

COUNTY OF LEXINGTON
OPERATING EXPENSE CODES

Filename: F:\windows\excel2k\budgets\bud13\forms\acctexp.xls

Date: 1/5/2012

ACCOUNT CODE	ACCOUNT TITLE	ADDITIONAL INFORMATION
SERVICES		
520100	Contracted Maintenance	Maintenance contracts on equipment not otherwise specified such as time clocks, elevators, computers, heavy equipment, etc.
520101	Contracted Maintenance (Typewriter)	
520102	Contracted Maintenance (Microfilm)	
520103	Landscape/Ground Maintenance	Maintaining the existing landscape grounds.
520200	Contracted Services	Other contracted services not otherwise specified such as refuse collection and hauling, custodial services, morgue transport services, alarm systems, etc.
520201	Physical Fitness Program	
520202	Medical Service Contract	
520203	Food Service Contract	
520204	School Crossing Guards	
520205	Asbestos Inspection	
520206	Background History Screening	
520207	SLED Terminals Contract	Includes rent, maintenance, and line charges.
520208	Civil Process Service	
520209	Driver History Screening	
520210	Town Recorders	
520211	DNR Watercraft Database	
520212	Watercraft Valuation Services	
520215	Housing of Juveniles	
520219	Water and Other Beverage Service	water, coffee & drink services
520220	Book Binding	
520221	Website Services	
520222	Email Distribution Services	
520230	Pest Control	
520231	Garbage Pickup Service	
520232	Parking Lot Sweeping	
520235	Derelict Mobile Home Removal	
520236	Derelict Mobile Home Disposal	
520240	Tire Disposal	
520241	Refrigerant Disposal and Testing	
520242	Hazardous Materials Disposal	
520243	Air Quality Services	
520244	Moving Services - Buildings	
520245	Monitor Disposal	
520246	NCIC Access Fee	
520300	Professional Services	Services performed by licensed professionals such CPA - Auditors, Engineers, Architects, etc. as well as Consultant services (DMG)
520301	Safety Management Services	Used in Worker's Compensation Fund 6710 only
520302	Drug Testing Services	
520303	Accounting/Auditing Services	
520304	Fire Protection Service	
520305	Infectious Disease Service	
520306	Counseling Services	
520307	Accreditation Services	
520308	Health Screening Services	
520309	Medical Services	
520310	Impact Fee Study Services	
520311	CIO Consulting Service	
520312	Appraisal Services	
520313	Actuarial Services	
520314	Employee Benefit Consulting Service	
520315	Soil and Material Testing	
520316	DNA Testing	
520400	Advertising & Publicity	
520500	Legal Services	
520501	Legal Services (Public Defender)	
520502	Legal Services (Extradition)	
520510	Interpreting Services	

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SERVICES		
520601	Landfill Monitoring - Batesburg	<i>Used by Solid Waste only</i>
520602	Landfill Monitoring - Edmund	<i>Used by Solid Waste only</i>
520603	Landfill Monitoring - Chapin	<i>Used by Solid Waste only</i>
520610	Reclamation Cost	<i>Used by Solid Waste only</i>
520611	Reclamation Cost (Bond Proceeds)	<i>Used by Solid Waste only</i>
520612	Closure/Post-Closure Care Cost	<i>Used by Solid Waste only</i>
520613	Reclamation Cost (General Fund)	<i>Used by Solid Waste only</i>
520620	EPA Cost	<i>Used by Solid Waste only</i>
520700	Technical Services	Services performed by non-licensed individuals such as computer technicians, remote database admin., etc.
520701	Computer Imaging Service	
520702	Technical Currency & Support	Software
520703	Computer Hardware Maintenance Contract	
520800	Outside Printing	
520900	Rescue Squad	Includes payments to independent rescue squads: Pelion, Batesburg-Leesville, etc.
SUPPLIES		
521000	Office Supplies	General office supplies not otherwise specified. Includes only consumable supplies and tools such as staple guns, print cartridges, tape dispensers, etc. with a cost less than \$15.00. Any other office machines / equipment should be purchased from Small Tools & Minor Equipment (540000).
521001	Print Shop Supplies	
521010	Newsletter Printing/Supplies	
521100	Duplicating	Used only for in-house copier charges based on monthly readings reported to Finance.
521110	Copies (Not Auditor)	Outside Duplicating.
521200	Operating Supplies	Operating supplies that cannot be categorized into a specific account (See account #s 521201 - 521601). Operating machines / tools / equipment should be purchased from Small Tools & Minor Equipment (540000).
521201	Oper Supplies - Emergency Generator	
521202	Fire Prevention Supplies	
521203	Fire Investigation Team Supplies	
521204	Foam	
521205	Hazardous Materials Supplies	
521206	Training Supplies	
521207	OSHA Supplies	
521208	Police Supplies	
521209	School Patrol Supplies	
521210	Canine Supplies (Dog Food, Training)	
521211	Underwater Investigation Supplies	
521212	Victim / Witness Program	
521213	Public Education Supplies	
521214	Safety Supplies	
521215	Air Quality Supplies	
521216	Tax Forms and Supplies	
521300	Food Supplies	
521400	Health Supplies	
521401	Infectious Disease Control Supplies	
521402	Occupational Health Supplies	
521600	Road & Drainage Materials	
521601	Sign Materials	
REPAIRS & MAINTENANCE		
522000	Building Repairs & Maintenance	
522001	Carpet/Floor Cleaning	
522050	Generator Repairs & Maintenance	
522100	Heavy Equip Repairs & Maintenance	Off-Road Equipment.
522200	Small Equip Repairs & Maintenance	Includes repairs and maintenance on items such as calculators, typewriters, printers, computers, etc. not otherwise covered under a maintenance contract.

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REPAIRS & MAINTENANCE - con't		
522300	Vehicle Repairs & Maintenance	Includes repairs and maintenance for county owned trucks, cars, vans, etc. (Title and Tags renewals)
522400	Water Craft Repairs & Maintenance	
522500	Aviation Repairs & Maintenance	<i>Used by Law Enforcement only</i>
522600	Water Site Maintenance	<i>Used by Fire Service only</i>
522601	Firing Range Repairs & Maintenance	<i>Used by Law Enforcement only</i>
RENTALS		
523000	Land Rental	
523100	Building Rental	
523110	Building Rental - (In-Kind)	<i>Used by Finance only</i>
523200	Equipment Rental	
523203	Equip Rental - Home Detention Devices	<i>Used by Law Enforcement only</i>
523204	Lease Books	<i>Used by Library only</i>
523205	Uniform Rentals	
INSURANCE		
524000	Building Insurance	
524001	Burglary Insurance	
524010	Equipment Insurance	
524100	Vehicle Insurance	
524101	Comprehensive Insurance	
524102	Vehicle Insurance - Animal Control	
524110	Vehicle Insurance Suspense	<i>Used by Motor Pool Only</i>
524200	Professional Liability Insurance	
524201	General Tort Liability Insurance	
524202	Surety Bonds	
524203	Hand Gun Permits	
524204	Polygraph Examiner Bond	
524205	Firing Range Insurance	
524206	Canine Insurance	
524300	Volunteer Firemen Disability Insurance	
524301	Volunteer Liability Insurance	
524302	Court Ref Volunteer Liability Insurance	
524400	Water Craft Insurance	
524500	Aircraft Insurance	
524501	Helicopter Insurance	
524600	Diver Instructor Insurance	
524701	Home Detention Equipment Insurance	
524800	Ambulance Equipment Insurance	
524900	Data Processing Equipment Insurance	
524999	Other Insurance	
COMMUNICATIONS CHARGES		
525000	Telephone	Service charges for basic usage and installation. Telephone equipment / tools should be purchased from Small Tools & Minor Equipment (540000).
525001	SCDMV Dedicated Phone Lines	<i>Used by Treasurer only</i>
525002	Telephone (800 Service)	
525003	Data Line (T-1)Service Charges	Service charges for dedicated T-1 phone lines
525004	WAN Service Charges	
525010	Long Distance Charges	
525020	Pagers and Cell Phones	Service charges on pagers and cellular phones. Pager or cellular phone equipment should be purchased from Small Tools & Minor Equipment (540000).
525030	800 MHz Radio Service Charges	
525031	800 MHz Radio Maintenance Contracts	
525040	Internet Service Charges	
525041	E-mail Service Charge	
525050	SLED Communications Charges	
525090	Other Communications Charges	

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POSTAGE & PARCEL DELIVERY CHARGES		
525100	Postage	Regular Postage and Box Rentals
525101	Postage Permits	
525110	Other Parcel Delivery Services	Example: FedEx and UPS
TRAINING AND TRAVEL EXPENDITURES		
525200	Transportation & Education	Not in Use.
525201	Transportation & Education - Sheriff	
525202	Certified Officer Training Payments	Used by Law Enforcement only
525203	Certified Officer Training Receipts	Used by Law Enforcement only
525210	Conference, Meeting & Training Expenses	Includes applicable registration, lodging, per diem, mileage, etc. to attend an approved conference or meeting and training (Trip Request / Expense Statement, Form 600/600A must be submitted). Includes applicable registration, lodging, per diem, mileage, etc. to attend an educational workshop, mandatory recertification training, job skill development, and for outside personnel to train employee, etc. (Trip Request / Expense Statement, Form 600/600A must be submitted).
525211	Library Board Expenses	Used by Library only
525212	Boards & Commissions Expenses	
525221	Employee Training - Staff Development	Used by Personnel only
525230	Subscriptions, Dues, & Books	Includes cost of newspaper, periodicals, books and book updates, association and professional organizational dues, etc. (Purchase Requisition must be submitted)
525240	Personal Mileage Reimbursement	Includes reimbursement for mileage incurred while using a personal/private vehicle while on County business. (MOTOR POOL VEHICLES SHOULD BE USED WHEN AVAILABLE)
525250	Motor Pool Reimbursement	Usage cost on Motor Pool vehicles. (Based on mileage usage)
UTILITIES		
5253__	Utilities / _____	See previous year's budget document to determine proper site location suffix and title. This account includes charges for electricity, water and sewer, propane gas, etc.
FUEL EXPENDITURES		
525400	Gas, Fuel, & Oil	
525410	Aviation Operations Fuel	
525420	Water Craft Operations Fuel	
525430	Emergency Generator Fuel	
LAUNDRY AND CLOTHING CHARGES		
525500	Laundry & Linen Service	
525600	Uniforms & Clothing	Includes leather goods
525601	Inmate Clothing	Used by L/E - Jail
EMPLOYEE INCENTIVES		
525700	Employee Service Awards	Used by Personnel and Fire Service only
525701	Employee Christmas Gift Expense	Used in Non-departmental only
525705	Employee Recognition Event	Used by Personnel only
525710	Safety Awards	
525720	Employee Incentive Payments	
526000	Program Recipient Incentives	
LICENSES, FEES, & PERMITS		
526400	Appraiser Licensing Fees	
526500	Licenses & Permits	
526600	Court Filing Fees	
526700	DSS Application Fees	
526800	IRS Private Ruling Fee	
526900	DMV Title & Licenses Fees	

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OUTSIDE CONTRACTED PERSONNEL SVCS		
527010	Jury Pay and Expenses	Includes jury pay, lodging, meals, etc. (Used by Clerk of Court & Magistrates Courts)
527011	Mediation Services	
527020	Volunteer Subsistence	Currently, Not In Use
527030	Inmate Compensation	
527040	Outside Personnel (Temporary)	
527041	Board Member Honorarium	
527050	Election Poll Workers and Expenses	
INSURANCE FUND EXPENDITURES		
527300	Health Insurance Claims	<i>Used by Personnel / Non-departmental only</i>
527301	Dental Insurance Claims	<i>Used by Personnel / Non-departmental only</i>
527302	Third Party Administrators Costs	<i>Used by Personnel / Non-departmental only</i>
527303	Life Insurance Premiums	<i>Used by Personnel / Non-departmental only</i>
527304	Stop-Loss Insurance Premiums	<i>Used by Personnel / Non-departmental only</i>
527305	Worker's Comp Insurance Claims	<i>Used by Personnel / Non-departmental only</i>
527306	WC Excess Insurance Premiums	<i>Used by Personnel / Non-departmental only</i>
527307	SC Workers Compensation Taxes	<i>Used by Personnel / Non-departmental only</i>
527308	WC 2nd Injury Assessments	<i>Used by Personnel / Non-departmental only</i>
527309	Workers Comp Insurance Premiums	<i>Used by Personnel / Non-departmental only</i>
527310	Advance PCS Claims	<i>Used by Personnel / Non-departmental only</i>
527311	Ins. Premium Reimbursement to Employees	<i>Used by Finance only</i>
OTHER OPERATING EXPENDITURES		
528000	Inventory Over/Short	<i>Used by Finance Only</i>
528101	Fica 941 Reconciliation	<i>Used by Finance Only</i>
528200	Duplicating Inventory Clearing	<i>Used by Central Stores/Finance Only</i> (No longer in use)
528201	Parts/Oil Inventory Clearing	<i>Used by Central Stores/Finance Only</i>
528202	Outside Agency Inventory Clearing	<i>Used by Central Stores/Finance Only</i>
528203	Over the Counter Sales Clearing	<i>Used by Central Stores/Finance Only</i>
528299	Inventory Clearing Budget Control	<i>Used by Central Stores/Finance Only</i>
528300	Gifts and Flowers	
528301	Framing Documents	
528302	Funeral Expenses	
528303	Boards & Commissions Banquet	<i>Used by County Council Only</i>
528304	Photographer	
528305	NACO Achievement Award	
529000	Unclassified	<i>Budget only - Expenditures should not be charged to these accounts</i>
529900	Miscellaneous Operating Expenses	<i>Budget only - Expenditures should not be charged to these accounts</i>
529903	Contingency	<i>Budget only - Expenditures should not be charged to these accounts</i>
529904	Capital Contingency	<i>Budget only - Expenditures should not be charged to these accounts</i>
529940	Judicial Center Dedication Expense	
529950	Indirect Cost	<i>Used by Finance Only</i>
NON-OPERATING EXPENDITURES		
530001	Road Resurfacing	<i>Used in SCHD "C" Fund 2700 only</i>
530002	SC DOT State Match Program	
530100	Depreciation Expense	<i>Used in Proprietary Funds only</i>
531001	Lexington County T-Shirts	<i>Used in Employee Committee Fund 2930 only</i>
532000	Auction Expenses	<i>Used by Procurement</i>
534100	Emergency Charity Relief	
535000	Storm & Disaster Relief	<i>Used in Public Works Only</i>
535100	FEMA Storm & Disaster Relief	<i>Used in Public Works Only</i>
535200	SCDOT Snow Removal Contract	<i>Used in Public Works Only</i>
538000	Claims & Judgments (Litigation)	
538005	Bank Service Charges	
538600	DHEC Fines - Administrative Order	<i>Used in Solid Waste Funds only</i>
538601	OSHA Fines	
539300	Mapping Projects	
539900	Unclassified	<i>Budget only - Expenditures should not be charged to these accounts</i>

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CONTRIBUTIONS

534000 Contributions

CAPITAL OUTLAY

540000	Small Tools & Minor Equipment	~ Includes purchase of small tools, calculators, telephones, electric staplers, electric pencil sharpeners, minor equipment, etc. with a cost greater than \$15 up to \$500. ~ The category of equipment purchased must cost under \$500. (Example 1: Desk purchased for \$400 would still need to be a capital line item because equipment in this category would normally cost more than \$500.) (Example 2: Computer purchased for \$1,000. Monitor costs additional \$300. Both items - or all components of the system - need to be budgeted to one capital line item.) ~ Budget requests from this line item should be listed individually, if known, and Finance will determine if items can be charged to Small Tools & Minor Equipment.
540001	Books	<i>Used by Library only</i>
540002	Microforms	<i>Used by Library only</i>
540003	Audio Visual Equipment	<i>Used by Library only</i>
540004	CD Rom Publications	<i>Used by Library only</i>
540005	Gift & Donation Purchases	<i>Used by Library only (Budget only - Expenditures should not be charged here)</i>
540006	Library Materials (Books, Audio Visual Materials)	
540010	Minor Software	Used for purchasing inexpensive, minor software. (Including general office software such as word-processing, spreadsheet, etc.)
	Capital Line Items > \$500	Budget requests for Capital Items with a cost of over \$500 should be listed individually. Account #'s will be assigned by Finance. (Note: If the class of asset generally exceeds a cost of \$500, the asset should be capitalized regardless of cost)
540020	Fire Hose	<i>Used by Fire Service only</i>
540021	Fire Ground & Special Equipment	<i>Used by Fire Service only</i>
540022	Personal Protective Equipment	<i>Used by Fire Service only</i>
540023	Air Packs & Air Cylinders	<i>Used by Fire Service only</i>
540024	Haz-Mat Equipment	<i>Used by Fire Service only</i>
549904	Capital Contingency	<i>Budget only - Expenditures should not be charged to these accounts</i>