CHART OF ACCOUNTS

Louisiana Local Government

Legislative Auditor
July 2004
Louisiana Revised Statute 24:515
All auditees shall designate or provide an office for their secretary, treasurer or principal finance officer where their books and records must be kept. All accounts of such public funds shall be kept in the form prescribed by the legislative auditor and he shall have the authority to install a system of accounting in any office which he is authorized to examine and audit.
A CHART OF ACCOUNTS FOR LOUISIANA LOCAL GOVERNMENT

CONTENTS

<table>
<thead>
<tr>
<th>Introduction</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Codes and Definitions</td>
<td>2</td>
</tr>
<tr>
<td>Balance Sheet Account Codes and Definitions</td>
<td>4</td>
</tr>
<tr>
<td>Revenue Account Codes and Definitions</td>
<td>19</td>
</tr>
<tr>
<td>Expenditure Account Codes and Definitions</td>
<td>29</td>
</tr>
</tbody>
</table>
INTRODUCTION

The chart of accounts which follows was specifically developed for use by Louisiana local government, including Louisiana levee boards, in conjunction with the Local Government Budget Act. While the various accounts reflect current practice and use among Louisiana local government to some degree, both the accounts and account codes are intended to aid local government in implementing modern financial management practices.

Although the chart of accounts is intended to be representative, both the changing role of local government and emerging national trends in public financial management, require a flexible account system. This means that some accounts currently in use or to be used in the future by Louisiana local government may not be included in the chart of accounts. These may be added by the governmental unit in the appropriate section with a suitable account number. The chart of accounts will therefore remain a flexible and adaptive mechanism.

Many of the accounts may not apply to an individual unit of local government or levee district, but it is required that those units use those accounts that do apply. Certain units of local government may use an automated accounting system in which the change of account codes would involve significant work; in such cases, the account titles and definitions in this chart of accounts should be used with existing account codes.

Most of local government, with the implementation of this chart of accounts, will question the degree of detail included in the chart. It is emphasized that the use of minor balance sheet, revenue or expenditure codes is optional, to the extent that they are not needed by a unit of government to provide for adequate fiscal management.

Educational units, within the framework provided, may utilize the chart of accounts provided by the Department of Education - Handbook II. Health organizations may use the chart of accounts provided by the American Hospital Association. Housing Authorities may use the chart of accounts prescribed by the United States Department of Housing and Urban Affairs.
FUND CODES AND DEFINITIONS

The fund codes are used to identify the specific fund to which a particular accounting charge is being made. If fully used, they will be the first three digits in any balance sheet, expenditure, or revenue account code:

<table>
<thead>
<tr>
<th>Balance Sheet Account</th>
<th>Revenue Account</th>
<th>Expenditure Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXX-XXX.XX</td>
<td>XXX-XXX.XX</td>
<td>XXX-XXX.XX-XXX</td>
</tr>
</tbody>
</table>

XXX = Fund Code

The first digit of the three-digit fund/group of accounts code indicates the fund type, while the remaining digits (0-99) can be used to identify specific funds within the fund type.

Funds/Group of Accounts Codes

- 000 General Fund
- 100 Special Revenue Funds
- 200 Capital Project Funds
- 300 Debt Service Funds
- 400 Permanent Funds
- 500 Enterprise Funds
- 600 Internal Service Funds
- 700 Pension Trust Funds
- 800 Private-Purpose Trust Funds
- 900 Agency Funds

Definitions:

General Fund (000). Accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds (100). Account for the proceeds of specific revenue sources, other than those for major capital projects, that are restricted legally to expenditure for specified purposes.

Capital Projects Funds (200). Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Debt Service Funds (300). Account for the accumulation of resources for, and the retirement of, general
long-term debt principal and interest.

**Permanent Funds (400).** Account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs (i.e., for the benefit of the government or its citizenry)

**Enterprise Funds (500).** Account for activities for which a fee is charged to external users for goods or services.

**Internal Service Funds (600).** Account for the financing of goods or services provided by one fund, department or agency to other funds, departments, or agencies of the financial reporting entity, or to other governments, on a cost-reimbursement basis.

**Private Purpose Trust Funds (800).** Account for trust arrangements, including those for escheat property, where principal and income benefit individuals, private organizations, or other governments.

**Agency Funds (900).** Account for assets held by a government in a purely custodial capacity.
BALANCE SHEET ACCOUNT CODES
AND DEFINITIONS

The balance sheet account codes if used fully will consist of seven (8) digits, with the first three digits identifying the fund and the 4th digit identifying whether the account is an asset, liability, fund balance, or budgetary account. The remaining digits identify major and minor balance classification.

Balance Sheet Account Code

\[ XXX \text{ – } XXXXX \]

- **XXX** = Fund code
- **X** = Asset/liability/equity/budgetary classification
- **XX** = Major classification
- **XXX** = Minor classification

Coding Plan

- Use a 8-digit number.
- First 3 digits identify the fund
- The fourth digit will always be "1" to indicate an asset, "2" a liability/equity.
- Remaining digits identify major and minor balance sheet classifications.

Balance Sheet Accounts

101.00 Cash in Banks
101.10 Cash on Hand
101.20 Cash Equivalents
101.30 Petty Cash
101.40 Restricted Cash
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>102.00</td>
<td>Cash with Fiscal Agents</td>
</tr>
<tr>
<td>103.00</td>
<td>Savings Accounts</td>
</tr>
<tr>
<td>103.10</td>
<td>Certificates of Deposits</td>
</tr>
<tr>
<td>103.11</td>
<td>Treasury Bills</td>
</tr>
<tr>
<td>103.12</td>
<td>Treasury Notes</td>
</tr>
<tr>
<td>103.20</td>
<td>Bonds</td>
</tr>
<tr>
<td>103.21</td>
<td>Unamortized Premiums on Bonds</td>
</tr>
<tr>
<td>103.22</td>
<td>Unamortized Discounts on Bonds</td>
</tr>
<tr>
<td>103.30</td>
<td>Mutual Funds</td>
</tr>
<tr>
<td>103.40</td>
<td>Equity in Pooled Investments</td>
</tr>
<tr>
<td>103.50</td>
<td>Marketable Securities</td>
</tr>
<tr>
<td>103.51</td>
<td>Valuation Allowance - Marketable Securities</td>
</tr>
<tr>
<td>103.60</td>
<td>Restricted Investments</td>
</tr>
<tr>
<td>104.00</td>
<td>Interest Receivable on Investments</td>
</tr>
<tr>
<td>105.00</td>
<td>Taxes Receivable - Current</td>
</tr>
<tr>
<td>105.10</td>
<td>Allowance for Uncollectible Current Taxes</td>
</tr>
<tr>
<td>107.00</td>
<td>Taxes Receivable - Delinquent</td>
</tr>
<tr>
<td>107.10</td>
<td>Allowance for Uncollectible Delinquent Taxes</td>
</tr>
<tr>
<td>109.00</td>
<td>Penalties and Interest Receivable on Taxes</td>
</tr>
<tr>
<td>109.10</td>
<td>Allowance for Uncollectible Penalties and Interest</td>
</tr>
<tr>
<td>111.00</td>
<td>Tax Liens Receivable</td>
</tr>
<tr>
<td>111.10</td>
<td>Allowance for Uncollectible Tax Liens</td>
</tr>
<tr>
<td>115.00</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td>115.20</td>
<td>Travel Advances</td>
</tr>
<tr>
<td>115.30</td>
<td>Licenses and Permits</td>
</tr>
<tr>
<td>115.40</td>
<td>Due from Subdividers</td>
</tr>
<tr>
<td>115.50</td>
<td>Fines and Forfeitures</td>
</tr>
<tr>
<td>115.60</td>
<td>Bond Proceeds Receivable</td>
</tr>
<tr>
<td>117.00</td>
<td>Unbilled Accounts Receivable</td>
</tr>
<tr>
<td>117.10</td>
<td>Allowance for Uncollectible Unbilled Accounts Receivable</td>
</tr>
<tr>
<td>121.00</td>
<td>Special Assessments Receivable - Current</td>
</tr>
<tr>
<td>121.10</td>
<td>Allowance for Uncollectible Special Assessments-Current</td>
</tr>
<tr>
<td>122.00</td>
<td>Special Assessments Receivable - Noncurrent</td>
</tr>
<tr>
<td>122.10</td>
<td>Allowance for Uncollectible Special Assessments-Noncurrent</td>
</tr>
<tr>
<td>123.00</td>
<td>Special Assessments Receivable - Delinquent</td>
</tr>
<tr>
<td>123.10</td>
<td>Allowance for Uncollectible Special Assessments-Delinquent</td>
</tr>
<tr>
<td>124.00</td>
<td>Special Assessment Liens Receivable</td>
</tr>
<tr>
<td>124.10</td>
<td>Allowance for Uncollectible Special Assessments Liens</td>
</tr>
<tr>
<td>125.00</td>
<td>Interest Receivable - Special Assessments</td>
</tr>
<tr>
<td>125.10</td>
<td>Allowance for Uncollectible Special Assessments Interest</td>
</tr>
<tr>
<td>126.00</td>
<td>Intergovernmental Receivable</td>
</tr>
<tr>
<td>127.00</td>
<td>Taxes Receivable - Levied for Other Governments</td>
</tr>
<tr>
<td>128.00</td>
<td>Notes Receivable</td>
</tr>
<tr>
<td>128.10</td>
<td>Allowance for Uncollectible Notes Receivable</td>
</tr>
<tr>
<td>129.00</td>
<td>Loans Receivable</td>
</tr>
<tr>
<td>129.10</td>
<td>Allowance for Uncollectible Loans Receivable</td>
</tr>
<tr>
<td>130.00</td>
<td>Due from other funds--______________________fund</td>
</tr>
<tr>
<td>132.00</td>
<td>Due from Component Unit</td>
</tr>
<tr>
<td>136.00</td>
<td>Rent Receivable</td>
</tr>
<tr>
<td>136.10</td>
<td>Allowance for Uncollectible Rent</td>
</tr>
<tr>
<td>137.00</td>
<td>Other Receivables</td>
</tr>
<tr>
<td>141.00</td>
<td>Inventory of Materials and Supplies</td>
</tr>
<tr>
<td>142.00</td>
<td>Inventory Held for Resale</td>
</tr>
<tr>
<td>143.10</td>
<td>Postage</td>
</tr>
<tr>
<td>143.20</td>
<td>Prepaid Insurance</td>
</tr>
</tbody>
</table>
143.30 Prepaid Rent
143.40 Deposits
149.00 Deferred Charges
150.00 Lease Agreements Receivables - Non-Current
150.10 Other Non-Current Receivables
150.10 Unamortized premiums-noncurrent investments
150.20 Unamortized discounts-noncurrent investments
150.20 Advances to ________________ Fund
152.10 Advances to ________________ Government
153.00 Investments, Joint Venture
160.00 Land
160.00 Infrastructure
163.00 Buildings
165.00 Machinery and Equipment
166.00 Construction/Work in Progress
170.00 Other Assets
170.10 Accumulated Depreciation-Other Assets

**Liabilities, Fund Balances and Net Assets**

201.00 Vouchers Payable
201.10 Accrued Wages Payable
201.20 Accrued Payroll Taxes Payable
201.30 Accrued Taxes Payable
201.40 Deductions from Ad valorem Taxes - Assessor
201.50 Deductions from Ad valorem Taxes - Retirement
202.00 Accounts Payable
203.00 Compensated Absences Payable
204.00 Claims and Judgements Payable
205.00 Contracts Payable
206.00 Contracts Payable - Retainage
207.00 Intergovernmental Payable
208.00 Due to ________________ Fund
210.00 Due to Component Unit
212.00 Matured Bonds Payable
214.00 Matured Interest Payable
214.00 Accumulated Interest Payable
222.00 Deferred Revenue-Unavailable
223.00 Deferred Revenue-Unearned
224.00 Notes Payable-Current
225.00 Bond Payable-Current
225.10 General Obligation Bonds Payable
225.20 Special Assessment Bonds Payable
225.30 Revenue Bonds Payable
225.40 Other Bonds Payable
226.00 Lease Purchase Agreements Payable-Current
227.00 Other Current Liabilities
228.00 Deposits
230.00 Advances from ________________ Fund
231.00 Bonds Payable-Noncurrent
231.10 General Obligation Bonds Payable
231.20 Special Assessment Bonds Payable
231.30 Revenue Bonds Payable
231.40 Other Bonds Payable
232.00 Unamortized Premiums on Bonds
233.00 Unamortized Discount on Bonds
234.00 Unamortized Charge-Refunding Bonds
235.00 Notes Payable-Noncurrent
237.00 Lease Purchase Agreements
238.00 Net Pension Obligation
239.00 Other Noncurrent Liabilities
241.00 Fund Balance Reserved for Debt Service
242.00 Fund Balance Reserved for Endowments
244.00 Fund Balance Reserved for Encumbrances - Current Year
244.10 Fund Balance Reserved for Encumbrances - Prior Year
245.00 Fund Balance Reserved for Inventory
246.00 Fund Balance Reserved for Prepaid Items
247.00 Fund Balance Reserved for Non-Current Loans Receivable
248.00 Fund Balance Reserved for Advance to Other Fund/Government
249.00 Fund Balance Reserved for Fixed Assets Held for Resale
250.00 Fund Balance Reserved for ______________________________
253.10 Fund Balance Designated for ______________________________
253.20 Fund Balance Unreserved and Undesignated
261.00 Net Assets, Invested in Capital Assets, Net of Related Debt
262.00 Net Assets, Restricted for ___________________________
262.10 Net Assets, Restricted for _____________-Permanent Restriction
262.20 Net Assets, Restricted for _____________-Temporary Restrictions
263.00 Net Assets, Held in Trust for Pension Benefits
264.00 Net Assets, Held in Trust for Pool Participants
265.00 Net Assets, Held in Trust for Other Purposes
266.00 Net Assets, Unrestricted
267.00 Net Assets-General Government

Budgetary Accounts
500.10 Estimated Revenues
500.20 Revenue Control
500.30 Appropriation Control
500.40 Expenditure Control
500.50 Prior Year Expenditures Control
500.60 Encumbrances

ACCOUNT DEFINITIONS

Definitions for each account indicate content and/or purpose of the account.

Cash
101.00 Cash in Banks
Currency, coins, checks, money orders, and banker drafts in demand deposits with an official or agent designated as custodian of cash and demand deposits in financial institutions.

101.10 Cash on Hand
Currency, coins, checks, money orders or bankers drafts on hand waiting deposit.

101.20  Cash Equivalents
Cash equivalents are short-term highly liquid investments including treasuring bills, commercial paper and money market funds. This account includes certain securities that are classified as investments in the notes to the financial statements to disclose credit and market risk.

101.30  Petty Cash
Currency and coins set aside to make change or pay small obligations when the issuance of a formal voucher or check is not cost effective.

101.40  Restricted Cash
Cash deposited with the governmental unit, whose disposition is restricted by contractual agreement, deposit agreement, court action, bond indentures, etc.

102.00  Cash with Fiscal Agents
Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

103.00  Savings Accounts
A short-term investment on money in a bank, savings and loan or credit union with unrestricted withdrawal.

103.10  Certificates of Deposits
A written acknowledgment of a bank that it has received from a named person a specified sum of money as an investment deposit.

103.11  Treasury Bills
A short-term obligation issued at by the United States Government.

103.12  Treasury Notes
A long-term obligation issued by the United States Government.

103.20  Bonds
A certificate of ownership of a specified portion of a debt issued by a government or other corporation to individual holders and usually bearing a fixed rate of interest.

103.21  Unamortized Premiums on Bonds (cr.)
That portion of the excess of the amount paid for a bond over the face value which has not yet been amortized.

103.22  Unamortized Discounts on Bonds
That portion of the excess of the face value of bonds over the amount paid for them which has not yet been written off.

103.30  Mutual Funds
A pool of governmental obligations in which the government unit owns an interest.

103.40  Equity in Pooled Investments
A funds portion of an investment where cash resources of several funds are consolidated to purchase the investment.

103.50  Marketable Securities
An equity investment evidenced by a certificate of ownership such as common and preferred stock.

103.51  Valuation Allowance - Marketable Securities (cr.)
The amount required to adjust marketable securities to the market.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>103.60</td>
<td>Restricted Investments</td>
</tr>
<tr>
<td></td>
<td>Investments which are the result of the investment of restricted cash.</td>
</tr>
<tr>
<td>104.00</td>
<td>Interest Receivable on Investments</td>
</tr>
<tr>
<td></td>
<td>The amount of interest earned on investments but not received at the balance sheet date.</td>
</tr>
<tr>
<td>105.00</td>
<td>Taxes Receivable - Current</td>
</tr>
<tr>
<td></td>
<td>The uncollected portion of taxes which a government has levied, which are due within one year, and which are not yet</td>
</tr>
<tr>
<td></td>
<td>considered delinquent.</td>
</tr>
<tr>
<td>105.10</td>
<td>Allowance for Uncollectible Current Taxes (cr.)</td>
</tr>
<tr>
<td></td>
<td>That portion of current taxes receivable which it is estimated not to be collectible.  The balance in this account</td>
</tr>
<tr>
<td></td>
<td>is reported as a deduction from Taxes Receivable - Current to indicate net current taxes receivable.</td>
</tr>
<tr>
<td>107.00</td>
<td>Taxes Receivable - Delinquent</td>
</tr>
<tr>
<td></td>
<td>Taxes remaining unpaid on and after the date on which a penalty for non-payment attaches.  Delinquent taxes</td>
</tr>
<tr>
<td></td>
<td>receivable are classified as such until paid, abated, cancelled, or converted into tax liens.</td>
</tr>
<tr>
<td>107.10</td>
<td>Allowance for Uncollectible Delinquent Taxes (cr.)</td>
</tr>
<tr>
<td></td>
<td>That portion of delinquent taxes receivable estimated not to be collectible.  The balance in this account is</td>
</tr>
<tr>
<td></td>
<td>reported as a deduction from Taxes Receivable - Delinquent to indicate net delinquent taxes receivable.</td>
</tr>
<tr>
<td>109.00</td>
<td>Penalties and Interest Receivable on Taxes</td>
</tr>
<tr>
<td></td>
<td>The uncollected portion of interest and penalties receivable on taxes.</td>
</tr>
<tr>
<td>109.10</td>
<td>Allowance for Uncollectible Penalties and Interest (cr.)</td>
</tr>
<tr>
<td></td>
<td>That portion of interest and penalties receivable on taxes estimated not to be collectible.  The balance in this</td>
</tr>
<tr>
<td></td>
<td>account is reported as a deduction from Penalties and Interest Receivable to indicate net interest and penalties</td>
</tr>
<tr>
<td></td>
<td>receivable on taxes.</td>
</tr>
<tr>
<td>111.00</td>
<td>Tax Liens Receivable</td>
</tr>
<tr>
<td></td>
<td>Legal claims against property which have been exercised because of non-payment of delinquent taxes, interest,</td>
</tr>
<tr>
<td></td>
<td>and penalties.  Amounts accumulated in this account include delinquent taxes, interest, and penalties receivable</td>
</tr>
<tr>
<td></td>
<td>thereon, and costs of converting delinquent taxes into tax liens.</td>
</tr>
<tr>
<td>111.10</td>
<td>Allowance for Uncollectible Tax Liens (cr.)</td>
</tr>
<tr>
<td></td>
<td>That portion of tax liens receivable estimated to be uncollectible.  The balance in this account is reported</td>
</tr>
<tr>
<td></td>
<td>as a deduction from Tax Liens Receivable to indicate net tax liens receivable.</td>
</tr>
<tr>
<td>115.00</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td></td>
<td>Amounts owed on open accounts from private individuals or organizations for goods and services furnished by a</td>
</tr>
<tr>
<td></td>
<td>government (excluding amounts due from other funds or intergovernmental receivables).</td>
</tr>
<tr>
<td>115.10</td>
<td>Allowance for Uncollectible Accounts Receivable (cr.)</td>
</tr>
<tr>
<td></td>
<td>That portion of accounts receivable estimated not to be collectible.  The balance in this account is reported</td>
</tr>
<tr>
<td></td>
<td>as a deduction from accounts receivable to indicate net accounts receivable..</td>
</tr>
<tr>
<td>115.20</td>
<td>Travel Advances</td>
</tr>
<tr>
<td></td>
<td>Amounts due from persons receiving travel advances for the unused portion of those advances and/or for expenses</td>
</tr>
<tr>
<td></td>
<td>taken which are non-allowable according to the official travel regulations of the reporting governmental unit.</td>
</tr>
<tr>
<td>115.30</td>
<td>Licenses and Permits</td>
</tr>
<tr>
<td></td>
<td>Amounts due for licenses and permits which have been issued and for which payment has not been</td>
</tr>
</tbody>
</table>
received or renewal fees due for licenses and permits already issued.

115.40  Due from Subdividers
Amounts due to the government from subdividers for capital contributions to proprietary funds.

115.50  Fines and Forfeitures
Amounts due from fines and forfeitures imposed by the reporting governmental unit.

115.60  Bond Proceeds Receivable
Amounts due from the sale of bonds executed prior to the balance sheet date but not received by that date.

117.00  Unbilled Accounts Receivable
The estimated amount of accounts receivable for goods and services but not yet billed to customers.

117.11  Allowance for Uncollectible Unbilled Accounts Receivable
That portion of unbilled accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from unbilled accounts receivable to indicate net unbilled accounts receivable.

121.00  Special Assessments Receivable - Current
The uncollected portion of special assessments a governmental unit has levied, which are due within one year, and which are not yet considered delinquent.

121.10  Allowance for Uncollectible Special Assessments-Current
That portion of current special assessments receivable estimated not to be collectible. The balance in this account is reported as a deduction from special assessments receivable-current to indicate net current special assessments.

122.00  Special Assessments Receivable - Noncurrent
Special assessments which have been levied but which are not due within one year.

122.10  Allowance for Uncollectible Special Assessments-Noncurrent
That portion of noncurrent special assessments receivable estimated not to be collectible. The balance is reported as a deduction from special assessments receivable—noncurrent to indicate net noncurrent special assessments receivable.

123.00  Special Assessments Receivable - Delinquent
Special assessments remaining unpaid on and after the date on which a penalty for non-payment is attached.

123.10  Allowance for Uncollectible Special Assessments-Delinquent
That portion of delinquent special assessments receivable estimated not to be collectible. The balance in this account is reported as a deduction from special assessments receivable—delinquent to indicate net delinquent special assessments receivable.

124.00  Special Assessment Liens Receivable
Legal claims against property because of non-payment of delinquent special assessments, interest and penalties. Amounts accumulated in this account include delinquent special assessments, interest and penalties receivable thereon, and costs of converting delinquent special assessments into special assessment liens.

124.10  Allowance for Uncollectible Special Assessments Liens
That portion of special assessment liens receivable estimated not to be collectible. The balance in the account is reported as a deduction from special assessment liens receivable to indicate net special assessment liens receivable.
125.00 Interest Receivable - Special Assessments
The uncollected portion of interest receivable on unpaid installments of special assessments.

125.10 Allowance for Uncollectible Special Assessments Interest
That portion of special assessment interest estimated not to be collectible. The balance in the account is reported as a deduction from interest receivable-special assessments to indicate net special assessment interest.

126.00 Intergovernmental Receivable
Amounts due the reporting government from another government. These amounts may represent intergovernmental grants, entitlements, or shared revenues or may represent taxes collected for the reporting government by an intermediary collecting government, loans, and charges for goods or services rendered by the reporting government for another government.

127.00 Taxes Receivable - Levied for Other Governments
Taxes receivable that have been levied for other governments and that are to be collected and distributed to those governments by the reporting government.

128.00 Notes Receivable
Amounts owed, generally for goods or services, which are secured by a promissory note naming the governmental unit as payee either directly or by endorsement.

128.10 Allowance for Uncollectible Notes Receivable
That portion of notes receivable estimated not to be collectible. The balance in this account is reported as a deduction from notes receivable to indicate net notes receivable.

129.00 Loans Receivable
Amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other funds and government should be recorded and reported separately.

129.10 Allowance for Uncollectible Loans Receivable
That portion of loans receivable estimated not to be collectible. The balance in this account is reported as a deduction from loans receivable to indicate net loans receivable.

130.0 Due from other funds--________fund
Amounts owed for goods and services rendered to a particular fund by another fund in the government reporting entity or for interfund loans that are due within one year.

132.00 Due from Component Unit
Amounts owed by a discretely presented component unit to a primary government as a result of goods or services provided or loans made to the discretely presented component unit.

136.00 Rent Receivable
Amounts due to the government pursuant to an operating leases and rental agreements.

136.10 Allowance for Uncollectible Rent
That portion of rent estimated not to be collectible. The balance in this account is reported as a deduction from rent receivable to indicate net rent receivable.

137.00 Other Receivables
Receivables not properly classified in the foregoing receivable accounts

141.00 Inventory of Materials and Supplies
Materials and supplies on hand for future consumption.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>142.00</td>
<td>Inventory Held for Resale</td>
</tr>
<tr>
<td></td>
<td>Goods held for resale rather than for use in operations.</td>
</tr>
<tr>
<td>143.10</td>
<td>Postage</td>
</tr>
<tr>
<td></td>
<td>Postage purchased in advance usually by means of a postage meter.</td>
</tr>
<tr>
<td>143.20</td>
<td>Prepaid Insurance</td>
</tr>
<tr>
<td></td>
<td>That portion of insurance premiums applicable to the unexpired life of the policy purchased.</td>
</tr>
<tr>
<td></td>
<td>Material amounts of non-current prepaid insurance should be classified as a non-current asset.</td>
</tr>
<tr>
<td>143.30</td>
<td>Prepaid Rent</td>
</tr>
<tr>
<td></td>
<td>That portion of a lump sum rent payment applicable to the unexpired life of the lease.</td>
</tr>
<tr>
<td></td>
<td>Material amounts on non-current rent should be classified as a non-current asset.</td>
</tr>
<tr>
<td>143.40</td>
<td>Deposits</td>
</tr>
<tr>
<td></td>
<td>Amounts in the hands of others to be returned to the reporting governmental unit upon the</td>
</tr>
<tr>
<td></td>
<td>return of the borrowed property or the fulfillment of other specific terms.</td>
</tr>
<tr>
<td>149.00</td>
<td>Deferred Charges</td>
</tr>
<tr>
<td></td>
<td>Nonregularly recurring, noncapital costs of operations that benefit future periods.</td>
</tr>
<tr>
<td>150.00</td>
<td>Lease Agreements Receivables - Non-Current</td>
</tr>
<tr>
<td></td>
<td>The amounts due a government as a result of a rental or lease agreement not due within one</td>
</tr>
<tr>
<td></td>
<td>year.</td>
</tr>
<tr>
<td>150.10</td>
<td>Other Non-Current Receivables</td>
</tr>
<tr>
<td></td>
<td>Receivables not due within one year which can not be classified in any of the other non-current</td>
</tr>
<tr>
<td></td>
<td>classifications.</td>
</tr>
<tr>
<td>151.00</td>
<td>Investments—NonCurrent</td>
</tr>
<tr>
<td></td>
<td>Securities and real estate that are held for more than one year and that generate revenues in</td>
</tr>
<tr>
<td></td>
<td>the form of interest, dividends, rentals, or operating lease payments.</td>
</tr>
<tr>
<td>151.10</td>
<td>Unamortized premiums-noncurrent investments</td>
</tr>
<tr>
<td></td>
<td>The unamortized portion of the excess of the amount paid for securities over their face value</td>
</tr>
<tr>
<td></td>
<td>(excluding accrued interest).</td>
</tr>
<tr>
<td>151.21</td>
<td>Unamortized discounts-noncurrent investments</td>
</tr>
<tr>
<td></td>
<td>The unamortized portion of the excess of the face value of securities over the amount paid for</td>
</tr>
<tr>
<td></td>
<td>them (excluding accrued interest).</td>
</tr>
<tr>
<td>152.00</td>
<td>Advances to ____________________ Fund</td>
</tr>
<tr>
<td></td>
<td>Amounts owed to a particular fund by another fund in the same government which are not due</td>
</tr>
<tr>
<td></td>
<td>within one year.</td>
</tr>
<tr>
<td>152.10</td>
<td>Advances to ____________________ Government</td>
</tr>
<tr>
<td></td>
<td>Amounts that are owed, other than charges for goods and services rendered, to a particular</td>
</tr>
<tr>
<td></td>
<td>fund by another fund in the government reporting entity and that are not due within one year.</td>
</tr>
<tr>
<td>153.00</td>
<td>Investments, Joint Venture</td>
</tr>
<tr>
<td></td>
<td>Investments and subsequent allocations of earnings or losses for joint ventures where the</td>
</tr>
<tr>
<td></td>
<td>government has an equity interest.</td>
</tr>
<tr>
<td>161.00</td>
<td>Land</td>
</tr>
<tr>
<td></td>
<td>Land purchased or otherwise acquired by the government. This account includes costs incurred</td>
</tr>
<tr>
<td></td>
<td>in preparing land for use (e.g., razing of structures).</td>
</tr>
</tbody>
</table>
162.00 Infrastructure
Tangible property that is normally both stationary in nature and can be preserved for a significantly
greater number of years than other types of tangible property (e.g., roads, bridges, tunnels, drainage
systems, water and sewer systems, dams, and lighting systems).

162.10 Accumulated Depreciation-Infrastructure
The accumulation of systematic and rational allocations of the estimated cost of using infrastructure, on a
historical cost basis, over the useful lives of the infrastructure. This account is not used for any networks
or subsystems of infrastructure that are reported using the modified approach.

163.00 Buildings
Permanent structures purchased or otherwise acquired by the government and improvements thereon.
This account includes costs incurred in the acquisition of buildings (e.g., broker’s fees).

163.10 Accumulated Depreciation - Buildings (cr.)
The accumulation of systematic and rational allocations of the estimated cost of using buildings, on a
historical cost basis, over the useful lives of the buildings.

164.00 Improvements Other Than Buildings
Permanent improvements, other than buildings, which add value to land. Examples of such
improvements are fences, retaining walls, sidewalks, parking lots, and landscaping.

164.10 Accumulated Depreciation - Improvements Other (cr.)
The accumulation of systematic and rational allocations of the estimated cost of using improvements, on
a historical cost basis, over the useful lives of the improvements.

165.00 Machinery and Equipment
Tangible property of a more or less permanent nature, other than land or buildings and improvements
thereon (e.g., machinery, tools, trucks, and furnishing). This account includes costs incurred in the
acquisition of machinery and equipment (e.g., transportation costs).

165.10 Accumulated Depreciation - Machinery and Equipment
The accumulation of systematic and rational allocations of the estimated cost of using equipment, on a
historical cost basis, over the useful lives of the equipment.

166.00 Construction/Work in Progress
The cost of construction or other work undertaken but not yet completed.

170.0 Other Assets
Intangible assets and other assets not previously classified. Appropriately descriptive account tiles
should be used for these items.

170.10 Accumulated Depreciation-Other Assets
The accumulation of systematic and rational allocations of the estimated cost of using other assets, on a
historical cost basis, over the useful lives of the other assets.

Liabilities, Fund Balances and Net Assets

201.00 Vouchers Payable
Liabilities for goods and services evidenced by voucher which have been preaudited and approved for
payment but which have not been paid.

201.10 Accrued Wages Payable
Wages earned by employees but not yet paid.

201.20 Accrued Payroll Taxes Payable
A liability for payroll taxes, insurance or other deductions that have been withheld or have accrued since the last date each item was paid and the balance sheet date, but which are not yet due and payable.

201.30 Accrued Taxes Payable
Taxes, other than payroll taxes, which have accrued since the last payment date and the balance sheet date but which are not yet due.

201.40 Deductions from Ad valorem Taxes - Assessor
Amounts due the assessor as a result to the accrual of ad valorem taxes.

201.50 Deductions from Ad valorem Taxes - Retirement
Amounts due retirement systems as a result of the accrual of ad valorem taxes.

202.00 Accounts Payable
A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

203.00 Compensated Absences Payable
Amounts owed to employees for unpaid vacation leave, annual leave, sick leave, compensatory time, or other forms of leave compensation.

204.00 Claims and Judgements Payable
Amounts owed as the result of administrative or court decisions, including workers’ compensation, unemployment, improper arrest, property damage, and condemnation awards.

205.00 Contracts Payable
Amounts due on contracts for goods or services furnished to a government.

206.00 Contracts Payable - Retainage
Amounts due on construction contracts, which represent a percentage of the total contract price which is not paid pending final inspection, the lapse of a specified time period, or both.

207.00 Intergovernmental Payable
Amounts owed by the government reporting entity to another government.

208.00 Due to ____________ Fund
Amounts owed for goods and services by a particular fund to another fund in the same government or for interfund loans which are due within one year.

210.00 Due to Component Unit
Amounts owed by a primary government of a discretely presented component unit as result of goods or services provided or loans made by the discretely presented component unit.

212.00 Matured Bonds Payable
Unpaid bonds which have reached or passed their maturity date.

212.10 Due to Fiscal Agents
Amounts due to fiscal agents, such as commercial banks, for servicing a government's maturing indebtedness.

213.00 Matured Interest Payable
Unpaid interest on bonds which has reached or passed their maturity date.

214.00 Accrued Interest Payable
Interest costs related to the current period and prior periods, but not due until a later date.
222.00 Deferred Revenue-Unavailable
Amounts under the modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts are measurable but not available for expenditure.

223.00 Deferred Revenue-Unearned
Amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

224.00 Notes Payable-Current
The face value of notes due in less than one year, including tax anticipation and revenue anticipation notes payable.

225.00 Bond Payable-Current
The face value of bonds due within one year, except for deep-discount bonds (e.g., zero-coupon). The accreted value of deep discount bonds due within one year should be presented in this account.

225.10 General Obligation Bonds Payable
The face value of general obligation bonds due within one year.

225.20 Special Assessment Bonds Payable
The face value of special assessment bonds due within one year when the government is secondarily obligated for the repayment of the bonds.

225.30 Revenue Bonds Payable
The face value of revenue bonds due within one year.

225.40 Other Bonds Payable
The face value of bonds due within one year to be repaid from specific governmental fund revenues.

226.00 Lease Purchase Agreements Payable-Current
Current portions of the discounted present value of total future stipulated payments on lease-purchase agreements that were capitalized.

227.00 Other Current Liabilities
Appropriately descriptive account titles should be used for such items.

228.00 Deposits
A liability incurred for deposits for any purpose.

230.00 Advances from _________________ Fund
Amounts that are owed, other than charges for goods and services rendered, by a particular fund to another fund in the government reporting entity and that are not due within one year.

231.00 Bonds Payable-Noncurrent
The face value of bonds which are not due within one year, except for deep-discount bonds (e.g., zero-coupon). The accreted value of deep discount bonds not due within one year should be presented in this account.

231.10 General Obligation Bonds Payable
The face value of general obligation bonds which are not due within one year.

231.20 Special Assessment Bonds Payable
The face value of special assessment bonds which are not due within one year when the government is obligated in some manner for repayment of the bonds.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>231.30</td>
<td>Revenue Bonds Payable</td>
<td>The face value of revenue bonds which are not due within one year.</td>
</tr>
<tr>
<td>231.40</td>
<td>Other Bonds Payable</td>
<td>The face value of bonds that are not due within one year and that are to be repaid from specific governmental fund revenues.</td>
</tr>
<tr>
<td>232.00</td>
<td>Unamortized Premiums on Bonds</td>
<td>The unamortized portion of the excess of the face value of bonds over the amount received for their sale (excluding accrued interest and issuance costs).</td>
</tr>
<tr>
<td>233.00</td>
<td>Unamortized Discount on Bonds</td>
<td>The unamortized portion of the excess of the face value of bonds over the amount received from their sale (excluding accrued interest and issuance cost).</td>
</tr>
<tr>
<td>234.00</td>
<td>Unamortized Charge-Refunding Bonds</td>
<td>The unamortized portion of the difference between the reacquisition price and the net carrying amount of debt that has been refunded in either an advance refunding or current refunding transaction. This account is added to or deducted from the related debt reported on the balance sheet.</td>
</tr>
<tr>
<td>235.00</td>
<td>Notes Payable-Noncurrent</td>
<td>The face value of notes which are not due within one year.</td>
</tr>
<tr>
<td>237.00</td>
<td>Lease Purchase Agreements</td>
<td>The non-current portion of the discounted present value of total future stipulated payments on lease-purchase agreements that are capitalized.</td>
</tr>
<tr>
<td>238.00</td>
<td>Net Pension Obligation</td>
<td>The cumulative difference between annual pension cost and the employer’s contributions to a pension plan.</td>
</tr>
<tr>
<td>239.00</td>
<td>Other Noncurrent Liabilities</td>
<td>Appropriate descriptive account titles should be used for these items.</td>
</tr>
<tr>
<td>241.00</td>
<td>Fund Balance Reserved for Debt Service</td>
<td>Segregation of a portion of fund balance for resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.</td>
</tr>
<tr>
<td>242.00</td>
<td>Fund Balance Reserved for Endowments</td>
<td>Account used to indicate that permanent trust fund balance amounts are legally restricted to endowment purposes.</td>
</tr>
<tr>
<td>244.00</td>
<td>Fund Balance Reserved for Encumbrances - Current Year</td>
<td>Segregation of a portion of a fund balance to provide for unliquidated encumbrances, which are chargeable against the current year appropriations.</td>
</tr>
<tr>
<td>244.10</td>
<td>Fund Balance Reserved for Encumbrances - Prior Year</td>
<td>Segregation of a portion of a fund balance to provide for unliquidated encumbrances, which are chargeable against prior year appropriations.</td>
</tr>
<tr>
<td>245.00</td>
<td>Fund Balance Reserved for Inventory</td>
<td>Segregation of a portion of a fund balance to indicate that, using the purchase method for budgetary purposes, that inventories do not represent expendable available financial resources.</td>
</tr>
<tr>
<td>246.00</td>
<td>Fund Balance Reserved for Prepaid Items</td>
<td></td>
</tr>
</tbody>
</table>
Segregation of a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources.

247.00 Fund Balance Reserved for Non-Current Loans Receivable
Segregation of a portion of fund balance to indicate that non-current portions of long-term loans receivable do not represent expendable available financial resources.

248.00 Fund Balance Reserved for Advance to Other Fund/Government
Segregation of portion of a fund balance to indicate that long-term interfund receivable or intergovernment receivables do not represent expendable available financial resources.

249.00 Fund Balance Reserved for Fixed Assets Held for Resale
Segregation of a portion of a fund balance to indicate that fixed assets held for resale do not represent expendable available financial resources.

250.00 Fund Balance Reserved for _________________

253.10 Fund Balance Designated for ______________________________
Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves.

253.20 Fund Balance Unreserved and Undesignated
Portion of fund balance representing expendable available financial resources.

261.00 Net Assets, Invested in Capital Assets, Net of Related Debt
The component of the difference between assets and liabilities of proprietary funds that consists of capital assets less both accumulated depreciation and the outstanding balance of debt (e.g., bonds, mortgages, notes) that is directly attributable to the acquisition, construction, or improvement of those assets.

262.00 Net Assets, Restricted for _________________
The component of the difference between assets and liabilities of proprietary funds that consists of assets with constraints placed on their use by either external parties (e.g., creditors or grantors) or through constitutional provisions or enabling legislation.

262.11 Net Assets, Restricted for _____________-Permanent Restriction
The net assets that may never be spent (e.g., endowments).

262.21 Net Assets, Restricted for _____________-Temporary Restrictions
The net assets that may be spent at some time, either in the present or future.

263.00 Net Assets, Held in Trust for Pension Benefits
The difference between the assets and liabilities of pension plans reported by the employer or sponsor government in a pension trust fund.

264.00 Net Assets, Held in Trust for Pool Participants
The difference between the assets and liabilities of external investment pools reported by the sponsor government in an investment trust fund.

265.00 Net Assets, Held in Trust for Other Purposes
The difference between the assets and liabilities of fiduciary funds, other than pension trust funds or investment trust funds.

266.00 Net Assets, Unrestricted
The difference between the assets and liabilities of proprietary funds that is not reported as net assets, invested in capital assets, net of related debt or restricted net assets.
267.00 Net Assets-General Government
The difference between general government assets and liability accounts.

Budgetary Accounts
500.10 Estimated Revenues
Estimated (budgeted) revenues that will be earned during a given fiscal period. Estimated revenues appears only in a trial balance prepared during the fiscal year. At the end of the period this account is closed out. This account is compared against Revenue Control to determine the relative position of the revenue collection to budgeted revenue.

500.20 Revenue Control (cr.)
Revenues that are actually earned during a given fiscal period. The amount that is in this account will be deducted from the amount in Estimated Revenues to determine the estimated revenues remaining to be collected. Revenue Control appears only in a trial balance prepared during the fiscal year; at the end of the period this account is closed out.

500.30 Appropriation Control
Authorizations granted by the legislative body to make expenditures and to incur obligations for specific purposes (budgeted expenditures). This account appears in a trial balance prepared during the fiscal period, but is closed out at the close of the fiscal period.

500.40 Expenditure Control (dr.)
Accumulated amounts expended or liabilities incurred that are charged against a current year appropriation. This account appears in a trial balance prepared during the fiscal period and is shown as a deduction from account 300.30 Appropriation Control - to arrive at the unexpended balance of total appropriations. This account is closed out at year-end.

500.50 Prior Year Expenditures Control (dr.)
Accumulated amounts expended or liabilities incurred that are chargeable against prior year appropriations. This account is used in the accounting for appropriations that provide for carry-over of appropriation authority for some period of time past fiscal close.

500.60 Encumbrances (dr.)
Obligations in the form of purchase orders, contracts or commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. This account appears in a trial balance prepared during the year but is closed out at year-end.
REVENUE AND OTHER FINANCING SOURCES
ACCOUNT CODES AND DEFINITIONS

Revenue is designated as additions to assets which a) do not increase any liability; b) do not represent the recovery of an expenditure; c) do not represent the cancellation of certain liabilities or decrease in assets; and d) do not represent contributions of fund capital in enterprise and internal service funds.

Generally accepted accounting principles require that revenues be classified by fund and source. The following account structure is designed to meet this requirement as well as facilitate the summarization and reporting of the many types of revenues received by local governments.

The account code consists of eight digits, three for fund identification and six for specific identification of the financing source.

XXX-3XX XX

XXX = Fund Identification
3 = Transaction Code (Revenue or Other Financing Source)
XX = Major Source
XX = Detail Source

- The first three digits identify the fund.
- The fourth digit (3) identifies the transaction as a revenue or other financing source.
- The fifth and sixth digits identify the major source.
- The seventh and eight digits identify the source detail.

Account Codes

311.00 General Property Taxes

311.10 Real Property
311.20 Personal Property

312.00 Property Taxes on Other Than Assessed

313.00 General Sales & Use

314.00 Selective Sales and Use
   314.10 Motor Fuel
   314.20 Tobacco Products
   314.30 Alcoholic Beverages
   314.40 Hotel Rooms

315.00 Income Taxes
   315.10 Individual
   315.20 Corporate
   315.30 Unincorporated business

316.00 Gross Receipts Business Taxes
   316.10 Utility Companies
   316.20 Amusement
   316.30 Insurance Companies
   316.40 Hotel/motel

317.00 Death and Gift Taxes

318.00 Other Taxes
   318.10 Severance Taxes
   318.20 Franchise Taxes

319.00 Penalties and Interest on Delinquent Taxes
   319.10 General Property Taxes
      319.11 Real Property Taxes
      319.12 Personal Property Taxes
   319.20 Property Taxes on Other Than Assessed Valuation
   319.30 General Sales and Use Taxes
   319.40 Selective Sales and Use Taxes
   319.50 Income Taxes
   319.60 Gross Receipts Business Taxes
   319.70 Death and Gift Taxes

320.00 Licenses & Permits

321.00 Business Licenses and Permits
   321.10 Alcoholic Beverages
   321.20 Health
   321.30 Regulatory and Protective
   321.40 Corporate
   321.50 Public Utilities
   321.60 Professional and Occupational
   321.70 Amusement

322.00 Nonbusiness Licenses and Permits
   322.10 Building Structures and Equipment
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>322.20</td>
<td>Motor Vehicles</td>
</tr>
<tr>
<td>322.30</td>
<td>Motor Vehicle Operators</td>
</tr>
<tr>
<td>322.40</td>
<td>Hunting and Fishing</td>
</tr>
<tr>
<td>322.50</td>
<td>Marriage Licenses</td>
</tr>
<tr>
<td>322.60</td>
<td>Animal Licenses</td>
</tr>
<tr>
<td>330.00</td>
<td>Intergovernmental Revenues</td>
</tr>
<tr>
<td>331.00</td>
<td>Federal Government Grants</td>
</tr>
<tr>
<td>331.10</td>
<td>Operating, Categorical</td>
</tr>
<tr>
<td>331.11</td>
<td>Direct</td>
</tr>
<tr>
<td>331.12</td>
<td>Indirect</td>
</tr>
<tr>
<td>331.20</td>
<td>Operating, Noncategorical</td>
</tr>
<tr>
<td>331.21</td>
<td>Direct</td>
</tr>
<tr>
<td>331.21</td>
<td>Indirect</td>
</tr>
<tr>
<td>331.30</td>
<td>Capital</td>
</tr>
<tr>
<td>331.31</td>
<td>Direct</td>
</tr>
<tr>
<td>331.32</td>
<td>Indirect</td>
</tr>
<tr>
<td>333.00</td>
<td>Federal Government Payments in Lieu of Taxes</td>
</tr>
<tr>
<td>334.00</td>
<td>State Government Grants</td>
</tr>
<tr>
<td>334.10</td>
<td>Operating, Categorical</td>
</tr>
<tr>
<td>334.20</td>
<td>Operating, Noncategorical</td>
</tr>
<tr>
<td>334.30</td>
<td>Capital</td>
</tr>
<tr>
<td>335.00</td>
<td>State Government Shared Revenue</td>
</tr>
<tr>
<td>335.10</td>
<td>Property Taxes</td>
</tr>
<tr>
<td>335.20</td>
<td>Income Taxes</td>
</tr>
<tr>
<td>335.30</td>
<td>General Sales and Use Taxes</td>
</tr>
<tr>
<td>335.40</td>
<td>Motor Vehicle Fuel Taxes</td>
</tr>
<tr>
<td>335.50</td>
<td>Motor Vehicle Licenses</td>
</tr>
<tr>
<td>335.60</td>
<td>Alcohol and Tobacco Taxes</td>
</tr>
<tr>
<td>335.70</td>
<td>Gross Receipts Business Taxes</td>
</tr>
<tr>
<td>336.00</td>
<td>State Government Payments in Lieu of Taxes</td>
</tr>
<tr>
<td>337.00</td>
<td>Local Government Grants</td>
</tr>
<tr>
<td>338.00</td>
<td>Local Government Shared Revenues</td>
</tr>
<tr>
<td>339.00</td>
<td>Local Government Payments in Lieu of Taxes</td>
</tr>
<tr>
<td>340.00</td>
<td>Charges for Services</td>
</tr>
<tr>
<td>341.00</td>
<td>General Government</td>
</tr>
<tr>
<td>341.10</td>
<td>Court Costs, Fees, and Charges</td>
</tr>
<tr>
<td>341.20</td>
<td>Recording of Legal Instruments</td>
</tr>
<tr>
<td>341.30</td>
<td>Zoning and Subdivision Fees</td>
</tr>
<tr>
<td>341.40</td>
<td>Printing and Duplication services</td>
</tr>
<tr>
<td>342.00</td>
<td>Public Safety</td>
</tr>
<tr>
<td>Account Code</td>
<td>Account Description</td>
</tr>
<tr>
<td>--------------</td>
<td>----------------------------------------------</td>
</tr>
<tr>
<td>342.10</td>
<td>Special Police Services</td>
</tr>
<tr>
<td>342.20</td>
<td>Special Fire protection Services</td>
</tr>
<tr>
<td>342.30</td>
<td>Correctional Fees</td>
</tr>
<tr>
<td>342.40</td>
<td>Protective Inspection Fees</td>
</tr>
<tr>
<td>344.00</td>
<td>Sanitation</td>
</tr>
<tr>
<td>344.10</td>
<td>Sewerage Charges</td>
</tr>
<tr>
<td>344.20</td>
<td>Street Sanitation Charges</td>
</tr>
<tr>
<td>344.30</td>
<td>Refuse Collection Charges</td>
</tr>
<tr>
<td>345.00</td>
<td>Health</td>
</tr>
<tr>
<td>345.10</td>
<td>Vital Statistics</td>
</tr>
<tr>
<td>345.20</td>
<td>Health and Inspection Fees</td>
</tr>
<tr>
<td>345.30</td>
<td>Hospital Fees</td>
</tr>
<tr>
<td>345.40</td>
<td>Clinic Fees</td>
</tr>
<tr>
<td>345.50</td>
<td>Animal Control and Shelter Fees</td>
</tr>
<tr>
<td>346.00</td>
<td>Welfare</td>
</tr>
<tr>
<td>346.10</td>
<td>Institutional Charges</td>
</tr>
<tr>
<td>347.00</td>
<td>Culture-Recreation</td>
</tr>
<tr>
<td>347.10</td>
<td>Golf Fees</td>
</tr>
<tr>
<td>347.20</td>
<td>Swimming Pool Fees</td>
</tr>
<tr>
<td>347.30</td>
<td>Playground Fees</td>
</tr>
<tr>
<td>347.40</td>
<td>Park and Recreation Concessions</td>
</tr>
<tr>
<td>347.50</td>
<td>Auditorium Use Fees</td>
</tr>
<tr>
<td>347.60</td>
<td>Library Use Fees</td>
</tr>
<tr>
<td>347.70</td>
<td>Zoo Charges</td>
</tr>
<tr>
<td>351.00</td>
<td>Fines</td>
</tr>
<tr>
<td>351.10</td>
<td>Court</td>
</tr>
<tr>
<td>351.20</td>
<td>Library</td>
</tr>
<tr>
<td>352.00</td>
<td>Forfeits</td>
</tr>
<tr>
<td>355.00</td>
<td>Special Assessments</td>
</tr>
<tr>
<td>355.10</td>
<td>Capital Improvement</td>
</tr>
<tr>
<td>355.20</td>
<td>Service</td>
</tr>
<tr>
<td>361.00</td>
<td>Investment Earnings</td>
</tr>
<tr>
<td>361.10</td>
<td>Interest Revenues</td>
</tr>
<tr>
<td>361.20</td>
<td>Dividends</td>
</tr>
<tr>
<td>361.30</td>
<td>Net Increase (decrease) in the Fair Value of Investments</td>
</tr>
<tr>
<td>362.00</td>
<td>Rents and Royalties</td>
</tr>
<tr>
<td>363.00</td>
<td>Escheats</td>
</tr>
</tbody>
</table>
364.00 Contributions and Donation From Private Sources

365.00 Contributions From Property Owners – Special Assessments

390.00 Other Financing Sources

391.00 Interfund Transfers In

392.00 Proceeds of General Capital Asset Dispositions.
   392.10 Sales of General Capital Assets
   392.20 Compensation for Loss of General Capital Assets

393.00 General Long-term Debt Issued
   393.10 General Obligation Bonds Issued
   393.20 Special Assessment Bonds Issued
   393.30 Special Assessment Debt With Government Commitment Issued
   393.40 Other Bonds Issued
   393.50 Refunding Bonds Issued
   393.60 Premiums on Bonds Sold
   393.70 Capital Leases

395.00 Special Items

396.00 Extraordinary Items

397.00 Capital Contributions

ACCOUNT DEFINITIONS

311.00 General Property Taxes are ad valorem taxes levied on an assessed valuation of real and/or personal property. The distinguishing characteristic of general property taxes are that the revenues are (1) derived from taxes (2) levied by the government reporting entity, and (3) assessed on general property. From this group are eliminated (1) all non-tax revenue (2) all taxes levied by another level of government, such as a parish or state or federal government, and (3) all taxes levied by the government reporting entity upon subjects or bases other than general property.
   311.10 Real Property
   311.20 Personal Property

312.00 Property Taxes on Other Than Assessed Valuation are direct taxes (1) assessed and levied on a valuation other than the general assessed valuation usually applied in the case of privately owned real property or (2) calculated at a specified rate per unit. (an acreage tax)

313.00 General Sales & Use Taxes are imposed upon the sale or consumption of goods and/or services generally with few or limited exceptions. An example of general sales tax is a tax on the retail price of all goods sold within a taxing jurisdiction, with the exception of food purchased for consumption off the premises.

314.00 Selective Sales and Use Taxes are imposed upon the sale or consumption of selected goods or services.
314.10 Motor Fuel
314.20 Tobacco Products
314.30 Alcoholic Beverages
314.40 Hotel Rooms

315.00 Income Taxes are measured by net income (i.e., by gross income less certain deductions permitted by law).
   - 315.10 Individual
   - 315.20 Corporate
   - 315.30 Unincorporated business

316.00 Gross Receipts Business Taxes are levied in proportion to gross receipts on business activities of all or designated types of businesses.
   - 316.10 Utility Companies
   - 316.20 Amusement
   - 316.30 Insurance Companies
   - 316.40 Hotel/motel

317.00 Death and Gift Taxes are imposed upon the transfer of property at death or gifts made in contemplation of death.

318.00 Other Taxes
   - 318.10 Severance Taxes are imposed on the privilege of removing designated natural resources from land or water. They are based upon the value and/or amount of resources removed or sold.
   - 318.20 Franchise Taxes are imposed on the privilege of using public property for private purposes.

319.00 Penalties and Interest on Delinquent Taxes are amounts assessed as penalties for the payment of taxes after their due date, and the interest charged on delinquent taxes from their due date to the date of actual payment. Separate accounts should be used for penalties and interest on each type of tax.
   - 319.10 General Property Taxes
     - 319.11 Real Property Taxes
     - 319.12 Personal Property Taxes
   - 319.20 Property Taxes on Other Than Assessed Valuation
   - 319.30 General Sales and Use Taxes
   - 319.40 Selective Sales and Use Taxes
   - 319.50 Income Taxes
   - 319.60 Gross Receipts Business Taxes
   - 319.70 Death and Gift Taxes

320.00 Licenses & Permits generally are segregated into business and nonbusiness categories. Revenue Derived from the issuance of local licenses and permits.

321.00 Business licenses and permits are revenues from businesses and occupations that must be licensed before doing business within the government’s jurisdiction.
   - 321.10 Alcoholic Beverages
   - 321.20 Health
   - 321.30 Regulatory and Protective
   - 321.40 Corporate
   - 321.50 Public Utilities
   - 321.60 Professional and Occupational
   - 321.70 Amusement
322.00 **Nonbusiness Licenses and Permits** are revenues from all nonbusiness licenses and permits levied according to the benefits presumably conferred by the license or permit.

- 322.10 Building Structures and Equipment
- 322.21 Motor Vehicles
- 322.31 Motor Vehicle Operators
- 322.41 Hunting and Fishing
- 322.51 Marriage Licenses
- 322.60 Animal Licenses

330.00 **Intergovernmental Revenues** are revenues from other governments in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. An operating grant is a contribution or gift of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility. Capital grants are restricted by the grantor for the acquisition and/or construction of capital assets. A grant may be received either directly from the granting government or indirectly as a pass-through from another government. An entitlement is the amount of payment to which a government is entitled pursuant to an allocation formula contained in applicable statutes. A shared revenue is a revenue levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments. Payments in lieu of taxes are payments made from general revenues by one government to another in lieu of taxes it would have to pay, had its property or other tax base been subject to taxation by the recipient government on the same basis as privately owned property or other tax base.

331.00 **Federal Government Grants**

- 331.10 Operating, Categorical
  - 331.11 Direct
  - 331.12 Indirect
- 331.20 Operating, Noncategorical
  - 331.21 Direct
  - 331.21 Indirect
- 331.30 Capital
  - 331.31 Direct
  - 331.32 Indirect

333.00 **Federal Government Payments in Lieu of Taxes**

334.00 **State Government Grants**

- 334.10 Operating, Categorical
- 334.20 Operating, Noncategorical
- 334.30 Capital

335.00 **State Government Shared Revenue**

- 335.10 Property Taxes
- 335.20 Income Taxes
- 335.30 General Sales and Use Taxes
- 335.40 Motor Vehicle Fuel Taxes
- 335.50 Motor Vehicle Licenses
- 335.60 Alcohol and Tobacco Taxes
- 335.70 Gross Receipts Business Taxes

336.00 **State Government Payments in Lieu of Taxes**

337.00 **Local Government Grants**
338.00  **Local Government Shared Revenues**

339.00  **Local Government Payments in Lieu of Taxes**

340.00  **Charges for Services**  are charges for current services exclusive of revenues of proprietary funds.

341.00  **General Government**

341.10  Court Costs, Fees, and Charges
341.20  Recording of Legal Instruments
341.30  Zoning and Subdivision Fees
341.40  Printing and Duplication services

342.00  **Public Safety**

342.10  Special Police Services
342.20  Special Fire protection Services
342.30  Correctional Fees
342.40  Protective Inspection Fees

344.00  **Sanitation**

344.10  Sewerage Charges
344.20  Street Sanitation Charges
344.30  Refuse Collection Charges

345.00  **Health**

345.10  Vital Statistics
345.20  Health and Inspection Fees
345.30  Hospital Fees
345.40  Clinic Fees
345.50  Animal Control and Shelter Fees

346.00  **Welfare**

346.10  Institutional Charges

347.00  **Culture-Recreation**

347.10  Golf Fees
347.20  Swimming Pool Fees
347.30  Playground Fees
347.40  Park and Recreation Concessions
347.50  Auditorium Use Fees
347.60  Library Use Fees
347.70  Zoo Charges

351.00  **Fines**  include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty.

351.10  Court
351.20  Library
352.00 **Forfeits** include monies derived from confiscating deposits held as performance guarantees.

355.00 **Special Assessments** are amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

- 355.10 Capital Improvement
- 355.20 Service

361.00 **Investment Earnings** are compensation for the use of financial resources over a period of time.

- 361.10 Interest Revenues
- 361.20 Dividends
- 361.30 Net Increase (decrease) in the Fair Value of Investments

362.00 **Rents and Royalties** are financial resources derived from the use by others of the government’s tangible and intangible assets.

363.00 **Escheats** are the uncompensated acquisition of private property abandoned or otherwise alienated by its owners.

364.00 **Contributions and Donation From Private Sources** are financial resources provided by private contributors.

365.00 **Contributions From Property Owners – Special Assessments** are resources provided by the issuance of special assessment debt for which the government is not obligated in any manner.

390.00 **Other Financing Sources**

391.00 **Interfund Transfers In** are financial inflows from other funds of the government reporting entity that are not classified as interfund services provided and used, reimbursements, or loans.

392.00 **Proceeds of General Capital Asset Dispositions** are financial inflows provided from the disposition of general capital assets.

- 392.10 Sales of General Capital Assets
- 392.20 Compensation for Loss of General Capital Assets

393.00 **General Long-term Debt Issued** is the face amount of general long-term debt, which is often different from the financial resources provided because of discounts and premiums resulting from market conditions or bond issuance costs (e.g., underwriting or legal fees). In the case of capital leases, however, it is the net present value of the minimum lease payments.

- 393.10 General Obligation Bonds Issued
- 393.20 Special Assessment Bonds Issued
- 393.30 Special Assessment Debt With Government Commitment Issued
- 393.40 Other Bonds Issued
- 393.50 Refunding Bonds Issued
- 393.60 Premiums on Bonds Sold
- 393.70 Capital Leases

395.00 **Special Items** result from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

396.00 **Extraordinary Items** are transactions or other events that are both unusual in nature and infrequent in occurrence.
397.00 **Capital Contributions** are contributions to permanent or term endowments, including those reported in permanent funds.
EXPENDITURES AND OTHER FINANCING USES
ACCOUNT CODES AND DEFINITIONS

The term "expenditures/expenses", whether used in connection with the accrual or the modified accrual basis of accounting, denotes the cost of goods delivered or services rendered (whether paid or unpaid) including expenses, capital outlays, and the provision for debt retirement of a governmental type funds. Interfund operating transfers are classified as "other financing" uses.

Each governmental unit should expand the illustrated chart of accounts as necessary in individual circumstances.

Generally accepted accounting principles require that expenditures be classified by fund, function, activity, organization unit, and character and object. These classifications may be defined as follows:

1. Classification by Fund
   This is the basic classification of expenditures and determines the fund which must provide financing for the expenditure.

2. Classification by Function and Activity
   These classifications refer to the purposes for which expenditures are made (function) and the specific types of work performed to accomplish such purposes (activity).

3. Classification by Organization Unit
   This classification shows expenditures on the basis of the department, division, bureau, or other administrative unit which makes expenditures required in carrying out its designated functions.

4. Classification by Character
   Character refers to the fiscal period which benefits from a particular expenditure.

5. Classification by Object
   Object refers to the commodity or service obtained from a specific expenditure.

The following account structure is designed to meet these classification requirements and to facilitate the summarization and reporting of the expenditures incurred by governments. Any accounts added by the governmental unit must be coded so that they are placed in the appropriate major and minor expenditure/expense classification (as illustrated by the listed accounts.)
XXX-4XX.XX-XXX

XXX = Fund Identification
4 = Transaction Code, Expenditures
XX = Major and Minor Functions
XX = Activity Detail
XXX = Character and Object

- A three-digit number is used to identify the fund where the transaction is made.
- The fourth digit (4) identifies the transaction as an expenditure or other financing use.
- The fifth and sixth digits classify the transaction as to function.
- The sixth and seventh digits identify the activity in greater detail.
- The ninth – eleventh digits identify the character and object classification.

Every expenditure must be identified by organizational unit, but it is not the purpose of this accounting system to prescribe organization structures of local governments. Also, the functional classification of expenditures will not necessarily follow the organizational structure of a local government. The classification of organizational unit must be made by each local government according to its own organization structure and needs. The digit identification system for organizational units is also flexible.

Account Codes

410.00 General Government

411.00 Legislative
   411.10 Governing Body
   411.20 Legislative Committees and Special Bodies
   411.30 Ordinances and Proceedings
   411.40 Clerk of Council

412.00 Judicial
   412.05 Criminal Court.
   412.10 Civil Court.
   412.15 Grand Jury
   412.20 Public Defender
   412.25 District Attorney - Expense Fund
   412.30 District Attorney - IV-D Program
   412.35 District Attorney - Other
   412.40 Clerk of Court
   412.50 Criminal Court Fund
   412.60 Law Library
   412.70 Juror and Witness Fees
   412.75 Juvenile Court
   412.80 Family Court
   412.99 Miscellaneous

413.00 Executive
   413.10 President, Chairman, etc.
   413.20 Chief Executive, Manager, Administrator, etc.
   413.30 Board and Commissioners
413.99 Miscellaneous

414.00 Elections
   414.10 Registrar of Voters
   414.20 Elections
   414.99 Miscellaneous

415.00 Financial Administration
   415.10 Financial Administrations
   415.15 Accounting and Payroll
   415.20 Auditing
   415.25 Budgeting
   415.30 Purchasing
   415.35 Property Management
   415.40 Human Resources
   415.45 Legal Services
   415.50 Taxation - Assessor
   415.60 Taxation - Collection
   415.70 Recordings and Reporting
   415.80 Federal Aid Coordination
   415.99 Miscellaneous

419.00 Other General Administration
   419.10 Planning and Zoning
   419.20 Data Processing
   419.30 Research and Investigations
   419.40 General Governmental Buildings and Plant
   419.50 Retirement System Contribution
   419.60 Assessor's Compensation
   419.70 Insurance - General
   419.99 Miscellaneous

420.00 Public safety

421.00 Sheriff/Police
   421.05 Administration
   421.06 Community Services
   421.07 Internal Affairs
   421.08 Civil Service
   421.10 Criminal Investigations
   421.15 Vice Control
   421.20 Patrol
   421.25 Records and Identification
   421.30 Youth Investigation and Control
   421.35 Custody of Prisoners'
   421.40 Custody of Property
   421.45 Crime Laboratory
   421.50 Traffic Control
   421.55 Training
   421.60 Payments to Informants
   421.65 Communications
   421.70 Automotive Services
   421.75 Ambulance Services
   421.80 Medical Services
   421.85 Special Detail Services
   421.90 Stations and Buildings
422.00 Fire Safety
   422.10 Fire Administration
   422.20 Fire Fighting
   422.30 Fire Prevention
   422.40 Fire Training
   422.50 Fire Communications
   422.60 Fire Repair Service
   422.70 Medical Services
   422.80 Fire Stations and Buildings
   422.99 Miscellaneous

423.00 Corrections
   423.10 Correction Administration
   423.20 Adult Correctional Institutions
   423.30 Juvenile Correctional Institutions
   423.40 Delinquents in Other Institutions
   423.50 Adult Probation and Parole
   423.60 Juvenile Probation and Parole
   423.65 Corrections - Health Care
   423.99 Miscellaneous

424.00 Protective Inspection.
   424.10 Inspection Administration
   424.20 Building Inspection
   424.30 Plumbing Inspection
   424.40 Electrical Inspection
   424.50 Gas Inspections
   424.60 Air conditioning Inspections
   424.70 Water Inspections
   424.89 Sewer Inspections
   424.99 Miscellaneous

429.00 Other Protection
   429.10 Civil Defense
   429.20 Traffic Engineering
   429.30 Examination of Licensed Occupations
   429.40 Civil Air Patrol
   429.50 Public Scales
   429.99 Miscellaneous

430.00 Flood Control
   430.10 Legislative
   430.20 Finance and Administration
   430.30 Maintenance of Levees, Ditches, Canals, and Similar Water Control Structures
   430.40 Operation and Maintenance of Flood Gates, Dams, and Similar Flood Control Structures
      430.41 System Levee and Control Structures
      430.42 Off System Levee and Control Structures
   430.50 Police and Enforcement
   430.60 Recreation and Auxiliary Services
   430.70 Capital Outlays for Levees, Canals, Dams, and Flood Control Structures
      430.71 System Levee and Control Structures
      430.72 Off System Levee and Control Structures
   430.80 Emergency Flood Control
   430.99 Miscellaneous
### 431.00 Highways and Streets
- 431.10 Paved Streets
- 431.20 Unpaved Streets
- 431.30 Sidewalks and Crosswalks
- 431.40 Bridges, Viaducts, and Grade Separation
- 431.50 Tunnels
- 431.60 Storm Drainage
- 431.70 Street Lighting
- 431.99 Miscellaneous

### 432.00 Sanitation
- 432.10 Administration
- 432.20 Street Cleaning
- 432.30 Waste Collection
- 432.40 Waste Disposal
- 432.50 Sewerage Collection and Disposal
  - 432.51 Sanitary Sewer Construction
  - 432.52 Sanitary Sewer Maintenance
  - 432.53 Sanitary Sewer Cleaning
  - 432.54 New Sewer Services
  - 432.55 Sewer Lift Stations
  - 432.56 Sewage Treatment Plants
- 432.60 Weed Control
- 432.99 Miscellaneous

### 433.00 Utilities
- 433.10 Administration
- 433.20 Electric
- 433.30 Gas
- 433.40 Water
- 433.99 Miscellaneous

### 434.00 Cemeteries

### 440.00 Health and Welfare

### 441.00 Health
- 441.10 Administration
- 441.20 Health Unit
- 441.30 Hospital
- 441.40 Clinics
- 441.50 Mental Health Program
- 441.60 Ambulance Service
- 441.70 Mosquito/Insect Control
- 441.80 Animal Control
- 441.99 Miscellaneous

### 444.00 Welfare
- 444.10 Administration
- 444.20 Food Stamp Program
- 444.30 Programs for the Elderly
- 444.40 Pauper Funerals
- 444.50 General Assistance
- 444.99 Miscellaneous
445.00 Education

450.00 Culture-Recreation.

451.00 Recreation
   451.10 Culture-Recreation Administration
   451.20 Participant Recreation
      451.21 Supervision
      451.22 Recreation Centers
      451.23 Playgrounds
      451.24 Swimming Pools
      451.25 Golf Courses
      451.26 Tennis Courts
      451.27 Other Recreational Facilities
   451.30 Spectator Recreation
      451.31 Botanical gardens
      451.32 Museums
      451.33 Art galleries
      451.34 Zoos
   451.40 Special Recreational Facilities

452.00 Parks
   452.10 Supervision
   452.20 Park Areas
   452.30 Parkways and Boulevards
   452.40 Forestry and Nursery
   452.50 Park Policing
   452.60 Park Lighting
   452.99 Miscellaneous

455.00 Libraries
   455.10 Library Administration
   455.20 Circulation
   455.30 Catalog
   455.40 Reference
   455.50 Order
   455.60 Periodicals
   455.70 Extension
   455.80 Special Collections
   455.90 Branch Libraries

461.00 Conservation
   461.10 Administration
   461.20 Water Conservation
   461.99 Miscellaneous

463.00 Urban Redevelopment and Housing
   463.10 Urban Development and Housing Administration
   463.20 Urban Redevelopment
      463.21 Redevelopment Administration
      463.22 Conservation
      463.23 Rehabilitation Projects
      463.24 Clearance Projects
      463.25 Relocation
   463.30 Public Housing
   463.40 Other Urban Redevelopment
464.00 Economic Development and Assistance
  464.10 Administration
  464.20 Economic Development
    464.10 Publicity
    464.20 Parish Farm Agent
    464.30 Home Economic Agent
    464.40 Fairs and Festivals
    464.50 Industrial Development Programs
    464.60 Veterans Service
    464.70 Consumer Protection Service
    464.99 Miscellaneous
  464.30 Economic Opportunity
    4653.10 Job Corps and Training Centers
    4653.20 Youth Work-Training Programs
    4653.30 Community Action Programs
    4653.99 Miscellaneous

465.00 Transportation
  465.10 Administration
  465.20 Airports
  465.30 Port, Harbors, and Terminal Systems
  465.40 Transit Systems
  465.50 Parking Facilities
  465.99 Miscellaneous

470.00 Debt Service
  471.10 Bond Principal
  471.20 Other Debt Principal
  471.30 Interest—Bonds
  471.40 Interest—Other Debt

475.00 Fiscal agent’s Fees

476.00 Issuance Costs

477.00 Advance Refunding Escrow

480.00 Intergovernmental Expenditures

490.00 Other Financing Uses

491.00 Interfund Transfers Out

492.00 Payments to Refunded Bond Escrow Agent

493.00 Discount on Bonds Issued

495.00 Special Items

496.00 Extraordinary Items

DEFINITIONS
410.00 **General Government** is charged with all expenditures for the legislative and judicial branches of a government. It also is charged with expenditures made by the chief executive officer and other top-level auxiliary and staff agencies in the administrative branch of the government. The accounts are subdivided into three groups: legislative, judicial, and executive.

411.00 **Legislative** is charged with expenditures of a governing body in the performance of its primary duties and subsidiary activities. A decision whether a given item should be charged to a legislative account is based on whether the item is a direct or an indirect cost. Direct costs are charged to legislative accounts. Indirect costs are charged to another account, usually a staff agency account (e.g., public safety—police).

411.10 Governing Body is charged with the direct expenditures of the governing body. Direct expenditures, which include salaries and travel costs, represent expenditures incurred by members themselves or by a committee of the governing body. Indirect expenditures represent expenditures incurred for the governing body by a staff agency or official.

411.20 Legislative Committees and Special Bodies is charged with expenditures of regular committees of the governing body, special investigative committees, boards, or representatives responsible solely to the governing body.

411.30 Ordinances and Proceedings is charged with expenditures for printing and advertising ordinances and for printing the proceedings of the governing body.

411.40 Clerk of Council is charged with expenditures for the office of clerk of council.

412.00 **Judicial** includes accounts for recording expenditures for judicial activities of the government.

412.05 Criminal Court The cost related to judicial activities involving criminal cases. Where several courts exist for the trial of criminal cases, expenditures may be further classified by each court.

412.10 Civil Court The cost for judicial activities involving civil cases. Where several courts exist for the trial of civil cases, expenditures should be classified by each court.

412.15 Grand Jury The costs related to the activities of the parish grand jury.

412.20 Public Defender The costs related to the activities of the public defender's office.

412.25 District Attorney - Expense Fund Those costs charged to the District Attorney's Expense Fund

412.30 District Attorney - IV-D Program Those expenses related to the IV-D Program.

412.35 District Attorney - Other Other expenses of the district attorney.

412.40 Clerk of Court Expenses related to the activities of the clerk of court.

412.50 Criminal Court Fund Costs chargeable to the criminal court fund.

412.60 Law Library Expenditures for acquiring and maintaining a law library.

412.70 Juror and Witness Fees The statutory reimbursements to jurors and witnesses.

412.75 Juvenile Court Costs associated with the operations of the juvenile court.

412.80 Family Court Costs associated with the operations of the family court.

412.99 Miscellaneous Other judicial costs which are not properly chargeable in any of the other account.

413.00 **Executive** includes accounts for recording expenditures of general executive officers and boards
of the government.

413.10 President, Chairman, etc. Expenses of a governing board member in the exercise of administrative (vs legislative) duties.

413.20 Chief Executive, Manager, Administrator, etc. Expenditures of the government's chief executive and the employees connected with his or her office.

413.30 Board and Commissioners Expenditures of appointed board members or commissioners who may be exercising legislative or executive powers.

413.99 Miscellaneous Other executive office expenditures not properly chargeable to another account

414.00 Elections includes accounts for recording direct expenditures for registering voters and holding general, primary and special elections. The salaries of election deputies, judges, tellers, hired watchers or inspectors, special clerks, and special police are chargeable to this account.

414.10 Registrar of Voters Expenditures of the registrar of voters and related costs.

414.20 Elections Direct expenditures for holding general, primary, and special elections.

414.99 Miscellaneous Other election expenditures not properly chargeable to any other account.

415.00 Financial administration includes accounts for recording expenditure as of central staff agencies performing financial management functions for the government.

415.10 Financial Administrations Expenditures for general supervision of the financial management function.

415.15 Accounting and Payroll

415.20 Auditing The costs of audit effort whether external or internal.

415.25 Budgeting

415.30 Purchasing

415.35 Property Management

415.40 Human Resources The costs of the personnel office to include the activities of recruitment, classification, testing, etc.

415.45 Legal Services The cost of legal services, whether employed or contracted.

415.50 Taxation - Assessor Expenditures related to the assessment of taxes. The deduction from the taxes for the assessors' compensation should be recorded in 4006.60

415.60 Taxation - Collection Expenditures of departments whose activities include the collection of taxes, such as the parish tax collector, sales tax departments, etc.

415.70 Recordings and Reporting Expenditures for the activity of preparing and recording government documents, proceedings and papers.

415.80 Federal Aid Coordination

415.99 Miscellaneous

419.00 Other General Administration
419.10 Planning and Zoning

419.20 Data Processing Expenditures for an in-house data processing operation. Service center data processing should be charged to the activity benefiting from the processing.

419.30 Research and Investigations Surveys and feasibility studies, etc., such as a civil engineer, and not properly chargeable to another specific function.

419.40 General Governmental Buildings and Plant Expenditures necessary to construct, repair and maintain buildings, the purpose of which can not be identified with a particular function, generally the courthouse.

419.50 Retirement System Contribution Expenditures for contributions to retirement systems deducted from ad valorem taxes.

419.60 Assessor's Compensation Expenditures for contributions to assessor deducted from ad valorem taxes.

419.70 Insurance - General General government insurance expenditures which are not pro-rated to other functions or properly chargeable to other functions.

419.99 Miscellaneous

420.00 Public Safety, a major function of government, has as its objective the protection of persons and property. The major sub-functions under public safety are police protection, fire protection, protective inspection, and correction.

421.00 Sheriff/Police includes accounts for recording expenditures incurred by the police department in the administration of various law enforcement activities.

421.05 Administration Expenditures of the sheriff/police chief or on behalf of the sheriff for the general supervision of all law enforcement.

421.06 Community Services Expenditures for general community relations such as school crossing guards, public relation programs, etc.

421.07 Internal Affairs Expenditures for the internal affairs section.

421.08 Civil Service Expenditures for process servers and the serving of documents issued by the district court.

421.10 Criminal Investigations Expenditures made by law enforcement officers in investigating criminal offenders, obtaining evidence for prosecution of criminal cases, filing cases, returning of fugitive felons, testifying in court cases, and recovering lost or stolen property.

421.15 Vice Control Expenditures of activities to suppress vice. Includes investigation of gambling, prostitution, narcotics, and related cases and regulation of vice-related businesses such as pool halls, dance halls, and other places of amusement.

421.20 Patrol Expenditures for uniformed patrol of assigned districts and such related police activities as investigating law violation incidents of all kinds, arresting law violators, checking premises for illegal entry, checking open doors and windows, making reports of traffic accidents and other law violations.

421.25 Records and Identification Expenditures connected with the maintenance of records of all police incidents and criminals by use of fingerprints, photographs, and case histories.

421.30 Youth Investigation and Control Expenditures arising out of investigations of complaints against juveniles; programs to control juvenile delinquency; law violations involving accessories, accomplices, or contributors to the delinquency of minors; programs for self-education, rehabilitation, and job placement of reformed youths; and locating missing juveniles.
421.35 Custody of Prisoners  Expenditures for the temporary detention and custody of offenders. Such expenditures include costs of operating a jail and caring for disposition of these cases. Maintaining prisoners serving sentences in penal institutions should not be charged to his account, but should be charged to 'Corrections.'

421.40 Custody of Property  Expenditures required in caring for property belonging to prisoners, lost and found properties, and stolen and recovered properties.

421.45 Crime Laboratory  Expenditures for making laboratory examinations and analyses of physical evidence involved in law enforcement activities.

421.50 Traffic Control  Expenditures arising out of traffic control activities to include enforcement of traffic laws, radar units, investigation of traffic accidents, checking of parking violations, etc.

421.55 Training  Expenditures for training police officers. Such may include formal basic training for recruits; in-service training; maintenance of training facilities such as a firing range, gymnasium, etc.

421.60 Payments to Informants

421.65 Communications  Expenditures for providing and maintaining police communications, including receipt of calls for police assistance, dispatch of police units, and maintenance of equipment.

421.70 Automotive Services  Expenditures for maintenance and servicing of police vehicles, for wrecker services for police and apprehended vehicles, and equipment of police vehicles with special equipment such as red lights, gun mounts, decals, etc.

421.75 Ambulance Services  Expenditures for emergency ambulance services provided directly by the police department.

421.80 Medical Services  Expenditures for rendering first aid to civilians and medical examinations, treatment, and hospital care of temporary prisoners and policemen, either directly by the government or as contractual service.

421.85 Special Detail Services  Expenditures for police personnel exercising police functions outside of regular police assignments. This includes special services for which the government receives compensation from private sources or other governments.

421.90 Stations and Buildings  Expenditures for police stations and buildings other than the courthouse or general governmental buildings. If buildings are rented, rental payments are to be charged to this account.

422.00 Fire Safety  includes accounts for the recording the expenditures incurred by the fire department in preventing and fighting fires.

422.10 Fire Administration  The expenditures of the fire chief and immediate assistants in the supervision of all fire protection activities.

422.20 Fire Fighting  Expenditures for extinguishing fires and for providing such special services as building and fire hydrant inspections and assistance to persons and property under disaster.

422.30 Fire Prevention  Expenditures for such fire prevention activities as inspection of fire hazards, investigation of fire causes, investigation and prosecution of persons involved in incendiary fires, fire prevention education, control of inflammable materials, and enforcement of fire prevention ordinances.

422.40 Fire Training  Expenditures for training firemen either in training activities carried on in the department or conducted by educational institutions outside of the government. This account is also charged with maintenance of special training facilities such as drill towers, burning areas, etc.
422.50 Fire Communications  Expenditures for the acquisition, operations, and maintenance of fire alarm systems and other communication systems used by the fire department in preventing and fighting fires.

422.60 Fire Repair Service  Expenditures for repair of fire apparatus and equipment and for conducting regular equipment tests.

422.70 Medical Services  Expenditures for the medical examination, treatment, and care of sick or injured firemen.

422.80 Fire Stations and Buildings  Expenditures for fire stations and buildings other than general governmental buildings. If buildings are rented, rental payments are charged to this account.

422.99 Miscellaneous

423.00 Corrections includes accounts for recording expenditures for confinement of law violators and for probation and parole activities involved in their rehabilitation.

423.10 Correction Administration  Expenditures of any officer, board, or commission having top-level responsibility for correctional activities. Expenditures for supervision of individuals institutions are charged to the appropriate institution.

423.20 Adult Correctional Institutions  Expenditures for the construction, operation, and maintenance of such correctional institutions as prisons, jails, prison factories and prison farms. A separate subsidiary account should be set up for each institution.

423.30 Juvenile Correctional Institutions  Expenditures for the construction, operation, and maintenance of correctional institutions for punishment and rehabilitation of juvenile offenders. Such institutions include jails, detention homes, and reformatories. Where more than one institution is maintained, separate accounts should be set up for each institution.

423.40 Delinquents in Other Institutions  Expenditures for offenders confined in correctional institutions of other governmental jurisdictions. These expenditures include payment for transporting delinquents to and from such institutions.

423.50 Adult Probation and Parole  Expenditures incurred in the supervision of adult offenders who are paroled or placed on probation.

423.60 Juvenile Probation and Parole  Expenditures incurred in the supervision of juvenile offenders who are paroled or placed on probation.

423.65 Corrections - Health Care  Expenditures for medical services not chargeable in any of the above institutions or foregoing classifications.

423.99 Miscellaneous

424.00 Protective Inspection includes accounts for recording expenditures incurred in making protective inspections, except those related to health/fire and those definitively assigned to other functions.

424.10 Inspection Administration  Expenditures of the chief executive in charge of protective inspections.

424.20 Building Inspection  Expenditures incurred in the examination of building plans, inspection of building construction, inspection of existing buildings for structural defects and compliance with minimum housing standards, and issuance of building permits.

424.30 Plumbing Inspection  Expenditures incurred in the examination of plumbing plans, inspection of plumbing installations and issuance of building permits.
424.40 Electrical Inspection  Expenditures incurred in the examination of electrical plans, inspection of electrical installations and issuance of electrical permits.

424.50 Gas Inspections  Expenditures incurred in the examination of gas installations and fittings and issuance of gas permits.

424.60 Air Conditioning Inspections

424.70 Water Inspections

424.89 Sewer Inspections

424.99 Miscellaneous

429.00 Other Protection includes accounts for protection activities that are strictly a part of the foregoing major account groupings.

429.10 Civil Defense  Expenditures for the preparation of survival plans which may be used in the event of war or natural disaster, for the administration of training programs for protection and survival, and for the provision and inspection of shelters, shelter supplies and other civil defense installations and equipment.

429.20 Traffic Engineering  Expenditures for the conduct of investigations relating to the design and location of traffic control devices and for the installation and maintenance of such traffic control and parking devices as traffic signals, street and curb markings, street name signs, and parking meters.

429.30 Examination of Licensed Occupations  Expenditures of boards or other administrative personnel who examine and license individuals to practice certain professions and vocations.

429.40 Civil Air Patrol

429.50 Public Scales

429.99 Miscellaneous

430.00 Flood Control is charged with expenditures for walls, levees, and other devices that protect persons and property from surface water damage.

430.10 Legislative  Expenditures for the governing board of the levee or levee and drainage district.

430.20 Finance and Administration  Expenditures for the general administrative and financial activities of the district.

430.30 Maintenance of Levees, Ditches, Canals, and Similar Water Control Structures  Expenditures for the maintenance of levees, ditches, canals, and other similar control structures, to include mowing and upkeep, minor maintenance expenditures for the upkeep of such structures.

430.40 Operation and Maintenance of Flood Gates, Dams, and Similar Flood Control Structures  Expenditures for the operations and maintenance of flood control structures, such as floodgates and dams, that can regulate the flow of water.

430.41 System Levee and Control Structures

430.42 Off System Levee and Control Structures

430.50 Police and Enforcement  Expenditures for police and similar enforcement officers
commissioned to enforce rules and regulations of the district.

430.60 Recreation and Auxiliary Services Expenditures for recreation and auxiliary services associated with district own lands and properties.

430.70 Capital Outlays for Levees, Canals, Dams, and Flood Control Structures Expenditures for the construction or renovation of all flood control structures, including levees, canals, dams, and other flood control structures.

430.71 System Levee and Control Structures
430.72 Off System Levee and Control Structures

430.80 Emergency Flood Control Expenditures incurred in a flood control fight, normally associated with emergency flooding caused by heavy rains, storms, etc. State law defines emergency situations as imminent danger of loss of life or property.

430.99 Miscellaneous

431.00 Highways and Streets includes accounts for recording expenditures for roadways and walkways, according to the type of facility involved. Roadways and walkways in parks are not charged to this account, but to appropriate accounts under the function of culture-recreation

431.10 Paved Streets Expenditures for construction, maintenance, and repair of street surfaces, curbs, and gutters on streets which are paved with concrete, asphalt, brick, stone, etc.

431.20 Unpaved Streets Expenditures incurred for construction, maintenance, and repair of unpaved streets, including scraping, grading, graveling, deragging, cindering, oiling, etc.

431.30 Sidewalks and Crosswalks Expenditures for the construction, maintenance, and repair of sidewalks, crosswalks, steps, and stairs.

431.40 Bridges, Viaducts, and Grade Separation Expenditures for the construction, maintenance, and repair of bridges (stationary and movable), viaducts, grade separations, trestles, and railroad crossings.

431.50 Tunnels Expenditures for the construction, maintenance, and repair of tunnels, including payments to other governmental jurisdictions for the joint construction and maintenance of tunnels.

431.60 Storm Drainage Expenditures for the construction, maintenance, and repair of storm drainage inlets and collection and disposal systems associated with a roadway or system of drainage unrelated to a formal levee or water control district.

431.70 Street Lighting Expenditures for street lighting fixtures and for lighting all streets, alleys, bridges, subways, and tunnels except those located in parks.

431.99 Miscellaneous

432.00 Sanitation, a major function of government, includes all activities involved in the removal and disposal of sewage and other types of waste.

432.10 Administration Expenditures for the general administrative direction of sanitation activities.

432.20 Street Cleaning Expenditures for sweeping and washing streets, flushing gutters and underpasses, and collection and disposal of debris from streets and public roadways.

432.30 Waste Collection Expenditures incurred for the collection of garbage and other refuse
and delivering it to the place of disposal.

432.40 Waste Disposal  Expenditures incurred for disposal of garbage and other refuse. Where several methods of disposal are used, separate accounts should be established for each facility.

432.50 Sewerage Collection and Disposal  Expenditures incurred in the collection and disposal of sewerage.

432.51 Sanitary Sewer Construction is charged with expenditures for the construction of new sanitary sewer lines.

432.52 Sanitary Sewer Maintenance is charged with expenditures for repair, reconstruction, and maintenance of sanitary sewer lines.

432.53 Sanitary Sewer Cleaning is charged with expenditures for routine cleaning of sanitary sewer lines.

432.54 New Sewer Services is charged with expenditures for installing new sanitary sewer lines, clearing emergency stoppages in sanitary sewer service lateral lines, and making taps for service laterals installed by plumbers.

432.55 Sewer Lift Stations is charged with expenditures for construction and operation of lift stations that pump sewage over geographical elevations prior to disposition into gravity-flow sewer lines.

432.56 Sewage Treatment Plants is charged with expenditures for the construction and operation of plants that treat and dispose of sewage.

432.60 Weed Control  Expenditures for cutting and removing weeds from private property, where such is not done by property owners, and from governmental property such as parkways, alleys, and easements.

432.99 Miscellaneous

433.00 Utilities  Expenditures of utility systems created under statutory authority of the parish governing authority to provide water, gas, and electric service to residents of the parish.

433.10 Administration

433.20 Electric

433.30 Gas

433.40 Water

433.99 Miscellaneous

434.00 Cemeteries  Costs of acquiring, maintaining and operating suitable and adequate cemetery areas.

440.00 Health and Welfare

441.00 Health, a major function of government, includes all activities involved in the conservation and improvement of public health.

441.10 Administration  Expenditures for the general administration of public health activities.

441.20 Health Unit  Expenditures directly related to the operations of the parish health unit.

441.30 Hospital  Expenditures directly related to the operations of the parish hospital.
441.40 Clinics  Expenditures related to the operations of a parish clinic other than the parish health unit.

441.50 Mental Health Program  Expenditures related to the mental health program.

441.60 Ambulance Service  Expenditures by government or by contractual agreement to provide ambulance service to the parish. Ambulance service provided by law enforcement should be classified in public safety.

441.70 Mosquito/Insect Control  Expenditures for the control of mosquito or other insects.

441.80 Animal Control  Expenditures incurred for the prevention and treatment of rabies. Prevention activities include animal regulation, disposition of unredeemed animals, quarantining animals, etc.

441.99 Miscellaneous

444.00 Welfare, a major function of government, includes all activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for them.

444.10 Administration  Expenditures for the general administration of all public welfare activities.

444.20 Food Stamp Program  Expenditures incurred for the operation of the parish food stamp program.

444.30 Programs for the Elderly

444.40 Pauper Funerals

444.50 General Assistance  Expenditures for the benefit of needy person either direct or indirect and which is not classified under one of the other welfare classifications.

444.99 Miscellaneous

445.00 Education  This is a major function of government providing educational services to the citizenry. Subaccounts should be established as necessary. School boards should use the accounting classifications found in USOE Handbook II in establishing the appropriate subaccounts.

450.00 Culture-recreation, a major function of government, includes all cultural and recreational activities maintained for the benefit of residents and visitors.

451.00 Recreation

451.10 Culture-recreation administration is charged with expenditures for the general administration of all cultural and recreational activities and facilities.

451.20 Participant recreation is charged with expenditures for recreational facilities and activities in which direct participation is the primary attribute. Examples include organized athletics, individual participant sports such as golf, indoor and outdoor games of various kinds, and dancing.

451.21 Supervision is charged with expenditures for supervision of two or more recreational activities classified under participant recreation.

451.22 Recreation Centers is charged with expenditures for the construction, maintenance, and operation of multipurpose recreation centers, which contain a full compliment of recreational facilities such as gymnasiums, athletic fields, craft rooms, and swimming pools.

451.23 Playgrounds is charged with expenditures for the construction, maintenance, and
operation of neighborhood playgrounds.

451.24 Swimming Pools is charged with expenditures for the construction, maintenance, and operation of swimming pools. If more than one pool is maintained, a separate account should be established for each one. If a government operates other types of swimming facilities outside of those in recreation centers, such as a public beach, this account classification may be expanded to include them.

451.25 Golf Courses is charged with expenditures for the construction, maintenance, and operation of golf courses and related facilities. A separate account should be established for each golf course.

451.26 Tennis Courts is charged with expenditures for the construction, maintenance, and operation of tennis courts and related facilities.

451.27 Other Recreational Facilities is charged with expenditures for all other participant recreational facilities and areas other than those listed in the foregoing accounts. A separate account should be provided for each type of facility or area.

451.30 Spectator Recreation is charged with expenditures for cultural and scientific recreational activities benefiting the public as spectators. These expenditures should be charged to one of the following:

451.31 Botanical gardens
451.32 Museums
451.33 Art galleries
451.34 Zoos

451.40 Special Recreational Facilities is charged with expenditures for special recreational facilities not included in the foregoing.

452.00 Parks is charged with expenditures for public parks, public squares, and similar ornamental areas. Excluded from this account classification are grounds surrounding public buildings, land encompassed in other recreational facilities such as zoos and incidental landscaping, and maintenance of areas elsewhere classified under recreation.

452.10 Supervision Expenditures for supervising two or more park activities or facilities.

452.20 Park Areas Expenditures for acquiring, operating, and maintaining park areas and related facilities.

452.30 Parkways and Boulevards Expenditures for landscaped areas with traffic lanes running through or adjacent to them.

452.40 Forestry and Nursery Expenditures for growing trees and other plants and transplanting them along streets, in parks, in parkways, or other public areas.

452.50 Park Policing Expenditures for special policing in parks, whether carried on under the direction of the police department or special park police.

452.60 Park Lighting Expenditures for lighting parks, wherever such expenditures can be separated from the cost of street lighting.

452.99 Miscellaneous

455.00 Libraries

455.10 Library Administration is charged with expenditures for general administration of the library or the library system when more than one library is maintained.
455.20 Circulation is charged with expenditures incurred in the circulation of library books, periodicals, and other materials. Circulation activities include the registration of borrowers, maintenance of loan records, notification to borrowers of delinquencies, collection of fines for overdue or lost books, assistance to library patrons in the use of the card catalog, and provision of information about library circulation policies, resources and schedules.

455.30 Catalog is charged with expenditures incurred in the classification and cataloging of library materials, the preparation and filing of catalog cards and other acquisition records, and the processing and distribution of cataloged materials to various library divisions and/or branch libraries.

455.40 Reference is charged with expenditures for all reference services. These services include maintaining special files of clippings and pamphlets to supplement books and periodicals, answering reference questions, assisting library patrons in their search for information and the use of indexes and finding aids, processing interlibrary loans, and supervising rare book collections.

455.50 Order is charged with expenditures incurred in ordering books and periodicals, checking materials upon receipt, processing gift materials, and forwarding materials to the catalog division for further processing.

455.60 Periodicals is charged with expenditures incurred in ordering, receiving, and maintaining magazines and periodicals; maintaining records of periodical holdings; and furnishing information and assistance to library patrons in the use of periodicals.

455.70 Extension is charged with expenditures incurred in the selection, maintenance and circulation of books and other library materials from bookmobiles.

455.80 Special Collections is charged with expenditures made for special collections or clientele sections within the library. Examples of such special collections are children’s and young adults’ divisions, art, music, science and technology, local history and culture, and newspapers. When more than one special collection of this type is maintained, a separate account should be established for each one.

455.90 Branch Libraries is charged with expenditures for the construction, maintenance and operation of branch libraries located away from the central library or library headquarters of a library system.

461.00 **Conservation**, a major function of government, includes activities designed to conserve and develop such natural resources as water, soil, forests, and minerals. Expenditures for conservation should be classified according to the specific type of resource.

461.10 Administration

461.20 Water Conservation

461.99 Miscellaneous

463.00 **Urban redevelopment and housing**, a major function of government, is concerned with the planning and provision of adequate housing and the redevelopment of substandard and blighted physical facilities in urban areas.

463.10 Urban Development and Housing Administration is charged with expenditures for general administration of all urban redevelopment and housing activities when these are combined under a single administrative head.
463.20 Urban Redevelopment is charged with expenditures for activities involved in the government's conservation, rehabilitation, and clearance of designated portions of urban areas. It also is charged with expenditures involved in the relocation of individuals, families, and businesses from clearance areas to new neighborhoods.

463.21 Redevelopment Administration is charged with expenditures for planning and administering all redevelopment activities and projects carried out by the government.

463.22 Conservation Projects is charged with expenditures for conservation of existing neighborhood structures and facilities to prolong their usable life and to prevent subsequent deterioration and blight. If more than one project of this type is carried on, a separate account should be established for each project.

463.23 Rehabilitation Projects is charged with expenditures for renovation of deteriorated neighborhoods that still are capable of renovation without total clearance and complete redevelopment. If more than one project of this type is carried on, a separate account should be established for each project.

463.24 Clearance Projects is charged with expenditures for complete demolition, clearance, and redevelopment. If more than one project of this type is carried on, a separate account should be established for each project.

463.25 Relocation is charged with expenditures incurred in the relocation and re-housing of persons displaced by redevelopment projects.

463.30 Public housing is charged with expenditures for the acquisition, furnishing, maintenance, and operation of the government's public housing for low-income persons. When more than one project of this type is carried on, a separate account should be established for each project.

463.40 Other urban redevelopment is charged with expenditures for urban redevelopment and housing projects not included under the foregoing accounts. Included are all intergovernmental expenditures for urban redevelopment and housing activities administered by other governments.

464.00 Economic development and assistance is a function whose activities are directed toward economically developing the area encompassed by the government and providing assistance to and opportunity for economically disadvantaged persons and businesses.

464.10 Administration

464.20 Economic Development Expenditures to foster economic growth and to provide development in areas considered substandard and blighted physical facilities.

464.20 Parish Farm Agent
464.30 Home Economic Agent
464.40 Fairs and Festivals
464.50 Industrial Development Programs
464.60 Veterans Service
464.70 Consumer Protection Service
464.99 Miscellaneous

464.30 Economic Opportunity Expenditures for various programs designed to eliminate or ameliorate poverty and its causes.

465.10 Job Corps and Training Centers
465.20 Youth Work-Training Programs
465.30 Community Action Programs
464.99 Miscellaneous
465.00 **Transportation** The costs of services provided by the local government for the safe and adequate flow of vehicles, travelers, and pedestrians.

   465.10 **Administration** Expenditures for general administrative expenses which can not be identified to specific categories that follow.

   465.20 **Airports**

   465.30 **Port, Harbors, and Terminal Systems**

   465.40 **Transit Systems**

   465.50 **Parking Facilities**

   465.99 **Miscellaneous**

470.00 **Debt Service** includes interest and principal payments on general long-term debt.

   471.10 **Bond principal** is charged with expenditures for periodic principal maturities of general obligation bonds.

   471.20 **Other debt principal** is charged with payment of principal on general long-term debt other than bonds.

   471.30 **Interest—bonds** is charged with periodic interest payments on general obligation bonds.

   471.40 **Interest—other debt** is charged with interest payments on general long-term debt other than bonds.

475.00 **Fiscal Agent's Fees** is charged with payments made to financial institutions for services rendered in paying interest and redeeming debt at maturity.

476.00 **Issuance Costs** is charged with payments to bond underwriters, legal fees, and other costs associated with bond issuance.

477.00 **Advance Refunding Escrow** is charged with payments made to an escrow agent from sources other than refunding debt proceeds.

480.00 **Intergovernmental Expenditures** includes expenditures made by one level or unit of government to another government in support of government activities administered by the recipient unit. Excluded from this classification are matching employer contributions by a government to a pension or retirement system administered by another government. Such contributions should be allocated to the specific functions in which employees are compensated.

490.00 **Other Financing** uses include financial outflows classified separately from expenditures.

491.00 **Interfund Transfers Out** (specify fund) are financial outflows to other funds of the government reporting entity that are not classified as interfund services provided and used, reimbursements, or loans.

492.00 **Payments to Refunded Bond Escrow Agent** are payments to an escrow agent from advance refunding debt proceeds that are to be placed in irrevocable trust.

493.00 **Discount on Bonds Issued.** The excess of the face value of bonds over the amount received from their sale (excluding accrued interest and issuance costs).

495.00 **Special Items** result from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
496.00 **Extraordinary Items** are transactions or other events that are both unusual in nature and infrequent in occurrence.

**Object Classifications.** This classification is used to describe the service or commodity obtained as the result of a specific expenditure. There are eight major object categories, each of which is further subdivided. The following are definitions of the object classes and selected sub-object categories:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100.</td>
<td>Personal Services—Salaries and Wages. Amounts paid to both permanent and temporary government employees, including personnel substituting for those in permanent positions. This category includes gross salary for personal services rendered while on the payroll of the government. The third position in this number series has not been used so that a job classification code can be inserted by the government if desired.</td>
</tr>
<tr>
<td>110.</td>
<td>Regular Employees. Full-time, part-time, and prorated portions of the costs for work performed by employees of the government.</td>
</tr>
<tr>
<td>120.</td>
<td>Temporary Employees. Full-time, part-time, and prorated portions of the costs for work performed by employees of the government who are hired on a temporary or substitute basis.</td>
</tr>
<tr>
<td>130.</td>
<td>Overtime. Amounts paid to employees of the government in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated.</td>
</tr>
<tr>
<td>140.</td>
<td>Perdiem Statutory compensation for attendance at meetings of the governing body of the governmental unit.</td>
</tr>
<tr>
<td>200.</td>
<td>Personal services—Employee Benefits. Amounts paid by the government on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, although not paid directly to employees, are part of the cost of personal services. The third position in this number series has not been used so that a job classification code can be inserted by the government if desired.</td>
</tr>
<tr>
<td>220.</td>
<td>Social Security Contributions. Employer’s share of social security paid by the government.</td>
</tr>
<tr>
<td>230.</td>
<td>Retirement Contributions. Employer’s share of any state or local employee retirement system paid by the government, including the amount paid for employees assigned to federal programs.</td>
</tr>
<tr>
<td>240.</td>
<td>Tuition Reimbursements. Amounts reimbursed by the government to any employee qualifying for tuition reimbursement, based upon government policy.</td>
</tr>
<tr>
<td>250.</td>
<td>Unemployment Compensation. Amounts paid by the government to provide unemployment compensation for its employees. These charges may be distributed to functions in accordance with the budget.</td>
</tr>
<tr>
<td>260.</td>
<td>Workers’ Compensation. Amounts paid by the government to provide workers’ compensation insurance for its employees. These charges may be distributed to functions in accordance with the budget.</td>
</tr>
<tr>
<td>270.</td>
<td>Other Employee Benefits. Employee benefits other than those classified above.</td>
</tr>
</tbody>
</table>
Government may establish sub-codes locally for various accrued amounts, such as unused compensated absences. Such amounts may be distributed to the functions according to the employee’s assignment.

300. Purchased Professional and Technical Services. Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, physicians, lawyers, and consultants. A separate account should be established for each type of service provided to the government.

310. Official/Administrative. Services in support of the government’s various policy-making and managerial activities. These services include management consulting activities directed toward general governance or business and financial management of the government, school management support activities, election, and tax-assessing and collecting services.

320. Professional. Services supporting the instructional program and its administration. These services include curriculum improvement services, counseling and guidance services, library and media support, and contracted instructional services.

330. Other Professional. Professional services, other than educational, supporting the operation of the government. These professionals include physicians, lawyers, architects, auditors, therapists, systems analysts, and planners.

340. Technical. Services to the government that are not regarded as professional but that require basic scientific knowledge, manual skills, or both. These services include data processing, purchasing and warehousing, and graphic arts.

400.00 Purchased Property Services. Services purchased to operate, repair, maintain and rent property owned or used by the government. These services are performed by persons other than government employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

410. Utility Services. Expenditures for utility services, other than energy services, supplied by public or private organizations. Telephone and telegraph are classified under object 530.

411. Water/Sewerage. Expenditures for water/sewage utility services from a private or public utility company.

420. Cleaning Services. Services purchased to clean buildings (apart from services provided by government employees).

421. Disposal. Expenditures for garbage pickup and handling not provided by government personnel.

422. Snow Plowing. Expenditures for snow removal not provided by government personnel.

423. Custodial. Expenditures to an outside contractor for custodial services.

424. Lawn Care. Expenditures for lawn and grounds upkeep, minor landscaping and nursery service not provided by government personnel.

430. Repair and Maintenance Services. Expenditures for repair and maintenance services not provided directly by government personnel. These expenditures include contracts and agreements covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here, but are classified under object 450.

440. Rentals. Costs for renting or leasing land, buildings, equipment, and vehicles.
441. Rental of Land and Buildings. Expenditures for leasing or renting land and buildings for both temporary and long-range use by the government.

442. Rental of Equipment and Vehicles. Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the government. These expenditures include bus and other vehicle rental when operated by a local capital lease arrangements and other rental agreements.

450. Construction Services. Includes amounts for constructing, renovating, and remodeling paid to contractors.

500. Other Purchased Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the government (separate from professional and technical services or property services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

520. Insurance Other than Employee Benefits. Expenditures for all types of insurance coverage, including property, liability and fidelity. Insurance for group health is not charged here, but is recorded under object 210.

530. Communications. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services.

540. Advertising. Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here, but are charged to object 330.

550. Printing and Binding. Expenditures for job printing and binding, usually according to specifications of the government. This category includes designing and printing forms and posters, as well as printing and binding government publications. Preprinted standard forms are not charged here, but are recorded under object 610.

580. Travel. Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the government. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here.

600. Supplies. Amounts paid for items that are consumed or deteriorated through use or that lose their identity through fabrication or incorporation into different or more complex units or substances.

610. General Supplies. Expenditures for all supplies (other than those listed below) for the operation of a government, including freight.

620. Energy. Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies.

621. Natural Gas. Expenditures for gas utility services from a public or private utility company.

622. Electricity. Expenditures for electric utility services from a private or public utility company.

623. Bottled Gas. Expenditures for bottled gas, such as propane gas received in tanks.

624. Oil. Expenditures for bulk oil normally used for heating.
625. Coal. Expenditures for raw coal normally used for heating.

626. Gasoline. Expenditures for gasoline purchased in bulk or periodically from a gasoline service station.

630. Food. Expenditures for food used in the school food service program. Food used in instructional programs is charged under object 610.

640. Books and periodicals. Expenditures for books, textbooks, and periodicals available for general use, including reference books. These expenditures include the cost of workbooks, textbook binding or repairs, as well as textbooks that are purchased to be resold or rented.

700. Property. Expenditures for acquiring capital assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment.

710. Land. Expenditures for the purchase of land.

720. Buildings. Expenditures for acquiring existing buildings. These expenditures include the principal amount of capital lease payments resulting in the acquisition of buildings, except payments to building authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings constructed and alterations performed by the government’s own staff are charged to objects 100, 200, 610, and 730, as appropriate.

730. Improvements Other Than Buildings. Expenditures for acquiring improvements not associated with buildings. These improvements include fences and retaining walls. Not included here, but generally charged to objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the government.

740. Machinery and Equipment. Expenditures for the initial, additional and replacement items of equipment such as machinery, furniture and fixtures, and vehicles.

741. Machinery. Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill presses, and printing presses.

742. Vehicles. Expenditures for equipment used to transport persons or objects. Examples include automobiles, trucks, and buses.

743. Furniture and Fixtures. Expenditures for furniture and fixtures including office furniture and building fixtures.

800. Other Objects. Amounts paid for goods and services not previously classified.