

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	101				Cash
*		01			Pooled Cash General Funds
*		02			Pooled Cash Utilities
		03			Petty Cash
*			01		Municipal Building
*			02		Public Safety
*			03		Recreation
*			10		High Yield Savings
	102				Cash With Fiscal Agent
*		10			Nationsbank 1973 GOB
*		20			NBSC 1973 GOB
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
		30			LGIP Depreciation
*			01		LGIP Vehicle Depreciation
*			02		LGIP Building Deprec
*			04		LGIP Computer Deprec
		40			LGIP GF Special Holding
*			02		PL Zoning Ordinance Updte
*			03		PL Special Project(s)
*			10		RC Schofield
*			11		RC Osbon Park
*			12		RC VA Soccer ParkLot Pave
*			13		RC Crosland Park
*			14		RC Charleston St Park Eqp
*			15		RC Hardware & Software
*			16		RC Dugout Covers
*			17		RC HOWeeks Landscape Curb
*			18		RC Tennis Center Design
*			19		RC Equipment
*			20		RC Special Projects
*			21		PS Vehicles
*			22		PS Traffic Control System
*			23		PS Fire Truck
*			24		PS Court Sftwr/Survel Eqp
*			25		PS Homeownership
*			26		PS Building
*			27		PS Station Five
*			28		PS Special Projects
*			29		PS Equipment
*			30		PW Special Projects
*			32		PW Parkway & ROW Beautify
*			34		PW Automatic Water System
*			35		PW Paving
*			37		PW Woodland Storm Drain
*			38		PW Aboreteum Project
*			39		PW Roll Carts
*			40		FN Software Updates/Train
*			41		FN Computer Upgrade
*			50		GG Wellness & Health Ins

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	103				LGIP Investments
		40			LGIP GF Special Holding
*			51		GG Unfunded Pension
*			52		GG Terminal Building
*			53		GG Babb House
*			54		GG GAIN
*			55		GG Strategic Plan
*			56		GG Roadway Enhancement
*			57		GG GIS
*			58		GG Municipal Code
*			59		GG 1993 GOB Payment
*			60		GG Rye Patch/Hopelands
*			61		GG Other
*			62		GG Budget Carry Forward
*			63		GG Imaging System CM
*			64		GG Office Bldg Addition
*			65		GG Municipal Bldg Improve
*			66		GG Telephone Upgrade
*			67		GG Neighborhood Initiativ
*			68		GG Housing Developments
*			69		GG Accrued Salaries
*			70		GG Whiskey Road
*			71		GG Big Box Initiative
*			72		GG Northside Redevelopmnt
*			73		GG Greenways
*			74		GG Community Playhouse
*			75		GG Workers Comp Claims
*			76		GG Special Events
*			99		Captl Proj Sales Tax Loan
		41			LGIP Other
*			01		LGIP LAW ENFRMNT ASST ADM
*			02		LGIP Downtown Improvement
	104				Interest Receivable
*		10			Investments
	105				Taxes Receivable, Current
*		10			Allowance Uncollectible
*		20			Real Property
*		30			Vehicles
	107				Taxes Receivable, Delinq
*		10			Allowance Uncollectible
	109				Taxes Int & Penlty Recvbl
	115				Accounts Receivable
*		10			Allowance Uncollectible
*		33			Camellia Trailer Rent
*		40			PSO Overtime
*		50			Retiree & COBRA Insurance
*		60			Billed Util Accts Receiv
*		70			NSF Checks @ Solicitor Off
*			01		Parks & Rec Depart
*			02		Other Departments
*	126				Intergovernmental Recvbl

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
*	126				Intergovernmental Recvbl
*		10			Aiken County
*			01		Dual Taxation
*			02		Gasoline Tax
*			04		Fire Fees
*		20			State Of SC
*		30			Federal Government
*			01		FEMA Receivable
	128				Notes Receivable
*		10			Allowance Uncollectible
*		22			Aiken Center for the Arts
*		23			Aiken Corp L.E.D.
*			01		Willow Run Bldg Paint
*		24			Aiken Playhouse \$935,000
*		25			Gen Fd Playhouse \$707,993
*		26			Aiken Corp Housing Comm
*			01		Aiken Corp TooleHill Lots
*			02		Aiken Corp THNew Homes 0%
*			03		Aiken Corp Rehab 0% Int
*		27			CDIC Loan
*		40			Home Ownership Loan
*			30		123 James Town Court
	130				Due From Other Funds
*		20			Utilities Fund
*		22			Due From Gem Lakes Fund
*		40			Due From Storm Water Fund
*		50			Due From Sp Tax Alloc Fd
*		60			Due From CP Sales Tax Fnd
	141				Inventories
*		10			Office Supplies
*			10		Municipal Building
*			20		Computer Supplies Invento
*		30			Recreation
*			10		Tennis
*			20		Sports Complex
*			30		Weeks Center Sales Items
*			40		Citizens Park Sale Items
*		40			Garage
*			10		Tires
*			20		Gas Regular Unleaded
*			21		Gas Bio Diesel
*			30		Supplies
	143				Prepaid Items
*		10			Postage
*		20			Insurance
*		30			Retirement
*		40			Maintenance Agreements
*			01		Software
*			02		Hardware
*		50			Computer Training
*		60			Option To Purchase Land

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	143				Prepaid Items
*		90			Miscellaneous Prepays
	145				Other Assets
*		10			Health Insurance Reserve
*	161				Land
*	162				Buildings
		10			Accumulated Depreciation
*			01		Cash
*			02		Non Cash
	163				Improvements Non Building
		10			Accumulated Depreciation
*			02		Non Cash
*	164				Machinery & Equipment
		10			Accumulated Depreciation
*			01		Cash
*			02		Non Cash
*	167				Infrastructure
		10			Accumulated Depreciation
*			02		Non Cash
*	185				Revenue Summary
	201				Payroll Withholdings
*			01		FICA
*			02		Medicare
*			03		SC State Income Tax
*			04		Federal Income Tax
*			05		SC Police Officers Rtrmnt
*			06		SCPORS Installment Buy In
*			11		United Way
*			12		Christmas Club
*			13		Deferred Comp, 457
*			14		Payroll Withholdings
*			10		Deferred Comp Loans
*			15		Credit Union
*			16		Colonial Life, Taxable
*			17		Colonial Life, No Tax
*			18		Hospital
*			19		Dental
*			20		Uniforms
*			21		Fuel Purchase
*			22		Child Support
*			23		Miscellaneous Deduction
*			24		Dependent Life
*			25		FSA Dependent Care Even
*			26		FSA Medical Reimburse Evn
*			27		FSA Dependent Care Odd
*			28		FSA Medical Reimburse Odd
*	202				SYSTEM Accounts Payable
*	203				Compensated Absences
*	204				Accounts Payable
*			10		Sales Tax Collected Paybl
*	207				Intergovernmental Payable

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
*	208				Due To Other Funds
*		20			Utilities Fund
*		40			Storm Water Fund
*		60			Fireman's Fund
*	222				Deferred Revenue
*		10			Deferred Rev Bus Licenses
*		20			Deferred Rev Airport Rent
*		21			Deferred Rev Rye Patch
*		23			Deferred Rev Lot Clean Up
*		30			Deferred Rev Misc Rev
*			10		Defer Rev Camellia T Rent
*			20		Defer Rev Sale of Land
*		40			Deferred Rev Taxes
*		50			Deferred Rev Tax Sale Pro
*			01		Defer Rev Tax Sale 1988
*			02		Defer Rev Tax Sale 1993
*			03		Defer Rev Tax Sale 1994
*			04		Defer Rev Tax Sale 1995
*			05		Defer Rev Tax Sale 1996
*			06		Defer Rev Tax Sale 1997
*			07		Defer Rev Tax Sale 1998
*			08		Defer Rev Tax Sale 1999
*			09		Defer Rev Tax Sale 2000
*			10		Defer Rev Tax Sale 2001
*			11		Defer Rev Tax Sale 2002
*			12		Defer Rev Tax Sale 2003
*			13		Defer Rev Tax Sale 2004
*			14		Defer Rev Tax Sale 2005
*			15		Defer Rev Tax Sale 2006
*			16		Defer Rev Tax Sale 2007
*			17		Defer Rev Tax Sale 2008
*			18		Defer Rev Tax Sale 2009
*			19		Defer Rev Tax Sale 2010
*			51		Defer Tax Sale Interest
*	223				Notes Payable, Current
*	227				Other Current Liabilities
*		10			Incurred Health Claims
*	229				Deposits
*		10			Bonds Held For Trial
*		15			Found Money
*		20			Drug Cases Pending
*		21			Criminal Cases Pending
*		30			Restitution
*		40			Performance Guarantees
*		50			Retirees Insurance Contrb
*		60			Overpayments
*			01		Tax Overpayments
*			03		Bus Licenses Overpayments
*			04		AcctRec Misc Overpayments
*		70			Rental Deposits
*			02		Property Rental Deposits

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	229				Deposits
		90			Miscellaneous Revenue
*			01		Option - Sale of Property
*			02		SPCA Dog Park Tags
*			03		Girls On The Run
*	234				Notes Payable, Noncurrent
*	238				Deferred Comp Bnft Payble
*	239				Other Noncurrent Liabilty
*		10			Accrued Salaries
*	240				Expenditures Summary
	253				Fund Balance, Unreserved
*		10			Designated
*		20			Undesignated
*	254				Fund Balance, Reserved
*		01			Community Development
*		02			Inventory
*		03			Prepaid Items
*		04			Health Insurance
*		05			Debt Service
*		06			Future Recreation
*		07			Long Term Loan Other Fund
*		08			Appropriations, Carry Fwd
*		09			Pension Benefits
	265				Offset Accounts
*		01			Offset Other Fd 391-30.10
*		02			Offset Sp Hldg 391-30.20
*		03			Offset Deprec 391-30.30
*		04			Offset Depreciation
*		05			Offset Asset Investment
	31				Tax Revenue
	311				Ad Valorem Taxes
		10			Real Property Taxes
*			10		Prior Years' Taxes
*			11	I	Tax Appeal Refunds
*			21	I	TIF City Current Taxes
*			22	I	TIF City Prior Taxes
*			23	I	TIF County Current Taxes
*			24	I	TIF County Prior Taxes
*			30		Merchants Furn Fix Eq Tax
*			40		Personal Property Taxes
*		20			Vehicle Taxes
	312				Other Than Ad Valorem Tax
*		10			Homestead Reimbursement
	319				Penalties and Interest
*		05			Penalties Current Taxes
*		06			Penalties Current TIF
*		10			Penalties Prior Taxes
*		11			Penalties Prior TIF
*		20			5 Yr Excess from Tax Sale
	32				License & Permit Revenue
	321				Bus Licenses & Permits

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	32				License & Permit Revenue
	321				Bus Licenses & Permits
*		50		I	Franchise Fee
*			10		BellSouth
*			20		Telecommunication Fees
*			30		Cable
*			40		Aiken Electric
*			50		SCE & G
*			60		Utilities
*			70		Storm Water
*		60			Prof & Occup Bus Licenses
*			10		Ins Co Premium Licenses
	322				Non Bus Licenses & Permit
*		10		I	Building & Equip Permit
*			10		Building Permits
*			20		Electrical Permits
*			30		Plumbing Permits
*			40		Gas, Heat, Air Permits
*		60			Animal Licenses
	323				Telecommunications
*		10			Telecommunications
*			01	I	All Other
*			02	I	AT&T
*			03	I	BellSouth
*			04	I	MCI
*			10		Prior Year(s) Collections
	33				Intergovernmental Revenue
	331				Federal Grants
*		10			Community Devel Fed Grant
*			10		CDBG Block Grant
*			20		Home Grant
		20			Public Works Fed Grants
*			20		FEMA Grant
*			25		Urban&Community Forestry
*			30		ISTEA Grant
*			35		ARTS Grant
*			40	I	Urban Youth Corps Program
*			45		ARRA WIA Grant
*		30			Public Safety Fed Grants
*			10		Comm Oriented Pol Grants
*			15		DOJ/ATF&E Task Force
*			16		DOJ/JAG Direct Grant
*			25	I	COPS Truancy Grant
*			30		Housing Authority Grant
*			55		Highway Safety Grant
*			85		FEMA Firefighter Grant
*			90		Bullet Proof Vest Grant
*		40		I	Economic Devel Fed Grant
*			10	I	DOE-SRRDI Grant
*		50		I	Airport Federal Grants
*			10		FAA Grant

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
		33			Intergovernmental Revenue
		331			Federal Grants
*		90			Miscellaneous Grant
		334			SC State Grants
*		10			Recreation State Grant
*			10		PRT State Grant
*		20		I	Public Works State Grants
*			10		'C' Funds Grant
*			20		SCDOT Grant
*			50	I	Palmetto Pride Grant
*			70		SC DHEC Recycling Grant
*			50	I	Airport State Grants
*			10	I	SC Aeronautics Grant
		60			Public Safety
*			20		Highway Safety Mini-Grant
		335			State Shared Revenue
*		10			Merchants Inventory Tax
*		30			Accommodations Tax
*			10		A-Tax Committee Award
*			20		Tourism 30% Allocation
*		50			Manufacturers Exempt Prog
*		60			Local Gov Distribution
*		70			Traffic Signal Maint Reim
*		80			Motor Carriers Fee
		338			Aiken County
*		10			Dual Taxation
*		20			Gasoline Tax
*		40			School Dist Resource Ofcr
*		60			DSS Resource Officer(DSS)
*		70			E-911 Aiken County Funds
		339			Payment In Lieu Of Taxes
*			10		Housing Authority PILOT
		34			Charges For Srvc Revenue
		341			General Government
			10		Housing Inspection
*			10		Housing Authority
*			30		Zoning & Subdivision Fees
*			10		Planning Fees
		342			Public Safety
			10		Police Protection
*			10		Paid Special Events
*			20	I	Fire Protection
*			10		Fire Protection Water Sys
*			20		Suburban Fire
*			30		College Acres Fire
*			40		Protective Inspection
*			10		Building Plan Review Fees
		344			Sanitation
*			30		Garbage Collection
*			11		Special Request Pick Up
*			12		Prohibited Item Pick Up

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	34				Charges For Srvc Revenue
	344				Sanitation
		30			Garbage Collection
*		13			Backyard Pickup Garbage
*		14			Additional Cart Pick Up
*		20			Commercial Container Rent
*		40			Recycling Revenue
*		50			Sale Of Composting Bins
*		55			Sale of Rollcarts
*		60			Sale of Lodal Containers
*		70			Paid Special Events
	347				Recreation Revenue
		20		I	Swimming Pool
*		10			Smith Hazel Swimming Pool
*		11			Swimming Lessons
*		30			Recreation Charges
*		10			Recreation Activities
*		11			Tennis Memberships
*		12			Tennis Court Reserve Fees
*		13			Tennis Tournaments
*		14			Tennis Activities
*		18			Skate Park Fees
*		20			County Surcharge Rec Fees
*		30			Athletic Activities
		31			Recreation Activities
*		01			Hopelands Garden Programs
*		02			Camps Summer Xmas Weeks
*		03			Craft Shows Weeks
*		04			Pairs and Spares Seniors
*		05			Youth Activities Weeks
*		06			Christmas in Hopelands
*		07			Senior Extravaganza
*		08			Senior Adult Program Week
*		09			Special Outside EvntWeeks
*		10			Small Special Event Weeks
*		11			Sport Special Weeks
*		12			Ceramics
*		13			Public Trips
*		14			Program Sponsors Weeks
*		15			Fun Funds Donations
*		16			Newberry Street Programs
*		50			July Fest
*		51			Black History Month
*		52			Camps and Afterschool SH
*		53			Senior Activities SH
*		54			Halloween Party SH
*		55			Program Sponsors Smith Hz
*		56			Small Special Event SH
		33			Athletic Activities
*		01			Youth Baseball
*		02			Youth Softball

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	34				Charges For Srvc Revenue
	347				Recreation Revenue
		33			Athletic Activities
*			03		Youth Soccer
*			04		Youth Basketball
*			05		Youth Camps
*			06		Youth Athletic Uniforms
*			07		Youth Insurance
*			08		Youth Track and Field
*			09		Youth Football
*			10		Volleyball
*			11		Adult Basketball
*			12		Adult Flag Football
*			13		Adult Softball
*			14		Adult Soccer
*			15		Ultimate Frisbee
*			18		Youth Cheerleading
*			20		Triple Crown Road Race
*			21		Whiskey Road Race
*			22		Volunteer Coach Golf
*			23		Program Sponsors Citzn Pk
*		40			Concessions
*			10		Sports Complex Concession
*			20		Farmers Market Concession
*			30		Vending Machine Concession
*		50			Admissions
*			10		Sports Complex
*			20		Admissions TourBus Revenue
		60			Special Events
*			01		Baseball Tournaments
*			02		Circus
*			04		ISA World Series
*			10		Paid Special Events
	348				Garage Services
*			10		Gas Charges
*			20	I	Labor Charges From Garage
	35				Fines Revenue
	351				Public Safety Fines
*			10		Police Fines & Forfeiture
*			20		Other Revenue Police
*			30		Court Costs
*			10	I	Victim Witness \$25 Surchg
*			11	I	Victim Witness 12% Assess
	352				Fees
*			10		Returned Check Charge
*			20		Penalty For Late Payment
*			10		Recreation Late Fees
*			30		Debt Set Off Charge
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*			10		Investments Int Earned

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*		20			Notes Interest Earned
*		30			Restricted Int Earned
		50			Mortgage Interest Earned
*			01		Aiken Corp L.E.D.
*			02		ACPlayhouse
		363			Rent
*		10			Rent
*		10			Utilities Buildings Rent
*		20			Airport Rent
*		30			AYCC Rent
*		31			Camellia Trailer Park
*		40			Municipal Auditorium Rent
*		41			Municipal Bldg Ext Rent
*		42	I		Whittle Building Rent
*		43			Newberry St Ground Lease
*		44	I		Theater Conference Rent
*		46			Ark Building Rent
*		50			Rye Patch, Hopelands Rent
*		60	I		Aiken Mile Track Rent
*		70			Recreation Facility Rent
*		71			Racquetball Court Rent
*		72			Farmers Market Table Rent
*		73	I		Farmers Market Craft Rent
*		74			Price Avenue
*		75			Weeks Fitness Room Rent
*		76			Aiken Visitor Train Musem
*		81			Burn Building Rent
		365			Donations
*		10			Miscellaneous Donations
*		20			Restricted Donations
*		15			Character First
*		17			Donation 175th Celebrate
*		18			Public Safety Programs
*		40	I		Donation Healthy City
*		45	I		Donation Youth Court
*		50	I		Donation Iselin Foundatio
*		55	I		Donation Softball ARM
*		77			Donations Crosland Park
*		80			SCMIT Equip Reimbursement
		366			Miscellaneous Revenue
*		10			Miscellaneous Revenue
*		10			Miscellaneous Revenue
*		20			Telephone Commissions
*		30			PS Instructional Schools
*		31	I		Defensive Driving Revenue
*		40			Insurance Claims Reimburs
*		42			Workers Comp Exchange
*		45			Demolition of Vacant Home
*		60			Sale of Property

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
		36			Use Of Money&Prop Revenue
		366			Miscellaneous Revenue
			10		Miscellaneous Revenue
*			61		Sale of PSafety Equipment
*			65	I	Sale of Rec Merchandise
*			66	I	Sale of Athlet Merchandis
*			70	I	Sale of Shirts, Other
*			71	I	Year 2000 Celebration
*			72		Festivals/Special Events
		39			Other Financing Sources
		391			Interfund Oprtng Transfer
*			10		Administrative Services
*			10		Admin Reimbursement by UT
*			20		Admin Reimbursement by SW
			30		Transfer In
*			10		Other Funds Transfer
*			20		Holding Funds Transfer
*			30		Depreciation Fnd Transfer
*			50		Optg Tran Fr Sp Tax Fund
*			80		Optg Tran Fr Fund 015
*			85		Optg Tran Fr Fund 007
*			90		Optg Tran Fr Victim Advoc
		393			Proceeds Gen Lngterm Liab
*			70		Capital Leases
		394			Proceeds of Fund Raising
*			10		Proceeds Aiken 20/20 Fd R

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	11				City Council Department
		01			City Council Division
			41		General Government Exp
			411		City Council
			10		Salaries & Wages
*			01		Salaries & Wages Regular
*			06		Bonus
			32		Professional Services
*			01		Temporary Workers
*			02		Legal
*			10		Other Professional Servcs
			42		Telephone & Communication
*			02		AT&T / BellSouth
*			20		Verizon (Cellular One)
*			21		Alltel Mobile
*			40		Other Telephone & Comm
*			50		Atlantic.Net, Inc.
			46		Maintenance (Repairs)
*			06		Vehicle Repairs
			54		Postage
*			01		Postage General Mail
			55		Printing & Binding
*			01		Forms Printing
			56		Employee Training
*			01		Professional Development
*			02		General Training
			58		Automotive Operations
*			01		Mileage Reimbursement
*			04		Gas Charges
*			05		Oil Changes
			59		Depreciation Expense
*			01		Vehicle & Equip Deprec
*			04		Computer Depreciation
			63		Office Supplies
*			01		Computer Supplies (Minor)
			64		Memberships
*			01		Dues
*			02		Subscript & Publications
*			65		Specialized Dept Supplies
			74		Machinery & Equipment
*			02		Vehicles
*			05		Computers
*			07		Miscellaneous Equipment
			90		Contingency & Other Suprt
*			52		Character Education
	02				Elections Division
		41			General Government Exp
		411			City Council
			32		Professional Services
*			10		Other Professional Servcs
			55		Printing & Binding

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	11				City Council Department
		02			Elections Division
			41		General Government Exp
			411		City Council
				55	Printing & Binding
*				02	Advertising
*				63	Office Supplies
*				65	Specialized Dept Supplies

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	12				Legal Department
		01			Solicitor, Asst Atty Div
			41		General Government Exp
			412		Legal
			10		Salaries & Wages
*			01		Salaries & Wages Regular
*			06		Bonus
*			07		Termination Vacation Pay
			32		Professional Services
*			02		Legal
*			06		Employee Physical
*			10		Other Professional Servcs
			34		Public Sfty Court Related
*			08		Youth Court
			42		Telephone & Communication
*			02		AT&T / BellSouth
*			03		AT&T Long Distance
*			20		Verizon (Cellular One)
*			21		Alltel Mobile
*			40		Other Telephone & Comm
*			50		Atlantic.Net, Inc.
			45		Contracts,Maint & Service
*			03		Office Mach Maint & Serv
*			10		Other Contracts, Maint Sv
			47		Rental
*			03		Building Rental
			55		Printing & Binding
*			01		Forms Printing
*			02		Advertising
*			03		Xerox Copier Charge
			56		Employee Training
*			01		Professional Development
*			02		General Training
			57		Uniforms
*			01		Purchased Uniforms
			58		Automotive Operations
*			01		Mileage Reimbursement
*			02		Vehicle Allowance
*			04		Gas Charges
			59		Depreciation Expense
*			04		Computer Depreciation
			61		General Supplies
*			10		Small Equipment
*			63		Office Supplies
*			01		Computer Supplies (Minor)
*			02		Small Office Furniture
			64		Memberships
*			01		Dues
*			02		Subscript & Publications
*			65		Specialized Dept Supplies
			74		Machinery & Equipment

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	12				Legal Department
		01			Solicitor, Asst Atty Div
			41		General Government Exp
			412		Legal
				74	Machinery & Equipment
*				02	Vehicles
*				03	Furniture & Fixtures
*				05	Computers
*				07	Miscellaneous Equipment
		02			Municipal Court Division
			41		General Government Exp
			412		Legal
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				06	Bonus
				32	Professional Services
*				10	Other Professional Servcs
				34	Public Sfty Court Related
*				01	Jury Fees
*				09	Court Appointed Defense
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				21	Alltel Mobile
				45	Contracts, Maint & Service
*				01	Software Maint & Service
*				03	Office Mach Maint & Serv
*				10	Other Contracts, Maint Sv
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
*				03	Xerox Copier Charge
				56	Employee Training
*				01	Professional Development
				57	Uniforms
*				01	Purchased Uniforms
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
				61	General Supplies
*				10	Small Equipment
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies

-----				ACCOUNT DESCRIPTION	-----			
FUND	DEPT	BAS	EL	OBJ				
001					General Fund			
	13				City Manager's Department			
		01			City Manager's Division			
			41		General Government Exp			
			413		City Manager's Division			
				10	Salaries & Wages			
*				01	Salaries & Wages Regular			
*				06	Bonus			
*				07	Termination Vacation Pay			
*				24	Tuition Reimbursement			
				32	Professional Services			
*				01	Temporary Workers			
*				02	Legal			
*				04	Architectural & Engineer			
*				06	Employee Physical			
*				07	Consulting & Advising			
*				10	Other Professional Servcs			
				41	Electric & Gas			
*				01	S C E & G			
*				02	Aiken Electric			
*				03	Heating Oil			
				42	Telephone & Communication			
*				02	AT&T / BellSouth			
*				03	AT&T Long Distance			
*				11	MobileComm			
*				20	Verizon (Cellular One)			
*				21	Alltel Mobile			
*				30	Motorola			
*				40	Other Telephone & Comm			
*				50	Atlantic.Net, Inc.			
*				43	Water			
				45	Contracts,Maint & Service			
*				01	Software Maint & Service			
*				02	Hardware Maint & Service			
*				03	Office Mach Maint & Serv			
*				04	Heating & Air Maint & Ser			
*				06	Motorola Maint & Service			
*				10	Other Contracts, Maint Sv			
				46	Maintenance (Repairs)			
*				01	Mach & Equip Maintenance			
*				02	Building Maintenance			
*				06	Vehicle Repairs			
				52	Insurance, Other			
*				02	Auto Damage Claims			
*				04	General Damage Claims			
				54	Postage			
*				01	Postage General Mail			
*				03	Postage Newsletter			
				55	Printing & Binding			
*				01	Forms Printing			
*				02	Advertising			
*				03	Xerox Copier Charge			

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	13				City Manager's Department
		01			City Manager's Division
			41		General Government Exp
			413		City Manager's Division
				56	Employee Training
*				01	Professional Development
*				02	General Training
				58	Automotive Operations
*				01	Mileage Reimbursement
*				02	Vehicle Allowance
*				04	Gas Charges
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				04	Computer Depreciation
				61	General Supplies
*				10	Small Equipment
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
*				72	Buildings
				74	Machinery & Equipment
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
		02			Neighborhood&Dev Serv Div
			41		General Government Exp
			413		City Manager's Division
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				06	Bonus
*				07	Termination Vacation Pay
*				24	Tuition Reimbursement
				32	Professional Services
*				02	Legal
*				06	Employee Physical
*				07	Consulting & Advising
*				10	Other Professional Servcs
				41	Electric & Gas
*				01	S C E & G
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				03	AT&T Long Distance

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	13				City Manager's Department
		02			Neighborhood&Dev Serv Div
			41		General Government Exp
			413		City Manager's Division
				42	Telephone & Communication
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				40	Other Telephone & Comm
*				43	Water
				45	Contracts,Maint & Service
*				01	Software Maint & Service
*				02	Hardware Maint & Service
*				10	Other Contracts, Maint Sv
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				47	Rental
*				01	Equipment Rental
*				03	Building Rental
				48	Other Property Services
*				01	Aiken County Property Tax
*				02	Aiken City Taxes
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
*				03	Xerox Copier Charge
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				05	Medical & Lab Supplies

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	13				City Manager's Department
		02			Neighborhood&Dev Serv Div
			41		General Government Exp
			413		City Manager's Division
				61	General Supplies
*				06	Small Hand Tools
*				07	Signs
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
*			63		Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
			64		Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
*				71	Land
*				72	Buildings
				73	Improvements Non Building
*				02	Signs
			74		Machinery & Equipment
*				02	Vehicles
*				03	Furniture & Fixtures
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
			75		Infrastructure
*				03	Landscaping
			90		Contingency & Other Suprt
*				25	Administrative Expense
*				61	Economic Development
	03				Building Inspections
		41			General Government Exp
		413			City Manager's Division
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				06	Bonus
*			24		Tuition Reimbursement
*			26		Workers' Compensation
			32		Professional Services
*				06	Employee Physical
*				10	Other Professional Servcs
			42		Telephone & Communication
*				02	AT&T / BellSouth
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				40	Other Telephone & Comm
			45		Contracts,Maint & Service
*				01	Software Maint & Service
*				10	Other Contracts, Maint Sv

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	13				City Manager's Department
		03			Building Inspections
			41		General Government Exp
			413		City Manager's Division
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				52	Insurance, Other
*				02	Auto Damage Claims
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				03	Xerox Copier Charge
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
				61	General Supplies
*				01	Radios, Sound System, Suppl
*				06	Small Hand Tools
*				10	Small Equipment
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				74	Machinery & Equipment
*				02	Vehicles

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	14				Information Technology
		01			IT Division
			41		General Government Exp
			414		Information Technology
			10		Salaries & Wages
*			01		Salaries & Wages Regular
*			06		Bonus
			32		Professional Services
*			10		Other Professional Servcs
			42		Telephone & Communication
*			02		AT&T / BellSouth
*			14		Morris Wireless BeepOne
*			20		Verizon (Cellular One)
*			21		Alltel Mobile
*			40		Other Telephone & Comm
*			50		Atlantic.Net, Inc.
			45		Contracts,Maint & Service
*			01		Software Maint & Service
*			02		Hardware Maint & Service
*			03		Office Mach Maint & Serv
			46		Maintenance (Repairs)
*			01		Mach & Equip Maintenance
*			06		Vehicle Repairs
			52		Insurance, Other
*			02		Auto Damage Claims
			55		Printing & Binding
*			01		Forms Printing
*			03		Xerox Copier Charge
			56		Employee Training
*			01		Professional Development
			58		Automotive Operations
*			01		Mileage Reimbursement
*			03		Garage Services
*			04		Gas Charges
*			05		Oil Changes
			59		Depreciation Expense
*			01		Vehicle & Equip Deprec
*			04		Computer Depreciation
			61		General Supplies
*			01		Radios,Sound System,Suppl
*			06		Small Hand Tools
*			10		Small Equipment
*			63		Office Supplies
*			01		Computer Supplies (Minor)
*			02		Small Office Furniture
			64		Memberships
*			01		Dues
*			02		Subscript & Publications
*			65		Specialized Dept Supplies
			74		Machinery & Equipment
*			05		Computers

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	14				Information Technology
		01			IT Division
			41		General Government Exp
			414		Information Technology
				74	Machinery & Equipment
*				06	Software

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FUND	DEPT	BAS	EL	OBJ				
001					General Fund			
	15				Finance Department			
		01			Finance Division			
			41		General Government Exp			
			415		Finance			
				10	Salaries & Wages			
*				01	Salaries & Wages Regular			
*				02	Overtime			
*				05	Holiday Pay			
*				06	Bonus			
*				07	Termination Vacation Pay			
*				24	Tuition Reimbursement			
*				25	Unemployment Compensation			
*				26	Workers' Compensation			
*				27	Write Off			
*				03	Interest Expense Taxes			
				32	Professional Services			
*				01	Temporary Workers			
*				02	Legal			
*				03	Auditing			
*				05	Tax Sale Costs			
*				06	Employee Physical			
*				07	Consulting & Advising			
*				10	Other Professional Servcs			
				42	Telephone & Communication			
*				02	AT&T / BellSouth			
*				03	AT&T Long Distance			
*				14	Morris Wireless BeepOne			
*				20	Verizon (Cellular One)			
*				21	Alltel Mobile			
*				40	Other Telephone & Comm			
*				50	Atlantic.Net, Inc.			
*				51	G Force Cable			
				45	Contracts,Maint & Service			
*				01	Software Maint & Service			
*				02	Hardware Maint & Service			
*				03	Office Mach Maint & Serv			
*				10	Other Contracts, Maint Sv			
				46	Maintenance (Repairs)			
*				01	Mach & Equip Maintenance			
*				06	Vehicle Repairs			
				47	Rental			
*				03	Building Rental			
				52	Insurance, Other			
*				02	Auto Damage Claims			
*				04	General Damage Claims			
				54	Postage			
*				01	Postage General Mail			
*				04	Postage Taxes			
*				05	Postage Suburban Fire			
				55	Printing & Binding			
*				01	Forms Printing			

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	15				Finance Department
		01			Finance Division
			41		General Government Exp
			415		Finance
			55		Printing & Binding
*			02		Advertising
*			03		Xerox Copier Charge
			56		Employee Training
*			01		Professional Development
*			02		General Training
			58		Automotive Operations
*			01		Mileage Reimbursement
*			02		Vehicle Allowance
*			04		Gas Charges
*			05		Oil Changes
			59		Depreciation Expense
*			01		Vehicle & Equip Deprec
*			04		Computer Depreciation
			61		General Supplies
*			01		Radios, Sound System, Suppl
*			03		Cleaning & Sanitary
*			06		Small Hand Tools
*			10		Small Equipment
*			12		Vehicle Equip&Accessories
*			63		Office Supplies
*			01		Computer Supplies (Minor)
*			02		Small Office Furniture
			64		Memberships
*			01		Dues
*			02		Subscript & Publications
*			65		Specialized Dept Supplies
			74		Machinery & Equipment
*			02		Vehicles
*			03		Furniture & Fixtures
*			05		Computers
*			06		Software
*			07		Miscellaneous Equipment
*			08		Telephone System

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	16				Human Resources Departmnt
		01			Human Resources Division
			41		General Government Exp
			416		Human Resources
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				06	Bonus
*				07	Termination Vacation Pay
				32	Professional Services
*				01	Temporary Workers
*				06	Employee Physical
*				08	Background Checks
*				10	Other Professional Servcs
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				03	AT&T Long Distance
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				40	Other Telephone & Comm
*				50	Atlantic.Net, Inc.
				45	Contracts,Maint & Service
*				03	Office Mach Maint & Serv
				46	Maintenance (Repairs)
*				06	Vehicle Repairs
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
*				03	Xerox Copier Charge
				56	Employee Training
*				01	Professional Development
*				02	General Training
				58	Automotive Operations
*				01	Mileage Reimbursement
*				02	Vehicle Allowance
*				04	Gas Charges
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
*				63	Office Supplies
*				01	Computer Supplies (Minor)
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				74	Machinery & Equipment
*				05	Computers
*				06	Software

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	17				Planning Department
		01			Planning Division
			41		General Government Exp
			417		Planning
			10		Salaries & Wages
*			01		Salaries & Wages Regular
*			02		Overtime
*			06		Bonus
*			07		Termination Vacation Pay
*			24		Tuition Reimbursement
*			26		Workers' Compensation
			32		Professional Services
*			01		Temporary Workers
*			02		Legal
*			04		Architectural & Engineer
*			06		Employee Physical
*			07		Consulting & Advising
*			10		Other Professional Servcs
			35		Community Development
*			01		Housing Rehabilitation
*			02		Homeownership
			42		Telephone & Communication
*			02		AT&T / BellSouth
*			03		AT&T Long Distance
*			11		MobileComm
*			14		Morris Wireless BeepOne
*			20		Verizon (Cellular One)
*			21		Alltel Mobile
*			30		Motorola
*			40		Other Telephone & Comm
*			50		Atlantic.Net, Inc.
			45		Contracts,Maint & Service
*			01		Software Maint & Service
*			02		Hardware Maint & Service
*			03		Office Mach Maint & Serv
			46		Maintenance (Repairs)
*			01		Mach & Equip Maintenance
*			06		Vehicle Repairs
			52		Insurance, Other
*			02		Auto Damage Claims
			54		Postage
*			01		Postage General Mail
			55		Printing & Binding
*			01		Forms Printing
*			02		Advertising
*			03		Xerox Copier Charge
			56		Employee Training
*			01		Professional Development
*			02		General Training
			57		Uniforms
*			01		Purchased Uniforms

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	17				Planning Department
		01			Planning Division
			41		General Government Exp
			417		Planning
				58	Automotive Operations
*				01	Mileage Reimbursement
*				02	Vehicle Allowance
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
*				61	General Supplies
*				06	Small Hand Tools
*				07	Signs
*				10	Small Equipment
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				74	Machinery & Equipment
*				02	Vehicles
*				03	Furniture & Fixtures
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
				90	Contingency & Other Suprt
*				69	Façade Grant

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	18				Economic Development Dept
		01			Economic Development Div
			41		General Government Exp
			418		Economic Development
				32	Professional Services
*				04	Architectural & Engineer
				90	Contingency & Other Suprt
*			44		Downtown Development Corp
*			59		Industrial Job Credits
*			60		Industrial Tax Incentives
*			63		Aiken2000 Annexation
*			64		Aiken2000 Sign Annexation
		49			Other Financing Uses
			491		Interfund Oprtng Uses
				90	Contingency & Other Suprt
*				62	Industrial Park

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	19				Municipal Building Dept
		01			Municipal Building Div
			41		General Government Exp
			419		Municipal Building
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				24	Tuition Reimbursement
*				25	Unemployment Compensation
*				26	Workers' Compensation
				32	Professional Services
*				01	Temporary Workers
*				06	Employee Physical
*				10	Other Professional Servcs
*				41	Electric & Gas
*				01	S C E & G
*				02	Aiken Electric
*				03	Heating Oil
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				03	AT&T Long Distance
*				11	MobileComm
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
*				50	Atlantic.Net, Inc.
*				43	Water
*				45	Contracts,Maint & Service
*				02	Hardware Maint & Service
*				04	Heating & Air Maint & Ser
*				10	Other Contracts, Maint Sv
*				20	Equipment Cert & Testing
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				06	Vehicle Repairs
				47	Rental
*				03	Building Rental
				55	Printing & Binding
*				02	Advertising
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	19				Municipal Building Dept
		01			Municipal Building Div
			41		General Government Exp
			419		Municipal Building
				58	Automotive Operations
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				06	Small Hand Tools
*				10	Small Equipment
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
*				65	Specialized Dept Supplies
*				71	Land
*				72	Buildings
*				02	Building Improvements
*				74	Machinery & Equipment
*				02	Vehicles
*				03	Furniture & Fixtures
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
*				08	Telephone System

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		10			Admin Support Division
			42		Public Safety Exp
			421		Administrative Support
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				03	Court Overtime
*				04	Shift Differential
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*				24	Tuition Reimbursement
*				25	Unemployment Compensation
*				26	Workers' Compensation
*				32	Professional Services
*				01	Temporary Workers
*				06	Employee Physical
*				10	Other Professional Servcs
*				34	Public Sfty Court Related
*				01	Jury Fees
*				02	State Treas Alcohol Fines
*				42	Telephone & Communication
*				02	AT&T / BellSouth
*				11	MobileComm
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				24	NexTel
*				30	Motorola
*				40	Other Telephone & Comm
*				50	Atlantic.Net, Inc.
*				45	Contracts,Maint & Service
*				01	Software Maint & Service
*				02	Hardware Maint & Service
*				03	Office Mach Maint & Serv
*				06	Motorola Maint & Service
*				10	Other Contracts, Maint Sv
*				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
*				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
*				54	Postage
*				01	Postage General Mail
*				55	Printing & Binding
*				01	Forms Printing

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		10			Admin Support Division
			42		Public Safety Exp
			421		Administrative Support
				55	Printing & Binding
*				02	Advertising
*				03	Xerox Copier Charge
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				02	Laundered Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				02	Vehicle Allowance
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				04	Computer Depreciation
*				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
*				13	Athletic Equipment
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
*				20	SRT Non-Lethal Supplies
*				21	Weapons
				72	Buildings
*				02	Building Improvements
				73	Improvements Non Building
*				01	Fences
				74	Machinery & Equipment
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
	10				Admin Support Division
		42			Public Safety Exp
		421			Administrative Support
			90		Contingency & Other Suprt
*				39	Help Line 211
	20				Patrol-Fire Suppress Div
		42			Public Safety Exp
		422			Patrol-Fire Suppression
			10		Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				03	Court Overtime
*				04	Shift Differential
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*				10	Defensive Driving Overtim
*			24		Tuition Reimbursement
*			25		Unemployment Compensation
*			26		Workers' Compensation
*			32		Professional Services
*				01	Temporary Workers
*				06	Employee Physical
*				08	Background Checks
*				10	Other Professional Servcs
			34		Public Sfty Court Related
*				07	Defensive Driving Classes
			42		Telephone & Communication
*				02	AT&T / BellSouth
*				11	MobileComm
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
			45		Contracts,Maint & Service
*				02	Hardware Maint & Service
*				03	Office Mach Maint & Serv
*				06	Motorola Maint & Service
*				07	Rileys Maint & Service
*				10	Other Contracts, Maint Sv
*				20	Equipment Cert & Testing
			46		Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
			47		Rental
*				01	Equipment Rental

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		20			Patrol-Fire Suppress Div
			42		Public Safety Exp
			422		Patrol-Fire Suppression
				47	Rental
*				02	Hydrant Rental
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	I Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
				56	Employee Training
*				01	Professional Development
*				02	General Training
*				03	Police & Fire Academy
				57	Uniforms
*				01	Purchased Uniforms
*				02	Laundered Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				02	Vehicle Allowance
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
*				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	I Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				07	Signs
*				09	Ammunition
*				10	Small Equipment
*				11	Surveillance Equipment
*				12	Vehicle Equip&Accessories
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
*				20	SRT Non-Lethal Supplies
*				21	Weapons
*				30	Fire Hoses
				72	Buildings

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		20			Patrol-Fire Suppress Div
			42		Public Safety Exp
			422		Patrol-Fire Suppression
				72	Buildings
*				02	Building Improvements
				74	Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
		30			Investigations Division
			42		Public Safety Exp
			423		Investigations
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				03	Court Overtime
*				04	Shift Differential
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*				10	Defensive Driving Overtim
*				24	Tuition Reimbursement
*				25	Unemployment Compensation
*				26	Workers' Compensation
*				32	Professional Services
*				06	Employee Physical
*				10	Other Professional Servcs
				34	Public Sfty Court Related
*				01	Jury Fees
*				02	State Treas Alochol Fines
*				03	Transport Prisoners
*				04	Information
*				06	Juvenile Care
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				11	MobileComm
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
				45	Contracts,Maint & Service
*				01	Software Maint & Service
*				02	Hardware Maint & Service
*				03	Office Mach Maint & Serv

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		30			Investigations Division
			42		Public Safety Exp
			423		Investigations
				45	Contracts,Maint & Service
*				06	Motorola Maint & Service
*				10	Other Contracts, Maint Sv
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				47	Rental
*				01	Equipment Rental
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	I Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
*				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	I Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				10	Small Equipment
*				11	Surveillance Equipment
*				12	Vehicle Equip&Accessories
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		30			Investigations Division
			42		Public Safety Exp
			423		Investigations
*			65		Specialized Dept Supplies
*				20	SRT Non-Lethal Supplies
*				21	Weapons
			72		Buildings
*				02	Building Improvements
			73		Improvements Non Building
*				01	Fences
*			74		Machinery & Equipment
*				02	Vehicles
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
		42			Community Services Div
			42		Public Safety Exp
			424		Special Operations
			10		Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				03	Court Overtime
*				04	Shift Differential
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*				10	Defensive Driving Overtim
*			24		Tuition Reimbursement
*			26		Workers' Compensation
*			32		Professional Services
*				06	Employee Physical
*				10	Other Professional Servcs
			34		Public Sfty Court Related
*				03	Transport Prisoners
*				04	Information
*				06	Juvenile Care
			41		Electric & Gas
*				01	S C E & G
*				02	Aiken Electric
*				03	Heating Oil
			42		Telephone & Communication
*				02	AT&T / BellSouth
*				11	MobileComm
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		42			Community Services Div
			42		Public Safety Exp
			424		Special Operations
				42	Telephone & Communication
*				50	Atlantic.Net, Inc.
				45	Contracts,Maint & Service
*				01	Software Maint & Service
*				02	Hardware Maint & Service
*				03	Office Mach Maint & Serv
*				04	Heating & Air Maint & Ser
*				06	Motorola Maint & Service
*				08	SPCA
*				10	Other Contracts, Maint Sv
*				20	Equipment Cert & Testing
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				47	Rental
*				03	Building Rental
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
*				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				07	Signs
*				09	Ammunition

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		42			Community Services Div
			42		Public Safety Exp
			424		Special Operations
				61	General Supplies
*				10	Small Equipment
*				11	Surveillance Equipment
*				12	Vehicle Equip&Accessories
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
*				10	PS Purchase/Donations
*				20	SRT Non-Lethal Supplies
*				21	Weapons
*				40	Animal Control
				74	Machinery & Equipment
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				07	Miscellaneous Equipment
	43				Traffic Safety Grant
		42			Public Safety Exp
			424		Special Operations
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				03	Court Overtime
*				04	Shift Differential
*				05	Holiday Pay
*				06	Bonus
*				09	Paid Special Overtime
				42	Telephone & Communication
*				14	Morris Wireless BeepOne
				45	Contracts,Maint & Service
*				06	Motorola Maint & Service
				46	Maintenance (Repairs)
*				04	Radio Maintenance
*				06	Vehicle Repairs
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				04	Gas Charges

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		43			Traffic Safety Grant
			42		Public Safety Exp
			424		Special Operations
				58	Automotive Operations
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				61	General Supplies
*				01	Radios, Sound System, Suppl
*				09	Ammunition
*				10	Small Equipment
*				12	Vehicle Equip & Accessories
*				63	Office Supplies
*				01	Computer Supplies (Minor)
				64	Memberships
*				01	Dues
*				65	Specialized Dept Supplies
				74	Machinery & Equipment
*				02	Vehicles
	44				Youth Services Div
		42			Public Safety Exp
			424		Special Operations
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				03	Court Overtime
*				04	Shift Differential
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*				24	Tuition Reimbursement
*				26	Workers' Compensation
				32	Professional Services
*				06	Employee Physical
*				10	Other Professional Servcs
				34	Public Sfty Court Related
*				03	Transport Prisoners
*				06	Juvenile Care
				41	Electric & Gas
*				01	S C E & G
*				02	Aiken Electric
*				03	Heating Oil
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				11	MobileComm
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
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001					General Fund
	21				Public Safety Department
		44			Youth Services Div
			42		Public Safety Exp
			424		Special Operations
				42	Telephone & Communication
*				40	Other Telephone & Comm
				45	Contracts, Maint & Service
*				02	Hardware Maint & Service
*				03	Office Mach Maint & Serv
*				04	Heating & Air Maint & Ser
*				06	Motorola Maint & Service
*				07	Rileys Maint & Service
*				10	Other Contracts, Maint Sv
			46		Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
				47	Rental
*				01	Equipment Rental
*				03	Building Rental
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	I Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				02	Laundered Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
*				61	General Supplies
*				01	Radios, Sound System, Suppl
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				09	Ammunition
*				10	Small Equipment
*				12	Vehicle Equip & Accessories
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		44			Youth Services Div
			42		Public Safety Exp
			424		Special Operations
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
*				21	Weapons
				71	Land
*				01	Right of Ways
				72	Buildings
				01	Lease Improvements
*				02	Building Improvements
				73	Improvements Non Building
*				02	Signs
				74	Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
		48			Spirit Mentor Program Div
			42		Public Safety Exp
			424		Special Operations
				59	Depreciation Expense
*				04	Computer Depreciation
		50			Maintenance Division
			42		Public Safety Exp
			425		Maintenance
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				04	Shift Differential
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*				24	Tuition Reimbursement
*				25	Unemployment Compensation
*				26	Workers' Compensation
				32	Professional Services
*				01	Temporary Workers
*				06	Employee Physical
*				10	Other Professional Servcs
				41	Electric & Gas
*				01	S C E & G
*				02	Aiken Electric
*				03	Heating Oil

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		50			Maintenance Division
			42		Public Safety Exp
			425		Maintenance
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				03	AT&T Long Distance
*				11	MobileComm
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
*				50	Atlantic.Net, Inc.
*				43	Water
				45	Contracts, Maint & Service
*				03	Office Mach Maint & Serv
*				04	Heating & Air Maint & Ser
*				06	Motorola Maint & Service
*				07	Rileys Maint & Service
*				09	SC Department Corrections
*				10	Other Contracts, Maint Sv
*				20	Equipment Cert & Testing
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				03	Traffic Lights
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				47	Rental
*				01	Equipment Rental
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	Postage General Mail
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				04	Computer Depreciation

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		50			Maintenance Division
			42		Public Safety Exp
			425		Maintenance
*			61		General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				07	Signs
*				08	Welding Supplies
*				10	Small Equipment
*				11	Surveillance Equipment
*				12	Vehicle Equip&Accessories
			62		Water & Sewer Supplies
*				02	Pipes,Fitting,Hydrant,Etc
*			63		Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
			64		Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
*				21	Weapons
			66		Road Material & Supplies
*				01	Cement & Masonry
*				02	Asphalt
*			72		Buildings
*				02	Building Improvements
			74		Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
*				09	Traffic Control Equipment
			75		Infrastructure
*				15	Parking Lot
	60				Civil Defense Division
		42			Public Safety Exp
			426		Civil Defense
			42		Telephone & Communication
*				02	AT&T / BellSouth
*				11	MobileComm
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
			46		Maintenance (Repairs)

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	21				Public Safety Department
		60			Civil Defense Division
			42		Public Safety Exp
			426		Civil Defense
				46	Maintenance (Repairs)
*				04	Radio Maintenance
				54	Postage
*				01	Postage General Mail
*				55	Printing & Binding
*				01	Forms Printing
*				03	Xerox Copier Charge
				56	Employee Training
*				01	Professional Development
*				02	General Training
*				61	General Supplies
*				01	Radios, Sound System, Suppl
				63	Office Supplies
*				01	Computer Supplies (Minor)
*				65	Specialized Dept Supplies
				74	Machinery & Equipment
*				04	Radios
*				05	Computers
*				07	Miscellaneous Equipment

-----				ACCOUNT DESCRIPTION	-----			
FUND	DEPT	BAS	EL	OBJ				
001					General Fund			
	31				Public Works Department			
		30			Streets & Parks Division			
			43		Streets & Grounds Exp			
			433		Streets & Parks			
				10	Salaries & Wages			
*				01	Salaries & Wages Regular			
*				02	Overtime			
*				05	Holiday Pay			
*				06	Bonus			
*				07	Termination Vacation Pay			
*				24	Tuition Reimbursement			
*				25	Unemployment Compensation			
*				26	Workers' Compensation			
				32	Professional Services			
*				01	Temporary Workers			
*				04	Architectural & Engineer			
*				06	Employee Physical			
*				10	Other Professional Servcs			
				41	Electric & Gas			
*				01	S C E & G			
*				02	Aiken Electric			
*				03	Heating Oil			
				42	Telephone & Communication			
*				02	AT&T / BellSouth			
*				20	Verizon (Cellular One)			
*				40	Other Telephone & Comm			
				45	Contracts, Maint & Service			
*				04	Heating & Air Maint & Ser			
*				10	Other Contracts, Maint Sv			
				46	Maintenance (Repairs)			
*				01	Mach & Equip Maintenance			
*				02	Building Maintenance			
*				04	Radio Maintenance			
*				06	Vehicle Repairs			
*				10	Maintenance Other Repairs			
				47	Rental			
*				01	Equipment Rental			
				52	Insurance, Other			
*				02	Auto Damage Claims			
*				04	General Damage Claims			
				54	Postage			
*				01	Postage General Mail			
				55	Printing & Binding			
*				01	Forms Printing			
*				02	Advertising			
				56	Employee Training			
*				01	Professional Development			
*				02	General Training			
				57	Uniforms			
*				01	Purchased Uniforms			
*				03	Protective Equipment			

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	31				Public Works Department
		30			Streets & Parks Division
			43		Streets & Grounds Exp
			433		Streets & Parks
				58	Automotive Operations
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
*				05	Infrastructure Depreciat
*				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals
*				06	Small Hand Tools
*				07	Signs
*				08	Welding Supplies
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				66	Road Material & Supplies
*				01	Cement & Masonry
*				02	Asphalt
*				71	Land
				72	Buildings
*				02	Building Improvements
				74	Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
				75	Infrastructure
*				01	Brick Pavers
*				02	Street Lighting
*				03	Landscaping
*				05	Storm Sewers
*				06	Park & ROW Improvements
*				08	Street Resurfacing
*				09	Sidewalk Curb & Gutter
*				16	Roads
		35			Buildings & Grounds Div
			43		Streets & Grounds Exp

-----				ACCOUNT DESCRIPTION	-----			
FUND	DEPT	BAS	EL	OBJ				
001					General Fund			
	31				Public Works Department			
		35			Buildings & Grounds Div			
			43		Streets & Grounds Exp			
			435		Buildings & Grounds Exp			
				10	Salaries & Wages			
*				01	Salaries & Wages Regular			
*				02	Overtime			
*				05	Holiday Pay			
*				06	Bonus			
*				07	Termination Vacation Pay			
*				24	Tuition Reimbursement			
*				25	Unemployment Compensation			
*				26	Workers' Compensation			
				32	Professional Services			
*				01	Temporary Workers			
*				06	Employee Physical			
*				07	Consulting & Advising			
*				10	Other Professional Servcs			
				41	Electric & Gas			
*				01	S C E & G			
*				02	Aiken Electric			
				42	Telephone & Communication			
*				02	AT&T / BellSouth			
*				20	Verizon (Cellular One)			
*				21	Alltel Mobile			
*				40	Other Telephone & Comm			
*				43	Water			
				45	Contracts, Maint & Service			
*				01	Software Maint & Service			
*				06	Motorola Maint & Service			
*				09	SC Department Corrections			
*				10	Other Contracts, Maint Sv			
				46	Maintenance (Repairs)			
*				01	Mach & Equip Maintenance			
*				02	Building Maintenance			
*				04	Radio Maintenance			
*				05	Park Maintenance			
*				06	Vehicle Repairs			
*				10	Maintenance Other Repairs			
				47	Rental			
*				01	Equipment Rental			
				52	Insurance, Other			
*				02	Auto Damage Claims			
*				04	General Damage Claims			
				54	Postage			
*				01	Postage General Mail			
				55	Printing & Binding			
*				01	Forms Printing			
*				02	Advertising			
				56	Employee Training			
*				01	Professional Development			

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	31				Public Works Department
		35			Buildings & Grounds Div
			43		Streets & Grounds Exp
			435		Buildings & Grounds Exp
			56		Employee Training
*				02	General Training
			57		Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
			58		Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
			59		Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				04	Computer Depreciation
*				05	Infrastructure Depreciat
*			61		General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				07	Signs
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
*			63		Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
			64		Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
			66		Road Material & Supplies
*				01	Cement & Masonry
*			71		Land
*				01	Right of Ways
			72		Buildings
*				02	Building Improvements
			74		Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				07	Miscellaneous Equipment
			75		Infrastructure
*				02	Street Lighting
*				06	Park Improvements
*				14	Public Art

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	31				Public Works Department
		37			Street Lighting Division
			43		Streets & Grounds Exp
			437		Street Lighting
			41		Electric & Gas
*			01		S C E & G
*			02		Aiken Electric
			46		Maintenance (Repairs)
*			01		Mach & Equip Maintenance
*			02		Building Maintenance
*			06		Vehicle Repairs
*			10		Maintenance Other Repairs
			47		Rental
*			01		Equipment Rental
			58		Automotive Operations
*			04		Gas Charges
*			05		Oil Changes
			59		Depreciation Expense
*			01		Vehicle & Equip Deprec
*			65		Specialized Dept Supplies
			74		Machinery & Equipment
*			02		Vehicles
*			07		Miscellaneous Equipment
			75		Infrastructure
*			06		Park & ROW Improvements
*			08		Street Resurfacing
	41				Residential Solid Wst Col
		44			Sanitation Exp
		444			Solid Waste
			10		Salaries & Wages
*			01		Salaries & Wages Regular
*			02		Overtime
*			05		Holiday Pay
*			06		Bonus
*			07		Termination Vacation Pay
*			24		Tuition Reimbursement
*			25		Unemployment Compensation
*			26		Workers' Compensation
			32		Professional Services
*			01		Temporary Workers
*			06		Employee Physical
*			10		Other Professional Servcs
			41		Electric & Gas
*			01		S C E & G
			42		Telephone & Communication
*			02		AT&T / BellSouth
*			20		Verizon (Cellular One)
*			21		Alltel Mobile
*			40		Other Telephone & Comm
*			43		Water
			45		Contracts, Maint & Service

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	31				Public Works Department
		41			Residential Solid Wst Col
			44		Sanitation Exp
			444		Solid Waste
				45	Contracts,Maint & Service
*				08	SPCA
*				10	Other Contracts, Maint Sv
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				47	Rental
*				01	Equipment Rental
*				04	Property Rental
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	31				Public Works Department
	41				Residential Solid Wst Col
		44			Sanitation Exp
		444			Solid Waste
*			65		Specialized Dept Supplies
			74		Machinery & Equipment
*			01		Machinery
*			02		Vehicles
*			05		Computers
*			07		Miscellaneous Equipment
	43				Residential Recycling Col
		44			Sanitation Exp
		444			Solid Waste
			10		Salaries & Wages
*			01		Salaries & Wages Regular
*			02		Overtime
*			05		Holiday Pay
*			06		Bonus
*			07		Termination Vacation Pay
*			24		Tuition Reimbursement
*			25		Unemployment Compensation
*			26		Workers' Compensation
*			32		Professional Services
*			01		Temporary Workers
*			06		Employee Physical
*			10		Other Professional Servcs
*			36		Landfill Fees
			41		Electric & Gas
*			01		S C E & G
*			03		Heating Oil
			42		Telephone & Communication
*			20		Verizon (Cellular One)
			45		Contracts,Maint & Service
*			09		SC Department Corrections
			46		Maintenance (Repairs)
*			01		Mach & Equip Maintenance
*			02		Building Maintenance
*			04		Radio Maintenance
*			06		Vehicle Repairs
*			10		Maintenance Other Repairs
			47		Rental
*			01		Equipment Rental
			52		Insurance, Other
*			02		Auto Damage Claims
*			04		General Damage Claims
			55		Printing & Binding
*			01		Forms Printing
*			02		Advertising
			56		Employee Training
*			01		Professional Development
*			02		General Training

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	31				Public Works Department
		43			Residential Recycling Col
			44		Sanitation Exp
			444		Solid Waste
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
*				63	Office Supplies
*				64	Memberships
*				01	Dues
*				65	Specialized Dept Supplies
*				74	Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				07	Miscellaneous Equipment
	45				Residential Yard Wst Coll
		44			Sanitation Exp
		444			Solid Waste
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*				24	Tuition Reimbursement
*				25	Unemployment Compensation
*				26	Workers' Compensation
*				32	Professional Services
*				01	Temporary Workers
*				06	Employee Physical
*				10	Other Professional Servcs
*				36	Landfill Fees
				41	Electric & Gas
*				01	S C E & G
*				42	Telephone & Communication
*				02	AT&T / BellSouth

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	31				Public Works Department
		45			Residential Yard Wst Coll
			44		Sanitation Exp
			444		Solid Waste
				42	Telephone & Communication
*				20	Verizon (Cellular One)
				46	Maintenance (Repairs)
*			01		Mach & Equip Maintenance
*			02		Building Maintenance
*			04		Radio Maintenance
*			06		Vehicle Repairs
*			10		Maintenance Other Repairs
				47	Rental
*			01		Equipment Rental
				52	Insurance, Other
*			02		Auto Damage Claims
*			03		Ice Storm 2004
*			04		General Damage Claims
				54	Postage
*			01		Postage General Mail
				55	Printing & Binding
*			01		Forms Printing
*			02		Advertising
				56	Employee Training
*			01		Professional Development
*			02		General Training
				57	Uniforms
*			01		Purchased Uniforms
*			03		Protective Equipment
				58	Automotive Operations
*			04		Gas Charges
*			05		Oil Changes
				59	Depreciation Expense
*			01		Vehicle & Equip Deprec
*			02		Building Depreciation
*			04		Computer Depreciation
				61	General Supplies
*			01		Radios,Sound System,Suppl
*			03		Cleaning & Sanitary
*			04		Chemicals
*			05		Medical & Lab Supplies
*			06		Small Hand Tools
*			10		Small Equipment
*			12		Vehicle Equip&Accessories
*				63	Office Supplies
*			01		Computer Supplies (Minor)
				64	Memberships
*			01		Dues
*			02		Subscript & Publications
*				65	Specialized Dept Supplies
				72	Buildings

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	31				Public Works Department
	45				Residential Yard Wst Coll
		44			Sanitation Exp
		444			Solid Waste
			72		Buildings
*				02	Building Improvements
			74		Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				07	Miscellaneous Equipment
	47				Commercial Solid Waste
		44			Sanitation Exp
		444			Solid Waste
			10		Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*			24		Tuition Reimbursement
*			25		Unemployment Compensation
*			26		Workers' Compensation
			32		Professional Services
*				01	Temporary Workers
*				06	Employee Physical
*				10	Other Professional Servcs
*			36		Landfill Fees
*			41		Electric & Gas
				01	S C E & G
			42		Telephone & Communication
*				02	AT&T / BellSouth
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				40	Other Telephone & Comm
			46		Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
			47		Rental
*				01	Equipment Rental
*				04	Property Rental
			52		Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
			54		Postage
*				01	Postage General Mail
			55		Printing & Binding
*				01	Forms Printing

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	31				Public Works Department
		47			Commercial Solid Waste
			44		Sanitation Exp
			444		Solid Waste
			55		Printing & Binding
*			02		Advertising
			56		Employee Training
*			01		Professional Development
*			02		General Training
			57		Uniforms
*			01		Purchased Uniforms
*			03		Protective Equipment
			58		Automotive Operations
*			04		Gas Charges
*			05		Oil Changes
			59		Depreciation Expense
*			01		Vehicle & Equip Deprec
*			04		Computer Depreciation
			61		General Supplies
*			01		Radios, Sound System, Suppl
*			03		Cleaning & Sanitary
*			04		Chemicals
*			06		Small Hand Tools
*			10		Small Equipment
*			12		Vehicle Equip&Accessories
*			63		Office Supplies
*			01		Computer Supplies (Minor)
*			02		Small Office Furniture
			64		Memberships
*			01		Dues
*			02		Subscript & Publications
*			65		Specialized Dept Supplies
			74		Machinery & Equipment
*			01		Machinery
*			02		Vehicles
*			05		Computers
*			07		Miscellaneous Equipment
	50				Garage Division
		48			Non Departmental Exp
		485			Garage Services
			10		Salaries & Wages
*			01		Salaries & Wages Regular
*			02		Overtime
*			05		Holiday Pay
*			06		Bonus
*			07		Termination Vacation Pay
*			24		Tuition Reimbursement
*			25		Unemployment Compensation
*			26		Workers' Compensation
*			27		Write Off
*			07		Fuel Over/Short/Spoilage

-----				ACCOUNT DESCRIPTION	-----			
FUND	DEPT	BAS	EL	OBJ				
001					General Fund			
	31				Public Works Department			
		50			Garage Division			
			48		Non Departmental Exp			
			485		Garage Services			
				32	Professional Services			
*				01	Temporary Workers			
*				06	Employee Physical			
*				10	Other Professional Servcs			
				41	Electric & Gas			
*				01	S C E & G			
*				02	Aiken Electric			
*				03	Heating Oil			
				42	Telephone & Communication			
*				02	AT&T / BellSouth			
*				03	AT&T Long Distance			
*				11	MobileComm			
*				20	Verizon (Cellular One)			
*				21	Alltel Mobile			
*				30	Motorola			
*				40	Other Telephone & Comm			
*				43	Water			
				45	Contracts,Maint & Service			
*				01	Software Maint & Service			
*				06	Motorola Maint & Service			
*				07	Rileys Maint & Service			
*				10	Other Contracts, Maint Sv			
				46	Maintenance (Repairs)			
*				01	Mach & Equip Maintenance			
*				02	Building Maintenance			
*				04	Radio Maintenance			
*				06	Vehicle Repairs			
*				10	Maintenance Other Repairs			
				47	Rental			
*				01	Equipment Rental			
				52	Insurance, Other			
*				02	Auto Damage Claims			
*				04	General Damage Claims			
				54	Postage			
*				01	Postage General Mail			
				55	Printing & Binding			
*				01	Forms Printing			
*				02	Advertising			
				56	Employee Training			
*				01	Professional Development			
*				02	General Training			
				57	Uniforms			
*				01	Purchased Uniforms			
*				02	Laundered Uniforms			
*				03	Protective Equipment			
				58	Automotive Operations			
*				01	Mileage Reimbursement			

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	31				Public Works Department
		50			Garage Division
			48		Non Departmental Exp
			485		Garage Services
				58	Automotive Operations
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				04	Computer Depreciation
*				61	General Supplies
*				01	Radios,Sound System,Suppl
*				02	Garage Supplies
*				03	Cleaning & Sanitary
*				04	Chemicals
*				06	Small Hand Tools
*				07	Signs
*				08	Welding Supplies
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				72	Buildings
*				02	Building Improvements
				74	Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	51				Parks & Recreation Dept
		10			Recreation Division
			45		Parks & Recreation Exp
			451		Recreation
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*				24	Tuition Reimbursement
*				25	Unemployment Compensation
*				26	Workers' Compensation
*				32	Professional Services
*				01	Temporary Workers
*				04	Architectural & Engineer
*				06	Employee Physical
*				07	Consulting & Advising
*				08	Background Checks
*				09	Banking Fees
*				10	Other Professional Servcs
*				33	Recreation Services
*				01	Athletic Activities
*				02	Special Activities
*				03	Contractual Instructors
*				06	Scholarships
*				07	Tournament Bidding
*				08	Merchandise Cost of Sales
*				09	Newberry Street Programs
*				10	Special Outside Events
*				36	Skate Park HO Weeks
*				40	Hopelands Garden Programs
*				41	Camps Summer Xmas Weeks
*				42	Craft Shows Weeks
*				43	Pairs & Spares Seniors
*				44	Youth Activities Weeks
*				45	Christmas in Hopelands
*				46	Senior Extravaganza
*				47	Senior Adult Program Week
*				48	Small Special Event Weeks
*				49	Sport Special Weeks
*				50	Ceramics
*				51	Public Trips
*				70	July Fest
*				71	Black History Month
*				72	Camps and Afterschool SH
*				73	Senior Activities SH
*				74	Halloween Party SH
*				75	Small Special Events SH
*				76	Pool Smith Hazel

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	51				Parks & Recreation Dept
		10			Recreation Division
			45		Parks & Recreation Exp
			451		Recreation
				33	Recreation Services
*				77	Crosland Park Activities
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				03	AT&T Long Distance
*				11	MobileComm
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
*				50	Atlantic.Net, Inc.
*				43	Water
				45	Contracts, Maint & Service
*				01	Software Maint & Service
*				02	Hardware Maint & Service
*				03	Office Mach Maint & Serv
*				04	Heating & Air Maint & Ser
*				09	SC Department Corrections
*				10	Other Contracts, Maint Sv
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				04	Radio Maintenance
*				05	Park Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				47	Rental
*				01	Equipment Rental
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
*				03	Xerox Copier Charge
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				02	Vehicle Allowance

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	51				Parks & Recreation Dept
		10			Recreation Division
			45		Parks & Recreation Exp
			451		Recreation
				58	Automotive Operations
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				04	Computer Depreciation
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				07	Signs
*				10	Small Equipment
*				11	Surveillance Equipment
*				12	Vehicle Equip&Accessories
*				13	Athletic Equipment
				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
				65	Specialized Dept Supplies
				72	Buildings
*				02	Building Improvements
				73	Improvements Non Building
*				06	Tennis Courts
*				07	Skate Park
				74	Machinery & Equipment
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
		20			Athletics Division
			45		Parks & Recreation Exp
			452		Athletics
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*				25	Unemployment Compensation

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
51					Parks & Recreation Dept
20					Athletics Division
45					Parks & Recreation Exp
452					Athletics
*			26		Workers' Compensation
			27		Write Off
*			06		Merchandise Lost/Stolen
			32		Professional Services
*			01		Temporary Workers
*			06		Employee Physical
*			08		Background Checks
*			10		Other Professional Servcs
			33		Recreation Services
*			01		Athletic Activities
*			02		Special Activities
*			03		Contractual Instructors
*			04		Referee Payments
*			05		Concessions
*			07		Tournament Bidding
*			08		Merchandise Cost of Sales
*			10		Special Outside Events
*			11		Farmers Market Minor Exp
*			12		Baseball Tournaments
*			13		ISA World Series
*			14		Tennis Championships
*			15		Ultimate Frisbee
*			18		Youth Cheerleading
*			19		Youth Football
*			20		Youth Baseball
*			21		Youth Softball
*			22		Youth Soccer
*			23		Youth Basketball
*			24		Youth Camps
*			25		Youth Athletic Uniforms
*			26		Youth Insurance
*			27		Volleyball
*			28		Adult Basketball
*			29		Adult Flag Football
*			30		Adult Softball
*			31		Triple Crown Road Race
*			32		Whiskey Road Race
*			33		Volunteer Coach Golf
*			34		Youth Track and Field
*			35		Adult Soccer
			41		Electric & Gas
*			01		S C E & G
*			02		Aiken Electric
*			03		Heating Oil
			42		Telephone & Communication
*			02		AT&T / BellSouth
*			03		AT&T Long Distance

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	51				Parks & Recreation Dept
		20			Athletics Division
			45		Parks & Recreation Exp
			452		Athletics
				42	Telephone & Communication
*				11	MobileComm
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
*				43	Water
*				45	Contracts,Maint & Service
*				01	Software Maint & Service
*				02	Hardware Maint & Service
*				03	Office Mach Maint & Serv
*				04	Heating & Air Maint & Ser
*				06	Motorola Maint & Service
*				10	Other Contracts, Maint Sv
*				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				04	Radio Maintenance
*				05	Park Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
*				47	Rental
*				01	Equipment Rental
*				03	Building Rental
*				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
*				54	Postage
*				01	Postage General Mail
*				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
*				03	Xerox Copier Charge
*				56	Employee Training
*				01	Professional Development
*				02	General Training
*				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
*				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
*				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	51				Parks & Recreation Dept
		20			Athletics Division
			45		Parks & Recreation Exp
			452		Athletics
				59	Depreciation Expense
*				04	Computer Depreciation
*			61		General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				07	Signs
*				10	Small Equipment
*				11	Surveillance Equipment
*				12	Vehicle Equip&Accessories
*				13	Athletic Equipment
*			63		Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
*			64		Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
*				72	Buildings
*				02	Building Improvements
*			73		Improvements Non Building
*				02	Signs
*				06	Tennis Courts
*			74		Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
*			75		Infrastructure
*				06	Park & ROW Improvements
	30				Tourism Division
		45			Parks & Recreation Exp
			453		Tourism
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				06	Bonus
*				09	Paid Special Overtime
*			32		Professional Services
*				06	Employee Physical
*				07	Consulting & Advising
*				10	Other Professional Servcs

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	51				Parks & Recreation Dept
		30			Tourism Division
			45		Parks & Recreation Exp
			453		Tourism
				33	Recreation Services
*				02	Special Activities
*				08	Merchandise Cost of Sales
*				52	Tour Services
				41	Electric & Gas
*				01	S C E & G
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				03	AT&T Long Distance
*				14	Morris Wireless BeepOne
*				21	Alltel Mobile
*				40	Other Telephone & Comm
*				43	Water
				45	Contracts, Maint & Service
*				01	Software Maint & Service
*				04	Heating & Air Maint & Ser
*				10	Other Contracts, Maint Sv
*				20	Equipment Cert & Testing
				46	Maintenance (Repairs)
*				02	Building Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				52	Insurance, Other
*				02	Auto Damage Claims
				54	Postage
*				01	Postage General Mail
*				03	Postage Newsletter
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
				61	General Supplies
*				01	Radios, Sound System, Suppl
*				03	Cleaning & Sanitary
*				05	Medical & Lab Supplies

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	51				Parks & Recreation Dept
		30			Tourism Division
			45		Parks & Recreation Exp
			453		Tourism
				61	General Supplies
*				07	Signs
*				10	Small Equipment
*			63		Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
			64		Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
			74		Machinery & Equipment
*				02	Vehicles
*				05	Computers
*				07	Miscellaneous Equipment
		50			Parks Division
			45		Parks & Recreation Exp
			455		Parks
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*			25		Unemployment Compensation
*			26		Workers' Compensation
*			32		Professional Services
*				01	Temporary Workers
*				04	Architectural & Engineer
*				06	Employee Physical
*				10	Other Professional Servcs
			33		Recreation Services
*				31	Triple Crown Road Race
*			36		Landfill Fees
			41		Electric & Gas
*				01	S C E & G
*				02	Aiken Electric
*				03	Heating Oil
			42		Telephone & Communication
*				02	AT&T / BellSouth
*				03	AT&T Long Distance
*				11	MobileComm
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
*			43		Water

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	51				Parks & Recreation Dept
		50			Parks Division
			45		Parks & Recreation Exp
			455		Parks
*			45		Contracts, Maint & Service
*				04	Heating & Air Maint & Ser
*				06	Motorola Maint & Service
*				09	SC Department Corrections
*				10	Other Contracts, Maint Sv
*				20	Equipment Cert & Testing
			46		Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				04	Radio Maintenance
*				05	Park Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
			47		Rental
*				01	Equipment Rental
*				03	Building Rental
			52		Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
			54		Postage
*				01	Postage General Mail
			55		Printing & Binding
*				01	Forms Printing
*				02	Advertising
*				03	Xerox Copier Charge
			56		Employee Training
*				01	Professional Development
*				02	General Training
			57		Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
			58		Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
			59		Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				04	Computer Depreciation
*				05	Infrastructure Depreciat
			61		General Supplies
*				01	Radios, Sound System, Suppl
*				02	Garage Supplies
*				03	Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	51				Parks & Recreation Dept
		50			Parks Division
			45		Parks & Recreation Exp
			455		Parks
			61		General Supplies
*				07	Signs
*				10	Small Equipment
*				11	Surveillance Equipment
*				12	Vehicle Equip&Accessories
*				13	Athletic Equipment
			62		Water & Sewer Supplies
*				02	Pipes, Fitting, Hydrant, Etc
*			63		Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
			64		Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
			66		Road Material & Supplies
*				01	Cement & Masonry
*			71		Land
*			72		Buildings
*				02	Building Improvements
			73		Improvements Non Building
*				01	Fences
*				02	Signs
*				03	Fire Sprinkler System
*				04	Playground Equipment
*				05	Parks Equipmen & Fixtures
*				06	Tennis Courts
*				07	Skate Park
			74		Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				07	Miscellaneous Equipment
			75		Infrastructure
*				02	Street Lighting
*				03	Landscaping
*				06	Park & ROW Improvements
*				08	Street Resurfacing
*				09	Sidewalk Curb & Gutter
*				13	Undergrounding Utilities
*				15	Parking Lot
			77		Construction in Progress
*				10	Buildings
			90		Contingency & Other Suprt
*				50	Downtown Decorations

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	51				Parks & Recreation Dept
		50			Parks Division
			45		Parks & Recreation Exp
			455		Parks
				90	Contingency & Other Suprt
*				73	Demolition of Buildings
		60			Rye Patch-Hopelands Div
			45		Parks & Recreation Exp
			456		Rye Patch-Hopelands
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
				32	Professional Services
*				10	Other Professional Servcs
				41	Electric & Gas
*				01	S C E & G
*				02	Aiken Electric
*				03	Heating Oil
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				03	AT&T Long Distance
*				14	Morris Wireless BeepOne
*				40	Other Telephone & Comm
*				43	Water
				45	Contracts,Maint & Service
*				04	Heating & Air Maint & Ser
*				05	Rye Patch
*				10	Other Contracts, Maint Sv
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				05	Park Maintenance
*				10	Maintenance Other Repairs
				47	Rental
*				01	Equipment Rental
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
*				03	Xerox Copier Charge
				57	Uniforms
*				02	Laundered Uniforms
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				06	Small Hand Tools

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	51				Parks & Recreation Dept
		60			Rye Patch-Hopelands Div
			45		Parks & Recreation Exp
			456		Rye Patch-Hopelands
				61	General Supplies
*				07	Signs
*				10	Small Equipment
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				72	Buildings
*				01	Lease Improvements
*				02	Building Improvements
				73	Improvements Non Building
*				03	Fire Sprinkler System
				74	Machinery & Equipment
*				01	Machinery
*				03	Furniture & Fixtures
*				04	Radios
*				07	Miscellaneous Equipment
				75	Infrastructure
*				01	Brick Pavers

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	70				Debt Service Department
		01			Principal & Interest Div
			47		Debt Service Exp
			471		Debt Service
				81	Bond Principal
*				02	Bond Principal 1988 GOB
*				04	Bond Principal 1993 GOB
				82	Bond Interest
*				02	Bond Interest 1988 GOB
*				04	Bond Interest 1993 GOB
				83	Note Principal
*				05	Note Principal Play Fr GF
				84	Note Interest
*				01	Note Interest TIF Fr Ut
*				05	Note Interest Play Fr GF
				87	Paying Agent Fees
*				01	Paying Agent Fees
				88	Lease Principal
*				01	Lease Principal Garb Trk
				89	Lease Interest
*				01	Lease Interest Garb Truck

-----				ACCOUNT DESCRIPTION	-----			
FUND	DEPT	BAS	EL	OBJ				
001					General Fund			
	81				Benefits & Ins Dept			
		01			Benefits & Insurance Div			
			48		Non Departmental Exp			
			481		Benefits & Insurance			
				10	Salaries & Wages			
*				08	Unallocated Accrued			
*				21	Group Insurance			
*				01	Hospital & Medical			
*				02	Long Term Disability			
*				03	Group Life			
*				04	Employee Wellness			
*				05	Employee Nurse Program			
*				09	Flex Plan			
				22	Social Security			
*				01	FICA			
*				02	Medicare			
				23	Retirement			
*				01	SC Police Officers			
*				02	Pension Plan			
*				03	Retiree Cost Of Living			
*				08	Contribution to OPEB Fund			
*				25	Unemployment Compensation			
*				26	Workers' Compensation			
				32	Professional Services			
*				10	Other Professional Servcs			
*				52	Insurance, Other			
*				01	Fire & General Liability			
*				02	Auto Damage Claims			
				64	Memberships			
*				01	Dues			
				74	Machinery & Equipment			
*				07	Miscellaneous Equipment			

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
001					General Fund
	83				NonCity Support & Ct Dept
	70				Miscellaneous Account Div
		48			Non Departmental Exp
		487			Bad Debt Expense
			27		Write Off
*			01		Accounts Receiv Bad Debt
		488			Cash Short & Over
			27		Write Off
*			02		Cash Short & Over
*			04		Concess Cash Short & Over
		49			Other Financing Uses
		491			Interfund Oprtng Uses
			91		Operating Transfers Out
*			02		Oprtng Tran To Ut Fund
*			03		Oprtng Tran To Storm Wt Fd
*			04		Oprtng Tran To Econ Dev Fd
*			05		Oprtng Tran To Sp Tax Fund
*			06		Oprtng Tran To HOME Fd
*			07		Oprtng Tran to Hopelands
*			08		Oprtng Tran To Capital Fd
*			09		Oprtng Tran To ACPlayhouse
*			10		Oprtng Tran To Other Fd
*			11		Oprtng Tran To Fund 111
	90				NonCity Support Division
		48			Non Departmental Exp
		489			Contingency & Other Suprt
			10		Salaries & Wages
*			01		Salaries & Wages Regular
			48		Other Property Services
*			01		Aiken County Property Tax
			90		Contingency & Other Suprt
*			10		Contingent Fund
*			20		Franchise Fee
*			36		175th Celebration
*			41		Chamber Of Commerce
*			42		Aiken Library
*			43		Aiken 20\20
*			44		Downtown Development Corp
*			47		Aiken Center for the Arts
*			48		Aiken Theater
*			49		Best Friend Express
*			50		Downtown Decorations
*			51		Year 2000 Celebration
*			52		Character Education
*			53		Safety Program
*			64		Aiken2000 Sign Annexation
*			68		Historic Tax Rebate
*			82		Lower Savannah COG

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	101				Cash
*		01			Pooled Cash General Funds
*		02			Pooled Cash Utilities
		03			Petty Cash
*			04		Public Works
	103				LGIP Investments
		20			LGIP Utility Funds
*		01			LGIP Operation & Maint
*		02			LGIP Gross Revenue
*		21			LGIP Bond Contingency
		30			LGIP Depreciation
*		01			LGIP Vehicle Depreciation
*		02			LGIP Building Deprec
*		03			LGIP W & S Sys Deprec
*		04			LGIP Computer Deprec
	50				LGIP Ut Special Holding
*		01			UT Furniture
*		02			UT Bldg/Equip Repair
*		03			UT Adm Auto Equip
*		05			UT Crosland Park Project
*		06			Ut Industrial Park Close
*		07			Ut Mapping Project
*		08			Ut Sewer Improvements
*		09			Ut Water System Monitor
*		10			UT Special Projects
*		11			UT Y2K Contingency
*		12			UT Automatic Dialers
*		13			UT E-Commerce Development
*		14			UT Accrued Salaries
*		15			UT Computer Hardware
*		16			UT Wellness & Health Ins
*		99			LGIP UT LOST Loan
	104				Interest Receivable
*		10			Investments
*		20			Notes
*	115				Accounts Receivable
*		10			Allowance Uncollectible
*		20			JJ
*		60			Billed Util Accts Receiv
*		70			NSF Checks @ Solicitor Off
*			02		Other Departments
*	126				Intergovernmental Recvbl
*		10			Aiken County
*			03		CDBG Beaulieu
*		20			State Of SC
*		30			Federal Government
*		40			Valley Public Service Aut
	128				Notes Receivable
*		10			Allowance Uncollectible
*		20			Centennial Corporation
	130				Due From Other Funds

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	130				Due From Other Funds
*			10		General Fund
*			40		Due From Storm Water Fund
*			50		Due From Sp Tax Alloc Fd
*			60		Due From CP Sales Tax Fnd
*			70		Due From Northside Fd 111
	141				Inventories
*			20		Water & Sewer
*				10	Water Meters
*				11	Water Meter Orions
*				20	Meter Parts & Supplies
*				30	System
	143				Prepaid Items
*			10		Postage
*			20		Insurance
*			30		Retirement
*			40		Maintenance Agreements
*				01	Software
*				02	Hardware
*			60		Option To Purchase Land
	145				Other Assets
*			10		Health Insurance Reserve
	149				Deferred Issuance Costs
*			11		1997 Revenue Refund Bond
*				11	1997 Accumulated Amortiz
*			12		2009 Revenue Refund Bond
*				12	2009 Accumulated Amortiz
	151				Investments Restricted
*			10		1977 Revenue Bond
*			20		1990 Revenue Bond
*				01	Debt Service Fund
*				02	Debt Service Reserve
*			30		1997 Revenue Bond
*				01	Debt Service Fund
*			40		2003 Bank of America Note
*				01	Debt Service Fund
*			50		2009 First Citizens Note
*				01	Debt Service Fund
*	161				Land
*	162				Buildings
*			10		Accumulated Depreciation
*				01	Cash
*				02	Non Cash
*	163				Improvements Non Building
*			10		Accumulated Depreciation
*				02	Non Cash
*	164				Machinery & Equipment
*			10		Accumulated Depreciation
*				01	Cash
*				02	Non Cash
*	165				Work In Progress

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
*	166				Utilities System
*			10		Accumulated Depreciation
*				01	Cash
*				02	Non Cash
*	185				Revenue Summary
*	201				Payroll Withholdings
*			01		FICA
*			02		Medicare
*			03		SC State Income Tax
*			04		Federal Income Tax
*			11		United Way
*			12		Christmas Club
*			13		Deferred Comp, 457
*			14		Payroll Withholdings
*				10	Deferred Comp Loans
*			15		Credit Union
*			16		Colonial Life, Taxable
*			17		Colonial Life, No Tax
*			18		Hospital
*			19		Dental
*			20		Uniforms
*			21		Fuel Purchase
*			22		Child Support
*			23		Miscellaneous Deduction
*			24		Dependent Life
*			25		FSA Dependent Care Even
*			26		FSA Medical Reimburse Evn
*			27		FSA Dependent Care Odd
*			28		FSA Medical Reimburse Odd
*	202				SYSTEM Accounts Payable
*	203				Compensated Absences
*	204				Accounts Payable
*				10	Sales Tax Collected Paybl
*	207				Intergovernmental Payable
*	208				Due To Other Funds
*				10	General Fund
*				40	Storm Water Fund
*				65	Transportation Fund 065
*	214				Accrued Interest Payable
*				30	1989 SRF Loan
*				40	1997 Revenue Bond
*	222				Deferred Revenue
*				30	Deferred Rev Misc Rev
*				01	Sales Tax Refunds
*	223				Notes Payable, Current
*	225				Bonds Payable, Current
*				30	1997 Revenue Bond
*				40	2003 Rev Refunding Bond
*				50	2009 Rev Refunding Bond
*	227				Other Current Liabilities
*				10	Incurred Health Claims

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	229				Deposits
*		40			Performance Guarantees
*		60			Overpayments
*			02		Utility Overpayments
*			04		AcctRec Misc Overpayments
*		90			Miscellaneous Revenue
	231				Bonds Payable, Long Term
*		30			1997 Revenue Bond
*		40			2003 Rev Refunding Bond
*			01		Accum Amort/Deferred Loss
*			02		Deferred Loss on Refund
*		50			2009 Rev Refunding Bond
*		232			Unamortized Bond Premium
*		233			Unamortized Bond Discount
*		234			Notes Payable, Noncurrent
*					SRF Loan 1989
*		10			Deferred Comp Bnft Payble
*		238			Other Noncurrent Liabilty
*		239			Accrued Salaries
*		10			Wellsite Road Exchange
*		20			Expenditures Summary
*		240			*****
*		242			*****
*		03			*****
*		245			*****
*		260			Contributed Capital
*		10			Government Grants
*		30			Developers
*		265			Offset Accounts
*		02			Offset Sp Hldg 391-30.20
*		05			Offset Asset Investment
*		270			Retained Earnings
*		10			Unreserved
*		20			Reserved
*			01		Revenue Bond Indenture
	33				Intergovernmental Revenue
	331				Federal Grants
		10			Community Devel Fed Grant
*			10	I	CDBG Block Grant
*		20		I	Public Works Fed Grants
*			10	I	Beaulieu Grant
*			20	I	FEMA Grant
	334				SC State Grants
		20			Public Works State Grants
*			30	I	Industrial W & S Grant
*		337			Valley Public Servc Auth
*		338			Aiken County
*			50	I	GIS Software
	34				Charges For Srvc Revenue
	342				Public Safety
		20			Fire Protection
*			10		Fire Protection Water Sys

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
		34			Charges For Srvc Revenue
		342			Public Safety
			20		Fire Protection
*			40		Fire Hydrant Usage
*		345			Water Revenue
*		346			Sewer Revenue
		35			Fines Revenue
		352			Fees
*			10		Returned Check Charge
*			20		Penalty For Late Payment
*			30		Debt Set Off Charge
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
*			20		Notes Interest Earned
*			30		Restricted Int Earned
		363			Rent
			10		Rent
*			11		Water Tank Area Rent
*			80		Fire Hydrants Rent
		366			Miscellaneous Revenue
*			10	I	Miscellaneous Revenue
*			10		Miscellaneous Revenue
*			40		Insurance Claims Reimburs
*			42		Workers Comp Exchange
*			43		Engineering Plans & Spec
*			60		Sale of Property
*			73		Sale of Monitors
		37			Service/Equip Fee Revenue
		375			Water Related Revenue
*			10		Water Meters
*			20		Water Taps
*			30	I	Service Fees
*			10		Initial Turn On Charge
*			20		Reconnect Cut On Charge
		376			Sewer Related Revenue
*			20		Sewer Taps
*		377		I	Developers Fee
*			10		Water Impact Fee
*			20		Sewer Impact Fee
*			30		Road Repair Fee
		39			Other Financing Sources
*		391			Interfund Oprtng Transfer
			10		Administrative Services
*			30		Admin Reimbursement by GF
			30		Transfer In
*			10		Other Funds Transfer
*			20		Holding Funds Transfer
*			30		Depreciation Fnd Transfer
*			95		Optg Tran Fr Fund 032
		392			Proceeds From Loans

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
		39			Other Financing Sources
		392			Proceeds From Loans
*			10		Loan Proceeds from GF

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	14				Information Technology
		01			IT Division
			41		General Government Exp
			414		Information Technology
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				06	Bonus
				32	Professional Services
*				10	Other Professional Servcs
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				14	Morris Wireless BeepOne
*				21	Alltel Mobile
*				40	Other Telephone & Comm
*				50	Atlantic.Net, Inc.
				45	Contracts,Maint & Service
*				01	Software Maint & Service
*				02	Hardware Maint & Service
*				03	Office Mach Maint & Serv
				46	Maintenance (Repairs)
*				06	Vehicle Repairs
				55	Printing & Binding
*				01	Forms Printing
*				03	Xerox Copier Charge
				56	Employee Training
*				01	Professional Development
				58	Automotive Operations
*				01	Mileage Reimbursement
*				03	Garage Services
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				06	Small Hand Tools
*				10	Small Equipment
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				74	Machinery & Equipment
*				05	Computers
*				06	Software

-----				ACCOUNT DESCRIPTION	-----			
FUND	DEPT	BAS	EL	OBJ				
002					Water & Sewer Fund			
	15				Finance Department			
		01			Finance Division			
			46		Utilities Exp			
			465		Finance			
				10	Salaries & Wages			
*				01	Salaries & Wages Regular			
*				02	Overtime			
*				05	Holiday Pay			
*				06	Bonus			
*				07	Termination Vacation Pay			
*				24	Tuition Reimbursement			
*				26	Workers' Compensation			
*				32	Professional Services			
*				01	Temporary Workers			
*				02	Legal			
*				03	Auditing			
*				06	Employee Physical			
*				10	Other Professional Servcs			
*				42	Telephone & Communication			
*				02	AT&T / BellSouth			
*				03	AT&T Long Distance			
*				14	Morris Wireless BeepOne			
*				20	Verizon (Cellular One)			
*				21	Alltel Mobile			
*				40	Other Telephone & Comm			
*				50	Atlantic.Net, Inc.			
*				51	G Force Cable			
*				45	Contracts, Maint & Service			
*				01	Software Maint & Service			
*				02	Hardware Maint & Service			
*				03	Office Mach Maint & Serv			
*				09	SC Department Corrections			
*				10	Other Contracts, Maint Sv			
*				46	Maintenance (Repairs)			
*				01	Mach & Equip Maintenance			
*				04	Radio Maintenance			
*				06	Vehicle Repairs			
*				47	Rental			
*				03	Building Rental			
*				52	Insurance, Other			
*				02	Auto Damage Claims			
*				04	General Damage Claims			
*				54	Postage			
*				01	Postage General Mail			
*				02	Postage Water Bills			
*				55	Printing & Binding			
*				01	Forms Printing			
*				02	Advertising			
*				03	Xerox Copier Charge			
*				56	Employee Training			
*				01	Professional Development			

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	15				Finance Department
		01			Finance Division
			46		Utilities Exp
			465		Finance
			56		Employee Training
*				02	General Training
			57		Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
			58		Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
			59		Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
			61		General Supplies
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				10	Small Equipment
*			63		Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
			64		Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
			74		Machinery & Equipment
*				02	Vehicles
*				03	Furniture & Fixtures
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
	80				Meter Division
		46			Utilities Exp
		468			Water Distribution Trtmnt
			10		Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		10			Administration Division
			46		Utilities Exp
			460		Administration
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*				24	Tuition Reimbursement
*				26	Workers' Compensation
*				32	Professional Services
*				01	Temporary Workers
*				02	Legal
*				03	Auditing
*				04	Architectural & Engineer
*				05	Tax Sale Costs
*				06	Employee Physical
*				07	Consulting & Advising
*				10	Other Professional Servcs
*				41	Electric & Gas
*				01	S C E & G
*				02	Aiken Electric
*				03	Heating Oil
*				42	Telephone & Communication
*				02	AT&T / BellSouth
*				03	AT&T Long Distance
*				11	MobileComm
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
*				50	Atlantic.Net, Inc.
*				43	Water
*				45	Contracts,Maint & Service
*				01	Software Maint & Service
*				02	Hardware Maint & Service
*				03	Office Mach Maint & Serv
*				04	Heating & Air Maint & Ser
*				05	Rye Patch
*				06	Motorola Maint & Service
*				07	Rileys Maint & Service
*				09	SC Department Corrections
*				10	Other Contracts, Maint Sv
*				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				03	Traffic Lights

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		10			Administration Division
			46		Utilities Exp
			460		Administration
			46		Maintenance (Repairs)
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
			47		Rental
*				01	Equipment Rental
*				02	Hydrant Rental
*				03	Building Rental
			52		Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
			54		Postage
*				01	Postage General Mail
*				03	Postage Newsletter
			55		Printing & Binding
*				01	Forms Printing
*				02	Advertising
*				03	Xerox Copier Charge
			56		Employee Training
*				01	Professional Development
*				02	General Training
			57		Uniforms
*				01	Purchased Uniforms
*				02	Laundered Uniforms
*				03	Protective Equipment
			58		Automotive Operations
*				01	Mileage Reimbursement
*				02	Vehicle Allowance
*				04	Gas Charges
*				05	Oil Changes
			59		Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				04	Computer Depreciation
			61		General Supplies
*				01	Radios,Sound System,Suppl
*				02	Garage Supplies
*				03	Cleaning & Sanitary
*				04	Chemicals
*				06	Small Hand Tools
*				07	Signs
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
			63		Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
			64		Memberships

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		10			Administration Division
			46		Utilities Exp
			460		Administration
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
				71	Land
*				01	Right of Ways
				72	Buildings
*				01	Lease Improvements
*				02	Building Improvements
			73		Improvements Non Building
*				01	Fences
*				02	Signs
			74		Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
*				08	Telephone System
			75		Infrastructure
*				01	Brick Pavers
*				02	Street Lighting
*				03	Landscaping
*				04	Streetscape
*				05	Storm Sewers
*				06	Park & ROW Improvements
*				07	Runways
*				08	Street Resurfacing
			90		Contingency & Other Suprt
*				20	In Lieu Of Taxes
*				25	Administrative Expense
	11				Engineering Division
		46			Utilities Exp
		461			Engineering
			10		Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*			24		Tuition Reimbursement
*			25		Unemployment Compensation
*			26		Workers' Compensation
*			32		Professional Services
*				01	Temporary Workers

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		11			Engineering Division
			46		Utilities Exp
			461		Engineering
				32	Professional Services
*				04	Architectural & Engineer
*				06	Employee Physical
*				10	Other Professional Servcs
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				11	MobileComm
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
				45	Contracts, Maint & Service
*				01	Software Maint & Service
*				03	Office Mach Maint & Serv
*				06	Motorola Maint & Service
*				07	Rileys Maint & Service
*				10	Other Contracts, Maint Sv
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
				47	Rental
*				01	Equipment Rental
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	Postage General Mail
*				03	Postage Newsletter
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
*				03	Xerox Copier Charge
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		11			Engineering Division
			46		Utilities Exp
			461		Engineering
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals
*				06	Small Hand Tools
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				71	Land
*				01	Right of Ways
				74	Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment
	60				Shiloh Springs Division
		46			Utilities Exp
		469			Water Sources
				32	Professional Services
*				04	Architectural & Engineer
*				10	Other Professional Servcs
				41	Electric & Gas
*				01	S C E & G
*				02	Aiken Electric
*				03	Heating Oil
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				11	MobileComm
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
				45	Contracts,Maint & Service
*				03	Office Mach Maint & Serv
*				04	Heating & Air Maint & Ser
*				06	Motorola Maint & Service
*				07	Rileys Maint & Service
*				10	Other Contracts, Maint Sv
				46	Maintenance (Repairs)

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		60			Shiloh Springs Division
			46		Utilities Exp
			469		Water Sources
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
				56	Employee Training
*				01	Professional Development
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				03	Water & Sewer Sys Deprec
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals
*				06	Small Hand Tools
				63	Office Supplies
*				01	Computer Supplies (Minor)
*				65	Specialized Dept Supplies
				72	Buildings
*				02	Building Improvements
				74	Machinery & Equipment
*				01	Machinery
*				07	Miscellaneous Equipment
				77	Construction in Progress
*				01	Water System
*				10	Buildings
		61			Shaws Creek Wtr Plant Div
			46		Utilities Exp
			469		Water Sources
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				04	Shift Differential
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				25	Unemployment Compensation
*				26	Workers' Compensation
				32	Professional Services
*				01	Temporary Workers
*				06	Employee Physical
*				10	Other Professional Servcs
				41	Electric & Gas
*				01	S C E & G
*				02	Aiken Electric
*				03	Heating Oil
				42	Telephone & Communication
*				02	AT&T / BellSouth

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		61			Shaws Creek Wtr Plant Div
			46		Utilities Exp
			469		Water Sources
				42	Telephone & Communication
*				03	AT&T Long Distance
*				11	MobileComm
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
				45	Contracts,Maint & Service
*				06	Motorola Maint & Service
*				07	Rileys Maint & Service
*				10	Other Contracts, Maint Sv
*				20	Equipment Cert & Testing
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	Postage General Mail
*				03	Postage Newsletter
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				02	Laundered Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				03	Water & Sewer Sys Deprec
*				04	Computer Depreciation
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		61			Shaws Creek Wtr Plant Div
			46		Utilities Exp
			469		Water Sources
				61	General Supplies
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				07	Signs
*				10	Small Equipment
*				62	Water & Sewer Supplies
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				71	Land
*				01	Right of Ways
				72	Buildings
*				02	Building Improvements
				74	Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				07	Miscellaneous Equipment
				76	Utilities System
*				01	Water System
		63			Wells Div
			46		Utilities Exp
			469		Water Sources
				32	Professional Services
*				10	Other Professional Servcs
				41	Electric & Gas
*				01	S C E & G
*				02	Aiken Electric
*				03	Heating Oil
				45	Contracts, Maint & Service
*				03	Office Mach Maint & Serv
*				06	Motorola Maint & Service
*				10	Other Contracts, Maint Sv
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
				47	Rental
*				01	Equipment Rental
*				50	Other Purchased Services
*				52	Insurance, Other
*				02	Auto Damage Claims

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		63			Wells Div
			46		Utilities Exp
			469		Water Sources
				52	Insurance, Other
*				04	General Damage Claims
				55	Printing & Binding
*				02	Advertising
				58	Automotive Operations
*				04	Gas Charges
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				03	Water & Sewer Sys Deprec
				61	General Supplies
*				03	Cleaning & Sanitary
*				04	Chemicals
*				06	Small Hand Tools
*				07	Signs
*				10	Small Equipment
*				65	Specialized Dept Supplies
*				71	Land
				72	Buildings
*				02	Building Improvements
				74	Machinery & Equipment
*				01	Machinery
		80			Meter Division
			46		Utilities Exp
			468		Water Distribution Trtmnt
				58	Automotive Operations
*				04	Gas Charges
		81			Water & Sewer Dstrb Div
			46		Utilities Exp
			468		Water Distribution Trtmnt
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				04	Shift Differential
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				24	Tuition Reimbursement
*				25	Unemployment Compensation
*				26	Workers' Compensation
				32	Professional Services
*				01	Temporary Workers
*				06	Employee Physical
*				10	Other Professional Servcs
				41	Electric & Gas
*				01	S C E & G
				42	Telephone & Communication
*				02	AT&T / BellSouth

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		81			Water & Sewer Dstrb Div
			46		Utilities Exp
			468		Water Distribution Trtmnt
				42	Telephone & Communication
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				40	Other Telephone & Comm
*				43	Water
				45	Contracts,Maint & Service
*				01	Software Maint & Service
*				02	Hardware Maint & Service
*				06	Motorola Maint & Service
*				10	Other Contracts, Maint Sv
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				47	Rental
*				01	Equipment Rental
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				02	Laundered Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				03	Water & Sewer Sys Deprec
*				04	Computer Depreciation
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				07	Signs

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		81			Water & Sewer Dstrb Div
			46		Utilities Exp
			468		Water Distribution Trtmnt
				61	General Supplies
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
				62	Water & Sewer Supplies
*				01	Meters & Parts
*				02	Pipes,Fitting,Hydrant,Etc
*				03	VC Products
*				04	Iron Castings
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				66	Road Material & Supplies
*				01	Cement & Masonry
*				02	Asphalt
				74	Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				07	Miscellaneous Equipment
				76	Utilities System
*				01	Water System
*				02	Sewer System
*				03	Lift Stations
*				04	Meters
		82			Wastewtr Pump Station Div
			46		Utilities Exp
			468		Water Distribution Trtmnt
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				04	Shift Differential
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				24	Tuition Reimbursement
				32	Professional Services
*				06	Employee Physical
*				10	Other Professional Servcs
				41	Electric & Gas
*				01	S C E & G
*				02	Aiken Electric

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		82			Wastewtr Pump Station Div
			46		Utilities Exp
			468		Water Distribution Trtmnt
				41	Electric & Gas
*				03	Heating Oil
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				03	AT&T Long Distance
*				11	MobileComm
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				30	Motorola
*				40	Other Telephone & Comm
*				43	Water
*				44	Sewer Treatment ACPSA
				45	Contracts,Maint & Service
*				06	Motorola Maint & Service
*				10	Other Contracts, Maint Sv
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				04	Radio Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				47	Rental
*				01	Equipment Rental
				52	Insurance, Other
*				02	Auto Damage Claims
*				04	General Damage Claims
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
				56	Employee Training
*				01	Professional Development
*				02	General Training
				57	Uniforms
*				01	Purchased Uniforms
*				02	Laundered Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				03	Water & Sewer Sys Deprec
				61	General Supplies
*				01	Radios,Sound System,Suppl

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	31				Public Works Department
		82			Wastewtr Pump Station Div
			46		Utilities Exp
			468		Water Distribution Trtmnt
				61	General Supplies
*				03	Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				08	Welding Supplies
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
				62	Water & Sewer Supplies
*				02	Pipes,Fitting,Hydrant,Etc
*				63	Office Supplies
*				01	Computer Supplies (Minor)
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				66	Road Material & Supplies
*				01	Cement & Masonry
				74	Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				04	Radios
*				06	Software
*				07	Miscellaneous Equipment
				75	Infrastructure
*				08	Street Resurfacing
				76	Utilities System
*				01	Water System
*				02	Sewer System
*				03	Lift Stations

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	70				Debt Service Department
		01			Principal & Interest Div
			47		Debt Service Exp
			471		Debt Service
				81	Bond Principal
*				01	Bond Principal 1977 W&S
*				03	Bond Principal 1990 W&S
*				05	Bond Principal 1997 W&S
*				06	Bond Principal 2003 W&S
*				07	Bond Principal 2009 W&S
				82	Bond Interest
*				01	Bond Interest 1977 W&S
*				03	Bond Interest 1990 W&S
*				05	Bond Interest 1997 W&S
*				06	Bond Interest 2003 W&S
*				07	Bond Interest 2009 W&S
				83	Note Principal
*				02	Note Principal Bdgr Fr GF
				84	Note Interest
*				02	Note Interest Bdgr Fr GF
				85	Loan Principal
*				01	Loan Principal 1989 SRF
				86	Loan Interest
*				01	Loan Interest 1989 SRF
				87	Paying Agent Fees
*				01	Paying Agent Fees
*				02	Costs of Issuance

-----					ACCOUNT DESCRIPTION	-----				
FUND	DEPT	BAS	EL	OBJ						
002					Water & Sewer Fund					
	81				Benefits & Ins Dept					
		01			Benefits & Insurance Div					
			48		Non Departmental Exp					
			481		Benefits & Insurance					
				10	Salaries & Wages					
*				08	Unallocated Accrued					
*				21	Group Insurance					
*				01	Hospital & Medical					
*				02	Long Term Disability					
*				03	Group Life					
*				04	Employee Wellness					
*				05	Employee Nurse Program					
*				09	Flex Plan					
				22	Social Security					
*				01	FICA					
*				02	Medicare					
				23	Retirement					
*				02	Pension Plan					
*				03	Retiree Cost Of Living					
*				08	Contribution to OPEB Fund					
*				25	Unemployment Compensation					
*				26	Workers' Compensation					
*				32	Professional Services					
*				10	Other Professional Servcs					
*				52	Insurance, Other					
*				01	Fire & General Liability					
*				02	Auto Damage Claims					
*				04	General Damage Claims					
				64	Memberships					
*				01	Dues					

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
002					Water & Sewer Fund
	83				NonCity Support & Ct Dept
	70				Miscellaneous Account Div
		48			Non Departmental Exp
		487			Bad Debt Expense
			27		Write Off
*				01	Accounts Receiv Bad Debt
		488			Cash Short & Over
			27		Write Off
*				02	Cash Short & Over
		49			Other Financing Uses
		491			Interfund Oprtng Uses
			91		Operating Transfers Out
*				08	Oprtng Tran To Capital Fd
*				10	Oprtng Tran To Other Fd
	90				NonCity Support Division
		48			Non Departmental Exp
		489			Contingency & Other Suprt
			10		Salaries & Wages
*				01	Salaries & Wages Regular
			48		Other Property Services
*				01	Aiken County Property Tax
			90		Contingency & Other Suprt
*				10	Contingent Fund
*				20	Franchise Fee
*				25	Administrative Expense
*				52	Character Education
*				53	Safety Program
*				61	Economic Development
*				62	Industrial Park

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
003					Rye Patch-Hopelands Fund
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
		40			LGIP GF Special Holding
*			60		GG Rye Patch/Hopelands
*	115				Accounts Receivable
	126				Intergovernmental Recvbl
*		20			State Of SC
	135				Other Receivables
*		02			Friends of Hopelands/Rye
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*		10			Designated
*	254				Fund Balance, Reserved
	33				Intergovernmental Revenue
	334				SC State Grants
		10			Recreation State Grant
*			10		PRT State Grant
	36				Use Of Money&Prop Revenue
*	361				Interest Earned
*		10			Investments Int Earned
	365				Donations
*		20			Restricted Donations
*	366				Miscellaneous Revenue
*		10			Miscellaneous Revenue
*			74		Sales for Hall of Fame
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
		30			Transfer In
*			03		Optg Tran Fr Gen Fund
*			85		Optg Tran Fr Fund 007

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
003					Rye Patch-Hopelands Fund
	51				Parks & Recreation Dept
		60			Rye Patch-Hopelands Div
			45		Parks & Recreation Exp
			456		Rye Patch-Hopelands
				32	Professional Services
*				10	Other Professional Servcs
				42	Telephone & Communication
*				40	Other Telephone & Comm
				46	Maintenance (Repairs)
*				02	Building Maintenance
*				05	Park Maintenance
*				10	Maintenance Other Repairs
				47	Rental
*				01	Equipment Rental
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
				56	Employee Training
*				02	General Training
				58	Automotive Operations
*				01	Mileage Reimbursement
				61	General Supplies
*				06	Small Hand Tools
*				07	Signs
*				10	Small Equipment
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				72	Buildings
*				02	Building Improvements
				73	Improvements Non Building
*				05	Parks Equipmen & Fixtures
				75	Infrastructure
*				03	Landscaping
*				06	Park & ROW Improvements
*				09	Sidewalk Curb & Gutter

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
003					Rye Patch-Hopelands Fund
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			49		Other Financing Uses
			491		Interfund Oprtng Uses
				91	Operating Transfers Out
*				10	Oprtng Tran To Other Fd

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
004					URS Theater
	101				Cash
*		01			Pooled Cash General Funds
*	115				Accounts Receivable
	128				Notes Receivable
*		23			Aiken Corp L.E.D.
*	135				Other Receivables
*		03			Aiken Performing Arts Grp
*	164				Machinery & Equipment
		10			Accumulated Depreciation
*			02		Non Cash
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
	253				Fund Balance, Unreserved
*		10			Designated
	34				Charges For Srvc Revenue
	347				Recreation Revenue
		10			Special Events
*			09		Paid Special Overtime
		50			Admissions
*		30			Playhouse Ticket \$1
*		31			Events
*		60			Special Events
*		10			Paid Special Events
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	363				Rent
		10			Rent
*			44		Theater Conference Rent
	365				Donations
		70			Contributions
*		30			Support Contributions
	366				Miscellaneous Revenue
		10			Miscellaneous Revenue
*		10			Miscellaneous Revenue
*		40			Insurance Claims Reimburs
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
		30			Transfer In
*		03			Optg Tran Fr Gen Fund
*		85			Optg Tran Fr Fund 007
*		86			Optg Tran Fr Fund 020

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
004					URS Theater
	81				Benefits & Ins Dept
		01			Benefits & Insurance Div
			48		Non Departmental Exp
			481		Benefits & Insurance
				52	Insurance, Other
*				01	Fire & General Liability

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
004					URS Theater
	83				NonCity Support & Ct Dept
		90			NonCity Support Division
			48		Non Departmental Exp
			489		Contingency & Other Suprt
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
*				09	Paid Special Overtime
				32	Professional Services
*				10	Other Professional Servcs
				33	Recreation Services
*				02	Special Activities
				41	Electric & Gas
*				01	S C E & G
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				43	Water
				45	Contracts,Maint & Service
*				04	Heating & Air Maint & Ser
*				10	Other Contracts, Maint Sv
*				20	Equipment Cert & Testing
				46	Maintenance (Repairs)
*				02	Building Maintenance
*				10	Maintenance Other Repairs
				52	Insurance, Other
*				01	Fire & General Liability
*				04	General Damage Claims
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
				56	Employee Training
*				01	Professional Development
*				02	General Training
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				10	Small Equipment
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
				72	Buildings
*				02	Building Improvements
				74	Machinery & Equipment
*				07	Miscellaneous Equipment

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
005					Restricted Gifts Fund
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*			10		Designated
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*			10		Investments Int Earned
*	365				Donations
*			10		Miscellaneous Donations
*			20		Restricted Donations
	366				Miscellaneous Revenue
*			10		Miscellaneous Revenue
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
			30		Transfer In
*				10	Other Funds Transfer

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
005					Restricted Gifts Fund
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			48		Non Departmental Exp
			489		Contingency & Other Suprt
				75	Infrastructure
*				14	Public Art
				90	Contingency & Other Suprt
*				10	Contingent Fund
*				80	Transfer to General Fund

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
006					Storm Water Fund
	101				Cash
*		01			Pooled Cash General Funds
*		02			Pooled Cash Utilities
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
		30			LGIP Depreciation
*			01		LGIP Vehicle Depreciation
*			03		LGIP W & S Sys Deprec
		40			LGIP GF Special Holding
*			62		GG Budget Carry Forward
	104				Interest Receivable
*		10			Investments
*		20			Notes
*	115				Accounts Receivable
*		10			Allowance Uncollectible
*		31			RT
*		60			Billed Util Accts Receiv
*	126				Intergovernmental Recvbl
*		30			Federal Government
*	128				Notes Receivable
*	130				Due From Other Funds
		10			General Fund
*		20			Utilities Fund
*		60			Due From CP Sales Tax Fnd
*	135				Other Receivables
*	143				Prepaid Items
*	161				Land
*	162				Buildings
		10			Accumulated Depreciation
*			01		Cash
*			02		Non Cash
*	163				Improvements Non Building
*		10			Accumulated Depreciation
*	164				Machinery & Equipment
*		10			Accumulated Depreciation
*			01		Cash
*			02		Non Cash
*	165				Work In Progress
*	166				Utilities System
*		10			Accumulated Depreciation
*			01		Cash
*			02		Non Cash
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	203				Compensated Absences
*	204				Accounts Payable
*		10			Sales Tax Collected Paybl
*	207				Intergovernmental Payable
*	208				Due To Other Funds
*		10			General Fund

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
006					Storm Water Fund
		208			Due To Other Funds
*			20		Utilities Fund
*		214			Accrued Interest Payable
*		223			Notes Payable, Current
*		227			Other Current Liabilities
		229			Deposits
			60		Overpayments
*				04	AcctRec Misc Overpayments
*		234			Notes Payable, Noncurrent
*		238			Deferred Comp Bnft Payble
*		239			Other Noncurrent Liabilty
*			10		Accrued Salaries
*		240			Expenditures Summary
*		260			Contributed Capital
*			10		Government Grants
*			30		Developers
		265			Offset Accounts
*			01		Offset Other Fd 391-30.10
*			02		Offset Sp Hldg 391-30.20
*			03		Offset Deprec 391-30.30
*			05		Offset Asset Investment
*		270			Retained Earnings
*			10		Unreserved
*			20		Reserved
		33			Intergovernmental Revenue
		331			Federal Grants
*			20		Public Works Fed Grants
*			90		Miscellaneous Grant
		334			SC State Grants
*			20		Public Works State Grants
		34			Charges For Srvc Revenue
*		349			Storm Water
		35			Fines Revenue
		352			Fees
*			10		Returned Check Charge
*			20		Penalty For Late Payment
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
*			20		Notes Interest Earned
*			30		Restricted Int Earned
*		363			Rent
		365			Donations
*			20		Restricted Donations
		366			Miscellaneous Revenue
*			10		Miscellaneous Revenue
*			10		Miscellaneous Revenue
*			40		Insurance Claims Reimburs
*			60		Sale of Property
		37			Service/Equip Fee Revenue
		377			Developers Fee

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
006					Storm Water Fund
		37			Service/Equip Fee Revenue
		377			Developers Fee
*			30		Road Repair Fee
		39			Other Financing Sources
*		391			Interfund Oprtng Transfer
			30		Transfer In
*			03		Optg Tran Fr Gen Fund
*			10		Other Funds Transfer
*			20		Holding Funds Transfer
*			30		Depreciation Fnd Transfer

-----				ACCOUNT DESCRIPTION	-----			
FUND	DEPT	BAS	EL	OBJ				
006					Storm Water Fund			
	31				Public Works Department			
		70			Storm Water Division			
			46		Utilities Exp			
			467		Storm Water			
				10	Salaries & Wages			
*				01	Salaries & Wages Regular			
*				02	Overtime			
*				05	Holiday Pay			
*				06	Bonus			
*				07	Termination Vacation Pay			
*				24	Tuition Reimbursement			
*				25	Unemployment Compensation			
*				32	Professional Services			
*				01	Temporary Workers			
*				02	Legal			
*				04	Architectural & Engineer			
*				06	Employee Physical			
*				10	Other Professional Servcs			
*				41	Electric & Gas			
*				01	S C E & G			
*				02	Aiken Electric			
*				03	Heating Oil			
*				42	Telephone & Communication			
*				02	AT&T / BellSouth			
*				11	MobileComm			
*				20	Verizon (Cellular One)			
*				21	Alltel Mobile			
*				30	Motorola			
*				40	Other Telephone & Comm			
*				43	Water			
*				45	Contracts,Maint & Service			
*				03	Office Mach Maint & Serv			
*				04	Heating & Air Maint & Ser			
*				06	Motorola Maint & Service			
*				07	Rileys Maint & Service			
*				09	SC Department Corrections			
*				10	Other Contracts, Maint Sv			
*				46	Maintenance (Repairs)			
*				01	Mach & Equip Maintenance			
*				04	Radio Maintenance			
*				06	Vehicle Repairs			
*				10	Maintenance Other Repairs			
*				47	Rental			
*				01	Equipment Rental			
*				52	Insurance, Other			
*				02	Auto Damage Claims			
*				04	General Damage Claims			
*				54	Postage			
*				01	Postage General Mail			
*				02	Postage Water Bills			
*				55	Printing & Binding			

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
006					Storm Water Fund
	31				Public Works Department
		70			Storm Water Division
			46		Utilities Exp
			467		Storm Water
			55		Printing & Binding
*				01	Forms Printing
*				02	Advertising
			56		Employee Training
*				01	Professional Development
*				02	General Training
			57		Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
			58		Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
			59		Depreciation Expense
*				01	Vehicle & Equip Deprec
*				03	Water & Sewer Sys Deprec
			61		General Supplies
*				01	Radios,Sound System,Suppl
*				03	Cleaning & Sanitary
*				04	Chemicals
*				05	Medical & Lab Supplies
*				06	Small Hand Tools
*				07	Signs
*				10	Small Equipment
*				12	Vehicle Equip&Accessories
			62		Water & Sewer Supplies
*				02	Pipes,Fitting,Hydrant,Etc
*				04	Iron Castings
			63		Office Supplies
*				01	Computer Supplies (Minor)
			64		Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
			66		Road Material & Supplies
*				01	Cement & Masonry
*			71		Land
*				01	Right of Ways
			74		Machinery & Equipment
*				01	Machinery
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				07	Miscellaneous Equipment
			75		Infrastructure
*				05	Storm Sewers

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
006					Storm Water Fund
	31				Public Works Department
		70			Storm Water Division
			46		Utilities Exp
			467		Storm Water
				75	Infrastructure
*				06	Park & ROW Improvements
				90	Contingency & Other Suprt
*				20	Franchise Fee
*				25	Administrative Expense

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
006					Storm Water Fund
	70				Debt Service Department
		01			Principal & Interest Div
			47		Debt Service Exp
			471		Debt Service
				83	Note Principal
*				03	Note Principal StWt Fr GF
				84	Note Interest
*				03	Note Interest StWt Fr GF

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
006					Storm Water Fund
	83				NonCity Support & Ct Dept
	70				Miscellaneous Account Div
		48			Non Departmental Exp
		487			Bad Debt Expense
			27		Write Off
*				01	Accounts Receiv Bad Debt
	90				NonCity Support Division
		48			Non Departmental Exp
		489			Contingency & Other Suprt
			48		Other Property Services
*				01	Aiken County Property Tax

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
007					Local Accommodations Tax
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
		40			LGIP GF Special Holding
*			62		GG Budget Carry Forward
*	115				Accounts Receivable
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
	253				Fund Balance, Unreserved
*				10	Designated
	31				Tax Revenue
	312				Other Than Ad Valorem Tax
				30	Local Taxes
*				10	Local Accommodations Tax
*				20	Local Hospitality Tax
	32				License & Permit Revenue
	321				Bus Licenses & Permits
				50	Franchise Fee
*				50	SCE & G
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*				10	Investments Int Earned
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
				30	Transfer In
*				03	Optg Tran Fr Gen Fund
*				20	Holding Funds Transfer
*				60	Optg Tran Fr Ut Fund
	392				Proceeds From Loans
*				10	Loan Proceeds from GF

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
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007					Local Accommodations Tax
	21				Public Safety Department
		20			Patrol-Fire Suppress Div
			42		Public Safety Exp
			422		Patrol-Fire Suppression
*				71	Land
*				72	Buildings

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
007					Local Accommodations Tax
	31				Public Works Department
	30				Streets & Parks Division
	43				Streets & Grounds Exp
	433				Streets & Parks
		75			Infrastructure
*			13		Undergrounding Utilities
	35				Buildings & Grounds Div
	43				Streets & Grounds Exp
	435				Buildings & Grounds Exp
		10			Salaries & Wages
*			01		Salaries & Wages Regular
*			02		Overtime
		32			Professional Services
*			10		Other Professional Servcs
*		65			Specialized Dept Supplies

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
007					Local Accommodations Tax
	51				Parks & Recreation Dept
		10			Recreation Division
			45		Parks & Recreation Exp
			451		Recreation
				33	Recreation Services
*				02	Special Activities
*				09	Newberry Street Programs
*				40	Hopelands Garden Programs
*				42	Craft Shows Weeks
*				45	Christmas in Hopelands
				55	Printing & Binding
*				01	Forms Printing
				72	Buildings
*				02	Building Improvements
		20			Athletics Division
			45		Parks & Recreation Exp
			452		Athletics
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				02	Overtime
				33	Recreation Services
*				07	Tournament Bidding
*				10	Special Outside Events
*				12	Baseball Tournaments
*				13	ISA World Series
*				14	Tennis Championships
				55	Printing & Binding
*				01	Forms Printing
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				65	Specialized Dept Supplies
		30			Tourism Division
			45		Parks & Recreation Exp
			453		Tourism
				33	Recreation Services
*				02	Special Activities
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
				74	Machinery & Equipment
*				02	Vehicles
		50			Parks Division
			45		Parks & Recreation Exp
			455		Parks
				32	Professional Services
*				10	Other Professional Servcs
				41	Electric & Gas
*				01	S C E & G
*				02	Aiken Electric
				46	Maintenance (Repairs)

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
007					Local Accommodations Tax
	51				Parks & Recreation Dept
	50				Parks Division
		45			Parks & Recreation Exp
		455			Parks
			46		Maintenance (Repairs)
*				05	Park Maintenance
			71		Land
*				02	Land Improvements
			72		Buildings
*				02	Building Improvements
			73		Improvements Non Building
*				04	Playground Equipment
*				06	Tennis Courts
			75		Infrastructure
*				03	Landscaping
*				13	Undergrounding Utilities
	60				Rye Patch-Hopelands Div
		45			Parks & Recreation Exp
		456			Rye Patch-Hopelands
			45		Contracts, Maint & Service
*				10	Other Contracts, Maint Sv
			55		Printing & Binding
*				01	Forms Printing
			72		Buildings
*				02	Building Improvements

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
007					Local Accommodations Tax
	82				Airport Department
		01			Airport Capital Projects
			48		Non Departmental Exp
			482		Airport
				71	Land
*				02	Land Improvements
*				72	Buildings

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
007					Local Accommodations Tax
	83				NonCity Support & Ct Dept
	70				Miscellaneous Account Div
		49			Other Financing Uses
		491			Interfund Oprtng Uses
			91		Operating Transfers Out
*			01		Oprtng Tran To Gen Fund
*			05		Oprtng Tran To Sp Tax Fund
*			07		Oprtng Tran to Hopelands
*			09		Oprtng Tran To ACPlayhouse
	90				NonCity Support Division
		48			Non Departmental Exp
		489			Contingency & Other Suprt
			72		Buildings
*			02		Building Improvements
*			06		Playhouse Newberry Street
*			07		African American Cultural
*			08		Railroad Depot Park Ave
			73		Improvements Non Building
*			06		Tennis Courts
		90			Contingency & Other Suprt
*			41		Chamber Of Commerce
*			47		Aiken Center for the Arts

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
015					Capital Proj Sales Tax Fd
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	115				Accounts Receivable
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	208				Due To Other Funds
*		10			General Fund
*		20			Utilities Fund
*		40			Storm Water Fund
	224				Bond Anticipation Notes
*		10			Aiken County CP Sales Tax
*	240				Expenditures Summary
	253				Fund Balance, Unreserved
*		10			Designated
	31				Tax Revenue
	314				Sales and Use Tax
*		10			Capital Project Sales Tax
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
		30			Transfer In
*			20		Holding Funds Transfer
	392				Proceeds From Loans
*		10			Loan Proceeds from GF

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
016					Capital Proj Sales Tax II
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	208				Due To Other Funds
*		10			General Fund
*	240				Expenditures Summary
	253				Fund Balance, Unreserved
*		10			Designated
	31				Tax Revenue
	314				Sales and Use Tax
*		10			Capital Project Sales Tax
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
		30			Transfer In
*			10		Other Funds Transfer
	392				Proceeds From Loans
*		10			Loan Proceeds from GF

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
016					Capital Proj Sales Tax II
	17				Planning Department
		01			Planning Division
			41		General Government Exp
			417		Planning
				32	Professional Services
*				04	Architectural & Engineer

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
016					Capital Proj Sales Tax II
	21				Public Safety Department
		20			Patrol-Fire Suppress Div
			42		Public Safety Exp
			422		Patrol-Fire Suppression
*				72	Buildings
				74	Machinery & Equipment
*				02	Vehicles
	50				Maintenance Division
			42		Public Safety Exp
			425		Maintenance
				72	Buildings
*				02	Building Improvements

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
016					Capital Proj Sales Tax II
	31				Public Works Department
	10				Administration Division
		46			Utilities Exp
		460			Administration
			10		Salaries & Wages
*				01	Salaries & Wages Regular
			72		Buildings
*				02	Building Improvements
*				09	Kershaw Street SCE&G Bldg
			74		Machinery & Equipment
*				08	Telephone System
	30				Streets & Parks Division
		43			Streets & Grounds Exp
		433			Streets & Parks
			10		Salaries & Wages
*				01	Salaries & Wages Regular
*			71		Land
			75		Infrastructure
*				08	Street Resurfacing
*				09	Sidewalk Curb & Gutter
*				13	Undergrounding Utilities
*				16	Roads
	35				Buildings & Grounds Div
		43			Streets & Grounds Exp
		435			Buildings & Grounds Exp
			10		Salaries & Wages
*				01	Salaries & Wages Regular
			75		Infrastructure
*				04	Streetscape
	70				Storm Water Division
		46			Utilities Exp
		467			Storm Water
			10		Salaries & Wages
*				01	Salaries & Wages Regular
			75		Infrastructure
*				05	Storm Sewers
	81				Water & Sewer Dstrb Div
		46			Utilities Exp
		468			Water Distribution Trtmnt
			10		Salaries & Wages
*				01	Salaries & Wages Regular
			76		Utilities System
*				01	Water System
*				02	Sewer System

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
016					Capital Proj Sales Tax II
	51				Parks & Recreation Dept
		50			Parks Division
			45		Parks & Recreation Exp
			455		Parks
				10	Salaries & Wages
*				01	Salaries & Wages Regular
				71	Land
*				02	Land Improvements
*				72	Buildings
*				02	Building Improvements
				73	Improvements Non Building
*				04	Playground Equipment
*				05	Parks Equipmen & Fixtures
				74	Machinery & Equipment
*				08	Telephone System
				75	Infrastructure
*				15	Parking Lot
	60				Rye Patch-Hopelands Div
		45			Parks & Recreation Exp
		456			Rye Patch-Hopelands
				10	Salaries & Wages
*				01	Salaries & Wages Regular
				72	Buildings
*				02	Building Improvements

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
016					Capital Proj Sales Tax II
	70				Debt Service Department
		01			Principal & Interest Div
			47		Debt Service Exp
			471		Debt Service
				83	Note Principal
*				04	Note Principal CP Sale Tx
				84	Note Interest
*				04	Note Interest CP Sales Tx

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
016					Capital Proj Sales Tax II
	83				NonCity Support & Ct Dept
	70				Miscellaneous Account Div
		49			Other Financing Uses
		491			Interfund Oprtng Uses
			91		Operating Transfers Out
*				11	Oprtng Tran To Fund 111
	90				NonCity Support Division
		48			Non Departmental Exp
		489			Contingency & Other Suprt
			90		Contingency & Other Suprt
*				57	USCA Convocation Center
*				58	Pinelawn Cemetary
*				70	Impact Fees Assistance

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
017					Capital Proj SalesTax III
		101			Cash
*			01		Pooled Cash General Funds
		103			LGIP Investments
			10		LGIP Operating Funds
*				01	LGIP Operation & Maint
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
		208			Due To Other Funds
*			10		General Fund
*		240			Expenditures Summary
		253			Fund Balance, Unreserved
*			10		Designated
		31			Tax Revenue
		314			Sales and Use Tax
*			10		Capital Project Sales Tax
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
		39			Other Financing Sources
		392			Proceeds From Loans
*			10		Loan Proceeds from GF

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
017					Capital Proj SalesTax III
	19				Municipal Building Dept
		01			Municipal Building Div
			41		General Government Exp
			419		Municipal Building
*				72	Buildings

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
017					Capital Proj SalesTax III
	21				Public Safety Department
		10			Admin Support Division
			42		Public Safety Exp
			421		Administrative Support
				74	Machinery & Equipment
*				05	Computers
		20			Patrol-Fire Suppress Div
			42		Public Safety Exp
			422		Patrol-Fire Suppression
*				72	Buildings
		50			Maintenance Division
			42		Public Safety Exp
			425		Maintenance
				72	Buildings
*				02	Building Improvements

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
017					Capital Proj SalesTax III
	31				Public Works Department
		30			Streets & Parks Division
			43		Streets & Grounds Exp
			433		Streets & Parks
*				71	Land
				75	Infrastructure
*				08	Street Resurfacing
*				09	Sidewalk Curb & Gutter
*				16	Roads
		70			Storm Water Division
			46		Utilities Exp
			467		Storm Water
				75	Infrastructure
*				05	Storm Sewers
		81			Water & Sewer Dstrb Div
			46		Utilities Exp
			468		Water Distribution Trtmnt
				76	Utilities System
*				01	Water System
*				02	Sewer System

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
017					Capital Proj SalesTax III
	51				Parks & Recreation Dept
		30			Tourism Division
			45		Parks & Recreation Exp
			453		Tourism
				72	Buildings
*				08	Railroad Depot Park Ave
		50			Parks Division
			45		Parks & Recreation Exp
			455		Parks
*				71	Land
*				02	Land Improvements
*				72	Buildings
*				73	Improvements Non Building
*				01	Fences
*				04	Playground Equipment
		60			Rye Patch-Hopelands Div
			45		Parks & Recreation Exp
			456		Rye Patch-Hopelands
				72	Buildings
*				02	Building Improvements

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
017					Capital Proj SalesTax III
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			49		Other Financing Uses
			491		Interfund Oprtng Uses
				91	Operating Transfers Out
*				11	Oprtg Tran To Fund 111

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
020					LOP Sunday Alcohol Fund
		101			Cash
*			01		Pooled Cash General Funds
		103			LGIP Investments
			10		LGIP Operating Funds
*				01	LGIP Operation & Maint
		126			Intergovernmental Recvbl
*			20		State Of SC
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
*		240			Expenditures Summary
		253			Fund Balance, Unreserved
*			10		Designated
		33			Intergovernmental Revenue
		335			State Shared Revenue
*			90		Alcohol Bev License Fee
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
		39			Other Financing Sources
		391			Interfund Oprtng Transfer
			30		Transfer In
*				20	Holding Funds Transfer

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
020					LOP Sunday Alcohol Fund
	51				Parks & Recreation Dept
	50				Parks Division
		45			Parks & Recreation Exp
		455			Parks
			72		Buildings
*				02	Building Improvements
	60				Rye Patch-Hopelands Div
		45			Parks & Recreation Exp
		456			Rye Patch-Hopelands
			72		Buildings
*				02	Building Improvements

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
020					LOP Sunday Alcohol Fund
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			49		Other Financing Uses
			491		Interfund Oprtng Uses
				91	Operating Transfers Out
*				01	Oprtng Tran To Gen Fund
*				09	Oprtng Tran To ACPlayhouse

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
021					Accomodations Tax Fund
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
	104				Interest Receivable
*		10			Investments
*	115				Accounts Receivable
*	126				Intergovernmental Recvbl
*		20			State Of SC
	130				Due From Other Funds
*		10			General Fund
*		20			Utilities Fund
*	135				Other Receivables
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	208				Due To Other Funds
*		10			General Fund
*		20			Utilities Fund
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*		10			Designated
*		20			Undesignated
	33				Intergovernmental Revenue
	335				State Shared Revenue
*		30			Accommodations Tax
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
021					Accomodations Tax Fund
	85				Special Revenue Dept
		21			Accomodations Tax Div
			48		Non Departmental Exp
			489		Contingency & Other Suprt
				90	Contingency & Other Suprt
*				45	Accomodations Tax Disburs

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
022					Victim Services Fund
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
		30			LGIP Depreciation
*			01		LGIP Vehicle Depreciation
*			04		LGIP Computer Deprec
		41			LGIP Other
*			03		LGIP Victim Services
*	164				Machinery & Equipment
		10			Accumulated Depreciation
*			01		Cash
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
	253				Fund Balance, Unreserved
*		10			Designated
	265				Offset Accounts
*			02		Offset Sp Hldg 391-30.20
*			03		Offset Deprec 391-30.30
	35				Fines Revenue
	351				Public Safety Fines
		30			Court Costs
*			10		Victim Witness \$25 Surchg
*			11		Victim Witness 12% Assess
*			12		Victim Witness TEP Assess
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	366				Miscellaneous Revenue
		10			Miscellaneous Revenue
*			40		Insurance Claims Reimburs
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
		30			Transfer In
*			03		Optg Tran Fr Gen Fund
*			20		Holding Funds Transfer
*			30		Depreciation Fnd Transfer

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
022					Victim Services Fund
	21				Public Safety Department
		30			Investigations Division
			42		Public Safety Exp
			423		Investigations
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				05	Holiday Pay
*				06	Bonus
*				07	Termination Vacation Pay
*				09	Paid Special Overtime
*				24	Tuition Reimbursement
				32	Professional Services
*				03	Auditing
*				06	Employee Physical
*				10	Other Professional Servcs
				42	Telephone & Communication
*				14	Morris Wireless BeepOne
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
*				40	Other Telephone & Comm
				45	Contracts,Maint & Service
*				10	Other Contracts, Maint Sv
				46	Maintenance (Repairs)
*				04	Radio Maintenance
*				06	Vehicle Repairs
				47	Rental
*				01	Equipment Rental
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				03	Xerox Copier Charge
				56	Employee Training
*				01	Professional Development
				57	Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
				58	Automotive Operations
*				01	Mileage Reimbursement
*				04	Gas Charges
*				05	Oil Changes
				59	Depreciation Expense
*				01	Vehicle & Equip Deprec
*				04	Computer Depreciation
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				10	Small Equipment
*				63	Office Supplies
*				01	Computer Supplies (Minor)
*				02	Small Office Furniture
				64	Memberships

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
022					Victim Services Fund
	21				Public Safety Department
		30			Investigations Division
			42		Public Safety Exp
			423		Investigations
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
*				22	Victim Emergency Purchase
				74	Machinery & Equipment
*				02	Vehicles
*				05	Computers
*				07	Miscellaneous Equipment
			90		Contingency & Other Suprt
*				37	Cumbee Center (CAAP)
*				40	Child Advocacy Center

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
022					Victim Services Fund
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			49		Other Financing Uses
			491		Interfund Oprtng Uses
				91	Operating Transfers Out
*				01	Oprtng Tran To Gen Fund

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
023					Drug Money Fund
	101				Cash
*		01			Pooled Cash General Funds
		03			Petty Cash
*			02		Public Safety
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	115				Accounts Receivable
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	204				Accounts Payable
*	229				Deposits
*			20		Drug Cases Pending
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*				10	Designated
	35				Fines Revenue
	351				Public Safety Fines
*		40			Drug Revenue
*		45			Drug Settlement Revenue
*		50			Impoundment Admin Fee
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*			10		Investments Int Earned
	366				Miscellaneous Revenue
				10	Miscellaneous Revenue
*			10		Miscellaneous Revenue
*			40		Insurance Claims Reimburs

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
023					Drug Money Fund
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			49		Other Financing Uses
			491		Interfund Oprtng Uses
				91	Operating Transfers Out
*				01	Oprtng Tran To Gen Fund

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
023					Drug Money Fund
	85				Special Revenue Dept
		23			Drug Money Division
			42		Public Safety Exp
			423		Investigations
				32	Professional Services
*				02	Legal
*				10	Other Professional Servcs
*				34	Public Sfty Court Related
				42	Telephone & Communication
*				20	Verizon (Cellular One)
*				21	Alltel Mobile
				46	Maintenance (Repairs)
*				02	Building Maintenance
*				06	Vehicle Repairs
*				10	Maintenance Other Repairs
				47	Rental
*				01	Equipment Rental
				56	Employee Training
*				01	Professional Development
				61	General Supplies
*				10	Small Equipment
*				11	Surveillance Equipment
*				12	Vehicle Equip&Accessories
				63	Office Supplies
*				01	Computer Supplies (Minor)
*				65	Specialized Dept Supplies
*				74	Machinery & Equipment
*				02	Vehicles
*				03	Furniture & Fixtures
*				04	Radios
*				05	Computers
*				07	Miscellaneous Equipment

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
024					Federal Equitable Sharing
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*				10	Designated
	35				Fines Revenue
	351				Public Safety Fines
*				45	Drug Settlement Revenue
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*				10	Investments Int Earned

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
024					Federal Equitable Sharing
	21				Public Safety Department
		30			Investigations Division
			42		Public Safety Exp
			423		Investigations
*			42		Telephone & Communication
				20	Verizon (Cellular One)
*			46		Maintenance (Repairs)
*				06	Vehicle Repairs
			56		Employee Training
*				01	Professional Development
			57		Uniforms
*				01	Purchased Uniforms
*				03	Protective Equipment
			61		General Supplies
*				09	Ammunition
*				10	Small Equipment
			63		Office Supplies
*				01	Computer Supplies (Minor)
*			65		Specialized Dept Supplies
*				20	SRT Non-Lethal Supplies
*				21	Weapons
			74		Machinery & Equipment
*				02	Vehicles
*				05	Computers
*				06	Software

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
025					Fireman's Fund
		101			Cash
*			01		Pooled Cash General Funds
		103			LGIP Investments
			10		LGIP Operating Funds
*				01	LGIP Operation & Maint
		130			Due From Other Funds
*			10		General Fund
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
*		204			Accounts Payable
*		240			Expenditures Summary
*		253			Fund Balance, Unreserved
*				10	Designated
		33			Intergovernmental Revenue
		338			Aiken County
*				30	Fire Fee One Percent
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*				10	Investments Int Earned

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
025					Fireman's Fund
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			49		Other Financing Uses
			491		Interfund Oprtng Uses
				91	Operating Transfers Out
*				10	Oprtng Tran To Other Fd

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
025					Fireman's Fund
	85				Special Revenue Dept
		25			Fireman's Fund Division
			42		Public Safety Exp
			422		Patrol-Fire Suppression
				23	Retirement
*				04	Fireman's Fund Contribute
*				06	SC State Firemens Assoc
			90		Contingency & Other Suprt
*				55	Benefit Disburs Employee

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
026					Law Enforce Block Grant
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
*		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	164				Machinery & Equipment
*		10			Accumulated Depreciation
*			01		Cash
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	222				Deferred Revenue
*			30		Deferred Rev Misc Rev
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*	254				Fund Balance, Reserved
	33				Intergovernmental Revenue
	331				Federal Grants
			30		Public Safety Fed Grants
*				40	Law Enforce Block Grant
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*			30		Restricted Int Earned
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
			30		Transfer In
*				03	Optg Tran Fr Gen Fund

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
026					Law Enforce Block Grant
	21				Public Safety Department
		42			Community Services Div
			42		Public Safety Exp
			424		Special Operations
				56	Employee Training
*				01	Professional Development
				61	General Supplies
*				01	Radios,Sound System,Suppl
*				10	Small Equipment
				63	Office Supplies
*				01	Computer Supplies (Minor)
*				65	Specialized Dept Supplies
*				21	Weapons
*				70	Property
*				74	Machinery & Equipment
*				05	Computers
*				06	Software
*				07	Miscellaneous Equipment

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
027					Economic Development Fund
	101				Cash
*			01		Pooled Cash General Funds
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
027					Economic Development Fund
	18				Economic Development Dept
		01			Economic Development Div
			41		General Government Exp
			418		Economic Development
				90	Contingency & Other Suprt
*				64	Aiken2000 Sign Annexation

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
028					Special Tax Allocation Fd
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
		40			LGIP GF Special Holding
*			62		GG Budget Carry Forward
	105				Taxes Receivable, Current
*		20			Real Property
*	107				Taxes Receivable, Delinq
	126				Intergovernmental Recvbl
			10		Aiken County
*			05		TIF District Taxes Recvbl
	143				Prepaid Items
*		60			Option To Purchase Land
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	208				Due To Other Funds
*		10			General Fund
*		20			Utilities Fund
	222				Deferred Revenue
*		40			Deferred Rev Taxes
*	240				Expenditures Summary
*	254				Fund Balance, Reserved
	31				Tax Revenue
	311				Ad Valorem Taxes
			10		Real Property Taxes
*			21		TIF City Current Taxes
*			22		TIF City Prior Taxes
*			23		TIF County Current Taxes
*			24		TIF County Prior Taxes
	319				Penalties and Interest
*		06			Penalties Current TIF
*		11			Penalties Prior TIF
	33				Intergovernmental Revenue
	331				Federal Grants
		20			Public Works Fed Grants
*			30		ISTEA Grant
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	366				Miscellaneous Revenue
		10			Miscellaneous Revenue
*			10		Miscellaneous Revenue
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
			30		Transfer In
*		01			Optg Tran Fr TIF City GF
*		02			Optg Tran Fr TIF Co GF
*		03			Optg Tran Fr Gen Fund
*		20			Holding Funds Transfer

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
028					Special Tax Allocation Fd
		39			Other Financing Sources
		391			Interfund Oprtng Transfer
			30		Transfer In
*				80	Optg Tran Fr Fund 015
		392			Proceeds From Loans
*			20		Loan Proceeds fr UT
		393			Proceeds Gen Lngterm Liab
*			10		Gen Oblig Bond Proceeds
		394			Proceeds of Fund Raising
*			10		Proceeds Aiken 20/20 Fd R

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
028					Special Tax Allocation Fd
	18				Economic Development Dept
		01			Economic Development Div
			41		General Government Exp
			418		Economic Development
				32	Professional Services
*				07	Consulting & Advising
*				71	Land
*				72	Buildings
*				02	Building Improvements
				75	Infrastructure
*				01	Brick Pavers
*				02	Street Lighting
*				03	Landscaping
*				04	Streetscape
*				06	Park & ROW Improvements
*				08	Street Resurfacing
*				09	Sidewalk Curb & Gutter
				90	Contingency & Other Suprt
*				46	Aiken Corporation

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
028					Special Tax Allocation Fd
	31				Public Works Department
		35			Buildings & Grounds Div
			43		Streets & Grounds Exp
			435		Buildings & Grounds Exp
				75	Infrastructure
*				04	Streetscape

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
028					Special Tax Allocation Fd
	70				Debt Service Department
		01			Principal & Interest Div
			47		Debt Service Exp
			471		Debt Service
				83	Note Principal
*				01	Note Principal TIF Fr UT
				84	Note Interest
*				01	Note Interest TIF Fr Ut

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
028					Special Tax Allocation Fd
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			49		Other Financing Uses
			491		Interfund Oprtng Uses
				91	Operating Transfers Out
*				01	Oprtng Tran To Gen Fund

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
029					Aiken Municipal Airport
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
		30			LGIP Depreciation
*			02		LGIP Building Deprec
*	115				Accounts Receivable
	126				Intergovernmental Recvbl
*		20			State Of SC
*		30			Federal Government
*	162				Buildings
		10			Accumulated Depreciation
*			02		Non Cash
	164				Machinery & Equipment
		10			Accumulated Depreciation
*			01		Cash
*			02		Non Cash
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	204				Accounts Payable
	222				Deferred Revenue
*		30			Deferred Rev Misc Rev
	229				Deposits
*		70			Rental Deposits
*			01		T-Hangar Deposits
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*		10			Designated
*		20			Undesignated
	265				Offset Accounts
*		02			Offset Sp Hldg 391-30.20
*		04			Offset Depreciation
	33				Intergovernmental Revenue
	331				Federal Grants
*		50			Airport Federal Grants
*			10		FAA Grant
*		90			Miscellaneous Grant
	334				SC State Grants
		50			Airport State Grants
*			10		SC Aeronautics Grant
*			20		SC Depart of Commerce
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
*		30			Restricted Int Earned
	363				Rent
*		10			Rent
*			20		Airport Rent
*			21		T-Hangar Rent
	365				Donations

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
029					Aiken Municipal Airport
		36			Use Of Money&Prop Revenue
		365			Donations
			20		Restricted Donations
*			20		Donation Aviation Bs Park
*			25		Donation Ventures Ind Prk
*			30		Donation Verenes Ind Park
*			60		Donation Terminal Build
		366			Miscellaneous Revenue
*			10		Miscellaneous Revenue
*			10		Miscellaneous Revenue
*			40		Insurance Claims Reimburs
*			41		Default on Perform Bond
*			50		Timber Sale
*			51		Airport Fuel Flow Fee
*			60		Sale of Property
		39			Other Financing Sources
		391			Interfund Oprtng Transfer
			30		Transfer In
*			03		Optg Tran Fr Gen Fund
*			10		Other Funds Transfer
*			20		Holding Funds Transfer
*			30		Depreciation Fnd Transfer
*			80		Optg Tran Fr Fund 015
		392			Proceeds From Loans
*			10		Loan Proceeds from GF
		394			Proceeds of Fund Raising
*			10		Proceeds Aiken 20/20 Fd R

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
029					Aiken Municipal Airport
	18				Economic Development Dept
		01			Economic Development Div
			48		Non Departmental Exp
			482		Airport
				45	Contracts,Maint & Service
*				02	Hardware Maint & Service

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
029					Aiken Municipal Airport
	82				Airport Department
		01			Airport Capital Projects
			48		Non Departmental Exp
			482		Airport
			10		Salaries & Wages
*			01		Salaries & Wages Regular
			32		Professional Services
*			04		Architectural & Engineer
*			10		Other Professional Servcs
			52		Insurance, Other
*			04		General Damage Claims
			54		Postage
*			01		Postage General Mail
			59		Depreciation Expense
*			02		Building Depreciation
*			70		Property
*			71		Land
*			01		Right of Ways
*			02		Land Improvements
*			72		Buildings
*			02		Building Improvements
*			05		T-Hangar
			73		Improvements Non Building
*			01		Fences
*			02		Signs
			74		Machinery & Equipment
*			07		Miscellaneous Equipment
			75		Infrastructure
*			03		Landscaping
*			06		Park & ROW Improvements
*			07		Runways
*			08		Street Resurfacing
*			09		Sidewalk Curb & Gutter
*			10		Runway Lighting
*			12		AWOS Weather System
			76		Utilities System
*			01		Water System
*			02		Sewer System
	02				Airport Operation & Maint
		48			Non Departmental Exp
		482			Airport
			32		Professional Services
*			10		Other Professional Servcs
			41		Electric & Gas
*			01		S C E & G
*			02		Aiken Electric
			42		Telephone & Communication
*			02		AT&T / BellSouth
			45		Contracts, Maint & Service
*			10		Other Contracts, Maint Sv
			46		Maintenance (Repairs)

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
029					Aiken Municipal Airport
	82				Airport Department
		02			Airport Operation & Maint
			48		Non Departmental Exp
			482		Airport
			46		Maintenance (Repairs)
*				01	Mach & Equip Maintenance
*				02	Building Maintenance
*				04	Radio Maintenance
*				10	Maintenance Other Repairs
			47		Rental
*				01	Equipment Rental
			52		Insurance, Other
*				01	Fire & General Liability
*				02	Auto Damage Claims
*				04	General Damage Claims
			54		Postage
*				01	Postage General Mail
			55		Printing & Binding
*				01	Forms Printing
			56		Employee Training
*				01	Professional Development
			59		Depreciation Expense
*				01	Vehicle & Equip Deprec
*				02	Building Depreciation
*				05	Infrastructure Depreciat
			61		General Supplies
*				03	Cleaning & Sanitary
*				04	Chemicals
*				06	Small Hand Tools
*				07	Signs
*				10	Small Equipment
			64		Memberships
*				01	Dues
*				02	Subscript & Publications
*			65		Specialized Dept Supplies
			74		Machinery & Equipment
*				07	Miscellaneous Equipment
			91		Operating Transfers Out
*				10	Oprtg Tran To Other Fd

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
029					Aiken Municipal Airport
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			48		Non Departmental Exp
			487		Bad Debt Expense
				27	Write Off
*				01	Accounts Receiv Bad Debt

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
030					New Labor Rehab Fund
	101				Cash
*		01			Pooled Cash General Funds
	126				Intergovernmental Recvbl
*		20			State Of SC
	128				Notes Receivable
		40			Home Ownership Loan
*		11			Clonzie Pope
*		12			Elizabeth& Willie Goodwin
*		13			Emma Green
*		14			Lula Mae Saylor
*		15			Lora Bradley
*		16			Harrison Goodwin, Jr
*		17			Pearlene Ray
*		18			Helen Hannah
*		19			Karen Hankerson
*		20			Laura Oakman
*		21			Sophie Marshall
		41			Home Rehab Loan
*		01			Linda Price
*		02			Joann Hartley
*		03			Albirta Hayes
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
	253				Fund Balance, Unreserved
*		10			Designated
	33				Intergovernmental Revenue
	331				Federal Grants
		10			Community Devel Fed Grant
*		10			CDBG Block Grant
	334				SC State Grants
		30			Community Dev State Grant
*		10			Dept of Housing New Labor
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
		30			Transfer In
*		10			Other Funds Transfer

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
030					New Labor Rehab Fund
	17				Planning Department
		01			Planning Division
			41		General Government Exp
			417		Planning
				90	Contingency & Other Suprt
*				72	Home Ownership Forgiven

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
031					Housing Rehab Fund
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	128				Notes Receivable
*		30			Rehabilitation Loan
		41			Home Rehab Loan
*			03		Albirta Hayes
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	229				Deposits
		60			Overpayments
*			04		AcctRec Misc Overpayments
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*		10			Designated
*		20			Undesignated
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
*		20			Notes Interest Earned
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
		30			Transfer In
*			10		Other Funds Transfer
	392				Proceeds From Loans
*		30			Reimburse Loan

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
031					Housing Rehab Fund
	17				Planning Department
		01			Planning Division
			41		General Government Exp
			417		Planning
*			32		Professional Services
*			10		Other Professional Servcs
*			56		Employee Training
*			01		Professional Development
			90		Contingency & Other Suprt
*			71		Home Rehabilitation
*			72		Home Ownership Forgiven
		10			CDBG Division
			41		General Government Exp
			417		Planning
			31		Non-Professional Services
*			03		Emergency Home Repairs
			32		Professional Services
*			02		Legal
			90		Contingency & Other Suprt
*			72		Home Ownership Forgiven

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
031					Housing Rehab Fund
	83				NonCity Support & Ct Dept
	70				Miscellaneous Account Div
		48			Non Departmental Exp
		487			Bad Debt Expense
			27		Write Off
*				01	Accounts Receiv Bad Debt
		49			Other Financing Uses
		491			Interfund Oprtng Uses
			91		Operating Transfers Out
*				06	Oprtng Tran To HOME Fd
*				10	Oprtng Tran To Other Fd

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
032					Home Ownership Fund
	101				Cash
*		01			Pooled Cash General Funds
*	103				LGIP Investments
*		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	128				Notes Receivable
*		40			Home Ownership Loan
*			51		Andrea Johnson
*			52		Portia Odom
*			53		Rosalind Key
*			54		Crystal Williams
*			55		Brenda S Williams
*			56		Georgia Benton
*	130				Due From Other Funds
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	229				Deposits
		60			Overpayments
*			04		AcctRec Misc Overpayments
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*		10			Designated
*		20			Undesignated
	254				Fund Balance, Reserved
*		01			Community Development
	36				Use Of Money&Prop Revenue
*	361				Interest Earned
*		10			Investments Int Earned
*		20			Notes Interest Earned
	39				Other Financing Sources
	392				Proceeds From Loans
*		30			Reimburse Loan

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
032					Home Ownership Fund
	17				Planning Department
		01			Planning Division
			41		General Government Exp
			417		Planning
*				32	Professional Services
*				02	Legal
*				10	Other Professional Servcs
*				56	Employee Training
*				01	Professional Development
				90	Contingency & Other Suprt
*				72	Home Ownership Forgiven

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
032					Home Ownership Fund
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			48		Non Departmental Exp
			487		Bad Debt Expense
				27	Write Off
*				01	Accounts Receiv Bad Debt
			49		Other Financing Uses
			491		Interfund Oprtng Uses
				91	Operating Transfers Out
*				10	Oprtng Tran To Other Fd

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
032					Home Ownership Fund
	85				Special Revenue Dept
		32			Home Ownership Division
			41		General Government Exp
			417		Planning
				90	Contingency & Other Suprt
*				72	Home Ownership Forgiven

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
033					Economic Develop Fed Fund
		101			Cash
*			01		Pooled Cash General Funds
*		103			LGIP Investments
		128			Notes Receivable
*			30		Rehabilitation Loan
			41		Home Rehab Loan
*				03	Albirta Hayes
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
*		240			Expenditures Summary
*		253			Fund Balance, Unreserved
*			10		Designated
*			20		Undesignated
		254			Fund Balance, Reserved
*				01	Community Development
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
		39			Other Financing Sources
		391			Interfund Oprtng Transfer
			30		Transfer In
*				10	Other Funds Transfer

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
033					Economic Develop Fed Fund
	17				Planning Department
		01			Planning Division
			41		General Government Exp
			417		Planning
*			30		Purchased Prof & Tech Srv
*			32		Professional Services
*				02	Legal
*				04	Architectural & Engineer
*				10	Other Professional Servcs
*			56		Employee Training
*				01	Professional Development
*			64		Memberships
*				02	Subscript & Publications
*			90		Contingency & Other Suprt
*				61	Economic Development
*				72	Home Ownership Forgiven

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
033					Economic Develop Fed Fund
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			49		Other Financing Uses
			491		Interfund Oprtng Uses
				91	Operating Transfers Out
*				10	Oprtng Tran To Other Fd

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
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034					Non Revolving Loan Fund
	101				Cash
*		01			Pooled Cash General Funds
	128				Notes Receivable
*		30			Rehabilitation Loan
		40			Home Ownership Loan
*			56		Georgia Benton
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	229				Deposits
			60		Overpayments
*				04	AcctRec Misc Overpayments
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*			10		Designated
*			20		Undesignated
	254				Fund Balance, Reserved
*			01		Community Development
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*			10		Investments Int Earned
*			20		Notes Interest Earned

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
034					Non Revolving Loan Fund
	17				Planning Department
		01			Planning Division
			41		General Government Exp
			417		Planning
				32	Professional Services
*				10	Other Professional Servcs
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				02	Advertising
				56	Employee Training
*				01	Professional Development
				64	Memberships
*				01	Dues
*				02	Subscript & Publications
				90	Contingency & Other Suprt
*				71	Home Rehabilitation

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
035					Comm Develop Grant Fund
	101				Cash
*		01			Pooled Cash General Funds
	105				Taxes Receivable, Current
*		20			Real Property
*	107				Taxes Receivable, Delinq
*	115				Accounts Receivable
*	126				Intergovernmental Recvbl
*		30			Federal Government
	128				Notes Receivable
		40			Home Ownership Loan
*		50			Nakita Brothers
		60			Small Business Loan
*		01			Katelynn's Alley
*		02			Clarence Jackson
*		03			Southern Belles Candies
*	130				Due From Other Funds
*		10			General Fund
*		20			Utilities Fund
*	135				Other Receivables
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	208				Due To Other Funds
*		10			General Fund
*		20			Utilities Fund
*		40			Storm Water Fund
	222				Deferred Revenue
*		40			Deferred Rev Taxes
*	227				Other Current Liabilities
*	229				Deposits
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*		10			Designated
*		20			Undesignated
	31				Tax Revenue
	311				Ad Valorem Taxes
		10			Real Property Taxes
*		10			Prior Years' Taxes
	312				Other Than Ad Valorem Tax
*		20			Removal Demolition Reimbr
	319				Penalties and Interest
*		05			Penalties Current Taxes
*		10			Penalties Prior Taxes
	33				Intergovernmental Revenue
*	331				Federal Grants
*		10			Community Devel Fed Grant
*		10			CDBG Block Grant
*		11			Community Devel ARRA
	334				SC State Grants
		30			Community Dev State Grant
*		10			Dept of Housing New Labor
	36				Use Of Money&Prop Revenue

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
035					Comm Develop Grant Fund
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
		366			Miscellaneous Revenue
			10		Miscellaneous Revenue
*			10		Miscellaneous Revenue
*			45		Demolition of Vacant Home
		39			Other Financing Sources
*		391			Interfund Oprtng Transfer
*			10		Administrative Services
			30		Transfer In
*			10		Other Funds Transfer
		392			Proceeds From Loans
*			30		Reimburse Loan
*			02		Small Bus Loan ProgIncome

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
035					Comm Develop Grant Fund
	13				City Manager's Department
		02			Neighborhood&Dev Serv Div
			41		General Government Exp
			413		City Manager's Division
				10	Salaries & Wages
*				01	Salaries & Wages Regular
				27	Write Off
*				01	Accounts Receiv Bad Debt
				31	Non-Professional Services
*				01	Lot Clean Up
*				02	Building Demolition
*				03	Emergency Home Repairs
				32	Professional Services
*				10	Other Professional Servcs
				55	Printing & Binding
*				02	Advertising
*				71	Land
				75	Infrastructure
*				02	Street Lighting
*				03	Landscaping
*				04	Streetscape
*				06	Park & ROW Improvements
*				08	Street Resurfacing
*				09	Sidewalk Curb & Gutter
				90	Contingency & Other Suprt
*				35	Crosland Park
*				75	Neighborhood Initiatives
*				76	Housing Development

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
036					HOME Fund
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	126				Intergovernmental Recvbl
*		30			Federal Government
*	128				Notes Receivable
*		40			Home Ownership Loan
*			70		Ryan Butler
*			71		Tammy Simmons
*			72		Crystal Robinson
*			73		Charlene Frazier
	130				Due From Other Funds
*		10			General Fund
*		20			Utilities Fund
*	135				Other Receivables
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	208				Due To Other Funds
*		10			General Fund
*		20			Utilities Fund
*		40			Storm Water Fund
*	227				Other Current Liabilities
*	229				Deposits
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*		10			Designated
*		20			Undesignated
	33				Intergovernmental Revenue
	331				Federal Grants
*		10			Community Devel Fed Grant
*			10		CDBG Block Grant
*			20		Home Grant
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
*		10			Administrative Services
		30			Transfer In
*			10		Other Funds Transfer

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
036					HOME Fund
	17				Planning Department
	12				HOME Fund Division
	41				General Government Exp
	417				Planning
			10		Salaries & Wages
*			01		Salaries & Wages Regular
*			02		Overtime
*			06		Bonus
			32		Professional Services
*			02		Legal
*			03		Auditing
*			04		Architectural & Engineer
*			10		Other Professional Servcs
			54		Postage
*			01		Postage General Mail
			56		Employee Training
*			01		Professional Development
*			63		Office Supplies
			74		Machinery & Equipment
*			03		Furniture & Fixtures
*			05		Computers
*			06		Software
*			07		Miscellaneous Equipment
			90		Contingency & Other Suprt
*			71		Home Rehabilitation
*			72		Home Ownership Forgiven

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
037					HOME II New Const Fund
		101			Cash
*			01		Pooled Cash General Funds
*		115			Accounts Receivable
*		126			Intergovernmental Recvbl
*			30		Federal Government
*		128			Notes Receivable
*			40		Home Ownership Loan
*		130			Due From Other Funds
*		135			Other Receivables
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
*		227			Other Current Liabilities
*		229			Deposits
*		240			Expenditures Summary
*		253			Fund Balance, Unreserved
*			10		Designated
*			20		Undesignated
		33			Intergovernmental Revenue
		331			Federal Grants
*			10		Community Devel Fed Grant
*			10		CDBG Block Grant
*			20		Home Grant
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
		366			Miscellaneous Revenue
			10		Miscellaneous Revenue
*			10		Miscellaneous Revenue
		39			Other Financing Sources
*		391			Interfund Oprtng Transfer
*			10		Administrative Services
			30		Transfer In
*			10		Other Funds Transfer
		392			Proceeds From Loans
			30		Reimburse Loan
*			01		HOME Trust Acct ProgIncom

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
037					HOME II New Const Fund
	17				Planning Department
		12			HOME Fund Division
			41		General Government Exp
			417		Planning
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				05	Holiday Pay
*				06	Bonus
				32	Professional Services
*				04	Architectural & Engineer
*				10	Other Professional Servcs
				41	Electric & Gas
*				01	S C E & G
				42	Telephone & Communication
*				02	AT&T / BellSouth
*				03	AT&T Long Distance
*				43	Water
*				47	Rental
*				03	Building Rental
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
				56	Employee Training
*				01	Professional Development
*				63	Office Supplies
*				64	Memberships
*				01	Dues
*				02	Subscript & Publications
*				65	Specialized Dept Supplies
*				71	Land
*				72	Buildings
				74	Machinery & Equipment
*				03	Furniture & Fixtures
				90	Contingency & Other Suprt
*				71	Home Rehabilitation
*				72	Home Ownership Forgiven

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
038					HOME Partnership Fund
	101				Cash
*		01			Pooled Cash General Funds
	126				Intergovernmental Recvbl
*		30			Federal Government
	128				Notes Receivable
		40			Home Ownership Loan
*		01			Administration
*		02			Sheila Bryant
*		03			Thomas Channell
*		04			Sharon Adams
*		05			Patricia Price
*		06			Jearlene Moseley
*		07			Shephone Hankinson
*		08			Kesha Gary
*		09			Mary Walker
*		10			Shannon Jackson
		50			HOME Program Income Loan
*		08			Oscar Amezquita
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
	253				Fund Balance, Unreserved
*		10			Designated
	33				Intergovernmental Revenue
	331				Federal Grants
		10			Community Devel Fed Grant
*		20			Home Grant
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
		30			Transfer In
*		03			Optg Tran Fr Gen Fund
	392				Proceeds From Loans
		30			Reimburse Loan
*		01			HOME Trust Acct ProgIncom

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
038					HOME Partnership Fund
	17				Planning Department
		12			HOME Fund Division
			41		General Government Exp
			417		Planning
			10		Salaries & Wages
*			01		Salaries & Wages Regular
			27		Write Off
*			01		Accounts Receiv Bad Debt
			32		Professional Services
*			10		Other Professional Servcs
			54		Postage
*			01		Postage General Mail
			55		Printing & Binding
*			01		Forms Printing
			58		Automotive Operations
*			01		Mileage Reimbursement
*			63		Office Supplies
*			65		Specialized Dept Supplies
*			71		Land
*			01		Right of Ways
			90		Contingency & Other Suprt
*			71		Home Rehabilitation
*			72		Home Ownership Forgiven
*			78		Early Repay HOME Loan

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
039					HOME New Construction
	101				Cash
*		01			Pooled Cash General Funds
*	115				Accounts Receivable
	128				Notes Receivable
		40			Home Ownership Loan
*		23			104 James Town Court
*		24			108 James Town Court
*		25			109 James Town Court
*		26			112 James Town Court
*		27			116 James Town Court
*		28			117 James Town Court
*		29			120 James Town Court
*		30			123 James Town Court
*		31			124 James Town Court
*		32			127 James Town Court
*		33			128 James Town Court
*		58			Mitchell Saba
		50			HOME Program Income Loan
*		01			804 Dillon Avenue
*		02			806 Dillon Avenue
*		03			906 Edgefield Avenue
*		04			836 Dillon Avenue
*		05			906 Cox Avenue
*		06			455 Morgan Street
*		07			461 Morgan Street
*		08			Oscar Amezquita
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	229				Deposits
		70			Rental Deposits
*		02			Property Rental Deposits
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
		10			Designated
	33				Intergovernmental Revenue
	331				Federal Grants
		10			Community Devel Fed Grant
*		20			Home Grant
	35				Fines Revenue
	352				Fees
*		20			Penalty For Late Payment
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	363				Rent
		10			Rent
*		45			City Home Rent

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
039					HOME New Construction
	17				Planning Department
		12			HOME Fund Division
			41		General Government Exp
			417		Planning
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				06	Bonus
				32	Professional Services
*				10	Other Professional Servcs
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
				58	Automotive Operations
*				01	Mileage Reimbursement
*				63	Office Supplies
*				65	Specialized Dept Supplies
*				71	Land
				90	Contingency & Other Suprt
*				71	Home Rehabilitation
*				72	Home Ownership Forgiven
*				78	Early Repay HOME Loan

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
040					HOME Partner 2002 Fund
	101				Cash
*		01			Pooled Cash General Funds
	128				Notes Receivable
		40			Home Ownership Loan
*			34		Clayton Dunnell
*			35		Sylvania Ramdeen
*			36		Latosha Elmore
*			37		Lawrence Cheatham
*			38		Sheila Bean
*			39		Gail Diggs
*			40		Franklyn Howard
*			41		Luis Rodriquez
*			42		Aliceteen Belcher
*			43		Cassandra Devine
*			44		Toni Gaffney
*			45		Sarah Curry
*			46		Vicky Pruitt
*			47		Erin Walker
*			48		Kelley Hayes
*			49		Viviana Arrango
*			50		Nakita Brothers
*			51		Andrea Johnson
*			58		Mitchell Saba
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*		10			Designated
	33				Intergovernmental Revenue
	331				Federal Grants
		10			Community Devel Fed Grant
*			20		Home Grant
	39				Other Financing Sources
	392				Proceeds From Loans
		30			Reimburse Loan
*			01		HOME Trust Acct ProgIncom

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
040					HOME Partner 2002 Fund
	17				Planning Department
		12			HOME Fund Division
			41		General Government Exp
			417		Planning
				10	Salaries & Wages
*				01	Salaries & Wages Regular
				32	Professional Services
*				10	Other Professional Servcs
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
				58	Automotive Operations
*				01	Mileage Reimbursement
*				63	Office Supplies
*				65	Specialized Dept Supplies
*				71	Land
*				01	Right of Ways
				90	Contingency & Other Suprt
*				71	Home Rehabilitation
*				72	Home Ownership Forgiven
*				78	Early Repay HOME Loan

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
041					Healthy Cities
		101			Cash
*			01		Pooled Cash General Funds
*		115			Accounts Receivable
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
*		240			Expenditures Summary
*		253			Fund Balance, Unreserved
*		254			Fund Balance, Reserved
		36			Use Of Money&Prop Revenue
		365			Donations
*			20		Restricted Donations
*				10	Donation All America City
		366			Miscellaneous Revenue
			10		Miscellaneous Revenue
*				70	Sale of Shirts, Other

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
041					Healthy Cities
	83				NonCity Support & Ct Dept
	90				NonCity Support Division
		48			Non Departmental Exp
		489			Contingency & Other Suprt
*			65		Specialized Dept Supplies
*			90		Contingency & Other Suprt
*				10	Contingent Fund

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
042					HAAP Grant Fund
		101			Cash
*			01		Pooled Cash General Funds
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
*		240			Expenditures Summary
		253			Fund Balance, Unreserved
*			10		Designated
		33			Intergovernmental Revenue
		334			SC State Grants
			30		Community Dev State Grant
*				20	HAAP Grant
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
042					HAAP Grant Fund
	13				City Manager's Department
		02			Neighborhood&Dev Serv Div
			41		General Government Exp
			413		City Manager's Division
				90	Contingency & Other Suprt
*				76	Housing Development

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
051					Aviation Business Park
		101			Cash
*			01		Pooled Cash General Funds
		103			LGIP Investments
			10		LGIP Operating Funds
*				01	LGIP Operation & Maint
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
		222			Deferred Revenue
*			30		Deferred Rev Misc Rev
*		240			Expenditures Summary
*		253			Fund Balance, Unreserved
*			10		Designated
*			20		Undesignated
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
		365			Donations
			20		Restricted Donations
*				20	Donation Aviation Bs Park
		366			Miscellaneous Revenue
			10		Miscellaneous Revenue
*				10	Miscellaneous Revenue
*				60	Sale of Property

-----					
FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
-----					
051					Aviation Business Park
	82				Airport Department
		01			Airport Capital Projects
			48		Non Departmental Exp
			482		Airport
				71	Land
*				02	Land Improvements
				75	Infrastructure
*				03	Landscaping
*				08	Street Resurfacing
*				09	Sidewalk Curb & Gutter

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
052					Summit Business Park
		101			Cash
*			01		Pooled Cash General Funds
		103			LGIP Investments
			10		LGIP Operating Funds
*				01	LGIP Operation & Maint
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
		222			Deferred Revenue
*			30		Deferred Rev Misc Rev
		229			Deposits
*			40		Performance Guarantees
*		240			Expenditures Summary
*		253			Fund Balance, Unreserved
*			10		Designated
*			20		Undesignated
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
		366			Miscellaneous Revenue
			10		Miscellaneous Revenue
*			10		Miscellaneous Revenue
*			41		Default on Perform Bond
		39			Other Financing Sources
		391			Interfund Oprtng Transfer
			30		Transfer In
*				03	Optg Tran Fr Gen Fund

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
052					Summit Business Park
	82				Airport Department
		01			Airport Capital Projects
			48		Non Departmental Exp
			482		Airport
				71	Land
*				02	Land Improvements
				73	Improvements Non Building
*				02	Signs
				75	Infrastructure
*				03	Landscaping
*				08	Street Resurfacing
*				09	Sidewalk Curb & Gutter
				76	Utilities System
*				01	Water System
*				02	Sewer System

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
053					Ventures Industrial Park
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	115				Accounts Receivable
	135				Other Receivables
*		01			Aiken 20/20
	171				Other Assets
		10			Performance Guarantee
*			10		Aiken County
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	222				Deferred Revenue
*		30			Deferred Rev Misc Rev
	234				Notes Payable, Noncurrent
*		30			SRRDI
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*		10			Designated
*		20			Undesignated
	265				Offset Accounts
*		02			Offset Sp Hldg 391-30.20
	33				Intergovernmental Revenue
	334				SC State Grants
		20			Public Works State Grants
*			40		SC Dept of Commerce Grant
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	363				Rent
		40			Regime Fees
*			10		Regime Fees
	365				Donations
		20			Restricted Donations
*			25		Donation Ventures Ind Prk
	366				Miscellaneous Revenue
		10			Miscellaneous Revenue
*			10		Miscellaneous Revenue
*			60		Sale of Property
	39				Other Financing Sources
	391				Interfund Oprtng Transfer
		30			Transfer In
*			03		Optg Tran Fr Gen Fund
*			10		Other Funds Transfer
*			20		Holding Funds Transfer
	392				Proceeds From Loans
*		01			Proceeds From Loan
	394				Proceeds of Fund Raising
*		10			Proceeds Aiken 20/20 Fd R

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
053					Ventures Industrial Park
	82				Airport Department
		01			Airport Capital Projects
			48		Non Departmental Exp
			482		Airport
				32	Professional Services
*				07	Consulting & Advising
*				10	Other Professional Servcs
				46	Maintenance (Repairs)
*				01	Mach & Equip Maintenance
				59	Depreciation Expense
*				05	Infrastructure Depreciat
				71	Land
*				02	Land Improvements
*				72	Buildings
				73	Improvements Non Building
*				02	Signs
				75	Infrastructure
*				03	Landscaping
*				05	Storm Sewers
*				08	Street Resurfacing
*				09	Sidewalk Curb & Gutter
*				10	Runway Lighting
				76	Utilities System
*				01	Water System
*				02	Sewer System
				90	Contingency & Other Suprt
*				61	Economic Development
				91	Operating Transfers Out
*				10	Oprtg Tran To Other Fd

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
054					Verenes Industrial Park
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*			10		Designated
*			20		Undesignated
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*			10		Investments Int Earned
	365				Donations
			20		Restricted Donations
*			30		Donation Verenes Ind Park
	366				Miscellaneous Revenue
			10		Miscellaneous Revenue
*			10		Miscellaneous Revenue

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
054					Verenes Industrial Park
	82				Airport Department
		01			Airport Capital Projects
			48		Non Departmental Exp
			482		Airport
				71	Land
*				02	Land Improvements
				75	Infrastructure
*				03	Landscaping
*				08	Street Resurfacing
*				09	Sidewalk Curb & Gutter
				76	Utilities System
*				01	Water System
*				02	Sewer System

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
055					Willow Run Park
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	115				Accounts Receivable
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	222				Deferred Revenue
		30			Deferred Rev Misc Rev
*			21		Industrial Park
*			22		Spec Building
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*		10			Designated
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	365				Donations
		20			Restricted Donations
*			35		Donation Willow Run Park

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
055					Willow Run Park
	18				Economic Development Dept
		01			Economic Development Div
			41		General Government Exp
			418		Economic Development
				61	General Supplies
*				07	Signs
*			75		Infrastructure
*				03	Landscaping
*				16	Roads

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
055					Willow Run Park
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			49		Other Financing Uses
			491		Interfund Oprtng Uses
				91	Operating Transfers Out
*				02	Oprtg Tran To Ut Fund
*				03	Oprtg Tran To Storm Wt Fd

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
065					Transportation Fund
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	229				Deposits
*		65			PowderHouse Stacking Lane
*	240				Expenditures Summary
	253				Fund Balance, Unreserved
*		10			Designated
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	37				Service/Equip Fee Revenue
	377				Developers Fee
*		40			Transportation Fee

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
065					Transportation Fund
	31				Public Works Department
		30			Streets & Parks Division
			43		Streets & Grounds Exp
			433		Streets & Parks
				75	Infrastructure
*				16	Roads

-----					
FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
-----					
065					Transportation Fund
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			48		Non Departmental Exp
			488		Cash Short & Over
				27	Write Off
*				02	Cash Short & Over

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
070					Tree Fund
	101				Cash
*		01			Pooled Cash General Funds
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
*	253				Fund Balance, Unreserved
*		10			Designated
	35				Fines Revenue
	353				Assessments
*		10			Payment in Lieu Planting
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	365				Donations
*		20			Restricted Donations

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
070					Tree Fund
	31				Public Works Department
		30			Streets & Parks Division
			43		Streets & Grounds Exp
			433		Streets & Parks
				75	Infrastructure
*				03	Landscaping

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
-----					
088					Aiken Performing Arts Grp
		101			Cash
*			01		Pooled Cash General Funds
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
*		240			Expenditures Summary
		253			Fund Balance, Unreserved
*			10		Designated
		34			Charges For Srvc Revenue
		347			Recreation Revenue
			40		Concessions
*			40		General Concessions
			50		Admissions
*			31		Events
*			32		Annual Subscriptions
			60		Special Events
*			03		Program Advertising
		36			Use Of Money&Prop Revenue
		365			Donations
			20		Restricted Donations
*			01		Individual Donations
*			02		Corporate Donations
*			03		Government Donations
*			04		Foundation Donations

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
088					Aiken Performing Arts Grp
	51				Parks & Recreation Dept
		30			Tourism Division
			45		Parks & Recreation Exp
			453		Tourism
				32	Professional Services
*				10	Other Professional Servcs
				42	Telephone & Communication
*				40	Other Telephone & Comm
				52	Insurance, Other
*				01	Fire & General Liability
				54	Postage
*				01	Postage General Mail
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
				56	Employee Training
*				01	Professional Development
				58	Automotive Operations
*				01	Mileage Reimbursement
				61	General Supplies
*				07	Signs
*				63	Office Supplies
				64	Memberships
*				01	Dues
*				65	Specialized Dept Supplies
				99	Direct Production Expense
*				01	Julliard
*				02	Second City

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
101					Employee CocaCola Fund
		101			Cash
*			01		Pooled Cash General Funds
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
*		240			Expenditures Summary
*		253			Fund Balance, Unreserved
*			10		Designated
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
*		366			Miscellaneous Revenue
*			10		Miscellaneous Revenue

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
101					Employee CocaCola Fund
	83				NonCity Support & Ct Dept
		90			NonCity Support Division
			48		Non Departmental Exp
			489		Contingency & Other Suprt
				90	Contingency & Other Suprt
*				54	Employee CocaCola Disburs

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
102					Public Safty Benefit Fund
		101			Cash
*			01		Pooled Cash General Funds
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
*		240			Expenditures Summary
*		253			Fund Balance, Unreserved
*			10		Designated
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
		366			Miscellaneous Revenue
*			10		Miscellaneous Revenue

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
102					Public Safty Benefit Fund
	83				NonCity Support & Ct Dept
	70				Miscellaneous Account Div
		49			Other Financing Uses
		491			Interfund Oprtng Uses
			91		Operating Transfers Out
*				10	Oprtng Tran To Other Fd
	90				NonCity Support Division
		48			Non Departmental Exp
		489			Contingency & Other Suprt
			90		Contingency & Other Suprt
*				38	United Way
*				55	Benefit Disburs Employee

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
104					Public Works Benefit Fund
		101			Cash
*			01		Pooled Cash General Funds
*		185			Revenue Summary
*		202			SYSTEM Accounts Payable
*		240			Expenditures Summary
*		253			Fund Balance, Unreserved
*			10		Designated
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
		366			Miscellaneous Revenue
*			10		Miscellaneous Revenue

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
104					Public Works Benefit Fund
	83				NonCity Support & Ct Dept
		90			NonCity Support Division
			48		Non Departmental Exp
			489		Contingency & Other Suprt
				90	Contingency & Other Suprt
*				55	Benefit Disburs Employee

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
105					ADPS Youth Athletic Fund
	101				Cash
*		01			Pooled Cash General Funds
	126				Intergovernmental Recvbl
*		30			Federal Government
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
*	240				Expenditures Summary
	253				Fund Balance, Unreserved
*		10			Designated
	33				Intergovernmental Revenue
	331				Federal Grants
*		30			Public Safety Fed Grants
*		16			DOJ/JAG Direct Grant
	34				Charges For Srvc Revenue
	347				Recreation Revenue
		33			Athletic Activities
*		01			Youth Baseball
*		04			Youth Basketball
*		08			Youth Track and Field
*		09			Youth Football
		40			Concessions
*		40			General Concessions
		50			Admissions
*		32			Annual Subscriptions
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	365				Donations
		20			Restricted Donations
*		02			Corporate Donations
*		18			Public Safety Programs
*		85			Donation All Stars
	366				Miscellaneous Revenue
		10			Miscellaneous Revenue
*		10			Miscellaneous Revenue

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
105					ADPS Youth Athletic Fund
	51				Parks & Recreation Dept
		10			Recreation Division
			45		Parks & Recreation Exp
			451		Recreation
				33	Recreation Services
*				02	Special Activities
*				18	Youth Cheerleading
*				19	Youth Football
*				20	Youth Baseball
*				23	Youth Basketball
*				34	Youth Track and Field
*				85	All Stars

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
111					Northside Redevelopment
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	115				Accounts Receivable
	126				Intergovernmental Recvbl
*		20			State Of SC
*		30			Federal Government
		50			Other Agencies
*			01		Aiken Housing Author/CDIC
	128				Notes Receivable
		40			Home Ownership Loan
*			56		Georgia Benton
*			57		Adam Piazza
*			58		Mitchell Saba
*			60		HAPP Alexis Lloyd
*			61		HAPP Naomi Thomas
*			62		HAPP Portia Odum
*			63		HAPP Latisha Singletary
*			64		HAPP Loretta Stanford
*			65		HAPP Lisa Peterson
*			66		HAPP Leisa Dunbar
*			67		HAPP Chandra Wigfall
*			68		HAPP Tamika Pontoo
*			69		HAAP Willie Ramsey
	144				Homes Held For Resale
		10			Crosland Park Homes
*			02		757 Morton Avenue
*			11		1160 Cornish Street
*			12		1243 George Street
*			28		1568 Wyman Street
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	208				Due To Other Funds
*		20			Utilities Fund
*	240				Expenditures Summary
	253				Fund Balance, Unreserved
*		10			Designated
	33				Intergovernmental Revenue
	331				Federal Grants
		10			Community Devel Fed Grant
*			10		CDBG Block Grant
*	334				SC State Grants
		20			Public Works State Grants
*			50		Palmetto Pride Grant
*			30		Community Dev State Grant
*			20		HAAP Grant
	34				Charges For Srvc Revenue
	344				Sanitation
*		40			Recycling Revenue

-----					ACCOUNT DESCRIPTION	-----				
FUND	DEPT	BAS	EL	OBJ						
111					Northside Redevelopment					
		36			Use Of Money&Prop Revenue					
		361			Interest Earned					
*			10		Investments Int Earned					
		366			Miscellaneous Revenue					
			10		Miscellaneous Revenue					
*			10		Miscellaneous Revenue					
*			45		Demolition of Vacant Home					
*			60		Sale of Property					
*			62		Sale of City Built Homes					
*			63		Sale of CroslandPark Home					
*			64		Sale of Abandoned Proprty					
		39			Other Financing Sources					
		391			Interfund Oprtng Transfer					
			30		Transfer In					
*			03		Optg Tran Fr Gen Fund					
*			81		Optg Tran Fr Fund 016					

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
111					Northside Redevelopment
	13				City Manager's Department
		02			Neighborhood&Dev Serv Div
			41		General Government Exp
			413		City Manager's Division
				10	Salaries & Wages
*				01	Salaries & Wages Regular
*				06	Bonus
*				07	Termination Vacation Pay
				31	Non-Professional Services
*				01	Lot Clean Up
*				02	Building Demolition
				32	Professional Services
*				10	Other Professional Servcs
				41	Electric & Gas
*				01	S C E & G
*				43	Water
				47	Rental
*				01	Equipment Rental
				48	Other Property Services
*				01	Aiken County Property Tax
				55	Printing & Binding
*				01	Forms Printing
*				02	Advertising
				61	General Supplies
*				07	Signs
*				65	Specialized Dept Supplies
*				71	Land
				72	Buildings
*				02	Building Improvements
*				09	Kershaw Street SCE&G Bldg
				73	Improvements Non Building
*				02	Signs
				75	Infrastructure
*				02	Street Lighting
*				03	Landscaping
*				09	Sidewalk Curb & Gutter
				90	Contingency & Other Suprt
*				35	Crosland Park
*				71	Home Rehabilitation
*				72	Home Ownership Forgiven
*				76	Housing Development
*				79	Mortgage Assistance Prgm
*				81	Disposal of Abandoned Car

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
111					Northside Redevelopment
	70				Debt Service Department
		01			Principal & Interest Div
			47		Debt Service Exp
			471		Debt Service
				83	Note Principal
*				06	Note Principal CP Fr UT
				84	Note Interest
*				06	Note Interest CP Fr UT

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
112					N Side Crosland Park Fund
	101				Cash
*		01			Pooled Cash General Funds
	103				LGIP Investments
		10			LGIP Operating Funds
*			01		LGIP Operation & Maint
*	115				Accounts Receivable
	126				Intergovernmental Recvbl
*		30			Federal Government
	143				Prepaid Items
*		20			Insurance
	144				Homes Held For Resale
		10			Crosland Park Homes
*			01		660 Sommer Avenue
*			02		757 Morton Avenue
*			03		622 Schroder Avenue
*			04		705 Morton Avenue
*			05		905 Alfred Street
*			06		892 Alfred Street
*			07		895 Alfred Street
*			08		1220 Alfred Street
*			09		1282 Alfred Street
*			10		1152 Cornish Street
*			11		1160 Cornish Street
*			12		1243 George Street
*			13		1257 George Street
*			14		864 Alfred Street
*			15		748 Schroder Avenue
*			16		721 Vincent Avenue
*			17		729 Vincent Avenue
*			18		713 Vincent Avenue
*			19		1263 George Street
*			20		1249 George Street
*			21		625 Aldrich Street
*			22		902 Alfred Street
*			23		679 Sommer Avenue
*			24		1026 Cornish Street
*			25		1517 Wyman Street
*			26		1638 Aldrich Street
*			27		1021 Chatfield Street
*			28		1568 Wyman Street
*			29		675 Aldrich Street
*			30		724 Morton Avenue
*			31		1147 Cornish Street
*			32		1111 Croft Avenue
*			33		1041 Alfred Street
*			34		1143 Alderman Street
*			35		1407 Aldrich Street
*			36		910 Alfred Street
*			37		1229 George Street
*			38		1305 Aldrich Street
*	185				Revenue Summary

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
112					N Side Crosland Park Fund
*		202			SYSTEM Accounts Payable
		208			Due To Other Funds
*			20		Utilities Fund
		222			Deferred Revenue
			30		Deferred Rev Misc Rev
*			20		Defer Rev Sale of Land
		229			Deposits
			70		Rental Deposits
*			02		Property Rental Deposits
*		240			Expenditures Summary
		253			Fund Balance, Unreserved
*			10		Designated
		33			Intergovernmental Revenue
		331			Federal Grants
			10		Community Devel Fed Grant
*			10		CDBG Block Grant
*			11		Community Devel ARRA
			60		Dept of Labor Grants
*			10		LSCOG One Stop WIA Grant
*			70		EPA Grants
*			10		Weatherization Grant
		36			Use Of Money&Prop Revenue
		361			Interest Earned
*			10		Investments Int Earned
		363			Rent
			10		Rent
*			45		City Home Rent
		366			Miscellaneous Revenue
			10		Miscellaneous Revenue
*			40		Insurance Claims Reimburs
*			60		Sale of Property
*			63		Sale of CroslandPark Home
		39			Other Financing Sources
		391			Interfund Oprtng Transfer
			30		Transfer In
*			81		Optg Tran Fr Fund 016

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
112					N Side Crosland Park Fund
	13				City Manager's Department
		02			Neighborhood&Dev Serv Div
			41		General Government Exp
			413		City Manager's Division
			10		Salaries & Wages
*			01		Salaries & Wages Regular
			32		Professional Services
*			10		Other Professional Servcs
			41		Electric & Gas
*			01		S C E & G
*			43		Water
			54		Postage
*			01		Postage General Mail
			55		Printing & Binding
*			01		Forms Printing
			56		Employee Training
*			01		Professional Development
			61		General Supplies
*			02		Garage Supplies
*			03		Cleaning & Sanitary
*			04		Chemicals
*			10		Small Equipment
*			63		Office Supplies
			64		Memberships
*			02		Subscript & Publications
*			65		Specialized Dept Supplies
			90		Contingency & Other Suprt
*			35		Crosland Park
*			76		Housing Development

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
112					N Side Crosland Park Fund
	70				Debt Service Department
		01			Principal & Interest Div
			47		Debt Service Exp
			471		Debt Service
				83	Note Principal
*				06	Note Principal CP Fr UT
				84	Note Interest
*				06	Note Interest CP Fr UT

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
222					Gem Lakes Loan Fund
	101				Cash
*		01			Pooled Cash General Funds
	115				Accounts Receivable
*		60			Billed Util Accts Receiv
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	208				Due To Other Funds
*		10			General Fund
	222				Deferred Revenue
*		22			Deferred Rev Loan Payment
*	240				Expenditures Summary
	270				Retained Earnings
*		20			Reserved
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
	39				Other Financing Sources
	393				Proceeds Gen Lngterm Liab
*		30			Special Assessment Debt

-----					ACCOUNT DESCRIPTION	-----				
FUND	DEPT	BAS	EL	OBJ						
222					Gem Lakes Loan Fund					
	31				Public Works Department					
		81			Water & Sewer Dstrb Div					
			46		Utilities Exp					
			468		Water Distribution Trtmnt					
				76	Utilities System					
*				02	Sewer System					

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
222					Gem Lakes Loan Fund
	70				Debt Service Department
		01			Principal & Interest Div
			47		Debt Service Exp
			471		Debt Service
				83	Note Principal
*				02	Note Principal Bdgr Fr GF
				84	Note Interest
*				02	Note Interest Bdgr Fr GF

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
222					Gem Lakes Loan Fund
	83				NonCity Support & Ct Dept
		70			Miscellaneous Account Div
			49		Other Financing Uses
			491		Interfund Oprtng Uses
				91	Operating Transfers Out
*				02	Oprtng Tran To Ut Fund

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
501					City of Aiken Pension Pla
	101				Cash
*		01			Pooled Cash General Funds
	102				Cash With Fiscal Agent
*		40			Retirement Benefit MRawls
	151				Investments Restricted
		90			Pension Plan
*			01		Investments
*	185				Revenue Summary
	201				Payroll Withholdings
*		03			SC State Income Tax
*		04			Federal Income Tax
*		22			Child Support
*		23			Miscellaneous Deduction
*	202				SYSTEM Accounts Payable
	222				Deferred Revenue
		60			Deferred Rev Unrealized A
*			01		Unrealized Appreciation
	229				Deposits
*		50			Retirees Insurance Contrb
*		51			Retirement Benefit MRawls
*	240				Expenditures Summary
*	254				Fund Balance, Reserved
*		09			Pension Benefits
	36				Use Of Money&Prop Revenue
*	361				Interest Earned
*		10			Investments Int Earned
*		40			Bond Interest Earned
*		70			Dividends Received
	362				Gain Sale of Investments
*		10			Gain Sale of Investments
*		30			Realize/Unrelize Gain/Los
	365				Donations
		70			Contributions
*			10		Employer Contributions
*			20		Employee Contributions
	366				Miscellaneous Revenue
		10			Miscellaneous Revenue
*			10		Miscellaneous Revenue

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
501					City of Aiken Pension Pla
	81				Benefits & Ins Dept
		01			Benefits & Insurance Div
			48		Non Departmental Exp
			481		Benefits & Insurance
*				23	Retirement
*				02	Pension Plan
*				03	Retiree Cost Of Living
*				05	Death Accrued Benefit Pd
*				07	Accrued Benefit Pd
*				32	Professional Services
*				07	Consulting & Advising

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
502					Post-Retire Wel-Ben Trust
	101				Cash
*		01			Pooled Cash General Funds
	151				Investments Restricted
		80			OPEB
*			01		Investments
*	185				Revenue Summary
*	202				SYSTEM Accounts Payable
	222				Deferred Revenue
		60			Deferred Rev Unrealized A
*			01		Unrealized Appreciation
*	240				Expenditures Summary
*	254				Fund Balance, Reserved
	36				Use Of Money&Prop Revenue
	361				Interest Earned
*		10			Investments Int Earned
*		40			Bond Interest Earned
*		70			Dividends Received
	362				Gain Sale of Investments
*		10			Gain Sale of Investments
*		30			Realize/Unrelize Gain/Los
	365				Donations
		70			Contributions
*			10		Employer Contributions
	366				Miscellaneous Revenue
		10			Miscellaneous Revenue
*			10		Miscellaneous Revenue

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
502					Post-Retire Wel-Ben Trust
	81				Benefits & Ins Dept
		01			Benefits & Insurance Div
			48		Non Departmental Exp
			481		Benefits & Insurance
*				32	Professional Services
*				07	Consulting & Advising
TOTAL NUMBER OF ACCOUNTS					4900