

## Uniform Accounting Network – Accounting & General Manual

### LIBRARY CHART OF ACCOUNTS

#### LIBRARY FUND NUMBERS

##### Governmental Funds

Fund Number	Fund Name
1000	General
2001-2799	Special Revenue
2801-2819	Coronavirus Relief Fund
3001-3999	Debt Service
4001-4499	Capital Projects
4501-4999	Permanent

##### Proprietary Funds

Fund Number	Fund Name
5001-5999	Enterprise
6001-6999	Internal Service

##### Fiduciary Funds *(Only if they are being held for another government.)*

Fund Number	Fund Name
9001-9249	Custodial
9501-9749	Investment Trust
9751-9999	Private – Purpose Trust

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### LIBRARY REVENUE CODES

#### Property and Other Local Taxes

Financial Report Caption Title: Property and Other Local Taxes

Revenue Code	Revenue Name	Description
121	General Property Tax - Real Estate	Semi-annual tax settlement from county auditor, including deductions. Taxes levied by the taxing authority for the benefit of the public library district on the assessed valuation of real property located within the library district.
122	Tangible Personal Property Tax	Semi-annual tax settlement from county auditor, including deductions. Taxes levied by the taxing authority for the benefit of the public library district on the assessed valuation of personal tangible property located within the library district.
190	Other - Local Taxes	Receipt of any other taxes not described in revenue codes 121-122.

#### Intergovernmental

Financial Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
211	Unrestricted Federal Grants-In-Aid	Revenue received from the Federal government for unrestricted grants to the library.
212	Restricted Federal Grants-In-Aid	Revenue received from the Federal government for restricted grants to the library.
219	Other – Federal Grants-In-Aid	All other Federal grants-in-aid received not included in revenue codes 211-212.
221	Unrestricted State Grants-In-Aid	Revenue received from the State government for unrestricted grants to the library.
222	Restricted State Grants-In-Aid	Revenue received from the State government for restricted grants to the library.
229	Other – State Grants-In-Aid	All other State grants-in-aid received not included in revenue codes 221-222.
231	Unrestricted Local Grants-In-Aid	Revenue received from a local government for unrestricted grants to the library.
232	Restricted Local Grants-In-Aid	Revenue received from a local government for restricted grants to the library.
239	Other – Local Grants-In-Aid	All other local grants-in-aid received not included in revenue codes 231-232.
240	Public Library Fund – State	Monthly distribution from the county auditor.

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Revenue Code	Revenue Name	Description
250	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers to include 10% Rollbacks, Homestead Exemptions, \$10,000 Personal Property Tax Exemption, Utility Deregulation (electric and natural gas), Property Tax Replacement (kilowatt per hour received from state and natural gas consumption taxes), Excess Distribution of Utility Deregulation Taxes, Tangible Personal Property Tax Loss and Other Property Tax Allocations.
260	Other Federal Aid	Receipts of any other Federal revenue not described in revenue codes 211-219.
270	Other State Aid	Receipts of any other State revenue not described in revenue codes 221-229.
280	Other Local Aid	Receipts of any other local revenue not described in revenue codes 231-250.
291	Unrestricted Other Grants-In-Aid	All other revenue received for unrestricted grants-in-aid to the library.
292	Restricted Other Grants-In-Aid	All other revenue received for restricted grants-in-aid to the library.
299	Other – Intergovernmental	All other intergovernmental revenues received not included in revenue codes 291-292.

### Patron Fines and Fees

Financial Report Caption Title: Patron Fines and Fees

Revenue Code	Revenue Name	Description
310	Patron Fines and Lost Item Income	Includes monies received from patrons in the form of overdue fines and lost material charges.
320	Patron Rental and Usage Income	Includes monies received from patrons in the form of rental and usage income.
330	Patron Charges for Professional Service Rendered	Includes monies received from patrons for professional service rendered.
340	Patron Coin-Operated Machine Income	Monies received from the use of all coin operated machines (includes payphones, copiers and faxes).
350	Patron Parking Lot Charges	Includes monies reserved for parking on library property.
360	Patron Class and Seminar Fees	Includes monies received from patrons for library classes and seminars.
399	Other – Patron Fines and Fees	Includes all other monies received from patrons for fines and fees not included in revenue codes 310-360.

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### Services Provided to Other Entities

Financial Report Caption Title: Services Provided to Other Entities

Revenue Code	Revenue Name	Description
511	Computer Services	Revenue received from other libraries on a contractual basis for computer services.
512	Interlibrary Loan Services	Revenue received for inter-library loan services.
513	Research Services	Revenue received from other libraries for research services.
519	Other – Services Provided to Other Libraries	Revenue received from other libraries for any other services not included in revenue codes 511-513.
591	Voter Registration Services	Revenue received from other entities for voter registration services.
599	Other – Other Service Provided to Other Entities	All other revenue received from other entities not included in revenue code 591.

### Contributions, Gifts and Donations

Financial Report Caption Title: Contributions, Gifts and Donations

Revenue Code	Revenue Name	Description
611	Restricted Contributions – Individuals	Includes monies received as gifts, bequests, donations and endowments from private individuals where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose.
612	Restricted Contributions – Businesses	Includes monies received as gifts, bequests, donations and endowments from private organizations where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose.
613	Restricted Contributions – Foundations	Includes monies received as gifts, bequests, donations and endowments from philanthropic foundations where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose.
619	Other – Restricted Contributions, Gifts and Donations	Includes all other monies received as gifts, bequests, donations and endowments where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose.

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Revenue Code	Revenue Name	Description
651	Unrestricted Contributions – Individuals	Includes monies received as gifts, bequests, donations and endowments from private individuals to be used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor is expected.
652	Unrestricted Contributions – Businesses	Includes monies received as gifts, bequests, donations and endowments from private organizations to be used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor is expected.
653	Unrestricted Contributions – Foundations	Includes monies received as gifts, bequests, donations and endowments from philanthropic foundations to be used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor is expected.
659	Other – Unrestricted Contributions, Gifts and Donations	Includes all other monies received as gifts, bequests, donations and endowments to be used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor is expected.
690	Other – Contributions, Gifts and Donations	All other contributions, gifts and donations received not included in revenue codes 611-659.

### Earnings on Investments

Financial Report Caption Title: Earnings on Investments

Revenue Code	Revenue Name	Description
701	Interest or Dividends on Investments	Interest income received from deposits and investments.
730	Gain or Loss on Sale of Investments	Any gain or loss on the sale of an investment.
740	Rental of Real Property (Investment Property)	Monies received from the rental of library property, such as rental of meeting rooms, office space,...etc.
790	Other – Earnings on Investment	All other earnings on investments not included in revenue codes 701-740.

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### Miscellaneous

Financial Report Caption Title: Miscellaneous

Revenue Code	Revenue Name	Description
820	Sale of Supplies for Resale	Includes proceeds from the sale of supplies purchased for resale. (Does not include patron's fines and fees.)
831	Rental of Meeting Rooms	Any monies received for the rental of meeting rooms owned by the library.
832	Rental of Office Space	Any monies received for the rental of office space owned by the library.
839	Other – Rental of Real Property	All other monies received for the rental of real property not included in revenue codes 831-832.
841	Capital Contributions	Contributions of cash from individuals, other funds or other governments whose use is restricted to capital acquisition or construction.
851	Contributions to a Permanent Fund (Use only with Permanent funds.)	A contribution to support a program of the reporting government through the use of the interest earned on the contribution. The original contribution must be maintained intact and may not be spent.
871	Refunds for Overpayment	Monies received in the form of a refund for overpayment.
872	Insurance Reimbursements	Reimbursements on insurance payments.
879	Other – Refunds and Reimbursements	All other refunds and reimbursements not included in revenue codes 871-872.
881	Unclaimed Monies Received (Fiduciary Funds Only)	An account for Fiduciary Funds Only. To report the receipt of unclaimed monies held for distribution.
882	Deposits Received (Fiduciary Funds Only)	An account for Fiduciary Funds Only. To report the receipt of deposits held.
883	Amounts Held for Employees (Fiduciary Funds Only)	An account for Fiduciary Funds Only. Any employee payroll withholding that is collected to be distributed.
884	Amounts Received as Fiscal Agent (Fiduciary Funds Only)	An account for Fiduciary Funds Only. Any collections received for an entity for which the Library serves as the fiscal agent.
885	Other Amounts Collected for Distribution (Fiduciary Funds Only)	An account for Fiduciary Funds Only. An account for other collections made in a Fiduciary capacity.
891	Other – Miscellaneous Operating	All other miscellaneous operating revenue not included in revenue codes 820-879.
892	Other – Miscellaneous Non-Operating	All other miscellaneous non-operating revenue not included in revenue codes 820-879.

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### Other Financing Sources

Financial Report Caption Title: Other Financing Sources

Revenue Code	Revenue Name	Description
911	Sale of Real Property	Includes proceeds from the sale of real library property declared surplus by the library's Board of Trustees.
912	Sale of Personal Property	Includes proceeds from the sale of personal library property declared surplus by the library's Board of Trustees.
919	Other – Sale of Fixed Assets	Proceeds from the sale of both real and personal library property not included in revenue codes 911-912.
931	Transfers – In	Revenue permanently transferred to a fund from another fund.
941	Advances – In	Revenue temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
951	Sale of Bonds	Proceeds from the sale of bonds.
952	Premium and Accrued Interest – Bonds	Premium and accrued interest from the sale of bonds.
953	Sale of Refunding Debt	Proceeds from the sale of refunding debt
959	Other – Sale of Bonds	Receipts from any other sale of bonds not described in revenue codes 951-953.
961	Sale of Notes	Proceeds from the sale of anticipatory notes.
962	Premium and Accrued Interest – Notes	Premium and accrued interest from the sale of notes.
969	Other – Sale of Notes	Receipts from any other sale of notes not described in revenue codes 961-962.
970	Other Debt Proceeds	Receipts from the proceeds of any other debt.
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other – Other Financing Sources	Receipts not otherwise described in revenue codes 911-982.

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### LIBRARY APPROPRIATION PROGRAM CODES

Program Code	Program Name
	<b>Library Services*</b>
110	Public Service and Programs
120	Collection Development and Processing
	<b>Support Services*</b>
210	Facilities Operation and Maintenance
220	Information Services
230	Business Administration
280	Self-Insurance
750	Intergovernmental
760	Capital Outlay
781	Distributions as Fiscal Agent
782	Distributions to Other Governments
783	Distributions to Other Funds (Primary Gov't)
784	Distributions of Unclaimed Monies
785	Distributions of Deposits
786	Distributions on Behalf of Employees
789	Other Distributions
800	Debt Service
910	Transfers
920	Advances
930	Contingencies
990	Other Financing Uses

\* AOS Local Government Services is discontinuing the following Program Codes:

- 100 Library Services
- 200 Support Services

Beginning in fiscal year 2023, libraries are not permitted to add *new* appropriation codes using programs 100 or 200. However, upon closing fiscal year 2022, if a library's existing appropriations include some accounts with programs 100 or 200, the library is permitted to budget those accounts in fiscal year 2023, but not in fiscal year 2024.



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### LIBRARY APPROPRIATION OBJECT CODES

#### Salaries

Financial Report Caption Title: Salaries

Object Code	Object Name	Direct Charges	Description
<b>100</b>	<b>Salaries</b>	Yes	Summary object code for Salaries. Comprises detail object code 110.
110	Salaries	Yes	Cost of employee salaries and wages including leave time.

#### Employee Fringe Benefits

Financial Report Caption Title: Employee Fringe Benefits

Object Code	Object Name	Direct Charges	Description
	<b>Employee Fringe Benefits</b>		
	<i>Retirement Benefits</i>		
211	Ohio Public Employees Retirement System	Yes	Library's share of retirement contributions, payable to the Ohio Public Employees Retirement System.
212	Social Security	Yes	Library's share of retirement contributions, payable to the Social Security Administration for Social Security.
213	Medicare	Yes	Library's share of retirement contributions, payable to the Social Security Administration for Medicare.
219	Other – Retirement Benefits	Yes	Library's share of other retirement contributions not included in object codes 211-213.
<b>220</b>	<b><i>Insurance Benefits</i></b>	No	Library's payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-229.
221	Medical / Hospitalization Insurance	No	Library's payment for the employer's share of employee hospitalization premiums.
222	Life Insurance	No	Library's payment for the employer's share of employee life insurance premiums.
223	Dental Insurance	No	Library's payment for the employer's share of employee dental insurance premiums.
224	Vision Insurance	No	Library's payment for the employer's share of employee vision insurance premiums.

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Object Code	Object Name	Direct Charges	Description
225	Workers' Compensation	Yes	Payments to the Ohio Bureau of Workers' Compensation.
228	Health Care Reimbursement	Yes	Payment for reimbursement of health insurance premiums.
229	Other – Insurance Benefits	No	Library's payment for the employer's share of other employee insurance benefits not included in object codes 221-225.
<b>290</b>	<b><i>Other Employee Fringe Benefits</i></b>	No	Sub-summary object code for Other Employee Fringe Benefits. Comprises detail object codes 291-299.
291	Unemployment Benefits	Yes	Payments to the State for unemployment compensation.
292	Employee Reimbursement Benefits	No	Payments to library employees for uniform, tool, equipment and other reimbursements.
299	Other – Employee Fringe Benefits	No	Payment of other employee fringe benefits not included in objects 291-292.

### Purchased and Contracted Services

Financial Report Caption Title: Purchased and Contracted Services

Object Code	Object Name	Direct Charges	Description
<b>300</b>	<b>Purchased and Contracted Services</b>	No	Summary object code for Purchased and Contracted Services. Comprises detail object codes 310-390.
<b>310</b>	<b><i>Dues, Fees, Travel and Meeting Expense</i></b>	No	Sub-summary object code for Dues, Fees, Travel and Meeting Expense. Comprises detail object codes 311-319.
311	Dues and Fees	No	All dues and membership fees.
312	Travel and Meeting Expense	No	Includes the cost of travel, transportation and incidental expenses incurred for travel on official business; common carrier fares; rental of passenger-carrying vehicles; motor pool charges for passenger-carrying vehicles; mileage allowances, tools, subsistence and per diem allowances; incidental travel expenses such as baggage transfer and checking fee; communication expenses.
319	Other – Dues, Fees, Travel and Meeting Expense	No	All other expenses for dues, fees, travel and meetings not included in object codes 311-312.

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Object Code	Object Name	Direct Charges	Description
<b>320</b>	<b><i>Communications, Printing and Publicity</i></b>	No	Expenses for telephone and fax communications, printing and advertising. Sub-summary object code for Communications, Printing and Publicity. Comprises detail object codes 321-329.
321	Telephone	No	Telephone and fax expense.
322	Postage	No	Postage and shipping expense.
323	Postage Machine Rental	No	Postage machine rental expense.
324	Printing	No	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo stating, blueprinting, photographing and microfilming.
325	Advertising	No	Expenses for publication of official notes, ads, and legal advertising in newspapers and periodicals. Also includes small advertising supplies given out by library.
329	Other – Communications, Printing and Publicity	No	Other communications, printing and advertising expenses not included in objects 321-325.
<b>330</b>	<b><i>Property Maintenance, Repair and Security Services</i></b>	No	Sub-summary object code for Property Maintenance, Repair and Security Services. Comprises detail object codes 331-339.
331	Maintenance and Repair of Facilities	No	Cost of service, maintenance or repairs to buildings or facilities paid to an outside firm or individual.
332	Maintenance and Repair on Equipment	No	Cost of service, maintenance or repair of equipment.
333	Security Services	No	All costs associated with security services.
334	Trash Removal	No	All costs associated with trash removal.
339	Other – Property Maintenance, Repair and Security	No	All other costs associated with property maintenance, repairs and security services not included in object codes 331-334.
<b>340</b>	<b><i>Insurance and Bonding</i></b>	No	Cost of all insurance other than that related to personal services (objects 220-229). Sub-summary object code for Insurance and Bonding. Comprises detail object codes 341-349.

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Object Code	Object Name	Direct Charges	Description
341	Property Insurance Premiums	No	Cost of property insurance.
342	Liability Insurance Premiums	No	Cost of liability insurance.
343	Fidelity Bond Premiums	No	Cost of fidelity and security bonds on officials and employees.
349	Other – Insurance and Bonding	No	Other insurance costs not included in objects 341-343.
<b>350</b>	<b><i>Rents and Leases</i></b>	No	Sub-summary object code for Rents and Leases. Comprises detail object codes 351-359.
351	Rents and Leases	No	Cost of rents and leases of land, buildings, equipment and machinery.
359	Other – Rents and Leases	No	Cost of all other rents and leases not included in object code 351.
<b>360</b>	<b><i>Utilities</i></b>	No	Costs of heat, light, power, water, gas, or electricity purchased from either privately owned or publicly operated utilities. Sub-summary object code for Utilities. Comprises detail object codes 361-369.
361	Electricity	No	Costs for electricity.
362	Water and Sewage	No	Costs for water and sewage.
363	Natural Gas	No	Costs for natural gas.
364	Heating Oil	No	Costs for heating oil.
365	Coal	No	Costs for coal.
369	Other – Utilities	No	Costs of utilities not included in object codes 361-365.
<b>370</b>	<b><i>Professional Services</i></b>	No	Sub-summary object code for Professional Services. Comprises detail object codes 371-379.
371	Auditing Services	No	Auditing services provided by either the Auditor of State Audit Division or by an independent professional accounting firm.
372	Uniform Accounting Network Fees	No	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network.
373	Tax Collection Fees	Yes	Expenses and fees as deducted by the county auditor, county treasurer and the State department of taxation for the collection and administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
374	Engineering Services	No	Expenses for architectural and engineering services.

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Object Code	Object Name	Direct Charges	Description
379	Other – Professional Services	No	All other professional services not included in object codes 371-374.
380	Library Material Control Services	No	Amounts paid to outside firms and individuals for the following types of services: library material processing, cataloging and material inventory control services.
390	Other – Purchased and Contracted Services	No	All other purchased and contracted service not included in object codes 310-380.

### Library Materials and Information

Financial Report Caption Title: Library Materials and Information

Object Code	Object Name	Direct Charges	Description
<b>410</b>	<b>Library Materials and Information</b>	No	Summary object code for Library Materials and Information. Comprises detail object codes 411-419.
411	Books and Pamphlets	No	Cost to purchase all books and pamphlets.
412	Periodicals	No	Cost of magazines and newspapers.
413	Audiovisual Materials	No	Cost to purchase books on tape, audio cassettes and CD's.
414	Computer Services and Information	No	Public use software.
415	Interlibrary Loan Fees/Charges	No	Shipping costs involved with transporting books to another library.
416	Library Material Repair and Restoration	No	All costs for repairs, upkeep and restoration of library materials.
419	Other – Library Materials and Information	No	All other costs for library materials and information not included in object codes 411-416.

### Supplies

Financial Report Caption Title: Supplies

Object Code	Object Name	Direct Charges	Description
<b>450</b>	<b>Supplies</b>	No	Summary object code for Supplies. Comprises detail object codes 451-459.

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Object Code	Object Name	Direct Charges	Description
451	General Administrative Supplies	No	Office stationary, forms, reproduction supplies, small items of equipment, maps and other supplies consumed in the office environment.
452	Property Maintenance / Repair Supplies and Parts	No	Cost of supplies or materials for repairs and maintenance of buildings or equipment.
453	Motor Vehicle Fuel, Supplies and Parts	No	Cost of supplies or materials purchased for automobiles, bookmobiles and trucks operated by the library.
454	Supplies Purchased for Resale	No	Cost of supplies or materials purchased for resale.
455	Warehouse Inventory Adjustments	No	Includes charges and credits to adjust perpetual inventory records to actual counts.
459	Other – Supplies	No	Cost of all other supplies not included in object codes 451-455.

### Other

Financial Report Caption Title: Other

Object Code	Object Name	Direct Charges	Program Code Default	Description
<b>500</b>	<b>Other</b>	No	Defined By User	Summary object code for Other. Comprises detail object codes 510-590.
510	Dues and Memberships	No	Defined By User	Cost of dues and membership fees to library associations or organizations.
520	Taxes and Assessments	Yes	Defined By User	General property taxes paid on newly acquired real estate and assessments paid on real property owned by the library. Also included are state sales taxes collected on items sold of a taxable nature and later paid to the state.
530	Judgments and Findings	No	Defined By User	Includes expenditures from library district funds for all judgments against the district.

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Object Code	Object Name	Direct Charges	Program Code Default	Description
<b>540</b>	<b>Claims</b>	No	280	Summary object code for Claims. Comprises detail object codes 541-549.
541	Liability Insurance	No	280	Self-Insurance claims for Liability Insurance
542	Health Insurance	No	280	Self-Insurance claims for Health Insurance
543	Dental Insurance	No	280	Self-Insurance claims for Dental Insurance
544	Vision Insurance	No	280	Self-Insurance claims for Vision Insurance
545	Prescription Insurance	No	280	Self-Insurance claims for Prescription Insurance
546	Worker's Compensation	No	280	Self-Insurance claims for Worker's Compensation
549	Other Claims	No	280	All other expenditures for other Self-Insurance claims not included in object codes 541-546.
550	Refunds and Reimbursements	No	Defined By User	Refunds and reimbursements made to patrons, employees and other agencies when appropriate.
560	Grants to Other Governments	No	750	Amounts sub-granted to other governments and amounts returned to governmental granting agencies.
590	Other – Other	No	Defined By User	All other miscellaneous expenses not included in object codes 510-560.

### Capital Outlay

Financial Report Caption Title: Capital Outlay

Object Code	Object Name	Direct Charges	Description
<b>700</b>	<b>Capital Outlay</b>	No	Summary object code for Capital Outlay. Comprises detail object codes 710-790.
710	Land	No	Land and interest in land, when acquired by purchase.
720	Land Improvement	No	Improvements of land such as landscaping, grading, fences when acquired by monetary outlay, cost of acquisition, construction or improvement of publicly owned parking lots.

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Object Code	Object Name	Direct Charges	Description
730	Buildings	No	The acquisition or construction of buildings and structures and additions thereto; includes increases in value of buildings and structures resulting from major alterations, restoration and modifications.
740	Building Improvements	No	Increases in the value of buildings and structures and additions thereto; includes increases in the value of buildings and structures resulting from major alterations, restoration or modification.
750	Furniture and Equipment	No	All purchases of furniture not permanently attached to buildings.
770	Motor Vehicles	No	Cost of acquisitions of automobiles, trucks and other motorized vehicles.
790	Other – Capital Outlay	No	Other expenses not included in object codes 710-770.

### Principal Payments, Interest and Fiscal Charges

Financial Report Caption Title: Principal Payments, Interest and Fiscal Charges

Object Code	Object Name	Direct Charges	Description
	<b>Debt Service</b>		
810	Redemptions of Principal	No	Principal payments on outstanding note/bond indebtedness.
820	Interest Payments	No	Interest payments on outstanding note/bond indebtedness.
850	Financing Fees and Expenses	No	Payments to financial institutions for financing fees and other expenses.
860	Discount on Debt	No	The discount on debt is the difference between the principal amount of the debt issued and the price paid (by the investor) for the debt. This difference, the discount, is caused by the stated interest rate on the bonds being less than the market interest rate (i.e. the stated rate on the bonds is 5.75% and the market rate is 6%).
880	Payment of Capital Appreciation Bonds	No	Payment of original principal of capital appreciation bonds at maturity.
885	Payment of CAB Accretion	No	Accreted interest of capital appreciation bonds at maturity. The accreted amount represents the difference between the original principal and the bond payment at maturity.
890	Other – Debt Service	No	All other payments of debt not included in object codes 810-885.



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Object Code	Object Name	Direct Charges	Description
940	Payment to Refunded Debt Escrow Agent	No	Payments made <i>from resources other than debt proceeds</i> to escrow agent for debt refunding.

### Other Financing Uses

Financial Report Caption Title: Other Financing Uses

Object Code	Object Name	Direct Charges	Description
	<b>Other Financing Uses</b>		
910	Transfers – Out	Yes	Transfers to other funds from a fund.
920	Advances – Out	Yes	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
930	Contingencies	No	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
940	Payment to Refunded Debt Escrow Agent	No	Payments made <i>from debt proceeds</i> to escrow agent for debt refunding.
990	Other – Other Financing Uses	No	Other expenses not included in objects 910-940.

### Summary and Detail Account Codes

Within each financial reporting group, there are both summary and detail account codes available. Summary account codes are shown on the chart in **bold**. Some report groups may not have a summary account code available.

#### Direct Charges

If the Direct Charges column contains a ‘Yes’, expenditures may be charged directly to the account code. A purchase order or blanket certificate is not required before charging expenditures to the object account code.

If the Direct Charges column contains a ‘No’, expenditures may not be charged directly to the account code. A purchase order or blanket certificate must be established before charging expenditures to the object account code.