

Account Value	Description	Dependent On
5210	ADVERTISING & LEGAL PUB	520-CONTRACTUAL
5211	ADVERTISING & LEGAL PUB (Bonds)	520-CONTRACTUAL
5215	BANK CHARGES	520-CONTRACTUAL
5216	BACKGROUND CHECKS	520-CONTRACTUAL
5220	COLLECTION COSTS/REFUNDS	520-CONTRACTUAL
5230	CONSULTING & PROF FEES	520-CONTRACTUAL
5231	ACCOUNTING FEES	520-CONTRACTUAL
5232	AUDITING FEES	520-CONTRACTUAL
5233	ENGINEERING FEES	520-CONTRACTUAL
5234	LEGAL EXPENSES	520-CONTRACTUAL
5235	UNION NEGOTING FEES	520-CONTRACTUAL
5236	LEGAL-PERSONNEL	520-CONTRACTUAL
5237	PROJECT ADMINISTRATION	520-CONTRACTUAL
5238	PROJECT ADMIN-PHA	520-CONTRACTUAL
5240	SECURITY DEP/1ST MO RNT	520-CONTRACTUAL
5241	SECURITY DEPUTILITIES	520-CONTRACTUAL
5242	SEC 8 PYMTS-OCCUPIED	520-CONTRACTUAL
5245	SEC 8 PYMTS-PHA OCCUPIED	520-CONTRACTUAL
5246	SEC 8-TENANT UTILITY REIMB	520-CONTRACTUAL
5250	COURT, RECORD & FILING FEES	520-CONTRACTUAL
5251	LICENSE & PERMITS	520-CONTRACTUAL
5260	DAMAGES/TORT LIAB CLAIMS	520-CONTRACTUAL
5261	RESIDENTIAL CLEANUP	520-CONTRACTUAL
5262	RESIDENTIAL SNOW REMOVAL	520-CONTRACTUAL
5263	RESIDENTIAL WEED CONTROL	520-CONTRACTUAL
5264	RESIDENTIAL DEMOLITION	520-CONTRACTUAL
5280	DUES, MEMBERSHIPS, SUBSCRIPTN	520-CONTRACTUAL
5290	INSURANCE - GENERAL	520-CONTRACTUAL
5300	INSURANCE - TORT LIAB	520-CONTRACTUAL
5320	LAUNDRY/OTHR SNTRY SRV	520-CONTRACTUAL
5321	K9 EXPENSES	520-CONTRACTUAL
5331	PAYMENTS-OTHER ENTITIES	520-CONTRACTUAL
5332	PAYMENTS-OTHR PRIMARY HLTH	520-CONTRACTUAL
5333	PAYMENTS-OTHR AGENCY-IVCE	520-CONTRACTUAL
5334	PRIOR YEAR HUD Y/E ADJ	520-CONTRACTUAL

Incl. credit card fees

incl. Mtown Water Works billing fees for landfill, Sanitary sewer, storm water)

Consultants, 3rd party administrators, Medical providers

In the past Region Six Planning

HUD grant

HUD grant

HUD grant

HUD grant

HUD grant

HUD grant

ie. To state agencies (inspections, licenses, permits)

incl. Amazon Prime Membership

LEAD grant

Outsourcing services to other local/county/non-profits (ie. band, Fisher Comm Center, Region 6 paratransit, Convention Bureau, Marshall Co Attorney & Emergency Mgmt, ARL. Usually 28E Agreement.

MICA

Iowa Valley Continuing Ed

Account Value	Description	Dependent On
5337	AGGREGATE INSUR PREM	520-CONTRACTUAL
5339	MEDICAL CLAIMS PAID BY CITY	520-CONTRACTUAL
5340	GROUP INS CLAIMS-RETIRES	520-CONTRACTUAL
5341	FLEXIBLE BENEFIT CLAIMS	520-CONTRACTUAL
5342	CONTRACT-OUTSIDE HELP	520-CONTRACTUAL
5343	CONTRACT-PROMOTIONS/PGMS	520-CONTRACTUAL
5344	CONTRACT-MAINTENANCE	520-CONTRACTUAL
5345	CONTRACT-TUB GRINDER MNT	520-CONTRACTUAL
5347	CONTRACT SOFTWARE&TECH SUPPORT	520-CONTRACTUAL
5348	CONTRACT-OTHER	520-CONTRACTUAL
5349	CONTRACT-BRIDGE & CULVRT	520-CONTRACTUAL
5350	CONTRACT-ASPHALT RESURF	520-CONTRACTUAL
5351	CONTRACT-CONCRETE REPAIR	520-CONTRACTUAL
5352	CONTRACT-TREE REMOVAL	520-CONTRACTUAL
5353	CONTRACT-DRAINAGE TILING	520-CONTRACTUAL
5354	RECR SRV-UMPIRES	520-CONTRACTUAL
5356	RECR SRV-ASA SANCT	520-CONTRACTUAL
5357	RECR SRV-ADMISSION	520-CONTRACTUAL
5358	RECR SRV-INSTRUCTR	520-CONTRACTUAL
5359	TOWING SERVICES	520-CONTRACTUAL
5360	POSTAGE & SHIPPING	536-COMMODITIES
5365	ELECTION EXPENSE	520-CONTRACTUAL
5370	PRINTING & BINDING	520-CONTRACTUAL
5380	RENTS & LEASES	520-CONTRACTUAL
5385	CONTRACTTESTING	520-CONTRACTUAL
5386	CONTRACTLAWN CARE	520-CONTRACTUAL
5387	REPAIRS & MAINT LIFT	520-CONTRACTUAL
5410	REPAIRS & MAINTENANCE	520-CONTRACTUAL
5411	RPR/MAINT - CIP	520-CONTRACTUAL
5412	REPAIRS & MAINT LIFT STATION	520-CONTRACTUAL
5415	HEALTH HOME REPAIRS	520-CONTRACTUAL
5430	SUSTENANCE/CARE PERSONS	520-CONTRACTUAL
5431	INTERPRETING	520-CONTRACTUAL
5433	RELOCATION EXPENSES	520-CONTRACTUAL
5440	TAXES PAID	520-CONTRACTUAL
5441	LOT TAXES PAID	520-CONTRACTUAL

Non-Professional services (may or may not have an ongoing contract). Garbage, Pest, Cleaning, Laundry)

Incl. preventive Maintenance Agreements ie. copiers, shredding, elevators, etc.
(Have a contract for service)

Software Maintenance agreements/licensing

Used in Public Works

Used in Public Works

Used in Public Works

Used in Public Works

Fed Ex, UPS, USPS, etc.

Vendor prints newsletters, brochures, transfer passes, etc.
Will not own at end of rental/lease agreement.

3rd party mows grass
Used by Public Works Dept.

Don't have a maintenance contract, but service for repair is provided
by a vendor. If only parts, put in supplies.

LEAD grant

LEAD grant

LEAD grant

Account Value	Description	Dependent On
5442	SILO TAXES PAID	520-CONTRACTUAL
5450	TELEPHONE/OTHR COMMNCTN	520-CONTRACTUAL
5451	OTHR COMMNCTN/AIR CARDS	520-CONTRACTUAL
5460	CONFERENCE EXPENSE	520-CONTRACTUAL
5461	TRAVEL-AIRFARE	520-CONTRACTUAL
5462	TRAVEL-OTHER	520-CONTRACTUAL
5463	TRAVEL-MOVING REIMBRSMT	520-CONTRACTUAL
5464	TRAVEL-PER DIEM	520-CONTRACTUAL
5465	TRAVEL - HOTEL/MOTEL	536-COMMODITIES
5470	TRAINING	520-CONTRACTUAL
5472	MILEAGE REIMBURSE	520-CONTRACTUAL
5475	RECRUITING EXPENSES	520-CONTRACTUAL
5480	UTILITIES	520-CONTRACTUAL
5481	ELECTRICITY	520-CONTRACTUAL
5482	NATURAL GAS	520-CONTRACTUAL
5483	WATER	520-CONTRACTUAL
5484	PROPANE	520-CONTRACTUAL
5485	STORM WATER FEES	520-CONTRACTUAL
5486	CABLE FEES	520-CONTRACTUAL
5487	FUEL OIL	520-CONTRACTUAL
5489	SAFETY EQUIP/SUPPLIE	520-CONTRACTUAL
5562	GROUPS EQUIP MAINT SPPLY	520-CONTRACTUAL
5565	VEHICLE OPER/MAINT SPPLY	520-CONTRACTUAL
5570	VEHICLE GAS	520-CONTRACTUAL
5571	VEHICLE DIESEL FUEL	520-CONTRACTUAL
5600	OPERATING SUPPLIES	536-COMMODITIES
5601	PROMOTION/PROGRAM SPPLY	536-COMMODITIES
5602	SUPPLIES - BANNERS	536-COMMODITIES
5603	LAB EXPENSES	520-CONTRACTUAL

Telephone, cell phone, internet monthly bills

Minutes for track phone

Registration fees (Training costs in Obj 5470)

For staff. If vendor has travel, put with service performing (separate line if 1099 vendor)

For staff (ie. parking, taxi). If vendor has travel, put with service performing (separate line if 1099 vendor)

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Training costs such as books (Registration fees up in Obj 5460), Training for new police officers.

For staff. If vendor has travel, put with service performing (separate line if 1099 vendor)

Job fairs, candidate accomodations

Was for Airport & Senior Center before Tyler conversion Don't use anymore.

Direct TV for Lead Grant

For boiler

Parts, tires for vehicles installed by City employees

Parts that employees install, other supplies not identified elsewhere, Paper towels, toilet paper, **hospitality** Items for distribution for program participants (ie. car seats, bike helmets, Summer Blast)

Account Value	Description	Dependent On
5604	DUST WIPE/CLRNC SMLPG	520-CONTRACTUAL
5605	OFFICE SUPPLIES	536-COMMODITIES
5606	SOIL SAMPLING	520-CONTRACTUAL
5607	CHEMICAL SPLY	536-COMMODITIES
5608	RESALE SUPPLIES	536-COMMODITIES
5609	AGRICULTURAL SUPPLIES	536-COMMODITIES
5610	AMMUNITION EXPENSE	536-COMMODITIES
5611	BLDG,GRD OPER/MAINT SPLY	536-COMMODITIES
5612	COMPUTER COMPONENTS	536-COMMODITIES
5613	MERCHANDISE FOR RESALE	536-COMMODITIES
5614	LIFT STATION OPERATING SUPPLY	536-COMMODITIES
5615	LIFT STATION OPERATING SUPPLY	536-COMMODITIES
5616	MOSQUITO SPRAYING	536-COMMODITIES
5617	RM-OTHER	536-COMMODITIES
5618	RM-COLDMIX LIQUID ASPHLT	536-COMMODITIES
5619	RM-HOTMIX ASPHALT	536-COMMODITIES
5620	RM-CRUSHED ROCK	536-COMMODITIES
5621	SR-SAND	536-COMMODITIES
5622	SR-SODIUM CHLORIDE	536-COMMODITIES
5623	SR-CALCIUM CHLORIDE	536-COMMODITIES
5625	SR-ANTI ICING-NEW STRTS	536-COMMODITIES
5626	TS-SIGNS, POSTS & SPLYs	536-COMMODITIES
5627	TS-BARRICADES, SUPPLIES	536-COMMODITIES
5628	TS-PAVEMENT MARKING	536-COMMODITIES
5685	SURVEY SUPPLIES	536-COMMODITIES
5700	MINOR EQUIP \$500-\$4999	570-EQUIPMENT & CAPITAL ASSETS
5702	MINOR OFFICE FURN/EQUIP <\$5,000	570-EQUIPMENT & CAPITAL ASSETS
5703	MINOR COMPUTER < 5,000	570-EQUIPMENT & CAPITAL ASSETS
5704	MINOR SOFTWARE <\$5,000	570-EQUIPMENT & CAPITAL ASSETS
5718	MINOR EQUIP, UNCLASSIFIED < \$5,000	570-EQUIPMENT & CAPITAL ASSETS
5719	MINOR EQUIP, LIFT STATIONS	570-EQUIPMENT & CAPITAL ASSETS
5720	MINOR BOOKS, FILM, REC	570-EQUIPMENT & CAPITAL ASSETS
5730	LIBRARY REFERENCE MATERIALS	570-EQUIPMENT & CAPITAL ASSETS
5731	LIBRARY PERIODICALS	570-EQUIPMENT & CAPITAL ASSETS
5732	LIBRARY BOOKS, FILM RCRD	570-EQUIPMENT & CAPITAL ASSETS
5733	INTER-LIBRARY LOAN BOOKS	570-EQUIPMENT & CAPITAL ASSETS
5734	MEMORIAL/LOST BOOKS	570-EQUIPMENT & CAPITAL ASSETS
5735	LOST DVD	570-EQUIPMENT & CAPITAL ASSETS

LEAD grant

Primarily used around desk/office space; toner
LEAD grant

Pool

Concession stand items (use 5613 after Oct 2016)
ie. trees

Parts installed by City employees

Parts for computer items (memory, hard disk, covers)
Consignment Amusement Tickets, Tshirts, Concessions

Public Works

Public Works

Public Works

Public Works

Public Works

Public Works

Public Works

Public Works

Public Works

Public Works

Public Works

Public Works

Do not use: Instead use object 5718

Desktop printers, chairs, desks

Laptops, PC's, Monitors

New software, license upgrades

Non-computer/Non-office ie. Police vests, body cameras, flooring, tools, traffic signals

Library collection

Library collection

Library collection

Library collection

Library collection

Library collection

Library collection

Account Value	Description	Dependent On
5740	COMPUTER EQUIP > \$5,000	570-EQUIPMENT & CAPITAL ASSETS
5741	COMPUTER SOFTWARE > 5,000	570-EQUIPMENT & CAPITAL ASSETS
5742	RADIOS/SIRENS	570-EQUIPMENT & CAPITAL ASSETS
5750	OTHER CAP EQUIP > \$5,000	570-EQUIPMENT & CAPITAL ASSETS
5755	WORKS OF ART	570-EQUIPMENT & CAPITAL ASSETS
5765	LIFT STATIONS	570-EQUIPMENT & CAPITAL ASSETS
5776	BUILDINGS & IMPROVEMENTS	570-EQUIPMENT & CAPITAL ASSETS
5777	STORM SEWERS	570-EQUIPMENT & CAPITAL ASSETS
5778	SANITARY SEWERS	570-EQUIPMENT & CAPITAL ASSETS
5779	CAPITAL CONSTRUCT-STREETS	570-EQUIPMENT & CAPITAL ASSETS
5780	TRAFFIC SIGNALS	570-EQUIPMENT & CAPITAL ASSETS
5781	LAND ACQUISITION	570-EQUIPMENT & CAPITAL ASSETS
5782	R.O.W.-LAND-PERMANENT	570-EQUIPMENT & CAPITAL ASSETS
5783	R.O.W.-LAND-TEMPORARY	570-EQUIPMENT & CAPITAL ASSETS
5784	R.O.W.-EXP OTHR LAND	570-EQUIPMENT & CAPITAL ASSETS
5785	LAND IMPROVEMENTS	570-EQUIPMENT & CAPITAL ASSETS
5795	CAP OUTLAY-OTHR ENTITIES	570-EQUIPMENT & CAPITAL ASSETS
5796	OTHER ENTITIES-CAP EQUIP	570-EQUIPMENT & CAPITAL ASSETS
5797	WATER WORKS MAIN-CAPITAL	570-EQUIPMENT & CAPITAL ASSETS
5810	PRINCIPAL REDEMPTION	585-DEBT SERVICE
5820	INTEREST PAYMENTS	585-DEBT SERVICE
5830	OTHER DEBT SERV EXP	585-DEBT SERVICE
5860	LEASE PURCHASE PYMTS	585-DEBT SERVICE
5870	FINES & SERVICE CHRGS	580-FINES & SERVICE CHRGS/REFUNDS
5960	INVESTMENT EXPENSE	580-FINES & SERVICE CHRGS/REFUNDS
5980	REFUNDS	580-FINES & SERVICE CHRGS/REFUNDS
5985	TRNSFRS-NON BGTD FNDS	580-FINES & SERVICE CHRGS/REFUNDS
5990	CASH SHORT & (OVER)	580-FINES & SERVICE CHRGS/REFUNDS
5991	CHECKS RETURNED & COLLECTED	580-FINES & SERVICE CHRGS/REFUNDS

For each item = or > \$5,000 (ie. server)

For each item = or > \$5,000 (ie. Tyler, website purchase)

ie. copiers, vehicles, For each item = or > \$5,000; Fill out paperwork for fixed asset. Put Maint. Agreements to separate object (ie. vehicle, network copier)

ie. statutes, paintings, items that don't lose value over time

Rights-of-Way
Rights-of-Way
Rights-of-Way

incl late fees

To citizens or vendors