

Bureau of Local Government
 Chart of Accounts - by Reporting Group
 2011 Edition

	Counties
101.000 Cash in bank	X
102.000 Cash on Hand	X
103.000 Cash with Fiscal Agent	X
104.000 Equity in Pooled Cash	X
105.000 Taxes Receivable	X
106.000 Allowance for Uncollectible Taxes	X
107.000 Delinquent Taxes Receivable	X
108.000 Allowance for Uncollectible Delinquent taxes	X
115.000 Accounts Receivable	X
117.000 Allowance for Uncollectible Accounts Receivable	X
121.000 Assessments Receivable	X
122.000 Allowance for Uncollectible Assessments Receivable	X
125.000 Interest and Penalties Receivable	X
128.000 Notes Receivable - Current Portion	X
128.900 Notes Receivable - Non-Current Portion	X
Pledges Receivable	
Capital Credits Receivable	
Deposits Receivable	
131.000 Due From Other Funds	X
132.900 Advances to Other Funds	X
133.000 Due From Other Governmental Units	X
Due From State	
Due From Component Units	
Due From Fiscal Agent	
Due From Insurance Consortium	
135.000 Interest and Dividends Receivable	X
141.000 Inventories - Materials and Supplies	X
142.000 Inventories - for Resale	X
151.000 Investments - Current	X
151.900 Investments - Non-Current	X
152.900 Unamortized Premiums/Discounts on Investments	X
154.000 Deferred Charges	X
155.000 Prepaid Items	X
156.000 Other Assets - Current	X
156.900 Assets - Non-Current	X
160.900 Restricted Assets	X
161.900 Land	X
162.900 Buildings	X
163.900 Accumulated Depreciation - Buildings	X
164.900 Infrastructure	X

165.900 Accumulated Depreciation - Infrastructure	X
166.100 Intangible Assets	X
166.500 Accumulated Depreciation - Intangible Assets	X
166.900 Equipment and Furniture	X
167.900 Accumulated Depreciation - Equipment	X
168.900 Property Under Capital Leases	X
168.950 Accumulated Depreciation - Property Under Capital Leases	X
169.900 Construction Work in Progress	X
170.900 Other Fixed Assets	X
170.950 Accumulated Depreciation - Other Fixed Assets	X
180.000 Amount Available in Debt Service Funds	X
181.000 Amount to Be Provided	X
201.000 Vouchers Payable	X
202.000 Accounts Payable	X
203.000 Loans and Notes Payable-Current Portion	X
203.900 Loans and Notes Payable-Long-term Portion	X
205.000 Contracts Payable	X
Retainage Payable	
206.xxx Due To State - Court Related	
206.110 County Court Criminal - Filing Fees	X
206.120 County Court Criminal - Service Charges	X
206.130 County Court Criminal - Court Costs	X
206.140 County Court Criminal - Non-Local Fines and Forfeitures	X
206.210 Circuit Court Criminal - Filing fees	X
206.220 Circuit Court Criminal - Service Charges	X
206.230 Circuit Court Criminal - Court Costs	X
206.240 Circuit Court Criminal - Non-Local Fines and Forfeitures	X
206.310 County Court Civil - Filing Fees	X
206.320 County Court Civil - Service Charges	X
206.330 County Court Civil - Court Costs	X
206.340 County Court Civil - Non-Local Fines and Forfeitures	X
206.410 Circuit Court Civil - Filing fees	X
206.420 Circuit Court Civil - Service Charges	X
206.430 Circuit Court Civil - Court Costs	X
206.440 Circuit Court Civil - Non-Local Fines and Forfeitures	X
206.450 Circuit Court Civil - Fees and Service Charges	X
206.510 Traffic Court - Filing Fees	X
206.520 Traffic Court - Service Charges	X
206.530 Traffic Court - Court Costs	X
206.540 Traffic Court - Non-Local Fines and Forfeitures	X
206.610 Juvenile Court - Filing Fees	X
206.620 Juvenile Court - Service Charges	X
206.630 Juvenile Court - Court Costs	X
206.640 Juvenile Court - Non-Local Fines and Forfeitures	X
206.710 Probate Court - Filing Fees	X
206.720 Probate Court - Service Charges	X

206.730 Probate Court - Court Costs	X
206.740 Probate Court - Non-Local Fines and Forfeitures	X
207.000 Due to Other Funds	X
208.000 Due to Other Governmental Units	X
Due To Component Units	
Due To State	
209.000 Liabilities to be Paid from Restricted Assets	X
210.000 Compensated Absences - Current Portion	X
210.900 Compensated Absences - Long-Term Portion	X
Special Termination Benefits Payable	
211.000 Matured Bonds Payable	X
212.000 Matured Interest Payable	X
215.000 Accrued Interest Payable	X
216.000 Accrued Wages Payable	X
217.000 Accrued Taxes Payable	X
220.000 Deposits	X
221.000 Due to Fiscal Agent	X
Due To Component Units	
222.000 Obligations Under Reverse Repurchase Agreements	X
223.000 Deferred Revenue	X
224.900 Unamortized Premiums/Discounts on Bonds Payable	X
225.000 Capital Leases - Current Portion	X
225.900 Capital Leases - Long-Term Portion	X
226.000 Installment Purchases - Current Portion	X
226.900 Installment Purchases - Long-Term Portion	X
227.000 Certificates of Participation - Current Portion	X
227.900 Certificates of Participation - Long-Term Portion	X
228.000 Revenue Certificates - Current Portion	X
228.900 Revenue Certificates - Long-Term Portion	X
229.000 Other Current Liabilities	X
230.000 General Obligation Bonds Payable - Current Portion	X
230.900 General Obligation Bonds Payable - Long-Term Portion	X
232.000 Revenue Bonds Payable- Current Portion	X
232.900 Revenue Bonds Payable - Long-Term Portion	X
Capital Improvement Debt Payable	
234.000 Other Bonds Payable - Current Portion	X
234.900 Other Bonds Payable - Long-Term Portion	X
235.000 Deferred Compensation- Current Portion	X
235.900 Deferred Compensation - Long-Term Portion	X
236.900 Advances From Other Funds	X
237.000 Other Post Employment Benefits Liability	X
Liability For Self-Insured Claims	
Estimated Arbitrage Rebate Payable	
239.900 Other Long-Term Liabilities	X
241.000 Appropriations	X
251.000 Prior Period Adjustments to Beginning Fund Balance	X

252.000	Prior Period Adjustments to Beginning Retained Earnings	X
253.000	Residual Equity Transfers In	X
254.000	Residual Equity Transfers Out	X
273.000	Debt Used to Acquire Fixed Assets	X
274.000	Net Assets, Invested in Capital, Net of Debt	X
275.000	Net Assets - Restricted	X
276.000	Net Assets - Unrestricted	X
277.000	Net Assets - General Government	X
280.000	Fund Balance - Nonspendable	X
281.000	Fund Balance - Restricted	X
282.000	Fund Balance - Committed	X
283.000	Fund Balance - Assigned	X
284.000	Fund Balance - Unassigned	X
31x.xxx	Taxes	
311.000	Ad Valorem Taxes	X
312.100	Local Option taxes	X
312.300	County Ninth-cent Voted Fuel Tax	X
312.410	First Local Option Fuel Tax	X
312.420	Second Local Option Fuel Tax	X
312.510	Insurance Premium Tax for Firefighters' Pension	X
312.520	Casualty Insurance Premium Tax for Police Officers' Retirement	X
312.600	Discretionary Sales Surtaxes	X
314.100	Utility Service Tax - Electricity	X
314.300	Utility Service Tax - Water	X
314.400	Utility Service Tax - Gas	X
314.700	Utility Service Tax - Fuel Oil	X
314.800	Utility Service Tax - Propane	X
314.900	Utility Service Tax - Other	X
315.000	Communications Services Taxes	X
316.000	Local Business Tax	X
319.000	Other General Taxes	X
322.000	Building Permits	X
323.100	Franchise Fee - Electricity	X
323.200	Franchise Fee - Telecommunications	X
323.300	Franchise Fee - Water	X
323.400	Franchise Fee - Gas	X
323.500	Franchise Fee - Cable Television	X
323.600	Franchise Fee - Sewer	X
323.700	Franchise Fee - Solid Waste	X
323.900	Franchise Fee - Other	X
324.XXX	Impact Fees	
324.110	Impact Fees - Residential - Public Safety	X
324.120	Impact Fees - Commercial - Public Safety	X
324.210	Impact Fees - Residential - Physical Environment	X
324.220	Impact Fees - Commercial - Physical Environment	X
324.310	Impact Fees - Residential - Transportation	X

324.320 Impact Fees - Commercial - Transportation	X
324.410 Impact Fees - Residential - Economic Environment	X
324.420 Impact Fees - Commercial - Economic Environment	X
324.510 Impact Fees - Residential - Human Services	X
324.520 Impact Fees - Commercial - Human Services	X
324.610 Impact Fees - Residential - Culture/Recreation	X
324.620 Impact Fees - Commercial - Culture/Recreation	X
324.710 Impact Fees - Residential - Other	X
324.720 Impact Fees - Commercial - Other	X
325.100 Special Assessments - Capital Improvement	X
325.200 Special Assessments -Charges for Public Services	X
Student Tuition and Fees	
329.000 Other Permits, Fees, and Special Assessments	X
331.xxx Federal Grants	
331.100 Federal Grants - General Government	X
331.200 Federal Grants - Public Safety	X
331.310 Federal Grants - Water Supply System	X
331.320 Federal Grants - Electric Supply System	X
331.330 Federal Grants - Gas Supply System	X
331.340 Federal Grants - Garbage/Solid Waste	X
331.350 Federal Grants - Sewer/Wastewater	X
331.390 Federal Grants - Other Physical Environment	X
331.410 Federal Grants - Airport Development	X
331.420 Federal Grants - Mass Transit	X
331.490 Federal Grants - Other Transportation	X
331.500 Federal Grants - Economic Environment	X
331.610 Federal Grants - Health or Hospitals	X
331.620 Federal Grants - Public Assistance	X
331.650 Federal Grants - Child Support Reimbursements	X
331.690 Federal Grants - Other Human Services	X
331.700 Federal Grants - Culture/Recreation	X
331.810 Federal Grants - Process Servers	X
331.820 Federal Grants - Drug Court Management	X
331.830 Federal Grants - Hearing Officer	X
331.890 Federal Grants - Other Court-Related	X
331.900 Other Federal Grants	X
333.000 Federal Payments in Lieu of Taxes	X
334.xxx State Grants	
334.100 State Grants - General Government	X
334.200 State Grants - Public Safety	X
334.310 State Grants - Water Supply System	X
334.320 State Grants - Electric Supply System	X
334.330 State Grants - Gas Supply System	X
334.340 State Grants - Garbage/Solid Waste	X
334.350 State Grants - Sewer/Wastewater	X
334.360 State Grants - Stormwater Management	X
334.390 State Grants - Other Physical Environment	X

334.410 State Grants - Airport Development	X
334.420 State Grants - Mass Transit	X
334.490 State Grants - Other Transportation	X
334.500 State Grants - Economic Environment	X
334.610 State Grants - Health or Hospitals	X
334.620 State Grants - Public Welfare	X
334.690 State Grants - Other Human Services	X
334.700 State Grants - Culture/Recreation	X
334.810 State Grants - Conflict Cases	X
334.830 State Grants - Child Dependency	X
334.890 State Grants - Other Court Related	X
334.900 State Grants - Other	X
335.120 State Revenue Sharing Proceeds	X
335.130 State Revenue Sharing - Insurance License Tax	X
335.140 State Revenue Sharing - Mobile Home License Tax	X
335.150 State Revenue Sharing - Alcoholic Beverage License Tax	X
335.160 State Revenue Sharing - Distribution of Salers and Use Taxes to Counties	X
335.170 State Revenue Sharing - Cardroom Tax	X
335.180 State Revenue Sharing - Local Government Half-Cent Sales Tax Program	X
335.190 State Revenue sharing - Other General Government	X
335.210 State Revenue Sharing - Firefighter Supplemental Compensation	X
335.220 State Revenue Sharing - Enhanced 911 Fee	X
335.230 State Revenue Sharing - Emergency Management Assistance	X
335.290 State Revenue Sharing - Other Public Safety	X
335.310 State Revenue Sharing - Water Supply System	X
335.320 State Revenue Sharing - Electric Supply system	X
335.330 State Revenue Sharing - Gas Supply System	X
335.340 State Revenue Sharing - Garbage/Solid Waste	X
335.350 State Revenue Sharing - Sewer/Wastewater	X
335.390 State Revenue Sharing - Other Physical Environment	X
335.410 State Revenue Sharing - Airport Development	X
335.420 State Revenue Sharing - Mass Transit	X
335.490 State Revenue Sharing - Other Transportation	X
335.500 State Revenue Sharing - Economic Environment	X
335.610 State Revenue Sharing - Health or Hospitals	X
335.620 State Revenue Sharing - Public Welfare	X
335.690 State Revenue Sharing - Other Human Services	X
335.700 State Revenue Sharing - Culture/Recreation	X
335.800 State Revenue Sharing - Clerk Allotment from JAC	X
335.900 State Revenue Sharing - Other	X
336.000 State Payments in Lieu of Taxes	X
337.xxx Local Grants	
337.100 Local Government Unit Grants - General Government	X
337.200 Local Government Unit Grants - Public Safety	X
337.300 Local Government Unit Grants - Physical Environment	X
337.400 Local Government Unit Grants - Transportation	X
337.500 Local Government Unit Grants - Economic Environment	X

337.600	Local Government Unit Grants - Human Services	X
337.700	Local Government Unit Grants - Culture/Recreation	X
337.900	Local Government Unit Grants - Other	X
338.000	Shared Revenue From Other Local Units	X
339.000	Payments From Other Local Units in Lieu of Taxes	X
	Non-Governmental Grants	
	Gifts and Donations	
	Sales and Services of Educational Departments	
	Sales and Services of Auxiliary Enterprises	
	Sales and Services of Component Units	
	Hospital Revenues	
341.100	Service Charge - Recording Fees	X
341.150	Public Records Modernization Trust Fund	X
341.160	County Portion of \$4 Additional Service Charge	X
341.200	Internal Service Fund Fees and Charges	X
341.300	Administrative Service Fees	X
341.510	Fees Remitted to County From Tax Collector	X
341.520	Fees Remitted to County from Sheriff	X
341.530	Fees Remitted to County from Clerk of Circuit Court	X
341.540	Fees Remitted to County from Clerk of County Court	X
341.550	Fees Remitted to County from Supervisor of Elections	X
341.560	Fees Remitted to County from Property Appraiser	X
341.800	County Officer Commission and Fees	X
341.900	Other General Government Charges and Fees	X
342.100	Service Charge - Law Enforcement Services	X
342.200	Service Charge - Fire Protection	X
342.300	Service Charge - Housing for Prisoners	X
342.400	Service Charge - Emergency Management Charges/Fees	X
342.500	Service Charge - Protective Inspection fees	X
342.600	Service Charge - Ambulance Fees	X
342.900	Service Charge - Other Public Safety Charges and Fees	X
343.100	Service Charge - Electric Utility	X
343.200	Service Charge - Gas Utility	X
343.300	Service Charge - Water Utility	X
343.400	Service Charge - Garbage/Solid Waste	X
343.500	Service Charge - Sewer/Wastewater Utility	X
343.600	Service Charge - Water/Sewer Combination Utility	X
343.700	Service Charge - Conservation and Resource Management	X
343.800	Service Charge - Cemetary	X
343.900	Service Charge - Other Physical Environment Charges	X
344.100	Service Charge - Airports	X
344.200	Service Charge - Water Ports and Terminals	X
344.300	Service Charge - Mass Transit	X
344.400	Service Charge - Railroads	X
344.500	Service Charge - Parking Facilities	X
344.600	Service Charge - Tolls	X
344.900	Service Charge - Other Transportation charges	X

345.100 Service Charge - Housing	X
345.900 Service Charge - Other Economic Environment Charges	X
346.100 Service Charge - Health Inspection fees	X
346.200 Service Charge - Hospital Charges	X
346.300 Service Charge - Clinic Fees	X
346.400 Service Charge - Animal Control and Shelter fees	X
346.900 Service Charge - Other Human Services charges	X
347.100 Service Charge - Libraries	X
347.200 Service Charge - Parks and Recreation	X
347.300 Service Charge - Cultural Services	X
347.400 Service Charge - Special Events	X
347.500 Service charge - Special Recreation Facilities	X
347.800 Service Charge - Charter Schools	X
347.900 Service Charge - Other Culture/Recreation Charges	X
348.822 Circuit-wide Judicial Reimbursement - Other Counties	X
348.850 State Reimbursement	X
348.860 Mediation and Arbitration (Alternative Dispute Resolution)	X
348.870 Public Defender Liens	X
348.880 Probation/Alternatives	X
348.921 Court Innovations/Local Requirements	X
348.922 Legal Aid	X
348.923 Law Library	X
348.924 Juvenile Alternative Programs	X
348.930 State Court Facility Surcharge	X
348.931 Traffic Surcharge	X
348.932 Domestic Violence Surcharge	X
348.933 Animal Control Surcharge	X
348.990 Court Related Collections Not Remitted to the State	X
349.000 Other Charges for Services	X
351.100 Judgments and Fines - as Decided by County Court Criminal	X
351.200 Judgments and Fines - as Decided by Circuit Court Criminal	X
351.300 Judgments and Fines - as Decided by County Court Civil	X
351.400 Judgments and Fines - as Decided by Circuit Court Civil	X
351.500 Judgments and Fines - as Decided by Traffic Court	X
351.600 Judgments and Fines - as Decided by Juvenile Court	X
351.700 Intergovernmental Radio Communication Program	X
351.800 10% of Fines to Public Records Modernization Fund	X
351.900 Judgments and Fines - Other	X
352.000 Fines - Library	X
353.000 Pollution Control Violations	X
354.000 Local Ordinance Violations	X
355.000 Federal Fines and Forfeits	X
356.000 State Fines and Forfeits	X
358.100 Confiscation of Deposits or Bonds Held as Performance Guarantees	X
358.200 Assets Seized by Law Enforcement	X
359.000 Other Judgements, Fines and Forfeits	X
361.100 Interest	X

361.200	Dividends	X
361.300	Net Increase(Decrease) in Fair Value of Investments	X
361.400	Gain or Loss on Sale of Investments	X
	Gain or Loss on Disposal of Capital Assets	
362.000	Rents and Royalties	X
364.000	Disposition of Fixed Assets	X
365.000	Sale of Surplus Materials and Scrap	X
366.000	Contributions and Donations From Private Sources	X
367.000	Licenses	X
	Royalties and Licensing Fees	
368.000	Pension Fund Contributions	X
369.300	Settlements	X
369.400	Slot Machine Proceeds	X
369.700	Deferred Compensation Contributions	X
369.900	Other Miscellaneous Revenues	X
381.000	Inter-Fund Group Transfers In	X
382.000	Contributions From Enterprise Operations	X
383.000	Installment Purchase and Capital Lease Proceeds	X
384.000	Debt Proceeds	X
385.000	Proceeds From Refunding Bonds	X
386.100	Transfer From - Clerk to the Board of County Commissioners	X
386.200	Transfer From - Clerk of Circuit Court	X
386.300	Transfer From - County Comptroller	X
386.400	Transfer From - Sheriff	X
386.600	Transfer From - Property Appraiser	X
386.700	Transfer From - Tax Collector	X
386.800	Transfer From - Supervisor of Elections	X
388.100	Sale of General Capital Assets	X
388.200	Compensation for Loss of General Capital Assets	X
389.100	Proprietary - Interest	X
389.200	Proprietary - Federal Grants and Donations	X
389.300	Proprietary - State Grants and Donations	X
389.400	Proprietary - Other Grants and Donations	X
389.500	Proprietary - Capital Contributions From Federal Government	X
389.600	Proprietary - Capital Contributions From State Government	X
389.700	Proprietary - Capital Contributions From Other Public Source	X
389.800	Proprietary - Capital Contributions From Private Source	X
389.900	Proprietary - Other Non-Operating Sources	X
392.000	Extraordinary Items (Gain)	X
393.000	Special Items(Gain)	X
	State Appropriations	
	Student Financial Aid	
581.000	Inter-Fund Group Transfers Out	X
583.000	Installment Purchase Acquisitions	X
584.000	Capital Lease Acquisitions	X

585.000	Payment to Refunded Bond Escrow Agent	X
586.000	Intragovernmental Transfers Out From Constitutional Fee Officers	X
587.000	Clerk of Court Excess Remittance	X
588.000	Non-Cash Transfers Out From GFAAG	X
590.000	Proprietary - Other Non-Operating Disbursements	X
591.000	Proprietary - Non-Operating Interest Expense	X
592.000	Extraordinary Items (Loss)	X
593.000	Special Items (Loss)	X
	Other Nonoperating Expenses	
	Additions to Permanent Endowments	

Expenditure Object Codes

11.000	Executive Salaries	X
12.000	Regular Salaries and Wages	X
13.000	Other Salaries and Wages	X
14.000	Overtime	X
15.000	Special Pay	X
16.000	Compensated Annual Leave	X
17.000	Compensated Sick Leave	X
18.000	Compensated Compensatory Leave	X
21.000	FICA Taxes	X
22.000	Retirement Contributions	X
23.000	Life and Health Insurance	X
24.000	Workers Compensation	X
25.000	Unemployment Compensation	X
26.000	OPEB	X
31.000	Professional Services	X
32.000	Accounting and Auditing	X
33.000	Court Reported Services	X
34.000	Other Services	X
35.000	Investigations	X
36.000	Pension Benefits	X
40.000	Travel and Per Diem	X
41.000	Communications Services	X
42.000	Freight and Postage Services	X
43.000	Utility Services	X
44.000	Rentals and Leases	X
45.000	Insurance	X
46.000	Repairs and Maintenance Services	X
47.000	Printing and Binding	X
48.000	Promotional Activities	X
49.000	Other Current Charges and Obligations	X
51.000	Office Supplies	X
52.000	Operating Supplies	X
53.000	Road Materials and Supplies	X
54.000	Books, Publications, Subscriptions and Memberships	X

55.000 Training	X
59.000 Depreciation	X
61.000 Land	X
62.000 Buildings	X
63.000 Infrastructure	X
64.000 Machinery and Equipment	X
65.000 Construction in Progress	X
66.000 Books, Publications, and Library Materials	X
67.000 Works of Art/Collections	X
68.000 Intangible Assets	X
71.000 Principal	X
72.000 Interest	X
73.000 Other Debt Service Costs	X
81.000 Aids to Government Agencies	X
82.000 Aids to Private Organizations	X
83.000 Other Grants and Aids	X
91.000 Intragovernmental Transfers	X
92.000 Advances	X
93.000 Nonoperating Interest - Proprietary Funds	X
94.000 Nonoperating Grant Expense - Proprietary Funds	X
95.000 Other Nonoperating Uses - Proprietary Funds	X
99.000 Other Uses	X

X	X	X	X	X		
X	X	X	X	X		
X	X	X	X	X		
X	X	X	X	X		
X	X	X	X	X		
X	X					
X	X					
X	X	X	X	X		
X	X	X	X	X		
X	X	X	X	X		
X	X					
X	X					
X	X					
X	X					
X	X					
X	X					
X	X	X	X	X	X	
X	X	X	X	X		
X	X	X	X	X		
X	X	X	X	X		
X	X	X	X	X		
X	X	X	X	X	X	

X	X				X	
X	X		X	X	X	X
		X				
		X				
X	X				X	
X	X	X	X		X	
X	X	X	X		X	
X	X			X		
X	X	X	X	X		
X	X	X	X	X		X
X	X	X	X	X		X
X	X					
		X				
X	X	X	X	X		
X	X					
X	X					
X	X					
X	X					
X	X					
X	X					
X	X					
X	X					
X	X	X	X	X		
		X	X	X	X	
		X	X	X		
X	X	X	X	X		
X	X					

X
X
X
X
X
X
X
X
X
X
X
X

X

X
X
X
X
X
X
X
X
X
X
X
X
X
X
X
X
X
X
X
X

X X
X X X X

X
X

X
X
X
X
X
X
X
X
X
X

X X X x

X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X

X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X
X X

X X X X

