

City of Winston-Salem

Green Book

Financial Accounting System

Chart of Accounts

Descriptions and Definitions - Expenditure Classes

(Updated on 04/21/20)

Financial Accounting System
Chart of Accounts
Account Descriptions and Definitions for Expenditures Classes

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Introduction

This document has been prepared by the Finance Department to assist departments in the charging of expenditures to the proper Object codes in the Financial Accounting System. A description of each Object code is given along with examples of possible expenditures that would be charged to that Object.

The Object numbers are divided into four (5) expense groups: personnel services, operating expenses, capital outlays, depreciation and other operating. The first two digits of the Object code indicate these groups:

Personnel Services	51	Depreciation	54
Operating Expenses	52	Other Operating	56
Capital Outlays	53		

Personnel services include payroll and employee benefit expenses. Employee benefits are charged in this group based on a percentage of payroll expenses for most departments. **Payments made for temporary personnel to employment agencies should not be charged to these accounts.**

Operating expenses include all expenses associated with department operations that are not covered in the other expense groups. These expenses are divided into ten (10) groups, which are indicated by the first three digits of the Object code:

Communications and Information	520
Employee Growth and Development	521
Office Expenses	522
Rent and Utilities	523
Travel and Transportation	524
Buildings and Grounds Maintenance	525
Operating Supplies and Expenses	526
Contracted Services	527
Risk Management	528
Other General Operating Expenses	529

Capital outlay expenses include all machinery and equipment acquisitions that cost \$5,000 or more and have a useful life of more than one year. All construction project expenditures should be charged to this expense group. Capital outlay expenses are divided into nine (9) groups, which are indicated by the first three digits:

Land	531
Buildings	532
Construction Other than Buildings	533
Office Equipment	534
Automotive Equipment	535
Machinery and Equipment	536
Expenditures not to be Capitalized	537
Contingencies	539

Depreciation expenses are charged to Object 540. Charges to this Object are generated only by the Finance Department to all funds.

Only Object codes that have a chargeable status should be used. The Object code used should be the most descriptive of the expense, even though the expense may have been budgeted in another Object

code. If this situation occurs, the expense should be budgeted in the correct Object code in the next fiscal year and a current year budget transfer may be required. If additional assistance is needed to determine the most appropriate Object code, please contact Accounting and Financial Reporting.

Machinery and equipment purchases that are \$5,000 or over should be charged to 53XX, and those under \$5,000 should be charged to 5268.

Expenses that are \$35 (not including sales tax) or less should be reimbursed through a department's petty cash funds.

CODES	TITLES	DESCRIPTION
5	<u>EXPENDITURES</u>	A summary of all operating expenditures that have been incurred including personnel services, operating expenses, and capital outlays.
51	<u>PERSONNEL SERVICES</u>	A summary of amounts paid to active employees and pensioners as compensation or as part of the employee benefit program. This does not include reimbursement of expenses. <u>These categories do not include manpower or temporary services agency workers.</u>
510	<u>SALARIES AND WAGES</u>	A summary of amounts paid to employees for time worked, leave, holidays and longevity.
5101	<u>SALARIES</u>	A summary of amounts paid biweekly to employees for work performed.
510101	<u>REGULAR FULL-TIME</u>	Biweekly amounts paid to regular full time employees as salaries.
510102	<u>PART-TIME, FULL BENEFITS</u>	Biweekly amounts paid to temporary and part time employees as salaries.
510103	<u>PART TIME, PARTIAL BENEFITS</u>	Biweekly amounts paid to part time employees as salaries.
5103	<u>OVERTIME</u>	Amounts paid as premium pay over and above straight time rates for work beyond the standard time period.
5104	<u>UNDISTRIBUTED PAYROLL</u>	This is a holding account for payroll that has been expensed but not yet paid.
510501	<u>VACATION PAY</u>	Amounts paid to employees for vacation days taken by employees under the employee benefits program.
510502	<u>HOLIDAY PAY</u>	Amounts paid to employees for regular holidays under the employee benefits program.
510503	<u>PAID SICK LEAVE</u>	Amounts paid to employees during absence from work due to sickness covered under the employee benefits program.
510504	<u>DISABILITY PAY</u>	Amounts paid to employees during absence from work due to an injury covered under Workers' Compensation.
510505	<u>LONGEVITY PAY</u>	Amounts paid to employees as a bonus based on a percentage of the employee's earnings.
510506	<u>OTHER PAID LEAVE</u>	Other paid leave not included above. Examples are amounts paid to employees associated with jury duty, military leave, or other similar time not worked.

CODES	TITLES	DESCRIPTION
510507	<u>ACCRUED VACATION AND HOLIDAY PAY</u>	Vacation and holiday pay earned by an employee according to the employee benefits plan but not yet paid to the employee.
510508	<u>OTHER - TUITION, ETC.</u>	Amounts paid to employees for taxable tuition reimbursement. This is for courses that will help the employee be better prepared for his/her job.
510509	<u>EXPENSE ALLOWANCE</u>	Amounts paid to the councilmen and mayor for their monthly expenses.
510510	<u>WAGES PAID AFTER DEATH</u>	Wages paid to an estate, beneficiary, or trust after the death of an employee.
510511	<u>SPECIAL COMPENSATION</u>	Amount paid to employees for special compensation.
510512	<u>SAFETY INCENTIVES</u>	Safety incentives.
510513	<u>SAFE DRIVING AWARD</u>	Safe Driver Awards.
510514	<u>RECRUITING INCENTIVES</u>	Incentive Payments to Promote Recruiting Effects.
510515	<u>SIGNING BONUS</u>	Applicant Bonus for Successfully Completing Basic Law Enforcement Training.
510516	<u>PARENTAL LEAVE</u>	City Paid Time for Paternal/Maternal Leave for Qualifying Child Event on or after July 1, 2017.
510517	<u>SHIFT DIFF REG</u>	Biweekly amounts paid to select regular full time employees as incentive to work odd hour shifts.
510518	<u>SPANISH CERT</u>	Monthly amount paid to certified Spanish speaking employees.
510519	<u>MOVING EXPENSES</u>	Fully taxable moving expense reimbursements.
510520	<u>CITY PAID LEAVE</u>	Temporary pay code used for city paid employee outage due to the COVID-19 epidemic.
510521	<u>COVID SICK</u>	Federally mandated pay for Covid-19 quarantined employees.
510522	<u>COVID CARE</u>	Federally mandated pay for Care of loved ones due to hardship from Covid-19.
5109	<u>SALARY SAVING ADJUSTMENT</u>	A memo account used only by the Budget Office to adjust for the effects from position vacancy.
511201	<u>HEALTH CARE</u>	Amounts paid for health insurance.
511202	<u>UNEMPLOYMENT INSURANCE</u>	Amounts paid for unemployment insurance.

CODES	TITLES	DESCRIPTION
511203	<u>LIFE INSURANCE</u>	Amounts paid for employee group term life insurance.
511204	<u>WORKERS' COMPENSATION INSURANCE</u>	Amounts paid for workers' compensation to insure against all workers' compensation claims.
511205	<u>DENTAL INSURANCE</u>	The city's cost of dental care fringe benefits.
511206	<u>MEDICARE SUPPLEMENT</u>	Amounts paid by the city for Medicare.
511301	<u>SOCIAL SECURITY - FICA</u>	Amounts contributed under the federal social security system, including Medicare insurance.
511302	<u>PENSION - LGERS</u>	Amounts contributed to the Local Governmental Employee Retirement System for non-sworn employees.
511303	<u>PENSION - LAW ENFORCEMENT OFFICERS</u>	Amounts contributed to the N.C. Local Government Employees Retirement System for Law Enforcement Officers' pension separate from the other retirement system.
511304	<u>PENSIONS TO FORMER EMPLOYEES</u>	Amounts paid to retired sworn police officers. Amounts are paid only from a trust fund.
511305	<u>OTHER</u>	Amounts paid for any pension-related benefit other than those listed in the above categories.
511306	<u>POLICE SEPARATION ALLOWANCE</u>	The cost of providing separation benefits to police officers.
511307	<u>POLICE 401(K)</u>	The cost of state mandated city contributions to police officers' 401(K) plans at 5% of the gross pay.
511308	<u>PENSION - WSPORS</u>	Amounts contributed to the W-S Police Officers' Retirement System for sworn police officers in lieu of FICA.
511309	<u>457-DEFERRED COMPENSATION (COUNCILMEN)</u>	Amounts paid to U.S.C.M.-PEBSCO on behalf of the councilmen in lieu of FICA.
511310	<u>PENSION-WSPO DEFERRED COMP.</u>	Amounts contributed to the W-S Police Officers' Deferred Compensation plan for sworn police officers.
511311	<u>PENSION EXP STATE GASB 68</u>	Costs associated with State Pension plan. Used by Accounting for GASB 68.
511312	<u>NON-POLICE 401(a)</u>	Amounts contributed to the 401(a) plan for Non-Police employees.
511313	<u>PENSION EXP WSPORS GASB 68</u>	Costs associated with WSPORS Pension plan. Used by Accounting for GASB 68.
511314	<u>PENSION EXP SEP ALLOW GASB 68</u>	Costs associated with Separation Allowance Pension plan. Used by Accounting for GASB 68.
511403	<u>MISCELLANEOUS EMPLOYEE BENEFITS</u>	Benefits other than listed above such as difference between city and military pay for people on military leave.

CODES	TITLES	DESCRIPTION
511404	<u>WORKERS' COMPENSATION - TEMPORARY TOTAL</u>	Cost of temporary total disability while an employee is out of work on a work-related injury.
511405	<u>TUITION REIMBURSEMENT</u>	Cost to departments to fund tuition reimbursement program.
511406	<u>OPEB EXP GASB 75</u>	Costs associated with OPEB plan. Used by Accounting for GASB 75
5191	<u>DOWNTOWN W-S ASSOCIATION</u>	Used to credit billings made to this agency.
5192	<u>CITY SALES</u>	Used to reimburse salary expenses incurred for city sales.
520101	<u>APPLICATION SYSTEM CHARGES</u>	Amounts charged by I.S. for the maintenance and enhancement of existing systems, and the design, development, or implementation of systems.
520102	<u>DIRECT CHARGES</u>	Amounts charged by I.S. for costs incurred for user departments including software, hardware, or communications that is administered by IS. The amount includes a 10% administration surcharge.
520103	<u>ACCESS CHARGES AND MAINTENANCE CONTRACTS</u>	Amounts charged by I.S. for access to network services and software applications, maintenance of supported devices, and maintenance of supported operating systems, virus protection, and network access software.
520104	<u>NON-SUPPORTED EQUIPMENT MAINTENANCE</u>	Amounts charged by I.S. for maintenance of non-supported equipment.
520105	<u>COMPUTER EQUIPMENT RENTAL</u>	Amounts charged by I.S. for rental of city-owned equipment.
520106	<u>SERVICE CHARGES</u>	Amounts charged by I.S. for consulting services and the installation, removal, and repair of non-supported desktop hardware and software.
520107	<u>DIRECT CHARGES- APPLICATIONS</u>	Amounts charged by I.S. for direct charges associated with application fees. The amount includes software, hardware or communications that is administered by I.S.
520201	<u>TELEPHONE - CENTREX/REGULAR</u>	Amounts paid for regular telephone service through the Centrex system.
520202	<u>TELEPHONE - WATS SERVICE</u>	Amounts paid for WATS telephone service.
520203	<u>TELEPHONE - LEASED LINES</u>	Amounts paid for leased lines, such as FAX machines.
520204	<u>TELEPHONE - LONG DISTANCE</u>	Amounts paid for other long distance telephone service.
520205	<u>TELEPHONE MODIFICATION</u>	Amounts paid for changes to the phone systems such as additions and moves, etc.

CODES	TITLES	DESCRIPTION
520206	<u>TELEPHONE EQUIPMENT MAINTENANCE</u>	Amounts paid for maintenance and minor replacements of equipment.
520207	<u>CELLULAR EXPENSES</u>	Amounts paid for cellular phone expenses.
520208	<u>CELL STIPEND</u>	For employees who choose to get a stipend rather than be issued a city cell phone.
520209	<u>INTERNET STIPEND</u>	Phone land line for internet access stipend for Council Members.
520301	<u>PRINTING SERVICES - CITY</u>	Amounts charged by Ikon for printing services.
520302	<u>OTHER PRINTING SERVICES</u>	Amounts paid for printing services outside the Print Shop.
5204	<u>POSTAGE, MAILING, SHIPPING, AND COURIER</u>	Amounts charged for outgoing postage and the purchase of postage stamps. Outgoing mail that is sent to the print shop for postage is charged to departments at the end of the month. I.S. does the transfer based on the total monthly postage used.
520501	<u>LEGAL, NON-DISCRETIONARY</u>	Amounts paid for advertising that is of a legal nature. N.C. General Statutes require that legal advertising must be placed in a newspaper having general circulation throughout the county.
520502	<u>OTHER, DISCRETIONARY</u>	Amounts paid for advertising other than legal, where Statutes do not require countywide circulation.
5211	<u>REGISTRATION AND FEES</u>	Amounts paid for required registration costs at national, state, and regional conventions and conferences as well as enrollment fees for various special training seminars.
5212	<u>MEMBERSHIPS AND DUES</u>	The payment of dues for memberships in professional organizations necessary to conduct city business.
5213	<u>DEPARTMENTAL TRAINING</u>	Costs associated with the bringing in of a professional organization or person to conduct a training session for employees.
5214	<u>TUITION REIMBURSEMENT</u>	Amounts paid for reimbursement of tuition expenses.
5215	<u>PROFESSION CERTIFICATIONS</u>	Amounts paid for professional certifications.
5216	<u>CORPORATE MEMBERSHIPS</u>	Amounts paid for corporate memberships.

CODES	TITLES	DESCRIPTION
5221	<u>OFFICE SUPPLIES EXPENSE</u>	The cost of paper, pencils, microfilm and microfiche supplies, ribbons, diskettes, forms and similar office supplies, notary fees, credit bureau reports, and expenses that are minor in nature. Business expenses such as lunch with a client or picking up lunch or snacks for a meeting are charged here.
5222	<u>OFFICE EQUIPMENT RENTALS</u>	The cost of renting office equipment for use in the office such as copiers, typewriters, postage machines, and time clocks.
5223	<u>BOOKS, MAGAZINES, AND PERIODICALS</u>	The cost of reference books, magazine subscriptions, dictionary or thesaurus.
5224	<u>DRAFTING SUPPLIES</u>	The cost of supplies associated with drafting.
5226	<u>OFFICE EQUIPMENT MAINTENANCE</u>	The cost associated with the maintenance of office equipment such as the servicing of copying machines, time clocks, typewriters, and computer equipment. If payments are made on a monthly basis, the total amount for the fiscal year should be encumbered and payments made using the provisional receipt form.
5227	<u>PHOTO PROCESSING AND SUPPLIES</u>	The cost of supplies such as film, blank VCR tapes, camera supplies, and photo processing supplies. Use request for check if the amount is a petty cash reimbursement.
5228	<u>COMPUTER SOFTWARE</u>	The cost of computer software such as new packages or upgrades to existing packages that are less than \$5,000.
5229	<u>CATERING/FOOD EXPENSE</u>	The cost of catering and food expenses.
523101	<u>CITY HALL FACILITIES</u>	Amounts charged by property maintenance for rental of all city hall offices.
523102	<u>OTHER BUILDING AND OFFICE RENTAL</u>	Amounts paid for the rental of facilities such as the coliseum and/or convention center for meetings, banquets, etc.
523103	<u>PUBLIC SAFETY BUILDING RENTAL</u>	Amounts charged by property maintenance for the rental of space at the Public Safety Center.
523104	<u>CITY HALL SOUTH RENTAL</u>	Amounts charged by property maintenance for the Rental of space at City Hall South.
523105	<u>PS TRAINING & POLICE EVIDENCE STORAGE RENTAL</u>	Amounts charged by property maintenance for the rental of space at the Beaty Center.
523106	<u>INDOOR FIREARMS TRAINING FACILITY</u>	Amounts charged by property maintenance for rental of space at the new indoor firearms training facility

CODES	TITLES	DESCRIPTION
523107	<u>SORT BUILDING RENTAL</u>	Amounts charged by property maintenance for rental of space at the SORT Building.
523108	<u>LOWERY STREET RENTAL</u>	Amounts charged by property maintenance for rental of space at the Lowery Street Facility.
523109	<u>UNION STATION RENTAL</u>	Amounts charged by property maintenance for rental of space at Union Station.
523201	<u>ELECTRICAL SERVICE - BUILDINGS AND STRUCTURES</u>	Amounts paid for charges associated with the consumption of electricity for normal uses such as office lighting.
523202	<u>WATER</u>	Amounts paid for water and sewer fees including sprinklers.
523203	<u>NATURAL GAS</u>	Amounts paid for the purchase of natural gas.
523204	<u>HEATING FUEL OIL - BUILDINGS</u>	Amounts paid for heating fuel oil for buildings.
523205	<u>STORMWATER</u>	Amounts paid for stormwater fees.
523206	<u>ELECTRICAL - PARKING LOTS</u>	Amounts paid for electricity in parking lots.
5234	<u>RENTAL - MISCELLANEOUS ITEMS</u>	The cost of leasing parking spaces daily or monthly from outside vendors, rental of the top of the Wachovia building, and Porta-johns.
5235	<u>RENTAL ASSISTANCE PAYMENTS</u>	Amounts paid for rental assistance.
5236	<u>PROPERTY LEASE</u>	Amounts paid for lease of real estate.
524101	<u>BUSINESS AND MEETING TRAVEL</u>	The cost of attending business meetings including transportation, meals, lodging, and other similar items. This account should only be used when staying overnight is required. If the expense is for in-town purposes, use account 5221.
524102	<u>SEMINAR AND TRAINING TRAVEL</u>	Costs associated with the attendance at seminars, training sessions where the primary emphasis is upon employee development including transportation, meals, and lodging. This account should only be used when staying overnight is required. If the expense is for in-town purposes, use account 5221.
5242	<u>LOCAL MILEAGE AND AUTO ALLOWANCE</u>	Amounts paid for the use of a private vehicle while traveling to an approved destination.

CODES	TITLES	DESCRIPTION
524301	<u>POOL VEHICLE RENTAL</u>	Amounts charged by Fleet Services for automobiles and pickup trucks under the leasing program.
524302	<u>VEHICLE LEASE - OTHER</u>	Amounts charged for leasing of vehicles from outside vendors.
524303	<u>LEASED VEHICLES – FIXED RATE</u>	Amounts charged by Fleet Services for leased vehicles – Fixed Rate.
524501	<u>FUEL</u>	Amounts charged by Fleet Services for gasoline and diesel fuel, to operate city vehicles and equipment.
524502	<u>TIRES AND TUBES</u>	Amounts charged for the regular replacement of tires and tubes for city vehicles.
524503	<u>OIL AND LUBRICANTS</u>	Amounts charged for oil and lubricants for city vehicles and equipment.
524504	<u>OTHER</u>	Amounts charged for vehicle and equipment operating expenses other than those listed above.
524601	<u>GARAGE SERVICES</u>	Amounts charged by Fleet Services for the labor and material involved in the maintenance and upkeep of city vehicles.
524602	<u>OTHER OUTSIDE VEHICLE SERVICES</u>	Amounts charged for the maintenance or repair of a city vehicle by outside vendors. This account is used to pay for wrecker services for the towing of city vehicles.
524603	<u>VEHICLE PARTS</u>	The costs of parts used for maintenance or repair of city vehicles.
524605	<u>REIMBURSABLE COSTS</u>	Charges for actual expenses for vehicle maintenance, depreciation, and repairs are charged here when standard vehicle costs are charged to jobs on which the vehicle was used.
524606	<u>EQUIPMENT USAGE AT STANDARD RATE</u>	Amounts charged out at a standard vehicle rate for use of equipment.
524607	<u>GARAGE SERVICES – TARGET</u>	Amounts charged by Fleet Services for target services.
524608	<u>GARAGE SERVICES- NON-TARGET</u>	Amounts charged by Fleet Services for non-target services.
524609	<u>CONTRACT ADMINISTRATION SURCHARGE</u>	Amounts charged by Fleet Services for contract administration surcharge.
524610	<u>GARAGE SERVICES NON-CONTRACT</u>	Amounts charged by Fleet Services for non-contract services.
524611	<u>FLEET SERVICES – TRUCK/CAR WASH</u>	Amounts charge by Fleet Services for truck/carwash expenses.

CODES	TITLES	DESCRIPTION
524612	<u>AUTOMATIC VEHICLE LOCATION</u>	Amount charged by Fleet Services for Automatic Vehicle Location (AVL) devices on city vehicles.
5247	<u>MOTORIZED EQUIPMENT REPAIRS AND MAINTENANCE</u>	The cost of repairs and maintenance to motorized equipment other than city vehicles such as golf carts.
5248	<u>OTHER TRANSPORTATION</u>	Costs associated with transporting people or articles in the course of operations. Transportation of prisoners, busing of students, cabs and buses for tours and trips are included.
525101	<u>CONTRACTED DUMPSTER AND RECYCLING SERVICES</u>	The cost of dumpster pickup, chemical pickup, and sanitizing of mops used for cleaning. Use account 527105 for uniform cleaning.
525102	<u>ANNUAL PROPERTY MAINTENANCE FEES</u>	Amounts charged by property maintenance on an annual basis for the maintenance of city owned property.
525103	<u>BUILDING REPAIRS BY PROPERTY MAINTENANCE</u>	Amounts charged by property maintenance for building repairs over and above those included in the annual rate.
525104	<u>OTHER BUILDING MAINTENANCE AND REPAIRS</u>	Any costs associated with building maintenance or repair not performed by property maintenance. This includes charges for elevator repairs, air conditioning, heating, and alarm systems that are part of an existing building.
525105	<u>PEST CONTROL</u>	Amounts paid for pest control services.
525106	<u>CONTRACTED CUSTODIAL</u>	Amounts paid for contracted custodial services (not done by Property Maintenance).
525107	<u>AUTOMATED SYSTEM SERVICES</u>	Charges for alarm system testing/monitoring, sprinkler system testing, fire extinguisher testing and programming services for building automation systems. (Usually contracts with companies such as ADT, Simplex, Johnson Controls, Piedmont Protective Services, etc.
525108	<u>MECHANICAL EQUIPMENT SERVICES</u>	Charges for contracted maintenance cost, testing, State costs, overtime call out charges, and required repairs for equipment such as elevators, HVAC, pumps, etc.
525109	<u>REPAIRS DUE TO VANDALISM</u>	Charges for repairs caused by vandalism to city facilities.
525110	<u>CUSTODIAL SERVICES-PROPERTY MAINTENANCE</u>	Charges to departments for custodial services done by Property Maintenance
525111	<u>PAINT CONTRACT SERVICES</u>	The cost of contracted painting services for the interior and exterior of existing buildings and structures maintained by property maintenance.

CODES	TITLES	DESCRIPTION
525112	<u>FLOOR CONTRACT SERVICES</u>	The cost of contracted floor care services, to include repair or replacement of carpet, ceramic, vinyl tile, ceramic tile, and wood, in buildings maintained by property maintenance.
525201	<u>LANDSCAPE MAINTENANCE</u>	Charges for the upkeep of landscape. The costs of items such as grass and fertilizers used directly in landscape upkeep should also be included in this category.
525202	<u>STREETS DIVISION SERVICES</u>	Amounts charged by the streets division for their services.
525203	<u>MOWING SERVICES</u>	Amounts paid for mowing services by another city division or outside agency.
5260	<u>COMPUTER LICENSE FEE</u>	Amounts paid for computer license.
5261	<u>SUPPLIES & PARTS & TOOLS</u>	The cost of materials, repair parts, and small tools used directly in carrying out non-administrative operations such as paint, construction materials, and ammunitions.
526101	<u>UNIFORMS</u>	Amounts paid for City uniforms or any clothing/shoes required by the department to carry out operations.
5262	<u>OPERATIONAL ELECTRICAL SERVICE</u>	Charges for electrical services in departments, which required unusually large amounts of electricity to operate.
5263	<u>OTHER EQUIPMENT RENTALS</u>	The cost of renting equipment such as farm tractors, backhoes, or other similar equipment for city use when city owned equipment is being repaired or unsuitable for use. Also for the rental of beepers or pagers, post office boxes, container rentals, rental of parts washers and cylinder rentals
5264	<u>CHEMICALS</u>	Charges for chemicals used for analysis, treatment, or daily operation of water and/or sewer treatment plants, pools, and chemicals such as Round-Up used to spray for weeds and bugs outside city owned buildings.
5265	<u>DIESEL ENGINE AND GENERATOR</u>	Amounts charged for parts to repair diesel engines and generators.
5266	<u>OTHER EQUIPMENT MAINTENANCE</u>	The cost of repair, maintenance parts, and services to equipment performed by agencies outside the city.
526601	<u>800 MH2 RADIO MAINTENANCE</u>	The cost of repair, maintenance parts, and service to the 800MH2 Radio system performed by agencies outside the city.
5267	<u>INVENTORY ADJUSTMENTS</u>	Used to adjust inventories to actual balances at year end.

CODES	TITLES	DESCRIPTION
5268	<u>OPERATING EQUIPMENT - NONCAPITAL</u>	Equipment such as calculators, typewriters, answering machines or furniture such as chairs costing less than \$5,000. If the original PO is for several items and each item is less than \$5,000, but they are to be used as parts of one complete unit, then charge each line item to account 534 or 536X.
527101	<u>CONSULTING FEES</u>	Amounts paid as fees for consulting work done.
527102	<u>CONTRACT LABOR</u>	Amounts paid for labor contracted to an outside agency for projects such as the paving of streets.
527103	<u>LEGAL AND AUDITING SERVICES</u>	Amounts paid for services provided by attorneys and auditors outside the city.
527104	<u>ENGINEERING AND DESIGN SERVICES</u>	Amounts paid for services of engineering and architectural firms outside the city.
527105	<u>OTHER CONTRACTUAL SERVICES</u>	Amounts paid for contractual services such as payments to temporary agencies, alterations, cleaning of uniforms, and charging of fire extinguishers. If the department goes to pick up sandwich, fruit, and/or vegetable trays for meetings, etc., then the account should be 5221.
527106	<u>HEALTH AND MEDICAL CLAIMS</u>	All amounts paid to doctors for treatment of employees.
527107	<u>INVESTMENT ADVISOR FEES</u>	Amounts paid to investment advisors.
527108	<u>LIFESMART/EMPLOYEE WELLNESS PROGRAM</u>	The cost of bringing medical providers in to do presentations, training and consultations with employees participating in the LifeSmart/Employee Wellness Program.
527109	<u>VOCATIONAL TRAINING SERVICES</u>	This account is used by the workers' compensation program to track the expenses of employees being retrained due to an injury on-the-job which will not allow them to ever return to their regular permanent job.
527110	<u>TEMPORARY SERVICES</u>	Payments made to temporary agencies for work performed on a temporary basis.
527111	<u>EMPLOYEE MOVING EXPENSES</u>	Payments made to employees for expenses related to relocation.
527112	<u>HEALTH AND MEDICAL TAX FEES</u>	Amounts paid for tax fees related to medical care.
527113	<u>HEALTH AND MEDICAL ADMIN FEES</u>	Amounts paid to health and medical vendors for administrative fees.

CODES	TITLES	DESCRIPTION
527114	<u>FMLA FEES</u>	Fees paid to Savers per applicant for regular FMLA leave and Parental FMLA leave.
5272	<u>PAYMENTS TO CONTRACTORS</u>	Charges for grading, paving, building, and hauling. Services provided by an outside vendor when the vendor's equipment and personnel are used are charged here.
5273	<u>COLLECTION SERVICES</u>	Amounts paid for the collection and deposit of cash received by the city.
527301	<u>TAXES</u>	Amounts charged for collection of taxes by county.
527302	<u>CREDIT CARD FEES</u>	Amounts charged for credit card fees.
527303	<u>ARMORED CAR FEES</u>	Amounts paid for armored car service.
527304	<u>COLLECTION AGENCY FEES</u>	Commissions paid to third party agencies for collection of delinquent accounts referred for collections.
527305	<u>DEBT SETOFF COLLECTION FEES</u>	Reimbursement of debt setoff fees charged to debtors whose tax refunds were garnished by the NC Debt Setoff Clearing house in error.
527306	<u>TAX AND TAG COLLECTION</u>	Amounts charged for tax and tag collection fees.
52740	<u>UTILITIES DEPARTMENT</u>	Amounts charged by the Utilities Department for services other than water and sewer use.
527402	<u>ENGINEERING</u>	Amounts charged by the Engineering division.
527403	<u>TRAFFIC ENGINEERING</u>	Amounts charged by the Traffic Engineering division. This account is used when interdepartmental transfers are done to pay for parking at decks or lots.
527404	<u>PUBLIC WORKS SERVICES - MISCELLANEOUS</u>	Amounts charged by Public Works not listed above excluding property maintenance and streets divisions.
527405	<u>COLLECTION SERVICES BY REVENUE DIVISION</u>	Amounts charged by the Revenue division for collection services.
527406	<u>CITY COUNCIL</u>	Amounts charged by the Council office to other departments.
527407	<u>MISCELLANEOUS INTERDEPARTMENTAL SERVICES</u>	Amounts charged by city departments other than the ones listed above for services.
527409	<u>SANITATION SERVICES</u>	Amounts charged to departments by the Sanitation division.
527410	<u>RECREATION SERVICES</u>	Amounts charged to departments by the Recreation department.
527411	<u>ROADWAY APPEARANCE</u>	Amounts charged to departments by the Roadway Appearance division.

CODES	TITLES	DESCRIPTION
527412	<u>STORMWATER</u>	Amounts charged to departments by the Stormwater division.
527413	<u>HUMAN RELATIONS SERVICES</u>	Amounts charged to departments by the Human Relations department.
527414	<u>REAL ESTATE</u>	Amounts charged to departments by the Real Estate office.
527415	<u>SOLID WASTE REBATE</u>	Amounts charged to departments for solid waste rebate
527416	<u>POLICE</u>	Amounts charged to departments by the Police Department.
527417	<u>FIRE</u>	Amounts charged to departments by the Fire department.
527418	<u>HOUSING SERVICES RELOCATION</u>	Amounts charged to departments by Neighborhood Services
527419	<u>CONSTRUCTION WORK PROGRAM</u>	Amounts charged to departments by Neighborhood Services
527420	<u>FACILITIES MANAGEMENT SERVICES</u>	Amounts charged to departments by Facilities Management (Property Maintenance)
527421	<u>CITY LINK</u>	Amounts charged to departments by City Link
527499	<u>INTERDEPARTMENTAL CHARGES</u>	Amounts charged to departments for other interdepartmental charges.
527501	<u>CLOSURE</u>	Amounts charged for closure of landfill.
527502	<u>POSTCLOSURE</u>	Amounts charged for postclosure of landfill.
527503	<u>ADJUST LIABILITY FOR CLOSURE</u>	Amounts closed to liability account.
527504	<u>GROUNDWATER CORRECTIVE ACTION</u>	Amounts charged for groundwater corrective action.
527601	<u>POLLUTION REMEDIATION</u>	Pollution Remediation.
5281	<u>GENERAL PROPERTY INSURANCE</u>	Amounts paid for general property insurance.
528201	<u>AUTO INSURANCE - RAMCO</u>	Amounts paid to RAMCO for auto claims.
528202	<u>EXCESS AUTO INSURANCE</u>	Amounts paid for excess auto insurance.
528203	<u>OTHER AUTO INSURANCE</u>	Amounts paid for auto insurance.
528301	<u>GENERAL INSURANCE - RAMCO</u>	Amounts paid to RAMCO for general liability claims.

CODES	TITLES	DESCRIPTION
528302	<u>EXCESS GENERAL INSURANCE</u>	Amounts paid for general insurance.
528303	<u>PROFESSIONAL LIABILITY INSURANCE</u>	Amounts paid for professional liability insurance.
5284	<u>RAMCO RESERVES</u>	The cost of premiums on insurance to cover losses directly identified with a specific department, whether from casualty or theft or as a result of liability.
5285	<u>MISCELLANEOUS GENERAL INSURANCE</u>	The cost of premiums on employee bonds and other policies for the benefit of more than one cost center.
5286	<u>CLAIMS AND JUDGMENTS</u>	Amounts paid in settlement of judgments or other claims by an individual or organization against the city.
5287	<u>MEDICARE SUPPLEMENT INSURANCE</u>	The cost of health insurance coverage for retirees over 65 years old.
5288	<u>TRUST - DENTAL INSURANCE</u>	The cost of dental insurance payments made to the providers or to employees for reimbursement of dental services.
528901	<u>CLAIMS AND JUDGMENTS - RESERVE</u>	Amounts reserved for claims and judgments.
528902	<u>FLEX SPENDING - DEPENDENT</u>	Amounts paid to employees for reimbursing dependent expenses.
528903	<u>FLEX SPENDING - HEALTH</u>	Amounts paid to employees for reimbursement of health expenses.
528904	<u>ARBITRAGE REBATE PAYMENT</u>	Amounts expensed for arbitrate rebate payment
529101	<u>REIMBURSABLE EXPENDITURES</u>	Amounts expended for services that are later offset by matching revenues.
529102	<u>ITEMS FOR RESALE</u>	The cost of items that are to be sold to the general public.
529103	<u>COST OF GOODS SOLD</u>	Amounts expensed for cost of goods sold.
529201	<u>REFUNDS AND REIMBURSEMENTS</u>	Payments to outside agencies as reimbursement for approved expenses or for minor refunds.
529202	<u>REBATES AND ADJUSTMENTS</u>	Amounts correcting excessive charges and similar errors when it is impractical to alter the amount containing the original error.
529203	<u>CASHIERS OVER AND SHORT</u>	Amounts needed to reconcile actual collections with recorded collections.

CODES	TITLES	DESCRIPTION
529204	<u>TAX AND LICENSES EXPENSE</u>	The cost of taxes that the city may have to pay and the cost of any licenses that are required for employees. This will include tests to secure these licenses. This includes license plates for city owned vehicles.
529205	<u>OTHER EXPENSES</u>	Amounts paid for expenses that cannot be placed under any other account code. Used for towing of abandoned vehicles, and solid waste disposal for dumpster services.
529206	<u>NON-POLICE 401(A)</u>	Used only by Payroll.
529207	<u>INVENTORY SHORTAGES</u>	Charges to record the differences between inventories on the books and found during a physical inventory count.
529208	<u>PREMIUMS & PRIZES & AWARDS</u>	Amounts paid to employees for safe driving, suggestion system, and purchases of savings bonds for prizes.
529209	<u>DISCOUNTS LOST AND LATE PAYMENTS PENALTIES</u>	Amounts charged for the loss of any discount or for the assessment of late payment penalties.
529210	<u>TAXABLE PENSION REFUND</u>	Used only by Employee Accounting.
529211	<u>NON-TAXABLE PENSION REFUND</u>	Used only by Employee Accounting.
529212	<u>VAULT OVERAGE AND SHORTAGE</u>	Use for overage and shortages in vault.
529213	<u>TAXABLE PENSION REFUND - DEATH</u>	Used only by Employee Accounting.
529214	<u>NON-TAXABLE PENSION REFUND - DEATH</u>	Used only by Employee Accounting.
529215	<u>SPOILAGE</u>	Amounts expensed for spoiled goods.
529216	<u>TIRES REBATES - LANDFILL USE</u>	Amounts paid to tire companies for disposal of tires.
529217	<u>LOSS ON SALE OF PROPERTY</u>	Used to record loss on sale of property
529218	<u>ROLLOVER (IRA)</u>	Used only by Employee Accounting.
529219	<u>ROLLOVER (IRA) DEATH</u>	Used only by Employee Accounting.
529220	<u>ROLLOVER (OTHER)</u>	Used only by Employee Accounting.
529221	<u>ROLLOVER (OTHER) DEATH</u>	Used only by Employee Accounting.
529222	<u>TOTAL IMAGE PROGRAM - NUTRITION</u>	Used only by Employee Accounting.
529223	<u>FICA</u>	Used only by Employee Accounting.
529224	<u>PENSION - LGERS</u>	Used only by Employee Accounting.

CODES	TITLES	DESCRIPTION
529225	<u>PENSION – LEO</u>	Used only by Employee Accounting.
529226	<u>401 (K)</u>	Used only by Employee Accounting.
529227	<u>PENSION – WSPORS</u>	Used only by Employee Accounting.
529228	<u>457 CD-AID</u>	Used only by Employee Accounting.
529229	<u>PERMIT FEES</u>	Various permit fees such as a Fire Permit.
529230	<u>WSPO DEF. COMP. EMPLOYER</u>	401K match for police officers.
529231	<u>GIO OFFICE SHARE</u>	Payment to Forsyth County for the City's Share of the City/County GIO Office.
529232	<u>RECRUITMENT EXPENSES</u>	Recruiting Expenses to Attract New Law Enforcement Applicants.
529233	<u>DEMOLITION ASSESSMENTS</u>	Amounts charged by Housing for demolition assessment expenses.
529234	<u>PENSION SPIKING EXPENSE</u>	An additional employer contribution to fund the increased cost to the Retirement System to pay for the member's retirement benefit if it is determined that the benefit is in excess of the CBBC.
5293	<u>CONTRIBUTIONS TO OTHER AGENCIES</u>	Payments approved by the Council to other organizations as stated in the annual budget
5294	<u>INDIRECT COSTS ALLOCATED</u>	Amounts charged as administrative and other overhead costs allocated by the financial accounting system as a percentage of direct salaries and wages.
529501	<u>CONSTRUCTION COSTS</u>	Costs associated with the construction end of the loan.
529502	<u>ACQUISITION COSTS</u>	Costs associated with the acquisition end of the loan.
529503	<u>OTHER ELIGIBLE COSTS</u>	Costs associated with the loan and not defined above.
529504	<u>LOAN SERVICE EXPENSE</u>	Service fees associated with loans.
5296	<u>GRANTS</u>	Payments made for grants.
529701	<u>CONSTRUCTION COSTS</u>	Costs associated with the construction end of the loan.
529702	<u>ACQUISITION COSTS</u>	Costs associated with the acquisition end of the loan.
529703	<u>OTHER ELIGIBLE COSTS</u>	Costs associated with the loan and not defined above.
531001	<u>LEGAL SERVICES</u>	Amounts paid for the services associated with buying land.

CODES	TITLES	DESCRIPTION
531002	<u>MISCELLANEOUS PROFESSIONAL SERVICES</u>	Amounts paid for other services needed during the acquisition of land such as the appraisal, and property taxes.
531003	<u>LAND COSTS</u>	Amounts paid for the actual acquisition of land.
531004	<u>OTHER</u>	Amounts paid for any expenses not listed above.
531005	<u>DEMOLITIONS</u>	Amounts paid for demolitions expenses.
531101	<u>LEGAL SERVICES</u>	Amounts associated with buying right-of-way.
531102	<u>MISCELLANEOUS PROFESSIONAL SERVICES</u>	Amounts paid for services during the acquisition of right-of-way.
531103	<u>RIGHT-OF-WAY COSTS</u>	Amounts paid for the actual acquisition of right-of-way and demolition charges.
5312	<u>LAND IMPROVEMENTS</u>	The costs of work done such as grading and landscaping.
5313	<u>RELOCATION</u>	The cost of relocation associated with land acquisition.
532000	<u>ARCHITECTURAL SERVICES</u>	Amounts paid for the drafting of designs and other architectural services.
532001	<u>CITY ENGINEERING SERVICES</u>	Amounts paid for internal services associated with the acquisition of a building.
532002	<u>MISCELLANEOUS PROFESSIONAL SERVICES</u>	Amounts paid for services such as the appraisal of buildings bought by the city.
532003	<u>ADMINISTRATIVE OVERHEAD</u>	The costs associated with the acquisition of buildings such as postage.
532004	<u>SOIL TESTING</u>	Amounts paid for all soil testing charges.
532005	<u>MATERIAL TESTING</u>	Amounts paid for all material testing.
532006	<u>CONTRACT ENGINEERING SERVICES - I</u>	Amounts paid to outside engineering firms when using multiple firms.
532007	<u>CONTRACT ENGINEERING SERVICES - II</u>	Amounts paid to outside engineering firms when using multiple firms. Payments should be made using provisional receipts.
532008	<u>CONTRACT ENGINEERING SERVICES - III</u>	Amounts paid to outside engineering firms when using multiple firms.
532009	<u>CONTRACT ENGINEERING SERVICES-IV</u>	Amounts paid to outside engineering firms when using Multiple firms.

CODES	TITLES	DESCRIPTION
532010	<u>CONTRACTED CONSTRUCTION MANAGEMENT</u>	Amounts paid for construction management. If the design work and management are under a single agreement, and no separate accounting is made of the charges, the payments should be charged to 532006.
532011	<u>CONSTRUCTION OFFICE</u>	Amounts paid for an established construction office.
532012	<u>CONTRACTED PRINTING SERVICES</u>	Payments made to outside companies for printing services on the larger projects.
532013	<u>PRINT SHOP SERVICES</u>	Amounts paid to the print shop for all printing.
532014	<u>MISCELLANEOUS PUBLIC WORKS SERVICES</u>	Amounts paid for services provided by the Public Works department.
532015	<u>PERMIT FEES</u>	Various permit fees such as a Fire Permit.
532016	<u>CITY/COUNTY UTILITIES</u>	Amounts paid for City/County Utilities.
532100	<u>LAND PREPARATION</u>	Amounts paid to prepare land for the construction.
532101	<u>GENERAL CONSTRUCTION – PROPERTY MAINTENANCE</u>	Amounts charged for construction of a building using city employees.
532102	<u>GENERAL CONSTRUCTION – I</u>	Amounts paid by the city, for the construction of a building.
532103	<u>CONSTRUCTION MATERIALS - MISCELLANEOUS</u>	Amounts paid for materials used during construction.
532104	<u>EQUIPMENT RENTAL</u>	Amounts paid for the rental of equipment used.
532105	<u>ELECTRICAL</u>	Amounts charged for the wiring of a building.
532106	<u>MECHANICAL</u>	Amounts paid for mechanical services during the construction of a building.
532107	<u>PLUMBING</u>	Amounts paid for the installation of plumbing in a building.
532108	<u>HEATING & VENTING & A/C</u>	Amounts paid for installation of heating or air conditioning in a building.
532109	<u>MISCELLANEOUS CONSTRUCTION</u>	Amounts paid that are not included elsewhere.
532110	<u>GENERAL CONSTRUCTION II</u>	Amounts paid during the construction of a building when using multiple firms.
532111	<u>GENERAL CONSTRUCTION III</u>	Amounts paid during the construction of a building when using multiple firms.
532112	<u>GENERAL CONSTRUCTION IV</u>	Amounts paid during the construction of a building when using multiple firms.

CODES	TITLES	DESCRIPTION
532115	<u>LIGHTING</u>	Amounts paid for lighting services.
532116	<u>PAVING</u>	Amounts paid for paving services.
532117	<u>LANDSCAPING</u>	Amounts paid for landscaping services.
532122	<u>UTILITIES</u>	Amounts paid for utility services.
532123	<u>STORM DRAINAGE</u>	Amounts paid for storm drainage services.
532125	<u>GENERAL CONSTRUCTION - CITY STREETS</u>	Used for pavement repairs on utility projects by the streets division.
532126	<u>GENERAL CONSTRUCTION - CITY UTILITIES</u>	Used for utility construction project charges done by the utilities division.
532127	<u>TRAFFIC ENGINEERING SERVICES</u>	Amounts for services on construction projects done by the traffic engineering division.
532128	<u>GENERAL CONSTRUCTION - RECREATION</u>	Amounts for services on construction projects done by the recreation department.
532129	<u>GENERAL CONSTRUCTION - CONSTRUCTION WORK PROGRAM</u>	Amounts for services on construction projects done by construction work program
533000	<u>ARCHITECTURAL SERVICES</u>	Amounts paid for the drafting of designs and other architectural services.
533001	<u>CITY ENGINEERING SERVICES</u>	Amounts paid for internal engineering services.
533002	<u>MISCELLANEOUS PROFESSIONAL SERVICES</u>	Amounts paid for other services used in the planning and design of the structures.
533003	<u>ADMINISTRATIVE OVERHEAD</u>	Miscellaneous costs for the acquisition of permanent structures other than buildings such as postage.
533004	<u>SOIL TESTING</u>	Amounts paid for soil testing charges.
533005	<u>MATERIAL TESTING</u>	Amounts paid for all material testing charges.
533006	<u>CONTRACT ENGINEERING SERVICES - I</u>	Amounts paid to outside engineering firms when using multiple firms.
533007	<u>CONTRACT ENGINEERING SERVICES - II</u>	Amounts paid to outside engineering firms when using multiple firms.
533008	<u>CONTRACT ENGINEERING SERVICES - III</u>	Amounts paid to outside engineering firms when using multiple firms.
533009	<u>CONTRACT ENGINEERING SERVICES - IV</u>	Amounts paid to outside engineering firms when using multiple firms.

CODES	TITLES	DESCRIPTION
533010	<u>CONTRACTED CONSTRUCTION MANAGEMENT</u>	Amounts paid for construction management, if the design work and management are under a single agreement.
533011	<u>CONSTRUCTION OFFICE</u>	Amounts paid for an established construction office.
533012	<u>CONTRACTED PRINTED SERVICES</u>	Payments made to outside companies for printing services on the larger projects.
533013	<u>PRINT SHOP SERVICES</u>	Amounts paid to the print shop for all printing.
533015	<u>PERMIT FEES</u>	Various permit fees such as a Fire Permit.
533016	<u>CITY/COUNTY UTILITIES</u>	Amounts paid for city/county utilities
533100	<u>LAND PREPARATION</u>	Amounts paid to prepare land for the construction.
533101	<u>GENERAL CONSTRUCTION – PROPERTY MAINTENANCE</u>	Amounts charged for construction of permanent structures other than a building using city employees.
533102	<u>GENERAL CONSTRUCTION - I</u>	Amounts paid by the city, for the construction of a permanent structure other than a building.
533103	<u>CONSTRUCTION MATERIALS - MISCELLANEOUS</u>	Amounts paid for materials used during construction.
533104	<u>EQUIPMENT RENTAL</u>	Amounts paid for the rental of equipment used.
533105	<u>ELECTRICAL</u>	Amounts charged for the wiring of a permanent structure other than a building.
533106	<u>MECHANICAL</u>	Amounts paid for mechanical services during the construction of a permanent structure other than a building.
533107	<u>PLUMBING</u>	Amounts paid for the installation of plumbing in a permanent structure other than a building.
533108	<u>HEATING, VENTING, AND AIR CONDITIONING</u>	Amounts paid for installation of heating or air conditioning in a permanent structure other than a building.
533109	<u>MISCELLANEOUS CONSTRUCTION</u>	Amounts paid that are not included elsewhere.
533110	<u>GENERAL CONSTRUCTION II</u>	Amounts paid during the construction of a permanent structure other than a building when using multiple firms.
533111	<u>GENERAL CONSTRUCTION III</u>	Amounts paid during the construction of a permanent structure other than a building when using multiple firms.

CODES	TITLES	DESCRIPTION
533112	<u>GENERAL CONSTRUCTION IV</u>	Amounts paid during the construction of a permanent structure other than a building when using multiple firms.
533113	<u>ENGINEERING-CONTRACT ADMIN</u>	Amounts paid to the project engineer during the construction of a permanent structure other than a building.
533115	<u>LIGHTING</u>	Amounts paid for lighting services.
533116	<u>PAVING</u>	Amounts paid for paving services.
533117	<u>LANDSCAPING</u>	Amounts paid for landscaping services.
533122	<u>UTILITIES</u>	Amounts paid for utility services.
533123	<u>STORM DRAINAGE</u>	Amounts paid for storm drainage services.
533124	<u>OVERSIZE MAIN REFUNDS</u>	Amounts paid for oversize main refunds.
533125	<u>GENERAL CONSTRUCTION - CITY STREETS</u>	Used for pavement repairs on utility projects by the streets division.
533126	<u>GENERAL CONSTRUCTION - CITY UTILITIES</u>	Used for utility construction project charges done by the utilities division.
533127	<u>TRAFFIC ENGINEERING SERVICES</u>	Amounts for services on construction projects done by the traffic engineering division.
533128	<u>GENERAL CONSTRUCTION - RECREATION</u>	Amounts for services on construction projects done by the recreation department.
533129	<u>VEGETATION MANAGEMENT SERVICES</u>	Amounts for services on construction projects done by Vegetation Management division.
533130	<u>RELOCATION</u>	The cost of relocation associated with improvements.
533131	<u>UTILITY CONNECTIONS</u>	Amounts paid for utility connections.
533132	<u>GENERAL CONSTRUCTION- CONSTRUCTION WORK PROGRAM</u>	Amounts for general construction done by construction work program
533133	<u>UTILITY CONNECTION REFUNDS</u>	Utility Connection Refunds
534	<u>OFFICE EQUIPMENT</u>	The cost of furniture and equipment designed for office use and with unit costs of \$5,000 or more. If an item costs less than \$5,000, account 5268 will be correct unless the item is one of many items that make a complete unit on the same purchase order.
5350	<u>AUTO & MOTORCYCLES & 3-WHEEL & SUV</u>	The cost of purchasing an auto, motorcycle, or 3-wheel vehicle, or SUV (Sport Utility Vehicle).

CODES	TITLES	DESCRIPTION
5351	<u>TRUCKS</u>	The purchase cost of any truck.
5352	<u>VANS AND BUSES</u>	The purchase cost of any van or bus.
5359	<u>OTHER ROLLING STOCK</u>	The cost of any stock not included in the above categories such as trailers and other pulled vehicles which requires a state vehicle license. This does not include lawn mowers or other machinery but is intended for pulled vehicles.
5360	<u>GENERAL EQUIPMENT</u>	Automated equipment other than computers and printers.
5361	<u>FOOD SERVICE EQUIPMENT</u>	Used primarily by the Coliseum and Convention Center.
5362	<u>COMMUNICATIONS EQUIPMENT</u>	Amounts paid for communications equipment such as radios.
536201	<u>CITY SERVICES I</u>	Primary solutions provider on a communications equipment project.
536202	<u>CITY SERVICES II</u>	Secondary solutions provider on a communications equipment project such as consultants who are not the primary solutions provider.
536203	<u>CONTRACT SERVICES I</u>	Primary contractor services on a capital project typically IS or City Engineering.
536204	<u>CONTRACT SERVICES II</u>	Other department services charges to a capital project
536205	<u>EQUIPMENT</u>	Purchase of equipment on a capital project
536206	<u>RENT</u>	Rent on area used by team while working on a project
5363	<u>COMPUTER EQUIPMENT</u>	Amounts paid for computer equipment such as computers, printers, monitors, etc.
536301	<u>TRAVEL</u>	Employee or contractors travel while working on a project
536302	<u>OFFICE EXPENSE</u>	Office supplies purchased to use on a project
536303	<u>COMPUTER HARDWARE</u>	Computer hardware used while working on a project
536304	<u>CITY SERVICES</u>	Solutions provider on a computer equipment project typically IS.
536305	<u>CONTRACT SERVICES I</u>	Primary contractor services on a computer equipment project
536306	<u>CONTRACT SERVICES II</u>	Secondary contractor services on a computer equipment project.
536307	<u>COMPUTER SOFTWARE</u>	Computer software for computer equipment project.

CODES	TITLES	DESCRIPTION
536308	<u>CONTRACT SERVICES III</u>	Temporary contract services.
537	<u>EXPENDITURES NOT TO BE CAPITALIZED</u>	Items charged to a capital project with a unit cost of under \$5,000.
539	<u>CONTINGENCIES</u>	Amounts budgeted for unforeseen capital expenses that can be transferred to another account if needed.
540	<u>DEPRECIATION EXPENSE</u>	Amounts charged to allocate the cost of an asset over its years of useful life.
56	<u>OTHER OPERATING</u>	Other operating expenses.
5601	<u>LEASES/NON CAPITAL</u>	Equipment purchased by NC Municipal Leasing costing less than \$5,000. Used by Accounting Only.
5602	<u>LOAN EXPENSE CONTRA ACCT</u>	Contra Expense account for loans.
5990	<u>INTRADPARTMENTAL CREDITS</u>	Amounts charged to general governmental departments for interdepartmental services.