

GROUPING OF LEDGER ACCOUNTS

8812

(Revised 3/74)

The fund ledger is divided into several groups. The major grouping is between Governmental Cost Funds and Non-Governmental Cost Funds. These in turn are grouped by type of fund as follows:

1. Governmental Cost Funds
 - a. General Fund
 - b. Transportation Funds
 - c. Feeder Funds
 - d. Other Governmental Cost Funds
2. Non-Governmental Cost Funds
 - a. Public Service Enterprise Funds
 - b. Working Capital and Revolving Funds
 - c. Bond Funds
 - d. Retirement Funds
 - e. Trust and Agency Funds—Federal
 - f. Trust and Agency Funds—Other