

## Fund Codes

### FUNDS

#### Categories

- 00-06 Centralized Activities
- 07-09 Reconciliation Activities
- 10-19 General Funds
- 20-39 Special Revenue Funds
- 40-49 Capital Project Funds
- 50-54 Permanent Funds
- 55-59 Loan Service Funds
- 60-69 Enterprise Funds
- 70-79 Agency Funds
- 80-84 Private Purpose Trust Funds
- 85-89 Pension Trust Funds and Other Employee Benefits
- 90-99 Internal Service Funds

#### Details

- 00-06 Centralized Activities*
  - 00 Centralized Banking Activities
- 07-09 Reconciliation Activities*
  - 07 Capital Assets of Governmental Activities
  - 08 Long-Term Loan of Governmental Activities
  - 09 Other Reconciliation Items of Governmental Activities
- 10-19 General Funds (reported as one single General Fund)*
  - 10 Vehicle Purchases Fund (was 01)
  - 11 Primary Government Services Fund
  - 12 Property Tax Revaluation Fund (was 25)
  - 13 Federal Forfeiture and State Substance Tax Fund (was 27)
  - 14 Volunteer Fire Protection Fund (was 34)
  - 15 Court Facilities Fund
  - 16 Recreation Support Fund (was 35)
  - 17 Haltiwanger Retreat Fund
- 20-39 Special Revenue Funds*
  - 20 Emergency 911 Telephone System Fund
  - 23 Emerg Mgmt Perf Grant-EMPG-Fund (was 13)
  - 24 Community Development (CDBG) Fund (was 14 and 69)
  - 26 Badin Lake Fire District Fund
  - 28 Wadeville Fire District Fund
  - 29 Lake Tillery Fire District Fund
  - 33 Child Support Incentives Fund
  - 37 Golden LEAF - Aseptia Fund
  - 39 Montgomery County Tourism Development Authority (was 18)
- 40-49 Capital Project Funds*
  - 46 Education Maintenance Projects Fund (was 36)
  - 47 Education Capital Projects Fund (was 28)
  - 48 Airport Projects Fund (was 16)
  - 49 County Projects Fund
- 50-54 Permanent Funds*
- 55-59 Loan Service Funds*

**Fund Codes**

**FUNDS**

*60-69 Enterprise Funds*

60 Water and Sewer Operations Fund

61 Water and Sewer Projects Fund (was 65 and 66)

*70-79 Agency Funds*

70 SSA Representative Payee Conserved Trust Fund

71 Property Tax District Agency Fund

72 Fines & Forfeitures (for Schools) Fund

74 Inmate Trust Fund

*80-84 Private Purpose Trust Funds*

80 Soil and Water Conservation District Board Trust Fund

81 Agricultural Advisory Board Trust Fund

*85-89 Trust Funds for Pensions and Other Employee Benefits*

*90-99 Internal Service Funds*