



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Funds**

<b>FUND</b>	<b>DESCRIPTION</b>	4/22/2015
100	AREAWIDE	
200	NON AREAWIDE	
201	TOBACCO TAX	
202	ENHANCED 911	
203	LAND MANAGEMENT	
204	EDUCATION OPERATING	
248	CASWELL FSA #135	
249	WEST LAKES FSA #136	
250	CENTRAL MAT-SU FSA #130	
251	BUTTE FSA #2	
252	GREATER PALMER FSA	
253	SUTTON FSA #4	
254	TALKEETNA FSA #24	
255	FISHHOOK FSA	
256	BIG LAKE FSA #33	
257	MEADOW LAKES FSA #34	
258	WILLOW FSA #35	
259	GR PALMER CONS. FSA #132	
265	ADM-ROAD SERVICE AREAS	
266	RSA GRID ROLLER MAINTENANCE	
270	MIDWAY RSA #9	
271	FAIRVIEW RSA #14	
272	CASWELL LAKE RSA #15	
273	SOUTH COLONY RSA #16	
274	KNIK RSA #17	
275	LAZY MOUNTAIN RSA #19	
276	GREATER WILLOW RSA #20	
277	BIG LAKE RSA #21	
278	NORTH COLONY RSA #23	
279	BOGARD RSA #25	
280	GREATER BUTTE RSA #26	
281	MEADOW LAKES RSA #27	
282	GOLD TRAIL RSA #28	
283	GREATER TALKEETNA RSA #29	
284	TRAPPER CREEK RSA #30	
285	ALPINE RSA #31	
290	TALKEETNA FLOOD SA #7	



**Matanuska-Susitna Borough**  
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**Funds**

<b>FUND</b>	<b>DESCRIPTION</b>	<b>4/22/2015</b>
291	GARDEN TERRACE SA #8	
292	PT. MACKENZIE SA #69	
293	TALKEETNA WATER & SWR SA #36	
294	FREEDOM HILLS SUBD ROAD	
295	CIRC VIEW/STAMPEDE EST SA #131	
296	CHASE TRAIL SERVICE AREA	
297	ROADS OUTSIDE SERV. AREAS	
300	DEBT SERVICE (SCHOOLS)	
305	DEBT SERVICE (BOROUGH)	
310	DEBT SERVICE (CIRCLE VW)	
315	DEBT SERVICE (COPs 61)	
316	DEBT SERVICE (COPs 51)	
317	DEBT SERVICE (COPs 62)	
320	DEBT SERVICE (PARKS/REC)	
325	DEBT SERVICE (A/C COPs)	
330	DEBT SERVICE (TRANS SYSTEM)	
400	SCHOOL CAPITAL PROJECTS	
405	FIRE SERVICE CAPITAL PROJ	
410	RSA CAPITAL PROJECTS	
415	SEWAGE & WATER FACILITIES	
420	LANDFILL CAPITAL PROJECTS	
425	AMBULANCE & EMS CAP. PROJ	
430	ROADS & BRIDGES CAP. PROJ	
435	BORO FACILITIES CAP PROJ	
440	CULTURAL & REC. SVCS. CAP PROJ	
445	EMERG/DISASTER CAP PROJ	
450	PORT INFRA/CAPTL PROJECTS	
475	PASS THROUGH GRANTS	
480	MISCELLANEOUS CAPITAL PROJECTS	
490	INFRASTRUCTURE CAPITAL PROJECTS	
495	PRISON INFRASTRUCTURE/CAPTL	
499	COMBINED SCH/BORO MAINT	
510	SOLID WASTE	
520	PORT	
530	MV SUSITNA	
600	REV. LOAN S/A OPERATING	
605	REV. LOAN FSA CAPITAL	



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Funds**

<b>FUND</b>	<b>DESCRIPTION</b>	<b>4/22/2015</b>
610	REV. LOAN RSA CAPITAL	
615	CONSOLIDATED OPERATIONS	
630	UNEMPLOYMENT INS. TRUST	
635	HEALTH INSURANCE TRUST	
640	PROPERTY & CASUALTY S.I.F	
645	WORKER'S COMP S.I.F.	
800	PROPERTY TAX AGENCY	
805	DEFERRED COMPENSATION PLN	
810	HEALTH PLANNING COUNCIL	
811	MILLER REACH FIRE RELIEF	
825	NATURAL GAS LID'S	
830	ROAD LID'S	
835	ELECTRIC LID	
840	OTHER LID'S	
901	GENERAL FIXED ASSETS	
905	GENERAL LONG TERM DEBT	



# Matanuska-Susitna Borough

## Chart of Accounts

### Departments

10/20/2014

#### DEPARTMENT

#### DESCRIPTION

000	Non-Departmental
100	Assembly
110	Mayor
115	Information Technology
120	Finance
130	Planning & Land Use
140	Assessment
150	Public Works
160	Emergency Services
170	Community Development
180	Capital Projects
999	Inventory



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Divisions**

<b>DIVISION</b>	<b>DESCRIPTION</b>	10/20/2014
000	Non-Departmental	
101	Assembly	
102	Assembly Reserve	
103	Borough Clerk	
104	Mayor	
105	Elections	
106	Records Management	
110	Administration	
111	Law	
112	Port Development	
113	Common Contractual	
114	Economic Development	
115	Human Resources	
116	Geographic Info Systems	
117	IT Administration	
119	Revenue & Budget	
120	Admin-Finance	
121	Office of Information Technology	
122	Maintenance & Licensing	
123	Outdoor Ice Rinks	
124	Brett Memorial Ice Arena	
125	Accounting	
126	Telecommunication Network	
127	Cottonwood Public Safety	
128	Purchasing	
129	Recreational Services	
130	Planning	
131	Platting	
132	Cultural Resources	
133	Planning-Admin	
134	Code Compliance	
135	Economic Development	
136	Community Pools	
137	Environmental	
138	Transportation	
139	Development Services	
140	Assessment	
141	Land Management	
142	Parks & Recreation	
143	Graphics	
144	Asset Mgmt & Development	



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Divisions**

<b>DIVISION</b>	<b>DESCRIPTION</b>	10/20/2014
145	Community Develop-Admin	
146	Community Enrichment	
147	Recreation Infrastructure Maint.	
148	Trails Management	
149	Community Dev - Northern Region	
150	Public Works-Admin	
151	Maintenance	
152	Vehicle Maintenance	
153	Custodial Maintenance	
154	Project Management	
155	Operations	
156	Engineering	
157	Buildings Support	
158	Community Cleanup	
159	Project Management & Eng	
161	Lid'S	
180	Capital Projects Admin	
181	Project Management	
182	Pre-Design & Engineering	
183	Purchasing	
200	Community Parks & Rec	
204	Mat-Su Youth Council	
208	Wasilla Little League	
212	Valley Performing Arts	
213	City Of Palmer, Parks	
214	City Of Wasilla, Parks	
215	City Of Houston, Parks	
217	Wasilla Athletic League	
218	Big Lake Hockey Assn.	
222	Alpine Civic Club	
235	Montana Ck Dog Musers	
237	Mat-Su Special Olympics	
238	Meadow Lakes Comm Council	
242	Aurora Dog Musers Club	
247	Parks & Rec Advisory Bd	
248	American Legion Post #15	
249	Goose Creek Community Ctr	
250	Permits & Inspections	
251	Pre-Design	
252	Trailside Discovery Camp	
253	Hatcher Pass Outdoor Club	
254	Wasilla Youth Soccer Asso	



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Divisions**

<b>DIVISION</b>	<b>DESCRIPTION</b>	10/20/2014
255	American Legion Post #35	
256	Friends Of Mat-River Park	
257	Palmer Sr Citizen Center	
258	Wasilla Little Dribblers	
259	Matsu Softball Assoc	
260	Birch Harbor Homewrs Asso	
263	Willow Area Community Org	
264	Wasilla Waves Swim Club	
266	So Lakes Comm Council #1	
268	Big Lake Chamber Of Comm	
271	Butte Community Council	
272	Mat-Su Baseball, Inc	
273	Mid-Valley Seniors	
274	Pal/Was Trails Assoc #1	
275	Pal/Was Trails Assoc #2	
276	Wasilla Little Dribblers	
277	Susitna Basin Charters	
278	Mat Valley Sportsman	
279	Memory Lakes Homeown Asso	
280	Constitution Forum	
281	Lazy Mountain Com.Council	
282	Mat-Su Motor Musers	
283	Mat-Su Youth Football Btr	
284	Polar Bear Swim Club	
285	Wasilla Hs Booster Club	
286	Valley Recreation Foundn	
287	Alaska Morgan Horse Assn.	
300	Emergency Services Admin	
301	Emer Med Service Board	
310	Fleet Maintenance	
320	Fire Code Deferment	
330	Rescue Units	
335	Rural Ambulance	
336	Core Amb Dist #1 (C/WL/H/P) FY13	
337	Amb Dist #2 (WL/H) - Use 336	
338	Amb Dist #5 (W)	
339	Amb Dist #9 (CL)	
340	Ambulance Operations	
341	Amb Dist #1 (C) - Use 336	
342	Amb Dist #2 (WL) - Use 337	
343	Amb Dist #3 (P) - Use 336	
344	Amb Dist #4 (T/S/TC)	



**Matanuska-Susitna Borough**  
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**Divisions**

<b>DIVISION</b>	<b>DESCRIPTION</b>	10/20/2014
345	Amb Dist #5 (W/H) - Use 338 or 6	
346	Amb Dist #6 (S)	
347	Amb Dist #7 (B)	
348	Valley Transport	
349	Amb Dist #8 (LL)	
350	Emergency Services Bldg	
351	Emergency Services Station 51	
360	Local Emer. Pl. Board	
370	Enhanced 911	
400	Solid Waste	
401	Central Landfill	
402	Transfer Sites	
415	Vehicle Removal Program	
416	Hazardous Waste Removal	
417	Recycling	
418	Remote Transfer Sites	
501	Library Board	
502	Palmer Library	
503	Sutton Library	
504	Talkeetna Library	
505	Trapper Ck Library	
506	Wasilla Library	
507	Willow Library	
508	Big Lake Library	
604	Labor Relations Board	
606	Animal Care & Regulation	
607	Septage Treatment	
609	Board Of Adjmt. & Appeals	
610	Economic Development	
611	Board Of Ethics	
612	Bid Appeals Committee	
613	Senior Citizen Advisory	
614	Animal Care & Reg. Board	
701	Transportation Museum	
702	Historical Museums	
703	Library Expansion	
704	Equestrain Trails	
705	Historical Preservation	
706	Mat-Su Trail System	
708	Alaska State Fair	
709	Trail System	
710	Recreational Facilities	





**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Divisions**

<b>DIVISION</b>	<b>DESCRIPTION</b>	10/20/2014
711	Women'S Shelter	



# Matanuska-Susitna Borough

## Chart of Accounts

### ASSET ACCOUNTS

4/22/2015

<u>Class</u>	<u>Account</u>	<u>Description</u>
Cash & Cash Equivalent	101.100	Cash
Cash & Cash Equivalent	101.200	Cash With Fiscal Agent
Cash & Cash Equivalent	101.300	Restricted Cash
Cash & Cash Equivalent	102.100	Petty Cash
Cash & Cash Equivalent	103.000	Investments
Cash & Cash Equivalent	103.100	Unamortized Premiums
Cash & Cash Equivalent	103.200	Unamortized Discounts
Taxes Receivable	105.100	Real Property-Current
Taxes Receivable	105.200	Pers Property-Current
Taxes Receivable	105.300	Aircraft Registration Tax
Taxes Receivable	107.100	Real Property-Delinquent
Taxes Receivable	107.200	Pers Property-Delinquent
Taxes Receivable	107.300	Aircraft-Delinquent
Taxes Receivable	108.000	Allow For Uncol. P.P.Tax
Taxes Receivable	108.100	Allow For Uncoll Reg Tax
Other Receivables	108.200	Allow for Uncoll Ambulanc
Other Receivables	108.300	Allow for Uncoll. EMS Rescue
Taxes Receivable	109.000	Int/Penalty Rec On Taxes
Taxes Receivable	110.000	Allow For Uncol Int/Pen
Taxes Receivable	110.500	Allow For Uncoll C/C Disc
Taxes Receivable	111.100	Tax Liens Receivable
Other Receivables	115.000	Accounts Receivable
Other Receivables	115.100	Accounts Receivable
Other Receivables	115.120	A/R-Library CEU
Other Receivables	115.150	A/R-Landfill
Other Receivables	115.160	Allow. for Uncoll. Landfill Fees
Other Receivables	115.200	A/R Water & Sewer
Other Receivables	115.300	Legal Settlement Receivab
Other Receivables	115.400	Ambulance A/R
Other Receivables	115.500	A/R Real Estate Transfer
Other Receivables	115.600	EMS Rescue Receivable
Other Receivables	115.700	A/R Realtor Access Fees
Other Receivables	115.800	A/R Bed Tax
Taxes Receivable	115.900	Excise Tax Receivable
Other Receivables	116.200	Uncollectible Land Rec.
Special Assessments Rec	123.000	Special Assess Rec-Defer
Special Assessments Rec	123.010	Shores / Ancient Tree-Lid
Special Assessments Rec	123.120	Road Lid'S
Special Assessments Rec	123.130	Erosion Control Lid'S
Special Assessments Rec	124.000	Special Assmts Rec-Delinq
Notes & Loans Receivable	128.000	Notes Receivable
Notes & Loans Receivable	129.000	Loans Receivable
Special Assessments Rec	129.010	Shores / Ancient Tree-Lid



## Matanuska-Susitna Borough

### Chart of Accounts

#### ASSET ACCOUNTS

4/22/2015

<u>Class</u>	<u>Account</u>	<u>Description</u>
Notes & Loans Receivable	129.030	Cir View/Stmp Est Disastr
Land Sales Receivable	130.100	Adl Land Sales Contract
Land Sales Receivable	130.200	Msb Land Sales Contract
Due From Other Funds	131.000	Due From Other Funds
Due From Other Funds	131.100	Due From Fund 100
Due From Other Funds	131.200	Due From Fund 200
Due From Other Funds	131.202	Due From Fund 202
Due From Other Funds	131.203	Due From Fund 203
Due From Other Funds	131.248	Due From Fund 248
Due From Other Funds	131.249	Due From Fund 249
Due From Other Funds	131.250	Due From Fund 250
Due From Other Funds	131.251	Due From Fund 251
Due From Other Funds	131.253	Due From Fund 253
Due From Other Funds	131.254	Due From Fund 254
Due From Other Funds	131.255	Due From Fund 255
Due From Other Funds	131.256	Due From Fund 256
Due From Other Funds	131.257	Due From Fund 257
Due From Other Funds	131.258	Due From Fund 258
Due From Other Funds	131.259	Due From Fund 259
Due From Other Funds	131.265	Due From Fund 265
Due From Other Funds	131.270	Due From Fund 270
Due From Other Funds	131.271	Due From Fund 271
Due From Other Funds	131.272	Due From Fund 272
Due From Other Funds	131.273	Due From Fund 273
Due From Other Funds	131.274	Due From Fund 274
Due From Other Funds	131.275	Due From Fund 275
Due From Other Funds	131.276	Due From Fund 276
Due From Other Funds	131.277	Due From Fund 277
Due From Other Funds	131.278	Due From Fund 278
Due From Other Funds	131.279	Due From Fund 279
Due From Other Funds	131.280	Due From Fund 280
Due From Other Funds	131.281	Due From Fund 281
Due From Other Funds	131.282	Due From Fund 282
Due From Other Funds	131.283	Due From Fund 283
Due From Other Funds	131.284	Due From Fund 284
Due From Other Funds	131.285	Due From Fund 285
Due From Other Funds	131.290	Due From Fund 290
Due From Other Funds	131.291	Due From Fund 291
Due From Other Funds	131.293	Due From Fund 293
Due From Other Funds	131.400	Due From Fund 400
Due From Other Funds	131.405	Due From Fund 405
Due From Other Funds	131.410	Due From Fund 410
Due From Other Funds	131.415	Due From Fund 415



# Matanuska-Susitna Borough

## Chart of Accounts

### ASSET ACCOUNTS

4/22/2015

<u>Class</u>	<u>Account</u>	<u>Description</u>
Due From Other Funds	131.420	Due From Fund 420
Due From Other Funds	131.430	Due From Fund 430
Due From Other Funds	131.435	Due From Fund 435
Due From Other Funds	131.440	Due From Fund 440
Due From Other Funds	131.445	Due From Fund 445
Due From Other Funds	131.480	Due From Fund 480
Due From Other Funds	131.499	Due From Fund 499
Due From Other Funds	131.615	Due From Fund 615
Due From Other Funds	131.635	Due From Fund 635
Intergovernmental Receivb	132.100	Due From State Govt.
Intergovernmental Receivb	132.200	Due From Fed Govt.
Intergovernmental Receivb	132.300	Due From Palmer
Intergovernmental Receivb	132.400	Due From Wasilla
Intergovernmental Receivb	132.500	Due From Houston
Intergovernmental Receivb	132.600	Due From Miscellaneous
Intergovernmental Receivb	132.700	Due From Msb School Dist
Intergovernmental Receivb	132.800	Due from Muni of Anchorage
Intergovernmental Receivb	132.900	Due From Willow Cc
Advances & Deposits	133.200	Advance To Others
Advances & Deposits	133.300	Advances On Travel
Accrued Interest	135.000	Int Rec On Investments
Accrued Interest	135.500	Interest Rec On Spec Asse
Inventory	141.000	Inventory-Supplies
Inventory	141.100	Inventory-Fuel
Deferred Comp Investment	151.100	Icma
Deferred Comp Investment	151.200	Great West Life
Deferred Comp Investment	151.300	Nationwide
Prepaid Expenses	155.000	Prepaid Expenses
Prepaid Expenses	155.300	Prepaid Expenses - EMS
Prepaid Expenses	155.900	Other Prepays
Advances & Deposits	158.000	Deposits With Others
Advances & Deposits	158.001	Dep W/Enstar-Houston Jr/S
Advances & Deposits	158.002	Pool Chem. Container Deps
Advances & Deposits	159.000	Allow For Uncol Deposits
Land	160.000	Infrastructure
Land	161.000	Land
Buildings	162.000	Buildings
Equipment	163.000	Equipment
Imp Other Than Bldgs	164.000	Imp Other Then Bldgs
Const Work In Progress	165.000	Const Work In Progress
Const Work In Progress	165.200	Service Areas/G
Const Work In Progress	165.300	School/P
Const Work In Progress	165.400	Sanitary Fills/R



## Matanuska-Susitna Borough

### Chart of Accounts

#### ASSET ACCOUNTS

4/22/2015

<u>Class</u>	<u>Account</u>	<u>Description</u>
Amount Available	180.000	Amount Avail. Debt Svc Fd
Amount Available	180.100	Amount Avail. Non A/W
Amount Available	180.200	Amount Avail. Tobacco Tax
Amt To Be Prov-L. T. Debt	185.000	Amt To Be Prov-Areawide
Amt To Be Prov-L. T. Debt	185.100	Amt To Be Prov-Non A/W
Amt To Be Prov-L. T. Debt	185.200	Amt To Be Prov-Fsa's
Amt To Be Prov-L. T. Debt	185.300	Amt To Be Prov-Rsa's
Amt To Be Prov-L. T. Debt	185.400	Amt To Be Prov-Ssa's
Amt To Be Prov-L. T. Debt	185.500	Amt To Be Prov - Enh 911



## Matanuska-Susitna Borough

### Chart of Accounts

#### LIABILITY ACCOUNTS

4/22/2015

<u>Class</u>	<u>Account</u>	<u>Description</u>
Accounts Payable	202.100	Accounts Payable
Accounts Payable	203.100	Accrued Leave/Audit Adjst
Accounts Payable	203.300	Accrued Interest Payable
Bonds Payable	203.300	Accrued Interest Payable
Accounts Payable	203.400	Stale Dated Chks Payable
Accounts Payable	203.600	Insurance Premium Finac'G
Accounts Payable	203.700	Fees Payable
Accounts Payable	203.800	Health Plan Council Paybl
Accounts Payable	203.900	FRCLSR SALE REFUNDBLES
Accounts Payable	206.100	Retainage On Contracts
Accounts Payable	206.200	Const Contracts Payable
Accounts Payable	206.300	Wage & Hour Disputes W/H
Accounts Payable	206.500	Collection Contract Pay.
Accounts Payable	206.600	Case 3PA98279 Civil
Accounts Payable	206.900	MISC. PAYABLE
Accounts Payable	206.901	Library Fines to Wasilla
Accounts Payable	206.902	Library Fines to Palmer
Accounts Payable	206.903	Library Fines to Trapper
Due To Other Funds	207.000	DUE TO OTHER FUNDS
Due To Other Funds	207.100	Areawide Fund
Due To Other Funds	207.200	Mat-Su Const. Trade
Due To Other Funds	207.300	Due To _____
Due To Other Funds	207.400	Enstar Gas Line Principle
Due To Other Funds	207.410	Enstar Gas Line Interest
Due To Other Funds	207.500	Due To Revlv Loan Fund
Due To Other Funds	207.630	Due To Fund 630
Due To Other Funds	207.635	Due To Fund 635
Due To Other Governments	208.100	City Of Palmer
Due To Other Governments	208.110	City of Palmer - Aircraft
Due To Other Governments	208.200	City Of Wasilla
Due To Other Governments	208.300	City Of Houston
Due To Other Governments	208.400	State Of Alaska
Due To Other Governments	208.410	St Ak Dot Specifications
Due To Other Governments	208.900	Miscellaneous Govt
Due To Other Governments	209.100	Vehicle Tax/Boro
Due To Other Governments	209.200	Vehicle Tax/Palmer
Due To Other Governments	209.300	Vehicle Tax/Wasilla
Due To Other Governments	209.400	Vehicle Tax/Houston
Bonds Payable	211.000	Matured Bonds Payable
Bonds Payable	211.100	Matured Interest Payable
Bonds Payable	211.200	G.O. Bonds Payable
Accounts Payable	211.300	Accrued Interest Payable
Bonds Payable	211.300	Accrued Interest Payable



## Matanuska-Susitna Borough

### Chart of Accounts

#### LIABILITY ACCOUNTS

4/22/2015

<u>Class</u>	<u>Account</u>	<u>Description</u>
Bonds Payable	211.400	Unamortized Bond Premium
Bonds Payable	211.500	Deferred Loss on Bond Issue
Accrued Wages & Benefits	215.000	Workers Comp Payable
Accrued Wages & Benefits	215.100	Boro W/C Payable
Accrued Wages & Benefits	216.100	Accrued Wages/Boro
Accrued Wages & Benefits	216.200	Accrued Wages/School
Accrued Wages & Benefits	216.300	Deferred Comp
Accrued Wages & Benefits	216.400	Accrued Wages/Benefits
Accrued Wages & Benefits	216.500	Wages Payable-Garnishment
Accrued Wages & Benefits	216.600	Wages Payable-Assignments
Accrued Wages & Benefits	216.700	Wages Payable-Training Rmb
Accrued Wages & Benefits	217.100	Federal Withholding
Accrued Wages & Benefits	217.200	Medicare Withholding
Accrued Wages & Benefits	217.300	Fica Witholding
Accrued Wages & Benefits	218.100	PERS Withholding - DB Plan
Accrued Wages & Benefits	218.110	PERS Withholding - Tier IV
Accrued Wages & Benefits	218.120	PERS Voluntary Savings Plan
Accrued Wages & Benefits	218.200	Health Ins. Withholding
Accrued Wages & Benefits	218.210	Flex Spending Arrang. W/H
Accrued Wages & Benefits	218.250	On-Call Health Ins W/H
Accrued Wages & Benefits	218.300	Credit Union Withholding
Accrued Wages & Benefits	218.400	Tax Shelter Withholding
Accrued Wages & Benefits	218.500	Unemployment Withholding
Accrued Wages & Benefits	218.600	Msbea/Apea Dues Witholding
Accrued Wages & Benefits	218.700	Sbs Withheld & Contrib.
Accrued Wages & Benefits	218.800	Charity Contrib Witholdin
Accrued Wages & Benefits	218.900	Life/AD&D Ins. Withholding
Accrued Wages & Benefits	218.950	Net Pension Obligation
Deferred Revenue/Credits	222.100	Advance Taxes Collected
Deferred Revenue/Credits	222.200	Deferred COP Proceeds
Deferred Revenue/Credits	222.300	Advance Grant Funds
Deferred Revenue/Credits	222.400	Deferred Grant Funds
Deferred Revenue/Credits	222.500	Deferred Tax Revenue
Deferred Revenue/Credits	222.550	Deferred Ambulance Rev
Deferred Revenue/Credits	222.555	Deferred Rescue Revenue
Deferred Revenue/Credits	222.600	Deferred-F/C Prop Sales
Deferred Revenue/Credits	222.700	Deferred Land Sales
Deferred Revenue/Credits	222.800	Deferred-Fire Prot System
Deferred Revenue/Credits	222.900	Deferred-Spec Assessments
Deferred Revenue/Credits	222.950	Deferred Excise Tax Receivable
Deferred Revenue/Credits	222.990	Deferred-Miscellaneous
Refundables	226.100	Deposit Refunds
Refundables	226.150	Water & Sewer Refundable



# Matanuska-Susitna Borough

## Chart of Accounts

### LIABILITY ACCOUNTS

4/22/2015

<u>Class</u>	<u>Account</u>	<u>Description</u>
Refundables	226.300	Taxes Refundable
Refundables	226.400	Land Pymts Refundable
Refundables	226.500	Spec Assessments Refundbl
Refundables	226.600	Landfill Fees Refundable
Refundables	227.000	Cash Performance Bond
Advances & Deposits	227.100	Transfer Fee
Advances & Deposits	227.200	Advance Fees for MSB Events
Advances	236.000	Advance From _____
Advances	236.100	Advance From Rev Loan Fnd
Advances	236.200	Advance From Areawide Fnd
Long Term Debt	238.000	Long Term Notes Payable
Long Term Debt	238.050	Accrued Interest Payable - Notes
Long Term Debt	238.100	Bond Anticipation Note
Long Term Debt	238.200	Capital Leases Payable
Long Term Debt	238.300	Special Assessment Debt
Long Term Debt	238.400	Certificates of Particip
Bonds Payable	238.500	Revenue Bond Payable - Princip
Bonds Payable	238.510	Revenue Bond Payable - Interest
Long Term Debt	238.600	Lease Credits Payable
Landfill Closure/Postcl	240.000	Landfill Closure/Postcl
Reserves	245.000	Reserv-Prior Yr Encumbrnc
Reserves	246.000	Advance To
Reserves	246.100	Advance To Sa Operating
Reserves	261.000	Reserve For Contribution
Reserves	261.100	Boro Contribution
Reserves	261.200	School Contribution
Reserves	262.100	Reserve-General
Reserves	262.110	Reserve-Minimum Fund Bal.
Reserves	262.160	Reserve-Emergency Response
Reserves	262.200	Reserve-EMS Facility Lease/Pur
Reserves	262.202	Reserve-Dispatch Services
Reserves	262.300	Reserve-Self Ins
Reserves	262.350	Resrv-Health Ins Undrfund
Reserves	262.400	Reserve-Lnd Mngt Perm Fund
Reserves	262.410	Reserve-LMPF Loan
Reserves	262.450	Reserve-Capital
Reserves	262.500	Reserve-Special Assessments
Reserves	262.510	Reserve For L/F Cl/Pstcl
Reserves	262.520	Reserve-Prepaid Expenses
Reserves	262.530	Reserve-Interest
Reserves	262.540	Reserve-Free Main Allownc
Reserves	262.600	Reserve-Compensated Leave
Reserves	262.900	Reserve-Rip Program





## Matanuska-Susitna Borough

### Chart of Accounts

#### LIABILITY ACCOUNTS

4/22/2015

<u>Class</u>	<u>Account</u>	<u>Description</u>
Reserves	262.910	Reserve-Revolv Loan Pend
Reserves	262.920	Reserve-Major Repair&Reno
Reserves	262.930	Reserve-Schools Community Us
Reserves	262.940	Reserve-2008 Tax Relief
Reserves	262.950	Reserve-Admin Space/2009 Tax
Reserves	262.960	Reserve-School Site Acquisition
Reserves	262.970	Reserve-Admin Office Space
Reserves	262.980	Reserve-Assembly Project 2010
Fund Balance	272.000	Beginning Fund Balance
Fund Balance	272.100	Residual Equity Transfer
Fund Balance	272.300	Contributed Capital
Fund Balance	272.400	Capital From Project Fund
Fund Balance	280.100	General Fund
Fund Balance	280.200	Bonds
Fund Balance	280.210	Certificate of Participatn
Fund Balance	280.300	Grants And Gifts



## Matanuska-Susitna Borough

### Chart of Accounts

### REVENUE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE00	Closing Entries		
		300.000	Closing Entries Operating
		335.100	Business License
		335.800	Liquor Revenue
		399.000	Closing Entries Capital
RE01	Budgetary Fund Balance		
		301.000	Budgetary Fund Account
RE11	General Property Taxes		
		311.100	Real Property
		311.101	Real Prop-SCit/DVet/Farm
		311.102	Real Property-Delinquent
		311.200	Personal Property
		311.202	Personal Property-Delinq
		311.300	Aircraft Registration Tax
		311.302	Aircraft Reg-Delinquent
		311.400	Penalty & Interest
		311.500	Vehicle Tax State Collec
RE15	Excise Taxes		
		315.100	Tobacco Excise Tax
		315.200	Excise License
		315.300	Penalty and Interest
RE21	Special Assessmnt Revenue		
		321.000	Special Assessment Revenu
		321.100	Principal
		321.200	Interest
		321.300	Penalty
		321.400	Fee
RE31	Federal Grants		
		331.000	Federal Grants
		331.100	Federal Eda



## Matanuska-Susitna Borough

### Chart of Accounts

### REVENUE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE31	Federal Grants		
		331.200	Federal Fmha
RE32	Federal Shared Revenue		
		332.000	Federal Shared Revenue
RE33	Federal Pilot		
		333.000	Federal Pilot
		333.100	National Forest Income
RE34	State Grants		
		334.000	Special State Grants
		334.100	House Bills
		334.300	Senate Bills
		334.400	Library
		334.500	State Eda
		334.600	State Dot
		334.700	State Dec
		334.800	State Disaster Grants
		334.900	State Doe
RE35	State Shared Revenue		
		335.150	Safe Communities
		335.200	Senior Exemption-Vehicle
		335.250	Health Facilities
		335.300	Land Use Planning
		335.350	State Shared A/W
		335.400	Parks & Rec.
		335.450	Non Areawide
		335.500	Local Serv Road & Trails
		335.600	Service Areas
		335.700	Fish Tax
		335.900	Misc. State Revenue
RE36	State Pilot		



## Matanuska-Susitna Borough

### Chart of Accounts

### REVENUE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE36	State Pilot		
		336.100	Utility
		336.200	Amusement & Gaming
RE37	Other State Revenue		
		337.100	Debt Service Reimb
		337.200	Tobacco Tax
		337.300	Education/State
		337.400	Insurance Funds
		337.500	Vehicle Removal
		337.600	Debt Forgiveness
		337.800	State PERS Relief
		337.900	Misc. State Revenue
RE38	Other Pilot Revenue		
		338.100	Miscellaneous Pilot
RE41	General Government		
		340.500	Fare Fee Revenue - MV Susitna
		341.100	Nsf & Atty Fees
		341.200	Recording Fees
		341.210	Borough Gym Fees
		341.215	Gym Damage Charges
		341.220	Borough Office Fees
		341.230	Computer Pub Access Fees
		341.300	Planning Recording Fees
		341.310	Park Fees Wasilla
		341.320	Park Fees Palmer
		341.330	Parks Fees-Houston
		341.340	Parks -Trail Books
		341.350	Land Use & Zoning Permits
		341.351	Mandatory LUP
		341.352	Liquor License Referral
		341.353	Talkeetna Variance
		341.354	Talkeetna CUP



## Matanuska-Susitna Borough

### Chart of Accounts

### REVENUE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE41	General Government		
		341.355	Sutton CUP
		341.356	Core Area LUP
		341.357	Core Area CUP
		341.358	Large Lot SFR CUP
		341.359	Multi-Family LUP
		341.360	Special Events Fee
		341.370	Community Enrichmnt Fees
		341.400	Subdivision Fees
		341.450	Land Sales Brochures
		341.500	Clerk'S Office Fees
		341.550	Candidate Filing Fees
		341.600	Historical Fees
		341.610	Historical Pamphlets
		341.700	Eng. Inspection Fees
		341.710	Flood Plain Permit Fees
		341.720	Utility Permit App Fee
		341.730	Utility Permit(Lin Ft)Fee
		341.740	Rght Of Way Prmit App Fee
		341.750	Plans/Specs
		341.760	Grid Roller Maintenance Fees
		341.800	Land Mgmt Fees
		341.810	Deed Execution Fees
		341.820	Bond Forfeiture
		341.840	Port Dockage Fees
		341.841	Port Wharfage Fees
		341.842	Port Misc Fees
		341.843	Port Passenger Fees
		341.844	Port Lease/Permit Fees
		341.900	Miscellaneous Fees
		341.901	Reimbursement for Insurance Charges
		341.902	Reimbursement for Flex Spending
		341.905	Sale of Maps
		341.906	Sale-Query,Subd Index&Oth



## Matanuska-Susitna Borough

### Chart of Accounts

### REVENUE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE41	General Government		
		341.907	Sale of Labels
		341.908	Sale-Miscellaneous Items
		341.910	Sale-Asesmnt/Recvble Roll
		341.920	Lid Fee'S
		341.930	Computer Support Serv Fee
		341.935	Library Fees & Fines
		341.940	Foreclosure Fees
		341.945	Foreclosure Sale Fees
		341.950	Animal Licensing Fees
		341.951	Kennel Licensing Fees
		341.952	Animal Impound Fees
		341.953	Kennel & Boarding Fees
		341.954	Animal Adoption Fees
		341.955	Animal Microchips
		341.956	A/C Crematory Fees
		341.957	Euthanasia Fees
		341.958	Spay/Neuter Fees
		341.959	Animal Treatment Fees
		341.960	Animal Care Fines
		341.961	Animal Supply Sales
		341.962	A/C Live Trap Fees
		341.970	Sale/Fire Extinguishers
		341.971	Fire Plan Review Fees
		341.980	Liquor License Fees
		341.981	Liquor License Relocation Fee
		341.990	Business License Fee
		341.995	Vehicle Removal Fees
		341.996	Assessments Filing Fees
RE42	Public Safety		
		342.000	Ambulance Fees
		342.010	Amb Dist #1 (C)
		342.020	Amb Dist #2 (BL/MS)



## Matanuska-Susitna Borough

### Chart of Accounts

### REVENUE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE42	Public Safety		
		342.030	Amb Dist #3 (P)
		342.040	Amb Dist #4 (T/S/TC)
		342.050	Amb Dist #5 (W/H)
		342.060	Amb Dist #6 (S)
		342.070	Amb Dist #7 (B)
		342.080	Valley Transport
		342.090	AMB DIST #9 (LL)
		342.095	Amb Dist (Rural)
		342.100	EMS Rescue
		342.400	Building Rental
		342.500	Ems-General Fees
		342.510	Ems - Cpr Fees
		342.600	Ems - Donations
		342.700	Enhanced 911 Surcharge
		342.900	Fire - False Alarms
		342.910	Fire - Illegal Burns
		342.920	Fire - Vehicles
		342.930	Fire - Hazmat Response
RE43	Parks & Recreation Fees		
		343.310	Park Fees-Jim Creek
		343.320	Park Fees-Palmer
		343.330	Park Fees-Sun Shine Creek
		343.340	Parks-Trail Books
		343.350	Park Fees-Big Lake
		343.360	Park Fees-Deshka Park
		343.365	Park fees-Talkeetna
		343.370	Park Fees-Volunteer Park
		343.400	Trailhead Parking Fees
		343.500	Government Peak Rec Area Fees
		343.700	Boat Launch Fees
		343.800	Alcantra Usage Fees
		343.900	Miscellaneous



## Matanuska-Susitna Borough

### Chart of Accounts

### REVENUE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE44	Sanitation/Septage Fees		
		344.000	Sant Fill-Returned Cchecks
		344.100	S/F Use Palmer
		344.200	S/F Use Wasilla
		344.300	S/F Use Houston
		344.400	Sale Of Road Materials
		344.500	Water & Sewer Fees
		344.600	Landfill User Fees
		344.700	Finance Charge
		344.800	Sale of Recyclable Materials
		344.900	Hazardous Waste Fees
		344.910	Wasilla/Septage
RE45	Animal Care Fees		
		345.000	Animal Care - Retr Cks
		345.100	A/C Wasilla
		345.200	A/C Palmer
		345.300	A/C Houston
RE46	Ice Arena Fees		
		346.000	Ice Arena Fees
		346.100	Ice Arena Fees
		346.200	Concessions
		346.300	Skate Sharpening
		346.400	Skating
		346.500	League Rental
		346.600	Skating Lessons
		346.700	Skate Rentals
		346.800	Ice Arena Surcharges
RE47	Community Pool Revenues		
		347.000	Community Pool Revenues
		347.100	Palmer Pool Revenues
		347.110	Adults
		347.120	Youth/Teen





## Matanuska-Susitna Borough

### Chart of Accounts

### REVENUE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE47	Community Pool Revenues		
		347.130	Junior Youth
		347.140	Preschool
		347.150	Senior Citizens
		347.160	Handicapped/Disabled
		347.170	Family Swim
		347.200	Wasilla Pool Revenues
		347.210	Hourly
		347.220	Swim Club
		347.230	Lumpy Ladies
		347.280	Pool-Sponsor Swim
		347.290	Others
		347.300	Lessons
		347.310	Aquatots
		347.320	Red Cross, Adults
		347.330	Red Cross, Youth
		347.340	Exercise
		347.400	Passes
		347.410	Punch Cards
		347.420	Passes
		347.500	Miscellaneous
		347.510	Donations
RE48	Transient Accommodation Tax		
		348.100	Bed Tax Revenues
		348.200	Penalty & Interest
RE49	Water & Sewer Fees		
		349.100	Water Charges
		349.150	Other Water Charges
		349.500	Sewer Charges
		349.550	Other Sewer Charges
		349.700	Other Sewer & Water Charg
		349.800	Collection Agency Fees



## Matanuska-Susitna Borough

### Chart of Accounts

### REVENUE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE50	Education Revenue		
		350.000	Education/Local
RE61	Interest Earnings		
		361.100	Interest On Investments
		361.200	Interest On Loans
		361.300	Interest On Foreclosures
		361.400	Interest On Boro Lands
		361.450	Interest On Ag Sales
		361.500	Interest On Bond Sales
		361.600	Interest On 86 Bond Issue
RE62	Intragovernmental		
		362.100	Borough Contributions
		362.200	School Dist Contributions
		362.300	Capital Contributions
RE66	Property Sales & Uses		
		366.100	Facility Rental
		366.200	Private Easement Proceeds
		366.250	Wetland Bank Proceeds
		366.300	Foreclosure Sales
		366.400	Land Sales
		366.405	Excess Tax Sale Proceeds
		366.410	Gravel Sale Royalties
		366.450	Ag Sales - Principal
		366.500	Land Leases
		366.600	Land Use Charges
		366.700	State-Manages Contracts
		366.800	Right-Of-Way
		366.850	Property Rental
		366.900	Land Lottery Proceeds
RE67	Transfer From Other Funds		
		367.110	Areawide



## Matanuska-Susitna Borough

### Chart of Accounts

### REVENUE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE67	Transfer From Other Funds		
		367.120	Non Areawide
		367.130	Trnfr From Health Ins Fnd
		367.135	Trnfr from Property & Casualty SIF
		367.140	Consolidate Operations
		367.210	Tobacco
		367.220	Federal Revenue Sharing
		367.230	Land Management
		367.240	Education
		367.250	Solid Waste Enterprise Fd
		367.260	Port Enterprise Fund
		367.300	Grant Projects
		367.400	Capital Projects
		367.500	Debt Service
		367.510	Revolving Loan
		367.600	Special Assessments
		367.610	Spec Assess-Enstar Gas Ln
		367.700	Service Areas
		367.800	Enhanced 911 Fund
RE68	Recovery Wage,Fringe,Exp		
		368.100	Capital Projects
		368.110	Emerg/Disaster- Fund 445
		368.120	Service Areas-Fnd 405/410
		368.130	Schools- Fund 400
		368.140	Sanitary Fills- Fund 420
		368.150	Boro/415/425/430/435/440
		368.160	L S R & T/U
		368.170	Port Enterprise - Fund 450
		368.180	Pass Through - Fund 475
		368.190	Infrastructure - Fund 490
		368.195	Prison - Fund 495
		368.200	Operating Funds
		368.210	Land Management



## Matanuska-Susitna Borough

### Chart of Accounts

### REVENUE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE68	Recovery Wage,Fringe,Exp		
		368.220	Service Areas
		368.225	Service Areas - PM
		368.230	Non-Areawide
		368.240	Solid Waste Fund
		368.250	Port Fund Transfer
		368.300	Grant Projects- Fund 480
		368.400	Cities
		368.500	School District
RE69	Other Revenue Sources		
		369.100	Miscellaneous
		369.200	Sale Of G.O. Bonds
		369.210	Revenue Bond Proceeds
		369.250	COP Proceeds
		369.300	Insurance Claim Proceeds
		369.400	Legal Settlement Proceeds
		369.500	Cash Balance/Collections
		369.510	Cash Balance/Lids
		369.600	Sale Of Lid Bonds
		369.700	Credit Card Discounts
		369.800	Fines
		369.900	Donations
RE90	Other Financing Sources		
		390.000	Other Financing Sources
RE91	Proceeds Of Gfs Disposal		
		391.100	Sale Of Gfa
		391.200	Compensation For Gfa Loss



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX00	Closing Entries		
		400.000	Closing Entries Operating
		402.000	Inventory Clearing
		466.000	Temp Labor Recovery Acct
EX01	Budgetary Fund Balance		
		401.000	Budgetary Fund Balance
		499.000	Closing Entries Capital
EX06	Education		
		406.000	Education
		406.100	Education - Operating
EX07	Internal Service Fund Chg		
		407.100	Health Insurance-Claims
		407.150	Health Insurance-Admin Fees
		407.200	Worker's Compensation-Claims
		407.250	Worker's Compensation-Admin Fees
		407.300	ESC Payments
		407.400	Flex Spending - Claims
		407.450	Flex Spending - Admin Fees
EX08	Trust & Agency Fund Chg		
		408.100	Trust And Agency Fund Chg
EX11	Salaries & Wages		
		411.100	Permanent Wages
		411.200	Temp Wages & Adjmts
		411.300	Overtime Wages
		411.400	Nonemployee Compensation
		411.990	Offset-Salary & Wages
EX12	Benefits		
		412.100	Insurance Contrib
		412.150	On-Call Health Insurance



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX12	Benefits		
		412.190	Life Insurance
		412.200	Unemployment Contrib
		412.250	Fica
		412.300	Medicare
		412.400	Retirement Contrib. - DB Plan
		412.410	PERS Tier IV - DC Plan
		412.411	PERS Tier IV - Health Plan
		412.412	PERS Tier IV - HRA
		412.413	PERS Tier IV - OD&D
		412.600	Workers Compensation
		412.700	Sbs Contribution
		412.800	Wellness/Other
		412.990	Offset-Benefits
EX13	Expenses Within Borough		
		413.100	Mileage - Within Borough
		413.200	Expense Reimb-Within Boro
		413.300	Exp Allowance-Within Boro
		413.400	Meal Allowance -W/I Boro
		413.500	Meeting Comp - W/I Boro
		413.600	Lost Income - Within Boro
		413.900	Other Exp - Within Boro
EX14	Expenses Outside Of Boro		
		414.100	Mileage - Outside Boro
		414.200	Exp Reimb- Outside Boro
		414.300	Expense Allow- O/S Boro
		414.400	Travel Tickets
		414.500	Meeting Comp-O/S Boro
		414.600	Lost Income-Outside Boro
		414.800	Moving Expenses
		414.900	Other Exp-Outside Boro
EX20	Bad Debts Expense		



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX20	Bad Debts Expense		
		420.000	Bad Debts Expense
EX21	Communications		
		421.100	Telephone
		421.200	Postage
		421.300	Communication Network
EX22	Advertising		
		422.000	Advertising
		422.010	Foreclosure Advertising
		422.100	Display Advertising
EX23	Printing		
		423.000	Printing
		423.100	Resale/Printed Maps
EX24	Utilities-Building Oprtns		
		424.100	Electricity
		424.200	Water & Sewer
		424.300	Natural Gas
		424.400	Lp-Propane
		424.500	Garbage Pickups
		424.550	Recycling Pickups
		424.600	Heating Fuel-Oil
EX25	Rental/Lease		
		425.100	Land Lease
		425.200	Building Rental
		425.300	Equipment Rental
		425.400	Computer Lease
		425.410	Software Lease
		425.500	Gangway Rental
EX26	Professional Charges		



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX26	Professional Charges		
		426.100	Auditing & Accounting
		426.200	Legal
		426.300	Dues & Fees
		426.350	Credit Card Fees
		426.500	Recording Fees
		426.600	Computer Software
		426.800	Brokers/Appraiser Fees
		426.810	Taxes and LID Fees
		426.900	Other Professional Chgs
		426.910	Prof Chgs - School Dist.
EX27	Insurance & Bond		
		427.100	Property Insurance
		427.200	Vehicle Insurance
		427.300	Crime Insurance
		427.400	Inland Marine Insurance
		427.500	Liability Insurance
		427.510	Umbrella Liability Ins
		427.520	Professional Liab Insur
		427.600	Insurance Consulting Fee
		427.700	Risk Management Training
		427.800	Insurance Adjusters Fees
		427.900	Insurance Deductible
EX28	Maintenance Services		
		428.100	Building Maint Services
		428.200	Grounds Maint Services
		428.300	Equipment Maint Services
		428.400	Vehicle Maint Services
		428.500	Commun Equip Maint Servic
		428.600	Road Maintenance Services
		428.900	Other Bldg. Maint Service
		428.910	Building Improve Services
		428.920	Other Maintenance Service





## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX29	Other Contractual		
		429.100	Contingency-Other Contract
		429.200	Training Reimb/Conf Fees
		429.210	Training/Instructor Fees
		429.300	Planning Studies
		429.310	Census Study
		429.400	Organizations- Contractual
		429.500	Labor Services
		429.600	Vehicle and Junk Removal
		429.700	Perf Bond- Land Cleanup
		429.710	Testing
		429.900	Other Contractual
		429.910	Other Contractual Capital
EX30	Office Supplies		
		430.100	Office Supplies < \$500
		430.200	Copier/Fax Supplies
EX31	Maintenance Supplies		
		431.100	Vehicle Maint Supplies
		431.200	Building Maint Supplies
		431.300	Equipment Maint Supplies
		431.400	Grounds Maint Supplies
		431.900	Other Maint. Supplies
EX32	Fuel/Oil-Vehicle Use		
		432.100	Oil & Lubricants
		432.200	Gas
		432.300	Diesel Fuel
		432.400	Fuel - MV Susitna
EX33	Misc Supplies		
		433.100	Personnel Supplies
		433.110	Clothing



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX33	Misc Supplies		
		433.120	Tools under \$500
		433.200	Medical Supplies
		433.300	Books/Subscriptions
		433.500	Training Supplies
		433.600	Concession Food/Supplies
		433.700	Resale Supplies
		433.900	Other Supplies
		433.950	AC&R Animal Supplies
EX34	Equipment Under \$5,000		
		434.000	Computers under \$5,000
		434.100	Other Equip under \$5,000
		434.300	Furniture Under \$5,000
EX41	Debt Service		
		441.000	Debt Service
		441.100	Dbt Srv-Principal-Schools
		441.110	Dbt Srv-Principal-Fire
		441.120	Dbt Srv-Principal-Borough
		441.130	Dbt Srv-Principal-Trans Sys
		441.140	Dbt Svc, Principal
		441.200	Dbt Srv-Interest-Schools
		441.210	Dbt Srv-Interest-Fire
		441.220	Dbt Srv-Interest-Borough
		441.230	Dbt Srv-Interest-Trans Sys
		441.240	Dbt Svc, Interest
		441.300	Debt Refunding
		441.400	Debt Forgiveness
		441.500	Debt Srv - Transfer Out
EX42	Loan Payments		
		442.100	Loan Pymnts-Principal
		442.200	Loan Pymnts-Interest
		442.300	Loan Pymnts-Penalty



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX42	Loan Payments		
		442.400	Loan Pymnts-Foreclosure
EX43	Intra Govern/Recov Expens		
		443.000	Admin & Audit Fee
		443.100	Admin. & Audit Fsa
		443.110	Telecomm-Admin & Audit
		443.120	Cottonwood P S -Adm/Audit
		443.130	Admin. & Audit Rsa
		443.200	Public Wrks- Admin/Audit
		443.210	Administration-Admin/Audi
		443.220	Assembly-Admin & Audit
		443.230	Assembly Res-Admin/Audit
		443.240	Assessment-Audit & Audit
		443.250	Clerk - Admin & Audit
		443.260	Computer - Admin & Audit
		443.270	Elections - Admin & Audit
		443.280	Finance - Admin & Audit
		443.290	Legal - Admin & Audit
		443.300	Maintenance
		443.305	Fleet Maintenance
		443.310	Planning-Admin & Audit
		443.320	Platting-Admin & Audit
		443.900	In-Kind Overhead
EX44	Intergovt Fees		
		444.100	State- Intergovt Fees
		444.200	Federal- Intergovt Fees
EX45	Operating Fund Transfers		
		445.100	Transfer To- General Fund
		445.110	Transfer To- Areawide
		445.120	Transfer To- Non-Areawide
		445.140	Trnfr To- Debt Svc (Schl)
		445.141	Trnfr To- Debt Svc (P&R)



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX45	Operating Fund Transfers		
		445.142	Trnfr To- Debt Svc (COPs)
		445.143	Trnfr To- Debt Svc (NonAW)
		445.144	Trnfr To-Debt Svc (Trans Sys)
		445.200	Trnfr To- Fed Rev Sharng
		445.210	Transfer To- Land Mgmt
		445.220	Trnfr To- Education Oprtg
		445.230	Transfer To- Service Area
		445.240	Trnfr To- Revolving Loan
		445.250	Trnfr To- Consol Operatns
		445.260	Trnfr To- Intern Svc Fund
		445.300	Trnfr To- Port Ent Fund
		445.310	Trnfr To- S.W. Ent Fund
		445.350	Trnfr To-M/V Susitna
EX46	Capital Project Transfers		
		446.100	Transfer To- Areawide(Cp)
		446.120	Trnfr To- NonAreawide(Cp)
		446.125	Trnfr To- Enhanced 911(Cp)
		446.130	Trnfr To- Land Mngmt (Cp)
		446.140	Transfer To- Debt Serv Cp
		446.150	Trnfr to- Svc Areas (Cp)
		446.160	Trnfr To- SW Ent. Fund (Cp)
		446.170	Trnfr To- Port Ent Fund (Cp)
		446.200	Transfer To- Fund 445
		446.300	Transfer To- Fund 400
		446.400	Transfer To- Fund 405/410
		446.500	Transfer To- Fund 480
		446.600	Transfer To- Fund 420
		446.700	Tfr415/425/430/435/440/47
		446.800	Transfer To- Fund 499
		446.810	Transfer To- Fund 490
		446.820	Transfer To - Fund 495
		446.900	Transfer To- Fund 450



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX47	Special Project Transfers		
		447.100	Special Grants
		447.200	Local Serv Road & Trails
EX49	Transfers/Pass Throughs		
		449.100	Transfers-City Of Palmer
		449.200	Transfers-City Of Wasilla
		449.205	Transfers - City of Wasilla Planning
		449.210	Transfers-Youth Programs
		449.215	Tansfers - Youth Court
		449.300	Transfers-City Of Houston
		449.400	State Shared Rev Passthru
		449.500	Grant Pass Through
		449.900	Transfers-Other Agencies
EX51	Equipment Over \$5000		
		451.100	Equipment over \$5,000
		451.200	Vehicles
		451.300	Furniture over \$5,000
		451.998	Amortization Expense
		451.999	Depreciation Expense
EX52	Landfill Postclosure		
		452.000	Postclosure Costs
EX53	Miscellaneous		
		453.000	Miscellaneous
EX54	Freight/Capital Outlay		
		454.000	Freight/Capital Outlay
EX55	Land Acquisitions		
		455.000	Land Acquisitions
EX56	Small Bldg Const/Imprv		



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX56	Small Bldg Const/Imprv		
		456.000	Small Blding Or Const Sup
EX57	Property Tax Relief		
		457.100	Areawide Tax Relief
EX61	Buildings		
		461.000	Buildings
		461.005	Overtime-Buildings
		461.100	Architectural
		461.110	Schematic Design Phase
		461.120	Design Development Phase
		461.130	Const Documents Phase
		461.140	Bidding Phase
		461.150	Construction Phase
		461.160	Const Observation/Surveil
		461.170	Post Construction Service
		461.180	Extra Charges
		461.190	Reimbursables
		461.200	Consultants
		461.210	Design/Recon
		461.220	Survey
		461.230	Soils
		461.240	Administration (Ps&E)
		461.250	Inspection
		461.260	Testing
		461.270	Printing Costs
		461.280	Extra Charges
		461.290	Reimbursables
		461.300	Construction
		461.310	Construction
		461.311	Additions
		461.312	Upgrade/Improvement
		461.313	Brush Cutting
		461.320	Paving



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX61	Buildings		
		461.321	Re-Paving
		461.330	Claims
		461.340	Rental
		461.350	Construction By Owner
		461.360	Well Construction
		461.370	Septic Construction
		461.380	Materials Purchase
		461.390	Construction Contingency
		461.500	Public Utilities
		461.510	Water
		461.520	Sewer
		461.530	Electric
		461.540	Telephone
		461.550	Gas
		461.600	Acquisition
		461.610	Site Acquisition
		461.620	Right-Of-Way Acquisition
		461.700	Engineering Staff
		461.705	Overtime-Bldg Eng Staff
		461.710	Administrative Time
		461.715	Overtime-Admin Time
		461.720	Inspection Time
		461.725	Overtime-Bldg Inspect
		461.730	Testing Time
		461.735	Overtime-Bldg Test
		461.740	Survey Time
		461.745	Overtime-Survey Time
		461.750	Design Time
		461.755	Overtime-Bldg Design Time
		461.760	Right-Of-Way Time
		461.800	Legal
		461.810	Legal Expense
		461.820	Arbitration Expense



## Matanuska-Susitna Borough

### Chart of Accounts

#### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX61	Buildings		
		461.830	Art In Public Places
		461.900	Contingency And Misc
		461.910	Contingency
		461.920	Miscellaneous Expenses
		461.930	Audit/Overhead Fee (Grnt)
		461.940	Advertising
		461.950	Film Processing
		461.960	Mail Delivery
		461.990	Facilities Coordinator
EX62	Land		
		462.000	Land
		462.005	Overtime-Land
		462.200	Consultants
		462.210	Design/Recon
		462.220	Survey
		462.230	Soils
		462.240	Administration (Ps&E)
		462.250	Inspection
		462.260	Testing
		462.270	Printing Costs
		462.280	Extra Charges
		462.290	Reimbursables
		462.300	Construction
		462.310	Construction
		462.311	Additions
		462.312	Upgrade/Improvement
		462.313	Brush Cutting
		462.320	Paving
		462.321	Re-Paving
		462.330	Claims
		462.340	Rental
		462.350	Construction By Owner





## Matanuska-Susitna Borough

### Chart of Accounts

#### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX62	Land		
		462.355	Construction by Owner-OVT
		462.360	Well Construction
		462.370	Septic Construction
		462.380	Materials Purchase
		462.390	Construction Contingency
		462.510	Water
		462.520	Sewer
		462.530	Electric
		462.540	Telephone
		462.550	Gas
		462.600	Acquisition
		462.610	Site Acquisition
		462.620	Right-Of-Way Acquisition
		462.700	Engineering Staff
		462.705	Overtime-Land Engineer
		462.710	Administrative Time
		462.715	Overtime-Land Admin
		462.720	Inspection Time
		462.725	Overtime-Land Inspect
		462.730	Testing Time
		462.735	Overtime-Land Test
		462.740	Survey Time
		462.745	Overtime-Land Survey
		462.750	Design Time
		462.755	Overtime-Land Design
		462.760	Right-Of-Way Time
		462.765	Overtime-Land Row
		462.800	Legal
		462.810	Legal Expense
		462.820	Arbitration Expense
		462.830	Art In Public Places
		462.900	Contingency And Misc
		462.910	Contingency



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX62	Land		
		462.920	Miscellaneous Expenses
		462.930	Audit/Overhead Fee (Grnt)
		462.940	Advertising
		462.950	Film Processing
		462.960	Mail Delivery
EX63	Improvements		
		463.000	Improvements
		463.005	Overtime-Improvements
		463.100	Architectural
		463.110	Schematic Design Phase
		463.120	Design Development Phase
		463.130	Const Document Phase
		463.140	Bidding Phase
		463.150	Construction Phase
		463.160	Const Observation/Surveil
		463.170	Post Construction Service
		463.180	Extra Charges
		463.190	Reimbursables
		463.200	Consultants
		463.210	Design/Recon
		463.220	Survey
		463.230	Soils
		463.240	Administration (Ps&E)
		463.250	Inspection
		463.260	Testing
		463.270	Printing Costs
		463.280	Extra Charges
		463.290	Reimbursables
		463.300	Construction
		463.310	Construction
		463.311	Additions
		463.312	Upgrade/Improvement



## Matanuska-Susitna Borough

### Chart of Accounts

#### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX63	Improvements		
		463.313	Brush Cutting
		463.320	Paving
		463.321	Re-Paving
		463.330	Claims
		463.340	Rental
		463.350	Construction By Owner
		463.355	Overtime Const By Owner
		463.360	Well Construction
		463.370	Septic Construction
		463.380	Materials Purchase
		463.390	Construction Contingency
		463.500	Public Utilities
		463.510	Water
		463.520	Sewer
		463.530	Electric
		463.540	Telephone
		463.550	Gas
		463.600	Acquisition
		463.610	Site Acquisition
		463.620	Right-Of-Way Acquisition
		463.700	Engineering Staff
		463.705	Overtime-Improve Eng
		463.710	Administrative Time
		463.715	Overtime-Improve Admin
		463.720	Inspection Time
		463.725	Overtime-Improve Inspect
		463.730	Testing Time
		463.735	Overtime-Improve Test
		463.740	Survey Time
		463.745	Overtime-Improve Survey
		463.750	Design Time
		463.755	Overtime-Improve Design
		463.760	Right-Of-Way Time



## Matanuska-Susitna Borough

### Chart of Accounts

#### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX63	Improvements		
		463.800	Legal
		463.810	Legal Expense
		463.820	Arbitration Expense
		463.830	Art In Public Places
		463.900	Contingency And Misc
		463.910	Contingency
		463.920	Miscellaneous Expenses
		463.930	Audit/Overhead Fee (Grnt)
		463.940	Advertising
		463.950	Film Processing
		463.960	Mail Delivery
		463.990	Facilities Coordinator
EX64	Capital Proj-Furnis/Equip		
		464.000	Furnishing/Equip Over \$50
		464.260	Testing
		464.310	Contractual Services
		464.340	Rental
		464.350	Construction By Owner
		464.434	Equip./Furn./Computers under \$5,000
		464.451	Equip./Furn./Computers over \$5,000
		464.710	Administration Time
		464.715	Overtime-Admin Time
		464.910	Contingency
		464.920	Miscellaneous Expenses
		464.940	Advertising
		464.960	Mail Delivery
		464.999	Misc. Supplies
EX65	Other		
		465.000	Other
EX70	Grant Audit Fee		
		470.000	Grant Audit Fee



## Matanuska-Susitna Borough

### Chart of Accounts

### EXPENSE ACCOUNTS

4/22/2015

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX71	Grant Audit Fee	471.000	Audit/Admin Fee Grants
EX72	Legal Fee	472.000	Legal Fee
EX73	State Fees	473.000	State Fees
EX74	Federal Fees	474.000	Federal Fees
EX75	Organizations Admin Fees	475.000	Organizations' Admin Fees
EX81	Areawide Fund (101)	481.000	Areawide Fund (101)
EX82	Grant Clearing Fund	482.000	Grant Clearing Fund (800)
EX83	Capital Project Funds	483.000	Cap Proj Interfund Transf