

**Eau Claire County  
Chart of Accounts Structure**

ACCOUNT NUMBER STRUCTURE:

XX	XXX	XX	XXXXX	XXX	XXX	XXX	XXX	XXX
Year	Fund	Dept	Account	Object	Project	SPC	Target	Sub

FUNDS		DEPTS		ACCOUNTS		OBJECTS	
<b>GOVERNMENTAL FUNDS</b>		01	COUNTY BOARD	10000	ASSETS AND RESOURCES	0??	REVENUE
100	GENERAL FUND	02	CIRCUIT COURT	20000	LIABILITIES	1??	SALARIES AND BENEFITS
201	AMERICAN RESCUE PLAN ACT	02	CLERK OF COURTS	30000	FUND EQUITY	2??	CONTRACTUAL SERVICES
202	P&D LAND RECORD FEES RETAINED	03	REGISTER OF PROBATE	40000	REVENUES/OTHER	3??	SUPPLIES AND EXPENSES
205	HUMAN SERVICES	05	ADMINISTRATION		FINANCING SOURCES	4??	BUILDING MATERIALS
206	HUMAN SERVICES PASS THRU GRANTS	06	COUNTY CLERK	50000	EXPENDITURES/EXPENSES/	5??	FIXED CHARGES
207	P&D WATERSHED	07	HUMAN RESOURCES		OTHER FINANCING USES	6??	DEPT SERVICES
211	P&D RECYCLING	08	INFORMATION SYSTEMS			7??	GRANTS, CONTRIBUTIONS, OTHER
212	WCDF	09	RISK MANAGEMENT			8??	CAPITAL
215	ADRC	10	FINANCE			9??	OTHER
300	DEBT SERVICE	11	TREASURER				
405	CAPITAL PROJECTS	12	DISTRICT ATTORNEY				
		13	CORPORATION COUNSEL				
<b>ENTERPRISE FUNDS</b>		14	REGISTER OF DEEDS				
602	AIRPORT	15	PLANNING & DEVELOPMENT				
701	HIGHWAY	16	FACILITIES				
		17	SHERIFF				
<b>INTERNAL SERVICE FUNDS</b>		18	CJCC				
703	RISK MANAGEMENT/WORKERS COMP	19	CHILD SUPPORT				
704	HEALTH INSURANCE FUND	20	VETERANS				
705	SHARED SERVICES	21	EXTENSION				
		22	PARKS & FOREST				
<b>FIDUCIARY FUNDS</b>		23	CLERK OF COURTS				
800	TRUST AND AGENCY FUND	31	HIGHWAY				
		70	AIRPORT				
<b>FUNDS FOR FINANCIAL STATEMENT PRESENTATION</b>		43-46	ADRC				
900	GENERAL FIXED ASSET FUND	50-68	DHS				
950	LONG TERM DEBT FUND						