

# CHART OF ACCOUNTS

Louisiana Local Government



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# LEGISLATIVE AUDITOR

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### **Louisiana Revised Statute 24:515**

All auditees shall designate or provide an office for their secretary, treasurer or principal finance officer where their books and records must be kept. All accounts of such public funds shall be kept in the form prescribed by the legislative auditor and he shall have the authority to install a system of accounting in any office which he is authorized to examine and audit.

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# A CHART OF ACCOUNTS FOR LOUISIANA LOCAL GOVERNMENT

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## INTRODUCTION

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

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

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

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

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

**FUND CODES AND DEFINITIONS**

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

<u>Balance Sheet Account</u>	<u>Revenue Account</u>	<u>Expenditure Account</u>
XXX-XXX.XX	XXX-XXX.XX	XXX-XXX.XX-XXX
XXX = Fund Code		

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

Funds/Group of Accounts Codes

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

Definitions:

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

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

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

Debt Service Funds (300). Account for the accumulation of resources for, and the retirement of, general

long-term debt principal and interest.

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

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

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

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

Agency Funds (900). Account for assets held by a government in a purely custodial capacity.

## BALANCE SHEET ACCOUNT CODES AND DEFINITIONS

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

### Balance Sheet Account Code

XXX – XXXXX

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

### Coding Plan

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

### Balance Sheet Accounts

101.00 Cash in Banks  
101.10 Cash on Hand  
101.20 Cash Equivalents  
101.30 Petty Cash  
101.40 Restricted Cash

102.00 Cash with Fiscal Agents  
 103.00 Savings Accounts  
 103.10 Certificates of Deposits  
 103.11 Treasury Bills  
 103.12 Treasury Notes  
 103.20 Bonds  
 103.21 Unamortized Premiums on Bonds  
 103.22 Unamortized Discounts on Bonds  
 103.30 Mutual Funds  
 103.40 Equity in Pooled Investments  
 103.50 Marketable Securities  
 103.51 Valuation Allowance - Marketable Securities  
 103.60 Restricted Investments  
 104.00 Interest Receivable on Investments  
 105.00 Taxes Receivable - Current  
 105.10 Allowance for Uncollectible Current Taxes  
 107.00 Taxes Receivable - Delinquent  
 107.10 Allowance for Uncollectible Delinquent Taxes  
 109.00 Penalties and Interest Receivable on Taxes  
 109.10 Allowance for Uncollectible Penalties and Interest  
 111.00 Tax Liens Receivable  
 111.10 Allowance for Uncollectible Tax Liens  
 115.00 Accounts Receivable  
 115.10 Allowance for Uncollectible Accounts Receivable  
 115.20 Travel Advances  
 115.30 Licenses and Permits  
 115.40 Due from Subdividers  
 115.50 Fines and Forfeitures  
 115.60 Bond Proceeds Receivable  
 117.00 Unbilled Accounts Receivable  
 117.10 Allowance for Uncollectible Unbilled Accounts Receivable  
 121.00 Special Assessments Receivable - Current  
 121.10 Allowance for Uncollectible Special Assessments-Current  
 122.00 Special Assessments Receivable - Noncurrent  
 122.10 Allowance for Uncollectible Special Assessments-Noncurrent  
 123.00 Special Assessments Receivable - Delinquent  
 123.10 Allowance for Uncollectible Special Assessments-Delinquent  
 124.00 Special Assessment Liens Receivable  
 124.10 Allowance for Uncollectible Special Assessments Liens  
 125.00 Interest Receivable - Special Assessments  
 125.10 Allowance for Uncollectible Special Assessments Interest  
 126.00 Intergovernmental Receivable  
 127.00 Taxes Receivable - Levied for Other Governments  
 128.00 Notes Receivable  
 128.10 Allowance for Uncollectible Notes Receivable  
 129.00 Loans Receivable  
 129.10 Allowance for Uncollectible Loans Receivable  
 130.00 Due from other funds--\_\_\_\_\_fund  
 132.00 Due from Component Unit  
 136.00 Rent Receivable  
 136.10 Allowance for Uncollectible Rent  
 137.00 Other Receivables  
 141.00 Inventory of Materials and Supplies  
 142.00 Inventory Held for Resale  
 143.10 Postage  
 143.20 Prepaid Insurance



143.30 Prepaid Rent  
 143.40 Deposits  
 149.00 Deferred Charges  
 150.00 Lease Agreements Receivables - Non-Current  
 150.10 Other Non-Current Receivables  
 151.00 Investments—NonCurrent  
 151.00 Unamortized premiums-noncurrent investments  
 151.20 Unamortized discounts-noncurrent investments  
 152.00 Advances to \_\_\_\_\_ Fund  
 152.10 Advances to \_\_\_\_\_ Government  
 153.00 Investments, Joint Venture  
 161.00 Land  
 162.00 Infrastructure  
 162.10 Accumulated Depreciation-Infrastructure  
 163.00 Buildings  
 163.10 Accumulated Depreciation - Buildings  
 164.00 Improvements Other Than Buildings  
 164.10 Accumulated Depreciation - Improvements Other  
 165.00 Machinery and Equipment  
 165.10 Accumulated Depreciation - Machinery and Equipment  
 166.00 Construction/Work in Progress  
 170.00 Other Assets  
 170.10 Accumulated Depreciation-Other Assets

Liabilities, Fund Balances and Net Assets

201.00 Vouchers Payable  
 201.10 Accrued Wages Payable  
 201.20 Accrued Payroll Taxes Payable  
 201.30 Accrued Taxes Payable  
 201.40 Deductions from Ad valorem Taxes - Assessor  
 201.50 Deductions from Ad valorem Taxes - Retirement  
 202.00 Accounts Payable  
 203.00 Compensated Absences Payable  
 204.00 Claims and Judgements Payable  
 205.00 Contracts Payable  
 206.00 Contracts Payable - Retainage  
 207.00 Intergovernmental Payable  
 208.00 Due to \_\_\_\_\_ Fund  
 210.00 Due to Component Unit  
 212.00 Matured Bonds Payable  
 212.10 Due to Fiscal Agents  
 213.00 Matured Interest Payable  
 214.00 Accrued Interest Payable  
 222.00 Deferred Revenue-Unavailable  
 223.00 Deferred Revenue-Unearned  
 224.00 Notes Payable-Current  
 225.00 Bond Payable-Current  
 225.10 General Obligation Bonds Payable  
 225.20 Special Assessment Bonds Payable  
 225.30 Revenue Bonds Payable  
 225.40 Other Bonds Payable  
 226.00 Lease Purchase Agreements Payable-Current  
 227.00 Other Current Liabilities  
 228.00 Deposits  
 230.00 Advances from \_\_\_\_\_ Fund

- 231.00 Bonds Payable-Noncurrent
- 231.10 General Obligation Bonds Payable
- 231.20 Special Assessment Bonds Payable
- 231.30 Revenue Bonds Payable
- 231.40 Other Bonds Payable
- 232.00 Unamortized Premiums on Bonds
- 233.00 Unamortized Discount on Bonds
- 234.00 Unamortized Charge-Refunding Bonds
- 235.00 Notes Payable-Noncurrent
- 237.00 Lease Purchase Agreements
- 238.00 Net Pension Obligation
- 239.00 Other Noncurrent Liabilities
- 241.00 Fund Balance Reserved for Debt Service
- 242.00 Fund Balance Reserved for Endowments
- 244.00 Fund Balance Reserved for Encumbrances - Current Year
- 244.10 Fund Balance Reserved for Encumbrances - Prior Year
- 245.00 Fund Balance Reserved for Inventory
- 246.00 Fund Balance Reserved for Prepaid Items
- 247.00 Fund Balance Reserved for Non-Current Loans Receivable
- 248.00 Fund Balance Reserved for Advance to Other Fund/Government
- 249.00 Fund Balance Reserved for Fixed Assets Held for Resale
- 250.00 Fund Balance Reserved for \_\_\_\_\_
- 253.10 Fund Balance Designated for \_\_\_\_\_
- 253.20 Fund Balance Unreserved and Undesignated
- 261.00 Net Assets, Invested in Capital Assets, Net of Related Debt
- 262.00 Net Assets, Restricted for \_\_\_\_\_
- 262.10 Net Assets, Restricted for \_\_\_\_\_ -Permanent Restriction
- 262.20 Net Assets, Restricted for \_\_\_\_\_ -Temporary Restrictions
- 263.00 Net Assets, Held in Trust for Pension Benefits
- 264.00 Net Assets, Held in Trust for Pool Participants
- 265.00 Net Assets, Held in Trust for Other Purposes
- 266.00 Net Assets, Unrestricted
- 267.00 Net Assets-General Government

Budgetary Accounts

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

ACCOUNT DEFINITIONS

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

Cash

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

101.10 Cash on Hand

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

101.20 Cash Equivalents

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

101.30 Petty Cash

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

101.40 Restricted Cash

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

102.00 Cash with Fiscal Agents

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

103.00 Savings Accounts

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

103.10 Certificates of Deposits

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

103.11 Treasury Bills

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

103.12 Treasury Notes

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

103.20 Bonds

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

103.21 Unamortized Premiums on Bonds (cr.)

That portion of the excess of the amount paid for a bond over the face value which has not yet been amortized.

103.22 Unamortized Discounts on Bonds

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

103.30 Mutual Funds

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

103.40 Equity in Pooled Investments

A funds portion of an investment where cash resources of several funds are consolidated to purchase the investment.

103.50 Marketable Securities

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

103.51 Valuation Allowance - Marketable Securities (cr.)

The amount required to adjust marketable securities to the market.

103.60 Restricted Investments

Investments which are the result of the investment of restricted cash.

104.00 Interest Receivable on Investments

The amount of interest earned on investments but not received at the balance sheet date.

105.00 Taxes Receivable - Current

The uncollected portion of taxes which a government has levied, which are due within one year, and which are not yet considered delinquent.

105.10 Allowance for Uncollectible Current Taxes (cr.)

That portion of current taxes receivable which it is estimated not to be collectible. The balance in this account is reported as a deduction from Taxes Receivable - Current to indicate net current taxes receivable.

107.00 Taxes Receivable - Delinquent

Taxes remaining unpaid on and after the date on which a penalty for non-payment attaches. Delinquent taxes receivable are classified as such until paid, abated, cancelled, or converted into tax liens.

107.10 Allowance for Uncollectible Delinquent Taxes (cr.)

That portion of delinquent taxes receivable estimated not to be collectible. The balance in this account is reported as a deduction from Taxes Receivable - Delinquent to indicate net delinquent taxes receivable.

109.00 Penalties and Interest Receivable on Taxes

The uncollected portion of interest and penalties receivable on taxes.

109.10 Allowance for Uncollectible Penalties and Interest (cr.)

That portion of interest and penalties receivable on taxes estimated not to be collectible. The balance in this account is reported as a deduction from Penalties and Interest Receivable to indicate net interest and penalties receivable on taxes.

111.00 Tax Liens Receivable

Legal claims against property which have been exercised because of non-payment of delinquent taxes, interest, and penalties. Amounts accumulated in this account include delinquent taxes, interest, and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.

111.10 Allowance for Uncollectible Tax Liens (cr.)

That portion of tax liens receivable estimated to be uncollectible. The balance in this account is reported as a deduction from Tax Liens Receivable to indicate net tax liens receivable.

115.00 Accounts Receivable

Amounts owed on open accounts from private individuals or organizations for goods and services furnished by a government (excluding amounts due from other funds or intergovernmental receivables).

115.10 Allowance for Uncollectible Accounts Receivable (cr.)

That portion of accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from accounts receivable to indicate net accounts receivable..

115.20 Travel Advances

Amounts due from persons receiving travel advances for the unused portion of those advances and/or for expenses taken which are non-allowable according to the official travel regulations of the reporting governmental unit.

115.30 Licenses and Permits

Amounts due for licenses and permits which have been issued and for which payment has not been

received or renewal fees due for licenses and permits already issued.

115.40 Due from Subdividers

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

115.50 Fines and Forfeitures

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

115.60 Bond Proceeds Receivable

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

117.00 Unbilled Accounts Receivable

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

117.11 Allowance for Uncollectible Unbilled Accounts Receivable

That portion of unbilled accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from unbilled accounts receivable to indicate net unbilled accounts receivable.

121.00 Special Assessments Receivable - Current

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

121.10 Allowance for Uncollectible Special Assessments-Current

That portion of current special assessments receivable estimated not to be collectible. The balance in this account is reported as a deduction from special assessments receivable-current to indicate net current special assessments.

122.00 Special Assessments Receivable - Noncurrent

Special assessments which have been levied but which are not due within one year.

122.10 Allowance for Uncollectible Special Assessments-Noncurrent

That portion of noncurrent special assessments receivable estimated not to be collectible. The balance is reported as a deduction from special assessments receivable—noncurrent to indicate net noncurrent special assessments receivable.

123.00 Special Assessments Receivable - Delinquent

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

123.10 Allowance for Uncollectible Special Assessments-Delinquent

That portion of delinquent special assessments receivable estimated not to be collectible. The balance in this account is reported as a deduction from special assessments receivable—delinquent to indicate net delinquent special assessments receivable.

124.00 Special Assessment Liens Receivable

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

124.10 Allowance for Uncollectible Special Assessments Liens

That portion of special assessment liens receivable estimated not to be collectible. The balance in the account is reported as a deduction from special assessment liens receivable to indicate net special assessment liens receivable.

125.00 Interest Receivable - Special Assessments

The uncollected portion of interest receivable on unpaid installments of special assessments.

125.10 Allowance for Uncollectible Special Assessments Interest

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

126.00 Intergovernmental Receivable

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

127.00 Taxes Receivable - Levied for Other Governments

Taxes receivable that have been levied for other governments and that are to be collected and distributed to those governments by the reporting government.

128.00 Notes Receivable

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

128.10 Allowance for Uncollectible Notes Receivable

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

129.00 Loans Receivable

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

129.10 Allowance for Uncollectible Loans Receivable

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

130.0 Due from other funds--\_\_\_\_\_fund

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

132.00 Due from Component Unit

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

136.00 Rent Receivable

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

136.10 Allowance for Uncollectible Rent

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

137.00 Other Receivables

Receivables not properly classified in the foregoing receivable accounts

141.00 Inventory of Materials and Supplies

Materials and supplies on hand for future consumption.

142.00 Inventory Held for Resale

Goods held for resale rather than for use in operations.

143.10 Postage

Postage purchased in advance usually by means of a postage meter.

143.20 Prepaid Insurance

That portion of insurance premiums applicable to the unexpired life of the policy purchased. Material amounts of non-current prepaid insurance should be classified as a non-current asset.

143.30 Prepaid Rent

That portion of a lump sum rent payment applicable to the unexpired life of the lease. Material amounts on non-current rent should be classified as a non-current asset.

143.40 Deposits

Amounts in the hands of others to be returned to the reporting governmental unit upon the return of the borrowed property or the fulfillment of other specific terms.

149.00 Deferred Charges

Nonregularly recurring, noncapital costs of operations that benefit future periods.

150.00 Lease Agreements Receivables - Non-Current

The amounts due a government as a result of a rental or lease agreement not due within on year.

150.10 Other Non-Current Receivables

Receivables not due within one year which can not be classified in any of the other non-current classifications.

151.00 Investments—NonCurrent

Securities and real estate that are held for more than one year and that generate revenues in the form of interest, dividends, rentals, or operating lease payments.

151.10 Unamortized premiums-noncurrent investments

The unamortized portion of the excess of the amount paid for securities over their face value (excluding accrued interest).

151.21 Unamortized discounts-noncurrent investments

The unamortized portion of the excess of the face value of securities over the amount paid for them (excluding accrued interest).

152.00 Advances to \_\_\_\_\_ Fund

Amounts owed to a particular fund by another fund in the same government which are not due within one year.

152.10 Advances to \_\_\_\_\_ Government

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

153.00 Investments, Joint Venture

Investments and subsequent allocations of earnings or losses for joint ventures where the government has an equity interest.

161.00 Land

Land purchased or otherwise acquired by the government. This account includes costs incurred in preparing land for use (e.g., razing of structures).

162.00 Infrastructure

Tangible property that is normally both stationary in nature and can be preserved for a significantly greater number of years than other types of tangible property (e.g., roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems).

162.10 Accumulated Depreciation-Infrastructure

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

163.00 Buildings

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

163.10 Accumulated Depreciation - Buildings (cr.)

The accumulation of systematic and rational allocations of the estimated cost of using buildings, on a historical cost basis, over the useful lives of the buildings.

164.00 Improvements Other Than Buildings

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

164.10 Accumulated Depreciation - Improvements Other (cr.)

The accumulation of systematic and rational allocations of the estimated cost of using improvements, on a historical cost basis, over the useful lives of the improvements.

165.00 Machinery and Equipment

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

165.10 Accumulated Depreciation - Machinery and Equipment

The accumulation of systematic and rational allocations of the estimated cost of using equipment, on a historical cost basis, over the useful lives of the equipment.

166.00 Construction/Work in Progress

The cost of construction or other work undertaken but not yet completed.

170.0 Other Assets

Intangible assets and other assets not previously classified. Appropriately descriptive account titles should be used for these items.

170.10 Accumulated Depreciation-Other Assets

The accumulation of systematic and rational allocations of the estimated cost of using other assets, on a historical cost basis, over the useful lives of the other assets.

Liabilities, Fund Balances and Net Assets

201.00 Vouchers Payable

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

201.10 Accrued Wages Payable

Wages earned by employees but not yet paid.

201.20 Accrued Payroll Taxes Payable



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

201.30 Accrued Taxes Payable

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

201.40 Deductions from Ad valorem Taxes - Assessor

Amounts due the assessor as a result to the accrual of ad valorem taxes.

201.50 Deductions from Ad valorem Taxes - Retirement

Amounts due retirement systems as a result of the accrual of ad valorem taxes.

202.00 Accounts Payable

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

203.00 Compensated Absences Payable

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

204.00 Claims and Judgements Payable

Amounts owed as the result of administrative or court decisions, including workers' compensation, unemployment, improper arrest, property damage, and condemnation awards.

205.00 Contracts Payable

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

206.00 Contracts Payable - Retainage

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

207.00 Intergovernmental Payable

Amounts owed by the government reporting entity to another government.

208.00 Due to \_\_\_\_\_ Fund

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

210.00 Due to Component Unit

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

212.00 Matured Bonds Payable

Unpaid bonds which have reached or passed their maturity date.

212.10 Due to Fiscal Agents

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

213.00 Matured Interest Payable

Unpaid interest on bonds which has reached or passed their maturity date.

214.00 Accrued Interest Payable

Interest costs related to the current period and prior periods, but not due until a later date.

222.00 Deferred Revenue-Unavailable

Amounts under the modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts are measurable but not available for expenditure.

223.00 Deferred Revenue-Unearned

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

224.00 Notes Payable-Current

The face value of notes due in less than one year, including tax anticipation and revenue anticipation notes payable.

225.00 Bond Payable-Current

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

225.10 General Obligation Bonds Payable

The face value of general obligation bonds due within one year.

225.20 Special Assessment Bonds Payable

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

225.30 Revenue Bonds Payable

The face value of revenue bonds due within one year.

225.40 Other Bonds Payable

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

226.00 Lease Purchase Agreements Payable-Current

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

227.00 Other Current Liabilities

Appropriately descriptive account titles should be used for such items.

228.00 Deposits

A liability incurred for deposits for any purpose.

230.00 Advances from \_\_\_\_\_ Fund

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

231.00 Bonds Payable-Noncurrent

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

231.10 General Obligation Bonds Payable

The face value of general obligation bonds which are not due within one year.

231.20 Special Assessment Bonds Payable

The face value of special assessment bonds which are not due within one year when the government is obligated in some manner for repayment of the bonds..

231.30 Revenue Bonds Payable

The face value of revenue bonds which are not due within one year.

231.40 Other Bonds Payable

The face value of bonds that are not due within one year and that are to be repaid from specific governmental fund revenues.

232.00 Unamortized Premiums on Bonds

The unamortized portion of the excess of the face value of bonds over the amount received for their sale (excluding accrued interest and issuance costs).

233.00 Unamortized Discount on Bonds

The unamortized portion of the excess of the face value of bonds over the amount received from their sale (excluding accrued interest and issuance cost).

234.00 Unamortized Charge-Refunding Bonds

The unamortized portion of the difference between the reacquisition price and the net carrying amount of debt that has been refunded in either an advance refunding or current refunding transaction. This account is added to or deducted from the related debt reported on the balance sheet.

235.00 Notes Payable-Noncurrent

The face value of notes which are not due within one year.

237.00 Lease Purchase Agreements

The non-current portion of the discounted present value of total future stipulated payments on lease-purchase agreements that are capitalized.

238.00 Net Pension Obligation

The cumulative difference between annual pension cost and the employer's contributions to a pension plan.

239.00 Other Noncurrent Liabilities

Appropriate descriptive account titles should be used for these items.

241.00 Fund Balance Reserved for Debt Service

Segregation of a portion of fund balance for resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.

242.00 Fund Balance Reserved for Endowments

Account used to indicate that permanent trust fund balance amounts are legally restricted to endowment purposes.

244.00 Fund Balance Reserved for Encumbrances - Current Year

Segregation of a portion of a fund balance to provide for unliquidated encumbrances, which are chargeable against the current year appropriations.

244.10 Fund Balance Reserved for Encumbrances - Prior Year

Segregation of a portion of a fund balance to provide for unliquidated encumbrances, which are chargeable against prior year appropriations.

245.00 Fund Balance Reserved for Inventory

Segregation of a portion of a fund balance to indicate that, using the purchase method for budgetary purposes, that inventories do not represent expendable available financial resources.

246.00 Fund Balance Reserved for Prepaid Items

Segregation of a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources.

247.00 Fund Balance Reserved for Non-Current Loans Receivable

Segregation of a portion of fund balance to indicate that non-current portions of long-term loans receivable do not represent expendable available financial resources.

248.00 Fund Balance Reserved for Advance to Other Fund/Government

Segregation of portion of a fund balance to indicate that long-term interfund receivable or intergovernment receivables do not represent expendable available financial resources.

249.00 Fund Balance Reserved for Fixed Assets Held for Resale

Segregation of a portion of a fund balance to indicate that fixed assets held for resale do not represent expendable available financial resources.

250.00 Fund Balance Reserved for \_\_\_\_\_

253.10 Fund Balance Designated for \_\_\_\_\_

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

253.20 Fund Balance Unreserved and Undesignated

Portion of fund balance representing expendable available financial resources.

261.00 Net Assets, Invested in Capital Assets, Net of Related Debt

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

262.00 Net Assets, Restricted for \_\_\_\_\_

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

262.11 Net Assets, Restricted for \_\_\_\_\_-Permanent Restriction

The net assets that may never be spent (e.g., endowments).

262.21 Net Assets, Restricted for \_\_\_\_\_-Temporary Restrictions

The net assets that may be spent at some time, either in the present or future.

263.00 Net Assets, Held in Trust for Pension Benefits

The difference between the assets and liabilities of pension plans reported by the employer or sponsor government in a pension trust fund.

264.00 Net Assets, Held in Trust for Pool Participants

The difference between the assets and liabilities of external investment pools reported by the sponsor government in an investment trust fund.

265.00 Net Assets, Held in Trust for Other Purposes

The difference between the assets and liabilities of fiduciary funds, other than pension trust funds or investment trust funds.

266.00 Net Assets, Unrestricted

The difference between the assets and liabilities of proprietary funds that is not reported as net assets, invested in capital assets, net of related debt or restricted net assets.

267.00 Net Assets-General Government

The difference between general government assets and liability accounts.

Budgetary Accounts

500.10 Estimated Revenues

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

500.20 Revenue Control (cr.)

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

500.30 Appropriation Control

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

500.40 Expenditure Control (dr.)

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

500.50 Prior Year Expenditures Control (dr.)

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

500.60 Encumbrances (dr.)

Obligations in the form of purchase orders, contracts or commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. This account appears in a trial balance prepared during the year but is closed out at year-end.

## REVENUE AND OTHER FINANCING SOURCES ACCOUNT CODES AND DEFINITIONS

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

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

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

XXX-3XX.XX

XXX = Fund Identification

3 = Transaction Code (Revenue or Other Financing Source)

XX = Major Source

XX = Detail Source

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

### Account Codes

311.00 General Property Taxes

311.10 Real Property

- 311.20 Personal Property
- 312.00 Property Taxes on Other Than Assessed
- 313.00 General Sales & Use
- 314.00 Selective Sales and Use
  - 314.10 Motor Fuel
  - 314.20 Tobacco Products
  - 314.30 Alcoholic Beverages
  - 314.40 Hotel Rooms
- 315.00 Income Taxes
  - 315.10 Individual
  - 315.20 Corporate
  - 315.30 Unincorporated business
- 316.00 Gross Receipts Business Taxes
  - 316.10 Utility Companies
  - 316.20 Amusement
  - 316.30 Insurance Companies
  - 316.40 Hotel/motel
- 317.00 Death and Gift Taxes
- 318.00 Other Taxes
  - 318.10 Severance Taxes
  - 318.20 Franchise Taxes
- 319.00 Penalties and Interest on Delinquent Taxes
  - 319.10 General Property Taxes
    - 319.11 Real Property Taxes
    - 319.12 Personal Property Taxes
  - 319.20 Property Taxes on Other Than Assessed Valuation
  - 319.30 General Sales and Use Taxes
  - 319.40 Selective Sales and Use Taxes
  - 319.50 Income Taxes
  - 319.60 Gross Receipts Business Taxes
  - 319.70 Death and Gift Taxes
- 320.00 Licenses & Permits
- 321.00 Business Licenses and Permits
  - 321.10 Alcoholic Beverages
  - 321.20 Health
  - 321.30 Regulatory and Protective
  - 321.40 Corporate
  - 321.50 Public Utilities
  - 321.60 Professional and Occupational
  - 321.70 Amusement
- 322.00 Nonbusiness Licenses and Permits
  - 322.10 Building Structures and Equipment

- 322.20 Motor Vehicles
- 322.30 Motor Vehicle Operators
- 322.40 Hunting and Fishing
- 322.50 Marriage Licenses
- 322.60 Animal Licenses
  
- 330.00 Intergovernmental Revenues
  
- 331.00 Federal Government Grants
  - 331.10 Operating, Categorical
    - 331.11 Direct
    - 331.12 Indirect
  - 331.20 Operating, Noncategorical
    - 331.21 Direct
    - 331.21 Indirect
  - 331.30 Capital
    - 331.31 Direct
    - 331.32 Indirect
  
- 333.00 Federal Government Payments in Lieu of Taxes
  
- 334.00 State Government Grants
  - 334.10 Operating, Categorical
  - 334.20 Operating, Noncategorical
  - 334.30 Capital
  
- 335.00 State Government Shared Revenue
  - 335.10 Property Taxes
  - 335.20 Income Taxes
  - 335.30 General Sales and Use Taxes
  - 335.40 Motor Vehicle Fuel Taxes
  - 335.50 Motor Vehicle Licenses
  - 335.60 Alcohol and Tobacco Taxes
  - 335.70 Gross Receipts Business Taxes
  
- 336.00 State Government Payments in Lieu of Taxes
  
- 337.00 Local Government Grants
  
- 338.00 Local Government Shared Revenues
  
- 339.00 Local Government Payments in Lieu of Taxes
  
- 340.00 Charges for Services
  
- 341.00 General Government
  - 341.10 Court Costs, Fees, and Charges
  - 341.20 Recording of Legal Instruments
  - 341.30 Zoning and Subdivision Fees
  - 341.40 Printing and Duplication services
  
- 342.00 Public Safety



- 342.10 Special Police Services
- 342.20 Special Fire protection Services
- 342.30 Correctional Fees
- 342.40 Protective Inspection Fees
  
- 344.00 Sanitation
  - 344.10 Sewerage Charges
  - 344.20 Street Sanitation Charges
  - 344.30 Refuse Collection Charges
  
- 345.00 Health
  - 345.10 Vital Statistics
  - 345.20 Health and Inspection Fees
  - 345.30 Hospital Fees
  - 345.40 Clinic Fees
  - 345.50 Animal Control and Shelter Fees
  
- 346.00 Welfare
  - 346.10 Institutional Charges
  
- 347.00 Culture-Recreation
  - 347.10 Golf Fees
  - 347.20 Swimming Pool Fees
  - 347.30 Playground Fees
  - 347.40 Park and Recreation Concessions
  - 347.50 Auditorium Use Fees
  - 347.60 Library Use Fees
  - 347.70 Zoo Charges
  
- 351.00 Fines
  - 351.10 Court
  - 351.20 Library
  
- 352.00 Forfeits
  
- 355.00 Special Assessments
  - 355.10 Capital Improvement
  - 355.20 Service
  
- 361.00 Investment Earnings
  - 361.10 Interest Revenues
  - 361.20 Dividends
  - 361.30 Net Increase (decrease) in the Fair Value of Investments
  
- 362.00 Rents and Royalties
  
- 363.00 Escheats

- 364.00 Contributions and Donation From Private Sources
- 365.00 Contributions From Property Owners – Special Assessments
- 390.00 Other Financing Sources
- 391.00 Interfund Transfers In
- 392.00 Proceeds of General Capital Asset Dispositions.
  - 392.10 Sales of General Capital Assets
  - 392.20 Compensation for Loss of General Capital Assets
- 393.00 General Long-term Debt Issued
  - 393.10 General Obligation Bonds Issued
  - 393.20 Special Assessment Bonds Issued
  - 393.30 Special Assessment Debt With Government Commitment Issued
  - 393.40 Other Bonds Issued
  - 393.50 Refunding Bonds Issued
  - 393.60 Premiums on Bonds Sold
  - 393.70 Capital Leases
- 395.00 Special Items
- 396.00 Extraordinary Items
- 397.00 Capital Contributions

## ACCOUNT DEFINITIONS

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

- 311.10 Real Property
- 311.20 Personal Property

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

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

314.00 **Selective Sales and Use Taxes** are imposed upon the sale or consumption of selected goods or services.

- 314.10 Motor Fuel
- 314.20 Tobacco Products
- 314.30 Alcoholic Beverages
- 314.40 Hotel Rooms

315.00 **Income Taxes** are measured by net income (i.e., by gross income less certain deductions permitted by law).

- 315.10 Individual
- 315.20 Corporate
- 315.30 Unincorporated business

316.00 **Gross Receipts Business Taxes** are levied in proportion to gross receipts on business activities of all or designated types of businesses.

- 316.10 Utility Companies
- 316.20 Amusement
- 316.30 Insurance Companies
- 316.40 Hotel/motel

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

318.00 **Other Taxes**

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

319.00 **Penalties and Interest on Delinquent Taxes** are amounts assessed as penalties for the payment of taxes after their due date, and the interest charged on delinquent taxes from their due date to the date of actual payment. Separate accounts should be used for penalties and interest on each type of tax.

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

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

321.00 **Business licenses and permits** are revenues from businesses and occupations that must be licensed before doing business within the government's jurisdiction.

- 321.10 Alcoholic Beverages
- 321.20 Health
- 321.30 Regulatory and Protective
- 321.40 Corporate
- 321.50 Public Utilities
- 321.60 Professional and Occupational
- 321.70 Amusement

**322.00 Nonbusiness Licenses and Permits** are revenues from all nonbusiness licenses and permits levied according to the benefits presumably conferred by the license or permit.

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

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

**331.00 Federal Government Grants**

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

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

**334.00 State Government Grants**

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

**335.00 State Government Shared Revenue**

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

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

**337.00 Local Government Grants**

338.00 **Local Government Shared Revenues**

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

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

341.00 **General Government**

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

342.00 **Public Safety**

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

344.00 **Sanitation**

- 344.10 Sewerage Charges
- 344.20 Street Sanitation Charges
- 344.30 Refuse Collection Charges

345.00 **Health**

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

346.00 **Welfare**

- 346.10 Institutional Charges

347.00 **Culture-Recreation**

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

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

- 351.10 Court
- 351.20 Library

352.00 **Forfeits** include monies derived from confiscating deposits held as performance guarantees.

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

- 355.10 Capital Improvement
- 355.20 Service

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

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

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

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

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

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

### 390.00 **Other Financing Sources**

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

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

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

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

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

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

396.00 **Extraordinary Items** are transactions or other events that are both unusual in nature and infrequent in occurrence.

397.00 **Capital Contributions** are contributions to permanent or term endowments, including those reported in permanent funds.

## **EXPENDITURES AND OTHER FINANCING USES ACCOUNT CODES AND DEFINITIONS**

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

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

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

**1. Classification by Fund**

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

**2. Classification by Function and Activity**

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

**3. Classification by Organization Unit**

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

**4. Classification by Character**

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

**5. Classification by Object**

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

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



XXX-4XX.XX-XXXXXX = Fund Identification

4 = Transaction Code, Expenditures

XX = Major and Minor FunctionsXX = Activity DetailXXX = Character and Object

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

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

Account Codes

## 410.00 General Government

## 411.00 Legislative

411.10 Governing Body

411.20 Legislative Committees and Special Bodies

411.30 Ordinances and Proceedings

411.40 Clerk of Council

## 412.00 Judicial

412.05 Criminal Court.

412.10 Civil Court.

412.15 Grand Jury

412.20 Public Defender

412.25 District Attorney - Expense Fund

412.30 District Attorney - IV-D Program

412.35 District Attorney - Other

412.40 Clerk of Court .

412.50 Criminal Court Fund

412.60 Law Library

412.70 Juror and Witness Fees

412.75 Juvenile Court

412.80 Family Court

412.99 Miscellaneous

## 413.00 Executive

413.10 President, Chairman, etc.

413.20 Chief Executive, Manager, Administrator, etc.

413.30 Board and Commissioners

- 413.99 Miscellaneous
- 414.00 Elections
  - 414.10 Registrar of Voters
  - 414.20 Elections
  - 414.99 Miscellaneous
- 415.00 Financial Administration
  - 415.10 Financial Administrations
  - 415.15 Accounting and Payroll
  - 415.20 Auditing
  - 415.25 Budgeting
  - 415.30 Purchasing
  - 415.35 Property Management
  - 415.40 Human Resources
  - 415.45 Legal Services
  - 415.50 Taxation - Assessor
  - 415.60 Taxation - Collection
  - 415.70 Recordings and Reporting
  - 415.80 Federal Aid Coordination
  - 415.99 Miscellaneous
- 419.00 Other General Administration
  - 419.10 Planning and Zoning
  - 419.20 Data Processing
  - 419.30 Research and Investigations
  - 419.40 General Governmental Buildings and Plant
  - 419.50 Retirement System Contribution
  - 419.60 Assessor's Compensation
  - 419.70 Insurance - General
  - 419.99 Miscellaneous
- 420.00 Public safety
- 421.00 Sheriff/Police
  - 421.05 Administration
  - 421.06 Community Services
  - 421.07 Internal Affairs
  - 421.08 Civil Service
  - 421.10 Criminal Investigations
  - 421.15 Vice Control
  - 421.20 Patrol
  - 421.25 Records and Identification
  - 421.30 Youth Investigation and Control
  - 421.35 Custody of Prisoners'
  - 421.40 Custody of Property
  - 421.45 Crime Laboratory
  - 421.50 Traffic Control
  - 421.55 Training
  - 421.60 Payments to Informants
  - 421.65 Communications
  - 421.70 Automotive Services
  - 421.75 Ambulance Services
  - 421.80 Medical Services
  - 421.85 Special Detail Services
  - 421.90 Stations and Buildings

- 422.00 Fire Safety
  - 422.10 Fire Administration
  - 422.20 Fire Fighting
  - 422.30 Fire Prevention
  - 422.40 Fire Training
  - 422.50 Fire Communications
  - 422.60 Fire Repair Service
  - 422.70 Medical Services
  - 422.80 Fire Stations and Buildings
  - 422.99 Miscellaneous
  
- 423.00 Corrections
  - 423.10 Correction Administration
  - 423.20 Adult Correctional Institutions
  - 423.30 Juvenile Correctional Institutions
  - 423.40 Delinquents in Other Institutions
  - 423.50 Adult Probation and Parole
  - 423.60 Juvenile Probation and Parole
  - 423.65 Corrections - Health Care
  - 423.99 Miscellaneous
  
- 424.00 Protective Inspection.
  - 424.10 Inspection Administration
  - 424.20 Building Inspection
  - 424.30 Plumbing Inspection
  - 424.40 Electrical Inspection
  - 424.50 Gas Inspections
  - 424.60 Air conditioning Inspections
  - 424.70 Water Inspections
  - 424.89 Sewer Inspections
  - 424.99 Miscellaneous
  
- 429.00 Other Protection
  - 429.10 Civil Defense
  - 429.20 Traffic Engineering
  - 429.30 Examination of Licensed Occupations
  - 429.40 Civil Air Patrol
  - 429.50 Public Scales
  - 429.99 Miscellaneous
  
- 430.00 Flood Control
  - 430.10 Legislative
  - 430.20 Finance and Administration
  - 430.30 Maintenance of Levees, Ditches, Canals, and Similar Water Control Structures
  - 430.40 Operation and Maintenance of Flood Gates, Dams, and Similar Flood Control Structures
    - 430.41 System Levee and Control Structures
    - 430.42 Off System Levee and Control Structures
  - 430.50 Police and Enforcement
  - 430.60 Recreation and Auxiliary Services
  - 430.70 Capital Outlays for Levees, Canals, Dams, and Flood Control Structures
    - 430.71 System Levee and Control Structures
    - 430.72 Off System Levee and Control Structures
  - 430.80 Emergency Flood Control
  - 430.99 Miscellaneous

- 431.00 Highways and Streets
  - 431.10 Paved Streets
  - 431.20 Unpaved Streets
  - 431.30 Sidewalks and Crosswalks
  - 431.40 Bridges, Viaducts, and Grade Separation
  - 431.50 Tunnels
  - 431.60 Storm Drainage
  - 431.70 Street Lighting
  - 431.99 Miscellaneous
  
- 432.00 Sanitation
  - 432.10 Administration
  - 432.20 Street Cleaning
  - 432.30 Waste Collection
  - 432.40 Waste Disposal
  - 432.50 Sewerage Collection and Disposal
    - 432.51 Sanitary Sewer Construction
    - 432.52 Sanitary Sewer Maintenance
    - 432.53 Sanitary Sewer Cleaning
    - 432.54 New Sewer Services
    - 432.55 Sewer Lift Stations
    - 432.56 Sewage Treatment Plants
  - 432.60 Weed Control
  - 432.99 Miscellaneous
  
- 433.00 Utilities
  - 433.10 Administration
  - 433.20 Electric
  - 433.30 Gas
  - 433.40 Water
  - 433.99 Miscellaneous
  
- 434.00 Cemeteries
  
- 440.00 Health and Welfare
  
- 441.00 Health
  - 441.10 Administration
  - 441.20 Health Unit
  - 441.30 Hospital
  - 441.40 Clinics
  - 441.50 Mental Health Program
  - 441.60 Ambulance Service
  - 441.70 Mosquito/Insect Control
  - 441.80 Animal Control
  - 441.99 Miscellaneous
  
- 444.00 Welfare
  - 444.10 Administration
  - 444.20 Food Stamp Program
  - 444.30 Programs for the Elderly
  - 444.40 Pauper Funerals
  - 444.50 General Assistance.
  - 444.99 Miscellaneous

- 445.00 Education
- 450.00 Culture-Recreation.
- 451.00 Recreation
  - 451.10 Culture-Recreation Administration
  - 451.20 Participant Recreation
    - 451.21 Supervision
    - 451.22 Recreation Centers
    - 451.23 Playgrounds
    - 451.24 Swimming Pools
    - 451.25 Golf Courses
    - 451.26 Tennis Courts
    - 451.27 Other Recreational Facilities
  - 451.30 Spectator Recreation
    - 451.31 Botanical gardens
    - 451.32 Museums
    - 451.33 Art galleries
    - 451.34 Zoos
  - 451.40 Special Recreational Facilities
- 452.00 Parks
  - 452.10 Supervision
  - 452.20 Park Areas
  - 452.30 Parkways and Boulevards
  - 452.40 Forestry and Nursery
  - 452.50 Park Policing
  - 452.60 Park Lighting
  - 452.99 Miscellaneous
- 455.00 Libraries
  - 455.10 Library Administration
  - 455.20 Circulation
  - 455.30 Catalog
  - 455.40 Reference
  - 455.50 Order
  - 455.60 Periodicals
  - 455.70 Extension
  - 455.80 Special Collections
  - 455.90 Branch Libraries
- 461.00 Conservation
  - 461.10 Administration
  - 461.20 Water Conservation
  - 461.99 Miscellaneous
- 463.00 Urban Redevelopment and Housing
  - 463.10 Urban Development and Housing Administration
  - 463.20 Urban Redevelopment
    - 463.21 Redevelopment Administration
    - 463.22 Conservation
    - 463.23 Rehabilitation Projects
    - 463.24 Clearance Projects
    - 463.25 Relocation
  - 463.30 Public Housing
  - 463.40 Other Urban Redevelopment

- 464.00 Economic Development and Assistance
  - 464.10 Administration
  - 464.20 Economic Development
    - 464.10 Publicity
    - 464.20 Parish Farm Agent
    - 464.30 Home Economic Agent
    - 464.40 Fairs and Festivals
    - 464.50 Industrial Development Programs
    - 464.60 Veterans Service
    - 464.70 Consumer Protection Service
    - 464.99 Miscellaneous
  - 464.30 Economic Opportunity
    - 4653.10 Job Corps and Training Centers
    - 4653.20 Youth Work-Training Programs
    - 4653.30 Community Action Programs
    - 4653.99 Miscellaneous
- 465.00 Transportation
  - 465.10 Administration
  - 465.20 Airports
  - 465.30 Port, Harbors, and Terminal Systems
  - 465.40 Transit Systems
  - 465.50 Parking Facilities
  - 465.99 Miscellaneous
- 470.00 Debt Service
  - 471.10 Bond Principal
  - 471.20 Other Debt Principal
  - 471.30 Interest—Bonds
  - 471.40 Interest—Other Debt
- 475.00 Fiscal agent's Fees
- 476.00 Issuance Costs
- 477.00 Advance Refunding Escrow
- 480.00 Intergovernmental Expenditures
- 490.00 Other Financing Uses
- 491.00 Interfund Transfers Out
- 492.00 Payments to Refunded Bond Escrow Agent
- 493.00 Discount on Bonds Issued
- 495.00 Special Items
- 496.00 Extraordinary Items

## DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

of the government.

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

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

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

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

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

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

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

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

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

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

415.15 Accounting and Payroll

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

415.25 Budgeting

415.30 Purchasing

415.35 Property Management

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

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

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

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

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

415.80 Federal Aid Coordination

415.99 Miscellaneous

419.00 **Other General Administration**



## 419.10 Planning and Zoning

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

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

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

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

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

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

## 419.99 Miscellaneous

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

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

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

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

421.07 Internal Affairs Expenditures for the internal affairs section.

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

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

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

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

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

421.30 Youth Investigation and Control Expenditures arising out of investigations of complaints against juveniles; programs to control juvenile delinquency; law violations involving accessories, accomplices, or contributors to the delinquency of minors; programs for self-education, rehabilitation, and job placement of reformed youths; and locating missing juveniles.

421.35 **Custody of Prisoners** Expenditures for the temporary detention and custody of offenders. Such expenditures include costs of operating a jail and caring for disposition of these cases. Maintaining prisoners serving sentences in penal institutions should not be charged to his account, but should be charged to 'Corrections.'

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

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

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

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

421.60 **Payments to Informants**

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

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

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

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

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

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

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

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

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

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

422.40 **Fire Training** Expenditures for training firemen either in training activities carried on in the department or conducted by educational institutions outside of the government. This account is also charged with maintenance of special training facilities such as drill towers, burning areas, etc.

422.50 **Fire Communications** Expenditures for the acquisition, operations, and maintenance of fire alarm systems and other communication systems used by the fire department in preventing and fighting fires.

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

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

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

422.99 **Miscellaneous**

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

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

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

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

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

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

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

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

423.99 **Miscellaneous**

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

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

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

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

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

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

424.60 Air Conditioning Inspections

424.70 Water Inspections

424.89 Sewer Inspections

424.99 Miscellaneous

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

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

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

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

429.40 Civil Air Patrol

429.50 Public Scales

429.99 Miscellaneous

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

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

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

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

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

430.41 System Levee and Control Structures

430.42 Off System Levee and Control Structures

430.50 Police and Enforcement Expenditures for police and similar enforcement officers

commissioned to enforce rules and regulations of the district.

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

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

430.71 System Levee and Control Structures

430.72 Off System Levee and Control Structures

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

430.99 Miscellaneous

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

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

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

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

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

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

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

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

431.99 Miscellaneous

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

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

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

432.30 Waste Collection Expenditures incurred for the collection of garbage and other refuse

and delivering it to the place of disposal.

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

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

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

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

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

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

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

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

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

432.99 **Miscellaneous**

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

433.10 **Administration**

433.20 **Electric**

433.30 **Gas**

433.40 **Water**

433.99 **Miscellaneous**

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

440.00 **Health and Welfare**

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

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

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

441.30 **Hospital** Expenditures directly related to the operations of the parish hospital.

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

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

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

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

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

441.99 Miscellaneous

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

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

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

444.30 Programs for the Elderly

444.40 Pauper Funerals

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

444.99 Miscellaneous

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

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

451.00 **Recreation**

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

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

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

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

451.23 Playgrounds is charged with expenditures for the construction, maintenance, and

operation of neighborhood playgrounds.

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

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

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

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

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

- 451.31 Botanical gardens
- 451.32 Museums
- 451.33 Art galleries
- 451.34 Zoos

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

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

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

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

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

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

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

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

452.99 Miscellaneous

#### 455.00 **Libraries**

455.10 Library Administration is charged with expenditures for general administration of the library or the library system when more than one library is maintained.



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

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

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

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

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

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

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

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

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

461.10 Administration

461.20 Water Conservation

461.99 Miscellaneous

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

463.10 Urban Development and Housing Administration is charged with expenditures for general administration of all urban redevelopment and housing activities when these are combined under a single administrative head.

463.20 Urban Redevelopment is charged with expenditures for activities involved in the government's conservation, rehabilitation, and clearance of designated portions of urban areas. It also is charged with expenditures involved in the relocation of individuals, families, and businesses from clearance areas to new neighborhoods.

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

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

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

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

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

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

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

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

464.10 Administration

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

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

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

- 4653.10 Job Corps and Training Centers
- 4653.20 Youth Work-Training Programs
- 4653.30 Community Action Programs
- 464.99 Miscellaneous

**465.00 Transportation** The costs of services provided by the local government for the safe and adequate flow of vehicles, travelers, and pedestrians.

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

465.20 Airports

465.30 Port, Harbors, and Terminal Systems

465.40 Transit Systems

465.50 Parking Facilities

465.99 Miscellaneous

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

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

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

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

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

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

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

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

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

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

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

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

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

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

496.00 **Extraordinary Items** are transactions or other events that are both unusual in nature and infrequent in occurrence.

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

*Code Description*

100. **Personal Services—Salaries and Wages.** Amounts paid to both permanent and temporary government employees, including personnel substituting for those in permanent positions. This category includes gross salary for personal services rendered while on the payroll of the government. The third position in this number series has not been used so that a job classification code can be inserted by the government if desired.

110. Regular Employees. Full-time, part-time, and prorated portions of the costs for work performed by employees of the government.

120. Temporary Employees. Full-time, part-time, and prorated portions of the costs for work performed by employees of the government who are hired on a temporary or substitute basis.

130. Overtime. Amounts paid to employees of the government in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated.

140. Per diem. Statutory compensation for attendance at meetings of the governing body of the governmental unit.

200. **Personal services—Employee Benefits.** Amounts paid by the government on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, although not paid directly to employees, are part of the cost of personal services. The third position in this number series has not been used so that a job classification code can be inserted by the government if desired.

210. Group Insurance. Employer's share of any insurance plan.

220. Social Security Contributions. Employer's share of social security paid by the government.

230. Retirement Contributions. Employer's share of any state or local employee retirement system paid by the government, including the amount paid for employees assigned to federal programs.

240. Tuition Reimbursements. Amounts reimbursed by the government to any employee qualifying for tuition reimbursement, based upon government policy.

250. Unemployment Compensation. Amounts paid by the government to provide unemployment compensation for its employees. These charges may be distributed to functions in accordance with the budget.

260. Workers' Compensation. Amounts paid by the government to provide workers' compensation insurance for its employees. These charges may be distributed to functions in accordance with the budget.

270. Other Employee Benefits. Employee benefits other than those classified above.

Government may establish sub-codes locally for various accrued amounts, such as unused compensated absences. Such amounts may be distributed to the functions according to the employee's assignment.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

440. Rentals. Costs for renting or leasing land, buildings, equipment, and vehicles.

441. Rental of Land and Buildings. Expenditures for leasing or renting land and buildings for both temporary and long-range use by the government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

624. Oil. Expenditures for bulk oil normally used for heating.

625. Coal. Expenditures for raw coal normally used for heating.

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

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

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

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

710. Land. Expenditures for the purchase of land.

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

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

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

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

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

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

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

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