

SUPPLIES - Amounts paid for items that are consumed or deteriorated through use or that lose their identity through fabrication or incorporation into different or more complex units or substances.		
SUPPLIES		
2001	General Supplies	General Supplies, Office Supplies, Printing, Books, Batteries (Not vehicle batteries), Subscriptions (Magazines; Newspapers), Organizers & Sorters made of paper, Binders, shredder oil, picture frames, box cutters, Cardboard Storage Boxes
2002	Small Equipment	Purchases of minor equipment, having a cost less than the County's capitalization policy. Handheld radios, calculators, chairs, desk, refrigerators, microwaves, file cabinets, keys, locks, cell phone chargers, Cell Phone Cases, Hand Stamps, Shelving Organizers, clipboards & Sorters made of metal or plastic, trash cans etc. Rented equipment should not be recorded here but recorded under Rentals and Leases
2003	Janitorial Supplies	Items used of cleaning and general custodial maintenance for buildings
2004	Medicine and Drugs	Prescription and non-prescription supplies and drugs: bandages, aspirin, supplies to administer medication (Does not include general nurse's supplies)
2005	Food	Jurors, Jail and JDC Detainees' groceries and food prep supplies, plus water and coffee purchases for public consumption
2006	Clothing and Uniforms	Uniforms for county employees or clothing for jail and juvenile detainees
2007	Fuels, Oil, and Lubricants	Gasoline, diesel, oil grease used for maintenance of county vehicles and equipment
2008	Tires and Tubes	Items used to repair, maintain, or replace tires on county vehicles and equipment
2009	Inmate Supplies, Uniforms	Inmate shirts, pants, other hygiene supplies
2010	Children's Programming	County Library Code
2011	Detainee Supplies	Detainee's, Sheriff, Jail & JDC Use Code
2012	Bullet Proof Vests	Sheriff's Code
2013	Pet Food	Animal Shelter Use Code only
2014	Medical Equipment	Animal Shelter Use Code only
2015	Drug Kits	Drug Testing Kits
REPAIR AND MAINTENANCE SUPPLIES		
2020	Building Materials and Supplies	Supplies used in repairing and maintaining county buildings
2021	Paints and Metals	Paint and painting supplies, metals and supplies
2022	Plumbing and Electrical	Supplies for plumbing and electrical maintenance
2023	Parts and Repairs	Parts and supplies used in repairing and maintaining equipment, vehicles, machinery, car batteries, floor mats, vehicle decals etc.
2024	Maintenance and Service Contracts	Owned machines such as copiers, electronics file systems, elevators, etc.
2025	Asphalt	Asphalt, or materials used in manufacturing asphalt
2026	Culvert and Pipe	Culverts, pipes, or materials used in manufacturing culverts and pipes
2027	Gravel, Dirt, and Sand	Gravel, dirt, and sand
2028	Lumber and Pilings	N/A
2029	Small Tools	Purchases of minor tools having a cost of less than the County's capitalization policy Examples: Jacks, hammers, drills, saws, screwdrivers, box knives, etc. Rented tools should not be recorded here but recorded under Rentals and Leases
2030	Concrete	Concrete or supplies used in manufacturing concrete
2031	Bridges and Steel	Supplies used in building, repairing, and maintaining county bridges
2032	Explosives/Blasting/Drilling	Road Dept Code
OTHER SERVICES AND CHARGES		
PROFESSIONAL SERVICES - services that by their nature can be performed only by persons or firms with specialized skills and knowledge; payment will result in a 1099 being sent to the firm or individual		
Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided		
3001	Accounting and Auditing	Professionals hired by the county to do accounting consultation and internal audits not performed by the state Legislative Audit Division
3002	Management Consulting	Professionals hired by the county to do administrative management consultations
3003	Computer Services	Professionals hired by the county to provide computer services outside county IT department
3004	Engineering and Architectural	Professionals hired by the county to perform engineering and architectural services
3005	Special Legal	Professionals and costs associated with lawsuits and/or legal consultations. Ex: legal and filing fees
3006	Medical, Dental, and Hospital	Expenses for medical and dental supplies and services, or hospitalization of inmates. Fees for pre-employment or other required employment medical exams of county employees. Also K-9's medical bills. Physicals that include drug tests.
3007	Drug Testing	Court Code Only
3008	Property Reappraisal	Professionals hired by the county to conduct property reappraisal.
3009	Other Professional Services	Professionals hired by the county to provide a service other than specified above. Examples: Lawn Care Services, Vehicle Graphics, Vehicle Wash, Window Cleaning, Plumbing & Electrical Labor, Safety Deposit Box Rent, Awards of De Minimis Value for recognition of achievement or retirement
3010	Service Contract - Medical	
3011	Service Contract - Dental	
3012	Service Contract- Prescription	
3013	Act 833 Fire Protection	ONLY used to pay pass thru money to Fire Departments

COMMUNICATIONS		
3020	Telephone and Fax - Landline	Long distance and other telephone service charges, installation, and repair of telephone equipment and lines
3021	Postage	Postage, PO Box Rental, UPS, Federal Express and other charges for sending or receiving parcels and letters. Shipping and handling for JDC
3022	Cell Phones/Pagers/Radios	Cellular, pagers, and two-way radios services and costs. Ex: trunking charges, MIFI devices
3023	Internet Connection	Internet service charges.
3024	Cable	TV Cable service charges
TRANSPORTATION		
3030	Travel	In-flight insurance, baggage fees, parking fees, extra charges not specified, fuel for vehicle rental, toll fees
3031	Common Carrier	Planes, taxis, buses, car rental
3032	Mileage	GSA rate will be used. If county vehicle is available, the rate is less than 1/2 of regular rate.
ADVERTISING AND PUBLICATIONS		
3040	Advertising and Publications	Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property.
INSURANCE (OTHER THAN PERSONAL SERVICES - Expenditures for all types of insurance coverage, including property, liability and fidelity. Insurance for group health should not be recorded here, but recorded under Personal Services.		
3050	Official and Deputy Bond	Expenses for bond to cover elected officials and their employees as required under Acts 4, 5, 13, 286 557 of 1985
3051	Boilers and Machinery Insurance	Insurance covering boilers and industrial machinery
3052	Fire and Extended Coverage	Insurance covering buildings and contents, valuable papers, computer equipment, furnishings, etc.
3053	Fleet Liability	Insurance covering all county vehicles and heavy equipment
3054	Other Sundry Insurance	All other insurance not listed above; Ex: General liability, Notary Insurance (not notary fees- they should be 3090), Product Warranty
3055	General Liability E.O. Insurance	Liability insurance coverage that includes errors and omissions coverage
UTILITIES		
3060	Utilities - Electricity	Expenses for electricity
3061	Utilities - Gas	Expenses for gas
3062	Utilities - Water	Expenses for water
3063	Utilities - Waste Disposal	Expenses for waste disposal
RENTALS AND LEASES (NOT LEASE PURCHASE) - Cost for renting or leasing land, buildings, equipment, and vehicles for both temporary and long range use. Lease Purchases should not be recorded here, but recorded under Debt Service.		
3070	Rent - Land and Building	Rental of buildings, parking lots, office space, or storage space
3071	Rent - Machinery and Equipment	Rental of machinery, equipment, and vehicles, etc not related to trip travel
3072	Lease - Land and Buildings	Land and buildings leased with an option to buy
3073	Lease - Machinery and Equipment	Machinery and equipment leased with an option to buy. Ex: Copier Leases
3074	Contract - Overage	Overage on Copiers
PUBLIC RECORDS		
3080	Public Records	Books and paper that become a permanent public record to be kept on file in the county; Ex: Marriage Licenses, land record books, etc.
MISCELLANEOUS		
3090	Dues and Membership	Membership fees for a person, department or county to belong to an organization, Licenses/Tags for vehicles, Notary Fees (Notary Insurance should be 3054) Online Memberships & Subscriptions (including e-books) that can only be viewed online--**excluding software subscriptions/licensing
3091	Court Appointed Attorneys	Fees for defense attorneys who are appointed by the courts; Ex: Guardian Ad Litem
3092	Jurors and Witnesses	Fees for jurors and reimbursements for witnesses. (Any expense for witnesses such as mileage, meals & lodging etc.)
3093	Miscellaneous Law Enforcement	Payments to other law enforcement agencies or officials
3094	Meals and Lodging	Reimbursement to county employees for meals and lodging incurred during county related travel following guidelines set in the county travel policy
3095	Paupers and Welfare	Burial expenses for paupers
3096	County Matching Funds	Counties portion of matching funds; grants
3097	Tax Refunds	Tax refund made for previous year
3098	Judgments and Damages	Payments for court judgments and damages
3100	Other Miscellaneous	Items that are classified in other line expenses
3101	Training and Education	Class Dues, registration fees for seminars and conferences. (Does not include purchase of food & snacks for training & education.)
3102	Computer Software, Support, and Maintenance Agreement	Purchase of software, maintenance on software, software licenses, software subscriptions
3103	Special Projects	Special Projects
3104	Miscellaneous Refunds	Road Bond Refunds, Animal Shelter Fees Refunds, various other reimbursements by the county
3107	Municipal Library Funding	0602 Grant & Aid-Discuss in detail
3108	Property Tax	Property tax for county owned/rented properties

	3109 Right-of-Way	Filing fees for easements, temporary right of way easements
	3170 Health Insurance	N/A
	3171 Dental Insurance	N/A
	3172 Life Insurance	N/A
	3173 Prescriptions	N/A
	3174 Employee Assistance Program	N/A
	3175 Cancer Care	N/A
	3176 Accident Plus	N/A
	3177 Disability	N/A
	3178 Vision	N/A
	3179 FSA Medical	N/A
	3180 FSA Dependent Care	N/A
	3181 Cardiac Care	N/A
	3182 Group Term Life	N/A
	3183 Hospital Indemnity	N/A
	3184 Long Term Care	N/A
	3185 Critical Care	N/A
	3186 Critical Incident	N/A
CAPITAL OUTLAY		
	4001 Land	Expenditures for the purchase of land including any costs such as legal fees and filing fees
	4002 Buildings	Permanent structures purchased or otherwise acquired and improvements thereon Includes costs incurred in the acquisition of buildings (e.g., broker's fees)
	4003 Improvements Other than Buildings	Permanent improvements, other than buildings, that add value to land (e.g., fences, landscaping, parking lots, and retaining, walls)
	4004 Machinery and Equipment	(Other Than Vehicles) - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon (e.g., machinery, tools, and furnishings). This account includes costs incurred in the acquisition of machinery and equipment (e.g., transportation cost)
	4005 Vehicles	Expenditures for equipment used to transport persons or objects. Examples include automobiles, trucks and buses
	4006 Construction In Progress	The cost of construction undertaken, but not yet completed
	4007 County Matching Advance	Road Construction and Maintenance
	4008 Ark. Highway Dept. and Other Construction Projects	
	4009 Computer/Machinery Equipment	Computers, Servers, and related items costing \$5,000 or more
DEBT SERVICE		
	5001 Bond Principal	Bond Principal
	5002 Bond Interest	Bond Interest
	5003 Note Principal	Note Principal
	5004 Note Issue	Note Issue
	5005 Lease Purchase Principal	Lease Purchase Principal
	5006 Lease Purchase Interest	Lease Purchase Interest
TRANSFERS OUT		
	9999 Transfer Out	Used to account for interfund transfers that are not accounted for at a specific expenditure code level. These are generally lump sum transfers that are accounted for only at the fund level. These transfers should be budgeted and charged against an appropriation when they are made.