

| 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. | | |
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| 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 Stamp, Organizers, clipboards & Sorters made of metal or plastic, trash cans etc. Rented equipment should not be recorded here but recorded under Rentals and Leases, Plastic & Metal Storage Boxes |
| 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 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 | Computer IT Equipment under \$5,000 | Hardware - ex: computer, monitor, keyboard, mouse, stylus, flash drives, mouse pads, etc. |
| 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 Piliings | N/A |
| 2029 | Small Tools | - purchases of minor tools having a cost of less than the County's capitalization policy. Jacks, hammers, drills, saws, screw drivers, 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 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 | | |
| 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 | Professional 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 test. |
| 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. 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. |

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| | 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 |
| | 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. |
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| | 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. |
| | 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 license, 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) On-line Memberships & Subscriptions (including e-books) that can only be viewed on-line--**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. |
| | 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 |
| | 3018 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 |

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| | 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. |