

Asset Object Codes

ASSET BASE OBJECTS

Categories

- 100 Cash and investments
- 200 Taxes receivables
- 300 Payor-vendor Receivables
- 400 Intergovernmental receivables
- 500 Interfund receivables
- 600 Inventories
- 650 Prepaid expenditures
- 700 Restricted cash
- 750 Other long-term assets
- 800 Deferred outflows
- 900 Capital assets

Details

100 Cash and investments

- 110 Cash on hand
- 120 Cash on demand
- 121 Cash in imprest payroll
- 125 Cash with fiscal agent
- 130 Cash in time deposits
 - 131 Maturities one year or less.
 - 135 Maturities greater than one year.
- 140 Investments -- governments and agencies
 - 141 Maturities one year or less.
 - 145 Maturities greater than one year.
- 150 Other direct investments
 - 151 Maturities one year or less.
 - 155 Maturities greater than one year.
- 160 Repurchase agreements and other indirect investments
- 170 Investments in the N. C. Cash Management Trust (NCCMT)
 - 171 Cash Portfolio
 - 172 Term Portfolio
- 190 INTEREST RECEIVABLE-INVESTMENTS-ACCRUAL
- 192 NET INCR(DECR) IN FAIRVALUE OF INVSTMNTS

200 Taxes receivables

- 210 Real & Personal property taxes receivable
 - 211 Ad valorem taxes receivable -- current
 - 212 Ad valorem taxes receivable -- delinquent
 - 215 Discoveries receivable
 - 219 Allowance for doubtful taxes receivable
- 220 Motor Vehicle property taxes receivable
 - 221 Ad valorem taxes receivable -- current
 - 222 Ad valorem taxes receivable -- delinquent
- 250 Local option sales tax receivable
- 252 Occupancy taxes receivable

300 *Payor-vendor receivables*

310 Departmental receivables

319 Allowance for doubtful receivables

320 Utilities receivables

329 Allowance for doubtful receivables

330 Unbilled receivables

339 Allowance for doubtful receivables

350 Other receivables

359 Allowance for doubtful other receivables

400 *Intergovernmental receivables*

401 Town tax collection fee receivable

410 6.75% Sales tax refund receivable

411 0.50% Transit sales tax refund receivable

412 0.25% Article 46 sales tax refund receivable

415 2.00% Food sales tax refund receivable

420 Gas tax refund receivable

430 Intergovernmental revenue receivable

431 Receivable -- federal government

432 Receivable -- State government

433 Receivable -- local governments

439 Allowance for doubtful intergovernmental

480 Other receivables from State

481 Beer and wine excise tax

482 Excise tax on piped natural gas

483 Utility franchise tax

484 Unauthorized substance tax

500 Interfund receivables (specify fund)

- 500 Due from other fund
- 510 Due from fund 10-Vehicle Purchases Fund
- 511 Due from fund 11-Primary Government Services Fund
- 512 Due from fund 12-Property Tax Revaluation Fund
- 513 Due from fund 13-Federal Forfeiture and State Substance Tax Fund
- 514 Due from fund 14-Volunteer Fire Protection Fund
- 515 Due from fund 15-Court Facilities Fund
- 516 Due from fund 16-Recreation Support Fund
- 517 Due from fund 17-Haltiwanger Retreat Fund
- 520 Due from fund 20-Emergency 911 Telephone System Fund
- 523 Due from fund 23-Emerg Mgmt Perf Grant-EMPG-Fund
- 524 Due from fund 24-Community Development-CDBG-Fund
- 526 Due from fund 26-Badin Lake Fire District
- 528 Due from fund 29-Wadeville Fire District
- 529 Due from fund 29-Lake Tillery Fire District
- 533 Due from fund 33-Child Support Incentives Fund
- 537 Due from fund 37-Golden LEAF - Aseptia Fund
- 539 Due from fund 39-Montgomery County Tourism Development Authority
- 546 Due from fund 46-Education Maintenance Projects Fund
- 547 Due from fund 47-Education Capital Projects Fund
- 548 Due from fund 48-Airport Projects Fund
- 549 Due from fund 49-County Projects Fund
- 560 Due from fund 60-Water and Sewer Operations Fund
- 561 Due from fund 61-Water and Sewer Projects Fund
- 570 Due from fund 70-SSA Representative Payee Conserved Trust Fund
- 571 Due from fund 71-Property Tax District Agency Fund
- 572 Due from fund 72-Fines & Forfeitures (for Schools) Fund
- 574 Due from fund 74-Inmate Trust Fund
- 580 Due from fund 80-Soil and Water Conservation District Board Trust Fund
- 581 Due from fund 81-Agricultural Advisory Board Trust Fund

600 Inventories

- 602 Inventories -- postage
- 604 Inventories -- office supplies
- 606 Inventories -- maintenance
- 608 Inventories -- motor fuels

650 Prepaid expenditures

- 652 Prepaid expenditures - insurance
- 658 Prepaid expenditures - utilities
- 660 Prepaid expenditures - contracts
- 662 Prepaid expenditures - legal fees

800 Deferred outflows

- 870 PENSION-RELATED DEFERRALS (LGERS&RODSPF)

900 Capital assets

- 910 Land
- 919 Construction in progress
- 920 Improvements other than buildings
- 930 Buildings, structures, and like improvements
- 940 Operating plant
 - 941 Raw water intake improvements
 - 942 Water lines and related improvements
 - 943 Sewer lines and related improvements
 - 944 Sludge treatment improvements
 - 949 Other non-capital water system-related purchases
- 960 Information technology equipment
 - 961 Servers, switches, and network components
 - 962 Personal computing devices
 - 963 Software purchases
 - 966 Communication technology equipment
 - 967 Voting machines & other election technology
 - 969 Other non-capital I.T. equipment
- 970 Other equipment and valuables
 - 971 Motor vehicles
 - 972 Other motorized equipment
 - 973 Field equipment
 - 974 Medical equipment
 - 975 Safety equipment
 - 976 Books
 - 977 Monitoring/control equipment
 - 979 Other non-capital various equipment
- 990 Accumulated depreciation
 - 992 Depreciation-Improvements other than buildings
 - 993 Depreciation-Buildings, structures, and like improvements
 - 994 Depreciation-Operating plant
 - 995 Depreciation-Office furniture and equipment
 - 996 Depreciation-Information technology equipment
 - 997 Depreciation-Other equipment and valuables
 - 998 Depreciation-Infrastructure
 - 999 Depreciation-Water and sewer lines