

**North Carolina Department of Transportation**

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



**REVISED BY:**

**PUBLIC TRANSPORTATION DIVISION  
NORTH CAROLINA DEPARTMENT OF TRANSPORTATION  
1550 MAIL SERVICE CENTER  
RALEIGH, NORTH CAROLINA 27699-1550**

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## 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



R385 OTHER LOCAL CASH MATCH - ADVERTISING PROFITS

R386 OTHER LOCAL CASH MATCH - TECHNOLOGY

R387 OTHER LOCAL CASH MATCH - FACILITY

**SUMMARY OF CHANGES (Continued)**

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



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Summary Listing -  
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



## Summary Listing - 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





### Summary Listing -

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



### Summary Listing -

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.



### Summary Listing -

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



## Summary Listing -

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:



Summary Listing -

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



Summary Listing -

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:

**Fund Basic Account:**                                 XX

Sub-account Code of Assets, Liabilities and Equity



Summary Listing -

Source Code for Revenues		<u>XXXX</u>	<u>XXX</u>
Object Code for Expenditure			

**Examples:**

**Asset Account:**

Mass Transit (Enterprise) Fund		1510	452
Prepaid Expenses - Enterprise	65		
Prepaid Vehicle Insurance			

**Liability Account:**

Mass Transit (Enterprise) Fund		<u>2300</u>	<u>000</u>
Accrued Expenses Payable	<u>65</u>		

**Revenue Account:**

Mass Transit (Enterprise) Fund		<u>3452</u>	<u>511</u>
Mass Transit Revenues	<u>65</u>		
Passenger Fares			

**Expenditure Account (Admin):**

Mass Transit (Enterprise) Fund	<u>65</u>		
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Summary Listing -

Mass Transit Expenditures - Administrative Telephone Service	<u>4521</u>	<u>321</u>
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**Expenditure Account (Operating):**                      65

Mass Transit (Enterprise) Fund		
Mass Transit Expenditures - Operating Motor Fuels and Lubricants	<u>4522</u>	<u>251</u>

**Expenditure Account (Capital):**                      65

	<u>4523</u>	<u>546</u>
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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 ninedigit 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.





Summary Listing -  
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



Summary Listing -  
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



Summary Listing -

Revenue Codes

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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



Summary Listing -  
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



Summary Listing -

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 (PHYSICALS, 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)



3, 11/14/13

**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  
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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  
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G460 DEPRECIATION  
G461 DEPRECIATION--OFFICE EQUIPMENT  
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G470 DONATED / CONTRIBUTED SPACE

G471 DONATED / CONTRIBUTED SPACE

G480 INDIRECT COSTS

G481 CENTRAL SERVICES

G490 OTHER FIXED CHARGES/CURRENT EXPENSES

G491 DUES AND SUBSCRIPTIONS

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**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.



Definitio  
n 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.



Definitio  
n 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



n 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 of 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.

**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

**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**

**G181 SOCIAL SECURITY CONTRIBUTION**



Employer's share of Social Security (FICA) taxes on salaries and wages.

**G182 RETIREMENT CONTRIBUTION**

Local Government Employee Retirement System. Employer's share of contribution into retirement fund for eligible employees (DOES NOT INCLUDE ANY SUPPLEMENTAL RETIREMENT, 401K, 457)

**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.)

**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



\$500,000 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 \$500,000 and an A-133 audit is not required, federal funds may be used for annual financial, yellow-book, or other audit, as required.

G192 LEGAL

Cost of legal services provided by an attorney.

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.

G196 DRUG TESTING CONTRACT

G197 DRUG TESTS (DOES NOT INCLUDE BACKGROUND CHECKS)

G198 MEDICAL REVIEW OFFICER

G199 OTHER - PROFESSIONAL SERVICES

**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 brooms, mops, cleaning agents, wax, paper towels, toilet tissue, tissues, etc. G212 UNIFORMS

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

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)**

(Operating Department only) Cost of supplies and materials to be used for first aid purposes.

**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 and oil for transportation system vehicles.

**G252 TIRES AND TUBES**

Cost of replacement tires and tubes for transit system vehicles.

**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. (Does not include the 3% Highway Use Tax.)

**G255 VEHICLE CLEANING SUPPLIES**

Cost of supplies used to clean transportation system

**G256 HAND TOOLS**

Cost of small tools such as wrenches, screwdrivers, electric drills, etc.

**G257 VEHICLE SIGNS AND PAINT SUPPLIES**

**G258 VEHICLE TOUCH-UP PAINT (NON-CONTRACT)**

**G259 OTHER VEHICLE SUPPLIES**

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

**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

**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, including paper, disks, thumb drive, toner cartridges, cables, etc. (Does not include computer hardware and software.)

**G292 FIRE EXTINGUISHER (RECHARGING SYSTEM)**

Cost associated with 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)

**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**. (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

**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**). (Does not include Internet provider fee.)

**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.

**G325 POSTAGE**

Includes stamps and express mail. If postal meter is used, use object code 432 for costs associated with postal meter.

**G329 OTHER COMMUNICATIONS**



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

**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).

**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, including

**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

**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. **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).

**G354 REPAIRS AND MAINTENANCE - SHOP EQUIPMENT**

Cleaning, painting, maintenance and repairs to shop equipment.



**G355 REPAIRS AND MAINTENANCE - OFFICE & COMPUTER EQUIPMENT**  
Cleaning, maintenance and repairs to office or computer equipment.

**G357 REPAIRS AND MAINTENANCE – COMMUNICATIONS EQUIPMENT**  
Cleaning, maintenance and repairs to mobile and hand-held radios, telephones or similar equipment.

**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.

**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 (newspaper ads, radio and TV spots, etc.) and/or the services of a professional marketing firm. **May also include cost of printing/reproduction associated with in-house marketing.**

**G372 PROMOTIONAL ITEMS**  
Cost of items utilized in the promotion or advertising of the transportation system including, but not limited to, pens, pencils, notepads, stickers, lapel pins, etc. The item must include the system name and/or logo.

**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.

**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.

**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.

**G394 CLEANING SERVICES**

Cost of contracted cleaning of the space occupied by project.

**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 G31X for annual public transportation conference attendance and other non-training, administrative travel.**

**G396 MANAGEMENT SERVICES**

Cost of contracting with an outside agency for transit system management/administrative services. (3<sup>rd</sup> party agreement required)

**G398 SECURITY SERVICES**

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



**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, pensions, benefits, and other current expense.

**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.

**G419 OTHER RENTALS**

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

**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.

**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**

**G432 LEASE OF POSTAL METER**



Includes cost to lease a postal meter. 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. (3<sup>rd</sup> 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.

**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.

**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.

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.

##### **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 vantage 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 vantage cab; offering increased headroom and wide body; 2 and 6 wheel chair station floor plans

**G576 22' Light Transit Vehicle w/wheel chair 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 12pax Max. capacity -14 pax. Plus1 wheel chair 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 than \$300 and a useful life of more than 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 vantype 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 vantype 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 life – 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 vantype 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



## NOTES





## NOTES



## NOTES



## NOTES



## NOTES



## NOTES