

State of Tennessee

Municipal Uniform Chart of Accounts

Classifications by Fund, Function, and Object

Effective 2026 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		
<u>400</u>	<u>Enterprise Funds</u>	
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
<u>500</u>	<u>Internal Service Funds</u>	
	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		
<u>600</u>	<u>Trust and Custodial Funds</u>	
	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		
<u>700</u>	<u>Permanent Funds</u>	
	701	Endowment
	702 - 799	Other Permanent Funds
Other		
<u>800</u>	<u>General Fixed Assets (Internal Use)</u>	
<u>900</u>	<u>General Long-Term Debt (Internal Use)</u>	

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 Gas-Distribution Plant
18340		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
21200	21191	Warrants Payable
		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
REVENUE				
30000				Local Taxes
	31000			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
		General Services
	34110	
	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
	37180	Other Operating Revenues - Water
	37181	Insurance Recoveries
	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
	37280	Other Operating Revenues - Sewer
		37281 Insurance Recoveries
		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
	37380	Other Operating Revenues - Electric
		37381 Insurance Recoveries
		37399 Miscellaneous
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
	37480	Other Operating Revenues - Gas
		37481 Insurance Recoveries
		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
	37580	Other Operating Revenues - Airport
		37581 Insurance Recoveries
		37599 Miscellaneous
37600		Golf Courses - Operating Revenues
37700		Nonoperating Revenues - All Proprietary
	37701	Noncapital Subsidies (received)
		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
		37716 Grant Revenues - Other
		37719 Other Noncapital Subsidies (received)
		37720 Intergovernmental Revenue
		37721 Transfers In (non-capital)
	37730	Other Nonoperating Revenues
		37731 Gain on Sale of Capital Assets
		37732 Gain on Refunding (In-Substance Defeasance)
		37733 Investment Earnings
		37734 Net Increase (Decrease) in the Fair Value of Investments

	37739	Miscellaneous Nonoperating Revenues
	37741	Capital Contributions
	37742	Capital Contributions - Developers
	37743	Capital Contributions - Other Governments
	37759	Transfers In - Restricted for Capital Assets
38500		Unusual or Infrequent Items (Revenues)
	38501	Unusual or Infrequent Item
	38502	Unusual or Infrequent Item #2

40000		EXPENDITURES/ EXPENSES (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	Nonoperating Expenses - Noncapital Subsidies
	52140	Nonoperating Expenses - Other Nonoperating 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	Nonoperating Expenses - Noncapital Subsidies
	52240	Nonoperating Expenses - Other Nonoperating 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	Nonoperating Expenses - Noncapital Subsidies
	52340	Nonoperating Expenses - Other Nonoperating Expenses
52340		Electric
		52342 Cost of Sales - Purchased Power
		52344 Distribution
		52346 Customers
		52348 Administrative and General
		52350 Maintenance Distribution
		52352 Maintenance General
		52354 Other Operating Expenses
52370		Broadband/Cable
		52372 Cost of Sales - Operations
		52373 Distribution
		52374 Customers
		52375 Administrative and General
		52376 Maintenance Distribution
		52377 Maintenance General
		52378 Other Operating Expenses
52400		Natural Gas
	52410	Operating Expenses
		52411 Purchased Gas
		52412 Manufactured Gas Purchased or Produced
		52414 Transmission and Distribution
		52415 Shop and Maintenance
		52416 Customers' Accounting and Collection
		52417 Administrative and General Expenses
		52419 Other Operating Expenses
	52420	Nonoperating Expenses - Noncapital Subsidies
	52440	Nonoperating Expenses - Other Nonoperating Expenses
52500		Municipal Airport
	52510	Airport Operating Expenses
		52511 Airport - Runway and Field Areas
		52512 Airport - Hangar Facilities
		52513 Airport - Facilities
		52514 Airport - Support Facilities
		52515 Airport - Terminal Buildings
		52516 Airport - Other Buildings and Facilities
		52517 Airport - Equipment
		52518 Airport - Administration and General Expenses
		52519 Airport - Other Operating Expense
	52520	Nonoperating Expenses - Noncapital Subsidies
	52540	Nonoperating Expenses - Other Nonoperating Expenses
52560		Other Public Utilities
		52562 Cost of Sales - Operations
		52563 Distribution
		52564 Customers
		52565 Administrative and General
		52566 Maintenance Distribution
		52567 Maintenance General
		52568 Other Operating Expenses
52600		Nonoperating Expenses - All Proprietary
	52610	Noncapital Subsidies (provided)
		52611 Transfers Out (non-capital)
		52612 Contributions to Other Local Governments
		52613 Other Noncapital Subsidies (provided)
	52620	Other Nonoperating Expenses
		52622 Payments in Lieu of Taxes (Intra-entity)
		52623 Miscellaneous Interest Expense
		52624 Interest on Bonds, Notes, Leases

	52625	Paying Agent's Fees
	52627	Loss on Sale of Capital Assets
	52628	Loss on Refunding (In-Substance Defeasance)
	52629	Miscellaneous Nonoperating Expenses
	52630	Transfers Out (capital)
55500		Unusual or Infrequent Items (Expenditures/Expenses)
	55501	Unusual or Infrequent Item
	55502	Unusual or Infrequent Item #2

60000

Education

DETAIL OBJECT LISTING

100		Personnel Services
	110	Salaries
		111 Salaries - Permanent Employees - Regular
		112 Temporary Employee Salaries
		113 Overtime Salaries
		114 COVID 19 - Overtime
		115 Federal Rescue Plan Act Essential Personnel Pay
		119 Other Salaries
	120	Wages
		121 Regular Employee Wages
		122 Temporary Employee Wages
		123 Overtime Wages
		124 COVID 19 - Overtime
		125 Federal Rescue Plan Act Essential Personnel Wages
		129 Other Wages
	130	Employee Benefits
		131 Terminal Pay and Sick Leave
		132 Bonus Pay
		133 Vacation Pay
		134 Christmas Bonus
		135 COVID 19 - Hazard Pay
		136 COVID 19 - Sick Pay
	140	Employer Contributions
		141 OASI (Employer's Share)
		142 Hospital and Health Insurance
		143 Employee Retirement Plan
		144 Retirement - Actuarial Deficit
		145 Death Benefit Plans
		146 Workmen's Compensation
		147 Unemployment Insurance
		148 Employee Education and Training
		149 Other Employer Contributions
		150 OPEB Plan
	160	Per Diem
		161 Board and Committee Members
		162 Volunteer Firemen
		163 Jury and Witness
		164 Officer's Fees
		165 Court Costs
		169 Other Per Diem
	170	Fees
		171 Fees of Officials
		172 Election Officials, Clerks, Etc.
		173 Jury and Witness Fees
	190	Other Personnel Services
200		Contractual Services
	210	Communication and Transportation
		211 Postage, Box Rent, Etc.
		213 Automobile Licenses and Titles
		216 Radio and TV Services
		219 Other Communication and Transportation
	220	Printing, Duplicating, Typing, and Binding
	230	Publicity, Subscriptions, and Dues
		231 Publication of Formal and Legal Notices
		233 Subscriptions to Newspapers and Periodicals
		234 Tax, Law, or Other Services on a Subscription Basis
		235 Memberships, Registration Fees, and Tuition
		236 Public Relation
		239 Other Publicity, Subscriptions, and Dues
	240	Utility Services
		241 Electric
		242 Water
		243 Sewer
		244 Gas
		245 Telephone and Other Communications
		246 Fire Hydrant Rental
		247 Street Lighting (Electric and Maintenance)
		249 Other Utility Services
	250	Professional Services
		251 Medical, Dental, Veterinary, and Vital Statistics

	252	Legal Services
	253	Accounting and Auditing Services
	254	Architectural, Engineering, and Landscaping Service
	255	Data Processing Support Charges
	256	Consultant's Services
	257	Planning and Zoning Services
	259	Other Professional Services
260		Repair and Maintenance Services
	261	Repair and Maintenance - Motor Vehicles
	262	Repair and Maintenance - Other Machinery and Equipment
	263	Repair and Maintenance - Furniture, Office Machines
	264	Repair and Maintenance - Traffic Lights, Parking Meters, Other
	265	Repair and Maintenance - Grounds and Ground Improvements
	266	Repair and Maintenance - Buildings
	267	Repair and Maintenance - Communications
	268	Repair and Maintenance - Roads and Streets
	269	Repair and Maintenance - Other
280		Travel
	281	Motor Pool
	282	Employee Automobile Allowance
	283	Out-of-Town Expense
	286	Vehicle Lease Rental
	287	Meals and Entertainment
	289	Other Travel
290		Other Contractual Services
	291	Ambulance, Clinic, and Hospital Services
	292	Lease/SBITA Payments
	295	Landfill Services
	296	Jail Fees
	297	Matching Share
	298	Collection Fees
	299	Sundry
300		Supplies
310		Office Supplies and Materials
	311	Office Stationery and Forms
	312	Small Items of Equipment
	319	Other Office Supplies and Materials
320		Operating Supplies
	321	Agriculture and Horticulture Supplies
	322	Chemical, Laboratory, and Medical Supplies
	323	Food
	324	Household and Janitorial Supplies
	325	Recreation Supplies
	326	Clothing and Uniforms
	327	Fire Arm Supplies
	328	Educational Supplies
	329	Other Operating Supplies
330		Repair and Maintenance Supplies
	331	Gas, Oil, Diesel Fuel, Grease, Etc.
	332	Vehicle Parts and Repair
	333	Other Equipment Parts and Repairs
	334	Tires, Tubes and Etc.
	338	Repair Parts for Water or Sewer Lines, Meters, Etc.
	339	Sundry Repair and Maintenance Supplies
340		Other Repair and Maintenance Supplies
	341	Consumable Tools
	342	Sign Parts and Supplies
	343	Traffic Signal Supplies
	344	Safety Supplies
350		Supplies for Resale
	351	Natural Gas Purchased for Resale
	352	Manufactured Gas for Resale
	353	Water Purchased for Resale
390		Other Supply Items
	391	Water Meters
	392	Fire Hydrants
400		Materials
410		Concrete and Clay Products
420		Metal Products
430		Wood Products
440		Plastic Products
450		Raw Materials
	451	Crushed Stone
	452	Gravel and Sand
	453	Dirt and Topsoil
	454	Sodium Chloride
460		Electrical Fixtures and Small Appliances
470		Fabricated Materials
	471	Asphalt and Asphalt Filler
	472	Concrete
480		Landfill Materials
	481	Daily Cover Material
	482	Drainage Material
	483	Geotextile Material

		484 Synthetic Membrane
		485 Liner Material
		486 Wire or Fencing
		487 Testing Supplies
		488 Natural Materials
		489 Other Landfill Materials
500	490	Other Materials
		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