

State of Tennessee

Municipal Uniform Chart of Accounts

Classifications by Fund, Function, and Object

UPDATED: August 2023

Fund		Account	
110	Governmental - General	10000-18999	Assets
120-199	Governmental - Special Revenue	19000-19999	Deferred Outflows of Resources
200-299	Governmental - Debt Service	20000-23999	Liabilities
300-399	Governmental - Capital Projects	25800-25999	Deferred Inflows of Resources
700-799	Governmental - Permanent	26000-27999	Fund Balance and Net Position
400-499	Proprietary - Enterprise	30000-39999	Revenues and Other Sources
500-599	Proprietary - Internal Service	40000-69999	Expenditures/Expenses and Other Uses
600-650	Fiduciary - Trust		Function, Character, Type:
651-699	Fiduciary - Custodial		41___ General Government
			42___ Public Safety
			43___ Public Works
			44___ Health, Welfare, Culture, and Recreation
			45___ Environmental Protection
			46___ Community Development, Urban Redevelopment and Housing
			47___ Economic Development and Assistance
			48___ Economic Opportunity
			49___ Debt Service
			51___ Other Financing Uses
			52___ Public Enterprises
			6___ Education
Object			
1__	Personal Services		
2__	Contractual Services		
3__	Supplies		
4__	Materials		
5__	Other Charges		
60_ - 65_	Public Utilities		
68_	Debt Service		
7__	Grants, Contributions, and Other Expenses		
9__	Capital Outlay		

July 2023 Account Additions

August 2023 Account Additions or Account Name/Number Change

FUNDS

FUND CLASSIFICATION LISTING

100

Governmental Funds

General and Special Revenue Funds

110

General Fund

120

Special Revenue Funds

121 State Street Aid Fund

122 Grants Management Fund

123 Community Development Fund

124 Industrial/Economic Development Fund

125 Library Fund

126 Parks and Recreation Fund

127 Drug Fund

128 Ambulance Service Fund

129 Beautification Fund

130 Senior Citizens Fund

131 Solid Waste Management Fund

132 Solid Waste Collection Fund

133 Solid Waste Disposal Fund

134 Solid Waste Collection and Disposal Fund

141 General Purpose School Fund

142 School Federal Projects Fund

143 School Central Cafeteria Fund

144 School Transportation Fund

145 Other Education Fund

146 Extended School Program

147 Schoolwide Consolidation

148 Other Education Fund

149 School Internal Activity Fund

150 Special Assessment Fund

151 Adequate Facilities/Development Tax

152 Hotel/Motel Tax Fund

153 Tourism Fund

154 - 199 Other Special Revenue Funds

200**Debt Service Funds**

210	General Debt Service Fund
220	Special Debt Service Fund
230	Tennessee Municipal Bond Fund
240	Education Debt Service Fund
241	School Bond Trust Fund
242 - 299	Other Debt Service Funds

300**Capital Projects Funds**

310	Capital Projects Funds
311	Capital Projects Fund #1
312	Capital Projects Fund #2
320	Capital Projects Funds (Continued)

Proprietary Funds**400****Enterprise Funds**

410	Utility Funds
411	Water Fund
412	Sewer Fund
413	Water and Sewer Fund
415	Natural Gas Fund
416	Storm Water Utility Fund
421	Solid Waste Management Fund
422	Solid Waste Collection Fund
423	Solid Waste Disposal Fund
424	Solid Waste Collection and Disposal Fund
430	Other Enterprise Funds
431	Airport Fund
432	Hospital Fund
433	Public Transit Fund
434	Electric Utility Fund
435	Cable/Broadband Fund
436	Golf Course Fund
437	Emergency Communications District Fund
438-499	Other Enterprise Funds

500**Internal Service Funds**

510	Central Maintenance/Garage Fund
511	Central Supply Fund
512	Self-Insurance Fund
513	Workers' Compensation Fund
514	Unemployment Compensation Fund
515 - 599	Other Internal Service Funds

Fiduciary Funds**600****Trust and Custodial Funds**

	Trust Funds
611	Pension Trust Fund
612	OPEB Trust Fund
613	Private Purpose Trust Fund
614	Pension Trust Fund #2
615	OPEB Trust Fund #2
616	Private Purpose Trust Fund #2
619	Drug Enforcement Fund
620	Cemetery Care Fund
620 - 650	Other Trust Funds
	Custodial Funds
651	Pension Fund
652	OPEB Fund
653	Deferred Compensation Fund
654	Litigants, Heirs, and Others Fund
655	Cemetery Care Fund
656	Seized Assets Fund
657 - 699	Other Custodial Funds

Governmental Funds**700****Permanent Funds**

701	Endowment
702 - 799	Other Permanent Funds

Other

800

General Fixed Assets (Internal Use)

900

General Long-Term Debt (Internal Use)

ACCOUNT LISTING

10000

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS

11000

Cash

11100		Cash on Hand
11200		Cash in Bank
	11210	Cash in Bank-Checking
		11211 Regular Checking
		11212 Checking Account #2
		11213 Checking Account #3
		11214 Checking Account #4
		11215 Checking Account #5
		11216 Checking Account #6
		11217 Checking Account #7
		11218 Checking Account #8
		11219 Checking Account #9
	11220	Cash in Bank - Savings
		11221 Savings Account
		11222 Savings Account #2
		11223 Savings Account #3
		11224 Savings Account #4
		11225 Savings Account #5
		11226 Savings Account #6
		11227 Savings Account #7
		11228 Savings Account #8
		11229 Savings Account #9
	11230	Cash in Bank - Savings (Continued)
	11240	Cash in Bank - Money Market Accounts
		11241 Cash in Bank - Money Market Account #2
		11242 Cash in Bank - Money Market Account #3
		11243 Cash in Bank - Money Market Account #4
		11244 Cash in Bank - Money Market Account #5
	11250	State Investment Pool
		11251 State Investment Pool #2
		11252 State Investment Pool #3
11300		Cash in Bank (Restricted)
	11310	Cash in Bank - Restricted Checking Federal Funds
		11311 Restricted Checking - ARPA
		11312 Restricted Federal Checking #2
		11313 Restricted Federal Checking #3
	11320	Cash in Bank - Restricted Checking (Continued)
	11330	Cash in Bank - Restricted Savings
		11331 Restricted Savings
		11332 Restricted Savings #2
	11340	Cash in Bank - Restricted Savings (Continued)
11400		Petty Cash
	11410	Petty Cash Accounts
	11420	Petty Cash Accounts (Continued)
11500		Cash with Fiscal Agents
	11510	Cash with Fiscal/Paying Agent
11900		Other Cash Items
	11910	Cash Over and Short
	11920	Property Tax Vouchers
	11930	Cash Equivalents
	11990	Miscellaneous Cash Items
12000		Investments
	12100	Securities
		12110 Certificate of Deposits
		12120 US Treasury Notes
		12130 US Treasury Bills
		12140 Stocks and Bonds
		12141 Investment in Joint Venture
		12142 Majority Equity Interests

13000	12190	Other Investments
		Receivable
	13100	Property Taxes Receivable
	13110	Property Taxes Receivable - Current
	13111	Taxes Receivable - Current
	13113	Estimated Discount on Current Taxes (Credit)
	13119	Allowance for Uncollectible Current Tax (Credit)
	13120	Property Taxes Receivable - Prior Years
	13121	Taxes Receivable - First Prior Year
	13122	Taxes Receivable - Second Prior Year
	13123	Taxes Receivable - Third Prior Year
	13124	Taxes Receivable - Fourth Prior Year
	13125	Taxes Receivable - Fifth Prior Year
	13126	Taxes Receivable - Sixth Prior Year
	13129	Allowance for Uncollectible Prior Year Property Taxes (Credit)
	13130	Interest and Penalties - Property Taxes Receivable
	13131	Interest and Penalties Receivable on Taxes
	13139	Allowance for Uncollectible Interest and Penalties on Property Taxes (Credit)
	13140	Tax Liens Receivable
	13141	Tax Liens Receivable
	13149	Allowance for Uncollectible Tax Liens Receivable (Credit)
	13150	Other Taxes Receivable
	13151	Property Tax Vouchers Receivable
	13152	Other Taxes Receivable
	13159	Allowance for Uncollectible Other Taxes Receivable (Credit)
	13200	Accounts Receivable
	13210	Accounts Receivable Regular
	13211	Accounts Receivable Regular
	13219	Allowance for Uncollectible Accounts Receivable Regular (Credit)
	13220	Accounts Receivable - Customers
	13221	Accounts Receivable - Customers
	13227	Accounts Receivable - Customers - Inactive
	13229	Allowance for Uncollectible Accounts Receivable - Customers (Credit)
	13230	Unbilled Accounts Receivable
	13250	Fines and Costs Receivable
	13251	City Court Fines and Costs Receivable
	13259	Allowance for Uncollectible Fines and Costs (Credit)
	13260	Returned Checks Receivable
	13290	Other Accounts Receivable
	13291	Other Accounts Receivable
	13299	Allowance for Uncollectible Accounts Receivable (Credit)
	13300	Special Assessments Receivable
	13310	Special Assessments Receivable - Current
	13311	Special Assessments Receivable - Current
	13319	Allowance for Uncollectible Special Assessment Receivable (Credit)
	13320	Special Assessments Receivable - Prior Years
	13321	Special Assessments Receivable - Prior Years
	13329	Allowance for Estimated Uncollectible Special Assessment Receivable (Credit)
	13340	Special Assessments Lien Receivable
	13341	Special Assessments Lien Receivable
	13349	Allowance for Uncollectible Special Assessment Lien Receivable (Credit)
	13350	Special Assessments Receivable - Interest
	13351	Special Assessments Receivable - Interest
	13359	Allowance for Uncollectible Special Assessment Interest Receivable
	13400	Notes Receivable
	13410	Notes Receivable - Regular
	13411	Notes Receivable - Regular
	13419	Allowance for Uncollectible Notes Receivable (Credit)
	13420	Other Notes Receivable
	13421	Notes Receivable - Other
	13429	Allowance for Estimated Uncollectible - Other Notes Receivable (Credit)
	13430	Notes Receivable - Grants
	13431	Notes Receivable - Grants
	13439	Allowance for Estimated Uncollectible Notes Receivable - Grants
		13440 Leases Receivable - Current
		13441 PPP Receivable - Current
	13500	Loans Receivable
	13510	Salary Advances
	13520	Travel Advances
	13600	Due from Other Funds
	13610	Due from General and Special Revenue Funds

	13611	Due from General Fund
	13612	Due from State Street Aid Fund
	13613	Due from Special Revenue Fund #2
	13614	Due from Special Revenue Fund #3
	13615	Due from Special Revenue Fund #4
	13616	Due from Special Revenue Fund #5
	13617	Due from Sanitation Fund
	13618	Due from Special Revenue Fund #7
	13619	Due from Special Revenue Fund #8
	13620	Due from Debt Service Funds
	13630	Due from Capital Projects Funds
	13640	Due from Enterprise Funds
	13641	Due from Water Fund
	13642	Due from Sewer Fund
	13643	Due from Water and Sewer Fund
	13645	Due from Natural Gas Fund
	13647	Due from Sanitation/Landfill Fund
	13648	Due from Airport Fund
	13650	Due from Internal Service Funds
	13660	Due from Trust and Custodial Funds
	13670	Due from Special Assessment Funds
13700		Due from Other Governments
	13710	Due from Federal Government
	13730	Due from State of Tennessee - State Grants
	13731	Due from State - Law Enforcement Grant
	13732	Due from State - Parks/Recreation Grant
	13739	Due from State - Other Grants
	13740	Due from State of Tennessee - State Revenue Allocation
	13741	Due from State - Sales Tax
	13742	Due from State - Income Tax
	13743	Due from State - Beer Tax
	13744	Due from State - Alcoholic Beverage Tax
	13745	Due from State - Gas and Motor Fuel Tax
	13746	Due from State - City Streets and Transportation Funds
	13747	Due from State - Sanitary Landfill Funds
	13749	Due from State - Other Shared Revenues
	13750	Due from State of Tennessee - Other Revenue Allocation
	13760	Due from County Government - Shared Revenue
	13770	Due from Other Local Government
13800		Advance to Other Funds
	13810	Advance to General and Special Revenue Funds
	13811	Advance to General Fund
	13812	Advance to State Street Aid Fund
	13813	Advance to Special Revenue Fund #2
	13814	Advance to Special Revenue Fund #3
	13815	Advance to Sanitation Fund
	13820	Advance to Debt Service Funds
	13830	Advance to Capital Projects Funds
	13840	Advance to Enterprise Funds
	13841	Advance to Water Fund
	13842	Advance to Sewer Fund
	13843	Advance to Water and Sewer Fund
	13845	Advance to Gas Fund
	13846	Advance to Airport Fund
	13850	Advance to Other Enterprise Funds
	13851	Advance to Solid Waste Management Fund
	13852	Advance to Solid Waste Collection Fund
	13853	Advance to Solid Waste Disposal Fund
	13854	Advance to Solid Waste Collection and Disposal Fund
	13860	Advance to Internal Service Funds
	13870	Advance to Trust and Custodial Fund
	13880	Advance to Special Assessment Funds
13900		Interest Receivable
	13910	Interest Receivable on Investments
	13920	Accrued Interest on Investment
14000		Inventories
	14100	Inventory of Supplies
	14110	Inventory of Gasoline
	14120	Inventory of Diesel
	14130	Inventory of Materials
	14190	Inventory of Other Items

	14200	Inventory of Stores for Resale
	14900	Inventory of Capital Assets for Resale
	14910	Land - for Resale
	14920	Buildings - for Resale
	14930	Improvements other than Buildings - for Resale
	14940	Machinery and Equipment - for Resale
	14950	Land and Improvements - for Resale
	14990	Other Inventory Items for Resale
15000		Prepaid Expenses and Other Debits
	15100	Prepaid Expenses
	15110	Prepaid Insurance
	15190	Other Prepaid Expenses
	15200	Deposits
	15210	Meter Deposits
	15220	Right-of-Way Deposits
	15230	Development Deposits
	15290	Other Deposits
	15300	Prepaid Charges
	15310	Prepaid Engineering Development Expense
	15390	Other Prepaid Development Expense
	15400	Other Debits
	15410	Unamortized Discounts on Investments
	15420	Unamortized Premiums on Investments
	15480	Leases Receivable - Long-Term
	15481	PPP Receivable - Long-Term
	15490	Other Debits
	15500	Other Assets
	15501	Net Pension Asset
	15502	Net OPEB Asset
16000		Capital Assets
	16100	Land
	16200	Buildings
	16290	Accumulated Depreciation - Buildings
	16300	Improvements other than Buildings
	16390	Accumulated Depreciation - Improvements other than Buildings
	16400	Equipment
	16411	General Purpose Equipment
	16419	Accumulated Depreciation - General Purpose Equipment
	16421	Operating Equipment
	16429	Accumulated Depreciation - Operating Equipment
	16431	Rolling Stock
	16439	Accumulated Depreciation - Rolling Stock
	16441	Office Furniture and Equipment
	16449	Accumulated Depreciation - Office Furniture
	16451	Vehicles
	16459	Accumulated Depreciation - Vehicles
	16500	Construction in Progress
	16510	Construction in Progress
	16600	Utility Plant in Operation
	16610	Water Plant in Operation
	16619	Accumulated Depreciation - Water Plant
	16620	Sewer Plant in Operation
	16629	Accumulated Depreciation - Sewer Plant
	16630	Electric Plant in Operation
	16639	Accumulated Depreciation - Electric Plant
	16640	Water and Sewer Plant in Operation
	16649	Accumulated Depreciation - Water/Sewer Plant
	16650	Natural Gas Plant in Operation
	16659	Accumulated Depreciation - Natural Gas Plant
	16700	Intangible Right to Use Assets
	16711	Intangible Right to Use Assets - Land Leases
	16719	Accumulated Amortization - Land Leases
	16721	Intangible Right to Use Assets - Building Leases
	16729	Accumulated Amortization - Building Leases
	16731	Intangible Right to Use Assets - Other Capital Asset Leases
	16739	Accumulated Amortization - Other Capital Asset Leases
	16741	Intangible Right to Use Assets - PPP
	16749	Accumulated Amortization - PPP
	16751	Intangible Right to Use Assets - SBITA
	16759	Accumulated Amortization - SBITA
17000		Other Debits

17100		Estimated Revenues
17200		Expenditure Control
	17210	Expenditure Control (Current Year)
	17220	Expenditures Charged to Reserve for Prior Year's Encumbrances
17300		Bonds Authorized - Unissued
17400		Improvements Authorized
17500		Amount Designated for Bond and Note Retirement
	17510	Amount Available for Future Bond Retirement
	17520	Amount Available in Debt Service Fund - Bond Interest
	17530	Amount Available in Debt Service Fund - Note
	17540	Amount Available in Debt Service Fund - Note Interest
17600		Amount to be Provided for Payment of Debt
	17610	Amount to be Provided - Future Bonds Payment
	17620	Amount to be Provided - Future Note Payment
	17630	Amount to be Provided - Future Bond Interest
	17640	Amount to be Provided - Future Note Interest
18000		Water, Sewer, and Natural Gas - Plant Accounts
	18100	Water - Plant Accounts
	18110	Water - Source of Supply Plant
		18111 Water Rights
		18112 Reservoir Land
		18113 Other Sources of Water Supply Land
		18114 Structures and Improvements
		18115 Collecting and Impounding Reservoir
		18116 Lake, River, and Other Intakes
		18117 Wells and Springs
		18118 Infiltration Galleries and Tunnels
		18119 Supply Mains
	18120	Water Source of Supply Plant Account (Continued)
		18121 Other Water Source Plant
	18130	Water - Pumping Plant
		18131 Land
		18132 Land Rights
		18133 Structures and Improvements
		18134 Other Power Production Equipment
		18135 Electric Pumping Equipment
		18136 Diesel Pumping Equipment
		18137 Hydraulic Pumping Equipment
		18138 Other Pumping Equipment
	18140	Water Treatment Plant
		18141 Land
		18142 Land Rights
		18143 Structures and Improvements
		18144 Equipment Chemical Treating Plant
		18145 Equipment Filter Plant
		18146 Equipment Mixing Chambers
		18147 Equipment Sedimentation or Coagulation
	18150	Water-Transmission and Distribution Plant
		18151 Transmission Land
		18152 Transmission Land Rights
		18153 Distribution Reservoir and Standpipe Land
		18154 Distribution Reservoir and Standpipe Land
		18155 Other Distribution Land
		18156 Other Distribution Land Rights
		18157 Structures and Improvements - Regular
		18158 Structures and Improvements - Roads
		18159 Distribution Reservoirs and Standpipes
	18160	Water - Transmission and Distribution Plant
		18161 Transmission Mains
		18162 Distribution Mains
		18163 Fire Mains
		18164 Services
		18165 Meters
		18166 Meter Installations
		18167 Hydrants
		18168 Other Transmission and Distribution Plant
	18170	General Plant
		18171 Overheads
		18172 Office Land
		18173 Stores, Shop, and Garage Land
		18174 Miscellaneous Land, Structures, and Improvements

		18175 Office Buildings
		18176 Stores, Shop, and Garage Buildings
		18177 Miscellaneous Structures and Improvements
		18178 Office Furniture and Equipment
		18179 Autos and Trucks Only
18180		General Plant
		18181 Trailers Only
		18182 Stores Equipment, Tools, Shop, and Garage Equipment
		18183 Shop Equipment
		18184 Tools and Work Equipment
		18185 Laboratory Equipment
		18186 Power Operated Equipment
		18187 Communication Equipment
		18188 Miscellaneous Equipment
		18189 Other Tangible Property
18190		Accumulated Depreciation - Water Plant
		18191 Accumulated Depreciation - Water Source of Supply Plant
		18193 Accumulated Depreciation - Pumping Plant
		18194 Accumulated Depreciation - Water Treatment Plant
		18195 Accumulated Depreciation - Transmission
		18197 Accumulated Depreciation - General Plant
18200		Sewer System
	18210	Sewer Collections
		18211 Land for Collections Systems
		18212 Land Rights for Collection Systems
		18215 Other Land for Collection
		18216 Other Land Rights for Collection
		18217 Structure and Improvements - Regular
		18218 Structure and Improvements - Roads
18220		Sewer Collections (Continued)
		18221 Trunk Line
		18222 Collection Lines
		18223 Service Lines
		18224 Sampling Devices
		18225 Meters
		18226 Meter and Sampling Device Installations
		18229 Other Sewer Collections
18230		Sewer Lift Stations
		18231 Land for Lift Stations
		18232 Land Rights for Lift Station
		18233 Structures and Improvement
		18234 Pumps and Equipment
		18239 Other Lift Station Equipment
18240		Sewer Treatment and Disposal
		18241 Land
		18242 Land Rights
		18243 Structure and Improvement
		18244 Equipment - Chemical
		18245 Equipment - Other Mechanical and Electrical
		18249 Other Sewer Treatment and Disposal
18250		Sludge Treatment and Disposal
		18251 Land for Sludge Disposal
		18252 Land Rights for Sludge Disposal
		18253 Structure and Improvement for Sludge Treatment and Disposal
		18254 Sludge Preparation and Treatment Equipment
		18258 Sludge Handling and Transportation Equipment
		18259 Other Sludge Related Equipment
18270		General Plant
		18272 Office Land
		18273 Stores, Shops, and Garage Land
		18274 Miscellaneous Land, Structures, and Improvements
		18275 Office Buildings
		18276 Stores, Shop, and Garage Buildings
		18277 Miscellaneous Structures and Improvements
		18278 Office Furniture and Equipment
		18279 Auto and Trucks
18280		General Plant (Continued)
		18281 Trailers
		18282 Stores Equipment, Tools, Shop, and Garage Equipment
		18283 Shop Equipment
		18284 Tools and Work Equipment

		18285 Laboratory Equipment
		18286 Power Operated Equipment
		18287 Communications Equipment
		18289 Other Equipment
	18290	Accumulated Depreciation - Sewer Plant
		18291 Accumulated Depreciation - Sewer Collections
		18292 Accumulated Depreciation - Sewer Lift Stations
		18294 Accumulated Depreciation - Sewer Treatment and Disposal
		18295 Accumulated Depreciation - Sludge Treatment
		18297 Accumulated Depreciation - General Plant
18300		Natural Gas - Plant Accounts
	18310	Gas - Production
	18330	Gas - Distribution Plant
		18331 Land
		18332 Land Rights
		18333 Structures and Improvements - Regular
		18335 Mains
		18336 Compressor Station Equipment
		18337 Measuring and Regulating Station Equipment General
	18340	Gas-Distribution Plant
		18341 Meters
		18345 Industrial Measuring and Regulating Station Equipment
		18346 Other Property on Customers' Premises
		18349 Other Equipment
	18350	Gas - General Plant
		18351 Land
		18352 Land Rights
		18353 Structures and Improvements
		18354 Office Furniture and Equipment
		18355 Autos and Trucks Only
		18356 Trailers Only
		18357 Stores Equipment
		18358 Shop Equipment
		18359 Construction Tools and Equipment
	18360	Gas - General Plant
		18361 Garage Tools and Equipment
		18362 Laboratory Equipment
		18363 Power Operated Equipment
		18364 Communication Equipment
		18369 Other General Plant Items
	18390	Accumulated Depreciation - Plant Account
		18391 Accumulated Depreciation - Production
		18393 Accumulated Depreciation - Distribution
		18396 Accumulated Depreciation - General Plant
18400		Solid Waste Facilities and Development
	18410	Land
	18420	Building and Improvements
		18421 Building and Improvements
		18429 Accumulated Depreciation - Building and Improvements
	18430	Plant and Plant Equipment
		18431 Plant and Plant Equipment
		18439 Accumulated Depreciation - Plant and Plant Equipment
	18440	Office Furniture and Equipment
		18441 Office Furniture and Equipment
		18449 Accumulated Depreciation - Office Furniture and Equipment
	18450	Other Machinery & Equipment
		18451 Other Machinery & Equipment
		18459 Accumulated Depreciation - Other Machinery and Equipment
	18460	Landfill Development
		18461 Landfill Development
		18469 Accumulated Depreciation - Landfill Development
	18470	Other Fixed Assets
		18471 Other Fixed Assets
		18479 Accumulated Depreciation - Other Fixed Assets
	18480	Solid Waste Construction Projects

DEFERRED OUTFLOWS OF RESOURCES

19000		Deferred Outflows of Resources
	19100	Deferred Outflows of Resources - Pensions
	19110	Pension Changes in Experience

	19120	Pension Changes in Assumptions
	19130	Pension Changes in Investment Earnings
	19140	Pension Changes in Proportion
	19150	Pension Contributions after Measurement Date
	19160	Pension Other Deferrals
19200		Deferred Outflows of Resources - OPEB
	19210	OPEB Changes in Experience
	19220	OPEB Changes in Assumptions
	19230	OPEB Changes in Investment Earnings
	19240	OPEB Changes in Proportion
	19250	OPEB Contributions after Measurements Date
	19260	OPEB Other Deferrals
19300		Deferred Outflows - Other
	19310	Deferred Transferred PPP
	19311	Deferred Loss on Refunding
	19312	Deferred Loss on Sale-Leaseback
	19313	Deferred Change in Fair Value of Derivative Instrument(s)
	19314	Excess Consideration Provided for Acquisition

20000

LIABILITIES, DEFERRED INFLOWS, FUND BALANCE, and NET POSITION

LIABILITIES

21000		Short-Term Liabilities
21100		Payables
	21050	Bank Overdraft
	21110	Vouchers Payable
	21120	Accounts Payable
	21121	State Sales Tax Payable
	21130	Accounts Payable - Grant
	21140	Purchase Orders Payable
	21160	Due to Property Owners
	21170	Payrolls Payable
	21190	Other Payables
	21191	Warrants Payable
21200		Payroll Deductions Payable
	21210	Employee Payroll Taxes Payable
	21211	Social Security Taxes Payable
	21212	Withholding Taxes Payable
	21214	Medicare Taxes Payable
	21220	Employee Insurance Deductions Payable
	21221	Annuities Payable
	21240	Retirement Systems
	21241	Due to State Retirement System
	21242	Due to Private Retirement System (Insurance Company)
	21243	Due to City Retirement System (Self-Administrated)
	21250	Professional Dues Payable
	21260	Union Dues Payable
	21270	Garnishment Payable
	21280	Credit Union Payable
	21290	Other Payroll Deductions Payable
	21291	Christmas Savings Fund
	21292	Flower Fund
	21293	Uniforms
	21299	Miscellaneous Payroll Deduction
21300		Contracts Payable
	21310	Interest Payable
	21320	Contracts Payable Retained Percentage
21400		Due to Other Funds
	21410	Due to General and Special Revenue Funds
	21411	Due to General Fund
	21412	Due to State Street Aid Fund
	21413	Due to General Fund - Sanitation
	21414	Due to Special Revenue Fund #2
	21415	Due to Special Revenue Fund #3
	21416	Due to Special Revenue Fund #4
	21417	Due to Special Revenue Fund #5
	21418	Due to Special Revenue Fund #6
	21420	Due to Debt Service Funds
	21430	Due to Capital Projects Funds

		21431 Due to Capital Projects Fund
		21432 Due to Capital Projects Fund #2
		21433 Due to Capital Projects Fund #3
		21434 Due to Capital Projects Fund #4
		21435 Due to Capital Projects Fund #5
	21440	Due to Enterprise Funds
		21441 Due to Water Fund
		21442 Due to Sewer Fund
		21443 Due to Water and Sewer Fund
		21444 Due to Electric Fund
		21445 Due to Gas Fund
		21446 Due to Airport Fund
		21447 Due to Sanitation Fund
	21450	Due to Internal Service Funds
	21460	Due to Trust and Custodial Funds
	21470	Due to Special Assessment Funds
		Due to Others
21500	21510	Due to Federal Government
	21520	Due to State of Tennessee
		21521 Due to State Department of Revenue - Sales Taxes
		21523 Due to State Department of Revenue - Moving Traffic Violation
		21524 Due to State Department of Safety - State Fines
		21525 Due to State of Tennessee - Sewer User Fee
	21530	Due to County Government
	21540	Due to Utility Districts and Boards
	21550	Due to Others - Appearance Bond
21600		Advances from Other Funds
21700		Debt and Interest Payable
	21701	Matured Bonds Payable
	21702	Matured Bond Interest Payable
	21703	Bonds Payable - Current (Next Year Requirements)
	21710	Matured Notes Payable
	21720	Matured Note Interest Payable
	21730	Notes Payable - Current (Next Year Requirements)
	21770	Interest Payable
	21771	Interest Payable - GO Serial Bonds
	21772	Interest Payable - GO Term Bonds
	21773	Interest Payable - Revenue Bonds
	21774	Interest Payable - Bond Anticipation Notes
	21775	Interest Payable - Capital Outlay Note
	21776	Interest Payable - State Loan
	21777	Interest Payable - Other Debt
21800		Accrued Payables
	21820	Accrued Wages Payable
	21830	Accrued Taxes Payable
	21840	Accrued Sick Leave
	21850	Accrued Vacation Leave
	21890	Other Accrued Payables
21900		Other Short-Term Liabilities
	21910	Customer Deposits
	21920	Due to Fiscal Agent
	21930	Development Deposits
	21970	Lease Payable - Current
	21971	PPP Payable - Current
	21972	SBITA Payable - Current
	21980	Conduit Debt Payable
22000		Other Liabilities
	22100	Unearned Revenue
	22110	Taxes - Unearned Revenue
	22111	Unearned Federal Grant Funds - American Rescue Plan Act
	22120	Other Revenue Collected in Advance - Unearned
	22200	Unamortized Premiums
	22210	Unamortized Premiums on Debt
	22220	Unamortized Discounts on Debt (Debit)
23000		Long-Term Liabilities
	23100	Bonds Payable - Long Term
	23110	General Obligation (GO) Serial Bonds Payable - Long Term
	23120	General Obligation (GO) Term Bonds Payable - Long Term
	23130	Revenue Bonds Payable - Long Term
	23200	Notes Payable - Long Term
	23210	Bond Anticipation Notes Payable

	23220	Capital Outlay Notes Payable - Long Term
	23230	Revenue Anticipation Notes Payable
	23240	State Loan Payable - Long Term
	23250	Lease Payable - Long-Term
	23251	PPP Payable - Long-Term
	23252	SBITA Payable - Long-Term
	23255	Lease/SBITA Advances (Prepaid)
23900		Other Long Term Liabilities
	23905	Compensated Absences - Long Term
	23910	Grants Payable
	23911	Landfill Closure/Postclosure Care Costs
	23915	Net Pension Liability
	23916	Net OPEB Liability
	23917	Unamortized Premiums
	23918	Unamortized Premiums on Debt
	23919	Unamortized Discounts on Debt (Debit)
24000		Other Credits
	24100	Appropriations
	24200	Expenditures (Debit)
	24300	Encumbrances
25000		Unassigned

DEFERRED INFLOWS OF RESOURCES

25800		Deferred Inflows of Resources
	25801	Deferred Current Property Taxes - Legally Unavailable
	25802	Deferred Delinquent Property Taxes
	25803	Deferred Unavailable Revenue
	25804	Deferred Gain on Sales - Leaseback
	25805	Deferred Lease Receivable
	25806	Deferred PPP Receivable
	25807	Deferred Gain on Refunding
	25808	Deferred Change in Fair Value of Derivative Instrument(s)
	25810	Pension Changes in Experience
	25815	Pension Changes in Assumptions
	25820	Pension Changes in Investment Earnings
	25825	Pension Changes in Proportion
	25830	Pension Other Deferrals
	25835	OPEB Changes in Experience
	25840	OPEB Changes in Assumptions
	25845	OPEB Changes in Investment Earnings
	25850	OPEB Changes in Proportion
	25855	OPEB Other Deferrals
	25860	Deferred Inflows - Other

FUND BALANCE

26000		Fund Balance
	26100	Nonspendable
		26110 Endowments
		26115 Inventory
		26120 Long Term Notes Receivable
		26125 Prepaid Expenses
		26126 Lease/SBITA Advances (Prepaid)
	26200	Restricted
		26210 Restricted for General Government
		26211 Restricted for General Government Federal Rescue Unspent Grant Funds
		26215 Restricted for Finance
		26220 Restricted for Administration of Justice
		26225 Restricted for Public Safety
		26230 Restricted for Public Health and Welfare
		26235 Restricted for Social, Cultural, and Recreational Services
		26240 Restricted for Agriculture and Natural Resources
		26245 Restricted for Other Operations
		26250 Restricted for Highways/Public Works
		26255 Restricted for Education
		26260 Restricted for Instruction
		26265 Restricted for Support Services
		26270 Restricted for Operation of Non-Instructional Services
		26275 Restricted for Capital Outlay
		26280 Restricted for Debt Service
		26285 Restricted for Capital Projects

		26290 Restricted for Other Purposes
26300		Committed
		26310 Committed for General Government
		26315 Committed for Finance
		26320 Committed for Administration of Justice
		26325 Committed for Public Safety
		26330 Committed for Public Health and Welfare
		26335 Committed for Social, Cultural, and Recreational Services
		26340 Committed for Agriculture and Natural Resources
		26345 Committed for Other Operations
		26350 Committed for Highways/Public Works
		26355 Committed for Education
		26360 Committed for Instruction
		26365 Committed for Support Services
		26370 Committed for Operation of Non-Instructional Services
		26375 Committed for Capital Outlay
		26380 Committed for Debt Service
		26385 Committed for Capital Projects
		26390 Committed for Other Purposes
26400		Assigned
		26410 Assigned for General Government
		26415 Assigned for Finance
		26420 Assigned for Administration of Justice
		26425 Assigned for Public Safety
		26430 Assigned for Public Health and Welfare
		26435 Assigned for Social, Cultural, and Recreational Services
		26440 Assigned for Agriculture and Natural Resources
		26445 Assigned for Other Operations
		26450 Assigned for Highways/Public Works
		26455 Assigned for Education
		26460 Assigned for Instruction
		26465 Assigned for Support Services
		26470 Assigned for Operation of Non-Instructional Services
		26475 Assigned for Capital Outlay
		26480 Assigned for Debt Service
		26485 Assigned for Capital Projects
		26490 Assigned for Other Purposes
	26500	Unassigned
27000		Fund Balance - Other
	27600	Encumbrances (Non-Reporting Account - Internal Use Only)
	27610	Reserve for Encumbrances - Prior Year (Non-Reporting Account - Internal Use Only)
	27620	Expenditures Chargeable to Prior Year Encumbrances (Non-Reporting Account - Internal Use Only)
NET POSITION		
28000		Net Position
	28100	Net Investment in Capital Assets
	28200	Net Position - Restricted
		28201 Net Position - Restricted for Purpose #1
		28202 Net Position - Restricted for Purpose #2
		28203 Net Position - Restricted for Purpose #3
	28300	Net Position - Unrestricted
29000		Equity Accounts - Other
		29001 Reclassification
		29002 Restatement
		29003 Prior-period Adjustment

30000

REVENUE

31000

Local Taxes

Property Taxes (Current)

Real and Personal Property Taxes (Current)

31111 Real Property Taxes (Current)

31112 Personal Property Taxes (Current)

Public Utilities Property Tax (Current)

Property Taxes (Delinquent)

Real and Personal Property Taxes (Delinquent)

31211 Property Tax Delinquent - 1st Prior Year

31212 Property Tax Delinquent - 2nd Prior Year

		31213 Property Tax Delinquent - 3rd Prior Year
		31214 Property Tax Delinquent - 4th Prior Year
		31215 Property Tax Delinquent - 5th Prior Year
		31216 Property Tax Delinquent - 6th Prior Year
		31219 Property Tax Delinquent - Other Prior Year
	31220	Public Utilities Property Taxes (Delinquent)
		31221 Property Tax Delinquent - 1st Prior Year
		31222 Property Tax Delinquent - 2nd Prior Year
		31223 Property Tax Delinquent - 3rd Prior Year
		31224 Property Tax Delinquent - 4th Prior Year
		31225 Property Tax Delinquent - 5th Prior Year
		31226 Property Tax Delinquent - 6th Prior Year
		31229 Property Tax Delinquent - Other Prior Year
31300		Interest, Penalty, and Court Cost on Property Tax
	31310	Interest and Penalty on Property Taxes (Current)
	31320	Interest and Penalty on Property Taxes (Delinquent)
	31330	Court Costs
31400		Pick-up Property Taxes
31500		Payments in Lieu of Property Taxes
	31510	Payments in Lieu of Taxes - Utilities
		31511 Payments in Lieu of Taxes - Electric Utilities
		31512 Payments in Lieu of Taxes - Water Utilities
		31513 Payments in Lieu of Taxes - Sewer Utilities
		31514 Payments in Lieu of Taxes - Natural Gas Utility
	31520	Payments from Industry
31600		Local Option Sales Tax
	31610	Local Sales Tax - County Trustee
	31620	Local Sales Tax - State
31700		Wholesale Alcoholic Beverage Taxes
	31710	Wholesale Beer Tax
	31720	Wholesale Liquor Tax
	31730	Mixed Drink Taxes
31800		Business Taxes
	31810	Minimum Business Tax
	31820	Gross Receipts Tax
	31830	Interest Business Tax
	31840	Penalty - Business Tax
	31850	Special Gross Receipts Tax
	31860	Amusement Tax
31900		Other Taxes
	31910	Franchise Taxes
		31911 Natural Gas Franchise Tax
		31912 Cable TV Franchise Tax
		31919 Other Franchise Tax
	31920	Room Occupancy Tax
	31930	Special Assessments - Current
	31940	Special Assessments - Delinquent
	31960	Special Assessments - Liens
	31970	Special Assessments - Interest and Penalty
32000		Licenses and Permits
	32100	Motor Vehicle Licenses
		Automobile Registration (City Sticker)
	32110	Automobile Registration (City Sticker)
	32120	Commercial Vehicle Licenses
	32130	Taxicab Licenses
	32190	Other Motor Vehicle Licenses
32200		Alcoholic Beverage Licenses
32300		General and Special Privilege Licenses
32400		Other Licenses
	32410	Animal Registration
32600		Building and Related Permits
	32610	Building Permits
	32620	Electrical Permits
	32630	Plumbing Permits
	32640	Natural Gas Permits
	32650	Excavating Permits
	32660	Zoning Permits
	32690	Other Related Permits
32900		Other City Permits
	32910	Sign Permits
	32920	Solicitation Permits
	32930	Parking Meters

	32940	Parking Permits
	32950	Video Games Permit
	32990	Other Permits
33000		Intergovernmental Revenue
	33100	Federal Grants
	33110	Community Development Grants
	33120	Public Works Employment Grants
	33190	Other Federal Grants
	33191	COVID 19 - Grant #1
	33192	COVID 19 - Grant #2
	33193	Federal American Rescue Plan Act - Grant #1
	33194	Federal American Rescue Plan Act - Grant #2
	33200	Federal Revenue Allocations
	33210	Federal Revenue Sharing Funds
	33290	Other Federal Revenue Allocations
	33300	Federal Payments in Lieu of Taxes
	33310	Housing Authority Payment in Lieu of Taxes
	33320	TVA Payments in Lieu of Taxes
	33400	State Grants
	33410	State Law Enforcement Education Grant
	33420	State Law Enforcement Equipment Grant
	33430	State Special Road or Bridge Grant
	33470	State Sanitary Landfill Funds
	33471	State Litter Program
	33490	Other State Grants and Revenues
	33491	Other State- Local Government Direct Appropriation Grant
	33500	State Revenue Allocations Shared Revenues
	33510	State Sales Tax
	33520	State Income Tax
	33530	State Beer Tax
	33540	State Alcoholic Beverage Tax
	33550	State Highway and Street Funds
	33551	State Gasoline and Motor Fuel Tax
	33552	State City Streets and Transportation (Petroleum Special)
	33553	State Gasoline Inspection Fee
	33554	State Emergency Street Fund
	33555	State Street Aid - 1989 Tax
	33556	State Street Aid - 3 Cents Tax
	33557	State Street Aid - 2017 Tax
	33559	State Other Highway and Street Funds
	33560	State Sanitary Landfill Funds
	33590	Other State Revenue Allocations
	33591	Gross Receipts - TVA
	33592	Special Impact Area Funds
	33593	Corporate Excise Tax
	33594	Telecommunication Privilege Tax
	33595	Sport Betting Revenue
	33700	Grants or Contracts - Local Governments
	33710	Grants from County Governments
	33720	Grants from City Governments
	33800	Other Local Revenue Allocations
	33900	Payments from Local Units in Lieu of Taxes
34000		Charges for Services
	34100	General Government - Charges for Service
	34110	General Services
	34120	Fees and Commissions
	34121	Clerks' Fees - Business Tax
	34122	Commissions - State Revenue Reports
	34123	Commissions - Telephone Booths
	34130	Management Service
	34131	Administrative Services
	34132	Accounting Services
	34133	Personnel Services
	34134	Payroll Services
	34135	Computer Services
	34139	Other Management Services
	34140	Operational Service
	34141	Duplication and Printing
	34142	Parking Facilities
	34143	Building Maintenance
	34190	Other General Government Charges

34200		Public Safety - Charges for Services
	34210	Special Police Service
		34211 T.I.E.S. Police Service Charges
		34212 Burglar Alarm Service Charge
		34213 Escort Service
	34220	Special Fire Protection Fees
	34230	Fees and Commissions
	34240	Accident Report Charges
	34260	Emergency Services
	34290	Other Public Safety Charges
34300		Public Works - Charges for Services
	34310	Highways and Streets Charges for Service
		34311 Streets, Sidewalk, and Curb Repair
		34312 Equipment Rental Charges
		34313 Street Maintenance Contracts
		34314 Mowing
	34320	Cemetery Charges
		34321 Cemetery Burial Charges
		34322 Cemetery Maintenance
		34323 Grave - Opening and Closing Fees
	34330	City Garage - Charges for Services
34400		Sanitation - Charges for Service
	34410	Solid Waste Collection Charges
		34411 Solid Waste Collection Charges - Industrial
		34412 Solid Waste Collection Charges - Residential
		34413 Solid Waste Charges - Convenience Centers
		34414 Solid Waste Charges - Transfer Stations
	34420	Solid Waste Disposal Charges
		34421 Solid Waste Surcharge - State
		34422 Solid Waste Surcharge - Host Agency
		34423 Solid Waste Surcharge - General
		34424 Solid Waste Surcharge - Regular
		34425 Solid Waste Surcharge - Special
	34430	Refuse Charges - Collection and Disposal
	34440	Refuse Charges - Recycling
	34450	Sale of Materials and Supplies
		34451 Sale of Methane Gas
		34452 Sale of Electricity
		34453 Sale of Steam
		34454 Sale of Recyclable Materials
	34490	Interest and Penalty for Late Penalty
34500		Health - Charges for Services
	34510	Animal Control - Charges for Services
34600		Welfare - Charges for Services
34700		Culture-Recreation - Charges for Service
	34710	Golf Charges
		34711 Golf Charges - Green Fees
		34712 Golf Charges - Initiation Fees
		34713 Golf Charges - Dues
		34714 Golf Charges - Locker Fees
		34715 Golf Charges - Concession Income
		34716 Golf Charges - Pro-Shop Income
		34717 Golf Charges - Rentals
		34719 Golf Charges - Other
	34720	Swimming Pool Charges
		34721 Pool Membership and Dues
		34722 Pool Admittance Fees
		34723 Swimming Lessons
		34724 Pool Rental
		34725 Pool Concessions
		34729 Other Pool Charges
	34730	Playground Charges
	34740	Park and Recreation Charges
		34741 Summer League Ball
		34742 Adult Recreational Program
		34743 Summer Arts Play
		34745 Park and Recreation Concessions
	34750	Auditorium Charges
		34751 Auditorium Charges - Rental Fees
		34752 Auditorium Charges - Gate Receipts
		34755 Auditorium Charges - Concession Income

		34759 Auditorium Charges - Other
	34760	Library Charges
		34761 Library - Fines and Penalties
		34762 Library - Donations
	34790	Other Culture - Recreation Charges
		34791 Special Programs Fees
		34792 Meeting Room Fees
		34793 Community Center Fees
		34794 Theatre Fee
		34799 Other Center Fees
34800		Program Income
	34810	Program Income - Federal Grants
	34840	Program Income - State Grants
34900		Other Charges for Services
	34910	Education
		34911 School Tuition
35000		Fines, Forfeitures, and Penalties
	35100	City Court Revenue
		City Court Fines and Costs
	35110	Parking Meter Fines
	35120	Impoundment Charges
	35130	Drug Related Fines
	35140	Diversion Filing
	35150	Court Fines and Costs - Higher Courts
	35160	Traffic School Revenues
	35170	Forfeitures
35200		
	35201	Sale of Contraband
35300		Penalties
36000		Other Revenues
	36100	Interest Earnings
		Interest Earnings - Savings Accounts
	36110	Interest Earnings - Certificates of Deposit
	36120	Interest Earnings - Other Securities
	36130	
	36140	Interest Earnings - Lease/PPP
	36190	Interest Earnings - Other
36200		Rents and Royalties
	36210	Rent
	36220	Lease/Rental/PPP
	36230	Royalties
	36240	Dividend Income
36500		Sale of Materials and Supplies
	36510	Sale - General Government Supplies and Materials
		36511 Sale of Maps
		36512 Sale of Gasoline
		36513 Sale of Diesel
		36519 Sale of Other General Government Supplies
	36520	Sale - Public Safety Supplies and Materials
		36521 Sale of Police Supplies and Materials
		36522 Sale of Fire Protection Supplies
		36529 Sale of Other Public Safety Supplies and Materials
	36530	Sale - Public Works Supplies and Materials
		36531 Sale of Highway and Street Supplies and Materials
		36532 Sale of Tile
		36533 Sale of Sanitation Supplies
		36539 Sale of Other Public Works Supplies and Materials
	36540	Sale - Health, Welfare and Recreation Supplies
		36541 Sale of Health Supplies and Materials
		36542 Sale of Welfare Supplies and Materials
		36543 Sale of Cultural Supplies and Materials
		36544 Sale of Recreational Supplies and Material
		36549 Sale of Other Health and Recreational Supplies
	36550	Sale of Natural Resources
	36560	Sale of Solid Waste Products
36600		Special Assessments
	36610	Special Assessments - Charges
	36690	Other Special Assessments
36700		Contributions, Donations, and Other Revenues from Private Sources
	36710	Contributions and Donations - Businesses
	36720	Contributions and Donations - Organizations
	36730	Contributions and Donations - Individuals
	36740	Opioid Settlement Funds

36900		Other Financing Sources
	36910	Premium on Debt
	36920	Bonds Issued
	36930	Notes Issued
	36931	Leases Issued
	36932	PPP Issued
	36933	SBITA Issued
	36934	Insurance Recovery
	36935	Proceeds from Sale of Capital Assets
	36960	Transfers In
		36961 Transfers In - General Fund
		36962 Transfers In - State Street Aid Fund
		36963 Transfers In - Federal Projects Fund
		36964 Transfers In - Other Special Revenue Fund
		36965 Transfers In - Debt Service Fund
		36966 Transfers In - Capital Projects Fund
		36967 Transfers In - Sanitation Fund
	36970	Transfers In - Enterprise Fund
		36971 Transfers In - Water Fund
		36972 Transfers In - Sewer Fund
		36973 Transfers In - Water and Sewer Fund
		36974 Transfers In - Natural Gas Fund
		36975 Transfers In - Solid Waste Fund
		36976 Transfers In - Electric Fund
36990		Miscellaneous Revenues
		36991 Gain on Early Retirement of Debt
		36992 Bad Debt Collections
37000		Revenue
	37100	Operating Revenues - Water
		37110 Metered Water Sales
		37111 Metered Water Sales - with Sewage
		37112 Metered Water Sales - without Sewage
		37113 Metered Water Sales - Residential
		37114 Metered Water Sales - Commercial
		37115 Metered Water Sales - Industrial
		37117 Metered Water Sales - Outside
		37119 Metered Water Sales - Other
	37120	Flat Rate Water Sales - General Customers
	37130	Fire Service and Hydrant Rentals
	37140	Sales to Other Water Districts
	37190	Other Operating Revenues - Water
		37191 Forfeited Discounts and Penalties
		37192 Rent from Water Utility Property
		37193 Service Charges
		37194 Sales of Materials
		37195 Installation Charges
		37196 Water Tap Fees
		37197 Line Extension Charges
		37198 Water Development Fees
		37199 Miscellaneous
	37200	Operating Revenues - Sewer
		37210 Sewer Charges
		37211 Sewer Charges - Regular Customers
		37212 Sewer Charges - Industrial Surcharge
	37220	Sewer Inspection Fees
	37230	Sewer User Fee
	37240	Service to Other Utilities
	37290	Sewer - Other Operating Revenues
		37291 Forfeited Discounts and Penalties
		37292 Servicing Customers - Installation
		37293 Sale of Material
		37294 Installation Charges
		37296 Sewer Tap Fees
		37297 Sewer Line Extension Charges
		37298 Sewer Development Fees
		37299 Miscellaneous
37300		Operating Revenues - Electric
		37310 Electric Sales - Residential
		37311 Electric Sales - Small Lighting and Power
		37312 Electric Sales - Medium Lighting and Power

		37313 Electric Sales - Large Lighting and Power
		37314 Electric Sales - Street and Athletic Lighting
		37315 Electric Sales - Outdoor Lighting
		37316 Uncollectible Accounts
		37321 Forfeited Discounts
		37322 Electric - Miscellaneous Service Revenue
		37323 Electric - Rent/Lease from Electric Property
		37324 Electric - Other Operating Revenues
37400		Operating Revenues - Gas
	37410	Metered Gas Sales
		37411 Metered Gas Sales - Residential
		37412 Metered Gas Sales - Commercial and Industrial
		37413 Gas Sales - Interruptible Customer
	37440	Gas Sales - to Other Gas Districts
	37490	Other Operating Revenues
		37491 Forfeited Discounts and Penalties
		37492 Rent from Gas Property
		37493 Servicing Customer Installations
		37494 Sale of Material
		37495 Installation Charge
		37496 Inspection Fee
		37497 Line Extension Charges
		37498 Development Fee
		37499 Miscellaneous
37500		Operating Revenues - Airport
	37510	Airport Revenues
		37511 Airport - Landing Fees
		37512 Airport - Gasoline
		37513 Airport - Fuel Oil Royalties
		37514 Airport - Lease on Ground Areas
		37515 Airport - Hangar Rentals
		37516 Airport - Plant and Facility Rentals
		37517 Airport - Building Rentals
	37520	Airport - Terminal Building Areas Revenues
37600		Golf Courses - Operating Revenues
37700		Non-Operating Revenues
	37710	Grant Revenues
		37711 Federal Grant - American Rescue Plan #1
		37712 COVID 19 - CARES Act Grant #1
		37713 Federal Grant - American Rescue Plan #2
		37714 COVID 19 - CARES Act Grant #2
		37715 Grant Revenues - Federal
	37720	Other Non-Operating Revenues
		37726 Gain of Sale of Capital Assets
		37727 Gain on Refunding (In-Substance Defeasance)
		37730 Miscellaneous Non-Operating Revenues
	37740	Capital Contributions
		37741 Capital Contributions
		37742 Capital Contributions - Developers
		37743 Capital Contributions - Other Governments
38500		Special Items (Revenues)
		38501 Special Item
		38502 Special Item #2
38600		Extraordinary Items (Revenues)
		38601 Extraordinary Item
		38602 Extraordinary Item #2

40000

EXPENDITURES (Function, Character, Type)

41000		General Government
	41100	Legislative
		41110 Legislative Board
		41120 Legislative Committees and Special Bodies
	41200	Judicial
		41210 City Court
		41260 Law Library
	41300	Executive
		41310 Mayor
		41320 City Manager
	41400	Elections
	41500	Financial Administration

	41510	City Recorder
	41520	Licensing Department
	41530	Accounting and Internal Audit
	41540	Investment Management
	41550	Tax Collection and Administration
	41590	Other Financial Administrations
41600		Central Staff Agencies
	41610	Purchasing
	41620	City Attorney
	41630	Budgeting
	41640	Data Processing
	41650	Personnel Administration
	41670	Engineering
	41690	Other Central Staff Agencies
41700		Planning and Zoning
41800		General Government Buildings
	41810	City Hall Buildings and Grounds
	41830	City Parking Facilities
41900		Other
	41920	Special Projects
	41990	Other General Government Services
	41991	Federal American Rescue Plan Act Grant #1
	41992	COVID 19 - CARES Act Grants #1
	41993	Federal American Rescue Plan Act Grant #2
	41994	COVID 19 - CARES Act Grants #2
42000		Public Safety
	42100	Police
	42110	Police Administration
	42120	Crime Control and Investigation
		42121 Criminal Investigation
		42122 Vice Control
		42123 Patrol
		42124 Records and Identification
		42125 Youth Investigation and Control
		42128 Crime Laboratory
		42129 Drug Investigation and Control
	42130	Traffic Control
	42140	Police Training
	42150	Support Services
	42160	Police Buildings and Grounds
42200		Fire / Building and Codes
	42210	Fire Administration
	42220	Fire Fighting
	42230	Fire Prevention
	42240	Fire Training
	42250	Support Services
	42260	Fire Stations and Grounds
42300		Animal Control
42400		Protective Inspection
42500		Civil Defense
42600		Emergency Services
	42610	Ambulance Services
	42620	Rescue Squad
42900		Other Public Safety Services
	42910	Federal American Rescue Plan Act Grant #1
	42911	COVID 19 - CARES Act Grants #1
	42912	Federal American Rescue Plan Act Grant #2
	42913	COVID 19 - CARES Act Grants #2
43000		Public Works
	43100	Highways and Streets
	43110	Highways and Street Administration
	43120	Highways, Streets, and Roadways
	43130	Bridges, Viaducts, and Grade Separations
	43140	Tunnels
	43150	Storm Drainage
	43160	Street Lighting
	43170	City Garage
	43180	Street Cleaning
	43190	State Street Aid
43200		Sanitation Services
	43210	Sanitation Management

	43220	Sanitation Education/Information
	43230	Waste Collection
		43231 Waste Pickup
		43232 Convenience Centers
		43233 Transfer Stations
		43234 Problem Waste Centers
		43235 Bailing Centers
		43239 Other Waste Collections
	43240	Waste Disposal - Conventional
		43241 Waste Disposal - Landfill
		43242 Recycling Centers
		43243 Compost Waste Centers
	43250	Waste Collection for Incineration
		43251 Waste Incinerator
		43252 Landfill Operations and Maintenance
	43260	Waste Disposal - Other
	43270	Postclosure Care
	43400	Weed and Mosquito Control
	43500	Cemeteries
	43600	Public Transportation Systems
	43800	Public Works Engineering Department
	43900	Other Public Works Projects
44000		Health, Welfare, Culture, and Recreation
	44100	Health
		44110 Public Health Administration
		44111 Federal American Rescue Plan Act Grant #1
		44112 COVID 19 - CARES Act Grants #1
		44113 Federal American Rescue Plan Act Grant #2
		44114 COVID 19 - CARES Act Grants #2
	44200	Welfare and Social Services
	44300	Culture
		44310 Senior Citizen Activities
		44320 Senior Citizen Facilities
	44400	Recreation
		44410 Recreation Administration
		44420 Recreation Centers
		44430 Playgrounds
		44440 Swimming Pools
		44450 Golf Course
		44490 Other Recreation Facilities
	44500	Spectator Recreation
		44510 Botanical Gardens
		44520 Museums
		44530 Art Galleries
		44540 Zoos
		44550 Other
	44600	Special Recreation Facilities
		44610 Little League Activities
		44620 Adult Softball
	44700	Parks
		44710 Park Administration
		44720 Park Areas
		44730 Parkways and Boulevards
		44750 Park Police
		44790 Other Park Services
	44800	Libraries
		44810 Library Administration
		44820 Library Facilities
	44900	Education
45000		Environmental Protection
	45100	Conservation of Natural Resources
		45110 Water Resources
		45120 Agricultural Resources
		45130 Forest Resources
		45140 Mineral Resources
		45150 Fish and Game Resources
		45160 Other Natural Resources
46000		Community Development, Urban Redevelopment and Housing
	46100	Urban Redevelopment and Housing Administration
	46200	Urban Redevelopment
	46210	Redevelopment Administration

	46220	Conservation Projects
	46230	Rehabilitation Projects
	46240	Clearance Projects
	46250	Relocation
46300		Public Housing Projects
46400		Other Urban Redevelopment and Housing
46500		Community Development Program Activities
	46510	Community Development Administration
	46520	46520 Community Development Acquisition of Real Property
	46530	Community Development Public Works Facilities, and Site Development
	46540	Community Development Code Enforcement
	46550	Community Development Clearance, Demolition, and Rehabilitation
	46560	Community Development Rehabilitation Loans and Grants
	46570	Community Development Special Project for Elderly and Handicap
	46580	Community Development Payments for Loss of Rental Income
	46590	Community Development Disposition of Real Property
46600		Community Development Program Activities
	46610	Community Development Provision of Public Service
	46620	Community Development Payment of Non-Federal Shares
	46630	Community Development Completion of Urban Renewal Project
	46640	Community Development Relocation Payments and Assistance
	46650	Community Development Planning and Management Development
	46670	Community Development Other Contingencies
47000		Economic Development and Assistance
	47100	Economic Development Administration
	47200	Economic Development
	47210	Department of Tourism
	47220	Industrial Development
	47300	Employment Security
48000		Economic Opportunity
	48100	Job Corps
	48200	Youth Work-Training Programs
	48300	Community Action Programs
	48400	Adult Basic Education
	48500	Assistance to Migrant Agriculture Workers and Families
	48600	Work Experience Programs for Needy Persons
	48700	Federal Rescue Plan Act - Community Assistance Programs
	48710	Assistance to Households
	48720	Assistance to Small Businesses
	48730	Assistance to Non Profit Entities
	48740	Assistance to Hard Hit Industries (Tourism, Travel, Hospitality)
49000		Debt Service
	49100	Bond Principal
	49110	Serial Bond Principal
	49120	Term Bond Principal
	49200	Note Principal
	49260	Lease Principal
	49270	PPP Principal
	49280	SBITA Principal
49300		Interest - Bonds
	49310	Interest - Serial Bonds
	49320	Interest - Term Bonds
49400		Interest - Notes
	49410	Bond Anticipation Notes
	49420	Revenue Anticipation Notes
	49430	Capital Outlay Notes
	49460	Interest - Leases
	49470	Interest - PPP
	49480	Interest - SBITA
	49500	Paying Agent's Fees
50000		Reserve for Future Use
51000		Other Financing Uses
	51600	Transfers Out
	51610	Transfers Out - General Fund
	51620	Transfers Out - Special Revenue Fund
	51621	Transfers Out - State Street Aid Fund
	51622	Transfers Out - Sanitation Fund
	51630	Transfers Out - Debt Service Fund
	51640	Transfers Out - Capital Projects Fund
	51650	Transfers Out - Utility Fund

			51651 Transfers Out - Water Fund
			51652 Transfers Out - Sewer Fund
			51653 Transfers Out - Water and Sewer Fund
			51654 Transfers Out - Electric Fund
			51655 Transfers Out - Natural Gas Fund
			51656 Transfers Out - Other Enterprise Funds
52000			Public Enterprises
	52100		Water Utilities
		52110	Operating Expenses
			52111 Source of Supply
			52112 Power and Pumping
			52113 Water Purification Facilities
			52114 Transmission and Distribution
			52115 Shop and Maintenance
			52116 Customers' Accounting and Collecting
			52117 Administration and General Expenses
			52119 Other Operating Expenses
		52120	Non-Operating Expenses
			52121 Taxes
			52122 Payments in Lieu of Taxes
			52123 Depreciation
			52124 Interest on Bonds
			52125 Paying Agent's Fees
			52126 Miscellaneous Interest Expenses
			52129 Other Non-Operating Expenses
	52200		Sewer Department
		52210	Operating Expenses
			52211 Sewer Collection (Lines)
			52212 Sewer Lift Stations
			52213 Sewer Treatment and Disposal
			52214 Laboratory and Testing
			52215 Shop and Maintenance
			52216 Customer Accounting and Collection
			52217 Administration and General Expenses
			52219 Other Operating Expenses
		52220	Non-Operating Expenses
	52300		Water and Sewer
		52310	Water and Sewer Operating Expenses
			52311 Source of Supply
			52312 Pumping and Lift Stations
			52313 Purification and Disposal
			52314 Transmission and Collection
			52315 Shop and Maintenance
			52316 Customer Accounting and Collection
			52317 Administrative and General Expenses
			52319 Other Operating Expenses
		52320	Non Operating Expenses
	52340		Electric
			52342 Cost of Sales - Purchased Power
			52344 Distribution
			52346 Customers
			52348 Administrative and General
			52350 Maintenance Distribution
			52352 Maintenance General
			52354 Other Operating Expenses
	52370		Broadband/Cable
			52372 Cost of Sales - Operations
			52373 Distribution
			52374 Customers
			52375 Administrative and General
			52376 Maintenance Distribution
			52377 Maintenance General
			52378 Other Operating Expenses
	52400		Natural Gas
		52410	Operating Expenses
			52411 Purchased Gas
			52412 Manufactured Gas Purchased or Produced
			52414 Transmission and Distribution
			52415 Shop and Maintenance
			52416 Customers' Accounting and Collection
			52417 Administrative and General Expenses

		52419 Other Operating Expenses
	52420	Non-Operating Expenses
52500		Municipal Airport
	52510	Airport Operating Expenses
		52511 Airport - Runway and Field Areas
		52512 Airport - Hangar Facilities
		52513 Airport - Facilities
		52514 Airport - Support Facilities
		52515 Airport - Terminal Buildings
		52516 Airport - Other Buildings and Facilities
		52517 Airport - Equipment
		52518 Airport - Administration and General Expenses
		52519 Airport - Other Operating Expense
	52520	Airport - Non-Operating Expenses
52560		Other Public Utilities
		52562 Cost of Sales - Operations
		52563 Distribution
		52564 Customers
		52565 Administrative and General
		52566 Maintenance Distribution
		52567 Maintenance General
		52568 Other Operating Expenses
52600		Non-Operating Expenses - All Enterprises
		52621 Taxes
		52622 Payments in Lieu of Taxes
		52624 Interest on Bonds, Notes, Leases
		52625 Paying Agent's Fees
		52626 Major Capital Outlay
		52627 Loss on Sale of Capital Assets
		52628 Loss on Refunding (In-Substance Defeasance)
		52629 Other Non-Operating Expenses
		52630 Federal Rescue Plan Act - Water Infrastructure
		52631 Federal Rescue Plan Act - Sewer Infrastructure
		52632 Federal Rescue Plan Act - Other Infrastructure
55500		Special Items (Expenditures)
		55501 Special Item
		55502 Special Item #2
55600		Extraordinary Items (Expenditures)
		55601 Extraordinary Item
		55602 Extraordinary Item #2

60000

Education

DETAIL OBJECT LISTING

100		Personnel Services
	110	Salaries
		111 Salaries - Permanent Employees - Regular
		112 Temporary Employee Salaries
		113 Overtime Salaries
		114 COVID 19 - Overtime
		115 Federal Rescue Plan Act Essential Personnel Pay
		119 Other Salaries
	120	Wages
		121 Regular Employee Wages
		122 Temporary Employee Wages
		123 Overtime Wages
		124 COVID 19 - Overtime
		125 Federal Rescue Plan Act Essential Personnel Wages
		129 Other Wages
	130	Employee Benefits
		131 Terminal Pay and Sick Leave
		132 Bonus Pay
		133 Vacation Pay
		134 Christmas Bonus
		135 COVID 19 - Hazard Pay
		136 COVID 19 - Sick Pay
	140	Employer Contributions
		141 OASI (Employer's Share)
		142 Hospital and Health Insurance

	143 Employee Retirement Plan
	144 Retirement - Actuarial Deficit
	145 Death Benefit Plans
	146 Workmen's Compensation
	147 Unemployment Insurance
	148 Employee Education and Training
	149 Other Employer Contributions
	150 OPEB Plan
160	Per Diem
	161 Board and Committee Members
	162 Volunteer Firemen
	163 Jury and Witness
	164 Officer's Fees
	165 Court Costs
	169 Other Per Diem
170	Fees
	171 Fees of Officials
	172 Election Officials, Clerks, Etc.
	173 Jury and Witness Fees
190	Other Personnel Services
200	Contractual Services
210	Communication and Transportation
	211 Postage, Box Rent, Etc.
	213 Automobile Licenses and Titles
	216 Radio and TV Services
	219 Other Communication and Transportation
220	Printing, Duplicating, Typing, and Binding
230	Publicity, Subscriptions, and Dues
	231 Publication of Formal and Legal Notices
	233 Subscriptions to Newspapers and Periodicals
	234 Tax, Law, or Other Services on a Subscription Basis
	235 Memberships, Registration Fees, and Tuition
	236 Public Relation
	239 Other Publicity, Subscriptions, and Dues
240	Utility Services
	241 Electric
	242 Water
	243 Sewer
	244 Gas
	245 Telephone and Other Communications
	246 Fire Hydrant Rental
	247 Street Lighting (Electric and Maintenance)
	249 Other Utility Services
250	Professional Services
	251 Medical, Dental, Veterinary, and Vital Statistics
	252 Legal Services
	253 Accounting and Auditing Services
	254 Architectural, Engineering, and Landscaping Service
	255 Data Processing Support Charges
	256 Consultant's Services
	257 Planning and Zoning Services
	259 Other Professional Services
260	Repair and Maintenance Services
	261 Repair and Maintenance - Motor Vehicles
	262 Repair and Maintenance - Other Machinery and Equipment
	263 Repair and Maintenance - Furniture, Office Machines
	264 Repair and Maintenance - Traffic Lights, Parking Meters, Other
	265 Repair and Maintenance - Grounds and Ground Improvements
	266 Repair and Maintenance - Buildings
	267 Repair and Maintenance - Communications
	268 Repair and Maintenance - Roads and Streets
	269 Repair and Maintenance - Other
280	Travel
	281 Motor Pool
	282 Employee Automobile Allowance
	283 Out-of-Town Expense
	286 Vehicle Lease Rental
	287 Meals and Entertainment
	289 Other Travel
290	Other Contractual Services
	291 Ambulance, Clinic, and Hospital Services

		292 Lease/SBITA Payments
		295 Landfill Services
		296 Jail Fees
		297 Matching Share
		298 Collection Fees
		299 Sundry
300		Supplies
	310	Office Supplies and Materials
		311 Office Stationery and Forms
		312 Small Items of Equipment
		319 Other Office Supplies and Materials
	320	Operating Supplies
		321 Agriculture and Horticulture Supplies
		322 Chemical, Laboratory, and Medical Supplies
		323 Food
		324 Household and Janitorial Supplies
		325 Recreation Supplies
		326 Clothing and Uniforms
		327 Fire Arm Supplies
		328 Educational Supplies
		329 Other Operating Supplies
	330	Repair and Maintenance Supplies
		331 Gas, Oil, Diesel Fuel, Grease, Etc.
		332 Vehicle Parts and Repair
		333 Other Equipment Parts and Repairs
		334 Tires, Tubes and Etc.
		338 Repair Parts for Water or Sewer Lines, Meters, Etc.
		339 Sundry Repair and Maintenance Supplies
	340	Other Repair and Maintenance Supplies
		341 Consumable Tools
		342 Sign Parts and Supplies
		343 Traffic Signal Supplies
		344 Safety Supplies
	350	Supplies for Resale
		351 Natural Gas Purchased for Resale
		352 Manufactured Gas for Resale
		353 Water Purchased for Resale
	390	Other Supply Items
		391 Water Meters
		392 Fire Hydrants
400		Materials
	410	Concrete and Clay Products
	420	Metal Products
	430	Wood Products
	440	Plastic Products
	450	Raw Materials
		451 Crushed Stone
		452 Gravel and Sand
		453 Dirt and Topsoil
		454 Sodium Chloride
	460	Electrical Fixtures and Small Appliances
	470	Fabricated Materials
		471 Asphalt and Asphalt Filler
		472 Concrete
	480	Landfill Materials
		481 Daily Cover Material
		482 Drainage Material
		483 Geotextile Material
		484 Synthetic Membrane
		485 Liner Material
		486 Wire or Fencing
		487 Testing Supplies
		488 Natural Materials
		489 Other Landfill Materials
	490	Other Materials
500		Other Charges
	510	Liability Insurance
		511 General Liability Insurance
		512 Professional Liability
		514 Surety Bonds - Officials and Employees
		515 Workers Compensation Insurance

		519 Other Liability Insurance
520		Property Insurance
		521 Building Insurance
		522 Vehicle Insurance
		523 Equipment Insurance
		524 Boiler Insurance
530		Rent
		531 Building and Office Rental
		532 Land Rental
		533 Machinery and Equipment Rental
540		Depreciation
		541 Provision for Depreciation
550		Investment Revenue Costs
		551 Trustee Fees
		552 Amortization of Bond Premium
		553 Amortization of Annuities Purchased
		554 Investment Costs
		555 Bank Service Charges
		559 Other Investment Costs
560		State Fees and Charges
		561 Application Fee
		562 Tipping Fee (Surcharge)
		563 Other Landfill Fees
		564 Annual Maintenance Fees
		565 Permit Fees
		566 Sanitary Survey Fees
		567 Plans Review Fees
		568 Annual Emissions Fees
		569 Other State Fees and Charges
590		Other Fixed Charges
		591 OASI Administrative Costs
		592 Payments in Lieu of Taxes
		593 Discounts Lost
		594 Retirement - Administrative Costs
		595 Discount on Taxes
		596 Penalties for Late Filing
		599 Sundry
600		Public Utilities
	610	Operating Expenses
		611 Cost of Sales
	620	Distribution
		621 Distribution - General
	630	Customers
		631 Meter Reading
		632 Records and Collections
		633 Payment Assistance
		634 Advertising , Public Notices, Etc.
		635 Information Processing
		636 Other
	650	Maintenance Distribution
		651 Maintenance Distribution - Infrastructure
		652 Maintenance Distribution - Equipment
		653 Maintenance Distribution - Meters
		654 Maintenance Distribution - Other
		Debt Service
	680	Bond Principal
	681	Note Principal
	682	Leases Principal
	683	PPP Principal
	684	SBITA Principal
	685	Interest on Bond Debt
	686	Interest on Notes
	687	Interest on Leases
	688	Interest on PPP
	689	Interest on SBITA
	690	Other Debt Service
		691 Bank Service Charges
		692 Issuance Costs
		693 Amortization of Bond Premium
700		Grants, Contributions, and Other Expenses
	720	Grants and Donations to Other Institutions

	730	Other Grants and Donations
	731	Awards for Special Services Rendered
	732	Compensation for Damages
	733	Prizes and Awards
	734	Judgments and Awards
	740	Losses and Special Grants
	741	Bad Debt Expense
	742	Special Investigative Funds
	760	Transfers Out
	761	Transfers Out - General Fund
	762	Transfers Out - Sanitation Fund
	763	Transfers Out - Water/Sewer Fund
	764	Transfers Out - Industrial Park Fund
	770	Grants
	790	Other Grants, Contributions, and Indemnities
900		Capital Outlay
	910	Land
	911	Site Acquisition
	912	Site Development
	913	Land Rights and Easements
	920	Buildings
	921	Administrative (Office Buildings)
	922	Operational (Police, Fire Hall, Public Works, or Recreation)
	923	Institutional (Schools, Hospitals, Etc.)
	924	Industrial Buildings
	929	Other Buildings
	930	Improvements Other Than Buildings
	931	Roads, Street, and Parking Lots
	932	Bridges and Tunnels
	933	Airfields
	934	Drainage, Water Supply and Storage, Sewage Disposal
	935	Garbage Disposal (Landfills, Incinerators)
	936	COVID 19 - Building Improvements
	937	Parks and Recreation Facilities
	938	Marine Works
	939	Other Improvements
	940	Machinery and Equipment
	941	Transportation Equipment
	942	General Purpose Machinery and Equipment
	945	Communication Equipment
	946	COVID 19 - Machinery and Equipment
	947	Office Machinery and Equipment
	949	Other Machinery and Equipment
	990	For Computer Use Only
	998	Invalid Object Code
	999	No Object Code on Document