

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

Effective 2025 Fiscal Year End (Updated: August 2025)

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		

FUNDS

FUND CLASSIFICATION LISTING

Governmental Funds

100

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
13000		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
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
22000		Other Liabilities
	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)
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	Error Correction
			29002	Change within Financial Reporting Entity
			29003	Change to Financial Reporting Entity
			29004	Change in Accounting Principle
30000				
	REVENUE			
31000				Local Taxes
	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
32000			Licenses and Permits
	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
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
	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
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
		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
35000		Fines, Forfeitures, and Penalties
	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
36000		Other Revenues
	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
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
		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

100

		Personnel Services
		Salaries
110		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