

North Carolina Department of Transportation

**UNIFORM PUBLIC TRANSPORTATION
ACCOUNTING SYSTEM (UPTAS)**



REVISED BY:

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Chapter I	5
Chart of Accounts	5
General Introduction.....	6
Adaptation to Organizational Structure	6
Use in Budgeting.....	7
Purpose:	7
Procedures	8
Fund Structure:.....	8
Basic Accounts.....	8
Revenue source codes.....	9
Expenditure object codes:	9
Discussion	9
Options	11
Chapter II	12
Summary Listing of Codes:	12
Asset Codes	12
Liability and Equity Codes	12
Revenue Codes	13
Expenditure Codes	13
Chapter III.....	15
Detailed Listing of Codes	15
Detailed Listing - Asset Codes	15
Detailed Listing - Liability and Equity Codes.....	18
Detailed Listing - Revenue Codes	19
Detailed Listing - Revenue Source Codes	20
Detailed Listing - Departmental Expenditures Codes.....	23
Detailed Listing - Object of Expenditure Codes.....	24
Chapter IV	32
Definition of Codes.....	32
Definition of Fund Codes.....	32
Definition of Asset Codes	33
Definition of Liability and Equity Codes.....	38
Definition of Revenue Codes.....	40
Definition of Revenue Source Codes.....	42



Definition of Department Expenditure Codes.....	47
Definition of Object of Expenditure Codes	48
G100 PERSONAL SERVICES	48
G200 SUPPLIES AND MATERIALS.....	51
G300 CURRENT OBLIGATIONS AND SERVICES	54
G400 FIXED CHARGES AND OTHER SERVICES.....	59
G500 CAPITAL OUTLAY.....	63
G600 CONTRACTS, GRANTS, SUBSIDIES AND ALLOCATIONS.....	70
G700 DEBT SERVICE	71
G800 TRANSFERS AND REFUNDS (CONTRA ACCOUNTS)	71
G900 CONTINGENCIES	73
NOTES.....	74



Chapter I

Chart of Accounts

General Introduction

Adaptation to Organizational Structure

Use in Budgeting

Purpose

Procedures

Fund Structure

Basic Accounts

Revenue Source Codes

Expenditure Object Codes

Discussion

Examples:

Asset Account

Liability Account

Revenue Account

Expenditure Account

Options



General Introduction:

The North Carolina Department of Transportation (NCDOT) has modified the Local Government Finance Commission (LGFC) standard chart of accounts to accommodate the need for transportation-specific budgeting and reporting requirements.

Based upon discussions with LGFC, it was determined that the chart of accounts to be developed would be used by local government transportation providers under the Enterprise Fund and, therefore, consideration was given only to transportation-related categories in the LGFC chart of accounts. Neither general purpose government nor human service agency organizational expenditure account codes are included.

The purpose of the attached chart of accounts is to provide a uniform structure to the accounting system used by various rural and small urban public transportation providers in North Carolina. In the design of the Uniform Public Transportation Accounting System (UPTAS), it was necessary to provide for a high degree of flexibility in view of the different entities providing public transportation services.

UPTAS should be considered as a base to be either expanded or contracted to fit the specific needs of the user.

This classification system is designed for budgeting, accounting, invoicing and reporting purposes. A classification system is the framework around which any accounting system is developed. The test of the adequacy of a classified system must be -- "Does it provide the information needed for administrative and reporting purposes?" The classification system should furnish the required information in the quickest, clearest, and most economical manner. This standard classification system is devised to reflect financial data in a number of different ways, but it should not be expected to supply every kind of desired information. For some data it may be necessary to regroup certain of the accounts or to separate accounts into further detail.

Adaptation to Organizational Structure:

Before adopting this classification, it should be studied to determine adjustments necessary to make it suitable to the requirements of a particular transportation project. The standard classifications cover those accounts commonly found in accounting systems of local governments, as well as some which are not commonly found. Small projects may not need all of the accounts provided; naturally, only those accounts needed should be used.

In adapting this classification system to an individual transportation project, the balance sheet accounts, as well as the revenue and expenditure accounts which are used, should be kept in the same order as they appear in the standard classification system. An account should be set up for each separate activity performed by each project.

Adjustments should be made only when necessary and desirable because the value derived from a standard classification of expenditures depends greatly upon detailed accounts. A large



transportation project may find it desirable to show functions or activities in greater detail than is suggested here.

Use in Budgeting:

The budget must contain both a revenue and an expenditure program. The classification of revenue and expenditures presented herein will enable administrative officials to fix a definite goal, establish a means of control, and secure coordination of activities. Moreover, a chief aim in comparable governmental financial statistics is to report actual operations as compared with budget estimates. By using the same classification in the budget, in the accounts, and in the reports, it is easier to reflect the extent to which budgetary operations are balanced or show an excess of revenues over expenditures or an excess of expenditures over revenues.

Revenues should be shown by sources. Accurate revenue estimates are dependent upon a source classification because factors which determine the amount of revenues do not affect each source uniformly. Thus the revenue side of the budget is more likely to be realized if estimates are segregated by sources and are controlled accordingly.

Expenditures should be shown in the budget by the classification from which they are paid, by the activities for which the expenditures are made and by the objects of expenditure. The classification of spending provides classes for budget estimates and furnishes control accounts by which projects can be held accountable for money expended. The activity classification makes the budget more intelligible by showing the purpose of each expenditure. The object classification provides greater detail for judging and controlling estimates.

Purpose:

The transportation chart of accounts is arranged to provide a uniform and orderly governmental fund accounting system for transportation projects. It is specifically structured to facilitate the determination by local governing bodies of revenues earned versus expenses incurred, and to comply with Local Government Commission procedures.

The accounting system is designed to protect the assets, assist in the prompt collection of amounts, permit the payment of debts in a prompt manner, facilitate grants accounting, and assist the governing body and officers to manage the project. A secondary consideration is the requirement for separation of information and for the inclusion of information which an independent auditor will need for the required annual audit report.

The Uniform Public Transportation Accounting System (UPTAS) is a complete governmental fund accounting system encompassing assets, liabilities and equity, revenues and expenditures.

G.S. 159-7 defines a fund as "a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations."



Thus the "fund" is the basic operating and accounting entity of each public authority and unit of government, as such, it is very strictly regulated by law and by "generally accepted accounting principles."

Procedures:

Nine-digit account codes have been assigned in all cases. The first two digits are the fund codes and remain the same for assets, liabilities, revenues and expenditures.

Categorized, these numbers are:

Fund Structure:

10 –19	General Fund
20 - 29	Special Revenue Funds
30 - 39	Debt Service Funds
40 - 49	Capital Project Funds
50 - 59	Special Assessment Funds
60 - 69	Enterprise Funds
65	Mass Transit
70 – 79	Trust and Agency Funds
80 – 89	Internal Service Funds
90 – 99	Account Groups

The third, fourth, fifth, and sixth digits are basic accounts for assets, liabilities, and revenues and they designate departments or activities in the expenditure section of the chart. They are numbered as follows:

Basic Accounts:

1000 - 1999	Assets
2000 - 2999	Liability and Equity
3000 - 3999	Revenues
4000 - 9999	Expenditures

The last three digits are sub-account codes for the assets, liabilities, and equity sections of the chart. In the revenue section of the chart, they indicate source codes. In the expenditures section, they indicate objects of expenditure.

Revenue source codes and expenditure object codes may be used as sub-account codes to record assets, liabilities and equity.

Revenue source codes and expenditure object codes are summarized below:



Revenue source codes:

R100	Taxes
R200	Intergovernmental revenues - federal
R300	Intergovernmental revenues - non-federal
R400	Service charges
R500	Enterprise charges
R800	Miscellaneous income
R900	Non-revenue receipts

Expenditure object codes:

G100	Personal services
G200	Supplies and materials
G300	Current obligations and services
G400	Fixed charges and other expenses
G500	Capital outlay
G600	Contracts, grants and other subsidies
G700	Debt service
G800	Transfers and refunds
G900	Contingencies

Discussion:

As in the case of funds, the number of separate revenue codes, departmental expenditure codes, revenue source codes, and object of expenditure codes should be kept to the minimum needed to allow good management of the project's fiscal affairs. The chart of accounts established for the project should follow the organization and objectives of the local transportation project.

The balance sheet accounts which are maintained in the general ledger will vary considerably from project to project. A project with a sophisticated, accurate system of subsidiary ledgers will need fewer general ledger accounts than otherwise. The complexity of operation and the interrelationship of the project to local government will also affect the number of accounts which should be used.

The departmental expenditure codes should be established for the fewest departments consistent with the organization and objectives of the project. Each department should benefit the Executive and Governing Body of the project in terms of either ease of management, information needed to establish a fare structure, local match contribution, or to make other decisions which they may be called upon to make.

Object of Expenditure Codes should be assigned to a department only where the additional information is of value in managing the project or department.



Revenue codes are designed to differentiate all the larger sources of revenue to the project. The revenue source codes are classified into eight areas. Revenue source codes should be established for each revenues received.

Account numbers for assets, liabilities, revenues and expenditures are structured as follows:

<u>Fund Basic Account:</u>	<u>XX</u>		
Sub-account Code of Assets, Liabilities and Equity		<u>XXXX</u>	<u>XXX</u>
Source Code for Revenues			
Object Code for Expenditure			
 <u>Examples:</u>			
<u>Asset Account:</u>			
Mass Transit (Enterprise) Fund		1510	452
Prepaid Expenses - Enterprise	65		
Prepaid Vehicle Insurance			
 <u>Liability Account:</u>			
Mass Transit (Enterprise) Fund		<u>2300</u>	<u>000</u>
Accrued Expenses Payable	<u>65</u>		
 <u>Revenue Account:</u>			
Mass Transit (Enterprise) Fund		<u>3452</u>	<u>511</u>
Mass Transit Revenues	<u>65</u>		
Passenger Fares			
 <u>Expenditure Account (Admin):</u>			
Mass Transit (Enterprise) Fund		<u>4521</u>	<u>321</u>
Mass Transit Expenditures - Administrative	<u>65</u>		
Telephone Service			
 <u>Expenditure Account (Operating):</u>			
Mass Transit (Enterprise) Fund		<u>4522</u>	<u>251</u>
Mass Transit Expenditures - Operating	<u>65</u>		
Motor Fuels and Lubricants			
 <u>Expenditure Account (Capital):</u>			
Mass Transit (Enterprise) Fund		<u>4523</u>	<u>546</u>
Mass Transit Expenditures - Capital	<u>65</u>		



Mass Transit (Enterprise) Fund
Mass Transit Expenditures - Capital-Standard
Standard Van/14 passenger seating

Options:

For those projects using Planning Programming and Budgeting Systems or other similar project control techniques the same nine-digit chart of accounts format would still be applicable. However, additional coding would then be added to the right-hand side of the appropriate nine-digit account numbers. This additional coding would include one or two digits for program and sub-programs and would be structured locally to suit the specific requirements of the Planning Programming and Budgeting Systems controls employed.



Chapter II

Summary Listing of Codes:

Asset Codes
Liability and Equity Codes
Revenue Codes
Expenditure Codes

Asset Codes:

1000 ASSETS

1100 Cash and cash equivalent
1200 Accounts receivable
1300 Interfund receivables (Due from)
1400 Inventories
1500 Prepaid expenses
1600 Other assets
1700 Fixed assets
1800 Accumulated depreciation
1900 Special governmental accounts

Liability and Equity Codes:

2000 LIABILITIES AND EQUITY

2100 Accounts payable
2200 Bonds payable
2300 Accrued expenses payable
2400 Interfund payable (Due to)
2600 Deferred revenues
2700 Long-term payables
2800 Equity other than fund balance
2900 Fund balance/retained earnings



Revenue Codes:

3000 REVENUES

- 3100 Taxes - ad valorem
- 3200 Taxes - other
- 3300 Governmental shared revenues
- 3400 Departmental
 - 3410 General Government
 - 3430 Public Safety
 - 3450 Transportation
 - 3451 Streets and highways
 - 3452 Mass transit
 - 3453 Airports
 - 3454 Parking facility
 - 3470 Environmental Protection
 - 3490 Economic and physical development
- 3500 Human services
- 3600 Cultural and recreational
- 3700 Utilities
- 3800 Capital outlays/Miscellaneous revenue
- 3900 Debt issues/interfund transfers/budgetary accounting

Expenditure Codes:

4000 EXPENDITURES

- 4100 General government
- 4200 Central services
- 4300 Public safety
- 4500 Transportation
 - 4510 Streets and highways
 - 4520 Mass transit
 - 4521 Mass transit - Administration
 - 4522 Mass transit - Operating
 - 4523 Mass transit - Capital I
 - 4524 Mass transit - Capital II
 - 4525 Mass transit - Employee Development
 - 4526 Mass transit - Planning I
 - 4527 Mass transit - Planning II



4528 Mass transit - Technology
4529 Mass transit – Facility
4530 Airports
4540 Parking facility

4700 Environmental protection
4900 Economic and physical
5000 Human services
6100 Cultural and Recreation
7000 Utilities
8000 Capital outlays
9000 Debt service
9600 Accumulated fringe benefits
9800 Transfers to other funds
9900 Budgetary accounting only



Chapter III

Detailed Listing of Codes:

- Asset Codes
- Liability and Equity Codes
- Revenue Codes
- Revenue Source Codes
- Departmental Expenditure Codes
- Object of Expenditure Codes

Detailed Listing - Asset Codes:

1000 ASSETS

1100 Cash and cash equivalent

- 1101 Due from Central Depository
- 1110 Cash on hand
- 1120 Cash on demand
- 1130 Cash in time deposits
- 1140 Temporary investments -- governments and agencies
- 1150 Other temporary direct investments
- 1160 Repurchase agreements and other indirect investments
- 1170 Investments in the N.C. Cash Management Trust



1200 Accounts receivable

Taxes receivable

- 1213 Local option dedicated transit tax receivable
- 1219 Allowance for doubtful tax receivables

Intergovernmental accounts receivable

- 1231 Accounts receivable -- federal governments
- 1232 Accounts receivable -- state governments
- 1233 Accounts receivable -- local governments
- 1234 Accounts receivable -- other public agencies
- 1239 Allowance for doubtful intergovernmental accounts receivable

Enterprise receivables

- 1245 Accounts receivable -- mass transit
- 1249 Allowance for doubtful enterprise receivables

Other receivables

- 1251 Accounts receivable -- others
- 1259 Allowance for doubtful other receivables



1300 Interfund/intergovernmental receivables (due from)

1400 Inventories

- 1410 Inventories -- operations
- 1420 Inventories -- maintenance
- 1430 Inventories -- administrative

1500 Prepaid expenses

- 1510 Prepaid expenses -- enterprise

1600 Other assets

- 1610 Long-term receivables
- 1620 Deferred charges

1700 Fixed assets

- 1710 Land
- 1720 Improvements other than buildings
- 1730 Buildings
- 1750 Equipment
- 1760 Vehicles
- 1790 Construction in progress

1800 Accumulated depreciation

- 1820 Improvements other than buildings
- 1830 Buildings
- 1850 Equipment
- 1860 Vehicles

1900 Special governmental accounts

- 1910 Amounts available for payment of long-term debt
- 1920 Amounts to be provided for payment of long-term debt



Detailed Listing - Liability and Equity Codes:

2000 LIABILITIES AND EQUITY

2100 Accounts payable

 2150 Bonds and coupons outstanding

2200 Bonds payable

2300 Accrued expense payable

2400 Interfund/intergovernmental-payable (due to)

2600 Deferred revenues

2700 Long-term payables

 2720 Bonds and notes payable -- enterprise

 2760 Other long-term debt -- enterprise

2800 Equity other than fund balance

 2810 Contributed capital

 2820 Investment in fixed assets

2900 Fund balance/retained earnings

 2910 Reserved fund balance

 2911 Reserved for inventories

 2912 Reserved for encumbrances

 2920 Designated fund balance

 2930 Undesignated fund balance

 2950 Reserved retained earnings

 2960 Unreserved retained earnings



Detailed Listing - Revenue Codes:

3000 REVENUES

3100 Taxes -- ad valorem

 31XX Taxes -- ad valorem - dedicated to transit (Yr)

 3113 Taxes -- ad valorem - written off

3320 State shared revenues

 3325 Tax refunds

3450 Transportation

 3452 Mass transit

3830 Miscellaneous revenue

 3831 Investment earnings

 3833 Contributions and donations

 3834 Rents

 3835 Sales

 3839 Other miscellaneous revenue

3910 Proceeds of debt issues

3980 Transfers from other funds

 3981 General funds

 3982 Special revenue funds

 3983 Debt service funds

 3984 Capital projects funds

 3986 Enterprise funds

 3987 Trust and agency funds



Detailed Listing - Revenue Source Codes:

R100 TAXES

- R120 Levied for project
- R140 Discoveries for prior years
- R170 Penalties
- R180 Interest on delinquent taxes

R200 INTERGOVERNMENTAL REVENUES - FEDERAL

- R260 Categorical grants
 - R261 SECTION 5311 ADMINISTRATION
 - R262 SECTION 5311 OPERATING
 - R263 SECTION 5311 CAPITAL
 - R264 VOCATIONAL REHAB (DIRECT RECIPIENT)
 - R265 OLDER AMERICANS ACT TITLE III
 - R266 SECTION 5311 TECHNOLOGY
 - R267 SECTION 5311 FACILITY
 - R269 OTHER FEDERAL GRANTS (SPECIFY)

R300 INTERGOVERNMENTAL REVENUES - NON-FEDERAL

- R360 Categorical grants
 - R361 STATE ADMINISTRATION ASSISTANCE
 - R362 STATE MAINTENANCE ASSISTANCE PROGRAM
 - R363 STATE CAPITAL ASSISTANCE
 - R364 STATE OPERATING ASSISTANCE (RGP)
 - R365 RESERVED
 - R366 STATE TECHNOLOGY ASSISTANCE
 - R367 STATE FACILITY ASSISTANCE
 - R368 RESERVED
 - R369 OTHER STATE ASSISTANCE (SPECIFY)

- R370 Local government cash match
 - R371 LOCAL GVMT CASH MATCH - ADMINISTRATION
 - R372 LOCAL GVMT CASH MATCH - OPERATING (SMAP)
 - R373 LOCAL GVMT CASH MATCH - CAPITAL
 - R374 LOCAL GVMT CASH MATCH - OPERATING (RGP)
 - R375 RESERVED
 - R376 LOCAL GVMT CASH MATCH - TECHNOLOGY
 - R377 LOCAL GVMT CASH MATCH - FACILITY
 - R378 RESERVED
 - R379 LOCAL GVMT CASH MATCH - OTHER (SPECIFY)

- R380 Cash match -- other sources
 - R381 OTHER LOCAL CASH MATCH - ADMINISTRATION
 - R382 OTHER LOCAL CASH MATCH - OPERATING



R383 OTHER LOCAL CASH MATCH - CAPITAL
R384 OTHER LOCAL CASH MATCH - CHARTER PROFITS
R385 OTHER LOCAL CASH MATCH - ADVERTISING PROFITS
R386 OTHER LOCAL CASH MATCH – TECHNOLOGY
R387 OTHER LOCAL CASH MATCH – FACILITY
G388 RESERVED
G389 OTHER LOCAL CASH MATCH - OTHER (SPECIFY)

G400 SERVICE CHARGES AND OTHER REVENUE

R410-R441 Departmental services -- direct and third-party payees

R411 AGING PROGRAM / TITLE III
R412 DEPARTMENT OF SOCIAL SERVICES
R413 SHELTERED WORKSHOP
R414 MENTAL HEALTH PROGRAM
R415 HEALTH DEPARTMENT
R416 COMMUNITY ACTION PROGRAM
R417 HEAD START PROGRAM
R418 DAYCARE
R419 MEDICAL
R420 PARKS AND RECREATION
R421 PUBLIC / PRIVATE SCHOOL
R422 TEEN PARENT
R423 COMMUNITY LIVING SKILLS
R424 HOSPITAL
R425 COMMUNITY COLLEGE
R426 COLLEGE / UNIVERSITY
R427 AGING PROGRAM SUPPLEMENT
R428 CHILD DEVELOPMENT
R429 WORK FIRST
R430 OTHER
R431 BLIND SERVICES
R432 VOCATIONAL REHABILITATION
R433 COMMUNITY SERVICES BLOCK GRANT
R434 SMART START
R435 AGRICULTURE EXTENSION
R436 JTPA
R437 NURSING HOME
R438 REST HOME
R439 PRIVATE INDIVIDUAL

R440 ELDERLY & DISABLED TRANSPORTATION ASSISTANCE PROGRAM
(EDTAP)

R490 Other reciprocal revenue - not elsewhere classified
G497 INVESTMENT INCOME



F500 ENTERPRISE CHARGES

F510 Passenger fares
F511 GENERAL PUBLIC FARES

F520 Special transit fares
F521 PREPAID FARES/BULK PURCHASE DISCOUNTS
F522 SENIOR CITIZEN FARES
F523 STUDENT FARES
F524 CHILD FARES
F525 PARATRANSIT FARES
F529 OTHER SPECIAL TRANSIT FARES
F530 Special charges
F533 SPECIAL ROUTE GUARANTEES

G800 MISCELLANEOUS INCOME

G810 Sale of materials and scrap
G811 SALE PROCEEDS FROM SALE OF MATERIALS/SCRAP

G820 Sale of fixed assets
G821 SALE PROCEEDS OF FIXED ASSETS

G840 Contributions and donations
G841 DONATED / CONTRIBUTED LABOR/SERVICES
G842 DONATED / CONTRIBUTED SUPPLIES/EQUIPMENT
G843 DONATED / CONTRIBUTED SPACE
G844 DONATIONS - CASH

G860 Rents
G861 RENT INCOME

G890 Other revenues -- not elsewhere classified
G891 OTHER REVENUE NOT ELSEWHERE CLASSIFIED

G900 NON-REVENUE RECEIPTS

G990 For Budgetary Accounting Only



Detailed Listing - Departmental Expenditures Codes:

4500 TRANSPORTATION

- 4510 Streets and highways
- 4520 Mass transit
- 4521 Mass transit - Administration
- 4522 Mass transit - Operating
- 4523 Mass transit - Capital I
- 4524 Mass transit - Capital II
- 4525 Mass transit - Employee Development
- 4526 Mass transit - Planning I
- 4527 Mass transit – Planning II
- 4528 Mass transit – Technology
- 4529 Mass transit - Facility
- 4530 Airports
- 4540 Parking facilities



Detailed Listing - Object of Expenditure Codes:

G100 PERSONAL SERVICES

G120 SALARIES AND WAGES

G121 SALARIES AND WAGES - FULL-TIME

G122 SALARIES AND WAGES - OVERTIME

G125 SALARIES AND WAGES - PART-TIME (RECEIVES BENEFITS)

G126 SALARIES AND WAGES-TEMP. & PART-TIME (NO BENEFITS)

G127 SALARIES AND WAGES - LONGEVITY

G129 SALARIES, TRAVEL AND OTHER ADMINISTRATIVE COSTS

G180 FRINGE BENEFITS

G181 SOCIAL SECURITY CONTRIBUTION

G182 RETIREMENT CONTRIBUTION

G183 HOSPITALIZATION INSURANCE CONTRIBUTION

G184 DISABILITY INSURANCE CONTRIBUTION

G185 UNEMPLOYMENT COMPENSATION CONTRIBUTION

G186 WORKER'S COMPENSATION CONTRIBUTION

G187 PAYMENT FOR RELEASED TIME

G188 FLEXIBLE BENEFIT ADMINISTRATION FEE (FRINGE BENEFIT
ALLOCATED)

G189 OTHER (BONUS, INSURANCE, ETC.) FRINGE BENEFITS

G190 PROFESSIONAL SERVICES

G191 ACCOUNTING

G192 LEGAL

G195 MANAGEMENT CONSULTANT

G196 DRUG TESTING CONTRACT

G197 DRUG TESTS

G198 MEDICAL REVIEW OFFICER

G199 OTHER - PROFESSIONAL SERVICES

G200 SUPPLIES AND MATERIALS

G210 HOUSEHOLD AND CLEANING SUPPLIES

G211 JANITORIAL SUPPLIES - (HOUSEKEEPING)

G212 UNIFORMS

G230 EDUCATIONAL AND FIRST AID SUPPLIES

G231 SPECIAL PROGRAMS MATERIAL (EDUCATIONAL) ***USE 395***

G232 AUDIO VISUAL AND LIBRARY SUPPLIES ***USE G395***

G233 FIRST AID SUPPLIES (REPLACEMENT)



G250 VEHICLE SUPPLIES AND MATERIALS
G251 MOTOR FUELS AND LUBRICANTS
G252 TIRES AND TUBES
G253 ASSOCIATED CAPITAL MAINTENANCE
G254 LICENSES, TAGS, AND FEES
G255 VEHICLE CLEANING SUPPLIES
G256 HAND TOOLS
G257 VEHICLE SIGNS AND PAINT SUPPLIES
G258 VEHICLE TOUCH-UP PAINT (NON-CONTRACT)
G259 OTHER VEHICLE SUPPLIES

G260 OFFICE SUPPLIES AND MATERIALS
G261 OFFICE SUPPLIES AND MATERIALS

G270 DONATED / CONTRIBUTED SUPPLIES/EQUIPMENT
G271 DONATED / CONTRIBUTED SUPPLIES/EQUIPMENT

G280 HEATING AND UTILITY SUPPLIES
G281 AIR CONDITIONER / FURNACE FILTERS

G290 OTHER SUPPLIES AND MATERIALS
G291 COMPUTER SUPPLIES
G292 FIRE EXTINGUISHER (RECHARGING SYSTEM)

G300 CURRENT OBLIGATIONS AND SERVICES

G310 TRAVEL AND TRANSPORTATION
G311 TRAVEL
G312 TRAVEL SUBSISTENCE
G313 TRANSPORTATION OF CLIENTS/OTHERS
G314 TRAVEL – MOTOR-POOL OR LEASED VEHICLE

G320 COMMUNICATIONS
G321 TELEPHONE SERVICE
G322 INTERNET SERVICE PROVIDER FEE
G323 COMBINED SERVICE FEE
G325 POSTAGE
G329 OTHER COMMUNICATIONS

G 330 UTILITIES
G331 ELECTRICITY
G332 FUEL OIL
G333 NATURAL GAS
G334 WATER
G335 SEWER
G336 TRASH COLLECTION
G337 SINGLE/COMBINED UTILITY BILL



G339 OTHER UTILITIES G340 PRINTING AND BINDING
G341 PRINTING AND REPRODUCTION
G349 OTHER PRINTING AND BINDING

G350 REPAIRS AND MAINTENANCE

G353 REPAIRS AND MAINTENANCE - VEHICLES
G354 REPAIRS AND MAINTENANCE - SHOP EQUIPMENT
G355 REPAIRS AND MAINTENANCE - OFFICE & COMPUTER
EQUIPMENT
G357 REPAIRS AND MAINTENANCE – COMMUNICATIONS EQUIPMENT
G359 OTHER REPAIRS AND MAINTENANCE

G360 DONATED / CONTRIBUTED LABOR/SERVICES

G361 DONATED / CONTRIBUTED LABOR/SERVICES

G370 ADVERTISING/PROMOTION MEDIA

G371 MARKETING - PAID ADVERTISEMENTS
G372 PROMOTIONAL ITEMS
G373 OTHER ADVERTISING/PROMOTION MEDIA

G380 COMPUTER SUPPORT SERVICES

G381 COMPUTER PROGRAMMING SERVICES
G382 COMPUTER SUPPORT / TECHNICAL ASSISTANCE SERVICES

G390 OTHER SERVICES

G391 LEGAL ADVERTISING
G392 LAUNDRY AND DRY CLEANING
G393 TEMPORARY HELP SERVICES
G394 CLEANING SERVICES
G395 TRAINING - EMPLOYEE EDUCATION EXPENSE
G396 MANAGEMENT SERVICES
G398 SECURITY SERVICES
G399 OTHER SERVICES

G400 FIXED CHARGES AND OTHER SERVICES

G410 RENTAL OF REAL PROPERTY

G411 RENT OF LAND
G412 RENT OF BUILDING
G413 RENT OF OFFICES
G419 OTHER RENTALS

G420 LEASE OF COMPUTER EQUIPMENT

G421 LEASE OF COMPUTER HARDWARE
G422 LEASE OF COMPUTER SOFTWARE



- G430 LEASE OF OTHER EQUIPMENT
 - G431 LEASE OF REPRODUCTION EQUIPMENT
 - G432 LEASE OF POSTAL METER
 - G433 LEASE OF COMMUNICATION EQUIPMENT
 - G439 LEASE OTHER EQUIPMENT

- G440 SERVICES AND MAINTENANCE CONTRACTS
 - G441 MAINTENANCE CONTRACTS - COMMUNICATIONS EQUIPMENT
 - G442 MAINTENANCE CONTRACTS - OFFICE EQUIPMENT
 - G443 MAINTENANCE CONTRACTS - REPRODUCTION EQUIPMENT
 - G444 MAINTENANCE CONTRACTS - VEHICLES
 - G445 MAINTENANCE CONTRACTS - COMPUTER EQUIPMENT
 - G446 MAINTENANCE CONTRACTS - TIRES
 - G449 OTHER SERVICE AND MAINTENANCE CONTRACTS

- G450 INSURANCE AND BONDING
 - G451 INSURANCE - PROPERTY AND GENERAL LIABILITY
 - G452 INSURANCE - VEHICLES
 - G453 INSURANCE - FIDELITY
 - G454 INSURANCE - PROFESSIONAL LIABILITIES
 - G455 INSURANCE - SPECIAL LIABILITIES

- G460 DEPRECIATION
 - G461 DEPRECIATION--OFFICE EQUIPMENT
 - G462 DEPRECIATION--COMPUTER EQUIPMENT
 - G464 DEPRECIATION--MOTOR VEHICLES
 - G465 DEPRECIATION--OTHER EQUIPMENT
 - G468 DEPRECIATION--BUILDINGS/OTHER STRUCTURE

- G470 DONATED / CONTRIBUTED SPACE
 - G471 DONATED / CONTRIBUTED SPACE

- G480 INDIRECT COSTS
 - G481 CENTRAL SERVICES

- G490 OTHER FIXED CHARGES/CURRENT EXPENSES
 - G491 DUES AND SUBSCRIPTIONS
 - G499 OTHER FIXED CHARGES / CURRENT EXPENSES



G500 CAPITAL OUTLAY

G510 OFFICE FURNITURE AND EQUIPMENT

G511 OFFICE FURNITURE

G512 OFFICE EQUIPMENT

G513 AUDIO VISUAL EQUIPMENT

G514 MICRO PORTABLE PROJECTOR / LAPTOP

G520 TECHNOLOGY

G521 PERSONAL COMPUTER SYSTEM

G522 PRINTER

G523 COMPUTER SOFTWARE

G524 TELEPHONE SYSTEM (TECHNOLOGY DEPARTMENT ONLY)

G525 NETWORK SERVER

G526 MOBILE DATA DEVICES

G527 AUTOMATIC VEHICLE LOCATION

G528 DATA COMMUNICATION DEVICE

G529 OTHER TECHNOLOGY

G530 NEW CONSTRUCTION AND LAND PURCHASE

G531 NEW CONSTRUCTION OF TRANSIT FACILITY

G532 PURCHASE OF MODULAR STRUCTURE

G533 LEGAL FEES, APPRAISAL, SURVEY

G534 NEEDS ASSESSMENT / ENVIRONMENTAL STUDY

G535 LAND ACQUISITION

G536 SITEWORK/GRADING

G537 UTILITY WORK/HOOK-UPS

G538 FENCING/ LIGHTING

G539 LANDSCAPING/ ACCESSWAY/ SIGNAGE

G540 MOTOR VEHICLES FOR REPLACEMENT OF EXISTING VEHICLE

G541 35 - TO 40-FT HD LOW FLOOR TRANSIT BUS (REPLACEMENT)

G542 30 - TO 35-FT MD LOW FLOOR TRANSIT BUS (REPLACEMENT)

G543 20-FT LIGHT TRANSIT VEHICLE (REPLACEMENT)

G545 VAN CONVERSION (REPLACEMENT)

G546 20-FT LIGHT TRANSIT VEHICLE W/LIFT (REPLACEMENT)

G547 25-FT LIGHT TRANSIT VEHICLE W/LIFT (REPLACEMENT)

G548 LIFT-EQUIPPED VAN (REPLACEMENT)

G549 CENTER-AISLE VAN (REPLACEMENT)

G550 OTHER EQUIPMENT

G551 VEHICLE SPARE PARTS

G552 SHOP EQUIPMENT

G553 REPEATER STATION

G554 RADIO BASE STATION

G555 RADIO UNIT (MOBILE OR HAND-HELD)

G556 TELEPHONE EQUIPMENT



G557 FAREBOXES
G559 OTHER EQUIPMENT

G560 MOTOR VEHICLES FOR EXPANSION OF SERVICES
G561 35 - TO 40-FT TRANSIT BUS W/LIFT (EXPANSION) 12-YR
G562 30 - TO 35-FT TRANSIT BUS W/LIFT (EXPANSION) 10-YR
G563 20-FT LIGHT TRANSIT VEHICLE (EXPANSION)
G564 22-FT LIGHT TRANSIT VEHICLE (EXPANSION)
G565 VAN CONVERSION (EXPANSION)
G566 20-FT LIGHT TRANSIT VEHICLE W/WHEEL CHAIR LIFT (EXPANSION)
G567 25-FT LIGHT TRANSIT VEHICLE W/LIFT (EXPANSION)
G568 LIFT-EQUIPPED VAN (EXPANSION)
G569 CENTER-AISLE VAN (EXPANSION)

G570 OTHER MOTOR VEHICLES
G571 MINI-VAN (REPLACEMENT)
G572 MINI-VAN/CROSSOVER (EXPANSION)
G573 SUPPORT VEHICLE (REPLACEMENT)
G574 SUPPORT VEHICLE (EXPANSION)
G575 28-FT LIGHT TRANSIT VEHICLE W/LIFT (EXPANSION)
G578 28-FT LIGHT TRANSIT VEHICLE W/LIFT (EXPANSION)
G579 22-FT LIGHT TRANSIT VEHICLE W/LIFT (EXPANSION)

G580 FACILITY ACQUISITION AND IMPROVEMENTS
G581 CONSTRUCTION / PROJECT MANAGEMENT SERVICES
G582 FACILITY ACQUISITION
G583 BUS STOP SHELTERS/BENCHES
G584 PARK AND RIDE LOTS
G585 BUS STOP SIGNS
G586 BUILDING SECURITY/SURVEILLANCE EQUIPMENT
G587 PAVING/RESURFACING
G588 ENGINEERING & DESIGN SERVICES
G589 FACILITY IMPROVEMENT

G590 OTHER IMPROVEMENTS AND CAPITAL OUTLAY
G591 VEHICLE LETTERING AND LOGOS
G594 VEHICLE LEASE
G595 OTHER TRANSIT VEHICLE NOT OTHERWISE IDENTIFIED
(EXPANSION)
G596 VEHICLE SECURITY/SURVEILLANCE EQUIPMENT
G597 CONTINGENCY (RESERVED FOR CONSTRUCTION PROJECTS)
G599 OTHER CAPITAL

G600 CONTRACTS, GRANTS, SUBSIDIES AND ALLOCATIONS

G610 PRIVATE OPERATOR CONTRACTS
G611 DIRECT PURCHASE OF SERVICE (PRIVATE)



G612 USER SIDE SUBSIDY
G613 PURCHASE OF PARATRANSIT SERVICE

G620 PURCHASED TRANSPORTATION SERVICES
G621 VOLUNTEER REIMBURSEMENT

G640 PUBLIC OPERATOR CONTRACTS
G641 DIRECT PURCHASE OF SERVICE (PUBLIC)

G690 OTHER CONTRACTS, GRANTS, AND SUBSIDIES
G693 PAYMENT MADE ON COOPERATIVE AGREEMENTS

G700 DEBT SERVICE

G750 OTHER DEBT SERVICE
G751 SERVICES CHARGES
G752 CALL PREMIUMS

G800 TRANSFERS AND REFUNDS (CONTRA ACCOUNTS)

G820 INTERFUND TRANSFERS
G821 GENERAL FUND
G822 CAPITAL RESERVE FUND

G830 REIMBURSABLE TAXES
G832 NORTH CAROLINA SALES TAXES
G833 NORTH CAROLINA GASOLINE TAX REFUND
G834 COUNTY SALES TAXES
G835 FEDERAL EXCISE TAXES
G836 FEDERAL GASOLINE TAX REFUND
G839 OTHER TAXES

G840 OTHER TRANSFERS AND REFUNDS
G841 CHARTER EXPENSES
G842 GARAGE SERVICES
G843 ADVERTISING EXPENSES
G844 INSURANCE SETTLEMENTS
G847 INCOME FROM ELDERLY AND DISABLED TRANSP. ASST.PROG.
(EDTAP)
G849 OTHER CONTRA ACCOUNTS

G870 RECEIVABLES WRITTEN OFF
G873 BAD DEBTS-- ENTERPRISE
G879 BAD DEBTS--OTHER

G880 INVENTORY CHANGES
G881 PURCHASE FOR INVENTORY
G882 ISSUES FROM INVENTORY



G900 CONTINGENCIES

G990 BUDGETARY ACCOUNTING ONLY

G991 CONTINGENCY/PROGRAM RESERVE



Chapter IV

Definition of Codes:

- Fund Codes
- Asset Codes
- Liability and Equity Codes
- Revenue Codes
- Revenue Source Codes
- Departmental Expenditure Codes
- Object of Expenditure Codes

Definition of Fund Codes:

60 **Enterprise Funds**

This category of funds accounts for operations that are: (a) financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that a portion of the costs of providing goods or services to the general public on a continuing basis be financed or recovered through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income or deficit is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- 61 Water and Sewer Fund
- 63 Electric Fund
- 64 Natural Gas Fund
- 65 Mass Transit Fund



Definition of Asset Codes:

1000 ASSETS

1100 Cash and cash equivalent

- 1101 Due from Central Depository
The amount that represents the equity of the fund in a central depository.
- 1110 Cash on hand
A sum of money set aside for the purpose of making a change of paying small obligations too small to justify payment by check.
- 1120 Cash on demand
Cash deposited on demand in official depositories.
- 1130 Cash in time deposit
Cash deposited in NOW accounts, certificates of deposits, savings, money markets, deposits and other time deposits.
- 1140 Temporary investments -- government and agencies
U.S. Treasury bills, U.S. Treasury notes and bonds, Federal Land Banks, Federal Home Loan Banks, Federal National Mortgage Association and other securities permitted by G.S. 159.30.
- 1150 Other temporary direct investments
Bankers Acceptance, commercial paper and other securities permitted by G.S. 159-30.
- 1160 Repurchase agreements and other indirect investment
Agreement with a bank or securities dealer to buy short-term securities from him for immediate delivery and to sell them back to him at a predetermined rate.
- 1170 Investments in the N.C. Management Trust
The N.C. Cash Management Trust is a money market mutual fund offered exclusively to local government units. The trust is the only mutual fund offered exclusively to local government units. The trust is the only mutual fund certified by the Local Government Commission as an additional legal investment.



1200 Accounts receivable

- 1213 Local option dedicated transit tax receivable
Amount receivable from the local governing body for a special tax levied pursuant to G.S. 160A-583.
- 1219 Allowance for doubtful tax receivables
That portion of tax receivables which it is estimated will never be collected. The balance in this account is reported as a deduction from tax receivables to indicate net tax receivable.
- 1231 Accounts receivable- federal government
Receivable from federal governmental departments for goods sold or services rendered,
- 1232 Accounts receivable- state government
Receivable from state governmental departments for goods sold or services rendered.
- 1233 Accounts receivable- local government
Receivables from local governmental units for goods sold or services rendered.
- 1234 Accounts receivable- other public government
Receivables from other public agencies for goods sold or services rendered.
- 1239 Allowance for doubtful intergovernmental A/R
That portion of accounts receivable which it is estimated will never be collected. The balance in this account is to reported as a deduction from accounts receivable to indicate net accounts receivable.
- 1245 Accounts receivable - mass transit
Uncollected portion of enterprise charges billed to customers of a mass transit system.
- 1251 Allowance for doubtful enterprise receivable
That portion of enterprise receivables which it is estimated will never be collected. The balance in this account is reported as a deduction from enterprise receivable to indicate net enterprise receivable.
- 1259 Accounts receivable - others
Amounts due from private citizens and business firms for special services, purchases of government owned supplies and materials, damage to government property, etc.

1400 Inventories



1410 Inventories -- operations
Inventories of supplies and materials used in departmental operations to provide services.

1420 Inventories -- maintenance
Inventories of supplies used to maintain fixed assets owned or leased.

1430 Inventories -- administrative
Inventories of stationary and other supplies used in general and departmental administration.

1500 Prepaid expenses

1510 Prepaid expenses -- enterprise
Charges entered in the accounts, for benefits not yet received. Prepaid items differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring cost of operation. Examples of prepaid items are prepaid rent, prepaid interest, and prepaid insurance premiums. An example of a deferred charge would be unamortized discounts on bonds sold.

1515 Prepaid -- vehicle insurance premiums
Charges entered into the accounts to record prepaid vehicle insurance premiums, that is, vehicle insurance premiums that are paid in full, or in part, for a period of performance specified in the state/local agreement.

1600 Other assets

1610 Long-term receivables
Created when a project is the lessor in a capital lease agreement.

1620 Deferred charges
Expenditures which are not chargeable to the fiscal period in which they are made, but which are carried as assets pending amortization or other disposition.

1700 Fixed assets

1710 Land
Account includes cost of land purchased, legal fees involved and any expenses for grading, filling or other work necessary to put land in condition for intended use.

1720 Improvements other than buildings
Acquisition value of permanent improvements other than buildings, which add value to the land. Such things as fuel tanks/pumps, bus stop shelters, park and ride lots, bus stop signs, etc.



- 1730 Buildings
Same general rules apply to buildings as to land (above). Any equipment or fixtures built into or permanently attached to building become part of building.
- 1750 Equipment
Tangible property of a more or less permanent nature, other than land or building and improvements thereon. Examples are machinery, tools, furniture, and furnishings.
- 1760 Vehicles
Cost of motor vehicles owned by the project. Examples: passenger vans, buses, etc.
- 1790 Construction in progress
Cost to date of construction of fixed assets not yet completed.

1800 Accumulated depreciation

- 1820 Accumulated depreciation -- not buildings.
This account is used to accumulate the period credits which records the expiration of the estimated service life of fixed assets. Under the Section 18 program, only the non-federal local cash match of contributed capital may be depreciated
- 1830 Accumulated depreciation -- buildings
Accounts records accumulated depreciated value of buildings and improvement necessary to put the buildings in condition for intended use. Also includes any equipment or fixtures built into or permanently attached to buildings.
- 1850 Accumulated depreciation -- equipment
Account records accumulated depreciation value of tangible property of a more or less permanent nature other than land or buildings and improvements thereon. Examples are machinery, tools, office furniture, furnishings and equipment, data processing and audio visual equipment, radio towers and related equipment, shop equipment and bus stop shelters.
- 1860 Accumulated depreciation -- vehicles
Accumulated depreciation value of motor vehicles owned by the transit project.

1900 Special governmental accounts

- 1910 Amounts available for payment of long-term debt.
An account in the General Long-Term Debt Account Group equal to the amount of fund balance available in Debt Service Funds for the retirement of general long-term debt.



1920 Amounts provided for payment of long-term debt.

An account in the General Long-Term Debt Account Group which represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term debt.



Definition of Liability and Equity Codes:

2000 LIABILITIES AND EQUITY

2100 Accounts payable

2150 Bonds and coupons outstanding

Amounts owed on open account to private persons or organizations for goods and services furnished to a project.

2700 Long-term payables

2720 Bonds and notes payable -- enterprise

The face value of bonds which are expected to be paid by an enterprise fund. Includes both general obligation, and revenue bonds and bond anticipation notes.

2760 Other long-term -- enterprise

The face amount non-bonded obligations which were originally payable from an enterprise fund. Includes long-term capitalized leases and other financing agreements.

2800 Equity other than fund balance

2810 Contributed capital

An account used to record permanent contributions to an Enterprise or an Intergovernmental Service Fund to pay for fixed assets or for permanent working capital. Proper accounting procedures require that the contributions to be segregated between major sources.

2820 Investment in fixed assets

An account used to offset debits in the general fixed assets account group 1700 thru 1790.

2900 Fund balance/retained earnings

2911 Reserved for inventories

Segregation of a portion of fund balance to indicate that using the purchase method, inventories of supplies do not represent "available spendable resources," even though they are a component of net current assets.

2912 Reserved for encumbrances

Encumbrances outstanding as year-end represent the estimated amounts of the expenditures ultimately to result if unperformed contracts or outstanding purchase orders in process at year end are completed and charged against prior year's appropriation. Encumbrances outstanding at year end do not constitute expenditures or liabilities.



- 2920 Designated fund balance
Segregation of a portion of fund balance to indicate tentative plans for financial resource utilization in a future period, such as for a future transit facility or for subsequent year's expenditures. Such designations are distinctly different from reserved fund balances in that the plans may never be authorized or result in expenditures while reserved balances represent authorized expenditures which will be made.
- 2930 Undesignated fund balance
The amount of fund balance which is available for appropriation for any purpose by the governing board.
- 2950 Reserved retained earnings
Segregation of a portion of retained earnings, in accord with terms of legal restriction, for accounts that should be accumulated in such restricted asset account.
- 2960 Unreserved retained earnings
The accumulated earnings of an Enterprise Fund which are not reserved for any specific purpose.



Definition of Revenue Codes

3000 REVENUES

The revenue codes include all revenues accrued to the benefit of the project on account of the activities of the specific designated department or function.

3100 Taxes - ad valorem

3113 Taxes -- ad valorem --written

Payments received from taxpayers on taxes written off the books in a prior period.

31XX Taxes - ad valorem - dedicated to transit

(Yr) Taxes -- ad valorem- dedicated to transit by the governing body (municipality) pursuant to G.S. 160A-583. Year of tax levy should be updated annually and source code number should be used.

3320 State shared revenues

3325 Tax refunds

A state-shared tax remitted to the municipalities quarterly.

351 - sales and use tax

352 - gasoline tax

353 - county sales tax

3450 Transportation

3452 Mass Transit

Includes all revenues accrued to the benefit of Mass Transit.

3830 Miscellaneous revenue

3831 Investment earnings

The interest earned on the permissible investment instruments (G.S. 15930) must be credited to the fund from which the monies that were invested came: 491-General fund, 493-Bonds Proceeds, 494-Special Revenue, 495-Debt Service, 497-Enterprise Fund

3833 Contributions and donations

Amounts received from non-governmental sources as a gift or donation and not as the result of operations of the project. Refer to Office of Management and Budget (OMB) Circular A-102, Attachment F.

3834 Rents

Income derived from rental of project-owned property.

3835 Sales

810-Sale of materials and scrap: For sale of materials or other property not considered a fixed asset pursuant to applicable state law. 820-Sale



of fixed assets: Entries to these accounts for sale of fixed assets should trigger adjustments in property control records and in General Fixed Asset group of accounts.

3839 Other miscellaneous revenue

Includes all other revenues not elsewhere classified. All revenues should be put in their proper classification.

3980 Transfers from other funds

- 3981 General funds
- 3982 Special revenue funds
- 3983 Debt service funds
- 3984 Capital projects funds
- 3986 Enterprise funds
- 3987 Trust and agency funds



Definition of Revenue Source Codes:

R100 TAXES

R120 Levied for project

Taxes levied for a transportation authority by the governing body (municipality) pursuant to G.S. 160A-583.

R140 Discoveries for prior years

Taxes which were discovered and billed in the current year which should have been listed by the owner in a preceding year.

R170 Penalties

Penalties on delinquent taxes.

R180 Interest on delinquent taxes.

Interest charged and collected as a percentage of taxes and penalties because taxes were paid after the due date and the grace period.

R200 INTERGOVERNMENTAL REVENUES - FEDERAL

R260 Categorical grants

Intergovernmental transfers for specific projects agreed to by contract with the grantor. This section should contain a separate account for each Federally funded grant or contract. Include all direct grants from federal agency to transit project.

R261 SECTION 5311 ADMINISTRATION

R262 SECTION 5311 OPERATING

R263 SECTION 5311 CAPITAL

R264 VOCATIONAL REHAB (DIRECT RECIPIENT)

R265 OLDER AMERICANS ACT TITLE III

R266 SECTION 5311 TECHNOLOGY

R267 SECTION 5311 FACILITY

R269 OTHER FEDERAL GRANTS (SPECIFY)

R300 INTERGOVERNMENTAL REVENUES - NON-FEDERAL

R360 Categorical grants

Intergovernmental transfers for specific projects agreed to by contract with the grantor. This section of revenue accounts should contain a separate account for each State funded or administered grant or contract.

R361 STATE ADMINISTRATION ASSISTANCE

R362 STATE MAINTENANCE ASSISTANCE PROGRAM

R363 STATE CAPITAL ASSISTANCE

R364 STATE OPERATING ASSISTANCE (RGP)

R365 RESERVED

R366 STATE TECHNOLOGY ASSISTANCE

R367 STATE FACILITY ASSISTANCE



R368 RESERVED
R369 OTHER STATE ASSISTANCE (SPECIFY)

R370 Local government cash match

Intergovernmental transfers from other local level governments to fund part or all of the required matching share on a Federal or State grant.

R371 LOCAL GVMT CASH MATCH - ADMINISTRATION
R372 LOCAL GVMT CASH MATCH - OPERATING (SMAP)
R373 LOCAL GVMT CASH MATCH – CAPITAL
R374 LOCAL GVMT CASH MATCH - OPERATING (RGP)
R375 RESERVED
R376 LOCAL GVMT CASH MATCH – TECHNOLOGY
R377 LOCAL GVMT CASH MATCH - FACILITY
R378 RESERVED
R379 LOCAL GVMT CASH MATCH - OTHER (SPECIFY)

R380 Cash match -- other sources

Transfer from other public or private sources to fund part or all of the required matching share on a federal or state grant.

R381 OTHER LOCAL CASH MATCH - ADMINISTRATION
R382 OTHER LOCAL CASH MATCH - OPERATING
R383 OTHER LOCAL CASH MATCH - CAPITAL
R384 OTHER LOCAL CASH MATCH - CHARTER PROFITS
R385 OTHER LOCAL CASH MATCH - ADVERTISING PROFITS
R386 OTHER LOCAL CASH MATCH – TECHNOLOGY
R387 OTHER LOCAL CASH MATCH - FACILITY
R388 RESERVED
R389 OTHER LOCAL CASH MATCH - OTHER (SPECIFY)

R400 SERVICE CHARGES AND OTHER REVENUE

R410-441 Departmental services -- direct and third-party payees
Direct - service charges billed to and paid by the entity receiving the service. Third party - service charges billed to the entity receiving the service but paid by a third party. This section of revenue accounts should contain a separate account for each purchase of service agreement with a county/municipal agency.

R411 AGING PROGRAM / TITLE III
R412 DEPARTMENT OF SOCIAL SERVICES
R413 SHELTERED WORKSHOP
R414 MENTAL HEALTH PROGRAM
R415 HEALTH DEPARTMENT
R416 COMMUNITY ACTION PROGRAM
R417 HEAD START PROGRAM
R418 DAYCARE



R419 MEDICAL

R420 PARKS AND RECREATION

R421 PUBLIC / PRIVATE SCHOOL

R422 TEEN PARENT

R423 COMMUNITY LIVING SKILLS

R424 HOSPITAL

R425 COMMUNITY COLLEGE

R426 COLLEGE / UNIVERSITY

R427 AGING PROGRAM SUPPLEMENT

R428 CHILD DEVELOPMENT

R429 WORK FIRST

R430 OTHER

R431 BLIND SERVICES

R432 VOCATIONAL REHABILITATION

R433 COMMUNITY SERVICES BLOCK GRANT

R434 SMART START

R435 AGRICULTURE EXTENSION

R436 JTPA

R437 NURSING HOME

R438 REST HOME

R439 PRIVATE INDIVIDUAL

R440 ELDERLY & DISABLED TRANSPORTATION ASSISTANCE PROGRAM
(EDTAP)

R490 Other reciprocal revenue - not elsewhere classified

Any other reciprocal revenue not properly chargeable to another source in the 400 series (e.g., investment earnings).

R497 INVESTMENT INCOME



F500 ENTERPRISE CHARGES

F510 Passenger fares

Amounts charged to individual customers on a regular basis for regular transportation services (e.g., regular passenger fares and transfers). If desired, this section of Revenue may contain a separate account for each zone, political subdivision or route the provider maintains.

F511 GENERAL PUBLIC FARES

F520 Special transit fares

Discounted or reduced amounts charged to customers on regular basis for transportation services (e.g., reduced fares for senior citizens, prepaid fares such as passes or tokens, or other special discounted fares). Again, this section may contain a separate account for each zone, political subdivision or route the provider maintains.

F521 PREPAID FARES/BULK PURCHASE DISCOUNTS

F522 SENIOR CITIZEN FARES

F523 STUDENT FARES

F524 CHILD FARES

F525 PARATRANSIT FARES

F529 OTHER SPECIAL TRANSIT FARES

F530 Special charges

Charges made to specific customers arising from special services rendered.

F533 SPECIAL ROUTE GUARANTEES

G800 MISCELLANEOUS INCOME

G810 Sale of materials and scrap

Sale of materials or other property not considered a fixed asset pursuant to applicable state law. Disposal of materials or scrap acquired with federal and/or state funds normally requires the prior approval of the grantor agency.

G811 SALE PROCEEDS FROM SALE OF MATERIALS/SCRAP

G820 Sale of fixed assets

Entries of this account for the sale of fixed assets should trigger adjustments in property control records and in General Fixed Asset group of accounts. Disposal of fixed assets acquired with federal and/or state funds normally requires the prior approval of the grantor agency.

G821 SALE PROCEEDS OF FIXED ASSETS

G840 Contributions and donations

Non-cash shares such as donations, volunteered services, or in-kind contributions are eligible to be counted toward the local match only if the value of



each is formally documented and supported, and represents a cost which would otherwise be eligible under the project.

G841 DONATED / CONTRIBUTED LABOR/SERVICES
(See corresponding Expenditure Code G361)

G842 DONATED / CONTRIBUTED SUPPLIES/EQUIPMENT
(See corresponding Expenditure Code G271)

G843 DONATED / CONTRIBUTED SPACE
(See corresponding Expenditure Code G471)

G844 DONATIONS – CASH

G860 Rents

Amounts received for permitting other persons to use tangible property owned or controlled by the unit.

G861 RENT INCOME

G890 Other revenues -- not elsewhere classified

Any other revenues received by the unit which is not chargeable to another revenue in the G800 series.

G891 OTHER REVENUE NOT ELSEWHERE CLASSIFIED

G900 NON-REVENUE RECEIPTS

G990 For Budgetary Accounting Only

A balancing item in the budget to show the amount of the estimated fund balance at the end of the current year which is being carried forward to balance the budget for the budget year.



Definition of Department Expenditure Codes:

4000 EXPENDITURES

4500 TRANSPORTATION

4510 Streets and highways

4520 Mass transit

4521 Mass transit - Administration

Includes all expenditures directly related to the administration of the public transportation program.

4522 Mass transit - Operating

Includes all expenditures directly related to the operation of the public transportation system.

4523 Mass transit - Capital I

Includes all capital outlay expenditures incurred by public transportation projects.

4524 Mass transit - Capital II

Other capital outlay expenditures with different funding ratios than Capital I items.

4525 Mass transit - RESERVED

4526 Mass transit - Planning I

Includes all planning expenditures incurred by public transportation projects.

4527 Mass transit - Planning II

Other planning expenditures with different funding ratios than Planning I items.

4528 Mass transit – Technology

Includes all technology expenditures incurred by public transportation projects.

4529 Mass transit – Facility

Includes all Facility expenditures incurred by public transportation projects.

4540 Parking facilities



Definition of Object of Expenditure Codes

G100 PERSONAL SERVICES

Expenditures for personal services include all compensation to permanent, temporary, and emergency employees and their corresponding staff benefits. Also under this category are PROFESSIONAL services performed by individuals/firms other than employees.

G120 SALARIES AND WAGES

Employees receiving salaries reimbursed with federal public transportation funds must document their time using time sheets or other acceptable methods of documenting time worked.

Payroll detail register by each position for which reimbursement is being requested.

Documentation must show gross and net pay and list all employer paid fringe benefits.

An agency created spreadsheet is not acceptable documentation for reimbursement of salaries and wages.

G121 SALARIES AND WAGES - FULL-TIME

Gross earnings of all full-time employees subject to FICA and retirement regulations and/or receiving other fringe benefits

Full-time employees charged under admin agreements may only be charged for the title, number, and percentage in the approved agreement.

Note: Fringe benefits are charged under G180 Fringe Benefits Codes
Part-time and on-call employees are not eligible under G121.

G122 SALARIES AND WAGES - OVERTIME

Includes the overtime payments for personal services to full-time employees as compensation for working time in excess of a standard work week.

G125 SALARIES AND WAGES - PART-TIME (RECEIVES BENEFITS)

Gross earnings of all part-time employees subject to FICA and to retirement regulations and receives other fringe benefits.

G126 SALARIES AND WAGES-TEMP. & PART-TIME (NO BENEFITS)

Gross earnings of all temporary and part-time employees subject to FICA but not to retirement regulations and receives no fringe benefits.

G127 SALARIES AND WAGES - LONGEVITY

Gross earnings of longevity paid to eligible employees.

G129 SALARIES, TRAVEL AND OTHER ADMINISTRATIVE COSTS

Apprenticeship budget code.

G180 FRINGE BENEFITS



Fringe benefits must be specifically approved by type (e.g., disability, worker's comp, etc.) in the application and may only be charged at the percentages approved in the application.

G181 SOCIAL SECURITY CONTRIBUTION

Employer's share of Social Security (FICA) taxes on salaries and wages.
Note: FICA is the combination of Social Security Tax and Medicare Tax which may be shown separately on documentation.

G182 RETIREMENT CONTRIBUTION

Local Government Employee Retirement System. Employer's share of contribution into retirement fund for eligible employees
Note: DOES NOT INCLUDE ANY SUPPLEMENTAL RETIREMENT, 401K, 457. These items are charged under G189 OTHER FRINGE BENEFITS, as approved.

G183 HOSPITALIZATION INSURANCE CONTRIBUTION

Employer's share of cost for hospitalization insurance on eligible employees.

G184 DISABILITY INSURANCE CONTRIBUTION

Employer's share of cost for disability insurance on eligible employees.

G185 UNEMPLOYMENT COMPENSATION CONTRIBUTION

Employer's contribution for unemployment compensation on employees.

G186 WORKER'S COMPENSATION CONTRIBUTION

Employer's contribution to cost of worker's insurance. (For self-insured -- medical costs and/or compensation for lost job time due to job-related accidents.)

G187 PAYMENT FOR RELEASED TIME

Used only by those projects electing to allocate vacation, sick, and other release time to functions and projects on a percentage basis.

G188 FLEXIBLE BENEFIT ADMINISTRATION FEE (FRINGE BENEFIT ALLOCATED)

Used only by those projects electing to allocate all fringe benefits to functions and projects on a percentage basis.

G189 OTHER (PHYSICALS, BONUS, INSURANCE, ETC.) FRINGE BENEFITS, 401K,457

Employer's cost of benefits not otherwise classified. (Must specify which benefits are included.)

Examples: Dental insurance, life and accidental death, long-term disability, short-term disability, vision, and county care plans.



G190 PROFESSIONAL SERVICES

Retainers, fees, and expenses paid to professionals (not employees of the project) for their special expertise.

G191 ACCOUNTING

Accounting services and audit fees. To be eligible to use federal funds for A-133 audit, federal funds received, used, or expended must be \$750,000 or more. A-133 audits that are completed, but not required, are not eligible for reimbursement. When federal funds received, used, or expended are less than \$750,000 and an A-133 audit is not required, federal funds may be used for annual financial, yellow-book, or other audit, as required.

An invoice from the accounting firm is required. NCDOT must have a copy of the engagement letter or third-party contract on file between the grantee and the accounting firm.

Note: Fees for accounting software, such as QuickBooks would be appropriately charged here rather than G422 (Lease of computer software).

G192 LEGAL

Cost of legal services provided by an attorney.

Example: Outside legal counsel or municipal legal service.

An invoice from the accounting firm is required. NCDOT must have a copy of the engagement letter or third-party contract on file between the grantee and the legal firm.

G195 MANAGEMENT CONSULTANT

Cost of contracting with a management consulting firm or other outside, qualified party for management/evaluation purposes. Includes costs associated with reviewing system management and operations and recommending improvements/changes.

An invoice from the accounting firm is required. NCDOT must have a copy of the engagement letter or third-party contract on file between the grantee and the management firm.

G196 DRUG TESTING CONTRACT

Costs associated with third-party administration contract for drug and alcohol testing.

Example: Charges for random testing selections.

G197 DRUG TESTS (DOES NOT INCLUDE BACKGROUND CHECKS)

DOT and Non-DOT drug tests, including pre-employment, random, post-accident, etc.

G198 MEDICAL REVIEW OFFICER



G199 OTHER - PROFESSIONAL SERVICES

Example: Document shredding services, DOT Physicals and background checks for transportation employees are charged here.
Note: Other municipal employees (e.g., EMS, Fire, Police) are not eligible.

G200 SUPPLIES AND MATERIALS

Includes commodities that are consumed within a relatively short period. It also includes all articles or substances in a natural, prefabricated or manufactured state that are either used for current purposes or processed in the construction or manufacture of articles.

G210 HOUSEHOLD AND CLEANING SUPPLIES

G211 JANITORIAL SUPPLIES - (HOUSEKEEPING)

Cost of supplies required for cleaning facilities.

Example: Brooms, mops, cleaning agents, wax, paper towels, toilet tissue, tissues, disinfectant, etc.

Note: Cleaning supplies for vehicles are charged under G255 VEHICLE CLEANING SUPPLIES.

G212 UNIFORMS

Cost of purchasing or renting uniforms or special clothing required to be worn by employees.

Example: Polos, jackets, pants, hats, etc. The embroidery of transit agency logos is eligible.

Note: Laundry services for uniforms should be charged under G392 laundry and dry cleaning.

Note: Promotional items and agency branded apparel not required to be worn while on duty are not allowable.

G230 EDUCATIONAL AND FIRST AID SUPPLIES

Includes classroom supplies for instructional purposes, examination supplies, maps, charts, etc.

G231 SPECIAL PROGRAMS MATERIAL (EDUCATIONAL)

Cost of educational supplies and materials for instructional purposes.

USE OBJECT CODE G395

G232 AUDIO VISUAL AND LIBRARY SUPPLIES

Cost of audio-visual aids and supplies necessary for supplying and maintaining a media center (library). ***USE OBJECT CODE G395***

G233 FIRST AID SUPPLIES (REPLACEMENT)



Cost of supplies and materials to be used for first aid purposes.

Example: Bandages, burn cream, etc.

G250 VEHICLE SUPPLIES AND MATERIALS

Tangible maintenance and operating requirements for use and preservation of motor vehicles.

G251 MOTOR FUELS AND LUBRICANTS

Cost of fuel, diesel exhaust fluid, and oil for transportation system vehicles.

Example: Fuel purchases at municipal fuel points or local gas stations.

G252 TIRES AND TUBES

Cost of replacement tires and tubes and repairs for transit system vehicles.

Note: NC state tire tax is not eligible.

G253 ASSOCIATED CAPITAL MAINTENANCE

Cost of replacement parts (excluding tires and tubes) whose value is less than 0.5% of the depreciated value of the vehicle for which they are used.

G254 LICENSES, TAGS, AND FEES

Cost of vehicle licenses, inspections, tags and title fees is a county expense not reimbursable by IMD.

G255 VEHICLE CLEANING SUPPLIES

Cost of supplies used to clean transportation system vehicles

Example: Soap, brushes, towels, polish, etc.

Note: Supplies for cleaning facilities are charged under G211 JANITORIAL SUPPLIES.

G256 HAND TOOLS

Cost of small tools

Example: Wrenches, screwdrivers, electric drills, etc.

G257 VEHICLE SIGNS

Example: Cost of interior vehicle signage, e.g., handicap signage, no smoking, standee lines, etc.

Note: Vehicle lettering is an example of an ineligible expense and should be coded under G591.

G258 VEHICLE TOUCH-UP PAINT (NON-CONTRACT)

G259 OTHER VEHICLE SUPPLIES



Cost of other vehicle supplies received by the project, not properly chargeable to another object of expenditure.

Example: Seatbelt extenders, vehicle garbage cans, ice scrapers, and other items for use onboard the vehicle.

Note: Agency must specify the purpose of the items.

G260 OFFICE SUPPLIES AND MATERIALS

G261 OFFICE SUPPLIES AND MATERIALS

General office supplies and materials, such as but not limited to paper, pencils, typewriter ribbons, adding machine paper, desk calendars, rulers, staplers, tape dispensers, etc. Such items should be of relatively little value, relatively consumable and may or may not be subject to inventory. All supplies must be for use in the performance of the transit project.

Note: Supplies used for cleaning should be charged under G211 Janitorial Supplies.

Note: Examples of ineligible items include water, coffee, cups, blinds, rugs, televisions, and file cabinets.

G270 DONATED / CONTRIBUTED SUPPLIES/EQUIPMENT

Fair market value of donations or in-kind contributions of supplies and/or equipment. In-kind contributions are eligible to be counted toward the local match only if the value of each is formally documented and supported; represents a cost which would otherwise be eligible under the project; and is allowed in the grant program requirements. The value of these donations/contributions is not reimbursable either as a direct or indirect cost. The value of the contribution must be reflected as both an expense and corresponding revenue in the grantee's accounting system.

G271 DONATED / CONTRIBUTED SUPPLIES/EQUIPMENT

Local accounting use only, not eligible for reimbursement. Refer to grant program guidance for eligibility and documentation requirements for use as in-kind match. (Use corresponding Revenue Source Code G842).

G280 HEATING AND UTILITY SUPPLIES

Cost of materials and supplies used to maintain heating and air conditioning units associated with property owned or controlled by the project.

G281 AIR CONDITIONER / FURNACE FILTERS

G290 OTHER SUPPLIES AND MATERIALS

G291 COMPUTER SUPPLIES

Cost of supplies for computer equipment

Example: Paper, disks, thumb drive, toner cartridges, cables, etc.
(Does not include computer hardware and software.)



G292 FIRE EXTINGUISHER

Cost associated with purchasing fire extinguishers and recharging existing fire extinguishers.

G300 CURRENT OBLIGATIONS AND SERVICES

All payments for operating and maintenance services rendered by firms or individuals. Examples of expenditures belonging to this group include travel, communication, utilities, printing, etc.

G310 TRAVEL AND TRANSPORTATION

G311 TRAVEL

Reimbursement to employees for mileage in personal vehicle for business use and travel costs for transportation (other than 314) by employees who are in travel status on official business incident to the project. Includes reimbursement to employees for **mileage, toll charges, parking fees, and commercial carrier fares**. (Amount reimbursed must be based on State travel policy)

Travel must be directly related to the transit project.

Note: Mileage is reimbursed at the current State approved mileage rate in effect at the time of travel.

G312 TRAVEL SUBSISTENCE

Expenses incurred, other than travel, by an employee while acting in the course of employment while away from assigned duty station, including **food, lodging, and conference registration fees**.

Note: Amount reimbursed must be based on State approved travel policy.

G313 TRANSPORTATION OF CLIENTS/OTHERS

(Operating Department only) Expenses incurred by an employee while acting in the course of employment while transporting clients and others

Example: Client trips under the 5310 and 5311 programs.

G314 TRAVEL - MOTOR-POOL OR LEASED VEHICLE

Contract cost and/or operating cost of rental vehicle used in travel away from assigned duty station. Including but not limited to vehicle rental, gasoline, motor oil, toll charges and parking fees. If **Motor-Pool vehicle**, or transit system administrative (non-revenue) vehicle is used, reimbursement will be based on **mileage at Motor-Pool rate** in accordance with state travel policy. Grantees may also use the current State Motor-Pool rate. (Does not include vehicles used in the provision of contracted transportation services.)

G320 COMMUNICATIONS

Cost of communications such as telephone, fax transmissions, and postal fees.



G321 TELEPHONE SERVICE

Includes monthly phone service, modem/fax lines, and cellular phone service (for **Administrative Staff**).

Note: Phone stipends should be charged here and not under salaries.

Taxes and fees are eligible for phone services.

Late fees are not allowable.

Note: Internet provider fees are not allowable here.

G322 INTERNET SERVICE PROVIDER FEE

Internet service provider fee only – (does not include monthly phone service, modem/fax lines, and cellular phone

G323 COMBINED SERVICE FEE

Telephone service/charges, cell phone, pagers, and/or Internet service fee when billed in one statement.

Example: Spectrum bundle package of internet and voice.

G325 POSTAGE

Includes stamps and express mail.

Note: If postal meter is used, use G432 LEASE OF POSTAL METER.

G329 OTHER COMMUNICATIONS

(Specify) Cost of other communications expenses received by the project, not properly chargeable to another object of expenditure.

Note: The cost of cell phones and office phones should be charged to G321 TELEPHONE SERVICE.

G330 UTILITIES

Heat, light, power, water, sewer, and waste pickup expenses for project buildings and other project facilities, unless utilities are included in Rental Agreement (see G412/G413) or Central Services (see G481).

Note: Taxes are allowable for utilities. Late fees and balance forward fees are not allowable.

G331 ELECTRICITY

G332 FUEL OIL

G333 NATURAL GAS

G334 WATER

Does not include bottled drinking water.

G335 SEWER



G336 TRASH COLLECTION

Cost of garbage/waste collection services.

G337 SINGLE / COMBINED UTILITY BILL

Cost of utility services that are billed to the project in a single bill or bill that combines one or more of the above

Example: Gas, water, and sewer services.

G339 OTHER UTILITIES

Cost of other utilities not properly chargeable to any other object of expenditure.

G340 PRINTING AND BINDING

G341 PRINTING & REPRODUCTION

Cost of printing/reproduction jobs done from original documents furnished by Grantee.

Example: Printing public notices for placement on buses. Printing of service applications, plans, and policies.

Costs of in-house printing is eligible here.

For Printing/Repro costs associated with in-house marketing, use object code G371.

G349 OTHER PRINTING & BINDING

For Printing/Repro costs associated with in-house marketing, use object code G371.

G350 REPAIRS AND MAINTENANCE

G353 REPAIRS AND MAINTENANCE - VEHICLES

Services and repairs to vehicles (use G257/G258 for vehicle signs and in house paint supplies).

Examples: Maintenance such as oil changes, brakes pads, and gaskets. Exterior replacement parts such as bumpers, windows, and lights.

Repair to bus radios should be charged here.

G354 REPAIRS AND MAINTENANCE - SHOP EQUIPMENT

Cleaning, painting, maintenance, and repairs to shop equipment.

Example: Four-post/pantograph lift inspections and maintenance.

G355 REPAIRS AND MAINTENANCE - OFFICE & COMPUTER EQUIPMENT

Cleaning, maintenance and repairs to office or computer equipment.

Example: Repair for a crashed computer and repair for a broken copier not covered under a warranty or maintenance agreement.



G357 REPAIRS AND MAINTENANCE – COMMUNICATIONS EQUIPMENT

Cleaning, maintenance and repairs to mobile and hand-held radios, telephones, or similar equipment.

Example: Repair to a dispatcher base-station radio. replacing a broken screen on a supervisor's work phone.

G359 OTHER REPAIRS AND MAINTENANCE

(Specify) Cost of repairs and maintenance performed on property owned and controlled by the project not properly chargeable to any other object of expenditure.

Example: Repairs to a damaged chain-link perimeter fence on transit property, minor roof repair at the bus garage.

G360 DONATED / CONTRIBUTED LABOR/SERVICES

Fair market value of donations or in-kind contributions of labor and/or services. In-kind contributions are eligible to be counted toward the local match only if the value of each is formally documented and supported; represents a cost which would otherwise be eligible under the project; and is allowed in the grant program requirements. The value of these donations/contributions is not reimbursable either as a direct or indirect cost. The value of the contribution must be reflected as both an expense and corresponding revenue in the grantee's accounting system.

G361 DONATED / CONTRIBUTED LABOR/SERVICES

Local accounting use only, not eligible for reimbursement. Refer to grant program guidance for eligibility and documentation requirements for use as in-kind match. (See corresponding Revenue Source Code G841).

G370 ADVERTISING / PROMOTION MEDIA

Includes advertising and publicity in newspapers, radio, video, magazines, periodicals, and related items.

G371 MARKETING - PAID ADVERTISEMENTS

Cost of paid advertisements **May also include cost of printing/reproduction associated with in-house marketing.**

Example: Newspaper ads, radio and TV spots, flyers, etc. that advertise the services of the transit agency, and/or the services of a professional marketing firm.

Bus wraps are not an eligible expense.

Note: Legal postings, such as public hearing notices and program of projects publications should be charged under G391 Legal Advertising.

G372 PROMOTIONAL ITEMS

Cost of items utilized in the promotion or advertising of the transportation system. **The item must include the system name and/or logo.**



Example: Pens, pencils, notepads, stickers, lapel pins, notebooks, hats, etc. that are given to riders and the general public.
Small non-branded give away items, such as candy and toys used at events are not allowable.

G373 OTHER ADVERTISING/PROMOTION MEDIA (Specify)

G380 COMPUTER SUPPORT SERVICES

Cost of services rendered by outside firms.

G381 COMPUTER PROGRAMMING SERVICES

Cost of developing computer programs for use by the transportation system.

G382 COMPUTER SUPPORT / TECHNICAL ASSISTANCE SERVICES

Fees paid to outside firms for computer services/support.

Example: Annual support and maintenance agreements.

G390 OTHER SERVICES

G391 LEGAL ADVERTISING

Newspaper advertisements of such things as public hearings, bond referendums, notice of intent to apply for public transportation funding, employment opportunities, competitive bid procurements, sales of surplus property, etc.

Examples: Publication of grant program of projects and meeting notices.

Note: Promotional publications, such service advertisements should be charged under G371 Marketing-Paid Advertisements.

G392 LAUNDRY AND DRY CLEANING

Cost of cleaning uniforms and other clothing owned by project.

G393 TEMPORARY HELP SERVICES

Cost of clerical or manual labor hired from another employer.

Example: Temporary secretarial help.

Note: Part-time employees are charged under G125 and G126.

G394 CLEANING SERVICES

Cost of contracted cleaning of the space occupied by project.

Example: Purchased custodial services from a third-party contractor.

G395 TRAINING - EMPLOYEE EDUCATION EXPENSE

Cost of schools or other safety and/or transportation-related training for grantee's employees or volunteers. Eligible employee training expenses include registration fees, tuition, books and materials for approved



courses; travel, lodging and meals related to approved training activities; fees for purchase or rental of Video or CD-ROM training or fees for participation in Internet or world wide web-based training courses (excluding basic Internet service provider fees); and instructor fees and materials cost for approved courses. **Use object codes G312 for annual public transportation conference attendance and other non-training. Use G311 for administrative travel.**

Example: National Transit Institute training, APTA/CTAA training, PASS training, etc.

Non-transit related training would not be ineligible.

G396 MANAGEMENT SERVICES

Cost of contracting with an outside agency for transit system management/administrative services. (3rd party agreement required) A copy of an invoice from the management company for services rendered during the period covered is required. NCDOT must have a copy of the third-party contract on file between the grantee and the management firm

Example: Management contract with First Transit for a Transit Director or dispatcher.

G398 SECURITY SERVICES

Cost of guard and other services to protect property of project or for which project is liable.

Example: Monthly wireless alarm monitoring for facilities.

G399 OTHER SERVICES

(Specify) Cost of any other service received by the project for its own benefit, not properly chargeable to another object of expenditure.

G400 FIXED CHARGES AND OTHER SERVICES

Includes payments for rentals, insurance, and other current expense.

A copy of the third-party agreement is required to for all rentals, leases, and service contracts.

G410 RENTAL OF REAL PROPERTY

Cost for the lease of space not owned by the project.

G411 RENT OF LAND

Cost of rental of land for exclusive use by the project.

G412 RENT OF BUILDING

Cost of rental for an entire building or facility for exclusive use by the project.

G413 RENT OF OFFICES



Cost of rental of office space for use by the transportation project. A signed lease agreement specifying the location, square footage, and monthly rental fee must be provided.

Example: Rental of administrative office space.

G419 OTHER RENTALS

(Specify) Cost of other rentals by the project for its own benefit, not properly chargeable to another object of expenditure.

Example: Rental of a pop-up tent for a marketing event.

G420 LEASE OF COMPUTER EQUIPMENT

Cost for the lease of computer hardware/software not owned by the project.

G421 LEASE OF COMPUTER HARDWARE

Cost to lease computer equipment for use by the transportation project.

G422 LEASE OF COMPUTER SOFTWARE

Cost to lease computer software for use by the transportation project.

Example: Office 365 software and licensing fees.

G430 LEASE OF OTHER EQUIPMENT

Cost for the lease of all equipment, other than computer equipment, not owned by the project.

G431 LEASE OF REPRODUCTION EQUIPMENT

Example: Copiers

G432 LEASE OF POSTAL METER

Includes cost to lease a postal meter.

Note: If a postal meter is used, do not budget postage (associated with postal meter) in line item G325.

G433 LEASE OF COMMUNICATION EQUIPMENT

Includes radio, cable lines, and antennae.

G439 LEASE OTHER EQUIPMENT

(Specify) Cost of other rentals by the project for its own benefit, not properly chargeable to another object of expenditure.

G440 SERVICES AND MAINTENANCE CONTRACTS

Cost of contracts, covering specific periods of time for maintenance of owned or otherwise controlled equipment. (3rd party agreement required for leases and rentals)



G441 MAINTENANCE CONTRACTS – COMMUNICATIONS EQUIPMENT

Includes cost of annual maintenance contracts beyond the warranty periods for mobile and hand-held radios, telephones, or similar equipment.

Example: Phones, voicemail services, battery backups, speakers, etc. provided by and related to a contracted communications vendor.

G442 MAINTENANCE CONTRACTS - OFFICE EQUIPMENT

Includes cost of annual maintenance contracts beyond the warranty periods for office equipment.

G443 MAINTENANCE CONTRACTS - REPRODUCTION EQUIPMENT

Includes cost of annual maintenance contracts beyond the warranty periods for reproduction equipment.

Example: Quarterly maintenance agreement for copiers.

G444 MAINTENANCE CONTRACTS - VEHICLES

(Operating Department only)

G445 MAINTENANCE CONTRACTS - COMPUTER EQUIPMENT

Includes cost of annual maintenance contracts beyond the warranty periods for computer equipment.

G446 MAINTENANCE CONTRACTS - TIRES

(Operating Department only)

G449 OTHER SERVICE AND MAINTENANCE CONTRACTS

(Specify) Cost of any other service received by the project for its own benefit, not properly chargeable to another object of expenditure.

G450 INSURANCE AND BONDING

Cost of insurance on property or against specific or general liabilities of the project.

G451 INSURANCE - PROPERTY AND GENERAL LIABILITY

Cost to insure property (i.e., buildings, facilities, and other structures) against damage/loss of use and general liability insurance coverage against injuries received by individuals while on the transportation project's premises.

G452 INSURANCE – VEHICLES

Cost of vehicle insurance.
Only IMD-funded vehicles are eligible for insurance reimbursement.

G453 INSURANCE - FIDELITY

Cost of fidelity and surety bond coverage.



G454 INSURANCE - PROFESSIONAL LIABILITIES

G455 INSURANCE - SPECIAL LIABILITIES

G460 DEPRECIATION

G461 DEPRECIATION--OFFICE EQUIPMENT
(Only the local share)

G462 DEPRECIATION--COMPUTER EQUIPMENT
(Only the local share)

G464 DEPRECIATION--MOTOR VEHICLES
(Only the local share)

G465 DEPRECIATION--OTHER EQUIPMENT
(Only the local share)

G468 DEPRECIATION--BUILDINGS/OTHER STRUCTURES
(Only the local share)

G470 DONATED / CONTRIBUTED FACILITY SPACE

Fair market value of donations or in-kind contributions of facility space. In-kind contributions are eligible to be counted toward the local match only if the value of each is formally documented and supported; represents a cost which would otherwise be eligible under the project; and is allowed in the grant program requirements. The value of these donations/contributions is not reimbursable either as a direct or indirect cost. The value of the contribution must be reflected as both an expense and corresponding revenue in the grantee's accounting system.

G471 DONATED / CONTRIBUTED FACILITY SPACE

Local accounting use only, not eligible for reimbursement. Refer to grant program guidance for eligibility and documentation requirements for use as in-kind match. (See corresponding Revenue Source Code G843).

G480 INDIRECT COSTS

Amounts charged to the project or function on account of general and administrative services under a central or departmental indirect cost plan. Plans are subject to prior approval by the Department of Transportation.

G481 CENTRAL SERVICES

Costs must be documented in an approved cost allocation plan. "Central service cost allocation plan" means the documentation identifying, accumulating, and allocating or developing billing rates based on the



allowable costs of services provided by an organization on a centralized basis to its departments and agencies. The cost of these services may be allocated or billed to users. Indirect costs include those that are incurred for a common or joint purpose benefiting more than one cost objective; not readily assignable to the cost objectives benefited, without effort disproportionate to the results achieved; and originating in each of the grantee's operating or organizational units (as well as those incurred by others in supplying goods, services, and facilities to each unit). Examples of indirect costs are operation and maintenance of buildings and expenses of unit heads and their immediate staff. Principles and standards for determining costs applicable to grants and contracts with grantees or other state or local agencies are presented in OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, and OMB Circular A-122, Cost Principles for Non-Profit Organizations.

G490 OTHER FIXED CHARGES / CURRENT EXPENSES

G491 DUES AND SUBSCRIPTIONS

Annual membership dues in professional societies and subscriptions to technical and professional publications. **Expenditures related to lobbying are unallowable pursuant to OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, and OMB Circular A-122, Cost Principles for Non-Profit Organizations.**
Example: Annual NCPTA dues, CTAA dues, APTA dues.

G499 OTHER FIXED CHARGES / CURRENT EXPENSES

(Specify) Cost of any other fixed charges or current expenses of the transit system, not properly chargeable to another object of expenditure.

G500 CAPITAL OUTLAY

Includes outlays that result in the acquisition of or additions to fixed assets defined as Capital. (NOTE: Capital costs include delivery and installation.) OMB, FTA, and NCDOT require that grantees maintain equipment records that include:

- 1) A description of the equipment;
- 2) Manufacturer's serial number, model number, or other identification number;
- 3) Source of the equipment (project number);
- 4) Title holder;
- 5) Acquisition date;
- 6) Acquisition cost;
- 7) Information from which one can calculate the percentage of Federal and/or State participation in the cost of the equipment;
- 8) Location and condition of the equipment and the date the information was reported; and
- 9) Ultimate disposition data, including date of disposal and sales price. Equipment records must be retained for at least three (3) years after disposal of assets. A



physical inventory at least every two years is also required. This count is to be reconciled to the agency's equipment records. Capital items should be classified under one of the following objects:

G510 OFFICE FURNITURE AND EQUIPMENT

G511 OFFICE FURNITURE

Cost of tables, desks, chairs, file cabinets, and related furniture for transportation offices or facilities.

G512 OFFICE EQUIPMENT

Cost of fax machines, copiers, calculators, and other equipment for transportation offices and facilities. Does not include computer hardware and software.

G513 AUDIO VISUAL EQUIPMEN

Includes the costs of overhead projector, TV, VCR, and audio/video projector ("light box" for use with PC), to be used for training purposes. (Use G514 for purchase of audio/video overhead projector WITH laptop.)

G514 MICRO PORTABLE PROJECTOR / LAPTOP

Includes the COMBINED cost of laptop (portable) computer **and** portable overhead audio/video projector ("light box" for use with laptop). May also include Microsoft Office software for laptop, accessories such as cable connectors, adapters, carrying cases, etc., when included with initial purchase. (Use G513 for purchase of audio/video overhead projector WITHOUT laptop.)

G520 TECHNOLOGY

G521 PERSONAL COMPUTER SYSTEM

Cost of desktop computer (CPU), monitor, keyboard, mouse, Microsoft Office software, and technical support contract expenses. DOES NOT INCLUDE COST OF LAPTOP (PORTABLE) COMPUTER

G522 PRINTER

Cost of network and/or non-network printers for use by the transit system.

G523 COMPUTER SOFTWARE

Cost of computer software for operating system and computer-based applications. COST OF SCHEDULING SOFTWARE IS LIMITED TO TECHNOLOGY DEPARTMENT

G524 Scheduling Software for Advance Technology



G525 NETWORK SERVER

For use with NETWORK applications/programs

G526 MOBILE DATA DEVICES

See Technology Plan for description. (TECHNOLOGYDEPARTMENT ONLY)

G527 AUTOMATIC VEHICLE LOCATION

See Technology Plan for description. (TECHNOLOGYDEPARTMENT ONLY)

G528 DATA COMMUNICATION DEVICE

See Technology Plan for description. (TECHNOLOGYDEPARTMENT ONLY)

G529 OTHER TECHNOLOGY

See Technology Plan for description.

G530 NEW CONSTRUCTION AND LAND PURCHASE

Construction of new building for administrative, maintenance, transfer, or multimodal purposes. Also, includes purchase of modular unit and land for construction.

G531 NEW CONSTRUCTION OF TRANSIT FACILITY

New building construction for Administrative Facility.

G532 PURCHASE OF MODULAR STRUCTURE

Purchase of Modular unit, Morton Building or similar.

G533 LEGAL FEES, APPRAISAL, SURVEY

Fees associated with new construction or land acquisition, such as: survey, appraisal, title fees, closing costs

G534 FEASIBILITY / ENVIRONMENTAL STUDY

Costs associated with securing a consultant to research potential land acquisition to determine appropriateness of site/project, analyze current/future needs, and compare options; and/or determine if there may be any environmental factors to be considered. **G535 LAND ACQUISITION**

Purchase of parcel of land for construction or placement of modular structure.

G536 SITEWORK / GRADING

Pre-construction work including, but not limited to: removing debris, site prep, leveling land, protection of environment.



G537 UTILITY WORK / HOOK-UPS

Costs associated with water, sewer, electrical or telephone lines or wiring required prior to or post-construction.

G538 FENCING / LIGHTING

Exterior building and parking lot lighting. Fencing and gate to secure parking area for vehicles.

G539 LANDSCAPING / ACCESSWAY / SIGNAGE

Post-construction site work, such as sodding, seeding, soil erosion containment, and shrubbery planting. **CONSTRUCTION OF RAMPS AND WALKWAYS MUST MEET ADA REQUIREMENTS.** Permanent signs such as facility sign and accessible entrance signs.

G540 MOTOR VEHICLES FOR REPLACEMENT OF EXISTING VEHICLE

Motor vehicles for replacement of existing vehicles. Includes the cost of acquisition of rolling stock and related equipment needed to replace existing vehicles for an efficient and coordinated public transportation system.

G541 35- TO 40-FT HD Low Floor TRANSIT BUS (REPLACEMENT)

12-year Bus Heavy Duty – 2010-EPA diesel bus built as integral unit.

G542 30- TO 35-FT HD Low Floor Transit Bus (REPLACEMENT)

10-year Bus Heavy duty 2010-EPA diesel bus built as integral unit.

G543 20-FT LIGHT TRANSIT VEHICLE (REPLACEMENT)

Body-on-chassis type vehicle (Cutaway van chassis); retaining the vantage cab; offering increased headroom and wide body; maximum Capacity - 13

G545 High-top Vehicle (Replacement) – School bus door entry; lowered

NO LIFT; maximum capacity - 12 passengers.

G546 20' Light Transit Vehicle w/wheelchair lift (Replacement) – Body-on-chassis

type vehicle (Cutaway van chassis); retaining the van-type cab; 2 and 4 wheelchair Station floor plan.

G547 25-FT LIGHT TRANSIT VEHICLE W/LIFT (REPLACEMENT)

Body-on-chassis type vehicle (Cutaway van chassis); retaining the van-type cab; offering increased headroom and wide body; fully automatic lift; maximum capacity - 18 passengers, depending on floor plan. 2 & 4 wheel chair station floor plan.

G548 LIFT-EQUIPPED High Top Vehicle (REPLACEMENT)

School bus door entry; lowered stepwell; fully automatic lift (interior mount) 2 to 3 Wheelchair Stations. Min. ambulatory capacity.



G573 Support Vehicle (Replacement) – a vehicle used to support the Transit System maintenance needs.

G575 28' Light Transit Vehicle w/wheelchair lift) Replacement
Body-on-chassis type vehicle (Cutaway van chassis); retaining the van-type cab; offering increased headroom and wide body; 2 and 6 wheel chair station floor plans

G576 22' Light Transit Vehicle w/wheelchair lift (Replacement) – Body Chassis type vehicle (Cutaway van chassis); retaining the van-type Cab; offering increased head room and wider body. Fully automatic Side lift 2 wheelchair station floor plan. Min. ambulatory capacity 12 pax Max. capacity -14 pax. Plus1 wheelchair passenger.

G577 Other Transit Vehicle (Replacement) – Other transit type vehicle not Otherwise identified in UPTAS. Specify type and if lift equipped (Include estimated cost document)

G550 OTHER EQUIPMENT

G551 VEHICLE SPARE PARTS

Cost of spare parts for revenue producing vehicles. The spare part must have a unit cost of greater that \$300 and a useful life of more that one (1) year. Only available to systems with in-house maintenance facilities which maintain an inventory of spare parts.

G552 SHOP EQUIPMENT

Purchase of equipment for maintaining vehicles, including, but not limited to, motor hoist, tire balancer, etc.

G553 REPEATER STATION

G554 RADIO BASE STATION

G555 RADIO UNIT (MOBILE OR HAND-HELD)

G556 TELEPHONE EQUIPMENT

Individual telephone instruments (DOES NOT INCLUDE NEW OR REPLACEMENT TELEPHONE SYSTEMS) –may include cellular (digital) phone (includes charger, battery, adapter, and/or other accessories).

G557 FAREBOXES

G558 TELEPHONE SYSTEM



G559 OTHER EQUIPMENT
(Specify)

G560 MOTOR VEHICLES FOR EXPANSION OF SERVICES

Includes the cost of acquisition of rolling stock and related equipment needed to expand capacity for an efficient and coordinated public transportation system.

G561 35 - TO 40-FT HD TRANSIT BUS W/LIFT (EXPANSION)
12-year lift-equipped bus built as an integral unit.

G562 30 - TO 35-FT HD TRANSIT BUS W/LIFT (EXPANSION)
10-year lift-equipped bus built as an integral unit.

G563 20-FT LIGHT TRANSIT VEHICLE (EXPANSION)
Body-on-chassis type vehicle (Cutaway van chassis); retaining the van-type cab; offering increased headroom and wide body; NO LIFT; maximum capacity – 13 passenger

G565 High – top Vehicle (Expansion)-School Bus door entry; lowered stepwell; NO LIFT; maximum capacity - 12 passengers.

G566 20' Light Transit vehicle w/wheel chair lift (Expansion)
Body-on-chassis type vehicle (Cutaway van chassis);retaining The van type cab; increased head room and wider body

G567 25-FT LIGHT TRANSIT VEHICLE W/LIFT (EXPANSION)
Body-on-chassis type vehicle (Cutaway van chassis); retaining the vantage cab; offering increased head room and water body; automatic interior lift.2 & 4.Wheelchair station floor plans.

G568 LIFT-EQUIPPED VAN High-top Vehicle (EXPANSION)
School Bus door entry; Stepwell fully automatic interior lifts 2 to 4 .
Wheel Chair Stations.

G570 OTHER MOTOR VEHICLES

G572 MINI-VAN Crossover (EXPANSION) – Small vehicle; standard production Vehicle; maximum capacity – 6 passengers.

G574 SUPPORT VEHICLE (EXPANSION)
Vehicle used to support transit system maintenance needs.

G578 28' Light Transit Vehicle w/wheel chair lift (EXPANSION)
Body on Chassis type vehicle (Cutaway van Chassis); retaining the van-type cab; offering increased head room and wide body; fully automatic Lift; max capacity – 22 passengers.



G579 22-FT LIGHT TRANSIT VEHICLE W/LIFT (EXPANSION)

Body-on-chassis type vehicle (Cutaway van chassis); retaining the vantype cab; offering increased headroom and wide body; fully automatic side lift – 2 wheel chair floor plan.

G580 FACILITY ACQUISITIONS AND IMPROVEMENT

G581 CONSTRUCTION / PROJECT MANAGEMENT SERVICES

A firm, team, or an individual acts as an extension of staff to the Owner and manages the entire project with pre-planning, design, construction, engineering, and management expertise that can assure the best possible project outcome. This is not the same as a general contractor.

G582 FACILITY ACQUISITION

G583 BUS STOP SHELTERS / BENCHES

Enclosure and seating provided to passengers at bus stop. **MUST MEET ADA REQUIREMENTS. REQUIRES PLAN APPROVAL** by city or county regarding location.

G584 PARK AND RIDE LOTS

G585 BUS STOP SIGNS

G586 BUILDING SECURITY / SURVEILLANCE EQUIPMENT

Cost and installation of security systems and surveillance equipment for transit system's administrative or maintenance facility.

G587 PAVING / RESURFACING

G588 ENGINEERING & DESIGN SERVICES

Cost of architectural and engineering services required for construction or renovation projects.

G589 FACILITY IMPROVEMENT

May include complete renovation or limited improvements/repairs.

G590 OTHER IMPROVEMENTS AND CAPITAL OUTLAY

G591 VEHICLE LETTERING AND LOGOS

Cost of lettering and/or logos and the labor involved in having the transit system name, phone number, and/or logo applied to vehicles. Costs to be incurred by using a local vendor. Costs incurred by ordering lettering option offered by rolling stock vendor **excluded** (cost included with vehicle invoice, eligible under vehicle line item.)



G594 VEHICLE LEASE
(Non-participating cost.)

G595 OTHER TRANSIT VEHICLE (/EXPANSION)

Other transit-type vehicles not otherwise identified in UPTAS. Specify type and if equipped with lift. (include with an estimate cost documents)

G596 VEHICLE SECURITY / SURVEILLANCE EQUIPMENT
Cost and installation of on-board security systems and surveillance equipment.

G597 CONTINGENCY (RESERVED FOR CONSTRUCTION PROJECTS)

G563 20-FT LIGHT TRANSIT VEHICLE W/LIFT (REPLACEMENT)
Body-on-chassis type vehicle (Cutaway van chassis); retaining the van-type cab; offering increased headroom and wide body; fully automatic lift; max. capacity - 22 passengers, depending on floor plan.

G599 OTHER CAPITAL
(Specify)

G600 CONTRACTS, GRANTS, SUBSIDIES AND ALLOCATIONS

This category includes all expenditures of monies appropriated by the project to any other entity and allocations of appropriations to some other entity for some designated public transportation program or project.

G610 PRIVATE OPERATOR CONTRACTS

G611 DIRECT PURCHASE OF SERVICE (PRIVATE)
Purchase of transportation services from a privately owned transportation provider.

G612 USER SIDE SUBSIDY
Purchase of service contract in which the passenger (user) pays for a portion of the full fare.

G613 PURCHASE OF PARATRANSIT SERVICE

G620 PURCHASED TRANSPORTATION SERVICES

G621 VOLUNTEER REIMBURSEMENT
Reimbursement to volunteers for mileage on personal vehicle for public transportation.

G640 PUBLIC OPERATOR CONTRACTS



G641 DIRECT PURCHASE OF SERVICE (PUBLIC)

Purchase of transportation services from a publicly owned transportation provider.

G690 OTHER CONTRACTS, GRANTS, AND SUBSIDIES

G693 PAYMENT MADE ON COOPERATIVE AGREEMENTS

Amounts paid to another unit of government as the project's share of expenses for services rendered jointly by this project and other projects.

G700 DEBT SERVICE

Amounts paid for principal, interest and service charges on funded debt owed by the project.

G750 OTHER DEBT SERVICE

G751 SERVICES CHARGES

G752 CALL PREMIUMS

G800 TRANSFERS AND REFUNDS (CONTRA ACCOUNTS)

An account that reduces either an asset, liability or expense on balance sheet.

G820 INTERFUND TRANSFERS

Legally authorized transfer between funds receiving revenue to the funds through which the resources are to be expended. Example: transfer to the General Fund from and Enterprise Fund to finance General Fund expenditures.

G821 GENERAL FUND

G822 CAPITAL RESERVE FUND

G830 REIMBURSABLE TAXES

G832 NORTH CAROLINA SALES TAXES

G833 NORTH CAROLINA GASOLINE TAX REFUND

G834 COUNTY SALES TAXES

G835 FEDERAL EXCISE TAXES

G836 FEDERAL GASOLINE TAX REFUND



G839 OTHER TAXES

G840 OTHER TRANSFERS AND REFUNDS

Expenses not eligible for subsidy and amounts received from insurance carriers for claims made by the project.

G841 CHARTER EXPENSES

Expenses incurred as a result of operating vehicles in a charter service that is incidental as defined by the Section 5311 regulations.

G842 GARAGE SERVICES

Expenses incurred as a result of repairing non-owned vehicles.

G843 ADVERTISING EXPENSES

Expenses incurred in the course of soliciting or displaying advertising materials.

G844 INSURANCE SETTLEMENTS

Amounts received from insurance carriers for claims made by the project.

G847 INCOME FROM ELDERLY AND DISABLED TRANSP. ASST.PROG.
(EDTAP)

Amounts charged to EDTAP for services provided.

G849 OTHER CONTRA ACCOUNTS

G870 RECEIVABLES WRITTEN OFF

G873 BAD DEBTS—ENTERPRISE

G879 BAD DEBTS—OTHER

G880 INVENTORY CHANGES

Special account to maintain the perpetual inventory on the modified accrual basis of measurement.

G881 PURCHASE FOR INVENTORY

Purchases to replenish inventory and maintain stock quantities at normal level.

G882 ISSUES FROM INVENTORY

To be credited with cost of materials requisitioned from stock for use by department.



G900 CONTINGENCIES

G990 BUDGETARY ACCOUNTING ONLY

G991 CONTINGENCY / PROGRAM RESERVE

The amount of the contingency appropriation. Budget 5% of capital outlay (G500 Series) total. (For local use only--DOT does not participate.)



NOTES



NOTES



SUMMARY OF CHANGES

I. CHANGE REVENUE SOURCE CODES:

R269 OTHER FEDERAL GRANTS (SPECIFY)

R362 STATE MAINTENANCE ASSISTANCE PROGRAM

R364 STATE OPERATING ASSISTANCE (RGP)

R365 RESERVED

R368 RESERVED

R369 OTHER STATE ASSISTANCE (SPECIFY)

R371 LOCAL GVMT CASH MATCH - ADMINISTRATION

R372 LOCAL GVMT CASH MATCH - OPERATING (SMAP)

R373 LOCAL GVMT CASH MATCH - CAPITAL

R374 LOCAL GVMT CASH MATCH - OPERATING (RGP)

R375 RESERVED

R376 LOCAL GVMT CASH MATCH - TECHNOLOGY

R377 LOCAL GVMT CASH MATCH - FACILITY

R378 RESERVED

R379 LOCAL GVMT CASH MATCH - OTHER (SPECIFY)

R381 OTHER LOCAL CASH MATCH - ADMINISTRATION

R382 OTHER LOCAL CASH MATCH - OPERATING

R383 OTHER LOCAL CASH MATCH - CAPITAL

R384 OTHER LOCAL CASH MATCH - CHARTER PROFITS

SUMMARY OF CHANGES (Continued)

R385 OTHER LOCAL CASH MATCH - ADVERTISING PROFITS



R386 OTHER LOCAL CASH MATCH - TECHNOLOGY

R387 OTHER LOCAL CASH MATCH - FACILITY

R388 RESERVED

R389 OTHER LOCAL CASH MATCH - OTHER (SPECIFY)

G841 DONATED / CONTRIBUTED LABOR/SERVICES - (See corresponding
Expenditure Code G361)

G842 DONATED / CONTRIBUTED SUPPLIES/EQUIPMENT - (See corresponding
Expenditure Code G271)

G843 DONATED / CONTRIBUTED SPACE - (See corresponding Expenditure
Code G471)

G861 RENT INCOME

