

CHAPTER 8

EXPENDITURE ACCOUNTS

The accounts described in this chapter include all major uses of local funds. Expenditures are normally classified according to the following characteristics:

- Function
- Organizational responsibility
- Expenditure object
- Program or activity

The first section of this chapter describes the function and organizational responsibility numbers used in the Uniform Chart of Accounts. These are often called "Department Numbers" or "Responsibility Centers" and generally correspond to major budget or appropriation groupings. They identify the organizational unit responsible for approving the expenditures. Account numbers are also provided for the most common non-organizational expenditures such as employee benefits and insurance.

The second section of this chapter describes the expenditure objects used in the Uniform Chart of Accounts. These "object codes" identify the specific items or class of items being purchased by the local *government in order to provide services*.

At the end of the chapter, there are summary tables of *functions, organization units, and expenditure objects*. These tables are provided for use as a ready reference. The detail descriptions should be consulted for all classification decisions.

The Uniform Chart of Accounts does not provide standard coding for programs or activities. Local governments which wish to capture information regarding programs and activities should develop their own codes and utilize the local coding portion of the account number for this purpose (see Chapter 4).

Expenditure accounts are distinguished from other accounts either by segregation in a expenditure subsidiary ledger or by use of an account code type of 5. However, function and organization unit numbers might also be used as sub-codes with non-expenditure accounts. Thus these numbers are shown without the identifying type code. Expenditure objects would normally be separated from the type code by the organization unit number. Thus objects are shown with "xxx" in place of the organization number since each object is *Likely to be used for more than one organization*.

Functions and Organization Units

Function classification provides information on the overall purposes or objectives of expenditures. Functions group related activities that are aimed at accomplishing a major service or regulatory responsibility. *Functions are normally used to classify expenditures for external financial reporting of governmental fund types*.

Classification of expenditures by organization unit is essential to responsibility accounting. This classification corresponds with the government unit's organization structure.

The Uniform Chart of Accounts provides a function code structure which should be used in developing numbers for organization units. Organization units should be classified according to

their primary function. For example, if the Health Officer is primarily responsible for garbage collection and disposal, this organization should be classified as "Sanitation," not "Human Services." To the extent that communities can adequately segregate the costs of different functions performed by one organization unit, they should establish separate numbers (or use the local coding feature) to track these expenditures.

In the listings below, explicit numbers are given for numerous organizational units within many functions (e.g. "121 Mayor" within General Government - Executive"). Some of the reporting units so identified are not organizational units, but are subfunctions. Subfunctions in this list are marked with an asterisk (*).

General Government

Organizational Responsibility codes 100 through 199 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers

- 110 LEGISLATIVE - Expenditures related to the legislative operations of the community.
Reporting units in this category include:
- 111 City or Town Council
 - 112 Aldermen
 - 113 Town Meeting
 - 114 Town Meeting Moderator
 - 119 Other Legislative
- 120 EXECUTIVE - Expenditures related to the executive operations of the community.
Reporting units in this category include:
- 121 Mayor
 - 122 Selectmen
 - 123 Town or City Manager
 - 129 Other Executive
- 130 FINANCIAL ADMINISTRATION - Expenditures related to the financial administration of
the community. Reporting units in this category include:
- 131 Finance Committee
 - 132 Reserve Fund*
 - 133 Finance Director
 - 134 Comptroller
 - 135 Accountant/Auditor
 - 137 Budget Office
 - 138 Purchasing Agent
 - 141 Assessors
 - 142 Revaluation*
 - 145 Treasurer
 - 146 Collector
 - 149 Other

- 150 OPERATIONS SUPPORT - Expenditures related to the non-financial administration of the community. Reporting units in this category include:
- 151 Law Department or Town/City Counsel
 - 152 Personnel
 - 153 Civil Service
 - 155 Data Processing or Management Information Systems
 - 157 Messenger
 - 158 Tax Title Foreclosure*
 - 159 Other
- 160 LICENSING AND REGISTRATION - Expenditures related to the licensing and registration operations of the community. Reporting units in this category include:
- 161 Clerk
 - 162 Elections*
 - 163 Registration*
 - 165 Licensing Commission
 - 169 Other Licensing and Registration*
- 270 LAND USE - Expenditures related to the management and control of land use within the community. Reporting units in this category include:
- 171 Conservation Commission
 - 175 Planning Board./Department
 - 176 Zoning/Appeals Board
 - 179 Other Land Use
- 180 DEVELOPMENT - Expenditures related to encouraging and managing the physical and economic growth of the community Reporting units in this category include:
- 181 Urban Development
 - 182 Economic Development
 - 185 Rent Control
 - 189 Other Development
- 190 OTHER - Expenditures for other General Government operations which do not fall readily into one of the previous categories. Reporting units in this category include:
- 191 Worker's Compensation Agent
 - 192 Public Buildings and Proper-ties Maintenance*
 - 193 Building Insurance*
 - 195 Town Reports"
 - 199 Other General Government

Public Safety

Organization Responsibility codes 200 through 299 are reserved for this subheading. Since all numbers in the range are not assigned, local units of governments that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

- 210 POLICE - Expenditures for law enforcement.
- 220 FIRE - Expenditures for preventing and fighting fires.
- 230 EMERGENCY MEDICAL SERVICES - Expenditures related to the provision of emergency medical services to the community's residents and workers. Reporting units in this category include:
 - 231 Ambulance Service
 - 232 Emergency Medical Technicians
- 240 PROTECTIVE INSPECTION - Expenditures related to the protective Inspection operations of the community. Reporting units in this category include:
 - 241 Building
 - 242 Gas
 - 243 Plumbing
 - 244 Weights and Measures
 - 245 Electrical
 - 246 Public Scales
 - 249 Other*
- 290 OTHER - Expenditures related to public safety which don't fall readily into one of the previous categories. Reporting units in this category include:
 - 291 Civil Defense
 - 292 Dog Officer
 - 293 Traffic Control (if separate from Police)
 - 294 Forestry
 - 295 Harbormaster
 - 299 Other Public Safety*

Education

Organizational Responsibility codes 300 through 399 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

- 300 EDUCATION - Expenditures related to the education function of local government. See Appendix C for additional detail.

Public Works and Facilities

Organizational Responsibility codes 400 through 499 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

- 410 ENGINEERING - Expenditures related to the design and location of public works and facilities. Reporting units in this category include:
- 411 Engineer
- 420 HIGHWAYS AND STREETS - Expenditures related to the construction, maintenance, and repair of highways and streets in the community. Reporting units in this category include:
- 421 Administration'
 - 422 Construction and Maintenance*
 - 423 Snow and Ice Control'
 - 424 Street Lighting
 - 429 Other*
- 430 WASTE COLLECTION AND DISPOSAL - Expenditures related to the collection of garbage and other refuse and delivering it to the place of disposal. Reporting units include:
- 431 Administration*
 - 432 Street Cleaning"
 - 433 Collection and Disposal*
 - 439 Other*
- 440 SEWERAGE COLLECTION AND DISPOSAL - Expenditures related to the collection and disposal of sewerage. Reporting units in this category include:
- 443 Pumping Stations*
 - 449 Other*
- 450 WATER DISTRIBUTION - Expenditures related to the distribution of water to residences and businesses.
- 460 ELECTRIC DISTRIBUTION - Expenditures related to the distribution of electricity to residences and businesses.
- 470 GAS DISTRIBUTION - Expenditures related to the distribution of natural gas to residences and businesses.
- 480 TRANSPORTATION FACILITIES - Expenditures related to the construction, maintenance, and repair of transportation facilities. Reporting units in this category include:
- 481 Parking Garage
 - 482 Airport
- 490 OTHER - Expenditures for public works and facilities which do not readily fall into one of the previous categories. Reporting units in this category include:
- 491 Cemetery

Human Services

Organization Responsibility codes 500 through 599 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

- 510 HEALTH INSPECTION SERVICES - Expenditures related to inspection and regulatory activities which contribute to the conservation and Improvement of public health. Reporting units in this category include:
- 511 Health Officer
 - 519 Other*
- 520 CLINICAL SERVICES_- Expenditures related to the provision of clinical services to maintain or improve public health. Reporting units in this category include:
- 521 Health Center
 - 522 Nursing Service
 - 523 Mental Health Clinic
 - 524 Dental Clinic
 - 529 Other*
- 530 MEDICAL FACILITIES - Expenditures related to the operation of a municipal hospital.
- 540 SPECIAL PROGRAMS - Expenditures related to the provision of services to specific target groups within the general population. Reporting units in this category include:
- 541 Council on Aging
 - 542 Youth Services
 - 543 Veterans' Services
 - 549 Other*
- 560 PUBLIC ASSISTANCE - Expenditures related to the provision of services for individuals who are economically unable to provide essential needs for themselves.
- 590 OTHER - Expenditures for human services which do not readily fall into one of the previous categories.

Culture and Recreation

Organization Responsibility codes 600 through 699 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

- 610 LIBRARY - Expenditures related to the operation of a public library.
- 630 RECREATION - Expenditures related to the provision of recreational activities or the operation of recreational facilities such as beaches and golf courses.

- 650 PARKS - Expenditures related to the maintenance of public parks, squares, and similar ornamental areas.
- 670 MUSEUMS - Expenditures related to the maintenance and operation of institutions which display exhibits of cultural, historic, or scientific interest. This category includes Zoos, Art Galleries, Botanical Gardens and the like.
- 690 OTHER - Expenditures for other Cultural and recreational activities which do not readily fall into one of the previous categories. Reporting units in this category include:
- 691 Historical Commission
 - 692 Celebrations (Memorial Day, etc.)*
 - 699 Other Culture and Recreation*

Debt Service

Organization Responsibility codes 700 through 799 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

- 710 RETIREMENT OF DEBT* - Expenditures for periodic payments of principal amounts on local debt whether short or long-term.
- 750 INTEREST - Expenditures for periodic payments of interest amounts on local debt. Reporting units in this category include:
- 751 Interest. on Long-term Debt*
 - 752 Interest on Short-term Debt*

Intergovernmental Expenditures

Organizational Responsibility codes 800 through 899 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

- 810 FEDERAL ASSESSMENTS AND CHARGES* - (not used at present)
- 820 STATE ASSESSMENTS AND CHARGES* - Expenditures made in order to comply with State assessments and charges as identified on the Cherry Sheet.
- 830 COUNTY ASSESSMENTS AND CHARGES - Expenditures made in order to comply with county assessments and charges as identified on the Cherry Sheet
- 840 OTHER INTERGOVERNMENTAL ASSESSMENTS AND CHARGES* - (not used)

Miscellaneous

Organizational Responsibility codes 900 through 999 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

- 910 EMPLOYEE BENEFITS - Expenditures related to employee benefits which are not allocated to specific functions or organizations (note: if employee benefits other than retirement and pension are significant, it maybe more effective to segregate these amounts in 920 through 929 to facilitate financial reporting). Reporting units in this category Include:
- 911 Retirement and Pension Contributions*
 - 912 Worker's Compensation
 - 913 Unemployment Compensation"
 - 914 Health Insurance*
 - 915 Life Insurance,,
 - 919 Other*
- 930 CAPITAL PROJECTS - Expenditures related to the purchase or construction of major capital facilities.
- 940 OTHER MISCELLANEOUS - Expenditures for miscellaneous items not allocated directly to specific functions or organizations. Reporting units in this category include:
- 941 Court Judgments*
 - 945 Liability Insurance"
- 950 TRUSTS - Expenditures related to Trust Fund activities.
- 990 TRANSFERS - Expenditures relating to transfers between funds:
- 991 Transfers to General Fund*
 - 992 Transfers to Special Revenue Fund*
 - 993 Transfers to Capital Projects Fund*
 - 994 Transfers to Special Assessments Fund*
 - 995 Transfers to Enterprise Fund*
 - 996 Transfers to Trust and Agency Fund*

Expenditure Objects

Expenditure objects provide information an what specific goods and services were purchased. Objects are used to provide improved management control and improved purchasing decisions.

The major breakdowns of expenditure objects and detailed lists of the items normally charged to each are provided below. A summary table of major breakdowns is also provided at the end of the chapter.

Subsidiary Appropriation Control

5-000-000 SUBSIDIARY APPROPRIATION CONTROL - This account is the summary control for the subsidiary appropriations ledger (also referred to as the subsidiary expenditure ledger). Entries made to the subsidiary ledger will include those for appropriations, encumbrances and expenditures. For every entry made to a subsidiary appropriation ledger account, a corresponding entry is posted to the control. The corresponding entry may be a detail entry or a summary posting. The balance in this account should always be equal to the total of the debit and credit balances in all of the other accounts in the subsidiary appropriations ledger.

Personal Services

Object codes 5-100 through 5-199 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

5-xxx-110 SALARIES AND WAGES, PERMANENT POSITIONS - This account includes expenditures for full-time and part-time work performed by employees who are considered to be in positions of a permanent nature.

5-xxx-120 SALARIES AND WAGES, TEMPORARY POSITIONS - This account includes expenditures for full-time and part-time work performed by employees who are hired on a temporary or substitute basis.

5-xxx-130 ADDITIONAL GROSS, OVERTIME - Amounts earned by employees, whether temporary or permanent, for work performed in excess of normal requirements.

5-xxx-140 ADDITIONAL GROSS, DIFFERENTIALS - Amounts paid to employees above and beyond normal compensation in recognition of special circumstances. For example:

Merit	Educational
Shift	Weekend
Holiday	Longevity

5-xxx-150 FRINGE BENEFITS, TO EMPLOYEES - This account includes expenditures for fringe benefits, paid directly to employees. For example:

Vacation	Standard holidays
Personal business	Occupational sick leave
No occupational sick leave	Court leave
Military leave	Bereavement leave
Maternity leave	Educational leave
Union activities	

5-xxx-170 FRINGE BENEFITS, ON BEHALF OF EMPLOYEES - This account includes expenditures for the local government's share of fringe benefits not paid directly to employees. For example:

Worker's compensation	Unemployment insurance
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Unemployment payments	Life insurance
Health insurance	Social security
Retirement fund	Noncontributory pensions

5-xxx-190 OTHER PERSONAL SERVICES - This account includes expenditures incurred for personal services, not otherwise classified. For example:

Tuition reimbursement	Unused sick leave buy back
Uniform allowance	In-service training
Career incentive	Stipends

Purchase of Services

Object codes 5-200 through 5-399 are reserved for this subheading. Since all numbers in this range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

5-xxx-210 ENERGY - This account includes expenditures for energy services received from public or private utility companies. Note that heating oil and coal are classified as energy services for comparative purposes even though they might normally be considered supplies. This category includes:

- Electricity or natural gas for heat, power, lighting
- Oil or coal used for heat

5-xxx-230 NONENERGY UTILITIES - This account includes expenditures for utility services other than energy supplied by public or private organizations. (Telephone and telegraph are classified as 5-xxx-340 - Communication). For example:

- Water
- Sewerage

5-xxx-240 REPAIRS AND MAINTENANCE - This account includes expenditures for repairs and maintenance services not provided directly by municipal personnel. This includes contracts and agreements covering the upkeep of buildings and equipment. For example:

Buildings and grounds	Sewer or water pumping stations
Recreational facilities	HVAC equipment
Vehicles	Construction equipment
Medical equipment	Audio-visual equipment
Traffic control equipment	Machine tools
Water meters	Street paving and marking
Communication lines	Computer equipment
Office equipment	Office furnishings

5-xxx-270 RENTALS AND LEASES - This account includes expenditures for renting or leasing land, buildings, equipment and vehicles. The principal portion of capitalized lease obligations is reported here as well. For example:

Building	Recreational facilities
Vehicles	Construction equipment
Medical equipment	Office equipment and furnishings
Data processing equipment	Communication equipment
Audio-visual equipment	HVAC equipment
Photocopiers	Uniforms

5-xxx-290 OTHER PROPERTY-RELATED SERVICES - This account includes expenditures for property-related services, not otherwise classified. For example:

Custodial service contracts	Garbage removal contracts
Snow removal contracts	Solid waste disposal contracts

5-xxx-300 PROFESSIONAL AND TECHNICAL - This account includes expenditures for services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service Provided. For example:

Medical and dental	Accounting and auditing
Food service management	Legal
Management consulting	Advertising
Student testing	Data processing
Service bureau fees	Public safety
Engineering/architectural	Labor relations
Contract bargaining	Book-binding
Employee training seminars	Underwriting

5-xxx-320 TUITION - This account includes expenditures to reimburse educational agencies for instructional services rendered to students residing in the legal boundaries described for the paying municipality. If additional detail is desired, it should identify the payee. For example:

In-state schools	Out-of-state schools
Private schools	Collaboratives
Regional districts	

5-xxx-330 PUPIL TRANSPORTATION - This account includes expenditures for transporting children to/from school and school activities. If additional detail is desired it should identify the transporter. For example:

Other school district	Contractor
Public carrier	Parents

- 5-xxx-340 COMMUNICATION - This account includes expenditures for transmitting and receiving messages or information. For example:
- Telephone, telegraph, and teletype services
 - Data processing communication lines
 - Printing and mailing
 - Postage
 - Delivery services
 - Advertising
- 5-xxx-350 RECREATIONAL - This account includes expenditures for recreational activities. For example:
- Entertainers, lecturers, films
 - Supervision or instruction of recreational activities
 - Museum or event admission fees
 - Athletic event officials fees
- 5-xxx-380 OTHER PURCHASED SERVICES - This account includes expenditures for purchased services not properly classified elsewhere. Other purchased services include:
- | | |
|-------------------------------|----------------------|
| Weather reports | Photography |
| Animal and pest control | Laundry and cleaning |
| Mini-bus service (contracted) | |

Supplies

Object codes 5-400 through 5-599 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned number.

As a general guideline, a supply item is any article or material which meets at least one of the following conditions:

- It is consumed in use
- It loses Its original shape or appearance with use
- It is expendable; that is. if the article is damaged or some of its parts are lost or worn out, it is usually better to replace it with an entirely new unit rather than repair it
- It is an inexpensive item whose small unit cost (less than \$100) makes it inadvisable to capitalize the item
- It loses its identity by incorporation into a different or more complex item

- 5-xxx-410 ENERGY SUPPLIES - This account includes the cost of expendable supplies purchased to provide energy to municipalities. Gasoline, however, should be included with Vehicular Supplies (5-xxx-480) and oil and coal used for heating should be classified as Purchase of Service (see note under 5-xxx-210).

5-xxx-420 OFFICE SUPPLIES - This account includes the cost of expendable supplies and materials used in the offices of a municipality. For example,

- Stationery, paper, forms
- Photocopying
- Pens, pencils, paper clips, and other, sundries

5-xxx-430 BUILDING AND EQUIPMENT REPAIRS AND MAINTENANCE SUPPLIES - This account includes the cost of supplies which are purchased by a municipality to repair or maintain buildings owned by the municipality. It includes:

- | | |
|---------------------------|------------------|
| HVAC items | Electrical |
| Plumbing | Paint |
| Hand tools or power tools | Glass |
| Floor coverings | Doors |
| Wall coverings | Window coverings |

5-xxx-450 CUSTODIAL AND HOUSEKEEPING SUPPLIES - This account includes the cost of expendable supplies related to custodial and housekeeping functions. Custodial and housekeeping items include:

- | | |
|--------------------|-----------------|
| Cleaning supplies | Brooms and mops |
| Bedding and linens | |

5-xxx-460 GROUNDSKEEPING SUPPLIES - This account includes the cost of expendable supplies related to grounds keeping functions including:

- | | |
|------------------------------|------------------------------|
| Rakes, hoes, and other tools | Soil and Sod |
| Track cinders | Pesticides and herbicides |
| Paint for grounds | Bleacher boards and hardware |
| Fertilizers | Trees and shrubs |
| Loam, grass seed, lime | |

5-xxx-480 VEHICULAR SUPPLIES - This account includes the cost of expendable supplies utilized for maintenance purposes in municipally owned motor vehicles including:

- | | |
|-----------------|--------------------------|
| Gasoline | Motor oil and lubricants |
| Tires and tubes | Batteries |
| Anti-freeze | Parts and accessories |

5-xxx-490 FOOD AND FOOD SERVICE SUPPLIES - This account includes the cost of expendable supplies used for food service purposes including:

- | | |
|------------------|----------------|
| Perishables | Nonperishables |
| Serving utensils | |

5-xxx-500 MEDICAL AND SURGICAL SUPPLIES - This account includes the cost of expendable supplies and materials used for surgical or medical purposes including:

- | | |
|--|---------------------|
| First aid kits | Orthopedic supplies |
| Operating room packs | Sutures |
| Pacemakers | Lapids pads |
| Instruments | X-ray film |
| Isotopes | Drugs |
| Chemicals and solutions
(used for medical purposes) | Oxygen |

5-xxx-510 EDUCATIONAL SUPPLIES - This account includes the cost of expendable supplies and materials used for educational purposes including:

- | | |
|-------------------------------|----------------------------|
| Test materials | Plan books and registers |
| Workbooks and textbooks | Audio-visual supplies |
| Teaching aids | Maps and charts |
| Kindergarten supplies | Encyclopedias |
| Books and processing | Special education supplies |
| Athletic equipment for school | |

5-xxx-530 PUBLIC WORKS SUPPLIES - This account includes the cost of expendable supplies and materials used for public works operational purposes. These items might be segregated by function (water, sewer, engineering) or by material (wood, plastic) depending on the particular needs of the local unit.

5-xxx-580 OTHER SUPPLIES - This account includes the cost of expendable supplies utilized for purposes not classified elsewhere:

- | | |
|------------------------|-----------------------------|
| Firefighting | Recreational |
| Data processing | Uniforms and other clothing |
| Crime prevention | Library supplies |
| Magazine subscriptions | Newspaper subscriptions |

Intergovernmental

Object codes 5-600 through 5-699 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

5-xxx-610 FEDERAL - This account includes any payments to federal agencies for services provided to the local government. Payment of the local government's withholding liability would not be charged to this account since such disbursements are not expenditures.

5-xxx-620 COUNTY ASSESSMENTS - This account includes amounts paid to the county for municipal services provided by the county. Separate accounts should be established for each item on the Cherry Sheet:

- | | |
|-----------|---|
| 5-xxx-621 | County Tax M.G.L., Ch. 35, Sect. 31 |
| 5-xxx-622 | County Hospital M.G.L., Ch. 111, Sect. 85 |

- 5-xxx-630 STATE ASSESSMENTS - This account includes amounts paid to the state for services provided by the State. Separate accounts should be established for each item *on* the Cherry Sheet:
- 5-xxx-631 Special Education M.G.L., Ch. 71B, Sect. 10 *and* 12; Ch. 766, Acts of 1972
 - 5-xxx-632 Audit of Municipal Accounts M.G.L., Ch. 44, Sect. 41 and 46A
 - 5-xxx-633 Examination of Retirement System M.G.L., Ch. 32, Sect. 21 (2)
 - 5-xxx-634 Motor Vehicle Excise Tax Bills M.G.L. Ch. 727. Acts of 1962
 - 5-xxx-636 Health Insurance, Elderly Governmental Retirees M.G.L.. Ch. 32A. Sect. 10B
 - 5-xxx-637 Health insurance, Retired Municipal Teachers M.G.L. Ch. 32A, Sect. 10B
 - 5-xxx-639 Mosquito Control Projects M.G.L. Ch. 252, Sect. 5A
 - 5-xxx-640 Air Pollution Control Districts M.G.L. Ch. 111, Sect. 142B and 142C; Ch. 676. Sect. 1, Acts of 1960
 - 5-xxx-641 Metropolitan Area Planning Council M.G.L. Ch, 40B. Sect. 26 and 29; Ch. 476, Acts of 1974
 - 5-xxx-642 Old Colony Planning Council M.G.L. Ch. 332, Acts of 1967
 - 5-xxx-646 Parking Surcharges M.G.L., Ch. 90, Sect. 20 and 20 1/2
- 5-xxx-650 . OTHER ASSESSMENTS - This account includes amounts paid to entities other than federal, State or county, for municipal services, provided by others Separate accounts should be established for each item on the Cherry Sheet:
- 5-xxx-661 MBTA M.G.L. Ch. 161A, Sect. 8 and 9; Ch. 825, Sect. 6 and 7, Acts of 1974
 - 5-xxx-662 Boston Metropolitan District M.G.L. Ch. 383, Sect. 12, Acts of 1929; Ch. 535, Acts of 1954
 - 5-xxx-663 Regional Transit Authorities M.G.L., Ch. 161B. Sect. 10 and 11; Ch. 1141, Acts of 1973
- 5-xxx-690 OTHER INTERGOVERNMENTAL - This account includes expenses for intergovernmental functions not classified elsewhere.

Other Charges and Expenses

Object codes 5-700 through 5-799 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain It by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

- 5-xxx-710 IN-STATE TRAVEL - This account includes expenditures for transportation, meals, hotel and other travel expenses incurred by staff traveling within the Commonwealth. Per diem in lieu of reimbursement are also included in this grouping. Seminar fees are not travel costs and should be classified as Professional and Technical Services (5-xxx-300).
- 5-xxx-830 PLANT - This account includes expenditures for the acquisition of or major capital improvements to existing buildings used to provide utility services (e.g., water pumping station. electric generating station). Capitalized lease obligations (see also Chapter 21) for plant would be charged here. New plant construction performed by a contractor would be charged to 5-xxx-890. New plant construction performed by the local government's own staff would be segregated as a capital project with non-capital outlay object codes.

- 5-xxx-840 SITE IMPROVEMENTS - This account includes expenditures for major capital improvement of sites and adjacent ways after acquisition. This account would only be used when the local government has determined that the management information provided by non-capital outlay object codes is not necessary.
- 5-xxx-850 ADDTTIONAL EQUIPMENT - This account includes expenditures for equipment which increases the number of items of equipment available. For example, the purchase of a local government's first police car would be charged here as would the purchase of a sixth car to expand a fleet of five. Equipment items include:
- | | |
|--------------------------|--------------------------------|
| Automobiles | Office equipment and furniture |
| Trucks and buses | Construction equipment |
| Communications equipment | Bulletin boards and shelving |
| Classroom furniture | Classroom equipment |
| EMS equipment/vehicles | Firefighting/FA equipment |
| Fire alarm equipment | Appliances |
| Refuse containers | |
- 5-xxx-870 REPLACEMENT EQUIPMENT - This account includes expenditures for equipment which replaces existing assets. For example, purchase of a new or used ambulance to replace one which has or will be sold would be recorded here.
- 5-xxx-890 CAPITAL PROJECTS - This account includes expenditures made in connection with construction projects, such as:
- | | |
|------------------------------|------------------|
| Fire stations | School buildings |
| Waste water treatment plants | Sewer systems |

Debt Service

Object codes 5-900 through 5-949 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

- 5-xxx-910 MATURING PRINCIPAL ON LONG-TERM DEBT - This account includes disbursements to repay the principal portion of long-term debt.
- 5-xxx-915 INTEREST ON LONG-TERM DEBT - This account includes disbursements to pay the interest owed an long-term debt.
- 5-xxx-925 INTEREST ON NOTES - This account includes disbursements to pay the interest owed on notes and other short term borrowings.
- 5-xxx-720 OUT-OF-STATE TRAVEL - This account includes expenditures for transportation, meals, hotel and other travel expenses incurred by staff traveling outside the Commonwealth. Per diems in lieu of reimbursement are also included in this grouping. Seminar fees are not travel costs and should be classified as Professional and Technical Services (5-xxx-300).

- 5-xxx-730 DUES AND MEMBERSHIPS - This account includes expenditures for memberships in professional *and technical* organizations. The full cost of the dues or membership fees should be charged here even if the cost includes tangible items such as a subscription to a journal.
- 5-xxx-740 INSURANCE PREMIUMS - This account includes expenditures for various types of insurance coverage, including property, liability and fidelity. Insurance for group health is not charged here but is recorded under Fringe Benefits.
- 5-xxx-760 JUDGMENTS - This account includes expenditures from current funds for court Judgments against the local unit.
- 5-xxx-770 VETERANS' BENEFITS - This account includes payments for veterans, benefits as provided by law.
- 5-xxx-780 OTHERWISE UNCLASSIFIED ITEMS - This account includes expenditures for items not classified elsewhere. For example:
- | | |
|---------------------------|-----------------------------|
| Depreciation | Survivor benefits |
| Staff development | Reserve fund appropriations |
| Revenue funds | Agency fund disbursements |
| Payments in lieu of taxes | |

Capital Outlay

Object codes 5-600 through 5-899 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers. These codes should be used whenever possible to monitor expenditures for eventual capitalization of fixed asset acquisitions.

- 5-xxx-810 LAND - This account includes expenditures for the acquisition of land, air rights, water rights, and mineral rights. When land is purchased along with buildings, the cost of the land should be segregated and charged here.
- 5-xxx-820 BUILDINGS - This account includes expenditures for the direct purchase of or major capital improvements to existing buildings. Capitalized lease obligations (see also Chapter 21) for buildings would be charged here. New construction performed by a contractor would be charged to 5-xxx-890. New construction performed by the local government's own staff would be segregated as a capital project with non-capital outlay object codes.

Other Financing Uses

Object codes 5-950 through 5-999 are reserved for this subheading. Since all numbers in the range are not assigned, local units of government that wish additional detail may obtain it by using the unassigned numbers. Use of the available numbers should remain logically consistent with the structure provided by the assigned numbers.

5-xxx-950 REPAYMENT OF TEMPORARY LOANS - This account is used to track the disbursement of repayment amounts.

5-xxx-960 INTER-FUND OPERATING TRANSFERS - These accounts are used to track operating transfers to other funds.

5-xxx-961	Transfers to General Fund
5-xxx-962	Transfers to Special Revenue Funds
5-xxx-963	Transfers to Capital Projects Funds
5-xxx-964	Transfers to Special Assessment Funds
5-xxx-965	Transfers to Enterprise Funds
5-xxx-966	Transfers to Trust and Agency Funds

Summary Table of Function and Organization Units

100	GENERAL GOVERNMENT
	110 Legislative
	120 Executive
	130 Financial Administration
	150 Operations Support
	160 Licensing and Registration
	170 Land Use
	180 Development
	190 Other
200	PUBLIC SAFETY
	210 Police
	220 Fire
	230 Emergency Medical Services
	240 Protective Inspection
	290 Other
300	EDUCATION
	300 Education
400	PUBLIC WORKS AND FACILITIES
	410 Engineering
	420 Highways and Streets
	430 Waste Collection and Disposal
	440 Sewerage Collection and Disposal
	450 Water Distribution
	460 Electric Distribution
	470 Gas Distribution
	480 Transportation Facilities
	490 Other
500	HUMAN SERVICES
	510 Health Inspection Services
	520 Clinical Services
	530 Medical Facilities
	540 Special Programs
	560 Public Assistance
	590 Other

- 600 CULTURE AND RECREATION
 - 610 Library
 - 630 Recreation
 - 650 Parks
 - 670 Museums
 - 690 Other

- 700 DEBT SERVICE
 - 710 Retirement of Debt
 - 750 Interest

- 800 INTERGOVERNMENTAL EXPENDITURES
 - 810 Federal Assessments and Charges
 - 820 State Assessments and Charges
 - 830 County Assessments and Charges
 - 840 Other Intergovernmental Assessments and Charges

- 900 MISCELLANEOUS
 - 910 Employee Benefits
 - 930 Capital Projects
 - 940 Other Miscellaneous
 - 950 Trusts
 - 990 Transfers

Summary Table of Expenditure Object Codes

5-000-000	SUBSIDIARY APPROPRIATION CONTROL
5-xxx-100	PERSONAL SERVICES
5-xxx-110	Salaries and Wages, Permanent Positions
5-xxx-120	Salaries and Wages, Temporary Positions
5-xxx-130	Additional Gross, Overtime
5-xxx-140	Additional Gross, Differentials
5-xxx-150	Fringe Benefits, to Employees
5-xxx-170	Fringe Benefits, on Behalf of Employees
5-xxx-190	Other Personal Services
5-xxx-200	PURCHASE OF SERVICES
5-xxx-210	Energy
5-xxx-230	Nonenergy Utilities
5-xxx-240	Repairs and Maintenance
5-xxx-270	Rentals and Leases
5-xxx-290	Other Property-related Services
5-xxx-300	Professional and Technical
5-xxx-320	Tuition
5-xxx-330	Pupil Transportation
5-xxx-340	Communication
5-xxx-350	Recreational
5-xxx-380	Other Purchased Services
5-xxx-400	SUPPLIES
5-xxx-410	Energy
5-xxx-420	Office
5-xxx-430	Building and Equipment Repairs and Maintenance
5-xxx-450	Custodial and Housekeeping
5-xxx-460	Grounds keeping
5-xxx-480	Vehicular
5-xxx-490	Food and Food Service
5-xxx-500	Medical and Surgical
5-xxx-510	Educational
5-xxx-530	Public Works
5-xxx-580	Other Supplies
5-xxx-600	INTERGOVERNMENTAL
5-xxx-610	Federal
5-xxx-620	County Assessments
5-xxx-630	State Assessments
5-xxx-650	Other Assessments
5-xxx-690	Other Intergovernmental

5-xxx-700	OTHER CHARGES AND EXPENSES	
	5-xxx-710	Instate Travel
	5-xxx-720	Out-of-state Travel
	5-xxx-730	Dues and Memberships
	5-xxx-740	Insurance Premiums
	5-xxx-760	Judgments
	5-xxx-770	Veterans Benefits
	5-xxx-780	Otherwise Unclassified Items
5-xxx-800	CAPITAL OUTLAY	
	5-xxx-810	Land
	5-xxx-820	Buildings
	5-xxx-830	Plant
	5-xxx-840	Site Improvements
	5-xxx-850	Additional Equipment
	5-xxx-870	Replacement Equipment
	5-xxx-890	Capital Projects
5-xxx-900	DEBT SERVICE	
	5-xxx-910	Maturing Principal on Long-term Debt
	5-xxx-915	Interest on Long-term Debt
	5-xxx-925	Interest on Notes
5-xxx-950	OTHER FINANCING USES	
	5-xxx-950	Repayment of Temporary Loans
	5-xxx-960	Interfund Operating Transfers