

**State of Tennessee**  
**Municipal Uniform Chart of Accounts**  
 Classifications by Fund, Function, and Object

UPDATED: June 2024

<u>Fund</u>	<u>Account</u>
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
<u>Object</u>	
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	

**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 Cash in Bank - Restricted Checking - ARPA
    - 11312 Cash in Bank - Restricted Federal Checking #2
    - 11313 Cash in Bank - Restricted Federal Checking #3
  - 11320 Cash in Bank - Restricted Checking
    - 11321 Cash in Bank - Restricted Checking #2
    - 11322 Cash in Bank - Restricted Checking #3
  - 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
	12190	Other Investments
<b>13000</b>		<b>Receivable</b>
	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
<b>14000</b>		<b>Inventories</b>
	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
<b>15000</b>		<b>Prepaid Expenses and Other Debits</b>
	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
<b>16000</b>		<b>Capital Assets</b>
	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
<b>17000</b>			<b>Other Debits</b>
	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
<b>18000</b>			<b>Water, Sewer, and Natural Gas - Plant Accounts</b>
	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**

<b>21000</b>		<b>Short-Term Liabilities</b>
	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
21500		Due to Others
	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
<b>22000</b>		<b>Other Liabilities</b>
	22100	Unearned Revenue
22100	22110	Taxes - Unearned Revenue
	22111	Unearned Federal Grant Funds - American Rescue Plan Act
	22120	Other Revenue Collected in Advance - Unearned
	22200	Unamortized Premiums
22200	22210	Unamortized Premiums on Debt
	22220	Unamortized Discounts on Debt (Debit)
<b>23000</b>		<b>Long-Term Liabilities</b>
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)
<b>24000</b>		<b>Other Credits</b>
	24100	Appropriations
	24200	Expenditures (Debit)
	24300	Encumbrances
<b>25000</b>		<b>Unassigned</b>

#### DEFERRED INFLOWS OF RESOURCES

<b>25800</b>		<b>Deferred Inflows of Resources</b>
	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

<b>26000</b>		<b>Fund Balance</b>
	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		<b>Fund Balance - Other</b>
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		<b>Net Position</b>
	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		<b>Equity Accounts - Other</b>
		29001 Reclassification
		29002 Restatement
		29003 Prior-period Adjustment

**30000**

	<b>REVENUE</b>		
31000			<b>Local Taxes</b>
	31100		Property Taxes (Current)
		31110	Real and Personal Property Taxes (Current)
			31111 Real Property Taxes (Current)
			31112 Personal Property Taxes (Current)
		31120	Public Utilities Property Tax (Current)
	31200		Property Taxes (Delinquent)
		31210	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
<b>32000</b>		<b>Licenses and Permits</b>
	32100	Motor Vehicle Licenses
	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
<b>33000</b>		<b>Intergovernmental Revenue</b>
	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
	33558	Electric/Hybrid Vehicle Registration Fee (Transportation Modernization Funds)
	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
<b>34000</b>		<b>Charges for Services</b>
	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
		34191	Impact Fees
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
<b>35000</b>		<b>Fines, Forfeitures, and Penalties</b>
	35100	City Court Revenue
		35110 City Court Fines and Costs
		35120 Parking Meter Fines
		35130 Impoundment Charges
		35140 Drug Related Fines
		35150 Diversion Filing
		35160 Court Fines and Costs - Higher Courts
		35170 Traffic School Revenues
35200		Forfeitures
	35201	Sale of Contraband
35300		Penalties
<b>36000</b>		<b>Other Revenues</b>
	36100	Interest Earnings
		36110 Interest Earnings - Savings Accounts
		36120 Interest Earnings - Certificates of Deposit
		36130 Interest Earnings - Other Securities
		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
<b>37000</b>		<b>Revenue</b>
	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)**

<b>41000</b>		<b>General Government</b>
	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
<b>42000</b>		<b>Public Safety</b>
	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
<b>43000</b>		<b>Public Works</b>
	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
<b>44000</b>		<b>Health, Welfare, Culture, and Recreation</b>
	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
<b>45000</b>		<b>Environmental Protection</b>
	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

<b>46000</b>		<b>Community Development, Urban Redevelopment and Housing</b>
	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
<b>47000</b>		<b>Economic Development and Assistance</b>
	47100	Economic Development Administration
	47200	Economic Development
	47210	Department of Tourism
	47220	Industrial Development
	47300	Employment Security
<b>48000</b>		<b>Economic Opportunity</b>
	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)
<b>49000</b>		<b>Debt Service</b>
	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
<b>50000</b>		<b>Reserve for Future Use</b>
<b>51000</b>		<b>Other Financing Uses</b>
	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
<b>52000</b>			<b>Public Enterprises</b>
	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
		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
52500	52420	Non-Operating Expenses
		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
52560	52520	Airport - Non-Operating Expenses
		Other Public Utilities
		52562 Cost of Sales - Operations
		52563 Distribution
		52564 Customers
		52565 Administrative and General
		52566 Maintenance Distribution
		52567 Maintenance General
52600		52568 Other Operating Expenses
		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
55500		52632 Federal Rescue Plan Act - Other Infrastructure
		Special Items (Expenditures)
		55501 Special Item
55600		55502 Special Item #2
		Extraordinary Items (Expenditures)
		55601 Extraordinary Item
		55602 Extraordinary Item #2

**60000**

**Education**

**DETAIL OBJECT LISTING**

<b>100</b>		<b>Personnel Services</b>
	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
<b>200</b>	<b>Contractual Services</b>
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
<b>300</b>		<b>Supplies</b>
	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
<b>400</b>		<b>Materials</b>
	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
<b>500</b>		<b>Other Charges</b>
	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
<b>600</b>	<b>Public Utilities</b>
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
	<b>Debt Service</b>
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
<b>700</b>		<b>Grants, Contributions, and Other Expenses</b>
	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
<b>900</b>		<b>Capital Outlay</b>
	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