

This is an updated nine digit chart of accounts. Small counties and municipalities that use the seven digit chart of accounts should not convert to the nine digit chart of account unless the seven digit chart can no longer satisfy the local government's accounting needs. The staff of the Local Government Commission will update the seven digit chart of accounts in the near future.

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**Synopsis**

- 1) The chart of accounts is designed to provide a uniform and orderly list from which each unit can select the accounts applicable to its own accounting needs. This classification system is intended to be used for budgeting, accounting, and reporting purposes.
- 2) In the budgeting process, the chart of accounts should be used to preserve a distinction between funds. Revenues should be shown by source and by fund. Expenditures should be classified by the fund from which they are paid; by the departments, bureaus, divisions, or other agencies spending the money; by the activities for which the expenditures are made; and by the objects of expenditure.
- 3) This structure uses nine digit account numbers. The first two digit identify fund codes. The next four digits designate basic accounts for assets, liabilities and equity, and revenues. For expenditure accounts, these four digits designate departments or activities. The last three digits indicate either source codes for revenues or object codes for expenditures. A typical account would be structured as follows:

XX	XXXX	XXX
FUND	BASIC ACCOUNT	SOURCE CODE OR OBJECT CODE

- 4) The account assignment for the seven basic fund types and the self-balancing account groups are as follows:

01 - 09	Central Depository/Cash Concentration Account
10 - 19	General Fund
20 - 29	Special Revenue Funds
30 - 39	Debt Service Funds
40 - 49	Capital Project Funds
60 - 69	Enterprise Funds
70 - 79	Trust and Agency Funds
80 - 89	Internal Service Funds
90 - 99	Self-Balancing Account Groups

Note: the special assessment funds, which were fund codes 50-59, were eliminated as the result of GASB Statement No. 6.

- 5) The basic accounts for assets, liabilities and equity, revenues, and expenditures are as follows:

1000 - 1999	Assets
2000 - 2999	Liabilities and Equity
3000 - 3999	Revenues
4000 - 9999	Expenditures

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6) The basic source codes and object codes are as follows:

Revenue Source Codes

- 100 Taxes
- 200 Intergovernmental revenues - federal
- 300 Intergovernmental revenues - non-federal
- 400 Service charges
- 500 Enterprise charges
- 600 Assessments
- 800 Miscellaneous income
- 900 Non-revenue receipts

Expenditure Object Codes

- 100 Personal services
- 200 Supplies and materials
- 300 Current obligations and services
- 400 Fixed charges and other expenses
- 500 Capital outlay
- 600 Contracts, grants, subsidies, and allocations
- 700 Debt service
- 800 Contra accounts
- 900 Inventory/interfund transfers/budgetary accounts

### **Purpose and Applicability**

The chart of accounts is designed to provide a uniform and orderly list from which each unit can select the accounts applicable to its own accounting needs. This classification system is intended to be used for budgeting, accounting, and reporting purposes. A classification system is the framework around which any accounting system is developed. The test of the adequacy of a classified system must be whether or not it provides the information needed for administrative and reporting purposes. The classification system should furnish the required information in the quickest, clearest, and most economical manner. This standard classification system is devised to reflect financial data in a number of different ways, but it should not be expected to supply every kind of desired information. For tracking purposes, it may be necessary to regroup some of the accounts or to break out the accounts into further detail.

### **Adaptation to Local Government's Needs**

Before adopting this classification system, it should be studied to determine what adjustments, if any, are necessary to make it adaptable to the requirements of a particular governmental unit. The standard classifications cover accounts commonly found in accounting systems of local governments. Some units may not need all of the accounts provided. Only those accounts needed should be used.

In adapting this classification system to an individual governmental unit, the balance sheet accounts as well as the revenue and expenditure accounts that are used should be kept in the same order as they appear in the standard classification system. An account should be set up for each separate activity performed by each agency. The structure of many governmental units is such that departments generally represent functions, and units of the departments represent activities. Functions and departments are not always identical even in the best organized units, and related activities may be performed by agencies in different departments.

An individual governmental unit may need to rearrange accounts in order to build a classification system that fits its structure. A certain activity may be performed by a division of government other than the one under which the account appears in the standard classification system. Under such circumstances, the accounts should follow the actual organization. Regardless of the agency that performs an activity, the account titles for recording the cost of the activity should be the same. Comparability of activity costs between units can thus be secured despite differing governmental structures.

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When two or more activities are performed as a single unit, it may be impossible to determine the cost of each separately. If these activities are so interwoven in the daily routine that in actual operation they cannot be split up into component elements except arbitrarily or by elaborate cost methods, an attempt to segregate them would not be beneficial. On the other hand, direct expenditures for activities not part of the daily routine of an office may be segregated from the other expenditures of the office.

The combining of several activities under a single department, bureau, or division often will be found desirable in governmental units where departmental structure is relatively simple. It may then be necessary to use only the more general accounts. For example, "Transportation" may be used instead of the detailed accounts. Conversely, a large governmental unit may find it desirable to show functions or activities in greater detail than is suggested here.

The classification of accounts presented here is a master classification from which accounts should be selected for each fund as needed. For example, the Cash account would be needed in most of the funds; the Taxes Receivable -- Current account may be needed in the General Fund, in some municipalities' Special Revenue Funds, etc. The same would be true with certain liability, fund equity, revenue, and expenditure accounts. That is, some accounts would be needed in several funds whereas others would apply to only one fund.

The classification system presented in this policy is concerned primarily with the accounts necessary to account for the assets, liabilities, fund equity, revenues, and expenditures of each fund. However, it is also possible to use the accounts to prepare statistical reports of the finances of a unit as a whole by eliminating those items that represent revenues and expenditures of a fund, but not of the unit as a whole. For example, transfers in and out of the same governmental unit are revenues and expenditures of the individual funds, but not the unit as a whole.

Use in Budgeting - The budget must contain both revenues and expenditures. If the classification of revenues and expenditures presented in this policy is used in the budget, it will help administrative officials fix a definite goal, establish a means of control, and secure coordination of activities. Moreover, one aim in governmental financial management is to report actual operations as compared with budget estimates. By using the same classification in the budget, in the accounts, and in the reports, it is easier to reflect whether budgetary operations are balanced, revenues exceed expenditures, or expenditures exceed revenues.

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The distinction between funds must be preserved in the budget. Revenues should be shown by source and by fund. Accurate revenue estimates are dependent upon a source classification because factors that determine the amount of revenues do not affect each source uniformly. Thus, the revenue side of the budget is more likely to be realized if estimates are segregated by source and are controlled accordingly.

Expenditures should be shown in the budget classified by the funds from which they are paid; by the departments, bureaus, divisions, or other agencies spending the money; by the activities for which the expenditures are made; and by the objects of expenditure. The classification by spending agencies provides classes for budget estimates and furnishes control accounts by which agencies can be held accountable for money expended. The activity classification makes the budget more intelligible by showing the purpose of each expenditure. The object classification provides greater detail for judging and controlling estimates, but greater emphasis should be placed on activity than on object classifications.

**Structure**

This policy discusses the nine digit account chart of accounts. The first two digits are the fund codes and remain the same for assets, liabilities and equity, revenues, and expenditures. Categorized, these numbers are:

01 - 09	Central Depository/Cash Concentration Account
10 - 19	General Fund
20 - 29	Special Revenue Funds
30 - 39	Debt Service Funds
40 - 49	Capital Project Funds
50 - 59	Special Assessment Funds (Eliminated as a result of GASB Statement No. 6)
60 - 69	Enterprise Funds
70 - 79	Trust and Agency Funds
80 - 89	Internal Service Funds
90 - 99	Account Groups

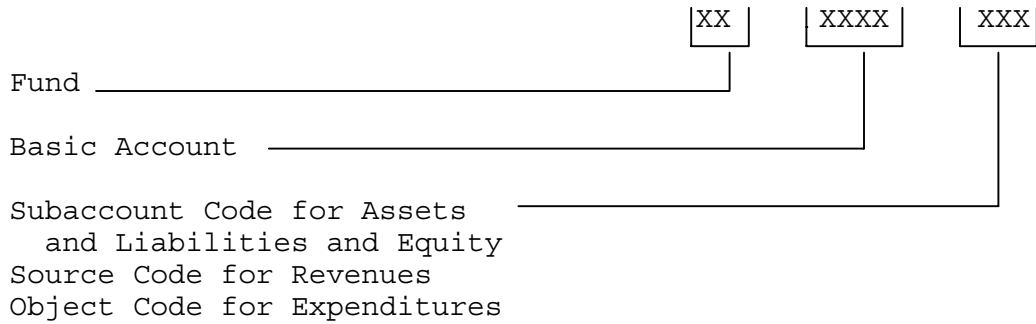
The third, fourth, fifth, and sixth digits are basic accounts for assets, liabilities, and equity and revenues, For expenditures accounts, these four digits designate departments or activities. They are numbered as follows:

1000 - 1999	Assets
2000 - 2999	Liabilities and Equity
3000 - 3999	Revenues
4000 - 9999	Expenditures

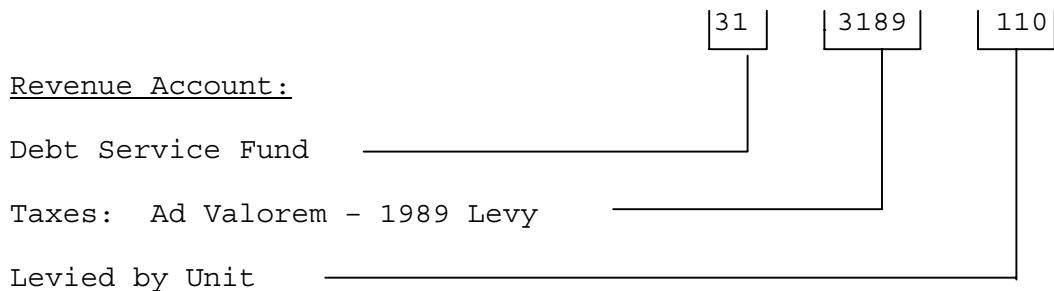
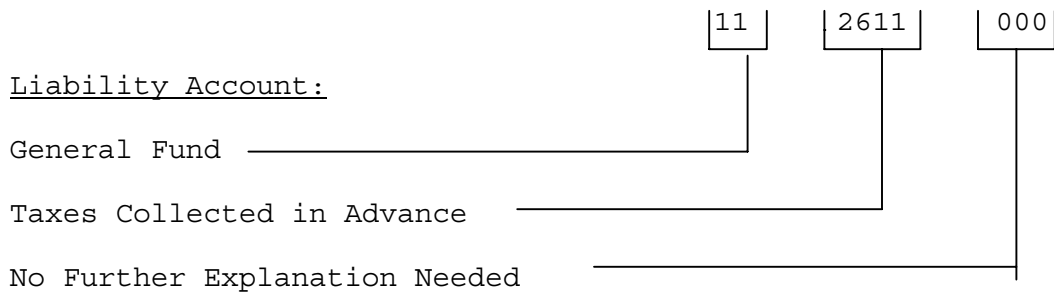
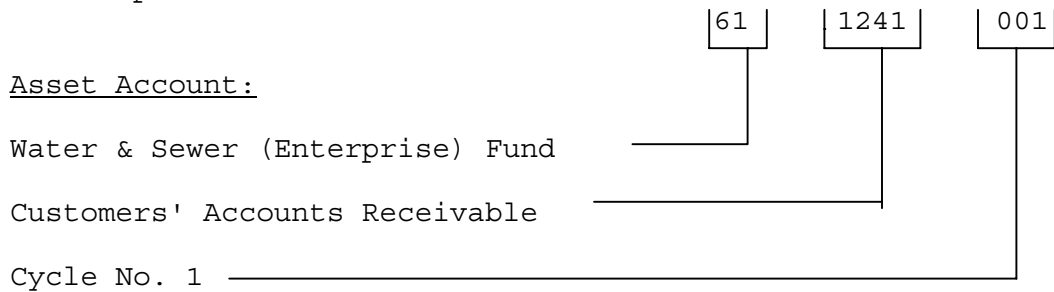
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The last three digits are subaccount codes for the assets, liabilities, and equity. For revenues, they indicate source codes. For expenditures, they indicate objects of expenditure.

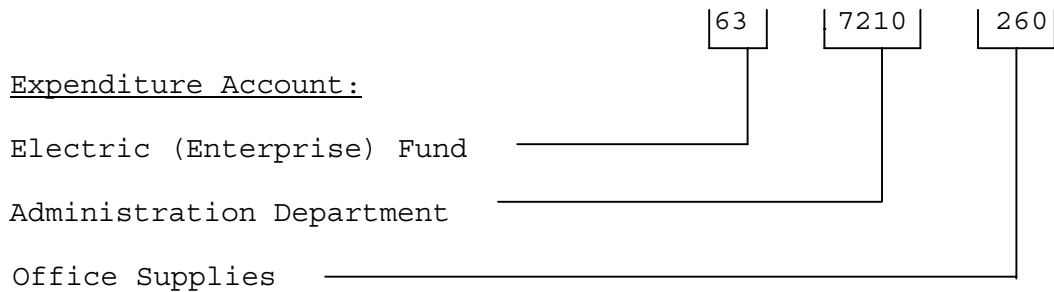
Consequently, account numbers for assets, liabilities, and equity, revenues and expenditures are structured as follows:



Typical examples are:



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OPTIONS

EXPANSION - This chart of accounts can be expanded for the use of governmental units by using numbers left available in the accompanying matrix. Thus, revenues and expenditures for the Recreation Department Concessions could be detailed as follows:

<u>Recreation Department</u>	<u>Revenues</u>	<u>Expenditures</u>
<u>Basic Code</u>	<u>11-3612-480</u>	<u>11-6120-000</u>
Auditorium	11-3612-481	11-6121-000
Bowling Alleys	11-3612-482	11-6122-000
Swimming Pools	11-3612-483	11-6123-000
Golf Courses	11-3612-484	11-6124-000
Amusement Rides	11-3612-485	11-6125-000
Ball Fields	11-3612-486	11-6126-000

CONTRACTION - closely related accounts can be combined into a single account as illustrated in the following examples:

<u>Revenues</u>	<u>Expenditures</u>	
11-3611-000	11-6110-000	Library
11-3612-000	11-6120-000	Recreation
11-3613-000	11-6130-000	Parks
11-3614-000	11-6140-000	Museums
11-3615-000	11-6150-000	Theaters
} <u>CULTURAL &amp; RECREATIONAL</u>		
} <u>Revenues Expenditures</u>		
	11-3610-000	11-6100-000

Revenue source codes and expenditure object codes can also be combined

Definition of a Fund

G.S. 159-7 defines a fund as "a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and

residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations." Thus, the "fund" is the basic operating and accounting entity of each public authority and unit of government. As such, it is very strictly regulated by law and by generally accepted accounting principles. "Fund" in this policy section is defined for purposes of the chart of accounts and also includes the account groups and the central depository system even though these are not "funds" in the true sense of the term.

An efficient fund structure should have the fewest number of funds consistent with the requirements of the law and sound accounting practice. Each additional fund costs the unit more in staff time and supplies to maintain and increases the time and cost of the annual audit. Therefore, a fund should not be added unless it is determined to be required by law, or unless the use of the fund will bring certain benefits to offset the additional costs associated with it.

Before establishing a fund, the purpose and need for the fund should be determined. (Is it required by law or could it be combined with one or more other funds? What advantages does the unit receive if the fund remains separate? What disadvantages are there to the unit over and above the problems of accounting for the extra fund?) If the fund is not required by law, it should not be established as a separate fund unless it will provide definite advantages to the unit (Codification of Governmental Accounting and Financial Reporting Standards Section 1300.108). If the fund is not established separately, include the operations in another appropriate fund, but separate the operations into special departments to the extent appropriate.

#### Fund Codes and Account Group Codes

Each fund should be assigned a code within the nine numbers available (e.g., Special Revenue Fund 20 through 29). In those rare occasions when more than nine funds should be classed in the same category, expand to another digit or use numbers from adjacent categories which would not otherwise be used, or use a "control" account for the use of subsidiary ledgers.

FUNDS

01 Central Depository/Cash Concentration Account

This fund is only to be used to record transactions involving pooled cash and investments of the various funds of the governmental unit in order to simplify record keeping and to maximize the amount of cash available for investments.

10 General Fund

11 General Fund - This fund is the most active fund of the unit, containing a large number of revenue and expenditure accounts that reflect the operations of general government.

20 Special Revenue Funds

This category of funds is used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditure for specified purposes.

21 Capital Reserve Fund -- This fund accounts for reserves for revenues that have been earmarked for a specific purpose and that will be expended sometime in the future. The law specifies that a capital reserve fund may be maintained for any purpose for which bonds may be issued.

22 Grant Project Fund -- This fund accounts for projects financed by revenues received from the federal and/or State government for operating or capital purposes as defined by the grant contract.

25 Revaluation -- This fund provides for the revaluation of property tax values over the period between each revaluation according to G.S. 105-286.

28 Fire Districts -- This fund is used to account for special taxes levied on real and personal property for the purpose of providing fire protection.

30 Debt Service Funds

This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. Use of this fund is not recommended unless it is mandated by the bond order.

FUNDS

40 Capital Project Funds

These funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise, Internal Service, and Trust Funds).

50 Special Assessment Funds

This fund type was eliminated by GASB Statement No. 6.

60 Enterprise Funds

This category of funds accounts for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- 61 Water and Sewer Fund
- 63 Electric Fund
- 64 Natural Gas Fund
- 65 Mass Transit Fund
- 66 Landfill Fund

70 Trust and Agency Funds

These funds account for assets held by the unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or funds. These include the following subclassifications:

71 Expendable Trust Funds

Account for assets held by the unit in a trustee capacity when both the principal and its earnings may be expended.

72 Nonexpendable Trust Funds

Account for assets held by the unit in a trustee capacity, when only the earnings on principal may be expended and the principal must remain intact (i.e. the perpetual care trust fund authorized under G.S. 160A-347).

73 Pension Trust Funds

Account for pension assets held by the unit in a trustee capacity (i.e. assets held for the Law Enforcement Officers' Special Separation Allowance enacted by State Statute).

74 Agency Funds

Account for assets held by the unit in an agent capacity (i.e. assets held under a deferred compensation program).

80 Internal Service Funds

These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

SELF-BALANCING ACCOUNT GROUPS

90 Account Groups

91 General Fixed Assets

This self-balancing account group is used to account for all fixed assets of the unit except those accounted for in Enterprise Funds, Internal Service Funds, or Trust Funds.

92 General Long-Term Debt

This self-balancing account group is used to account for all long-term obligations of the unit except those accounted for in Enterprise Funds, Internal Service Funds, or Trust Funds. It includes the unmatured principal portion of debt issues and lease-purchase contracts, claims and judgements, unfunded pension obligations, accumulated unpaid vacation pay, and other employee benefit amounts.

Assets, Liabilities, and Equity

The balance sheet accounts which are maintained in the general ledger for each fund will vary considerably from unit to unit. A unit with a sophisticated system of subsidiary ledgers will need fewer general ledger accounts than otherwise. The complexity of operation and the interrelation of the unit to others will also affect the number of accounts which should be used.

The basic principle of establishing account codes for balance sheet accounts is good management practice. The accounting system should be designed to protect the assets, to assist the prompt collection of amounts owed to the unit, to permit the payment of the debts in a prompt manner, and to assist the governing body and officers in

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managing the unit well. The account codes should provide for separation of information. They also should provide the auditor with the necessary information he/she will need to perform the annual audit. The final proposed chart of accounts for balance sheet accounts should be reviewed and discussed with the unit's independent auditor before it is approved for use.

Asset Account Codes

**1000 ASSETS**

- 1100 Cash and investments
  - 1101 Due from Central Depository/Cash Concentration Account  
The amount that represents the equity of the fund in a central depository or cash concentration account.
  - 1110 Cash on hand  
A sum of money set aside for the purpose of making change or paying small obligations too small to justify payment by check.
  - 1120 Cash on demand  
Cash deposited on demand in official depositories.
  - 1121 Cash in imprest payroll  
Amount in the unit's imprest payroll account.
  - 1125 Cash with fiscal agent  
Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.
  - 1130 Cash in time deposits  
Cash deposited in NOW accounts, certificates of deposits, savings, money market deposits, and other time deposits.
    - 1131 Maturities one year or less.
    - 1135 Maturities greater than one year
  - 1140 Investments -- governments and agencies  
U.S. Treasury bills, U.S. Treasury notes and bonds, Federal Land Banks, Federal Home Loan Banks, Federal National Mortgage Association, and other securities permitted by G.S. 159-30.
    - 1141 Maturities one year or less

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- 1145 Maturities greater than one year
- 1150 Other direct investments
  - Bankers Acceptances, commercial paper, and other securities permitted by G.S. 159-30.
- 1151 Maturities one year or less
- 1155 Maturities greater than one year
- 1160 Repurchase agreements and other indirect investments
  - Agreement with a bank or securities dealer to buy short-term securities for immediate delivery and to sell them back at a predetermined rate.
- 1170 Investments in the N. C. Capital Management Trust
  - The N. C. Capital Management Trust is a money market mutual fund offered exclusively to local governmental units. The Trust is the only mutual fund certified by the Local Government Commission as an additional legal investment.
- 1171 Cash Portfolio
- 1172 Term Portfolio
- 1190 Interest receivable - investments
  - The amount of interest receivable on all investments.
- 1200 Receivables
  - 1210 Taxes receivable
    - 1211 Ad valorem taxes receivable - current
      - The uncollected portion of taxes that the unit has levied that are due within one year and that are not yet considered delinquent.
    - 1212 Ad valorem taxes receivable - delinquent
      - Taxes remaining unpaid on and after the date on which a penalty for nonpayment attaches. Delinquent taxes are classified as such until paid, abated, cancelled, or or converted into tax liens.
    - 1213 Interest and penalties receivable
      - The uncollected portion of interest and penalties receivable on ad valorem taxes.

- 1214 Tax liens receivable  
Legal claims against property that have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this account include delinquent taxes, interest and penalties thereon, and costs of converting delinquent taxes into tax lien.
- 1215 Local option sales tax receivable  
Amount receivable from the State for the portion of the two 1/2¢ and the 1¢ Local Government Sales and Use Tax allocated to the unit.
- 1219 Allowance for doubtful taxes receivable  
The estimate of the portion of taxes receivable that will never be collected. The balance in this account is recorded as a deduction from taxes receivable to indicate net tax receivable.
- 1220 Special assessments receivable
  - 1221 Special assessments receivable  
Uncollected portion of special assessments for curbs and gutters, streets and sidewalks, etc.
  - 1229 Allowance for doubtful special assessments receivable  
The estimate of the portion of special assessments receivable that will never be collected. The balance in this account is used as a deduction from special assessments receivable to reflect net special assessments receivable.
- 1230 Intergovernmental accounts receivable
  - 1231 Accounts receivable -- federal governments  
Receivable from federal governmental departments for goods sold or services rendered; or for grants, entitlements, or shared revenues.
  - 1232 Accounts receivable -- State government  
Receivable from State government departments for goods sold or services rendered; or for grants, entitlements, or shared revenues, including taxes collected for the unit by an intermediary collecting government; or for sales and gas tax refunds.

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- 1233 Accounts receivable -- local governments  
Receivable from local governmental units for goods sold or services rendered.
  
- 1239 Allowance for doubtful intergovernmental accounts receivable  
The estimate of the portion of accounts receivable that will never be collected. The balance in this account is reported as a reduction from accounts receivable to reflect net accounts receivable.
  
- 1240 Utilities receivables
  - 1241 Accounts receivable -- water and sewer  
Uncollected portion of utilities charges billed to customers of a water and sewer system.
  
  - 1243 Accounts receivable -- electric  
Uncollected portion of utilities charges billed to customers of an electric system.
  
  - 1244 Accounts receivable -- gas  
Uncollected portion of utilities charges billed to customers of a natural gas system.
  
  - 1245 Accounts receivable -- mass transit  
Uncollected portion of utilities charges billed to customers of a mass transit system.
  
  - 1246 Accounts receivable -- landfill  
Uncollected portion of landfill charges billed to users.
  
  - 1247 Unbilled accounts receivable  
The estimated amount of accounts receivable for goods and services rendered but not billed to customers.
  
  - 1249 Allowance for doubtful utility receivables  
The estimate of the portion of utility receivables that will never be collected. The balance in this account is reported as a deduction from utility receivables to reflect net utility receivables.

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- 1250 Other receivables
  - 1251 Accounts receivable -- other
    - Amounts due from private citizens and business firms for special services, purchases of government-owned supplies and materials, damage to government property, etc.
  - 1259 Allowance for doubtful other receivables
    - The estimate of the portion of other receivables that will never be collected. The balance in this account is reported as a deduction from accounts receivable - other to reflect net accounts receivable -- other.
- 1300 Interfund receivables
  - 1310 Due from other funds (specify fund)
    - Amounts owed for goods and services rendered to a particular fund by another fund within the reporting entity of the unit.
  - 1320 Interfund receivable (specify fund)
    - Amounts that are owed, other than charges for goods and services rendered, to a particular fund by another fund within the reporting entity of the unit and that are due within one year.
- 1400 Inventories
  - 1410 Inventories -- operations
    - Inventories of supplies and materials used in departmental operations to provide services.
  - 1420 Inventories -- maintenance
    - Inventories of supplies used to maintain fixed assets owned or leased.
  - 1430 Inventories -- administrative
    - Inventories of stationary and other supplies used in general and departmental administration.
- 1500 Prepaid expenses
  - 1510 Prepaid expenses - utilities
    - Charges entered in the accounts for benefits not yet received. Prepaid items differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid items are prepaid rent, prepaid interest, and unexpired insurance premiums.

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1600 Other assets

1610 Long-term receivables

Created when a local governmental unit is the lessor in a capital lease agreement.

1620 Deferred charges

Expenditures that are not chargeable to the fiscal period in which they are made, but which are carried as assets pending amortization or other disposition. An example of a deferred charge is unamortized discounts on bonds sold.

1630 Advance to other funds (specify fund)

Amounts that are owed, other than charges for goods and services rendered, to a particular fund by another fund within the reporting entity of the unit and that are not due within one year.

1700 Fixed assets

1710 Land

Account includes cost of land purchased, legal fees involved and any expenses for grading, filling, or other work necessary to prepare the land for its intended use.

1720 Improvements other than buildings

Acquisition value of permanent improvements other than buildings that add value to land. Such structures as retaining walls, storm sewers, tunnels, and bridges.

1730 Buildings

Same general rules apply to buildings as to land above. Any equipment or fixtures built into or permanently attached to building become part of building (other than operating plants).

1740 Operating plants

Plant used to provide the services of utilities (include both the buildings and equipment).

1750 Equipment

Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, furniture, and furnishings (other than operating plants).

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- 1760 Vehicles
  - Cost of motor vehicles owned by the governmental unit.
  - Examples: police cars, trucks, etc.
  
- 1790 Construction in progress
  - Cost to date of construction of fixed assets not yet completed. Holding account for 1) fixed assets whose account distribution is undetermined at month-end or 2) for partial payments on invoices.
  
- 1800 Accumulated depreciation
  - This account is used to accumulate the periodic credits that record the expiration of the estimated service life of the fixed assets.
  
- 1900 Other debits:
  - 1910 Amounts available in a debt service fund for retirement of general long-term debt
    - An account in the General Long-Term Debt Account Group equal to the amount of fund balance available in Debt Service Funds for the retirement of general long-term debt.
  
  - 1920 Amounts to be provided for retirement of general long-term debt
    - An account in the General Long-Term Debt Account Group that represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term debt.

Liabilities And Equity Account Codes

<b>2000</b>	<b>Liabilities and Equity</b>
2100	Accounts payable and accrued liabilities
2110	Accounts payable Amounts owed on open account to private persons or organizations for goods and services furnished to a local government unit.
2120	Accrued interest payable Interest costs incurred but not due until a later date.
2130	Other current liabilities Current portion of liabilities for unfunded pension obligations and other current liabilities.
2150	Payroll deductions
2151	FICA taxes payable
2152	Federal withholding taxes payable
2153	State withholding taxes payable
2154	Retirement contributions payable
2155	Insurance deductions payable
2156	Other deductions payable
2300	Current portion of long-term debt The face value debt due within one year
2301	Bonds and coupons outstanding Amounts owed to bondholders for bonds and coupons that have matured but have not yet been recorder as paid.
2310	General obligation bonds payable
2320	Special assessment bonds payable --
2330	Revenue bonds payable
2350	Capital leases payable -- current Current portion of the discounted present value of the minimum lease payments on lease agreements that were capitalized.
2400	Interfund/Intergovernmental payable

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- 2410 Due to other funds (specify fund)  
Amounts owed for goods and services rendered by a particular fund to another fund within the reporting entity of the unit.
- 2420 Interfund payable (specify fund)  
Amounts that are owed, other than charges for goods and services rendered, by a particular fund to another fund within the reporting entity of the unit, and that are due within one year.
- 2440 Intergovernmental payable  
Amounts owed to a federal, State, or local government. (i.e. due to Carolina County)
- 2500 Customer deposits  
Liability of a utility enterprise fund for deposits made by customers as a prerequisite to receiving the services it provides.
- 2600 Deferred revenues  
Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such accounts are measurable but not available.
  - 2610 Arising from cash receipts (e.g. prepaid taxes not yet earned)
  - 2620 Taxes receivable
- 2700 Long-term payables
  - 2710 Bonds payable  
The face value debt due greater than one year
    - 2711 General obligation bonds payable
    - 2714 Special assessment bonds payable
    - 2717 Revenue bonds payable
    - 2719 Other bonds and notes payable  
The face value of other bonds or notes payable including tax anticipation notes, bond anticipation notes, and revenue anticipation notes.
  - 2750 Capital leases payable - noncurrent  
Noncurrent portion of the discounted present

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value of the minimum lease payments on lease agreements that were capitalized. Both lease purchase and installment purchase obligations could be included or alternately separated into different accounts.

- 2770 Other liabilities
  - 2771 Noncurrent portion of liabilities for unfunded pension obligations
  - 2772 Advance from other funds (specify fund)  
Amounts that are owed, other than charges for goods and services rendered, by a particular fund to another fund within the reporting entity of the unit and that are not due within one year.
  - 2773 Other noncurrent liabilities
- 2800 Equity other than fund balance
  - 2810 Contributed capital  
An account used to record permanent contributions to an Enterprise or an Internal Service Fund to pay for fixed assets or for permanent working capital. Proper accounting procedures require that the contributions be segregated between major sources.
  - 2820 Investment in fixed assets  
An account used to offset debits in the general fixed assets account group 1700 thru 1790.
- 2900 Fund balance/retained earnings
  - 2910 Reserved fund balance  
Reservations of fund balances are established to indicate the portion of fund balance not available for appropriation or legally segregated for a specific use.
  - 2911 Reserve for inventories  
Segregation of a portion of fund balance to indicate that for units using the purchases method, inventories of supplies do not represent "available spendable resources", even though they are a component of net current assets.

- 2912            Reserve for encumbrances  
                 Segregation of a portion of fund balance for the estimated amounts of the expenditures ultimately to result, if unperformed contracts or outstanding purchase orders in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. This amount is available for appropriation in the next year's budget for the encumbrances at year end.
- 2913            Reserved by State statute  
                 Segregation of a portion of fund balance not available for appropriation after remaining reserves not available for appropriation, such as reserves for inventories, have been segregated. This amount is usually comprised of receivables.
- 2914            Reserve for debt service  
                 Segregation of a portion of fund balance available for appropriation but legally restricted to the payment of general long-term debt principal and interest that is due in future years.
- 2915            Reserve for prepaid items  
                 Segregation of a portion of fund balance to indicate that prepaid items do not represent available spendable resources even though they are a component of net current assets.
- 2916            Reserve for employees' retirement system  
                 Segregation of a portion of fund balance available for appropriation to pay retirement benefits when due.
- 2917            Reserve for streets  
                 Segregation of a portion of fund balance available for appropriation but legally segregated for street expenditures. It represents the balance of the total unexpended Powell Bill funds.
- 2920            Unreserved fund balance  
                 The remaining fund balance that is not reserved.
- 2921            Designated fund balance  
                 Segregation of a portion of fund balance available for appropriation to indicate tentative plans for financial resource utilization in a future period, such as for a future courthouse for subsequent year's expenditures. Such designations reflect tentative managerial plans

or intent and should be clearly distinguished from reserves. Such plans or intent are subject to change and may never be legally authorized or result in expenditures.

- 2929 Undesignated fund balance  
The amount of fund balance that is available for appropriation for any purpose by the governing board.
- 2950 Reserved retained earnings  
Segregation of a portion of retained earnings, in accordance with terms of legal restriction, for amounts that should be accumulated in a restricted asset account.
- 2960 Unreserved retained earnings  
The accumulated earnings of an Enterprise or Internal Service Fund that are not reserved for any specific purpose.

#### Revenues And Expenditures

As in the case of funds, the number of separate revenue codes, departmental expenditure codes, revenue source codes, and object of expenditure codes should be kept to the minimum needed to allow for good management of the unit's fiscal affairs. For example, departmental expenditure codes should be assigned only where one person is responsible for the whole activity or where the breakdown is important to management needs (e.g., breaking up water and sewer operations into three departments-water operations, sewer operations, and administration of the system even though one person may be responsible for all three areas). The chart of accounts established for a unit should follow the organization and objectives of the unit in order to best serve the needs of the unit's management.

Each additional departmental expenditure code should provide a benefit to the executives and governing body of the unit in terms of either ease of management or information needed to make decisions (e.g., to establish utility rates).

Object of expenditure codes should be established for each department. The following object of expenditure codes are valuable for all departments:

- 121 Salaries and wages -- regular  
126 Salaries and wages -- temporary and part-time  
311 Travel  
260 - 269 Departmental supplies and materials  
500 - 599 Capital outlays

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Object of Expenditure codes should be assigned to a department only where the additional information is of value in managing the unit or department. Otherwise, using Object of Expenditure Code 499 - Miscellaneous Expenses is permissible. However, annual expenditures of 5% or more of total departmental expenditures could be considered significant and should be assigned an object code.

Revenue codes are designed to differentiate each of the unit's larger sources of revenue. Thus, it is appropriate to assign each source of revenue in excess of 3% of total revenue or \$5,000, whichever is less, a separate revenue code. An exception may be warranted where particular revenues received infrequently are accounted for in one revenue code with each entry fully describing each revenue source. Local governments should re-establish a separate revenue code for relatively small amounts of income received at frequent intervals.

The revenue source codes are classified into the following eight areas.

100	Taxes
200	Intergovernmental revenues - federal
300	Intergovernmental revenues - nonfederal
400	Service charges
500	Enterprise charges
600	Assessments
800	Miscellaneous income
900	Nonrevenue receipts

The intergovernmental revenues - federal and nonfederal (source codes 200 and 300) are composed of 5 classifications:

- Unrestricted
- Partly restricted
- Restricted
- Tax refunds
- Categorical grants

One of these classifications should be assigned to each intergovernmental revenue.

Revenue Account Codes

**3000 Revenues**

3100 Taxes -- ad valorem

31XX Taxes -- ad valorem

Taxes paid on real property, personal property, and property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue. Year of tax levy should be updated annually and source code numbers should be used.

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3113 Taxes -- ad valorem -- written off  
Payments received from taxpayers on taxes  
written off the books in a prior period.

3200 Other taxes and licenses

3210 Taxes - animal

3230 Taxes -- local option sales and use  
A sales and use tax collected by the N. C. Department  
of Revenue and transmitted to the county in which  
collected and the municipalities herein.

3231 1% local option sales tax (G.S.105, Article 39)

3232 1/2%local option sales tax(G.S.105, Article 40)

3233 1/2%local option sales tax(G.S.105, Article 42)

3240 Taxes -- real property transfer tax (excise stamp)  
Documentary stamp taxes paid to the Register of  
Deeds for recording of deeds and mortgages.

3245 Land transfer tax -- voted tax in some  
counties (mostly coastal or other resort areas)

3255 911 Charges

3260 Privilege license tax  
Licenses collected under Article 2 of NCGS Chapter 105  
and other licenses imposed by local ordinance on the  
basis of a fixed rate per year.

3261 Cable television franchise tax

3265 Prepared food tax

3270 Local occupancy tax

3275 Scrap tire disposal tax

3280 Auto licenses

3300 Intergovernmental revenues

3301 Federal-shared revenues

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- 3311            Payments in lieu of taxes  
                 Amounts received from federal agencies as  
                 partial compensation for the property tax for  
                 which the agency is exempt (e.g., Tennessee  
                 Valley Authority).
  
- 3315            State-shared revenues
  
- 3316            "Powell Bill" funds
  
- 3317            Controlled substance tax
  
- 3318            Intangible tax  
                 A State-shared tax received annually from the  
                 N.C. Department of Revenue and distributed in  
                 proportion to property tax levies.
  
- 3321            Payments in lieu of taxes  
                 Amounts received from State agencies as partial  
                 compensation for the property tax for which the  
                 agency is exempt.
  
- 3322            Beer and wine tax  
                 A State-shared tax available to counties and  
                 municipalities where such beverages are sold.
  
- 3323            Court facilities fees  
                 Part of the costs assessed in each criminal and  
                 civil action. The fee is remitted to the county  
                 or city that provides the courtroom in which the  
                 judgement was rendered.
  
- 3324            Utility franchise tax  
                 A State-shared tax remitted to the  
                 municipalities quarterly
  
- 3325            Food stamp purchases tax reimbursement
  
- 3326            Senior citizens tax exemption refund - 50%  
                 Reimbursement to counties and municipalities for  
                 portion of property classified for taxation at a  
                 reduced valuation (G.S. 105-277.1A).
  
- 3327            Inventories tax exclusion reimbursement  
                 Reimbursement from the Department of Revenue to  
                 counties, cities, and tax-levying special  
                 districts for the loss of revenue resulting from  
                 the exclusion of retailers', wholesalers', and  
                 manufacturers' inventories from the property tax  
                 base (G.S. 105-277A and 105-275.1).
  
- 3328            Public School Building Capital Outlay (not  
                 reported as revenue until warrants are written)

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3330	Local-shared revenue
3331	Payments in lieu of taxes Amounts received from local government agencies as partial compensation for the property tax for which the agency is exempt.
3340	Permits and fees
3343	Building permits Permits for construction or alteration of buildings, usually charged as a percentage of cost of such construction or alterations.
3344	Register of deeds - exclude excise tax
3345	Inspection fees Fees for services of building, plumbing, or electrical inspectors.

Functional Activity Revenue and Expenditure Account Codes

Explanation of the following chart:

The revenue and expenditure codes shown include all revenues and expenditures accrued and expended by the entity on account of the activities of the specific designated department or function. (In order to properly describe the revenue received, it is necessary to designate each account using both a revenue code and a revenue source code. In order to properly describe the expenditure incurred, it is necessary to designate each account using both an expenditure code and an expenditure object code.)



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FUNCTIONAL ACTIVITY REVENUES AND EXPENDITURES

REVENUE CODES	FUNCTIONAL AREA	EXPENDITURE CODES
	maintenance, construction, "Powell Bill", etc.)	
3452	Mass transit	4520
3453	Airports	4530
3454	Parking	4540
<b>3470</b>	<b>Environmental protection</b>	<b>4700</b>
3471	Sanitation	4710
3472	Landfill	4720
3473	Drainage & water protection	4730
3474	Cemeteries	4740
3475	Forestry and nursery	4750
<b>3490</b>	<b>Economic and physical development</b>	<b>4900</b>
3491	Planning and zoning	4910
3492	Economic development	4920
3493	Community development	4930
3494	Special employment program	4940
3495	Agr. Ext./Home agents	4950
3496	Conservation	4960
3497	Housing and urban renewal	4970
<b>3500</b>	<b>Human services</b>	<b>5000</b>
3510	Health	5100
3511	General	5110
3512	Epidemiology	5120
3515	Adult health service programs	5150
3516	Maternal and child care programs	5160
3518	Environmental health	5180
3519	Other	5190
3520	Mental health	5200
3521	Administration	5210
3522	Adult mental health	5220
3523	Child mental health	5230
3524	Mental retardation	5240
3526	Alcohol and drug abuse	5260
3528	Interdisability programs	5280
3530	Social services	5300
3531	Administration	5310
3532	Social services block grants	5320

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FUNCTIONAL ACTIVITY REVENUES AND EXPENDITURES

REVENUE CODES	FUNCTIONAL AREA	EXPENDITURE CODES
3533	State in-home services	5330
3534	Permanency planning	5340
3535	Special adult day care	5350
3536	WIN - IV - C	5360
3537	Other services	5370
3538	Public assistance administrative	5380
3540	Social services (continued)	5400
3541	Aid to families with dependent children	5410
3542	State-county special assistance	5420
3543	State foster care benefits program	5430
3544	Foster care program - Title IV-E	5440
3545	Medical assistance program	5450
3546	Special assistance for the blind	5460
3547	Adoption assistance program	5470
3548	Crisis intervention program	5480
3549	CP&L program	5490
3550	Social services (continued)	5500
3551	State aid to counties	5510
3552	State public assistance equalization program	5520
3553	Juvenile code	5530
3554	Long-term care screening	5540
3555	Title III grants	5550
3558	County programs	5580
3560	County home charges	5600
3570	Hospitals	5700
3580	Other human services	5800
3581	Legal aid	5810
3582	Veterans service officer	5820
3583	Youth services	5830
3584	Aid to the blind	5840
3585	Child day care	5850
3586	Aging	5860
3590	Education	5900
3591	Public schools (Includes national forest service timber receipts)	5910
3592	Current operations	5911
3593	Capital outlay (Includes the amount transferred from the Public)	5912

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FUNCTIONAL ACTIVITY REVENUES AND EXPENDITURES

REVENUE CODES	FUNCTIONAL AREA	EXPENDITURE CODES
	School Building Capital Fund to the County disbursing account maintained with the State Treasurer and paid to the terminal payee	
3595	Community colleges	5920
3596	Current operations	5921
3597	Capital outlay	5922
<b>3600</b>	<b>Cultural and recreational</b>	<b>6000</b>
3610	Cultural and recreational	600
3611	Library	6110
3612	Recreation	6120
3613	Parks	6130
3614	Museums	6140
3615	Theaters	6150
3616	Coliseums	6160
<b>3700</b>	<b>Enterprises</b>	<b>7000</b>
3710	Water and sewer	7100
3711	Administration	7110
3712	Finance	7120
3713	Water (Includes raw water supply, treatment, distribution, and maintenance)	7130
3714	Sewer (Includes collection, treatment, and maintenance)	7140
3720	Electric	7200
3721	Administration	7210
3722	Operations	7220
3723	Power purchases	7230
3730	Natural gas	7300
3731	Administration	7310
3732	Operations	7320
3740	Landfill	7400
3741	Administration	7410
3742	Operations	7420
3790	Enterprise expenses to be allocated between utilities	7900
<b>3800</b>	<b>Capital</b>	<b>8000</b>
3810	Capital outlays	8100
3811	General government	8110
3812	Public safety	8120
3813	Transportation	8130

FUNCTIONAL ACTIVITY REVENUES AND EXPENDITURES

REVENUE CODES	FUNCTIONAL AREA	EXPENDITURE CODES
3814	Environmental protection	8140
3815	Economic and physical development	8150
3816	Human services	8160
	Health	8161
	Mental health	8162
	Social services	8163
	Social services (continued)	8164
	Social services (continued)	8165
	Hospitals	8167
	Other	8168
3817	Cultural and recreational	8170

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- 3830           Miscellaneous revenue
  - 3831           Investment earnings  
                The interest earned on the permissible investment instruments (G.S. 159-30) must be credited to the fund from which the moneys that were invested came.
  - 3832           Special assessments  
                Special assessments against property owners for the cost of curbs and gutters, streets and sidewalks, sanitary and storm sewers, etc.
  - 3833           Contributions and donations  
                Amounts received from non-governmental sources as a gift or donation and not as the result of operations of the unit.
  - 3834           Rents  
                Income derived from rental of government-owned property
  - 3835           Sales - materials and fixed assets
  - 3836           Sales - real property
  - 3837           ABC distribution  
                Include the \$15.00 "mixed beverage surcharge" (75% of this sum is retained as part of the local store's profits) and the net profit distribution from the local A.B.C. Board [G.S. 18B-805(f)].
  - 3838           ABC 5 cent bottle tax  
                5 cent bottle tax received from the local ABC Board. The 5 cent bottle tax must be spent on the treatment of alcoholism or substance abuse or the education thereof pursuant to G. S. 18B-805(b)(4).
  - 3839           Other miscellaneous revenues  
                All other revenues not elsewhere classified.
- 3900           Other
  - 3910           Proceeds of debt issues  
                The net revenue increase resulting from the amounts of bonds and notes sold less the amounts of bond anticipation notes redeemed by the proceeds of the bonds sold.
  - 3920           Proceeds of lease purchase agreements

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- 3980 Transfers from other funds  
Permanent transfers from one fund to another within the same governmental unit. Sub-account codes should be used to identify each fund.
- 3981 General Fund
- 3982 Special Revenue Funds
- 3983 Debt Service Funds
- 3984 Capital Project Funds
- 3986 Enterprise Funds
- 3987 Trust and Agency Funds
- 3988 Internal Service Funds
- 3990 For budgetary accounting only
- 3991 Fund balance appropriated  
An account to be used for budget purposes only. It is a balancing item in the budget to show the amount of the estimated fund balance at the end of the current year that is being carried forward to balance the budget for the budget year. In recording the budget, this account will be used.

Revenue Source Codes

- 100 TAXES**
- 110 Levied by Unit  
Taxes levied by the unit for the unit.
- 120 Levied for Unit  
Taxes levied for the unit by some other entity.
- 140 Discoveries for prior years  
Taxes that were discovered and billed in the current year which should have been listed by the owner in a preceding year.
- 150 Animal Taxes  
Taxes on ownership of dogs, cats, and other domestic animals (G.S. 160A-212).

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- 160 Amounts Refunded  
An amount paid back or credit allowed because of an over collection. The balance in this account is deducted from taxes levied to determined the net collection.
- 170 Penalties  
Penalties on delinquent taxes.
- 180 Interest on delinquent taxes  
Interest charged and collected as a percentage of taxes and penalties because taxes were paid after the due date and the grace period.
- 190 Discounts  
Reductions in taxes allowed by an approved ordinance of the governing board because the taxes were paid prior to the due date. The balance in this account is deducted from net taxes levied to determine net levy.

**200 INTERGOVERNMENTAL REVENUES - FEDERAL**

- 210 Unrestricted  
Intergovernmental revenues that may be spent at the discretion of the governing body (e.g., payments in lieu of taxes).
- 220 Partly restricted  
Intergovernmental revenues that may be spent only within certain functions but within those limits at the discretion of the governing body.
- 230 Restricted  
Intergovernmental revenues that may be spent only within the projects or functions for which the revenue is made but within those limits at the discretion of the governing body.
- 250 Tax refunds -- intergovernmental  
Reimbursements paid to the unit for taxes previously paid on expenditures.
- 260 Categorical grants  
Intergovernmental revenues for specific projects agreed to by contract with the grantor (e.g., Economic Development Authority).

**300 INTERGOVERNMENTAL REVENUES - NON-FEDERAL**

- 310 Unrestricted  
Intergovernmental revenues that may be spent at the discretion of the governing body (e.g., beer and wine tax).
- 320 Partly restricted  
Intergovernmental revenues that may be spent only within certain functions but within those limits at the discretion of the governing body (e.g., State-Aid to Libraries).
- 330 Restricted  
Intergovernmental revenues that may be spent only within the projects or function for which the revenue is made but within those limits at the discretion of the governing body (e.g., court facilities fees).
- 350 Tax refunds -- intergovernmental  
Reimbursements paid to the unit for taxes previously paid on expenditures.
- 351 Sales and use tax
- 352 Gasoline tax

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- 360 Categorical grants  
Intergovernmental revenues for specific projects agreed to by contract with the grantor (e.g., Clear Water Grant).
- 370 Matching share -- other political subdivision  
Intergovernmental revenues from other local level governments to fund part or all of the required matching share on a federal or State grant.

**400 SERVICE CHARGES**

- 410 Departmental services -- direct  
Service charges billed to and paid by the person receiving the service (e.g., ambulance fees).
- 420 Departmental services -- third party payees  
Service charges billed to the person receiving the service but paid by a third party such as an insurance carrier.
- 430 Indirect cost  
Amounts charged to functions and projects to reimburse for general and other administrative expenses.
- 480 Concessions  
Amounts received from sellers of products at athletic games, etc., in lieu of or in addition to rent.
- 490 Other reciprocal revenue -- not elsewhere classified  
Any other reciprocal revenue not properly chargeable to another revenue source in the 400 series (e.g., investment earnings).
- 491 Investment earnings -- General Fund
- 493 -- Bond Proceeds
- 494 -- Special Revenue Fund
- 495 -- Debt Service Fund
- 496 -- Capital Project Fund
- 497 -- Enterprise Fund

**500 ENTERPRISE CHARGES**

- 510 Basic service  
Amounts charged to customers on a regular basis for enterprise sources (e.g., those arising from meter readings).
- 520 Other Regular Services to customers  
Regular charges made to customers on an infrequent

basis (e.g., tap charges, restoration of service charges).

530 Special charges  
Charges made to specific customers arising only from special services rendered.

580 Interest/penalties charges on delinquent billings  
Amounts charged to customers as interest or penalties on amounts not paid when due.

**600 ASSESSMENTS**

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

610 Streets and Highways  
620 Sidewalks  
630 Water and Sewer  
680 Interest on Assessments

**800 MISCELLANEOUS INCOME**

810 Sale of materials and scrap  
Sale of materials or other property not considered a fixed asset pursuant to applicable State law.

820 Sale of fixed assets  
Entries to this account for the sale of fixed assets should trigger adjustments in property control records and in the General Fixed Asset Account Group.

830 Refund of prior years expenditures  
Amounts received from a vendor as a refund of an expenditure made in a prior year.

840 Contributions and donations  
All moneys freely given to the unit for its operations and not as a result of services rendered or payments required by law.

850 Insurance settlements  
Amounts received from insurance carrier for claims made by the unit.

860 Rents  
Amounts received for permitting other persons to use tangible property owned or controlled by the unit.

890 Other revenues -- not elsewhere classified  
Any other revenue received by the unit which is not chargeable to another revenue source in the 800 series.

**900 NON-REVENUE RECEIPTS**

- 910 Proceeds of sale of debt  
Amounts received at sale of bonds and notes for principal and premium less amount deducted to pay outstanding bond anticipation notes. Used in Capital Projects Fund.
- 980 Interfund transfers  
Legally authorized transfer between funds receiving resources to the funds through which the resources are to be expanded. Example: transfer from the General Fund to a Capital Projects Fund.
- 990 For budgetary accounting only
  - 991 Fund balance appropriated  
A balancing item in the budget to show the amount of the estimated fund balance at the end of the current year that is being carried forward to balance the budget for the budget year.

Expenditure Account Codes

**4000 EXPENDITURES**

- 4100 GENERAL GOVERNMENT
  - 4110 Governing body  
Activity from the Board of Commissioners, the Board of Aldermen, or the Council. Include miscellaneous payments to others of a general nature (e.g., Chambers of Commerce, Association of County Commissioners, League of Municipalities, etc.).
  - 4120 Administration  
Expenditures of the county or city manager, including his secretarial help, personnel, purchasing, and budgeting functions when these are not under the finance officer.
  - 4130 Finance  
Expenditures from the office of the finance officer, including accounting, auditing, payrolls, and cash management (treasury). Include also personnel, purchasing, and budgeting functions if under the finance officer.
  - 4140 Tax and revaluation  
Include tax listing, appraisals (including octennial revaluations), preparation of tax bills, and tax collection expenditures.

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- 4150      Legal  
Expenditures on retainers and payments for special services to city and county attorneys.
- 4160      Court facilities  
All expenditures for law library, furniture for the court etc., chargeable to court facilities fees.
- 4170      Elections  
The cost of city and county elections, and bond, A.B.C., and other referendums.
- 4180      Register of Deeds  
Expenditures in the office of Register of Deeds for recording, maintenance, reproduction, etc. of records.
- 4190      Public Building  
All expenditures relating to the construction, maintenance, and operation of the courthouse and any other buildings not related to particular purposes.
- 4200      Central services  
Expenditures by a central service operation performed by one department for other county/city departments or agencies; include central garage, central printing, data processing, motor pools, etc.

**(NOTE:** When accounted for in the General Fund, central service operations consist of transactions that constitute reimbursements to the General Fund for expenditures or expenses initially made from it and that are properly applicable to another fund. These transactions should be recorded as expenditures in the reimbursing fund and as a reductions of the expenditures in the General Fund. This reduction in expenditure is recorded in 800 - Contra Accounts object of expenditure code. An example would be, an expenditure properly chargeable to a Special Revenue Fund that was initially made from the General Fund, which is subsequently reimbursed. When central service operations are accounted for as an Internal Service Fund, the total cost (including depreciation and overhead) of providing a particular service is accumulated. Internal Service Funds are reimbursed for these costs by the departments or agencies to which they are provided. Such reimbursements are accounted for as quasi-external transactions. Accordingly, they are treated as operating revenues of the Internal Service Fund

and as current operating expenditures (expenses) of the reimbursing fund.

- 4210 Data processing
- 4220 Word processing
- 4230 Central printing
- 4240 Central warehouse
- 4250 Central garage
- 4260 Public buildings

Expenditures relating to the maintenance and operation of the Courthouse or City Hall and any other buildings not related to particular purposes. Expenditures for firehouses, police/sheriff department, libraries, etc. are to be reported for the purpose directly involved.

4300 PUBLIC SAFETY

- 4310 Police / Sheriff

Expenditures by the police and sheriff's department, patrol, identification units, detective bureaus, vice squads, etc., except cost of detention of prisoners.

- 4320 Jail

Costs of detention of prisoners expended directly by the county.

- 4325 Emergency communications

The cost of providing 911 and other emergency communications.

- 4330 Emergency management

Amounts for civil defense and disaster or emergency planning.

- 4340 Fire

Cost incurred for firefighting and fire prevention and payments for fire protection to non-profit volunteer fire departments.

- 4350 Inspections

This group includes accounts for recording expenditures incurred in making protective inspections except those related to health, fire, and other inspections that are definitely assigned to other functions (e.g., plumbing, electrical, elevator, and building inspections)

- 4360 Medical examiner

Payments to coroner or medical examiner and payments for autopsies, etc., required by these officials.

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4370 Ambulance/rescue squad  
Direct expenditures for rescue and ambulance service and payments made to non-profit volunteer ambulances or rescue squads.

4380 Animal control  
Cost of animal control and pounds/shelters operated by the city and county, and payments to others to assist in the provision of these services by private organizations.

4500 TRANSPORTATION

4510 Streets and highways  
Administration, engineering, street lighting and maintenance, construction, all "Powell Bill" expenditures, etc.

4520 Mass transit  
Expenditures for the moving of people on a regular basis in a defined area.

4530 Airports  
Direct expenditures of an airport.

4540 Parking  
Expenditures for maintaining on-street, off-street, and multi-level parking.

4700 ENVIRONMENTAL PROTECTION

4710 Sanitation  
Expenditures for the removal of garbage and other similar types of waste material for disposal.

4720 Landfill  
Expenditures for maintaining a site to dispose of garbage and other similar types of waste matter.

4730 Drainage & watershed protection  
Expenditures for storm damage, watershed protection and dams, etc., for the avoidance of flooding.

4740 Cemeteries  
Costs of cemetery maintenance, opening of graves, capital costs, etc.

4750 Forestry and Nursery  
Expenditures for growing trees and other plants and transplanting them along streets, in parks, in parkways, or other public areas. Other activities whose expenditures should be included in this account include removal and disposal of undesirable trees and other plants, supervision of tree trimming on public

property, and granting of permits to plant trees in parks and other public areas.

4900 ECONOMIC AND PHYSICAL DEVELOPMENT

- 4910 Planning and zoning  
Expenditures for planning department, zoning and subdivision enforcement, etc.
- 4920 Economic development  
Expenditures for advertising, etc. to increase tourist trade, obtain prospects for industrial development or otherwise increase economic activity or employment in the area.
- 4930 Community development  
Expenditures for physical improvements made to populated sections of the county/city, usually under grants from federal agencies such as HUD.
- 4940 Special employment programs  
Federal or other programs that provide jobs in public service employment otherwise unrestricted.
- 4950 Agriculture extension/home agents  
Expenditures under agriculture extension programs.
- 4960 Conservation of natural resources  
Activities designed to conserve and develop such natural resources as water, soil, forests, and minerals.
- 4970 Housing and urban renewal  
The rehabilitation or demolition of dilapidated housing in the city, usually under grants from federal agencies such as HUD.

5000 HUMAN SERVICES

- 5100 Health  
Expenditures involved in aid programs administered by the Division of Health and Human Services, Department of Environment, Health, and Natural Resources (DHS Form 2949).
- 5110 General  
Non-categorical funds for the support of administrative functions and services required by State statute for which there is no financial support. Such services are

communicable disease control and certain  
environmental health activities (DHS Project Code - 140).

- 5120       Epidemiology  
          Funds for the support of local health department  
          tuberculosis control activities. Expenditures support  
          nursing and clerical expenses, operating expenses, and  
          equipment.
  - 5124            Tuberculosis (DHS Project Code - 240)
  - 5125            CDC -- Tuberculosis Project (DHS Project  
                  Code - 241)
  
- 5150       Adult health services programs  
          Funds supporting the prevention of diseases and disabilities  
          that contribute to mortality and morbidity among adults.  
          Services supported include:
  - 5151            Adult health services (DHS Project Code - 510)
  - 5152            Renal disease prevention (DHS Project Code - 520)
  - 5153            Hypertension (DHS Project Code - 512)
  - 5154            Home health (DHS Project Code - 540)
  - 5155            Epilepsy (DHS Project Code - 511)
  - 5156            Refugee health (DHS Project Code - 561)
  - 5157            Arthritis (DHS Project Code - 513)
  
- 5160       Maternal and child care programs  
          Funds for the assurance, promotion, and protection  
          of health of families with emphasis on women of child  
          bearing age, children and youth. Services supported  
          include:
  - 5161            Nutrition - Title XX (DHS Project Code - 610)
  - 5162            Sickle cell (DHS Project Code - 620)
  - 5163            Maternal and child health (DHS Project Code - 630)
  - 5164            Family planning (DHS Project Code - 640)
  - 5165            DEC (DHS Project Code - 650)
  - 5166            CC - cardiology (DHS Project Code - 661)
  - 5167            Nutrition - WIC administration (DHS Project Code - 611)
  - 5168            Nutrition - WIC nutrition (DHS Project Code - 612)
  - 5172            CC - neurology (DHS Project Code - 662)
  - 5173            CC - orthopedic (DHS Project Code - 663)
  - 5174            CC - speech and hearing (DHS Project Code - 664)

5180 Environmental Health

Funds provided for the support of technical and financial assistance for mosquito control assessment and abatement activities such as spraying and ditching for the removal or reduction of mosquito breeding areas. Financial grants are also made available to local health departments for inspecting non-community water supplies and updating inventories of these supplies

- 5182 Mosquito control (DHS project Code - 820)
- 5185 Safe Drinking water act (DHS Project Code - 851)

5190 Other

Any other funds made available to local health departments by the Division of Public Health Services.

- 5196 Migrant health (DHS Project Code - 560)
- 5197 Jobs bill (DHS Project Code - 560)

5200 Mental Health

Expenditures involved in aid programs administered by the Division of Mental Health, Department of Human Resources.

5210 Administration

Activities necessary to the operation of the program, that cannot be specifically identified with services defined in the other categories below. The following items should be included in this category if they cannot be specifically identified with some other category: non-clinical time of center director; business management staff; personnel staff; reimbursement staff; medical records staff; receptionist; clerical and secretarial staff; janitorial and housekeeping services; supporting expenses for the above staff; building maintenance and utilities expense; evaluation and training.

- 5211 Administration - management
- 5212 Administration - other

5220 Adult mental health

Activities designed for adults (ages 18 and over) who are experiencing mental health problems.

- 5221 CSP -- chronic mental illness

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- 5230 Child mental health
    - Services that are designed for children (from birth through age 17) who are experiencing mental health problems.
  - 5231 Group homes -- emotionally disturbed
  - 5232 Early intervention -- emotionally disturbed
  - 5240 Mental Retardation
    - Services that are designed for persons who are mentally retarded.
  - 5241 Group homes - M.R. adult
  - 5242 Group Homes - M.R. children
  - 5243 Early intervention - M.R.
  - 5244 Adult developmental activity program
  - 5245 Developmental day care
  - 5246 Respite care
  - 5247 Community ICF - M.G. facility
  - 5248 Apartment living - M.R.
  - 5249 Community residential - M.R.
  - 5251 Specialized foster care - M.R.
  - 5252 Community demonstration project - M.R.
  - 5253 Community living services
- 5260 Alcohol and drug abuse
  - Services that are designed for persons who are experiencing problems related to alcohol or drug abuse.
- 5261 Halfway houses
- 5262 Crisis intervention - drugs
- 5263 Primary prevention - drugs
- 5264 Program oriented consultation - drug education
- 5265 Outpatient services - drugs
- 5266 Continuing services - drugs
- 5267 Day/Night services - drugs
- 5268 410 drug statewide services
- 5280 Interdisability programs
  - Services that are not specific to one of the disability specific services as defined above.
- 5281 Inpatient services
- 5282 Outpatient services
- 5283 Consultation and education services
- 5284 Day activity programs
- 5285 Partial hospitalization program
- 5300 Social services
  - All expenditures for each public assistance program, social services program, and related

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administrative costs. For example, the types of services provided are medical assistance, food coupons, income maintenance payments, clothing, shelter, etc. (DSS Form 1571, all parts).

5310 Administration  
Administrative expenditures of the department that are not identifiable to a specific program.

5311 Distributable program costs (DSS-310)  
5312 General services support (DSS-349)  
5313 General public assistance support (DSS-359)

5320 Social Services Block Grant (SSBG)  
Purchase of services or related administrative expenditures funded by SSBG allocation.

5321 Regular (DSS-321)  
5322 Training (DSS-322)  
5323 Family planning (DSS-323)  
5324 Adult day care (DSS-331)  
5325 Chore (DSS-332)  
5326 Homemaker (DSS-333)  
5327 Housing/home improvement (DSS-334)  
5328 Preparation and delivery of meals (DSS-335)

5330 State in-home services  
Purchase of services or related administrative expenditures funded by the State In-Home Allocation.

5331 Adult day care (DSS-331)  
5332 Chore (DSS-332)  
5333 Homemaker (DSS-333)  
5334 Housing/home improvement (DSS-334)  
5335 Preparation and delivery of meals (DSS-335)

5340 Permanency planning  
Purchase of services or related administrative expenditures funded by the Permanency Planning Allocation.

5341 Permanency planning (DSS-371)

5350 Special adult day care  
Purchase of services or related administrative expenditures funded by Special Adult Day Allocation.

5351 Special adult day care

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5360 WIN - IV - C  
Related administrative expenditures associated  
with the operation of the Work Incentive Program.  
These expenditures are funded by the special WIN  
allocation.

5361 WIN - IV - C (DSS-341)

5370 Other Services  
Expenditures to purchase or provide services by special  
grants.

5371 Food Stamps - CWEP (DSS-369)  
5372 Job Search (DSS-370)  
5373 Child support enforcement (DSS-361)  
5374 CWEP (DSS-374)  
5375 CAN (DSS-378)  
5376 CAN (DSS-379)

5380 Public assistance administrative expenditures  
Expenditures related to the determination of eligibility  
for all public assistance programs.

5381 Aid to families with dependent children  
(AFDC) (DSS-351)  
5382 Medical assistance - Title XIX (DSS-352)  
5383 Food stamp issuance (DSS-353)  
5384 Food stamp fraud (DSS-354)  
5385 Special assistance to adults (DSS-355)  
5386 Training AFDC IV-A (DSS-356)  
5387 Training Title XIX (DSS-357)  
5388 Energy assistance (LIEAP) (DSS-358)  
5389 Food assistance program (DSS-362)  
5390 Adoption assistance Title (IV-E) (DSS-363)  
5391 Training Title IV-E (DSS-364)  
5392 Eligibility services system (DSS-365)  
5393 FSIS-conversion (DSS-423)  
5394 FSIS D.O. (DSS-424)

5400 Social Services (Continued)

5410 Aid to families with dependent children

5411 AFDC payments

5420 State-County special assistance

5421 S/C - SA payments

5430 State foster care benefits program

5431 State foster care payments

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5440 Foster care program - Title IV-E

5441 Title IV-E Payments

5450 Medical assistance program

5451 Medicaid payments

5460 Special assistance for the blind

5461 SA for the blind payments

5470 Adoption assistance program

5471 Adoption payments

5480 Crisis intervention program

5481 Crisis intervention payments

5490 CP&L Program

5491 CP&L payments

5500 Social services (Continued)

5540 Long-term care screening

5550 Title III grants

5580 All county programs

5700 Hospitals  
Costs associated with the operation of hospitals and clinics not part of the county/city health department. Includes subsidies paid to assist private and public hospitals.

5800 Other Human Services

5810 Legal aid  
Donations to legal aid societies or moneys paid to provide legal aid to those who could otherwise not afford it.

5820 Veteran service officer  
Expenditures made for the veterans service officer or for the same purposes if the county has no veterans service officer.

5830 Youth services  
Expenditures involved in aid programs administered by the Division of Youth Services, Department of Human Resources. Programs include

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youth and youth-at risk; and detention facilities for specified juveniles (e.g., CBA funds).

5840 Aid to the blind  
Include expenditures involved in aid programs administered by the Division of Services for the Blind, Department of Health and Human Services.

5850 Child day care  
Include expenditures involved in aid programs administered by the Division of Day Care, Department of Human resources.

5900 Education

5910 Public schools

5911 Current operations  
Include appropriation paid to the school Current Expense Fund of the school administrative unit(s) for current operations.

5912 Capital outlay  
Include all appropriations for school capital outlay.

5920 Community colleges

5921 Current operations  
Include appropriations paid to an institution of the community college system for current operations.

5922 Capital outlay  
Include all appropriations for community college and capital outlay.

6000 CULTURAL AND RECREATIONAL

6100 Cultural and Recreation

6110 Library  
Include expenditures to provide library services to the public. Include donations to private libraries and to libraries of other governments.

6120 Recreation  
Include expenditures for recreation, golf courses, tennis, juvenile sports, avocational and handicraft courses, etc.

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- 6130 Parks  
Expenditures for the operating and maintaining  
of park areas.
- 6140 Museums  
Expenditures for art, history, natural history, or specialized  
museums or collections. Also, donations to the art society.
- 6150 Theaters  
Expenditures for theaters.
- 6160 Coliseums  
Expenditures for coliseums, civic centers, auditoriums, and  
etc.
- 7000 ENTERPRISES
  - 7100 Water and sewer.
    - 7110 Administration  
Expenditures for water and sewer administration  
expenses
    - 7120 Finance
    - 7130 Water  
Expenditures for water operations (e.g., raw water  
supply, water treatment, distribution, and maintenance  
costs).
    - 7140 Sewer  
Expenditures for sewer operations (e.g., raw sewer treatment,  
distribution, and maintenance costs).
- 7200 Electric  
Expenditures for electric operations (e.g.,  
administration expenses, distribution, and maintenance  
costs).
  - 7210 Administration
  - 7220 Operations
  - 7230 Power purchases
- 7300 Natural gas  
Expenditures for natural gas operations (e.g., administration  
expenses, distribution, and maintenance costs).
  - 7310 Administration

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7320 Operations

7400 Landfill  
Expenditures for landfill operations

7410 Administration

7420 Operations

7900 Utility expenses to be allocated between utilities Administration, maintenance, and other cost connected with two or more utilities should be allocated to the individual utilities for reporting purposes. This account is to be used for temporary purposes only.

8000 CAPITAL OUTLAYS

8100 Capital Outlay  
Outlays that result in the acquisition of or additions to fixed assets.

8110 General government

8120 Public safety

8130 Transportation

8140 Environmental protection

8150 Economic and physical development

8160 Human Services

8161 Health

8162 Mental health

8163 Social Services

8164 Social Services (continued)

8165 Social Services (continued)

8167 Hospitals

8168 Other

8170 Cultural and recreation

9000 OTHER

9100 Debt Service  
Include the payment of general long-term debt principal and interest, and related costs.

9500 Inventory Change  
Special account to maintain the consumption (perpetual) inventory method or the modified accrual basis of measurement.

9600 Accumulated Fringe Benefits  
An account used for interim periods when using an indirect cost rate for fringe benefits.

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- 9800 Transfers to Other Funds
  - 9810 General Fund
  - 9820 Special Revenue Fund
  - 9830 Debt Service Fund
  - 9840 Capital Project Fund
  - 9860 Enterprise Fund
  - 9870 Trust and Agency Fund
  - 9880 Internal Service Fund
  
- 9900 For Budgetary Accounting Only
  - 9910 Contingency  
No actual expenditures should be recorded in this account. If any amount of the contingency appropriation is to be used, a budget amendment must transfer the amount to the appropriate functional area.
  
  - 9920 Prior years deficit appropriated  
General Statutes 159-13(b)(2) requires the full amount of any deficit in each fund must be appropriated.
  
  - 9930 Designated for future Appropriations  
To be used when reserving fund balance or when appropriating funds to be used for future years.

Expenditure Object Code

- 100 Personal Services**  
Expenditures for personal services include all compensation to permanent, temporary, and emergency employees and their corresponding staff benefits. Also, services performed by individuals and firm other than employees.
  
- 120 Salaries and Wages
  - 121 Salaries and wages -- regular  
Gross earnings of all full-time employees subject to FICA and retirement regulations.
  
  - 122 Salaries and wages -- overtime  
The overtime payments for personal services to full-time permanent employees as compensation for working time in excess of a standard work week.
  
  - 126 Salaries and wages -- temporary and part-time  
Gross earnings of all employees subject to FICA but not to retirement regulations.

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- 127 Salaries and wages -- longevity  
Gross earnings of longevity paid to eligible employees.
- 130 Special Payments
  - 131 Separation allowance - law enforcement officers  
Payments made by the unit for the special separation allowance provided for law enforcement officers under G.S. 143-166.42.
  - 132 Separation allowance - other employees  
Include payments made by the unit for a special separation allowance for employees other than law enforcement officers.
  - 133 Supplemental retirement income plan - law enforcement officers  
Include payments made by the unit to the supplemental retirement income plan provided for law enforcement officers under G.S. 143-166.50(e).
  - 134 Supplemental retirement income plan - other employees  
Payments made by the unit to the supplemental retirement income plan for all other employees.
- 170 Board member expenses  
Per Diem and travel expenses paid to members of the governing board.
- 180 Fringe Benefits
  - 181 Social Security contribution  
Employer's share of Social Security (FICA) taxes on salaries and wages.
  - 182 Retirement contribution  
LGERS, own system. Employer's share of contribution into retirement fund for eligible employees.
  - 183 Hospitalization insurance contribution  
Employer's share of cost for hospitalization insurance on eligible employees.

- 184 Disability insurance contribution  
Employer's share of cost for disability insurance on eligible employees.
- 185 Unemployment compensation contribution  
Employer contribution for unemployment compensation on employees.
- 186 Worker's compensation contribution  
Cost of worker's compensation insurance. (For self insured -- medical costs and/or compensation for lost job time due to a job-related accident.)
- 187 Payment for released time  
Used only by those units electing to allocate vacation, sick, and other release time to functions and projects on a percentage basis.
- 188 Fringe benefits allocated  
Used only by those units electing to allocate all fringe benefits to functions and projects on a percentage basis.
- 189 Other fringe benefits  
Employer's cost of fringe benefits for employees not otherwise classified.
- 190 Professional services  
Retainers fees and expenses paid to professionals, not employees of the unit, for their special expertise.
  - 191 Accounting
  - 192 Legal
  - 193 Medical
  - 199 Other

**200 SUPPLIES AND MATERIALS**

Commodities that are consumed in operations within a relatively short period or the use of which results in a material change in, or an appreciable impairment of their physical condition. It also includes all articles or substances in a natural, prefabricated or manufactured state that are either used for current operating purposes or processed in the construction or manufacture of articles.

- 210 Household and cleaning supplies

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- 211 Janitorial supplies (housekeeping)  
Cost of brooms, mops, cleaning agents,  
wax, paper towels, toilet tissue, etc.
  
- 212 Uniforms  
Cost of uniforms or special clothing  
required to be worn by employees.
  
- 220 Food and provisions  
Cost of food and food-related provisions,  
including such special items as may be purchased  
for picnics and banquets.
  
- 230 Educational, medical, and agriculture supplies  
Classroom and laboratory supplies for  
instructional purposes, research supplies,  
examination supplies, medicines and hospital  
supplies, maps, charts, seed, fertilizer,  
forage, etc.
  
- 231 Special program material (educational)  
Cost of educational supplies and  
materials for instructional purposes.
  
- 232 Audio visual and library supplies  
Cost of audio visual aids and supplies  
necessary for supplying and maintaining a  
media center (library).
  
- 238 Drugs  
Cost of drugs and pharmaceuticals  
administered to or prescribed for  
patients, including but not limited to  
glucose or drug packaging machines.
  
- 239 Other medical supplies  
Cost of supplies and materials to be used  
for medicinal purposes.
  
- 240 Construction and repair supplies  
Supplies and materials used in construction or  
repair of buildings and other pertinent  
structures, including but not limited to lumber,  
nails, roofing, cement, and spackling compound.
  
- 250 Vehicle supplies and materials  
Tangible maintenance and operating requirements  
for use and preservation of motor vehicles.
  
- 251 Motor fuels and lubricants
- 252 Tires and tubes
- 253 Parts
- 259 Other vehicle supplies

- 260 Office supplies and materials  
General office supplies and materials, such as but not limited to paper, pencils, typewriter ribbons, adding machine paper, desk calendars, rulers, staplers, tape dispensers, etc. Such items should be of relatively little value, relatively consumable and may not be subject to inventory control.
- 270 Purchases for resale  
Cost of property purchased for resale.
- 280 Heating and utility supplies  
Cost of materials and supplies to heat, and other utility services to the property owned or controlled by the unit.
- 290 Other supplies and materials
  - 291 Data processing supplies  
Cost of paper and other supplies for data processing equipment.
  - 299 Miscellaneous supplies--not elsewhere classified  
Materials and supplies used by the unit and not properly chargeable to any other object of expenditures.

**300 CURRENT OBLIGATIONS AND SERVICES**

All payments for operation and maintenance services rendered by firms or individuals (other than local unit employees and those classified in other personal services). Examples of expenditures belonging to this group include travel, communication, utilities, printing, etc.

- 310 Travel and transportation
  - 311 Travel  
Reimbursement to employees for mileage on personal vehicle for business use.
  - 312 Travel subsistence  
Expenses incurred, other than travel, by an employee in the course of employment while away from his/her assigned duty station.
  - 313 Transportation of clients/prisoners/others  
Expenses incurred by an employee in the course of employment while transporting clients, prisoners, and others.

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- 314 Travel/owned or leased vehicles
  - Contract cost/or operating cost of vehicle used in travel away from assigned duty station. Including but not limited to contracted vehicle cost, gasoline, motor oil, toll charges, and parking fees.
  
- 320 Communications
  - The cost of communications. Telephone, telegrams, cablegrams, radiograms, and postage.
- 321 Telephone service
- 325 Postage
- 329 Other communication
  
- 330 Utilities
  - Heat, lights, power, water, and sewer expenses for public buildings and other facilities, including electricity for street lights and traffic signals.
- 331 Electricity
- 332 Fuel Oil
- 333 Natural gas
- 334 Water
- 335 Sewer
- 339 Other utilities
  
- 340 Printing and binding
  - 341 Printing
    - Cost of printing jobs done from masters furnished by unit.
  - 342 Reproduction
    - Cost of operating reproductive equipment.
  - 349 Other printing and binding
    - Costs associated with printing that are not properly included under printing (e.g., notebooks, pamphlets, etc.).
  
- 350 Repairs and maintenance
  - 351 Buildings
    - Cleaning, painting, and repairs to public buildings, replacement of worn-out heating and air conditioning equipment, landscaping, gardening and grass mowing on grounds surrounding public buildings, and other improvements to realty.

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- 352 Equipment  
Service and repairs to mechanical equipment such as heavy construction equipment and office machines. Includes annual maintenance contracts.
- 353 Vehicles  
Service and repairs to automotive equipment.
- 359 Other repairs and maintenance  
Cost of repairs and maintenance performed on property owned and controlled by the unit not properly chargeable to any other object of expenditure.
- 360 Freight, express, deliveries  
Cost of transportation in or out of property owned or controlled by unit.
- 370 Advertising  
Advertising and publicity in newspapers, radio, video, magazines, periodicals, and related items
- 380 Data processing services  
Cost of services rendered by outside data processing organizations.
- 381 Programming
- 382 Processing
- 390 Other services
  - 391 Legal advertising  
Newspaper advertisements of such things as tax sales, elections, bond and A. B. C. referendums, bid openings, sales of surplus property, etc.
  - 392 Laundry and dry cleaning  
Cost of cleaning uniforms and other clothing owned by unit.
  - 393 Temporary help services  
Cost of clerical or manual labor hired from another employer.
  - 394 Cleaning services  
Cost of cleaning space occupied by unit.
  - 395 Training-employee educational expenses  
Cost of schools or other training for employees or volunteers.

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398 Security services  
Cost of guard and other services to  
protect property of unit or for which  
unit is liable.

399 Other services  
Cost of any other service received by the  
unit for its own benefit not properly  
chargeable to another object of  
expenditure.

**400 FIXED CHARGES AND OTHER SERVICES**

Payments for rentals, insurance, pensions,  
benefits, and other current expense.

410 Rental of real property  
Cost of acquisition of the use of space not  
owned by the unit.

411 Rent of land  
412 Rent of building  
413 Rent of offices  
419 Other rentals

420 Rental of data processing equipment  
Cost of the use of data processing equipment  
not owned by the unit.

421 Data processing equipment rental  
422 Data processing software rental

430 Rental of other equipment  
Cost of the use of all equipment other than data processing  
equipment not owned by the unit.

431 Rent of reproduction equipment  
432 Rent of typewriters, postage meters  
433 Rent of vehicles  
439 Rent of other equipment

440 Service and maintenance contract  
Cost of contracts covering specific periods of  
time for maintenance of owned or otherwise  
controlled equipment.

450 Insurance and bonding  
Cost of insurance on property or against  
specific or general liabilities of the unit.

451 Property and general liability  
452 Vehicles  
453 Fidelity

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- 454 Professional liabilities
- 455 Special liabilities
- 460 Depreciation
  - Annual allocation of cost of fixed assets to operations of the subject fund. Use only in enterprise and internal Service Funds.
  - 461 Depreciation -- office equipment and furniture
  - 462 Depreciation -- EDP equipment
  - 464 Depreciation -- motor vehicles
  - 465 Depreciation -- other equipment
  - 468 Depreciation -- buildings/other
- 470 Pensions and benefits
  - Amounts paid to annuitants, beneficiaries of deceased annuitants and employees, etc.
- 480 Indirect cost
  - Amounts charged to the project or function on account of general and administrative services under a central or departmental indirect cost plan.
  - 481 Central services
  - 482 Departmental
  - 483 Janitorial
  - 484 Transportation
- 490 Other fixed charges/current operating expenses
  - 491 Dues and subscriptions
    - Memberships in professional societies for governmental officials and subscriptions to technical publications. Include dues assessed on annual basis by advisory governmental groups.
  - 492 Bad debt expense
    - Estimated current year amounts previously included in revenue which are now deemed to be uncollectible (e.g., bad debts in ad-valorem taxes, enterprise charges, etc.).
  - 497 Direct service allocations
    - Cost of specific services allocated on a direct basis to the actual users. EDP services. Cost of monitoring Title XX.
  - 499 Miscellaneous -- not elsewhere classified.

**500 CAPITAL OUTLAY**

Include outlays that result in the acquisition of or additions to fixed assets. They should be classified under one of the following nine objects:

- 510 Office furniture and equipment
- 520 Data processing equipment
- 530 Educational, medical, and agriculture equipment
- 540 Motor vehicles
- 550 Other equipment
- 560 Books
- 570 Land
- 580 Buildings, structures, and improvements
- 590 Other structures, improvements, and capital outlay
  - 591 Roadway and pavement
  - 592 Bridges
  - 593 Landscaping
  - 594 Sewerage
  - 595 Towers, tanks, wells
  - 596 Distribution lines
  - 598 Fees to be allocated
  - 599 Other structures, improvements, and capital outlay

**600 CONTRACTS, GRANTS, SUBSIDIES, AND ALLOCATIONS**

All expenditures of moneys appropriated by the local unit for aid to any other governmental entity. Also, allocation of appropriations for some designated program or project.

- 630 Aid to other governmental units
  - Amounts allocated to other governmental units for services, etc. to be rendered (e.g., aid to school administrative units).
- 690 All other contracts, grants, and subsidies
  - 693 Payments made on cooperative agreements
    - Amounts paid to another unit of government as this unit's share of expenses for services rendered jointly by this unit and other units.
  - 699 Other contracts, grants, and subsidies (contributions and donations)
    - Amounts transferred to another governmental unit not properly chargeable to another object of expenditure in the 600 series. For example, a contribution to a fire district.

**700 DEBT SERVICE**

Amounts paid for principal, interest, and service charges on funded debt owed by the unit.

- 710 Bond principal
- 720 Bond interest
- 730 Anticipation notes
- 740 Interest on anticipation notes
- 750 Other

- 751 Service charges
- 752 Call premiums

**800 CONTRA ACCOUNTS**

An account that reduces either an asset or liability on a balance sheet.

**900 INVENTORY CHANGES/INTERFUND TRANSFERS/BUDGETARY**

- 950 Inventory changes
  - This is used with the purchase method only.
  - See the Inventory Section of this policies manual.

- 951 Purchases of inventory
  - Purchases to replenish inventory and maintain stock quantities at normal levels.

- 956 Issues from inventory
  - To be credited with cost of materials requisitioned from stock for use by a department or construction project.

- 980 Interfund transfers
  - Legally authorized transfer between a fund(s) receiving resources to the fund(s) through which the resources are to be expended. Example: transfer to the General Fund from an Enterprise Fund to finance General Fund expenditures.

- 990 Budgetary accounting only

- 991 Contingency
  - The amount of the contingency appropriation.

- 992 Deficits of prior years funded in current year
  - General Statutes 159-13(b)2 states that the full amount of any deficit in each fund must be appropriated.