER
FK3,I3	Account_Number_ID	INTEGER
FK4,I4	Object_Code_ID	INTEGER
	Allocation_Percentage	REAL
	Create_Date	DATETIME
	Update_Date	DATETIME

tblRole_Lookup

PK,I1	Role_ID	INTEGER
	Role_Description	VARCHAR(50)

tblOfficial_Roles

I1	Official_ID	INTEGER
I2	Role_ID	INTEGER
	Role_Year	DATETIME

tblOfficials

PK,I1	Official_ID	COUNTER
	First_Name	VARCHAR(50)
	Last_Name	VARCHAR(50)
	Middle_Initial	VARCHAR(8)
	Title	VARCHAR(50)
	Address_Line1	VARCHAR(35)
	Address_Line2	VARCHAR(35)
	City	VARCHAR(25)
	State	VARCHAR(2)
	Zip	VARCHAR(10)
	Phone_Number	VARCHAR(14)
	Phone_Extension	VARCHAR(50)
	Email_Address	VARCHAR(50)
	Official_Year	DATETIME
	Role_Primary	VARCHAR(4)
	Role_Admin	VARCHAR(4)
	Role_Attorney	VARCHAR(4)
	Role_CityCouncil	VARCHAR(4)
	Role_Chair	VARCHAR(4)
	Role_ViceChair	VARCHAR(4)
	Role_Clerk	VARCHAR(4)
	Role_ElectOfficial	VARCHAR(4)
	Role_ExtAuditor	VARCHAR(4)
	Role_Finance	VARCHAR(4)
	Role_FormPreparer	VARCHAR(4)
	Role_IntAuditor	VARCHAR(4)
	Role_Mayor	VARCHAR(4)
	Role_TownSuper	VARCHAR(4)
	Role_PublicSafety	VARCHAR(4)
	Role_Treasurer	VARCHAR(4)
	Role_Other	VARCHAR(4)
	Role_Other_Desc	VARCHAR(50)

tblTax_Table

PK	Tax_Table_ID	COUNTER
U1	Tax_Year	SMALLINT
	State_Single_Step_1	CURRENCY
	State_Single_Step_2	CURRENCY
	State_Single_Step_3	CURRENCY
	State_Step1_Rate	REAL
	State_Step2_Rate	REAL
	State_Single_WH_Tax	CURRENCY
	State_Married_WH_Tax	CURRENCY
	State_Married_Step_1	CURRENCY
	State_Married_Step_2	CURRENCY
	State_Married_Step_3	CURRENCY
	Fed_Single_Step_1	CURRENCY
	Fed_Single_Step_2	CURRENCY
	Fed_Single_Step_3	CURRENCY
	Fed_Single_Step_4	CURRENCY
	Fed_Step1_Rate	REAL
	Fed_Step2_Rate	REAL
	Fed_Step3_Rate	REAL
	Fed_Single_WH_Tax	CURRENCY
	Fed_Married_WH_Tax	CURRENCY
	Fed_Married_Step_1	CURRENCY
	Fed_Married_Step_2	CURRENCY
	Fed_Married_Step_3	CURRENCY
	Fed_Married_Step_4	CURRENCY
	FICA_Employee_Rate	REAL
	FICA_Employer_Rate	REAL
	Medicare_Employee_Rate	REAL
	Medicare_Employer_Rate	REAL
	Withholding_Allowance	CURRENCY
	Create_Date	DATETIME
	Update_Date	DATETIME

tblSystem_Info

PK	System_ID	COUNTER
	Entity_Name	VARCHAR(35)
	Addr_Line1	VARCHAR(35)
	Addr_Line2	VARCHAR(35)
	Addr_City	VARCHAR(25)
	Addr_State	VARCHAR(2)
	Addr_Zip	VARCHAR(10)
	Federal_ID_Number	VARCHAR(10)
	State_ID_Number	VARCHAR(10)
	Def_Fund_ID	INTEGER
	Def_Account_Number_ID	INTEGER
	Def_Object_Code_ID	INTEGER
	Current_Year	VARCHAR(4)
	PrinterType	VARCHAR(2)
	BackupFolder	VARCHAR(100)
	Create_Date	DATETIME
	Update_Date	DATETIME
I1	OSA_Code	VARCHAR(10)

tblSys_Error_Log

PK	Error_ID	COUNTER
	Date	DATETIME
	Error_Number	VARCHAR(10)
	Error_Description	LONGCHAR
	Source_Form	VARCHAR(50)
	Source_Procedure	VARCHAR(50)
	Create_Date	DATETIME
	Update_Date	DATETIME

tblVersion

	Version_Number	**VARCHAR(9)**

tblModules

PK	Modules_ID	COUNTER
	Module_Name	**VARCHAR(25)**

ReplaceTables

PK,I1	Id	COUNTER
	TableName	VARCHAR(50)

tblTransaction_Log

PK	Transaction_Log_ID	COUNTER
	User_ID	**VARCHAR(25)**
	Action_Code	**VARCHAR(1)**
FK1,I1	Modules_ID	INTEGER
	Create_Date	DATETIME
	Additional_Details	LONGCHAR

Exhibit B - Suggested Database Diagram

CTAS version 8 (suggestions)

tblAccountNumbers

PK	Account_Number_ID	COUNTER
U1	**AccountNumber**	**VARCHAR(5)**
	AccountDescription	**VARCHAR(30)**
	Create_Date	DATETIME
	Update_Date	DATETIME

tblFunds

PK	Fund_ID	COUNTER
U1	**FundNumber**	**VARCHAR(3)**
	FundDescription	**VARCHAR(25)**
	Amount	CURRENCY
	Create_Date	DATETIME
	Update_Date	DATETIME
	Active	**VARCHAR(4)**

tblObjectCodes

PK	Object_Code_ID	COUNTER
U1	**ObjectCode**	**VARCHAR(3)**
	ObjectDescription	**VARCHAR(25)**
	Create_Date	DATETIME
	Update_Date	DATETIME

tblProgramCodes

PK	Program_Code_ID	COUNTER
	ProgramCode	**VARCHAR(3)**
	ProgramDescription	VARCHAR(25)
	Create_Date	DATETIME
	Update_Date	DATETIME

tblFunds_Annual

PK	Fund_Balance_ID	COUNTER
	Fund_ID	INTEGER
	Fiscal_Year	DATETIME
	Beginning_Balance	CURRENCY
	Active	VARCHAR(50)

tblBudget_Detail

PK	Budget_Detail_ID	COUNTER
FK1,I1	Fund_ID	INTEGER
FK2,I2	Account_Number_ID	INTEGER
	Previous_Year_Amount	CURRENCY
	Current_Year_Amount	CURRENCY
	Revised_Amount	CURRENCY
	Fiscal_Year	VARCHAR(4)
	Create_Date	DATETIME
	Update_Date	DATETIME
	Monthly	VARCHAR(1)

tblBudget_Detail_Monthly

PK	Budget_Detail_Monthly_ID	COUNTER
FK1,I1	Budget_Detail_ID	INTEGER
	Month_Index	INTEGER
	Previous_Year_Amount	CURRENCY
	Current_Year_Amount	CURRENCY
	Revised_Amount	CURRENCY

tblBudget_Object

PK,FK1,I1	Budget_Detail_ID	INTEGER
FK2,I2	Object_Code_ID	INTEGER
	Create_Date	DATETIME
	Update_Date	DATETIME

+tblDisbursements_Detail

PK	Disbursement_Detail_ID	COUNTER
FK1,I1	**Disbursement_ID**	**INTEGER**
FK3,I2	**Fund_ID**	**INTEGER**
FK2,I3	**Account_Number_ID**	**INTEGER**
FK4,I4	**Object_Code_ID**	**INTEGER**
	Amount	**CURRENCY**
	Create_Date	DATETIME
	Update_Date	DATETIME
FK5,I5	Program_Code_ID	INTEGER

+tblDisbursements

PK	Disbursement_ID	COUNTER
FK1	BankAccount_ID	INTEGER
	Vendor_Name	VARCHAR(35)
	Vendor_Addr_Line1	VARCHAR(35)
	Vendor_Addr_Line2	VARCHAR(35)
	Vendor_Addr_City	VARCHAR(25)
	Vendor_Addr_State	VARCHAR(2)
	Vendor_Addr_Zip	VARCHAR(10)
	Occurrance_Date	DATETIME
	TransNotes	VARCHAR(255)
	Create_Date	DATETIME
	Update_Date	DATETIME

+tblChecks

PK	Check_ID	COUNTER
	Check_Date	DATETIME
	-Check_Total	CURRENCY
U1	Check_Number	VARCHAR(10)
FK1	-Claim_ID	INTEGER
	-Vendor_Name	VARCHAR(35)
	Description	VARCHAR(75)
	Cleared	VARCHAR(1)
	Void	VARCHAR(1)
	Create_Date	DATETIME
	Update_Date	DATETIME
	-TransNotes	VARCHAR(255)
	+Disbursement_ID	INTEGER

tblReceipts_Detail

PK,FK3	**Receipt_ID**	**LONG**
PK	Receipt_Detail_ID	COUNTER
FK1,I2	**Fund_ID**	**INTEGER**
FK2,I3	**Account_Number_ID**	**INTEGER**
	Amount	**CURRENCY**
	Create_Date	DATETIME
	Update_Date	DATETIME
FK4,I4	Program_Code_ID	INTEGER

+tblReceipts

PK	Receipt_ID	COUNTER
U1	**Receipt_Date**	**DATETIME**
	Receipt_Number	**VARCHAR(10)**
	Deposit_ID	**VARCHAR(25)**
	Remitter	VARCHAR(35)
	Description	VARCHAR(75)
	-Receipt_Total	CURRENCY
	Void	**VARCHAR(1)**
	Cleared	**VARCHAR(1)**
	Create_Date	DATETIME
	Update_Date	DATETIME
	TransNotes	VARCHAR(255)
FK1	**+BankAccount_ID**	**INTEGER**
	+Occurrance_Date	DATETIME

tblReceipts_Remitter

PK,FK1,I1	Receipt_ID	INTEGER
FK2,I2	Remitter_ID	INTEGER
	Create_Date	DATETIME
	Update_Date	DATETIME

tblRemitter

PK	Remitter_ID	COUNTER
	Remitter_Name	**VARCHAR(35)**
	Addr_Line1	VARCHAR(35)
	Addr_Line2	VARCHAR(35)
	Addr_City	VARCHAR(25)
	Addr_State	VARCHAR(2)
	Addr_Zip	VARCHAR(10)
	Contact_Name	VARCHAR(35)
	Contact_Phone_Main	VARCHAR(14)
	Contact_Phone_Ext	VARCHAR(20)
	Contact_Phone_Fax	VARCHAR(14)
	Contact_EMail_Address	VARCHAR(50)
	Create_Date	DATETIME
	Update_Date	DATETIME
	Active	VARCHAR(1)

tblVendors

PK	Vendor_ID	COUNTER
	Vendor_Name	**VARCHAR(35)**
	Federal_Number	VARCHAR(11)
	Addr_Line1	VARCHAR(35)
	Addr_Line2	VARCHAR(35)
	Addr_City	VARCHAR(25)
	Addr_State	VARCHAR(2)
	Addr_Zip	VARCHAR(10)
	Contact_Name	VARCHAR(35)
	Contact_Phone_Main	VARCHAR(14)
	Contact_Phone_Ext	VARCHAR(20)
	Contact_Phone_Fax	VARCHAR(14)
	Contact_EMail_Address	VARCHAR(50)
	Form_1099_Required	VARCHAR(1)
	Create_Date	DATETIME
	Update_Date	DATETIME
	Active	VARCHAR(1)

***tblClaims**

PK	Claim_ID	COUNTER
FK1	**+Disbursement_ID**	**INTEGER**
	Claim_Date	**DATETIME**
U2	**Claim_Number**	**VARCHAR(5)**
	-Claim_Total	CURRENCY
	-Vendor_Name	VARCHAR(35)
	-Vendor_Addr_Line1	VARCHAR(35)
	-Vendor_Addr_Line2	VARCHAR(35)
	-Vendor_Addr_City	VARCHAR(25)
	-Vendor_Addr_State	VARCHAR(2)
	-Vendor_Addr_Zip	VARCHAR(10)
U1	-Check_Number	VARCHAR(10)
	-Check_Date	DATETIME
	-Description	VARCHAR(75)
	Approved	**VARCHAR(1)**
	Posted	**VARCHAR(1)**
	Create_Date	DATETIME
	Update_Date	DATETIME
	-Void	VARCHAR(1)
	-TransNotes	VARCHAR(255)
	Verify_By_Person	VARCHAR(40)

+tblDisbursements_Vendor

PK,FK1	Disbursement_ID	INTEGER
FK2	**Vendor_ID**	**INTEGER**
	Create_Date	DATETIME
	Update_Date	DATETIME

+tblBankAccounts

PK	BankAccount_ID	INTEGER
	Account_Number	**VARCHAR(20)**
	Account_Name	**TEXT(10)**
	IsActive	**BIT**
	Beginning_Balance	**LONG**

+tblBankAccountTransactions

PK	Transaction_ID	LONG
	Transaction_Number	**VARCHAR(20)**
	Transaction_Date	**DATETIME**
	Description	VARCHAR(100)
	Notes	VARCHAR(255)
FK1	**BankAccount_From_ID**	**INTEGER**
FK2	**BankAccount_To_ID**	**INTEGER**
	Amount	**LONG**

+tblInterestAccrual

PK	Accrual_ID	LONG
FK1	**BankAccount_ID**	**INTEGER**
	Accrual_Date	**DATETIME**
	Amount	**LONG**

+tblPayFrequencies

PK	Pay_Frequency_ID	INTEGER
	Frequency_Name	**VARCHAR(25)**

tblEmployee

PK	Employee_ID	COUNTER
U1	Employee_Number	VARCHAR(3)
	SSN	VARCHAR(11)
	Pera_Number	VARCHAR(20)
	First_Name	**VARCHAR(15)**
	Middle_Name	VARCHAR(10)
	Last_Name	**VARCHAR(15)**
	Addr_Line1	VARCHAR(35)
	Addr_Line2	VARCHAR(35)
	Addr_City	VARCHAR(25)
	Addr_State	VARCHAR(2)
	Addr_Zip	VARCHAR(10)
	Department	VARCHAR(20)
	Gender	VARCHAR(1)
	Birth_Date	DATETIME
	Employment_Date	DATETIME
	Seperation_Date	DATETIME
	-Pay_Rate_1	**CURRENCY**
	-Pay_Rate_2	**CURRENCY**
	-Pay_Rate_3	**CURRENCY**
	-Overtime_Rate_1	**CURRENCY**
	-Overtime_Rate_2	**CURRENCY**
	-Overtime_Rate_3	**CURRENCY**
	Pay_Type	VARCHAR(1)
FK1	**Pay_Freq_ID**	**INTEGER**
	Filing_Status_ID	**INTEGER**
	Taxable	**VARCHAR(1)**
	State	VARCHAR(2)
	State_Deductions	VARCHAR(2)
	Federal_Deductions	VARCHAR(2)
	Extra_State_Tax	CURRENCY
	Extra_Fed_Tax	CURRENCY
	Caf_Employee_Amount	CURRENCY
	Caf_Employee_Ded_Period_ID	INTEGER
	Caf_Employer_Amount	CURRENCY
	Caf_Employer_Ded_Period_ID	INTEGER
	Health_Name	VARCHAR(15)
	Health_Ded_Period_ID	INTEGER
	Health_Employee_Amount	CURRENCY
	Health_Dependant_Amount	CURRENCY
	Health_Employer_Amount	CURRENCY
	Health_Employer_Ded_Period_ID	INTEGER
	Dental_Name	VARCHAR(15)
	Dental_Ded_Period_ID	INTEGER
	Dental_Employee_Amount	CURRENCY
	Dental_Dependant_Amount	CURRENCY
	Dental_Employer_Amount	CURRENCY
	Dental_Employer_Ded_Period_ID	INTEGER
	Life_Name	VARCHAR(15)
	Life_Ded_Period_ID	INTEGER
	Life_Employee_Amount	CURRENCY
	Life_Dependant_Amount	CURRENCY
	Life_Employer_Amount	CURRENCY
	Life_Employer_Ded_Period_ID	INTEGER
	Retirement_Name	VARCHAR(12)
	Retirement_Employee_Rate	REAL
	Retirement_Employer_Rate	REAL
	Withhold_FICA	**VARCHAR(1)**
	Withhold_Medicare	**VARCHAR(1)**
	Deferred_Income	CURRENCY
	Union_Dues_Amount	CURRENCY
	Union_Dues_Ded_Period_ID	INTEGER
	-Misc_1_Type	VARCHAR(10)
	-Misc_1_Employee_Amount	CURRENCY
	-Misc_1_Ded_Period_ID	INTEGER
	-Misc_2_Type	VARCHAR(10)
	-Misc_2_Employee_Amount	CURRENCY
	-Misc_2_Ded_Period_ID	INTEGER
	-Misc_3_Type	VARCHAR(10)
	-Misc_3_Employee_Amount	**CURRENCY**
	-Misc_3_Ded_Period_ID	**INTEGER**
	Employment_Type	VARCHAR(1)
	Effective_Date	DATETIME
	Filed_Employee_W5	**VARCHAR(1)**
	Filed_Spouse_W5	**VARCHAR(1)**
	Active	**VARCHAR(1)**
	Create_Date	DATETIME
	Update_Date	DATETIME
	-Pay_Rate_1_Name	VARCHAR(25)
	-Pay_Rate_2_Name	VARCHAR(25)
	-Pay_Rate_3_Name	VARCHAR(25)
	-Overtime_Rate_1_Name	VARCHAR(25)
	-Overtime_Rate_2_Name	VARCHAR(25)
	-Overtime_Rate_3_Name	VARCHAR(25)
	Retirement_Employer_Rate_Reg	REAL
	Retirement_Employer_Rate_Addl	REAL
	Accrue_Vacation_Flag	VARCHAR(1)
	Accrue_Vacation_Period_ID	INTEGER
	Accrue_Vacation_Balance	REAL
	Accrue_Vacation_Amount	REAL
	Accrue_Sick_Flag	VARCHAR(1)
	Accrue_Sick_Period_ID	INTEGER
	Accrue_Sick_Balance	REAL
	Accrue_Sick_Amount	REAL

tblPayroll

PK	Payroll_ID	COUNTER
	Description	VARCHAR(50)
	Payroll_Date	DATETIME
	Check_Date	DATETIME
	Posted	VARCHAR(1)
	Posting_Date	DATETIME
	Beginning_Balances	VARCHAR(1)
	Create_Date	DATETIME
	Update_Date	DATETIME
	TransNotes	VARCHAR(255)

tblPayroll_Detail

PK	Payroll_Detail_ID	COUNTER
FK1,I1	Payroll_ID	INTEGER
FK2,I2	Employee_ID	INTEGER
U1	Check_Number	VARCHAR(10)
	Record_Type	VARCHAR(1)
	Pay_Rate_1	CURRENCY
	Pay_Rate_2	CURRENCY
	Pay_Rate_3	CURRENCY
	Overtime_Rate_1	CURRENCY
	Overtime_Rate_2	CURRENCY
	Overtime_Rate_3	CURRENCY
	Pay_Type	VARCHAR(1)
	Pay_Freq_ID	INTEGER
	Filing_Status_ID	INTEGER
	Taxable	VARCHAR(1)
	State	VARCHAR(2)
	State_Deductions	VARCHAR(2)
	State_Withholding_Amount	CURRENCY
	Federal_Deductions	VARCHAR(2)
	Federal_Withholding_Amount	CURRENCY
	Extra_State_Tax	CURRENCY
	Extra_Fed_Tax	CURRENCY
	Caf_Employee_Amount	CURRENCY
	Caf_Employer_Amount	CURRENCY
	Health_Name	VARCHAR(15)
	Health_Employee_Amount	CURRENCY
	Health_Dependant_Amount	CURRENCY
	Health_Employer_Amount	CURRENCY
	Dental_Name	VARCHAR(15)
	Dental_Employee_Amount	CURRENCY
	Dental_Dependant_Amount	CURRENCY
	Dental_Employer_Amount	CURRENCY
	Life_Name	VARCHAR(15)
	Life_Employee_Amount	CURRENCY
	Life_Dependant_Amount	CURRENCY
	Life_Employer_Amount	CURRENCY
	Retirement_Name	VARCHAR(12)
	Retirement_Employee_Rate	REAL
	Retirement_Employee_Amount	CURRENCY
	Retirement_Employee_Adj_Amount	CURRENCY
	Retirement_Employer_Rate	REAL
	Withhold_FICA	VARCHAR(1)
	Withhold_Medicare	VARCHAR(1)
	Deferred_Income	CURRENCY
	Union_Dues_Amount	CURRENCY
	Filed_Employee_W5	VARCHAR(1)
	Filed_Spouse_W5	VARCHAR(1)
	-Misc_1_Type	VARCHAR(10)
	Misc_1_Employee_Amount	CURRENCY
	Misc_2_Type	VARCHAR(10)
	Misc_2_Employee_Amount	CURRENCY
	Misc_3_Type	VARCHAR(10)
	Misc_3_Employee_Amount	CURRENCY
	Rate_1_Reg_Hours	REAL
	Rate_2_Reg_Hours	REAL
	Rate_3_Reg_Hours	REAL
	Rate_1_Overtime_Hours	REAL
	Rate_2_Overtime_Hours	REAL
	Rate_3_Overtime_Hours	REAL
	Create_Date	DATETIME
	Update_Date	DATETIME
	Regular_Pay_Amount	CURRENCY
	Overtime_Pay_Amount	CURRENCY
	Tips_Amount	CURRENCY
	FICA_Amount	CURRENCY
	FICA_Adj_Amount	CURRENCY
	Medicare_Amount	CURRENCY
	Medicare_Adj_Amount	CURRENCY
	EIC_Amount	CURRENCY
	Net_Pay_Amount	CURRENCY
	Pay_Rate_1_Name	VARCHAR(25)
	Pay_Rate_2_Name	VARCHAR(25)
	Pay_Rate_3_Name	VARCHAR(25)
	Overtime_Rate_1_Name	VARCHAR(25)
	Overtime_Rate_2_Name	VARCHAR(25)
	Overtime_Rate_3_Name	VARCHAR(25)
	Retirement_Employer_Rate_Reg	REAL
	Retirement_Employer_Rate_Addl	REAL
	Sick_1_Reg_Hours	REAL
	Sick_2_Reg_Hours	REAL
	Sick_3_Reg_Hours	REAL
	Sick_1_Overtime_Hours	REAL
	Sick_2_Overtime_Hours	REAL
	Sick_3_Overtime_Hours	REAL
	Current_Sick_Accrual	REAL
	Vacation_1_Reg_Hours	REAL
	Vacation_2_Reg_Hours	REAL
	Vacation_3_Reg_Hours	REAL
	Vacation_1_Overtime_Hours	REAL
	Vacation_2_Overtime_Hours	REAL
	Vacation_3_Overtime_Hours	REAL
	Current_Vacation_Accrual	REAL

tblTax_Table

PK	Tax_Table_ID	COUNTER
U1	Tax_Year	SMALLINT
	State_Single_Step_1	CURRENCY
	State_Single_Step_2	CURRENCY
	State_Single_Step_3	CURRENCY
	State_Step1_Rate	REAL
	State_Step2_Rate	REAL
	State_Single_WH_Tax	CURRENCY
	State_Married_WH_Tax	CURRENCY
	State_Married_Step_1	CURRENCY
	State_Married_Step_2	CURRENCY
	State_Married_Step_3	CURRENCY
	Fed_Single_Step_1	CURRENCY
	Fed_Single_Step_2	CURRENCY
	Fed_Single_Step_3	CURRENCY
	Fed_Single_Step_4	CURRENCY
	Fed_Step1_Rate	REAL
	Fed_Step2_Rate	REAL
	Fed_Step3_Rate	REAL
	Fed_Single_WH_Tax	CURRENCY
	Fed_Married_WH_Tax	CURRENCY
	Fed_Married_Step_1	CURRENCY
	Fed_Married_Step_2	CURRENCY
	Fed_Married_Step_3	CURRENCY
	Fed_Married_Step_4	CURRENCY
	FICA_Employee_Rate	REAL
	FICA_Employer_Rate	REAL
	Medicare_Employee_Rate	REAL
	Medicare_Employer_Rate	REAL
	Withholding_Allowance	CURRENCY
	Create_Date	DATETIME
	Update_Date	DATETIME

tblRole_Lookup

PK,I1	Role_ID	INTEGER
	Role_Description	VARCHAR(50)

tblOfficial_Roles

I1	Official_ID	INTEGER
I2	Role_ID	INTEGER
	Role_Year	DATETIME

tblOfficials

PK,I1	Official_ID	COUNTER
	First_Name	VARCHAR(50)
	Last_Name	VARCHAR(50)
	Middle_Initial	VARCHAR(8)
	Title	VARCHAR(50)
	Address_Line1	VARCHAR(35)
	Address_Line2	VARCHAR(35)
	City	VARCHAR(25)
	State	VARCHAR(2)
	Zip	VARCHAR(10)
	Phone_Number	VARCHAR(14)
	Phone_Extension	VARCHAR(50)
	Email_Address	VARCHAR(50)
	Official_Year	DATETIME
	Role_Primary	VARCHAR(4)
	Role_Admin	VARCHAR(4)
	Role_Attorney	VARCHAR(4)
	Role_CityCouncil	VARCHAR(4)
	Role_Chair	VARCHAR(4)
	Role_ViceChair	VARCHAR(4)
	Role_Clerk	VARCHAR(4)
	Role_ElectOfficial	VARCHAR(4)
	Role_ExtAuditor	VARCHAR(4)
	Role_Finance	VARCHAR(4)
	Role_FormPreparer	VARCHAR(4)
	Role_IntAuditor	VARCHAR(4)
	Role_Mayor	VARCHAR(4)
	Role_TownSuper	VARCHAR(4)
	Role_PublicSafety	VARCHAR(4)
	Role_Treasurer	VARCHAR(4)
	Role_Other	VARCHAR(4)
	Role_Other_Desc	VARCHAR(50)

+tblPayRateTypes

PK	PayRate_Type_ID	INTEGER
	Type_Name	**VARCHAR(25)**

+tblEmployeePayRates

PK	PayRate_ID	COUNTER
FK1	**Employee_ID**	**INTEGER**
FK2	**PayRate_Type_ID**	**INTEGER**
	Name	**VARCHAR(25)**
	Rate	**CURRENCY**
	Create_Date	**DATETIME**
	Update_Date	**DATETIME**

tblInvestments_Detail

PK	Investments_Detail_ID	COUNTER
FK2,I2	Investment_ID	INTEGER
	Transaction_Date	DATETIME
	Transaction_Amount	CURRENCY
	Transaction_Type	VARCHAR(3)
FK1,I1	Transaction_Fund_ID	INTEGER

tblInvestments

PK	Investment_ID	COUNTER
U1	**Investment_Number**	**VARCHAR(10)**
	Investment_Type	VARCHAR(35)
	Investment_Description	VARCHAR(50)
	Maturity_Date	DATETIME
	Purchase_Amount	**CURRENCY**
	Purchase_Date	**DATETIME**
	CurrentValue_Amount	CURRENCY
	CurrentValue_Date	DATETIME
	Sold_Amount	CURRENCY
	Sold_Date	DATETIME
	Interest_Rate	REAL
FK1,I1	**Investment_Fund_ID**	**INTEGER**
	Create_Date	DATETIME
	Update_Date	DATETIME

+tblDeductionPeriods

PK	Deduction_Period_ID	INTEGER
	Period_Name	**VARCHAR(30)**

+tblEmployeeDeductions

PK	EmployeeDeduction_ID	COUNTER
FK1	**Employee_ID**	**INTEGER**
FK2	**Deduction_Period_ID**	**INTEGER**
	Type	**VARCHAR(10)**
	Amount	**CURRENCY**
	Create_Date	**DATETIME**
	Update_Date	**DATETIME**

tblDebtPayments

PK	Debt_Payment_ID	COUNTER
FK1,I1	Debt_ID	INTEGER
	Payment_Amount	CURRENCY
	Payment_Interest_Rate	REAL
	Payment_Date	DATETIME

tblDebts

PK	Debt_ID	COUNTER
	Debt_Number	VARCHAR(10)
FK1	Debt_Type_ID	INTEGER
	Debt_Description	VARCHAR(50)
	Issue_Amount	**CURRENCY**
	Issue_Interest_Rate	REAL
	Issue_Date	DATETIME
	Maturity_Date	DATETIME

tblDebtTypes

PK	DebtType_ID	COUNTER
	DebtDescription	**VARCHAR(50)**

tblEmployee_Distribution

PK	Distribution_ID	COUNTER
FK1,I1	Employee_ID	INTEGER
FK2,I2	Fund_ID	INTEGER
FK3,I3	Account_Number_ID	INTEGER
	Object_Code_ID	INTEGER
	Allocation_Percentage	REAL
	Create_Date	DATETIME
	Update_Date	DATETIME

tblPayroll_Distribution

PK	Payroll_Distribution_ID	COUNTER
FK1,I1	Payroll_Detail_ID	INTEGER
FK2,I2	Fund_ID	INTEGER
FK3,I3	Account_Number_ID	INTEGER
FK4,I4	Object_Code_ID	INTEGER
	Allocation_Percentage	REAL
	Create_Date	DATETIME
	Update_Date	DATETIME

tblSystem_Info

PK	System_ID	COUNTER
	Entity_Name	VARCHAR(35)
	Addr_Line1	VARCHAR(35)
	Addr_Line2	VARCHAR(35)
	Addr_City	VARCHAR(25)
	Addr_State	VARCHAR(2)
	Addr_Zip	VARCHAR(10)
	Federal_ID_Number	VARCHAR(10)
	State_ID_Number	VARCHAR(10)
	Def_Fund_ID	INTEGER
	Def_Account_Number_ID	INTEGER
	Def_Object_Code_ID	INTEGER
	Current_Year	VARCHAR(4)
	PrinterType	VARCHAR(2)
	BackupFolder	VARCHAR(100)
	Create_Date	DATETIME
	Update_Date	DATETIME
I1	OSA_Code	VARCHAR(10)

tblSys_Error_Log

PK	Error_ID	COUNTER
	Date	DATETIME
	Error_Number	VARCHAR(10)
	Error_Description	LONGCHAR
	Source_Form	VARCHAR(50)
	Source_Procedure	VARCHAR(50)
	Create_Date	DATETIME
	Update_Date	DATETIME

tblVersion

	Version_Number	**VARCHAR(9)**

tblModules

PK	Modules_ID	COUNTER
	Module_Name	**VARCHAR(25)**

ReplaceTables

PK,I1	Id	COUNTER
	TableName	VARCHAR(50)

tblTransaction_Log

PK	Transaction_Log_ID	COUNTER
	User_ID	**VARCHAR(25)**
	Action_Code	**VARCHAR(1)**
FK1,I1	Modules_ID	INTEGER
	Create_Date	DATETIME
	Additional_Details	LONGCHAR

Key for Updates

- New tables are shown in green and have names beginning with a '+'.
- Changed tables are shown in orange and have names beginning with a '*'.
- New columns have names beginning with a '+'.
- Columns to be removed have names beginning with a '-'.
- Tables removed are not shown; compare to version 7.14 diagram.

Exhibit C
Account Questions - Funds

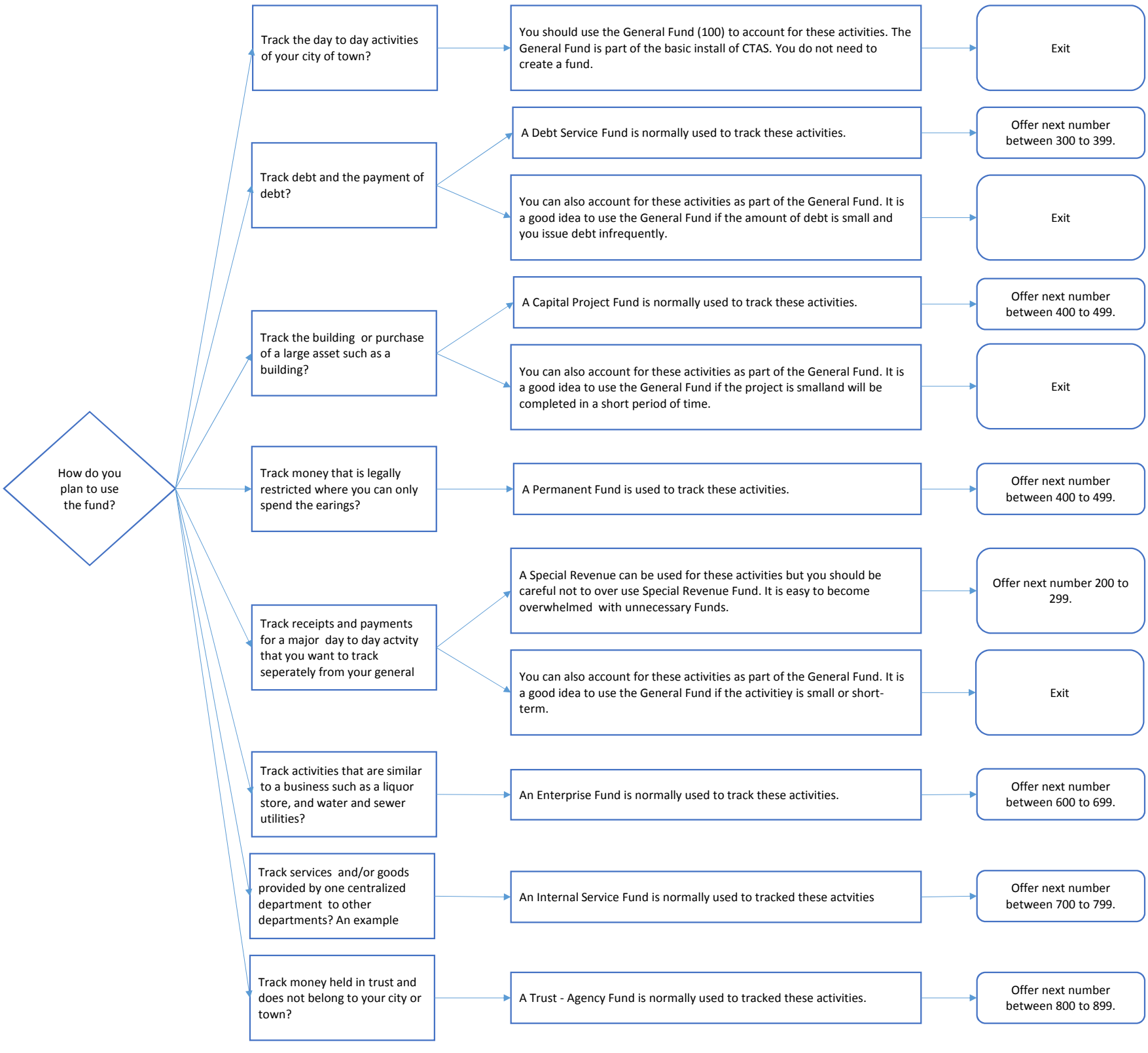

Exhibit C
Account Questions - Account Codes

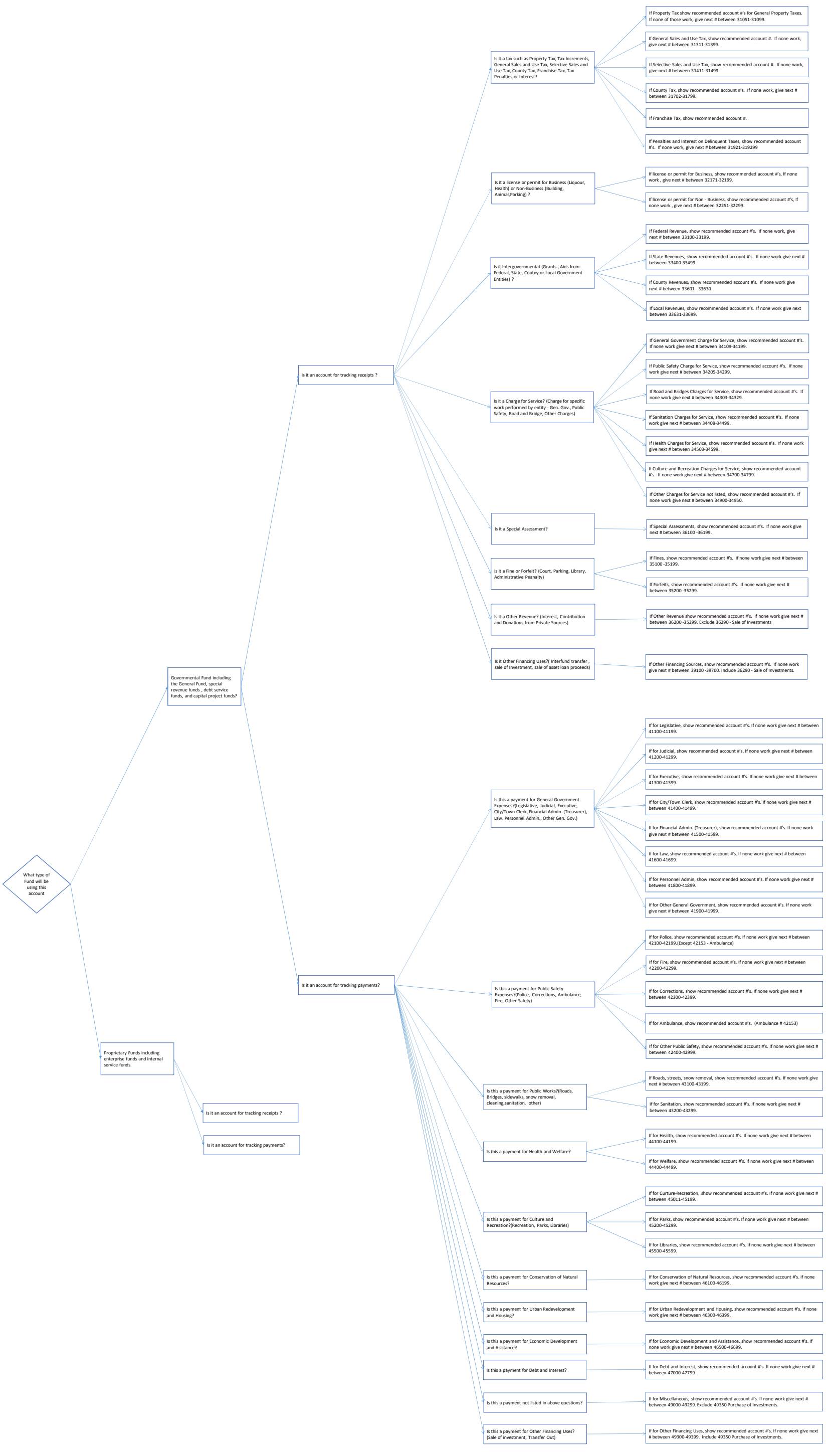

Exhibit C
Account Questions - Object Codes

Is the object code for a receipt or payment?

- Receipt
  - If Receipt , state "Receipts do no contain Objects Codes".
- Payment
  - Is the payment for Personal Services? (Wages, retirement, insurance)
    - Wages and Salaries, show recommended Object Codes. If none work show next # 106-109.
    - Other pay, show recommended Object Codes. If none work show next # 112-119.
    - Employer Contributions for Retirement , show recommended Object Codes. If none work show next # 125-129.
    - Employer Paid Insurance, show recommended Object Codes. If none work show next # 135-139.
    - Unemployment Compensation, show recommended Object Codes. If none work show next # 143-149.
    - Worker's Compensation, show recommended Object Codes. If none work show next # 153-159.
    - Liability Insurance for Employees, show recommended Object Codes. If none work show next # 160-170.
  - Is the payment for Supplies? (Office, operating, repair)
    - Office Supplies, show recommended Object Codes. If none work show next # 208-209.
    - Operating Supplies, show recommended Object Codes. If none work show next # 217-219.
    - Repair and Maintenance Supplies, show recommended Object Codes. If none work show next # 228-229.
    - Small Tools and Minor Equipment, show recommended Object Codes. If none work show next # 240-249.
    - Merchandise for Resale, show recommended Object Codes. If none work show next # 259 - 299.
  - Is the payment for Services and Charges? (Professional, Comm., Advertising)
    - Professional Services, show recommended Object Codes. If none work show next # 310 - 319.
    - Communication, show recommended Object Codes. If none work show next # 325 - 329.
    - Transportation, show recommended Object Codes. If none work show next # 334 - 339.
    - Advertising, show recommended Object Codes. If none work show next # 343 - 349.
    - Printing and Binding, show recommended Object Codes. If none work show next # 354 - 359.
    - Insurance, show recommended Object Codes. If none work show next # 365 - 369.
    - Utility Services, show recommended Object Codes. If none work show next # 386 - 389.
    - Repairs and Maintenance--Contractual, show recommended Object Codes. If none work show next # 405 - 409.
    - Rentals, show recommended Object Codes. If none work show next # 418 - 419.
  - Is the payment for Depreciation?
    - Depreciation, show Object Code #420.
  - Is the payment not listed above? (Miscellaneous)
    - Miscellaneous, show recommended Object Codes. If none work show next # 430 - 499.
  - Is the payment for a Capital Outlay purchase? (Something that should have a life longer than a year.)
    - Capital Outlay, show recommended Object Codes. If none work show next # 500 - 599.
  - Is the payment for Debt or Interest?
    - Capital Outlay, show recommended Object Codes. If none work show next # 600 - 699.
  - Is the payment for Other Financing Uses? (Transfers, investment purchased, refunds)
    - Other Financing Uses, show recommended Object Codes. If none work show next # 700 - 899.

Exhibit D - Chart of Accounts
Funds

Numbers	Fund Type	Name/Descriptions	Restricted	Reserved	Predefined	Recommended
0 - 99	NA	NA	x			
100	General Fund	General Fund			x	
101 - 199	NA	NA	x			
200	Special Revenue Fund	Other				
201	Special Revenue Fund	Road and Bridge				x
202	Special Revenue Fund	Federal Community Development Block Grants				x
203-210	Special Revenue Fund	Other Federal Programs				
211	Special Revenue Fund	Library				x
212	Special Revenue Fund	Municipal State Aid Street Maintenance (Optional)				x
213	Special Revenue Fund	Public Housing (Optional)				x
224	Special Revenue Fund	Shade Tree Disease Control (Optional)				x
225-299	Special Revenue Fund	Other				
300	Debt Service Fund	Other				
301-350	Debt Service Fund	General Debt Service (Identify)				
351-375	Debt Service Fund	Debt Service for Special Issues (e.g. State Aid Streets)				
376-399	Debt Service Fund	Tax Increment Debt Service (Identify)				
400	Capital Projects Fund	Other				
401	Capital Projects Fund	General Capital Projects				x
402	Capital Projects Fund	Municipal State Aid Streets - Construction				x
403	Capital Projects Fund	Open Spaces Acquisition (Optional)				x
404	Capital Projects Fund	Park Acquisition and Development (Optional)				x
405	Capital Projects Fund	Tax Increment Financing Projects				x
406-499	Capital Projects Fund	Other				
500	Permanent Funds	Other				
501	Permanent Funds	Perpetual Care				x
502-549	Permanent Funds	Other				
550-599	TBD	TBD	TBD		TBD	TBD
600	Enterprise Fund	Other				
601	Enterprise Fund	Water				x
602	Enterprise Fund	Sewage Collection and Disposal				x
603	Enterprise Fund	Refuse or Garbage Collection				x
604	Enterprise Fund	Electric				x
605	Enterprise Fund	Gas				x
606	Enterprise Fund	Heat				x
607	Enterprise Fund	Hospital				x
608	Enterprise Fund	Nursing Home				x
609	Enterprise Fund	Municipal Liquor Store				x
610	Enterprise Fund	Transit System				x
611	Enterprise Fund	Parking Lots				x
612	Enterprise Fund	Airport				x
613	Enterprise Fund	Golf Course				x
614	Enterprise Fund	Cable Television				x
615	Enterprise Fund	Arena				x
616	Enterprise Fund	Swimming Pool				x
617-650	Enterprise Fund	Other Recreational Facilities (Identify)				
651-699	Enterprise Fund	Other				
700	Internal Service Fund	Other				
701	Internal Service Fund	Central Garbage and Equipment				x
702	Internal Service Fund	Central Services				x
703-799	Internal Service Fund	Other				
800-859	Fiduciary Fund	Other				
860-870	Fiduciary Fund	Pension Fund (Identify)				

TBD - To be determined before January 1, 2014

If an "x" is marked in one of the following columns, the Fund should be coded to meet the indicated requirement. Otherwise the Fund is available to be used for that fund type. The status of Funds are tentative and will be finalized by January 1, 2014.

Restricted - Shall not be used.
Reserved - Shall be reserved for use by the Office of the State Auditor
Predefined - Shall not be changed.
Recommended - Recommended but can be changed.

Exhibit D - Chart of Accounts
Account Numbers

Numbers	Account Number Type	Level 1 Grouping	Level 2 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
0-30999	NA	NA	NA		x				
31000	Revenues	Taxes			x				
31001-31009	Revenues	Taxes	Property Taxes						
31010	Revenues	Taxes	Property Taxes	Current Ad Valorem Taxes			x		
31011-31019	Revenues	Taxes	Property Taxes						
31020	Revenues	Taxes	Property Taxes	Deliquent Ad Valorem Taxes			x		
31021-31029	Revenues	Taxes	Property Taxes						
31030	Revenues	Taxes	Property Taxes	Mobile Home Tax			x		
31031-31039	Revenues	Taxes	Property Taxes						
31040	Revenues	Taxes	Property Taxes	Fiscal Disparities			x		
31041-31049	Revenues	Taxes	Property Taxes						
31050	Revenues	Taxes	Property Taxes	Tax Increments			x		
31051-31299	Revenues	Taxes	Property Taxes						
31300	Revenues	Taxes	General Sales and Use Taxes		x				
31301-31009	Revenues	Taxes	General Sales and Use Taxes						
31310	Revenues	Taxes	General Sales and Use Taxes	City Sales Taxes			x		
31311-31399	Revenues	Taxes	General Sales and Use Taxes						
31400	Revenues	Taxes	Selective Sales and Use Taxes		x				
31401-31409	Revenues	Taxes	Selective Sales and Use Taxes						
31410	Revenues	Taxes	Selective Sales and Use Taxes	Hotel-Motel Tax			x		
31411-31699	Revenues	Taxes	Selective Sales and Use Taxes						
31700	Revenues	Taxes	Taxes Imposed and Approtioned by the Counties		x				
31701	Revenues	Taxes	Taxes Imposed and Approtioned by the Counties	Gravel Tax			x		
31800	Revenues	Taxes	Other Taxes	Other Taxes					
31810	Revenues	Taxes	Other Taxes	Franchise Taxes			x		
31900	Revenues	Taxes	Other Taxes	Penalties and Interest on Delinquent Taxes					
31910	Revenues	Taxes	Other Taxes	Penalties and Interest on Ad valorem Taxes					
31920	Revenues	Taxes	Other Taxes	Forfeited Tax Sale Apportionments					
32000	Revenues	Licenses and Permits			x				
32100	Revenues	Licenses and Permits	Business	Business Licenses and Permits					
32110	Revenues	Licenses and Permits	Business	Alcoholic Beverages					
32120	Revenues	Licenses and Permits	Business	Health					
32150	Revenues	Licenses and Permits	Business	Public Utilities					
32160	Revenues	Licenses and Permits	Business	Professional and Occupational					
32170	Revenues	Licenses and Permits	Business	Amusements					
32180-32199	Revenues	Licenses and Permits	Business	Other Business Licenses and Permits					
32200	Revenues	Licenses and Permits	Non-Business	Non-Business Licenses and Permits					
32210	Revenues	Licenses and Permits	Non-Business	Building Permits.(Excludes surcharge)					
32220	Revenues	Licenses and Permits	Non-Business	Gas Installation Permits					
32230	Revenues	Licenses and Permits	Non-Business	Plumbing Connection Permits					
32240	Revenues	Licenses and Permits	Non-Business	Animal Licenses					
32250	Revenues	Licenses and Permits	Non-Business	Parking Permits					
32260-32299	Revenues	Licenses and Permits	Non-Business	Other Non-Business Licenses and Permits					
33000	Revenues	Intergovernmental Revenues			x				
33001-33099	Revenues	Intergovernmental Revenues	Federal	Other					
33100-33119	Revenues	Intergovernmental Revenues	Federal	Federal Grants and Aids					
33120	Revenues	Intergovernmental Revenues	Federal	Federal Grants - CETA			x		
33121-33129	Revenues	Intergovernmental Revenues	Federal	Other					
33130	Revenues	Intergovernmental Revenues	Federal	Community Development Block Grants			x		
33131-33139	Revenues	Intergovernmental Revenues	Federal	Other					
33140	Revenues	Intergovernmental Revenues	Federal	Environmental Development Act.			x		
33141-33149	Revenues	Intergovernmental Revenues	Federal	Other					
33150	Revenues	Intergovernmental Revenues	Federal	Emergency Preparedness			x		
33151-33159	Revenues	Intergovernmental Revenues	Federal	Other					
33160	Revenues	Intergovernmental Revenues	Federal	Federal Payments in Lieu of Taxes			x		
33161-33169	Revenues	Intergovernmental Revenues	Federal	Other					
33170	Revenues	Intergovernmental Revenues	Federal	Federal Grants - Other (identify)			x		
33171-33399	Revenues	Intergovernmental Revenues	Federal	Other					
33400	Revenues	Intergovernmental Revenues	State	State Grants and Aids					
33401	Revenues	Intergovernmental Revenues	State	Local Government Aid			x		
33402	Revenues	Intergovernmental Revenues	State	Homestead and Agricultural Credit Aid (HACA)			x		
33403	Revenues	Intergovernmental Revenues	State	Mobile Home Homestead Credit			x		
33404	Revenues	Intergovernmental Revenues	State	Attached Machinery Aid			x		
33405	Revenues	Intergovernmental Revenues	State	Taconite Production Aid			x		
33406	Revenues	Intergovernmental Revenues	State	Taconite Homestead Credit			x		

Exhibit D - Chart of Accounts
Account Numbers

Numbers	Account Number Type	Level 1 Grouping	Level 2 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
33407	Revenues	Intergovernmental Revenues	State	Taconite Mobile Home Homestead Credit			x		
33408	Revenues	Intergovernmental Revenues	State	Taconite Municipal Aid			x		
33409	Revenues	Intergovernmental Revenues	State	Wetlands Credit			x		
33410	Revenues	Intergovernmental Revenues	State	Wetlands Reimbursement			x		
33411	Revenues	Intergovernmental Revenues	State	Native Prairie Credit			x		
33412	Revenues	Intergovernmental Revenues	State	Native Prairie Reimbursement			x		
33413	Revenues	Intergovernmental Revenues	State	Reduced Assessment Credit			x		
33414	Revenues	Intergovernmental Revenues	State	Transmission Line Credit			x		
33415	Revenues	Intergovernmental Revenues	State	Pollution Control Agency Grants			x		
33416	Revenues	Intergovernmental Revenues	State	Police Training Reimbursement			x		
33417	Revenues	Intergovernmental Revenues	State	Shade Tree Disease Control Grants			x		
33418	Revenues	Intergovernmental Revenues	State	Municipal State Aid for Streets - Maintenance (Gas Tax, Road Allotment)			x		
33419	Revenues	Intergovernmental Revenues	State	Municipal State Aid for Streets - Construction			x		
33420	Revenues	Intergovernmental Revenues	State	Insurance Premium Tax - Fire			x		
33421	Revenues	Intergovernmental Revenues	State	Insurance Premium Tax -Police			x		
33422-33424	Revenues	Intergovernmental Revenues	State	Other					
33425	Revenues	Intergovernmental Revenues	State	Residential Market Value Credit			x		
33426	Revenues	Intergovernmental Revenues	State	Agricultural Market Value Credit			x		
33427	Revenues	Intergovernmental Revenues	State	Manufactured Home Market Balue Credit			x		
33428	Revenues	Intergovernmental Revenues	State	State - Payments in Lieu of Taxes			x		
33429	Revenues	Intergovernmental Revenues	State	State - P.E.R.A. Aid			x		
33430	Revenues	Intergovernmental Revenues	State	Disparity Reduction Aid			x		
33431-33439	Revenues	Intergovernmental Revenues	State	Other					
33440	Revenues	Intergovernmental Revenues	State	Other State Grants and Aids (Identify)					
33441-33599	Revenues	Intergovernmental Revenues	State	Other					
33600	Revenues	Intergovernmental Revenues	Local	Grants and Aids From Local Governmental Units			x		
33610	Revenues	Intergovernmental Revenues	Local	County Grants and Aids for Highways			x		
33620	Revenues	Intergovernmental Revenues	Local	Other County Grants and Aids					
33630	Revenues	Intergovernmental Revenues	Local	Iron Range Resource and Rehibilitation Grants (IRRRB)			x		
33640-33699	Revenues	Intergovernmental Revenues	Local	Grants and Aids From Other Local Governments (Identify)					
33700-33999	Revenues	Intergovernmental Revenues	Local	Other					
34000	Revenues	Charges for Services			x				
34001-34099	Revenues	Charges for Services	Other Charges	Other					
34100	Revenues	Charges for Services	General Government	Other					
34101	Revenues	Charges for Services	General Government	City/Town Hall Rent				x	
34102	Revenues	Charges for Services	General Government	Recording of Legal Instruments Zoning and Subdivisions Fee				x	
34103	Revenues	Charges for Services	General Government	Zoing and Subdivision Fees				x	
34104	Revenues	Charges for Services	General Government	Plan Checking Fees				x	
34105	Revenues	Charges for Services	General Government	Sale of Maps and Publications				x	
34106	Revenues	Charges for Services	General Government	Commissions on License Sales				x	
34107	Revenues	Charges for Services	General Government	Assessment Searches				x	
34108	Revenues	Charges for Services	General Government	Administrative Charges to Other Funds				x	
34109-34199	Revenues	Charges for Services	General Government	Other General Government (Identify)					
34200	Revenues	Charges for Services	Public Safety	Other					
34201	Revenues	Charges for Services	Public Safety	Special Police Services				x	
34202	Revenues	Charges for Services	Public Safety	Special Fire Protection Services				x	
34203	Revenues	Charges for Services	Public Safety	Accident Reports				x	
34204	Revenues	Charges for Services	Public Safety	Protective Inspection Fees				x	
34205	Revenues	Charges for Services	Public Safety	Ambulance Revenues				x	
34206-34299	Revenues	Charges for Services	Public Safety	Other Public Safety (Identify)					
34300	Revenues	Charges for Services	Highways and Streets (Road and Bridges)	Other					
34301	Revenues	Charges for Services	Highways and Streets (Road and Bridges)	Street, Sidewalk and Curb Repair Fees				x	
34302	Revenues	Charges for Services	Highways and Streets (Road and Bridges)	Parking Meters				x	
34303-34329	Revenues	Charges for Services	Highways and Streets (Road and Bridges)	Other Highways and Streets (Idenfify)					
34330-34399	Revenues	Charges for Services	Highways and Streets (Road and Bridges)	Other					
34400	Revenues	Charges for Services	Sanitation	Other					
34401	Revenues	Charges for Services	Sanitation	Sewerage Charges				x	
34402	Revenues	Charges for Services	Sanitation	Street Sanitation Charges				x	
34403	Revenues	Charges for Services	Sanitation	Refuse Collection Charges				x	
34404	Revenues	Charges for Services	Sanitation	Sale of Sewerage Sludge				x	
34405	Revenues	Charges for Services	Sanitation	Weed Cleaning and Removal Charges				x	
34406	Revenues	Charges for Services	Sanitation	Removal of Dead Animals				x	
34407	Revenues	Charges for Services	Sanitation	Sewer Availability Charge				x	
34408-34499	Revenues	Charges for Services	Sanitation	Other Sanitation Department (Identify)					
34500	Revenues	Charges for Services	Health	Other					

Exhibit D - Chart of Accounts
Account Numbers

Numbers	Account Number Type	Level 1 Grouping	Level 2 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
34501	Revenues	Charges for Services	Health	Vital Statistics				x	
34502	Revenues	Charges for Services	Health	Health Inspection Fees				x	
34503-34599	Revenues	Charges for Services	Health	Other Health Department (Identify)					
34600-34699	Revenues	Charges for Services	Health	Other					
34700	Revenues	Charges for Services	Culture and Recreation	Other					
34701-34709	Revenues	Charges for Services	Culture and Recreation	Other					
34710	Revenues	Charges for Services	Culture and Recreation	Golf Fees				x	
34711-34719	Revenues	Charges for Services	Culture and Recreation	Other					
34720	Revenues	Charges for Services	Culture and Recreation	Swimming Pool Fees				x	
34721-34729	Revenues	Charges for Services	Culture and Recreation	Other					
34730	Revenues	Charges for Services	Culture and Recreation	Playground Fees				x	
34731-34739	Revenues	Charges for Services	Culture and Recreation	Other					
34740	Revenues	Charges for Services	Culture and Recreation	Park and Recreation Concessions				x	
34741-34749	Revenues	Charges for Services	Culture and Recreation	Other					
34750	Revenues	Charges for Services	Culture and Recreation	Auditorium Use Fees				x	
34751-34759	Revenues	Charges for Services	Culture and Recreation	Other					
34760	Revenues	Charges for Services	Culture and Recreation	Library Use Fees (Not Fines)				x	
34761-34769	Revenues	Charges for Services	Culture and Recreation	Other					
34770	Revenues	Charges for Services	Culture and Recreation	Zoo Charges				x	
34771-34779	Revenues	Charges for Services	Culture and Recreation	Other					
34780	Revenues	Charges for Services	Culture and Recreation	Park Fees				x	
34781-34789	Revenues	Charges for Services	Culture and Recreation	Other					
34790-34799	Revenues	Charges for Services	Culture and Recreation	Other Culture-Recreation (Identify)					
34800-34899	Revenues	Charges for Services	Culture and Recreation	Other					
34900	Revenues	Charges for Services	Other Charges	Other					
34901-34909	Revenues	Charges for Services	Other Charges	Other					
34910	Revenues	Charges for Services	Other Charges	Transit Revenues				x	
34911-34919	Revenues	Charges for Services	Other Charges	Other					
34920	Revenues	Charges for Services	Other Charges	Airport Revenues				x	
34921-34929	Revenues	Charges for Services	Other Charges	Other					
34930	Revenues	Charges for Services	Other Charges	Parking Lot Revenues				x	
34931-34939	Revenues	Charges for Services	Other Charges	Other					
34940	Revenues	Charges for Services	Other Charges	Cemetery Revenues				x	
34941-34949	Revenues	Charges for Services	Other Charges	Other					
34950	Revenues	Charges for Services	Other Charges	Other (Identify)					
34951-34999	Revenues	Charges for Services	Other Charges	Other					
35000	Revenues	Fines and Forfeits			x				
35001-35099	Revenues	Fines and Forfeits	Fines	Other					
35100	Revenues	Fines and Forfeits	Fines	Fines				x	
35101	Revenues	Fines and Forfeits	Fines	Court Fines				x	
35102	Revenues	Fines and Forfeits	Fines	Parking Fines				x	
35103	Revenues	Fines and Forfeits	Fines	Library Fines				x	
35104	Revenues	Fines and Forfeits	Fines	Other Fines					
35105	Revenues	Fines and Forfeits	Fines	Administrative Fines (Peanalties)			x		
35106-35199	Revenues	Fines and Forfeits	Fines	Other					
35200	Revenues	Fines and Forfeits	Forfeits	Other					
35201-35999	Revenues	Fines and Forfeits	Forfeits	Other					
36000	Revenues	Special Assessments			x				
35600-35699	Revenues	Special Assessments		Other					
36100	Revenues	Special Assessments		Other					
36101	Revenues	Special Assessments		Principal			x		
36102	Revenues	Special Assessments		Penalties and Interest on Ad valorem Taxes			x		
36103-36199	Revenues	Special Assessments		Other					
36200	Revenues	Miscellaneous			x				
36201-36209	Revenues	Miscellaneous		Other					
36210	Revenues	Miscellaneous		Interest Earning			x		
36211-36212	Revenues	Miscellaneous		Other					
36213	Revenues	Miscellaneous		Net Increase (Decrease) in the Fair Value of Investments			x		
36214-36219	Revenues	Miscellaneous		Other					
36220	Revenues	Miscellaneous		Rents and Royalties			x		
36221-36229	Revenues	Miscellaneous		Other					
36230	Revenues	Miscellaneous		Contributions and Donations from Private Sources			x		
36231-36289	Revenues	Miscellaneous		Other					
36290	Revenues	Miscellaneous	Supplemental Accounts	Sale of Investment			x		
36291-36999	Revenues	Miscellaneous		Other					

Exhibit D - Chart of Accounts
Account Numbers

Numbers	Account Number Type	Level 1 Grouping	Level 2 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
37000	Revenues	Proprietary Fund Revenues			x				
37001-37099	Revenues	Proprietary Fund Revenues	Water Utility	Other					
37100	Revenues	Proprietary Fund Revenues	Water Utility	Other					
37101-37109	Revenues	Proprietary Fund Revenues	Water Utility	Other					
37110	Revenues	Proprietary Fund Revenues	Water Utility	Rate Class I				x	
37111-37119	Revenues	Proprietary Fund Revenues	Water Utility	Other					
37120	Revenues	Proprietary Fund Revenues	Water Utility	Rate Class II				x	
37121-37129	Revenues	Proprietary Fund Revenues	Water Utility	Other					
37130	Revenues	Proprietary Fund Revenues	Water Utility	Rate Class III				x	
37131-37139	Revenues	Proprietary Fund Revenues	Water Utility	Other					
37140	Revenues	Proprietary Fund Revenues	Water Utility	Rave Class IV				x	
37141-37149	Revenues	Proprietary Fund Revenues	Water Utility	Other					
37150	Revenues	Proprietary Fund Revenues	Water Utility	Connection/Reconnection Fees				x	
37151-37159	Revenues	Proprietary Fund Revenues	Water Utility	Other					
37160	Revenues	Proprietary Fund Revenues	Water Utility	Penalties and Forfeited Discounts				x	
37161-37169	Revenues	Proprietary Fund Revenues	Water Utility	Other					
37170	Revenues	Proprietary Fund Revenues	Water Utility	Other					
37171-37199	Revenues	Proprietary Fund Revenues	Water Utility	Other					
37200	Revenues	Proprietary Fund Revenues	Sewer Utility	Other					
37201-37209	Revenues	Proprietary Fund Revenues	Sewer Utility	Other					
37210	Revenues	Proprietary Fund Revenues	Sewer Utility	Rate Class I				x	
37211-37219	Revenues	Proprietary Fund Revenues	Sewer Utility	Other					
37220	Revenues	Proprietary Fund Revenues	Sewer Utility	Rate Class II				x	
37221-37229	Revenues	Proprietary Fund Revenues	Sewer Utility	Other					
37230	Revenues	Proprietary Fund Revenues	Sewer Utility	Rate Class III				x	
37231-37239	Revenues	Proprietary Fund Revenues	Sewer Utility	Other					
37240	Revenues	Proprietary Fund Revenues	Sewer Utility	Rave Class IV				x	
37241-37249	Revenues	Proprietary Fund Revenues	Sewer Utility	Other					
37250	Revenues	Proprietary Fund Revenues	Sewer Utility	Connection/Reconnection Fees				x	
37251-37259	Revenues	Proprietary Fund Revenues	Sewer Utility	Other					
37260	Revenues	Proprietary Fund Revenues	Sewer Utility	Penalties and Forfeited Discounts				x	
37261-37269	Revenues	Proprietary Fund Revenues	Sewer Utility	Other					
37270	Revenues	Proprietary Fund Revenues	Sewer Utility	Other					
37271-37299	Revenues	Proprietary Fund Revenues	Sewer Utility	Other					
37300	Revenues	Proprietary Fund Revenues	Refuse Utility	Other					
37301-37309	Revenues	Proprietary Fund Revenues	Refuse Utility	Other					
37310	Revenues	Proprietary Fund Revenues	Refuse Utility	Customer Charges				x	
37311-37319	Revenues	Proprietary Fund Revenues	Refuse Utility	Other					
37320	Revenues	Proprietary Fund Revenues	Refuse Utility	Other					
37321-37399	Revenues	Proprietary Fund Revenues	Refuse Utility	Other					
37400	Revenues	Proprietary Fund Revenues	Electricity Utility	Other					
37401-37409	Revenues	Proprietary Fund Revenues	Electricity Utility	Other					
37410	Revenues	Proprietary Fund Revenues	Electricity Utility	Rate Class I				x	
37411-37419	Revenues	Proprietary Fund Revenues	Electricity Utility	Other					
37420	Revenues	Proprietary Fund Revenues	Electricity Utility	Rate Class II				x	
37421-37429	Revenues	Proprietary Fund Revenues	Electricity Utility	Other					
37430	Revenues	Proprietary Fund Revenues	Electricity Utility	Rate Class III				x	
37431-37439	Revenues	Proprietary Fund Revenues	Electricity Utility	Other					
37440	Revenues	Proprietary Fund Revenues	Electricity Utility	Rave Class IV				x	
37441-37449	Revenues	Proprietary Fund Revenues	Electricity Utility	Other					
37450	Revenues	Proprietary Fund Revenues	Electricity Utility	Connection/Reconnection Fees				x	
37451-37459	Revenues	Proprietary Fund Revenues	Electricity Utility	Other					
37460	Revenues	Proprietary Fund Revenues	Electricity Utility	Penalties and Forfeited Discounts				x	
37461-37469	Revenues	Proprietary Fund Revenues	Electricity Utility	Other					
37470	Revenues	Proprietary Fund Revenues	Electricity Utility	Other					
37471-37499	Revenues	Proprietary Fund Revenues	Electricity Utility	Other					
37500	Revenues	Proprietary Fund Revenues	Gas Utility	Other					
37501-37509	Revenues	Proprietary Fund Revenues	Gas Utility	Other					
37510	Revenues	Proprietary Fund Revenues	Gas Utility	Rate Class I				x	
37511-37519	Revenues	Proprietary Fund Revenues	Gas Utility	Other					
37520	Revenues	Proprietary Fund Revenues	Gas Utility	Rate Class II				x	
37521-37529	Revenues	Proprietary Fund Revenues	Gas Utility	Other					
37530	Revenues	Proprietary Fund Revenues	Gas Utility	Rate Class III				x	
37531-37539	Revenues	Proprietary Fund Revenues	Gas Utility	Other					
37540	Revenues	Proprietary Fund Revenues	Gas Utility	Rave Class IV				x	

Exhibit D - Chart of Accounts
Account Numbers

Numbers	Account Number Type	Level 1 Grouping	Level 2 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
37541-37549	Revenues	Proprietary Fund Revenues	Gas Utility	Other					
37550	Revenues	Proprietary Fund Revenues	Gas Utility	Connection/Reconnection Fees				x	
37551-37559	Revenues	Proprietary Fund Revenues	Gas Utility	Other					
37560	Revenues	Proprietary Fund Revenues	Gas Utility	Penalties and Forfeited Discounts				x	
37561-37569	Revenues	Proprietary Fund Revenues	Gas Utility	Other					
37570	Revenues	Proprietary Fund Revenues	Gas Utility	Other					
37571-37599	Revenues	Proprietary Fund Revenues	Gas Utility	Other					
37600	Revenues	Proprietary Fund Revenues	Heat Utility	Other					
37601-37609	Revenues	Proprietary Fund Revenues	Heat Utility	Other					
37610	Revenues	Proprietary Fund Revenues	Heat Utility	Rate Class I				x	
37611-37619	Revenues	Proprietary Fund Revenues	Heat Utility	Other					
37620	Revenues	Proprietary Fund Revenues	Heat Utility	Rate Class II				x	
37621-37629	Revenues	Proprietary Fund Revenues	Heat Utility	Other					
37630	Revenues	Proprietary Fund Revenues	Heat Utility	Rate Class III				x	
37631-37639	Revenues	Proprietary Fund Revenues	Heat Utility	Other					
37640	Revenues	Proprietary Fund Revenues	Heat Utility	Rave Class IV				x	
37641-37649	Revenues	Proprietary Fund Revenues	Heat Utility	Other					
37650	Revenues	Proprietary Fund Revenues	Heat Utility	Connection/Reconnection Fees				x	
37651-37659	Revenues	Proprietary Fund Revenues	Heat Utility	Other					
37660	Revenues	Proprietary Fund Revenues	Heat Utility	Penalties and Forfeited Discounts				x	
37661-37669	Revenues	Proprietary Fund Revenues	Heat Utility	Other					
37670	Revenues	Proprietary Fund Revenues	Heat Utility	Other					
37671-37699	Revenues	Proprietary Fund Revenues	Heat Utility	Other					
37700	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	Other					
37701-37709	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	Other					
37710	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	Daily Patient Services				x	
37711-37719	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	Other					
37720	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	Other Nursing Services				x	
37721-37729	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	Other					
37730	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	Other Profesional Services				x	
37731-37739	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	Other					
37740	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	General Outpatient Services				x	
37741-37749	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	Other					
37750	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	Other Revenue				x	
37751-37799	Revenues	Proprietary Fund Revenues	Hospital and Nursing Home	Other					
37800	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Other					
37801-37799	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Other					
37800	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Sales				x	
37801-37810	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Other					
37811	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Liquor				x	
37812	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Beer				x	
37813	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Wine				x	
37814	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Soft Drinks				x	
37815	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Other Merchandise				x	
37816-37819	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Other					
37820	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Other				x	
37821-37829	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Other					
37830	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Cash Discounts - Off-Sale				x	
37831-37839	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Other					
37840	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Cash Over Off-Sale				x	
37841-37899	Revenues	Proprietary Fund Revenues	Liquor Stores - Off-Sale	Other					
37900	Revenues	Proprietary Fund Revenues	Liquor Stores-On-Sale	Other				x	
37901-37909	Revenues	Proprietary Fund Revenues	Liquor Stores-On-Sale	Other					
37910	Revenues	Proprietary Fund Revenues	Liquor Stores-On-Sale	Sales					
37911	Revenues	Proprietary Fund Revenues	Liquor Stores-On-Sale	Liquor				x	
37912	Revenues	Proprietary Fund Revenues	Liquor Stores-On-Sale	Beer				x	
37913	Revenues	Proprietary Fund Revenues	Liquor Stores-On-Sale	Wine				x	
37914	Revenues	Proprietary Fund Revenues	Liquor Stores-On-Sale	Soft Drinks				x	
37915	Revenues	Proprietary Fund Revenues	Liquor Stores-On-Sale	Other Merchandise				x	
37916-37919	Revenues	Proprietary Fund Revenues	Liquor Stores-On-Sale	Other					
37920	Revenues	Proprietary Fund Revenues	Vending Machine Revenues or Commissions	Other					
37921-37929	Revenues	Proprietary Fund Revenues	Vending Machine Revenues or Commissions	Other					
37930	Revenues	Proprietary Fund Revenues	Other	Cash Discounts - On-Sale				x	
37931-37939	Revenues	Proprietary Fund Revenues	Other	Other					
37940	Revenues	Proprietary Fund Revenues	Other	Cash Over On-Sale				x	

Exhibit D - Chart of Accounts
Account Numbers

Numbers	Account Number Type	Level 1 Grouping	Level 2 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
37941-37999	Revenues	Proprietary Fund Revenues	Other	Other					
38000	Revenues	Other Proprietary Fund Revenues	Other	Other					
38001-38009			Other	Other					
38010	Revenues	Other Proprietary Fund Revenues	Transit System	Other					
38011-38019			Transit System	Other					
38020	Revenues	Other Proprietary Fund Revenues	Airport	Other					
38021-38029			Airport	Other					
38030	Revenues	Other Proprietary Fund Revenues	Parking Lot	Other					
38031-38039			Parking Lot	Other					
38040	Revenues	Other Proprietary Fund Revenues	Golf Course	Other					
38041-38049			Golf Course	Other					
38050	Revenues	Other Proprietary Fund Revenues	Cable TV	Other					
30851	Revenues	Other Proprietary Fund Revenues	Cable TV	Standard Service				x	
38052	Revenues	Other Proprietary Fund Revenues	Cable TV	Premium Service (e.g. Home Box Office)				x	
38053	Revenues	Other Proprietary Fund Revenues	Cable TV	Connection/Reconnection Fees				x	
38054	Revenues	Other Proprietary Fund Revenues	Cable TV	Other					
38055-38059			Cable TV	Other					
38060	Revenues	Other Proprietary Fund Revenues	Arena	Other					
38061-38069			Arena	Other					
38070	Revenues	Other Proprietary Fund Revenues	Swimming Pool	Other					
38071-38079			Swimming Pool	Other					
38080	Revenues	Other Proprietary Fund Revenues	Other Recreation	Other					
38081-38399			Other Recreation	Other					
38400	Revenues	Other Proprietary Fund Revenues	Internal Service Fund Revenues	Other					
38401-38999	Revenues	Other Proprietary Fund Revenues	Other	Other					
39000	Revenues	Other Financing Sources			x				
39101	Revenues	Other Financing Sources		Sales of General Fixed Assets			x		
39102	Revenues	Other Financing Sources		Compensation for Loss of Teneral Fixed Assets			x		
39200	Revenues	Other Financing Sources		Interfund Transfers In (Specify Fund)			x		
39201	Revenues	Other Financing Sources		Transfer From General Fund			x		
39202	Revenues	Other Financing Sources		Contribution From Enterprise Fund			x		
39203	Revenues	Other Financing Sources		Transfer From Governmental Fund			x		
39300	Revenues	Other Financing Sources		Proceeds of General Long-Term Debt			x		
39310	Revenues	Other Financing Sources		General Obligation Bond Proceeds			x		
39320	Revenues	Other Financing Sources		Premiums on Bonds Sold			x		
39330	Revenues	Other Financing Sources		Inception of Capital Lease program			x		
39340	Revenues	Other Financing Sources		Inception of Installment Purchase Contract			x		
39500	Revenues	Other Financing Sources		Special Items			x		
39600	Revenues	Other Financing Sources		Extraordinary Items			x		
39700	Revenues	Other Financing Sources		Capital Contrubutions			x		
39701-39999	Revenues	Other Financing Sources		Other					
40000-40999	NA				x				
41000	Expenditures	General Government			x				
41100	Expenditures	General Government	Legislative						
41110	Expenditures	General Government	Legislative	Council					
41120	Expenditures	General Government	Legislative	Legislative Committees and Special Bodies					
41130	Expenditures	General Government	Legislative	Ordinances and Proceedings					
41200	Expenditures	General Government	Legislative	Judicial					
41210	Expenditures	General Government	Legislative	Municipal Court					
41220	Expenditures	General Government	Legislative	Conciliation Court					
41230	Expenditures	General Government	Legislative	Justice					
41240	Expenditures	General Government	Legislative	Traffic and Ordinance Violation Bureaus					
41300	Expenditures	General Government	Executive						
41310	Expenditures	General Government	Executive	Mayor					
41320	Expenditures	General Government	Executive	City/Town Manager					
41330	Expenditures	General Government	Executive	Boards and Commissions					
41400	Expenditures	General Government	Executive	City/Town Clerk					
41410	Expenditures	General Government	Executive	Elections					
41420	Expenditures	General Government	Executive	Recording and Reporting					
41430	Expenditures	General Government	Executive	Other					
41500	Expenditures	General Government	Financial Administration						
41510	Expenditures	General Government	Financial Administration	Treasurer					
41520	Expenditures	General Government	Financial Administration	Director of Finance					
41530	Expenditures	General Government	Financial Administration	Accounting					
41540	Expenditures	General Government	Financial Administration	Internal Auditing					

Exhibit D - Chart of Accounts
Account Numbers

Numbers	Account Number Type	Level 1 Grouping	Level 2 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
41550	Expenditures	General Government	Financial Administration	Assessing					
41560	Expenditures	General Government	Financial Administration	Budgeting and Planning					
41570	Expenditures	General Government	Financial Administration	Purchasing					
41600	Expenditures	General Government	Law						
41610	Expenditures	General Government	Law	City/Town Attorney					
41800	Expenditures	General Government	Law	Personnel Administration					
41900	Expenditures	General Government	Other General Government						
41910	Expenditures	General Government	Other General Government	Planning and Zoning					
41920	Expenditures	General Government	Other General Government	Data Processing					
41930	Expenditures	General Government	Other General Government	Research and Investigation					
41940	Expenditures	General Government	Other General Government	General Government Buildings and Plant					
42000	Expenditures	Public Safety			x				
42100	Expenditures	Public Safety	Police	Other			x		
42110	Expenditures	Public Safety	Police	Police Administration			x		
42120	Expenditures	Public Safety	Police	Crime Control and Investigation			x		
42121	Expenditures	Public Safety	Police	Criminal Investigation			x		
41122	Expenditures	Public Safety	Police	Vice Control			x		
42123	Expenditures	Public Safety	Police	Patrol			x		
42124	Expenditures	Public Safety	Police	Records and Idetification			x		
42125	Expenditures	Public Safety	Police	Youth Investigation and Control			x		
42126	Expenditures	Public Safety	Police	Custody of Prisoners			x		
42127	Expenditures	Public Safety	Police	Custody of Property			x		
42128	Expenditures	Public Safety	Police	Crime Laboratory			x		
42130	Expenditures	Public Safety	Police	Traffic Control			x		
42131	Expenditures	Public Safety	Police	Motor Vehicle Inspection and Regulation			x		
42140	Expenditures	Public Safety	Police	Police Training			x		
42150	Expenditures	Public Safety	Police	Police Support Services			x		
42151	Expenditures	Public Safety	Police	Communication Services			x		
42152	Expenditures	Public Safety	Police	Automotive Services			x		
42153	Expenditures	Public Safety	Police	Ambulance Services			x		
42154	Expenditures	Public Safety	Police	Medical Services			x		
42160	Expenditures	Public Safety	Police	Special Detail Services			x		
42170	Expenditures	Public Safety	Police	Police Stations and Buildings			x		
42200	Expenditures	Public Safety	Fire	Other					
42210	Expenditures	Public Safety	Fire	Fire Administration			x		
42220	Expenditures	Public Safety	Fire	Fire Fighting			x		
42230	Expenditures	Public Safety	Fire	Fire Prevention			x		
42240	Expenditures	Public Safety	Fire	Fire Training			x		
42250	Expenditures	Public Safety	Fire	Fire Communication			x		
42260	Expenditures	Public Safety	Fire	Fire Repair Services			x		
42270	Expenditures	Public Safety	Fire	Medical Services			x		
42280	Expenditures	Public Safety	Fire	Fire Stations and Buildings			x		
42300	Expenditures	Public Safety	Corrections	Other					
42400	Expenditures	Public Safety	Building Inspections	Other					
42401	Expenditures	Public Safety	Building Inspections	Building Inspections Administration			x		
42402	Expenditures	Public Safety	Building Inspections	Plumbing Inspections			x		
42403	Expenditures	Public Safety	Building Inspections	Electrical Inspections			x		
42404	Expenditures	Public Safety	Building Inspections	Gas Inspections			x		
42405	Expenditures	Public Safety	Building Inspections	Air Conditioning Inspections			x		
42406	Expenditures	Public Safety	Building Inspections	Boiler Inspections			x		
42407	Expenditures	Public Safety	Building Inspections	Elevator Inspections			x		
42500	Expenditures	Public Safety	Other Protection	Civil Defense			x		
42600	Expenditures	Public Safety	Other Protection	Traffic Engineering			x		
42700	Expenditures	Public Safety	Other Protection	Animal Control			x		
42800	Expenditures	Public Safety	Other Protection	Other					
42810	Expenditures	Public Safety	Other Protection	Militia and Armories			x		
42820	Expenditures	Public Safety	Other Protection	Examination of Licensed Occupations			x		
42830	Expenditures	Public Safety	Other Protection	Public Scales			x		
42840	Expenditures	Public Safety	Other Protection	Weights and Measures			x		
42850	Expenditures	Public Safety	Other Protection	Flood Control			x		
43000	Expenditures	Public Works			x				
43100	Expenditures	Public Works		Highways, Streets and Roadways					
43121	Expenditures	Public Works		Paved Streets					
43122	Expenditures	Public Works		Unpaved Streets					
43123	Expenditures	Public Works		Alleys					

Exhibit D - Chart of Accounts
Account Numbers

Numbers	Account Number Type	Level 1 Grouping	Level 2 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
43124	Expenditures	Public Works		Sidewalks and Crosswalks					
43125	Expenditures	Public Works		Ice and Snow Removal					
43126	Expenditures	Public Works		Road and Bridge Equipment					
43130	Expenditures	Public Works		Bridges, Viaducts and Grade Separations					
43150	Expenditures	Public Works		Storm Drainage					
43160	Expenditures	Public Works		Street Lighting					
43170	Expenditures	Public Works		Street Cleaning					
43200	Expenditures	Public Works		Sanitation					
43210	Expenditures	Public Works		Sanitation Administration					
43230	Expenditures	Public Works		Waste (Refuse) Collection					
43240	Expenditures	Public Works		Waste (Refuse) Disposal					
43250	Expenditures	Public Works		Sewage Collection and Disposal					
43251	Expenditures	Public Works		Sanitary Sewer Construction					
43252	Expenditures	Public Works		Sanitary Sewer Maintenance					
43253	Expenditures	Public Works		Sanitary Sewer Cleaning					
43254	Expenditures	Public Works		New Sewer Services					
43255	Expenditures	Public Works		Sewer Lift Stations					
43256	Expenditures	Public Works		Sewage Treatment Plants					
43260	Expenditures	Public Works		Weed Control					
43270	Expenditures	Public Works		Pest Control					
44000	Expenditures	Health and Welfare							
44100	Expenditures	Health and Welfare		Health					
44110	Expenditures	Health and Welfare		Public Health Administration					
44120	Expenditures	Health and Welfare		Vital Statistics					
44130	Expenditures	Health and Welfare		Regulation and Inspection					
44131	Expenditures	Health and Welfare		Food and Restaurants					
44133	Expenditures	Health and Welfare		Other Sanitary Inspection					
44140	Expenditures	Health and Welfare		Communicable Disease Control					
44141	Expenditures	Health and Welfare		Tuberculosis					
44142	Expenditures	Health and Welfare		Venereal Disease					
44143	Expenditures	Health and Welfare		Rabies					
44144	Expenditures	Health and Welfare		Other Communicable Diseases					
44150	Expenditures	Health and Welfare		Maternal and Child Health Services					
44160	Expenditures	Health and Welfare		Adult Health Services					
44170	Expenditures	Health and Welfare		Health Centers and General Clinics					
44180	Expenditures	Health and Welfare		Laboratory					
44400	Expenditures	Health and Welfare		Welfare					
45000	Expenditures	Culture-Recreation							
45010	Expenditures	Culture-Recreation		Culture-Recreation Administration					
45100	Expenditures	Culture-Recreation		Recreation					
45120	Expenditures	Culture-Recreation		Participant Recreation					
45121	Expenditures	Culture-Recreation		Supervision					
45122	Expenditures	Culture-Recreation		Recreation Centers					
45123	Expenditures	Culture-Recreation		Playgrounds					
45124	Expenditures	Culture-Recreation		Swimming Pools					
45125	Expenditures	Culture-Recreation		Golf Courses					
45126	Expenditures	Culture-Recreation		Tennis Centers					
45127	Expenditures	Culture-Recreation		Other Recreation Facilities					
45170	Expenditures	Culture-Recreation		Spectator Recreation					
45171	Expenditures	Culture-Recreation		Botanical Gardens					
45172	Expenditures	Culture-Recreation		Museums					
45173	Expenditures	Culture-Recreation		Art Galleries					
45174	Expenditures	Culture-Recreation		Zoos					
45175	Expenditures	Culture-Recreation		Other Spectator Recreation					
45180	Expenditures	Culture-Recreation		Special Recreation Facilities					
45181	Expenditures	Culture-Recreation		Auditoriums					
45182	Expenditures	Culture-Recreation		Stadiums					
45183	Expenditures	Culture-Recreation		Camping Areas					
45184	Expenditures	Culture-Recreation		Boat Harbors					
45185	Expenditures	Culture-Recreation		Refectories					
45186	Expenditures	Culture-Recreation		Senior Citizens Recreation					
45200	Expenditures	Culture-Recreation		Parks					
45201	Expenditures	Culture-Recreation		Supervision					
45202	Expenditures	Culture-Recreation		Park Areas					
45203	Expenditures	Culture-Recreation		Parkways and Boulevards					

Exhibit D - Chart of Accounts
Account Numbers

Numbers	Account Number Type	Level 1 Grouping	Level 2 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
45204	Expenditures	Culture-Recreation		Forestry and Nursery					
45205	Expenditures	Culture-Recreation		Park Policing					
45206	Expenditures	Culture-Recreation		Park Lighting					
45500	Expenditures	Culture-Recreation		Labraries					
45501	Expenditures	Culture-Recreation		Library Administration					
45502	Expenditures	Culture-Recreation		Circulation					
45503	Expenditures	Culture-Recreation		Catalog					
45504	Expenditures	Culture-Recreation		Reference					
45505	Expenditures	Culture-Recreation		Order					
45506	Expenditures	Culture-Recreation		Periodicals					
45507	Expenditures	Culture-Recreation		Extension					
45508	Expenditures	Culture-Recreation		Special Collections					
45509	Expenditures	Culture-Recreation		Branch Libraries					
46100	Expenditures	Culture-Recreation		Conservation of Natural Resources					
46101	Expenditures	Culture-Recreation		Water Resources					
46102	Expenditures	Culture-Recreation		Shade Tree Disease Control					
46103	Expenditures	Culture-Recreation		Other Natural Resources					
46300	Expenditures	Culture-Recreation		Urban Redevelopment and Housing					
46310	Expenditures	Culture-Recreation		Urban Redevelopment and Housing Administration					
46320	Expenditures	Culture-Recreation		Urban Redevelopment					
46321	Expenditures	Culture-Recreation		Redevelopment Administration					
46323	Expenditures	Culture-Recreation		Rehabilitation Projects					
46324	Expenditures	Culture-Recreation		Clearance Projects					
46325	Expenditures	Culture-Recreation		Relocation					
46330	Expenditures	Culture-Recreation		Public Housing Projects					
46340	Expenditures	Culture-Recreation		Other Urban Redevelopment and Housing					
46500	Expenditures	Culture-Recreation		Economic Development and Assistance					
46510	Expenditures	Culture-Recreation		Economic Development and Assistance					
46520	Expenditures	Culture-Recreation		Economic Development					
46600	Expenditures	Culture-Recreation		Economic Opportunity					
46610	Expenditures	Culture-Recreation		Job Corps.					
46611	Expenditures	Culture-Recreation		Men's Urban Training Centers					
46612	Expenditures	Culture-Recreation		Women's Urban Training Centers					
46613	Expenditures	Culture-Recreation		Rural Conservation Centers					
46614	Expenditures	Culture-Recreation		Youth Camps					
46620	Expenditures	Culture-Recreation		Youth Work-Training Programs					
46621	Expenditures	Culture-Recreation		In-School Projects					
46622	Expenditures	Culture-Recreation		Out-of-School Projects					
46630	Expenditures	Culture-Recreation		Comminity Action Programs					
46631	Expenditures	Culture-Recreation		Pre-School Readiness Program					
46632	Expenditures	Culture-Recreation		Study Centers					
46633	Expenditures	Culture-Recreation		Day Care Centers					
46634	Expenditures	Culture-Recreation		Remedial Instruction for Elementary School Students					
46635	Expenditures	Culture-Recreation		Family Health Education					
46636	Expenditures	Culture-Recreation		Other Projects					
46640	Expenditures	Culture-Recreation		Adult Basic Education					
46650	Expenditures	Culture-Recreation		Assistance to Migrant Agricultural Workers and Families					
46660	Expenditures	Culture-Recreation		Work Experience Programs for Needy Persons					
47000	Expenditures	Debt Service							
47100	Expenditures	Debt Service		Principal Payments					
47110	Expenditures	Debt Service		Bond Principal					
47210	Expenditures	Debt Service		Other Debt Principal					
47200	Expenditures	Debt Service		Interest Payments					
47210	Expenditures	Debt Service		Interest - Bonds					
47220	Expenditures	Debt Service		Interest - Other Debt					
47500	Expenditures	Debt Service		Fiscal Agent's Fees					
47600	Expenditures	Debt Service		Issuance Costs					
47700	Expenditures	Debt Service		Advance Refunding Escrow					
49000	Expenditures	Miscellaneous							
49010	Expenditures	Miscellaneous		Cemetery					
49020	Expenditures	Miscellaneous		Community Education					
49100	Expenditures	Miscellaneous		Judgments and Losses					
49200	Expenditures	Miscellaneous		Unallocated Expenditures					
49210	Expenditures	Miscellaneous		Retirement and Pension Contributions - Unallocated					
49220	Expenditures	Miscellaneous		Worker's Compensation - Unallocated					

Exhibit D - Chart of Accounts
Account Numbers

Numbers	Account Number Type	Level 1 Grouping	Level 2 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
49230	Expenditures	Miscellaneous		Unemployment Compensation - Unallocated					
49240	Expenditures	Miscellaneous		Insurance - Unallocated					
49300	Expenditures	Miscellaneous		Other Financing Uses					
49310	Expenditures	Miscellaneous		Payments to Refunded Bond Escrow Agent					
49360	Expenditures	Miscellaneous		Interfund Transfer Out					
49370	Expenditures	Miscellaneous		Special Items					
49380	Expenditures	Miscellaneous		Extraordinary Items					
	Expenditures	Miscellaneous							
	Expenditures	Proprietary Fund Expenses (49400-49999)							
49400-49449	Expenditures	Water Utilities							
49400	Expenditures	Water Utilities		Source of Supply					
49410	Expenditures	Water Utilities		Power and Pumping					
49420	Expenditures	Water Utilities		Purification					
49430	Expenditures	Water Utilities		Distribution					
49440	Expenditures	Water Utilities		Administration and General					
49450-49499	Expenditures	Sewer							
49450	Expenditures	Sewer		Sanitary Sewer Maintenance					
49460	Expenditures	Sewer		Sanitary Sewer Cleaning					
49470	Expenditures	Sewer		Sewer Lift Stations					
49480	Expenditures	Sewer		Sewage Treatment Plants					
49490	Expenditures	Sewer		Asministration and General					
49500-49549	Expenditures	Refuse							
49500	Expenditures	Refuse		Refuse Collection					
49510	Expenditures	Refuse		Refuse Disposal					
49520	Expenditures	Refuse		Administration and General					
49550-49599	Expenditures	Electric Utilities							
49550	Expenditures	Electric Utilities		Power Production					
49560	Expenditures	Electric Utilities		Power Supply					
49570	Expenditures	Electric Utilities		Transmission and Distribution					
49580	Expenditures	Electric Utilities		Customer Account Expense					
45590	Expenditures	Electric Utilities		Administration and General					
49600-49649	Expenditures	Gas Utilities							
49600	Expenditures	Gas Utilities		Source of Supply					
49610	Expenditures	Gas Utilities		Distribution					
49620	Expenditures	Gas Utilities		Administration and General					
49650-49699	Expenditures	Heat Utilities							
49650	Expenditures	Heat Utilities		Production					
49660	Expenditures	Heat Utilities		Distribution					
49670	Expenditures	Heat Utilities		Administration and General					
49700-49724	Expenditures	Hospital							
49700	Expenditures	Hospital		Nursing Service Expense					
49701	Expenditures	Hospital		Other Professional Service Expense					
49702	Expenditures	Hospital		General Services Expense					
49703	Expenditures	Hospital		Outpatient					
49704	Expenditures	Hospital		Fiscal and administration Services Expense					
49725-49749	Expenditures	Nursing Homes							
49725	Expenditures	Nursing Homes		Dietary					
49726	Expenditures	Nursing Homes		Household and Property					
49727	Expenditures	Nursing Homes		Professional Care of Patients					
49728	Expenditures	Nursing Homes		Administration and General					
49750-49799	Expenditures	Liquor Stores							
49750	Expenditures	Liquor Stores		Murchandise Purchases - Off-Sale					
49751	Expenditures	Liquor Stores		Manager - Off-Sale					
49752	Expenditures	Liquor Stores		Cashiers - Off-Sale					
49753	Expenditures	Liquor Stores		Janitor - Off-Sale					
49754	Expenditures	Liquor Stores		Buildings and Maintenance - Off-Sale					
49755	Expenditures	Liquor Stores		Cash Short - Off-Sale					
49770	Expenditures	Liquor Stores		Merchandise Purchases - On-Sale					
49771	Expenditures	Liquor Stores		Manager - On-Sale					
49772	Expenditures	Liquor Stores		Bartenders and Waitresses - On-Sale					
49773	Expenditures	Liquor Stores		Janitor - On-Sale					
49774	Expenditures	Liquor Stores		Buildings and Maintenance - On-Sale					
49775	Expenditures	Liquor Stores		Cash Short - On-Sale					
49800-49809	Expenditures	Transit							
49800	Expenditures	Transit		Equipment, Maintenance and Garge					

Exhibit D - Chart of Accounts
Account Numbers

Numbers	Account Number Type	Level 1 Grouping	Level 2 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
49801	Expenditures	Transit		Transportation					
49802	Expenditures	Transit		Traffic and Advertising					
49803	Expenditures	Transit		Insurance and Safety					
49804	Expenditures	Transit		Administration and General					
49810-49819	Expenditures	Airports							
49810	Expenditures	Airports		Fields, Runways and Ramps					
49811	Expenditures	Airports		Terminal Buildings and Public Areas					
49812	Expenditures	Airports		Equipment Buildings					
49813	Expenditures	Airports		Control Tower					
49814	Expenditures	Airports		Hangars and Other Buildings					
49815	Expenditures	Airports		Administration and General					
49820-49829	Expenditures	Parking Ramps							
49820	Expenditures	Parking Ramps		Personnel Services					
49821	Expenditures	Parking Ramps		Repairs and Maintenance					
49822	Expenditures	Parking Ramps		Administration and General					
49830-49839	Expenditures	Gold Course							
49830	Expenditures	Gold Course		Buildings					
49831	Expenditures	Gold Course		Maintenance of Course and Grounds					
49832	Expenditures	Gold Course		Concessions Expense					
49833	Expenditures	Gold Course		Administration and General					
49840-49849	Expenditures	Cable Television							
49840	Expenditures	Cable Television		Reception and Signal Expense					
49841	Expenditures	Cable Television		Transmission of Signal					
49842	Expenditures	Cable Television		Premium Service Expense					
49843	Expenditures	Cable Television		Customer Account Expense					
49844	Expenditures	Cable Television		Administration and General					
49850-49859	Expenditures	Arena							
49850	Expenditures	Arena		Personnel Services					
49851	Expenditures	Arena		Repairs and Maintenance					
49852	Expenditures	Arena		Concessions Expense					
49853	Expenditures	Arena		Administration and General					
49860-49869	Expenditures	Swimming Pools							
49860	Expenditures	Swimming Pools		Personnel Services					
49861	Expenditures	Swimming Pools		Repairs and Maintenance					
49862	Expenditures	Swimming Pools		Concessions Expense					
49863	Expenditures	Swimming Pools		Administration and General					
49950-49969	Expenditures	Internal Service Fund Expense							
49970	Expenditures	Internal Service Fund Expense		Depreciation					
49980	Expenditures	Internal Service Fund Expense		Interest Expense					
49990	Expenditures	Internal Service Fund Expense		Other Expense (Identify)					
49350	Expenditures	Internal Service Fund Expense		Purchase of Investments					

TBD - To be determined before January 1, 2014

If an "x" is marked in one of the following columns, the Account Numbers should be coded to meet the indicated requirement. Otherwise the Account Number is available to be used. The status of Account Numbers are tentative and will be finalized by January 1, 2014.

Restricted - Shall not be used.
Reserved - Shall be reserved for use by the Office of the State Auditor
Predefined - Shall not be changed.
Recommended - Recommended but can be changed.
Set - Creates a logical group of Account Numbers for a specific entity type. A user may choose one or more sets to create a beginning set of Account Numbers to use.

Exhibit D - Chart of Accounts
Object Codes

Numbers	Object Code Type	Level 1 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
100	Personal Services			x				
101	Personal Services	Wages and Salaries	Full-time Employees-Regular			x		
102	Personal Services	Wages and Salaries	Full-time Employees-Overtime			x		
103	Personal Services	Wages and Salaries	Part-time employees			x		
104	Personal Services	Wages and Salaries	Temporary Employees-Regular			x		
105	Personal Services	Wages and Salaries	Temporary Employees-Overtime			x		
106-109	Personal Services	Wages and Salaries	Other					
110	Personal Services			x				
111	Personal Services	Other Pay	Severance			x		
112-119	Personal Services	Other Pay	Other					
120	Personal Services			x				
121	Personal Services	Employer Contributions for Retirement	PERA Contributions			x		
122	Personal Services	Employer Contributions for Retirement	FICA Contributions			x		
123	Personal Services	Employer Contributions for Retirement	Police Pension Contributions			x		
124	Personal Services	Employer Contributions for Retirement	Fire Pension Contributions			x		
125-129	Personal Services	Employer Contributions for Retirement	Other Retirement Contributions					
130	Personal Services	Employer Paid Insurance		x				
131	Personal Services	Employer Paid Insurance	Health			x		
132	Personal Services	Employer Paid Insurance	Dental			x		
133	Personal Services	Employer Paid Insurance	Life			x		
134	Personal Services	Employer Paid Insurance	Disability			x		
135-139	Personal Services	Employer Paid Insurance	Other					
140	Personal Services	Unemployment Compensation		x				
141	Personal Services	Unemployment Compensation	Insurance Premiums			x		
142	Personal Services	Unemployment Compensation	Benefit Payments			x		
143-149	Personal Services	Unemployment Compensation	Other					
150	Personal Services	Worker's Compensation		x				
151	Personal Services	Worker's Compensation	Insurance Premiums			x		
152	Personal Services	Worker's Compensation	Benefit Payments			x		
153-159	Personal Services	Worker's Compensation	Other					
160	Personal Services	Liability Insurance for Employees		x				
161	Personal Services	Liability Insurance for Employees	Insurance Premiums			x		
162-169	Personal Services	Liability Insurance for Employees	Other					
170-199	Personal Services	Other						
200	Supplies	Office Supplies		x				
201	Supplies	Office Supplies	Accessories (staplers, pencil sharpeners. Etc.)			x		
202	Supplies	Office Supplies	Duplicating and Copying Supplies			x		
203	Supplies	Office Supplies	Printed Forms and Paper			x		
204	Supplies	Office Supplies	Envelopes and Letterheads			x		
205	Supplies	Office Supplies	Drafting Supplies			x		
206	Supplies	Office Supplies	Microfilm Supplies			x		
207	Supplies	Office Supplies	Training and Instructional Supplies			x		
208-209	Supplies	Office Supplies	Other Supplies					
210	Supplies	Operating Supplies		x				
211	Supplies	Operating Supplies	Cleaning Supplies			x		
212	Supplies	Operating Supplies	Motor Fuels			x		
213	Supplies	Operating Supplies	Lubricants and Additives			x		
214	Supplies	Operating Supplies	Liquor Store Glassware and Bar Supplies			x		
215	Supplies	Operating Supplies	Shop Materials			x		
216	Supplies	Operating Supplies	Chemicals and Chemical Products			x		
217-219	Supplies	Operating Supplies	Other					
220	Supplies	Repair and Maintenance Supplies		x				
221	Supplies	Repair and Maintenance Supplies	Equipment Parts					
222	Supplies	Repair and Maintenance Supplies	Tires			x		
223	Supplies	Repair and Maintenance Supplies	Building Repair Supplies			x		
224	Supplies	Repair and Maintenance Supplies	Street Maintenance Materials			x		
225	Supplies	Repair and Maintenance Supplies	Landscaping Materials			x		
226	Supplies	Repair and Maintenance Supplies	Sign Repair Materials			x		
227	Supplies	Repair and Maintenance Supplies	Utility System Maintenance Supplies			x		
228-229	Supplies	Repair and Maintenance Supplies	Other					
240	Supplies	Small Tools and Minor Equipment	Small Tools and Minor Equipment			x		
241-249	Supplies	Small Tools and Minor Equipment	Other					
250	Supplies	Merchandise for Resale		x				
251	Supplies	Merchandise for Resale	Liquor Store Glassware and Bar Supplies			x		
252	Supplies	Merchandise for Resale	Beer			x		
253	Supplies	Merchandise for Resale	Wine			x		
254	Supplies	Merchandise for Resale	Soft Drinks and Mix			x		
255	Supplies	Merchandise for Resale	Drink Ingredients (juices, etc.)			x		
256	Supplies	Merchandise for Resale	Tobacco Products			x		
257	Supplies	Merchandise for Resale	Ice			x		
258	Supplies	Merchandise for Resale	Maps			x		
259-299	Supplies	Merchandise for Resale	Other					
300	Services and Charges	Professional Services		x				
301	Services and Charges	Professional Services	Auditing and Accounting Services			x		
302	Services and Charges	Professional Services	Architect Fees			x		
303	Services and Charges	Professional Services	Engineering Fees			x		
304	Services and Charges	Professional Services	Legal Fees			x		
305	Services and Charges	Professional Services	Medical and Dental Fees			x		
306	Services and Charges	Professional Services	Personnel Testing and Recruitment			x		
307	Services and Charges	Professional Services	Management Fees			x		
308	Services and Charges	Professional Services	Instructor's Fees			x		
309	Services and Charges	Professional Services	EDP, Software and Design			x		
310-319	Services and Charges	Professional Services	Other					
320	Services and Charges	Communication		x				
321	Services and Charges	Communication	Telephone and Telegraph			x		
322	Services and Charges	Communication	Postage			x		
323	Services and Charges	Communication	Radio Units			x		
324	Services and Charges	Communication	Messenger Service			x		
325-329	Services and Charges	Communication	Other					
330	Services and Charges	Transportation		x				
331	Services and Charges	Transportation	Travel Expense			x		

Exhibit D - Chart of Accounts
Object Codes

Numbers	Object Code Type	Level 1 Grouping	Name/Descriptions	Restricted	Reserved	Predefined	Recommended	Set
332	Services and Charges	Transportation	Motor Pool Charges			x		
333	Services and Charges	Transportation	Freight and Express			x		
334-339	Services and Charges	Transportation	Other					
340	Services and Charges	Advertising		x				
341	Services and Charges	Advertising	Employment			x		
342	Services and Charges	Advertising	Enterprises			x		
343-349	Services and Charges	Advertising	Other Advertising					
350	Services and Charges	Printing and Binding		x				
351	Services and Charges	Printing and Binding	Legal Notices Publishing			x		
352	Services and Charges	Printing and Binding	General Notices and Pubic Information			x		
353	Services and Charges	Printing and Binding	Ordinance Publication			x		
354-359	Services and Charges	Printing and Binding	Other					
360	Services and Charges	Insurance		x				
361	Services and Charges	Insurance	General Liability			x		
362	Services and Charges	Insurance	Property			x		
363	Services and Charges	Insurance	Automotive			x		
364	Services and Charges	Insurance	Dram Shap			x		
365-369	Services and Charges	Insurance	Other					
370-379	Services and Charges	Other	Other					
380-389	Services and Charges	Utility Services		x				
381	Services and Charges	Utility Services	Electric Utilities			x		
382	Services and Charges	Utility Services	Water			x		
383	Services and Charges	Utility Services	Gas Utilities			x		
384	Services and Charges	Utility Services	Refuse Disposal			x		
385	Services and Charges	Utility Services	Sewer			x		
386-389	Services and Charges	Utility Services	Other					
400-409	Services and Charges	Repairs and Maintenance - Contractual		x				
401	Services and Charges	Repairs and Maintenance - Contractual	Buildings			x		
402	Services and Charges	Repairs and Maintenance - Contractual	Structures			x		
403	Services and Charges	Repairs and Maintenance - Contractual	Improvements Other Than Buildings			x		
404	Services and Charges	Repairs and Maintenance - Contractual	Machinery and Equipment			x		
405-409	Services and Charges	Repairs and Maintenance - Contractual	Other					
410-419	Services and Charges	Rentals		x				
411	Services and Charges	Rentals	Land			x		
412	Services and Charges	Rentals	Buildings			x		
413	Services and Charges	Rentals	Office Equipment			x		
414	Services and Charges	Rentals	Data Processing Equipment			x		
415	Services and Charges	Rentals	Other Equipment			x		
416	Services and Charges	Rentals	Machinery and Equipment			x		
417	Services and Charges	Rentals	Uniforms			x		
418-419	Services and Charges	Rentals	Other					
420	Depreciation		Depreciation			x		
421-429				x				
430-499	Miscellaneous							
431	Miscellaneous		Cash Short					
432	Miscellaneous		Uncollectible Checks					
433	Miscellaneous		Dues and Subscriptions					
434	Miscellaneous		Awards and Indemnities					
435	Miscellaneous		Books and Pamphlets					
436	Miscellaneous		Towing charges					
437-439	Miscellaneous		Other					
440-489	Miscellaneous		Other					
490	Miscellaneous		Donations to Civic Organizations (bands. Etc.)			x		
500-509	Capital Outlay			x				
510	Capital Outlay		Land			x		
520	Capital Outlay		Buildings and Structures			x		
530	Capital Outlay		Improvements Other Than Buildings			x		
540	Capital Outlay		Heavy Machinery			x		
550	Capital Outlay		Motor Vehicles			x		
560	Capital Outlay		Furniture and Fixtures			x		
570	Capital Outlay		Office Equipment and Furnishings			x		
580	Capital Outlay		Other Equipment			x		
590	Capital Outlay		Books			x		
599	Capital Outlay		Leasehold Improvements			x		
600	Debt Service			x				
601	Debt Service	Principal	Bond Principal			x		
602	Debt Service	Principal	Other Long-Term Obligation Principal			x		
603	Debt Service	Principal	Short-Term Debt Principal			x		
611	Debt Service	Interest	Bond Interest			x		
612	Debt Service	Interest	Other Long-Term Obligation Interest			x		
613	Debt Service	Interest	Short-Term Debt Interest			x		
620	Debt Service	Fiscal Agents' Fees	Fiscal Agents' Fees			x		
720	Other Financing Uses	Interfund Transfers				x		
730	Other Financing Uses	Interfund Loans				x		
800	Other Financing Uses	Investments Purchased				x		
810	Other Financing Uses	Refunds and Reimbursements				x		

TBD - To be determined before January 1, 2014

If an "x" is marked in one of the following columns, the object code should be coded to meet the indicated requirement. Otherwise the object code is available to be used. The status of object codes are tentative and will be finalized by January 1, 2014.

Restricted - Shall not be used.
Reserved - Shall be reserved for use by the Office of the State Auditor
Predefined - Shall not be changed.
Recommended - Recommended but can be changed.
Set - Creates a logical group of Object Codes for a specific entity type. A user may choose one or more sets to create a beginning set of Object Codes to use.

Exhibit E

STATE OF MINNESOTA
RESIDENT VENDOR FORM

In accordance with Laws of Minnesota 2013, Chapter 142, Article 3, Section 16, amending Minn. Stat. § 16C.02, subd. 13, a "Resident Vendor" means a person, firm, or corporation that:

(1) is authorized to conduct business in the state of Minnesota on the date a solicitation for a contract is first advertised or announced. It includes a foreign corporation duly authorized to engage in business in Minnesota;
(2) has paid unemployment taxes or income taxes in this state during the 12 calendar months immediately preceding submission of the bid or proposal for which any preference is sought;
(3) has a business address in the state; and
(4) has affirmatively claimed that status in the bid or proposal submission.

To receive recognition as a Minnesota Resident Vendor ("Resident Vendor"), your company must meet each element of the statutory definition above by the solicitation opening date and time. If you wish to affirmatively claim Resident Vendor status, you should do so by submitting this form with your bid or proposal.

Resident Vendor status may be considered for purposes of resolving tied low bids or the application of a reciprocal preference.

I HEREBY CERTIFY THAT THE COMPANY LISTED BELOW:

1. Is authorized to conduct business in the State of Minnesota on the date a solicitation for a contract is first advertised or announced. *(This includes a foreign corporation duly authorized to engage in business in Minnesota.)*
   ___Yes ___No (must check yes or no)

2. Has paid unemployment taxes or income taxes in the State of Minnesota during the 12 calendar months immediately preceding submission of the bid or proposal for which any preference is sought.
   ___Yes ___No (must check yes or no)

3. Has a business address in the State of Minnesota.
   ___Yes ___No (must check yes or no)

4. Agrees to submit documentation, if requested, as part of the bid or proposal process, to verify compliance with the above statutory requirements.
   ___Yes ___No (must check yes or no)

BY SIGNING BELOW, you are certifying your compliance with the requirements set forth herein and claiming Resident Vendor status in your bid or proposal submission.

Name of Company: _____ Date: _____

Authorized Signature: _____ Telephone: _____

Printed Name: _____ Title: _____

IF YOU ARE CLAIMING RESIDENT VENDOR STATUS, SIGN AND RETURN THIS FORM WITH YOUR BID OR PROPOSAL SUBMISSION.