

# COUNTY UNIFORM CHART OF ACCOUNTS

## FUND/ENTITY ACCOUNT NUMBERING SYSTEM

			(OPTIONAL FIELDS)		
Fund	Account	Expend. Object	Sub Fund/ Project	Location/ Cost Center	Program
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### FIELD NO. 1 - FUND/ENTITY NO.

- 1 \_\_ Governmental Funds
- 2 \_\_ Proprietary Funds
- 3 \_\_ Fiduciary Funds
- 8 \_\_ Data Groups
- 9 \_\_ Other Accounting Entities

### FIELD NO. 2 - ACCOUNT NO.

- 10000 - 14999 Assets
- 15000 - 19999 Deferred Outflows of Resources
- 20000 - 29919 Liabilities
- 29920 - 29999 Deferred Inflows of Resources
- 30000 - 39999 Equity
- 40000 - 49999 Revenues and Other Sources
- Expenditure/Expense Functions
- 50000 - 59999 General Government
- 60000 - 69999 Highways
- 70000 - 79999 Education
- 80000 - 89999 Debt Service
- 90000 - 99999 Capital Projects

### FIELD NO. 3 - EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

- 1 \_\_ Personal Services
- 2 \_\_ Employee Benefits
- 3 \_\_ Contracted Services
- 4 \_\_ Supplies and Materials
- 5 \_\_ Other Charges
- 6 \_\_ Debt Service
- 7 \_\_ Capital Outlay

**COUNTY UNIFORM CHART OF ACCOUNTS**

**FIELD NO. 1 - FUND/ENTITY NO.**

<u>Fund</u>	<u>Description</u>
	Governmental
	General
101	General
	Special Revenue
111	Urban Services
112	Courthouse and Jail Maintenance
113	Juvenile Services
114	Law Library
115	Public Library
116	Solid Waste/Sanitation
117	Health Department
118	Ambulance Service
119	Industrial/Economic Development
120	Local Purpose Tax
121	Special Purpose
122	Drug Control
123	Sports and Recreation
124	Agriculture Center
125	Adequate Facilities/ Development Tax
127	Other General Government Special Revenue
128	Other Special Revenue
129	Constitutional Officers - Fees
130	Unemployment Compensation
131	Highway/Public Works
132	Bridge
133	Public Works
134-139	Other Highway Special Revenue Fund #1 - 6
141	General Purpose School
142	School Federal Projects
143	Central Cafeteria
144	School Transportation
145	Other Education Special Revenue
146	Extended School Program
147	Schoolwide Consolidation
148	Other Education Special Revenue #2
149	Internal School
	Debt Service
151	General Debt Service
152	Rural Debt Service
153	Industrial Debt Service
154	Special Debt Service

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<u>Fund</u>	<u>Description</u>
	Governmental (Cont.)
	Debt Service (Cont.)
155	Hospital Debt Service
156	Education Debt Service
157	School Bond Trust
158-169	Other Debt Service #1 - 12
	Capital Projects
171	General Capital Projects
172	Community Development/Industrial Park
173	Sanitation Projects
174	Nursing Home Projects
175	HUD Grant Projects
176	Highway Capital Projects
177	Education Capital Projects
178-188	Other Capital Projects #1 - 11
189	Other Capital Projects
	Permanent
191	Endowment
192-199	Other Permanent Funds #1 - 8
	Proprietary
	Enterprise
201	Hospital
202	Nursing Home
203	Hospital and Nursing Home
204	Public Utility
205	Ambulance Service
206	County Farm
207	Solid Waste Disposal
208	Emergency Communications District
209-258	Other Enterprise Operations #1 - 50
259	Other Enterprise Operations
	Internal Service
261	Central Maintenance/Garage
262	Central Supply
263	Self-Insurance
264	Employee Insurance - #1
265	Employee Insurance - #2
266	Workers' Compensation
267	Unemployment Compensation
268-299	Other Internal Service #1 - 32

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<u>Fund</u>	<u>Description</u>
	Fiduciary
	Other Trust
329	Pension Trust #1
330	Pension Trust #2
331	Pension Trust #3
332	Indigent Care Trust
333	Private Purpose Trust
334	Other Employee Trust #1
335	Other Employee Trust #2
336-349	Other Trust #1 - 14
	Custodial
351	Cities - Sales Tax
352	Cities - Property Tax
353	Watershed District
354	Special School District
355	City School ADA #1
356	City School ADA #2
357	Joint Venture
358	Deferred Compensation
359	Community Development - Custodial
360	Arbitrage Rebate
361	Constitutional Officers - Custodial
362	Other Custodial
363	Judicial District Drug
364	District Attorney General
365-379	Other Custodial #1 - 15
	Data Groups
801	Capital Assets
802	General Long-term Debt
803	Capital Assets - School Department
	Other Accounting Entities
901	County Clerk
902	Circuit Court Clerk
903	Criminal Court Clerk
904	General Sessions Court Clerk
905	Clerk and Master
906	Juvenile Court Clerk
907	Probate Court Clerk
908	County Register
909	County Sheriff
920	Payroll Clearing Account #1

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<u>Fund</u>	<u>Description</u>
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	Other Accounting Entities (Cont.)
921	Payroll Clearing Account #2
999	County Trustee

### FIELD NO. 2 - ACCOUNT NO.

<u>Account</u>	<u>Description</u>
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#### ASSETS

11000	<u>Current Assets</u> ----- Control Account
11100	Cash ----- Description Account
11110	Petty Cash
11120	Cash on Hand
11130	Cash in Bank
11140	Cash with Trustee
11150	Cash with Paying Agents
11160	Cash with State - Public Health
11170	Cash Equivalents
11180	Cash with Clerks, Register, and Sheriff
11190	Cash with Boards, Agencies, and Commissions
11200	Inventories
11300	Investments
11310	Unamortized Discounts on Investments
11320	Unamortized Premiums on Investments
11400	Receivables ----- Description Account
11405	Electronic Payment Fees - Receivable
11410	Accounts Receivable
11420	Allowance for Uncollectibles (contra-account)
11430	Due from Other Governments
11440	Due from Other Funds
11441	Due from Primary Government
11442	Due from Component Units
11450	Bond Proceeds Receivable
11460	Note Proceeds Receivable
11470	Due from Joint Ventures (Governmental Funds Only)
11500	Property Taxes Receivable
11510	Allowance for Uncollectible Property Taxes (contra-account)
11600	Prepaid Items
11700	Travel Advances
11800	Notes Receivable - Current
11805	Leases Receivable - Current
11806	PPP Receivable - Current

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Account    Description

### ASSETS (Cont.)

#### Current Assets (Cont.)

11810	Accrued Interest Receivable
11820	Cash Shortage
11850	Investment in Joint Venture (Proprietary Funds Only)
11890	Other Current Assets
11900	Advances to Other Funds

12000	<u>Non-current Assets</u> -----	Control Account
12100	Restricted Assets -----	Description Account
12105	Customer Deposits	
12110	Revenue Bond Operations and Maintenance Account	
12115	Revenue Bond Construction Account	
12120	Revenue Bond Current Debt Service Account	
12125	Revenue Bond Future Debt Service Account	
12130	Revenue Bond Renewal and Replacement Account	
12135	Amounts Held in Trust for Closure/Postclosure Care Costs	
12136	Amounts Accumulated for OPEB Benefits	
12137	Amounts Accumulated for Pension Benefits	
12140	Other Restricted Assets	
12200	Notes Receivable - Long-term	
12210	Leases Receivable - Long-term	
12211	PPP Receivable - Long-term	
12250	Net Pension Asset	

13000	<u>Capital Assets</u> -----	Control Account
13100	Landfill Facilities and Development	
13110	Accumulated Depreciation - Landfill Facilities and Development	
13200	Land	
13250	Intangible Assets - Indefinite Life	
13300	Buildings and Improvements	
13310	Accumulated Depreciation - Buildings and Improvements	
13400	Infrastructure	
13410	Accumulated Depreciation - Infrastructure	
13500	Furniture and Fixtures	
13510	Accumulated Depreciation - Furniture and Fixtures	
13600	Net Investment in Joint Venture	
13700	Machinery and Equipment	
13710	Accumulated Depreciation - Machinery and Equipment	
13800	Construction in Progress	
13850	Intangible Assets	
13855	Accumulated Amortization - Intangible Assets	

## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### ASSETS (Cont.)

#### Capital Assets (Cont.)

13900	Other Capital Assets	
13910	Accumulated Depreciation - Other Capital Assets	
13930	Intangible Right to Use Assets - Leases	
13931	Accumulated Amortization - Leases	
13934	Intangible Right to Use Assets - SBITA	
13935	Accumulated Amortization - SBITA	
14000	<u>Other Debits</u> -----	Control Account
14100	Estimated Revenues	
14200	Unliquidated Encumbrances (Control)	
14310	Undistributed Warrants	
14320	Outstanding Warrants	
14500	Expenditures - Current Year (Control)	
14510	Other Financing Uses (Control)	
14600	Expenditures Charged to Reserve for Prior Year's Encumbrances	
14700	Amount Available in Debt Service Funds	
14800	Amount to be Provided for the Retirement of General Long-term Debt	

### DEFERRED OUTFLOWS OF RESOURCES

15000	<u>Deferred Outflows of Resources</u> -----	Control Account
15100	Accumulated Decrease in Fair Value of Hedging Derivatives	
15200	Deferred Loss on Sale-Leaseback	
15300	Deferred Amount on Refunding	
15400	Pension Changes in Experience	
15401	Pension Changes in Assumptions	
15402	Pension Changes in Investment Earnings	
15403	Pension Other Deferrals	
15404	Pension Contributions After Measurement Date	
15500	OPEB Changes in Experience	
15501	OPEB Changes in Assumptions	
15502	OPEB Changes in Investment Earnings	
15503	OPEB Other Deferrals	
15504	OPEB Contributions After Measurement Date	

### LIABILITIES

21000	<u>Current Liabilities</u> -----	Control Account
21050	Electronic Payment Fees - Payable	
21100	Accounts Payable	

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<u>Account</u>	<u>Description</u>
<b>LIABILITIES (Cont.)</b>	
<u>Current Liabilities (Cont.)</u>	
21200	Accrued Payroll
21300	Payroll Deductions Payable ----- Description Account
21310	Income Tax Withheld and Unpaid
21315	Advance Earned Income Credit
21320	Social Security Tax
21325	Employee Medicare Deduction
21330	Retirement Contributions
21340	Employee Insurance Deductions
21341-21349	Company #1 - 9
21350	Tax Shelter Annuities
21351-21359	Company #1 - 9
21360	Garnishments and Levies
21370	Extension Service Payroll Deduction
21380	Credit Union Deductions
21390	Other Payroll Deductions
21391	Other Payroll Deductions Company #1
21392	Other Payroll Deductions Company #2
21393	Other Payroll Deductions Company #3
21395	Accrued Leave - Current
21400	Other Payables ----- Description Account
21405	Cash Overdraft
21410	Contracts Payable
21420	Retainage Payable
21430	Claims and Judgments Payable
21435	Termination Benefits Payable - Current
21440	Accrued Interest Payable
21445	Conduit Debt Payable
21450	Future Compensation Payable
21460	Other Withholding Taxes
21500	Due to Other Funds
21510	Due to Primary Government
21520	Due to Component Units
21530	Due to State of Tennessee
21540	Due to Cities
21550	Due to Other Taxing Units
21555	Due to Other Governments
21560	Due to Litigants, Heirs, and Others
21580	Due to Joint Ventures
21600	Advances Payable to Other Funds
21610	Advances Payable to Other Governmental Units



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Account    Description

### LIABILITIES (Cont.)

#### Current Liabilities (Cont.)

21700	Bonds Payable - Current -----	Description Account
21710	Matured Bonds Payable	
21720	Revenue Bonds Payable	
21730	General Obligation Bonds Payable	
21750	Matured Interest on Bonds	
21760	Accrued Interest Payable	
21800	Notes Payable - Current -----	Description Account
21810	Revenue Anticipation Notes Payable	
21811	Bond Anticipation Notes Payable	
21812	Capital Outlay Notes Payable	
21820	Other Notes Payable	
21830	Other Loans Payable	
21850	Leases Payable - Current	
21852	SBITA Payable - Current	
21870	Accrued Liability for Landfill Closure/Postclosure Care Costs - Current	
21900	Other Current Liabilities	
21950	Current Liabilities Payable From Restricted Assets -----	Description Account
21951	Customer Deposits Payable	
21952	Revenue Bonds Payable	
21953	Accrued Interest Payable	
21954	Other Payables From Restricted Assets	
22000	<u>Other Liabilities</u> -----	Control Account
22200	Unearned/Unavailable Revenue	
22500	Accrued Liability for Landfill Closure/Postclosure Care Costs (Proprietary Funds Only)	
23000	<u>Due to State of Tennessee</u> -----	Control Account
23100	Department of Revenue -----	Description Account
23110	State Business Tax	
23111	Litigation Tax	
23120	County Officials' Retirement Tax	
23130	Sales Tax	
23140	Realty Transfer and Mortgage Tax	
23150	Marriage Tax	
23160	Motor Vehicle Registration	
23170	Title Applications	
23180	Criminal Injuries Compensation Tax	
23190	Felony Bond Forfeitures - CIC	
23191	Administrative Fees - Court Appointed Counsel	

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Account    Description

### LIABILITIES (Cont.)

#### Due to State of Tennessee (Cont.)

23200	Wildlife Resources Agency -----	Description Account
23210	Game and Fish Licenses	
23220	Game and Fish Fines and Costs	
23300	Secretary of State - Notary Commissions	
23400	Department of Safety	
23500	Department of Corrections	
23600	Tennessee Bureau of Investigation	
23700	Alcoholic Beverage Commission	
23800	Motor Vehicle Enforcement	
23810	Public Service Commission	
23900	Other Funds Due State	

24000	Due to County Trustee -----	Control Account
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24100	Taxes -----	Description Account
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24110	County Business Tax	
24120	Beer Tax	
24130	Wheel Tax	
24140	Litigation Tax - General	
24150	Litigation Tax - Special Purpose	
24160	Delinquent Taxes	
24170	Hotel/Motel Tax	
24190	Other Local Option Taxes	

24200	Licenses and Permits -----	Description Account
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24210	Marriage Licenses	
24220	Beer Permits	
24230	Mobile Home Licenses	
24240	Cable TV Franchise	
24250	Building Permits	
24260	Electrical Permits	
24270	Plumbing Permits	
24280	Food Handling Permits	

24300	Fines and Costs -----	Description Account
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24310	County Fines	
24320	Juvenile Fines	
24330	Drug Fines	
24331	County Drug Court Fee	
24340	County Game and Fish Fines	
24350	Judicial Commissioner Fees	
24360	Officers Costs	
24370	Jail Fees	

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### LIABILITIES (Cont.)

#### Due to County Trustee (Cont.)

##### Fines and Costs (Cont.)

24371	Interpreter Fee	
24380	District Attorney General Fees	
24381	District Attorney General Fees - Public Safety	
24400	Other Collections Due County -----	Description Account
24410	Copy and Other Fees	
24420	Vending Machine Collections	
24490	Other Collections	

25000	<u>Due to Cities</u> -----	Control Account
25100	Taxes -----	Description Account
25110	City Delinquent Taxes	
25120	City Hotel/Motel Tax	
25200	Fines and Costs -----	Description Account
25210	City Fines	
25220	Drug Fines	
25230	Officers Costs	
25300	Other Collections Due Cities	

26000	<u>Due to Litigants, Heirs, and Others</u> -----	Control Account
26100	Court Funds and Costs	
26200	Officers Costs - Non-county	
26300	Alimony/Child Support	
26310	Publications	
26315	Contributions - Organ Donation Program	
26400	Deposits	
26510	Attorney Fees - Delinquent Tax	
26520	District Attorney General Fees	
26600	Witness Fees	
26700	Cash Bonds	
26800	Executions	
26900	Work Release	

27000	<u>Long-term Liabilities</u> -----	Control Account
27050	Advances from Other Funds	
27100	General Obligation Bonds Payable - Long-term	
27200	Revenue Bonds Payable - Long-term	
27210	Unamortized Premiums on Debt	
27220	Unamortized Discounts on Debt	
27300	Bond Anticipation Notes Payable	

## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### LIABILITIES (Cont.)

#### Long-term Liabilities (Cont.)

27400	Capital Outlay Notes Payable - Long-term
27450	Other Notes Payable - Long-term
27500	Leases Payable - Long-term
27502	SBITA Payable - Long-term
27510	Lease/SBITA Advances (prepaid)
27550	Net Pension Liability
27560	Net OPEB Liability
27600	Accrued Leave - Long-term
27650	Termination Benefits Payable - Long-term
27700	Accrued Liability for Landfill Closure/Postclosure Care Costs
27800	Other Loans Payable - Long-term
27900	Other Long-term Liabilities

28000	<u>Other Credits</u> -----	Control Account
28100	Appropriations (Control)	
28310	Undistributed Taxes	
28311	Undistributed Taxes Paid in Advance	
28315	Undistributed Taxes - Discount	
28320	Warrants Payable	
28500	Revenues (Control)	
28510	Other Financing Sources (Control)	

28600	<u>Payments from Other Individuals/Departments</u> -----	Control Account
28610	FICA and Income Tax Payments	
28620	Health Insurance Payments	
28630	Future Compensation Payable	
28640	Retirement Contribution Payments	
28650	Cafeteria Salaries and Benefits	

29900	Fee/Commission
29910	Commission Transfers

### DEFERRED INFLOWS OF RESOURCES

29920	<u>Deferred Inflows of Resources</u> -----	Control Account
29925	Accumulated Increase in Fair Value of Hedging Derivatives	
29930	Deferred Gain on Sale-Leaseback	
29935	Deferred Taxes Received in Advance	
29940	Deferred Current Property Taxes	
29945	Deferred Delinquent Property Taxes	

# COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

## DEFERRED INFLOWS OF RESOURCES (Cont.)

### Deferred Inflows of Resources (Cont.)

29950	Deferred Grants Received in Advance
29955	Deferred Service Concession Arrangement Receipts
29960	Deferred Amount on Refunding
29970	Deferred Amount - Regulated Activities
29975	Deferred Leases Receivable
29976	Deferred PPP Receivable
29980	Pension Changes in Experience
29981	Pension Changes in Assumptions
29982	Pension Changes in Investment Earnings
29983	Pension Other Deferrals
29985	OPEB Changes in Experience
29986	OPEB Changes in Assumptions
29987	OPEB Changes in Investment Earnings
29988	OPEB Other Deferrals
29990	Other Deferred/Unavailable Revenue

29999    Error Account

## EQUITY

33000    Net Investment in Capital Assets

34000	<u>Fund Balances</u> -----	Control Account
34100	Encumbrances -----	Description Account
34110	Encumbrances - Current Year	
34120	Encumbrances - Prior Year	
	(These are non-reporting accounts - for internal purposes only)	

34200	<u>Nonspendable</u> -----	Control Account
34210	Endowments	
34220	Inventory	
34230	Long-term Notes Receivable	
34240	Prepaid Items	
34250	Lease/SBITA Advances (prepaid)	
34260	Advances to Other Funds	

34500	<u>Restricted</u> -----	Control Account
34510	Restricted for General Government	
34511	Restricted for General Government - COVID-19	
34512	Restricted for General Government - American Rescue Plan Act	
34515	Restricted for Finance	

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Account    Description

## **EQUITY (Cont.)**

### Restricted (Cont.)

34520	Restricted for Administration of Justice
34525	Restricted for Public Safety
34530	Restricted for Public Health and Welfare
34535	Restricted for Social, Cultural, and Recreational Services
34540	Restricted for Agriculture and Natural Resources
34545	Restricted for Other Operations
34550	Restricted for Highways/Public Works
34551	Restricted for Highways/Public Works- COVID-19
34552	Restricted for Highways/Public Works - American Rescue Plan Act
34555	Restricted for Education
34556	Restricted for Education - COVID-19
34557	Restricted for Education - American Rescue Plan Act
34560	Restricted for Instruction
34565	Restricted for Support Services
34570	Restricted for Operation of Non-instructional Services
34572	Restricted for Individuals, Organizations, and Other Governments
34575	Restricted for Capital Outlay
34580	Restricted for Debt Service
34585	Restricted for Capital Projects
34586	Restricted for OPEB
34587	Restricted for Hybrid Retirement Stabilization Funds
34590	Restricted for Other Purposes

34600	<u>Committed</u> ----- Control Account
34610	Committed for General Government
34615	Committed for Finance
34620	Committed for Administration of Justice
34625	Committed for Public Safety
34630	Committed for Public Health and Welfare
34635	Committed for Social, Cultural, and Recreational Services
34640	Committed for Agriculture and Natural Resources
34645	Committed for Other Operations
34650	Committed for Highways/Public Works
34655	Committed for Education
34660	Committed for Instruction
34665	Committed for Support Services
34670	Committed for Operation of Non-instructional Services
34675	Committed for Capital Outlay
34680	Committed for Debt Service
34685	Committed for Capital Projects

# COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>
<b>EQUITY (Cont.)</b>	
<u>Committed (Cont.)</u>	
34686	Committed for OPEB
34690	Committed for Other Purposes
34700	<u>Assigned</u> ----- Control Account
34710	Assigned for General Government
34715	Assigned for Finance
34720	Assigned for Administration of Justice
34725	Assigned for Public Safety
34730	Assigned for Public Health and Welfare
34735	Assigned for Social, Cultural, and Recreational Services
34740	Assigned for Agriculture and Natural Resources
34745	Assigned for Other Operations
34750	Assigned for Highways/Public Works
34755	Assigned for Education
34760	Assigned for Instruction
34765	Assigned for Support Services
34770	Assigned for Operation of Non-instructional Services
34775	Assigned for Capital Outlay
34780	Assigned for Debt Service
34785	Assigned for Capital Projects
34786	Assigned for OPEB
34790	Assigned for Other Purposes
39000	Unassigned
39100	<u>Net Position</u> ----- Control Account
39110	Net Investment in Capital Assets
39120	Net Position - Restricted ----- Description Account
39121-39135	Restricted for Purpose #1 - 15
39900	Net Position - Unrestricted
39996	Change in Accounting Principle
39997	Change to or Within the Reporting Entity
39999	Error Correction

**COUNTY UNIFORM CHART OF ACCOUNTS**

**REVENUE CLASSIFICATIONS**

40000	Local Taxes	Control Accounts
41000	Licenses and Permits	
42000	Fines, Forfeitures, and Penalties	
43000	Charges for Current Services	
44000	Other Local Revenues	
45000	Fees Received from County Officials	
46000	State of Tennessee	
47000	Federal Government	
48000	Other Governments and Citizens Groups	
49000	Other Sources (non-revenue)	

**DETAILED REVENUE ACCOUNTS**

REVENUE ACCOUNT - A detailed revenue account, as used in the Chart of Accounts, is defined as any account which is not indicated as a "Description Account" or a "Control Account."

40000	<u>Local Taxes</u> -----	Control Account
40100	County Property Taxes -----	Description Account
40110	Current Property Tax	
40111	Current Property Tax - Tax Increment Financing	
40115	Discount on Property Taxes	
40120	Trustee's Collections - Prior Year	
40125	Trustee's Collections - Bankruptcy	
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	
40140	Interest and Penalty	
40150	Pickup Taxes	
40161	Payments in-Lieu-of Taxes - T.V.A.	
40162	Payments in-Lieu-of Taxes - Local Utilities	
40163	Payments in-Lieu-of Taxes - Other	
40200	County Local Option Taxes -----	Description Account
40210	Local Option Sales Tax	
40220	Hotel/Motel Tax	
40230	Local Amusement Tax	
40240	Wheel Tax	
40250	Litigation Tax - General	
40260	Litigation Tax - Special Purpose	
40265	Litigation Tax - Office of Public Defender	
40266	Litigation Tax - Jail, Workhouse, or Courthouse	
40267	Litigation Tax - Victim-Offender Mediation Center	
40268	Litigation Tax - Courthouse Security	
40270	Business Tax	
40275	Mixed Drink Tax	
40280	Mineral Severance Tax	



# COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

## DETAILED REVENUE ACCOUNTS (Cont.)

### Local Taxes (Cont.)

#### County Local Option Taxes (Cont.)

40285	Adequate Facilities/Development Tax	
40290	Other County Local Option Taxes	
40300	Statutory Local Taxes -----	Description Account
40320	Bank Excise Tax	
40330	Wholesale Beer Tax	
40331	Beer Privilege Tax	
40340	Coal Severance Tax	
40390	Other Statutory Local Taxes	
40600	City/School District Property Taxes -----	Description Account
40610	Current Property Tax	
40620	Prior Year's Property Tax	
40630	Interest and Penalty	
40640	Pickup Taxes	
40650	Payments in-Lieu-of Taxes	
40700	City Local Option Taxes -----	Description Account
40710	Local Option Sales Tax	
40720	Hotel/Motel Tax	
40730	Local Amusement Tax	
40740	Business Tax	

41000	<u>Licenses and Permits</u> -----	Control Account
41100	Licenses -----	Description Account
41110	Marriage Licenses	
41120	Animal Registration	
41130	Animal Vaccination	
41140	Cable TV Franchise	
41150	Mobile Home Licenses	
41500	Permits -----	Description Account
41510	Beer Permits	
41520	Building Permits	
41530	Electrical Permits	
41540	Plumbing Permits	
41550	Food Handling Permits	
41590	Other Permits	

42000	<u>Fines, Forfeitures, and Penalties</u> -----	Control Account
42100	Circuit Court -----	Description Account
42110	Fines	
42111	Fines for Littering	

## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

#### Fines, Forfeitures, and Penalties (Cont.)

##### Circuit Court (Cont.)

42120	Officers Costs
42130	Game and Fish Fines
42140	Drug Control Fines
42141	Drug Court Fees
42142	Veterans Treatment Court Fees
42150	Jail Fees
42151	Interpreter Fee
42160	District Attorney General Fees
42170	Judicial Commissioner Fees
42180	DUI Treatment Fines
42190	Data Entry Fee - Circuit Court
42191	Courtroom Security Fee
42192	Victims Assistance Assessments

##### Criminal Court ----- Description Account

42200	Fines
42210	Officers Costs
42220	Game and Fish Fines
42230	Drug Control Fines
42241	Drug Court Fees
42242	Veterans Treatment Court Fees
42250	Jail Fees
42251	Interpreter Fee
42260	District Attorney General Fees
42270	Judicial Commissioner Fees
42280	DUI Treatment Fines
42290	Data Entry Fee - Criminal Court
42291	Courtroom Security Fee
42292	Victims Assistance Assessments

##### General Sessions Court ----- Description Account

42300	Fines
42310	Fines for Littering
42320	Officers Costs
42330	Game and Fish Fines
42340	Drug Control Fines
42341	Drug Court Fees
42342	Veterans Treatment Court Fees
42350	Jail Fees
42351	Interpreter Fee
42360	District Attorney General Fees

# COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

## DETAILED REVENUE ACCOUNTS (Cont.)

### Fines, Forfeitures, and Penalties (Cont.)

#### General Sessions Court (Cont.)

42370        Judicial Commissioner Fees  
42380        DUI Treatment Fines  
42390        Data Entry Fee - General Sessions Court  
42391        Courtroom Security Fee  
42392        Victims Assistance Assessments

42400        Juvenile Court ----- Description Account

42410        Fines  
42411        Fines for Littering  
42420        Officers Costs  
42430        Game and Fish Fines  
42440        Drug Control Fines  
42441        Drug Court Fees  
42450        Jail Fees  
42451        Interpreter Fee  
42460        District Attorney General Fees  
42470        Judicial Commissioner Fees  
42480        DUI Treatment Fines  
42490        Data Entry Fee - Juvenile Court  
42491        Courtroom Security Fee  
42492        Victims Assistance Assessments

42500        Chancery Court ----- Description Account

42520        Officers Costs  
42530        Data Entry Fee - Chancery Court  
42591        Courtroom Security Fee

42600        Other Courts - In-county ----- Description Account

42610        Fines  
42611        Fines for Littering  
42620        Officers Costs  
42630        Game and Fish Fines  
42640        Drug Control Fines  
42641        Drug Court Fees  
42642        Veterans Treatment Court Fees  
42650        Jail Fees  
42651        Interpreter Fee  
42660        District Attorney General Fees  
42670        DUI Treatment Fines

42700        Courts in Other District Counties ----- Description Account

42760        District Attorney General Fees

## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

#### Fines, Forfeitures, and Penalties (Cont.)

42800	Judicial District Drug Program -----	Description Account
42810	Fines	
42865	Drug Task Force Forfeitures and Seizures	
42870	Data Entry Fee - Other Courts	
42871	Courtroom Security Fee	
42872	Victims Assistance Assessments	
42900	Other Fines, Forfeitures, and Penalties -----	Description Account
42910	Proceeds from Confiscated Property	
42990	Other Fines, Forfeitures, and Penalties	

43000	<u>Charges for Current Services</u> -----	Control Account
43100	General Service Charges -----	Description Account
43101	Self-Insurance Premiums/Contributions	
43102	Other Employee Benefit Charges/Contributions	
43103	Sale of Methane Gas	
43104	Sale of Electricity	
43105	Sale of Steam	
43106	Commercial and Industrial Waste Collection Charge	
43107	Residential Waste Collection Charge	
43108	Convenience Waste Centers Collection Charge	
43109	Transfer Waste Stations Collection Charge	
43110	Tipping Fees	
43111	Surcharge - State	
43112	Surcharge - Host Agency	
43113	Surcharge - General	
43114	Solid Waste Disposal Fee	
43115	Water Treatment Charges	
43116	Surcharge - Waste Tire Disposal	
43120	Patient Charges	
43130	Past Due Collections - Ambulance	
43140	Zoning Studies	
43150	Death Certificates	
43160	Loaner Program	
43170	Work Release Charges for Board	
43180	Health Department Collections	
43190	Other General Service Charges	
43191	Water Sales	
43192	Forfeited Discounts	
43193	Water Tap Sales	
43194	Service Charges	

## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

#### Charges for Current Services (Cont.)

##### General Service Charges (Cont.)

43195	Backflow Charges	
43196	Sales Tax Discount	
43300	Fees -----	Description Account
43310	Airport Fees	
43320	Subdivision Lot Fees	
43330	Engineer Review Fees	
43340	Recreation Fees	
43350	Copy Fees	
43360	Library Fees	
43365	Archives and Records Management Fee	
43366	Greenbelt Late Application Fee	
43370	Telephone Commissions	
43380	Vending Machine Collections	
43381	Tourism Fees	
43382	Electronic Citation Fee	
43383	Additional Fees - Titling and Registration	
43384	Fingerprint Fees	
43385	Domestic Violence Offender Fee	
43390	Constitutional Officers' Fees and Commissions	
43391	Special Commissioner Fees/Special Master Fees	
43392	Data Processing Fee - Register	
43393	Probation Fees	
43394	Data Processing Fee - Sheriff	
43395	Sexual Offender Registration Fee - Sheriff	
43396	Data Processing Fee - County Clerk	
43397	Subscription and Electronic Filing Fee - Circuit and General Sessions	
43398	Subscription and Electronic Filing Fee - Chancery	
43399	Vehicle Insurance Coverage and Reinstatement Fees	
43500	Education Charges -----	Description Account
43511	Tuition - Regular Day Students	
43512	Tuition - Adult Education	
43513	Tuition - Summer School	
43514	Tuition - Other Governments	
43515	Tuition - Other State Systems	
43516	Tuition - Out-of-state Systems	
43517	Tuition - Other	
43521	Lunch Payments - Children	
43522	Lunch Payments - Adults	
43523	Income from Breakfast	

# COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

## DETAILED REVENUE ACCOUNTS (Cont.)

### Charges for Current Services (Cont.)

#### Education Charges (Cont.)

43524	Special Milk Sales
43525	A la Carte Sales
43531	Transportation - Other State Systems
43532	Transportation - Out-of-state Systems
43533	Transportation from Individuals
43541	Contract for Administrative Services with Other LEA's
43542	Contract for Instructional Services with Other LEA's
43543	Contract for Student Support Services with Other LEA's
43544	Contract for Instructional Staff Support with Other LEA's
43545	Contract for Operation and Maintenance Services with Other LEA's
43546	Contract for Food Services with Other LEA's
43547	Contract for Non-Instructional Services with Other LEA's
43548	Charter Authorizer Fee
43551	School Based Health Services - FFS
43570	Receipts from Individual Schools
43581	Community Service Fees - Children
43582	Community Service Fees - Adults
43583	TBI Criminal Background Fee
43990	Other Charges for Services

44000	<u>Other Local Revenues</u> -----	Control Account
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44100	Recurring Items -----	Description Account
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44110	Investment Income
44120	Lease/Rentals/PPP
44125	Lease/PPP Interest
44130	Sale of Materials and Supplies
44131	Commissary Sales
44132	Net Increases/Decreases in Fair Value of Investments
44134	Sale of Diesel
44135	Sale of Gasoline
44140	Sale of Maps
44145	Sale of Recycled Materials
44146	E-Rate Funding
44150	Sale of Animals/Livestock
44160	Retirees' Insurance Payments
44161	Cobra Insurance Payments
44165	Rebates
44170	Miscellaneous Refunds
44180	Expenditure Credits

## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

#### Other Local Revenues (Cont.)

44500	Nonrecurring Items -----	Description Account
44510	Accrued Interest on Debt Issues	
44512	Gain on Retirement of Debt	
44513	Gain on Disposal of Property	
44514	Revenue from Joint Ventures (Governmental Funds Only)	
44515	Net Income from Joint Venture (Proprietary Funds Only)	
44530	Sale of Equipment	
44540	Sale of Property	
44550	Resale of Materials - T&I House	
44560	Damages Recovered from Individuals	
44570	Contributions and Gifts	
44580	Performance Bond Forfeitures	
44990	Other Local Revenues -----	Description Account
44990	Other Local Revenues	
45000	<u>Fees Received From County Officials</u> -----	Control Account
45100	Excess Fees -----	Description Account
45110	County Clerk	
45120	Circuit Court Clerk	
45130	Criminal Court Clerk	
45140	General Sessions Court Clerk	
45150	Clerk and Master	
45160	Juvenile Court Clerk	
45170	Probate Court Clerk	
45180	Register	
45190	Trustee	
45210	Other Officials	
45500	Fees In-Lieu-of Salary -----	Description Account
45510	County Clerk	
45520	Circuit Court Clerk	
45530	Criminal Court Clerk	
45540	General Sessions Court Clerk	
45550	Clerk and Master	
45560	Juvenile Court Clerk	
45570	Probate Court Clerk	
45580	Register	
45590	Sheriff	
45610	Trustee	
45620	Other Officials	

## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

46000	<u>State of Tennessee</u> -----	Control Account
46100	General Government Grants -----	Description Account
46110	Juvenile Services Program	
46120	Airport Maintenance Program	
46130	Child Restraint Program	
46140	Aging Programs	
46150	Alternative School Program	
46160	State Reappraisal Grant	
46170	Solid Waste Grants	
46175	On-behalf Contributions for OPEB	
46190	Other General Government Grants	
46200	Public Safety Grants -----	Description Account
46210	Law Enforcement Training Programs	
46220	Drug Control Grants	
46230	Safe and Drug-Free Schools and Communities	
46240	School Resource Officer Grants	
46290	Other Public Safety Grants	
46300	Health and Welfare Grants -----	Description Account
46310	Health Department Programs	
46320	Public Health Nurses	
46330	Emergency Medical Services Training Programs	
46390	Other Health and Welfare Grants	
46400	Public Works Grants -----	Description Account
46410	Bridge Program	
46420	State Aid Program	
46430	Litter Program	
46440	Tennessee Industrial Infrastructure Program	
46490	Other Public Works Grants	
46500	State Education Funds -----	Description Account
46510	Tennessee Investment in Student Achievement	
46511	Basic Education Program	
46512	Basic Education Program - IEA	
46513	TISA - On-behalf Payments	
46515	Early Childhood Education	
46520	School Food Service	
46530	Energy Efficient School Initiative	
46550	Driver Education	
46570	Literacy Coordination	
46590	Other State Education Funds	
46591	Coordinated School Health	
46592	Internet Connectivity	



# COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

## DETAILED REVENUE ACCOUNTS (Cont.)

### State of Tennessee (Cont.)

#### State Education Funds (Cont.)

46593	Professional Development
46594	Family Resource Centers
46595	Statewide Student Management System (SSMS)
46596	Paid Parental Leave
46610	Career Ladder Program
46640	Vocational Equipment
46720	Vocational Disadvantaged
46750	Vocational Work Study
46760	Adult Vocational
46790	Other Vocational

46800	Other State Revenues -----	Description Account
46810	Flood Control	
46820	Income Tax	
46821	Resort District Sales Tax	
46830	Beer Tax	
46835	Vehicle Certificate of Title Fees	
46840	Alcoholic Beverage Tax	
46845	Opioid Settlement Funds - TN Abatement Council	
46851	State Revenue Sharing - T.V.A.	
46852	State Revenue Sharing - Telecommunications	
46855	State Shared Sports Gaming Privilege Tax	
46860	Child Support Collections	
46870	Emergency Hospital - Prisoners	
46880	Board of Jurors	
46890	Prisoner Transportation	
46915	Contracted Prisoner Boarding	
46920	Gasoline and Motor Fuel Tax	
46925	Hybrid/Electric Vehicle Registration Fee	
46930	Petroleum Special Tax	
46940	Reappraisal Program Reimbursement	
46950	T.B.I. - Equipment Reimbursement	
46955	District Attorney General - Public Safety Fee	
46960	Registrar's Salary Supplement	
46970	State Shared Sales Tax - Cities	
46980	Other State Grants	
46981	Safe Schools	
46990	Other State Revenues	

# COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

## DETAILED REVENUE ACCOUNTS (Cont.)

47000	<u>Federal Government</u> -----	Control Account
47100	Federal Through State -----	Description Account
47111	USDA School Lunch Program	
47112	USDA - Commodities	
47113	Breakfast	
47114	USDA - Other	
47115	USDA Food Service Equipment Grant	
47120	Adult Education State Grant Program	
47131	Vocational Education - Basic Grants to States	
47132	Vocational - Consumer and Homemaker	
47133	Vocational Sex Bias	
47134	Vocational Displaced Homemakers	
47135	Community Based Organizations	
47139	Other Vocational	
47141	Title I Grants to Local Education Agencies	
47142	Innovative Education Program Strategies	
47143	Special Education - Grants to States	
47144	Education Edge	
47145	Special Education Preschool Grants	
47146	English Language Acquisition Grants	
47147	Safe and Drug-free Schools - State Grants	
47148	Rural Education	
47149	Education for Homeless Children and Youth	
47150	21st Century Community Learning Centers	
47170	Appalachian Regional Commission	
47175	On-behalf Contributions for OPEB	
47180	Community Development	
47189	Eisenhower Professional Development State Grants	
47190	Title XX	
47210	Job Training Partnership Act	
47220	Civil Defense Reimbursement	
47230	Disaster Relief	
47235	Homeland Security Grants	
47240	Medicaid	
47250	Law Enforcement Grants	
47301-47305	COVID-19 Grant #1 - 5	
47306	COVID-19 Grant A	
47307	COVID-19 Grant B	
47308	COVID-19 Grant C	
47309	COVID-19 Grant D	
47310	COVID-19 Grant E	

# COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

## DETAILED REVENUE ACCOUNTS (Cont.)

### Federal Government (Cont.)

#### Federal Through State (Cont.)

47401-47405	American Rescue Plan Act Grant #1 - 5
47406	American Rescue Plan Act Grant A
47407	American Rescue Plan Act Grant B
47408	American Rescue Plan Act Grant C
47409	American Rescue Plan Act Grant D
47410	American Rescue Plan Act Grant E
47590	Other Federal through State
47600	Direct Federal Revenue ----- Description Account
47620	Police Service (Lake Area)
47630	Public Law 874 - Maintenance and Operation
47640	ROTC Reimbursement
47650	Energy Grant
47660	FHA Grant
47670	Title VII - Bilingual Education
47680	Forest Service
47690	Medicare
47700	Asset Forfeiture Funds
47710	Public Safety Partnership and Community Policing - COPS
47715	Tax Credit Bond Rebate
47801	COVID-19 Grant #6
47802	COVID-19 Grant #7
47803	COVID-19 Grant #8
47804	COVID-19 Grant #9
47805	COVID-19 Grant #10
47806	COVID-19 Grant F
47807	COVID-19 Grant G
47808	COVID-19 Grant H
47809	COVID-19 Grant I
47810	COVID-19 Grant J
47901	American Rescue Plan Act Grant #6
47902	American Rescue Plan Act Grant #7
47903	American Rescue Plan Act Grant #8
47904	American Rescue Plan Act Grant #9
47905	American Rescue Plan Act Grant #10
47906	American Rescue Plan Act Grant F
47907	American Rescue Plan Act Grant G
47908	American Rescue Plan Act Grant H
47909	American Rescue Plan Act Grant I
47910	American Rescue Plan Act Grant J
47990	Other Direct Federal Revenue

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

48000	<u>Other Governments and Citizens Groups</u> -----	Control Account
48100	Other Governments -----	Description Account
48110	Prisoner Board	
48120	Paving and Maintenance	
48130	Contributions	
48140	Contracted Services	
48600	Citizens Groups -----	Description Account
48610	Donations	
48990	Other -----	Description Account
48990	Other	
48991	Opioid Settlement Funds - Past Remediation	
48200	<u>Total Revenues</u> -----	Control Account
48200	Total Revenues -----	Description Account
48998	Total Revenue	
49000	<u>Other Sources (non-revenue)</u> -----	Control Account
49100	Bonds Issued	
49200	Notes Issued	
49300	Leases Issued	
49315	SBITA Issued	
49400	Refunding Debt Issued	
49410	Premiums on Debt Sold	
49500	Other Loans Issued	
49600	Proceeds from Sale of Capital Assets	
49700	Insurance Recovery	
49800	Transfers In	
49810	City General Fund Transfer	
49950	<u>Special Items (Revenues)</u> -----	Control Account
49951-49955	Special Item (Revenue) - #1 - 5	
49960	<u>Extraordinary Items (Revenues)</u> -----	Control Account
49961-49965	Extraordinary Item (Revenue) - #1 - 5	

## COUNTY UNIFORM CHART OF ACCOUNTS

### EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION

MAJOR CATEGORY - A major category, as used in this Chart of Accounts, is defined as any account which is not indicated as a "Description Account" or a "Control Account."

50000	<u>General County Operations</u> -----	Control Account
51000	General Government -----	Description Account
51100	County Commission	
51210	Board of Equalization	
51220	Beer Board	
51230	Budget and Finance Committee	
51240	Other Boards and Committees	
51300	County Mayor/Executive	
51310	Personnel Office	
51400	County Attorney	
51500	Election Commission	
51600	Register of Deeds	
51710	Development	
51720	Planning	
51730	Building	
51740	Engineering	
51750	Codes Compliance	
51760	Geographical Information Systems	
51800	County Buildings	
51810	Other Facilities	
51900	Other General Administration	
51910	Preservation of Records	
51920	Risk Management	
51930	Other Risk Management	
52000	Finance -----	Description Account
52100	Accounting and Budgeting	
52200	Purchasing	
52210	Central Stores	
52220	Central Services	
52300	Property Assessor's Office	
52310	Reappraisal Program	
52400	County Trustee's Office	
52500	County Clerk's Office	
52600	Data Processing	
52900	Other Finance	
53000	Administration of Justice -----	Description Account
53100	Circuit Court	
53110	Circuit Court Judge	
53120	Circuit Court Clerk	
53200	Criminal Court	

# COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

## EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

### General County Operations (Cont.)

#### Administration of Justice (Cont.)

53300	General Sessions Court	
53310	General Sessions Judge	
53320	General Sessions Court Clerk	
53330	Drug Court	
53400	Chancery Court	
53500	Juvenile Court	
53510	Juvenile Court Judge	
53520	Juvenile Court Clerk	
53600	District Attorney General	
53610	Office of Public Defender	
53700	Judicial Commissioners	
53800	Probate Court	
53900	Other Administration of Justice	
53910	Probation Services	
53920	Courtroom Security	
53930	Victim Assistance Programs	
53940	Administration of the Domestic Violence Offender Registry	
54000	Public Safety -----	Description Account
54110	Sheriff's Department	
54120	Special Patrols	
54130	Traffic Control	
54140	Wheel Tax Officer	
54150	Drug Enforcement	
54160	Administration of the Sexual Offender Registry	
54210	Jail	
54220	Workhouse	
54230	Correctional Incentive Program Improvements	
54240	Juvenile Services	
54250	Work Release Program	
54260	Commissary	
54310	Fire Prevention and Control	
54320	Rural Fire Protection	
54410	Civil Defense	
54420	Rescue Squad	
54430	Disaster Relief	
54490	Other Emergency Management	
54510	Inspection and Regulation	
54610	County Coroner/Medical Examiner	
54710	Public Safety Grants Program	

# COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

## EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

### General County Operations (Cont.)

#### Public Safety (Cont.)

54900	Other Public Safety	
55000	Public Health and Welfare -----	Description Account
55110	Local Health Center	
55120	Rabies and Animal Control	
55130	Ambulance/Emergency Medical Services	
55140	Nursing Home	
55150	Maternal and Child Health Services	
55160	Dental Health Program	
55170	Alcohol and Drug Programs	
55180	Crippled Children Services	
55190	Other Local Health Services	
55310	Regional Mental Health Center	
55390	Appropriation to State	
55510	General Welfare Assistance	
55520	Aid to Dependent Children	
55530	Child Support	
55590	Other Local Welfare Services	
55710	Sanitation Management	
55720	Sanitation Education/Information	
55731	Waste Pickup	
55732	Convenience Centers	
55733	Transfer Stations	
55734	Problem Waste Centers	
55735	Bailing Centers	
55739	Other Waste Collection	
55751	Recycling Center	
55752	Compost Waste Center	
55753	Waste Incinerator	
55754	Landfill Operation and Maintenance	
55759	Other Waste Disposal	
55770	Postclosure Care Costs	
55900	Other Public Health and Welfare	
56000	Social, Cultural, and Recreational Services -----	Description Account
56100	Adult Activities	
56300	Senior Citizens Assistance	
56500	Libraries	
56700	Parks and Fair Boards	
56900	Other Social, Cultural, and Recreational	

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

#### General County Operations (Cont.)

57000	Agriculture and Natural Resources -----	Description Account
57100	Agricultural Extension Service	
57300	Forest Service	
57500	Soil Conservation	
57700	Flood Control	
57800	Storm Water Management	
57900	Other Agriculture and Natural Resources	
58000	Other Operations -----	Description Account
58110	Tourism	
58111	Tourism - Resort District	
58120	Industrial Development	
58130	Housing and Urban Development	
58190	Other Economic and Community Development	
58210	Public Transportation	
58220	Airport	
58300	Veterans' Services	
58400	Other Charges	
58500	Contributions to Other Agencies	
58600	Employee Benefits	
58700	Payments to Cities	
58801-58810	COVID-19 Grant #1 - 10	
58811	COVID-19 Grant A	
58812	COVID-19 Grant B	
58813	COVID-19 Grant C	
58814	COVID-19 Grant D	
58815	COVID-19 Grant E	
58816	COVID-19 Grant F	
58817	COVID-19 Grant G	
58818	COVID-19 Grant H	
58819	COVID-19 Grant I	
58820	COVID-19 Grant J	
58831-58840	American Rescue Plan Act Grant #1 - 10	
58841	American Rescue Plan Act Grant A	
58842	American Rescue Plan Act Grant B	
58843	American Rescue Plan Act Grant C	
58844	American Rescue Plan Act Grant D	
58845	American Rescue Plan Act Grant E	
58846	American Rescue Plan Act Grant F	
58847	American Rescue Plan Act Grant G	
58848	American Rescue Plan Act Grant H	



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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

#### General County Operations (Cont.)

##### Other Operations (Cont.)

58849            American Rescue Plan Act Grant I  
58850            American Rescue Plan Act Grant J  
58900            Miscellaneous

60000    Highways ----- Control Account  
61000        Administration  
62000        Highway and Bridge Maintenance  
63100        Operation and Maintenance of Equipment  
63200        Workhouse/Penal Farm Operations  
63300        Ferry Operations  
63400        Quarry Operations  
63500        Asphalt Plant Operations  
63600        Traffic Control  
64000        Litter and Trash Collection  
65000        Other Charges  
66000        Employee Benefits  
60000        Highways ----- Description Account  
67000-67004        COVID-19 Grant #1 - 5  
67101-67105        American Rescue Plan Act Grant #1 - 5  
68000        Capital Outlay  
  
70000    Education ----- Control Account  
71000        Instruction ----- Description Account  
71100            Regular Instruction Program  
71150            Alternative Instruction Program  
71200            Special Education Program  
71300            Career and Technical Education Program  
71400            Student Body Education Program  
71410            Education Edge  
71600            Adult Education Program  
71900            Other  
71901            COVID-19 Expenditures  
71905            American Rescue Plan Act Expenditures  
72000        Support Services ----- Description Account  
72110            Attendance

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

#### Education (Cont.)

##### Support Services (Cont.)

72120	Health Services	
72130	Other Student Support	
72210	Regular Instruction Program	
72215	Alternative Instruction Program	
72220	Special Education Program	
72230	Career and Technical Education Program	
72240	Education Edge	
72250	Technology	
72260	Adult Programs	
72290	Other Programs	
72310	Board of Education	
72320	Director of Schools	
72410	Office of the Principal	
72510	Fiscal Services	
72520	Human Services/Personnel	
72610	Operation of Plant	
72620	Maintenance of Plant	
72710	Transportation	
72810	Central and Other	
72901	COVID-19 Expenditures	
72905	American Rescue Plan Act Expenditures	
73000	Operation of Non-Instructional Services -----	Description Account
73100	Food Service	
73300	Community Services	
73400	Early Childhood Education	
73901	COVID-19 Expenditures	
73905	American Rescue Plan Act Expenditures	
76000	Capital Outlay -----	Description Account
76100	Regular Capital Outlay	
76901	COVID-19 Expenditures	
76905	American Rescue Plan Act Expenditures	
80000	<u>Debt Service</u> -----	Control Account
82100	Principal on Debt -----	Description Account
82110	General Government	
82120	Highways and Streets	
82130	Education	
82200	Interest on Debt -----	Description Account
82210	General Government	

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

#### Debt Service (Cont.)

Interest on Debt (Cont.)

82220            Highways and Streets

82230            Education

82300            Other Debt Service ----- Description Account

82310            General Government

82320            Highways and Streets

82330            Education

90000            Capital Projects ----- Control Account

91110            General Administration Projects

91120            Administration of Justice Projects

91130            Public Safety Projects

91140            Public Health and Welfare Projects

91150            Social, Cultural, and Recreation Projects

91160            Agriculture and Natural Resources Projects

91170            Public Utility Projects

91190            Other General Government Projects

91200            Highway and Street Capital Projects

91300            Education Capital Projects

91401-91405    American Rescue Plan Act Grant #1 - 5

95000            Capital Projects - Donated ----- Control Account

95100            Capital Projects Donated to School Department

95900            Capital Projects Donated to Other Entities

99000            Other Uses ----- Control Account

99100            Transfers Out

99130            Discounts on Debt Issued

99300            Payments to Refunded Debt Escrow Agent

99950            Special Items (Expenditures) ----- Control Account

99951-99955    Special Item (Expenditure) #1 - 5

99960            Extraordinary Items (Expenditures) ----- Control Account

99961-99965    Extraordinary Item (Expenditure) #1 - 5

**COUNTY UNIFORM CHART OF ACCOUNTS**

**FIELD NO. 3 - EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS**

LINE ITEM - A line item, as used in this Chart of Accounts, is defined as a detailed expenditure/expense object within a major category.

<u>Object</u>	<u>Description</u>
	Personal Services
	Salaries and Wages
101	County Official/Administrative Officer
102	Judge(s)
103	Assistant(s)
104	Principals
105	Supervisor/Director
106	Deputy(ies)
107	Detective(s)
108	Investigator(s)
109	Captain(s)
110	Lieutenant(s)
111	Probation Officer(s)
112	Youth Service Officer(s)
113	Internal Audit Personnel
114	ADA Coordinator
115	Sergeant(s)
116	Teachers
117	Career Ladder Program
118	Secretary to Board
119	Accountants/Bookkeepers
120	Computer Programmer(s)
121	Data Processing Personnel
122	Purchasing Personnel
123	Guidance Personnel
124	Psychological Personnel
125	Television Instructional Personnel
128	Homebound Teachers
129	Librarians
130	Social Workers
131	Medical Personnel
132	Materials Supervisor
133	Paraprofessionals
134	Pupil Personnel
135	Assessment Personnel
136	Audiovisual Personnel
137	Education Media Personnel
138	Instructional Computer Personnel

**COUNTY UNIFORM CHART OF ACCOUNTS**

Object    Description

Personal Services (Cont.)

Salaries and Wages (Cont.)

139	Assistant Principals
140	Salary Supplements
141	Foremen
142	Mechanic(s)
143	Equipment Operators
144	Equipment Operators - Heavy
145	Equipment Operators - Light
146	Bus Drivers
147	Truck Drivers
148	Dispatchers/Radio Operators
149	Laborers
150	Nightwatchmen
151	Firefighters
160	Guards
161	Secretary(ies)
162	Clerical Personnel
163	Educational Assistants
164	Attendants
165	Cafeteria Personnel
166	Custodial Personnel
167	Maintenance Personnel
168	Temporary Personnel
169	Part-time Personnel
170	School Resource Officer
171	Speech Pathologist
172	Instructional Coaches
184	Educational Incentive - Official/Admin Officer
185	Educational Incentive - Other County Employees
186	Longevity Pay
187	Overtime Pay
188	Bonus Payments
189	Other Salaries and Wages
	Per Diem and Fees
191	Board and Committee Members Fees
192	Election Commission
193	Election Workers
194	Jury and Witness Expense
195	Certified Substitute Teachers
196	In-service Training
197	Special Commissioner Fees/Special Master Fees
198	Non-certified Substitute Teachers
199	Other Per Diem and Fees

**COUNTY UNIFORM CHART OF ACCOUNTS**

<u>Object</u>	<u>Description</u>
	Employee Benefits
201	Social Security
202	Handling Charges and Administrative Costs
203	Extension Service Medicare
204	Pensions
205	Employee and Dependent Insurance
206	Life Insurance
207	Medical Insurance
208	Dental Insurance
209	Disability Insurance
210	Unemployment Compensation
211	Local Retirement
212	Employer Medicare
213	Payments to Retirees
214	Termination Benefits
215	On-behalf Payments to OPEB
216	OPEB
217	Retirement - Hybrid Stabilization
299	Other Fringe Benefits
	Contracted Services
301	Accounting Services
302	Advertising
303	Ambulance Services
304	Architects
305	Audit Services
306	Bank Charges
307	Communication
308	Consultants
309	Contracts with Government Agencies
310	Contracts with Other Public Agencies
311	Contracts with Other School Systems
312	Contracts with Private Agencies
313	Contracts with Parents
314	Contracts with Public Carriers
315	Contracts with Vehicle Owners
316	Contributions
317	Data Processing Services
318	Debt Collection Services
319	Confidential Drug Enforcement Payments
320	Dues and Memberships
321	Engineering Services
322	Evaluation and Testing

**COUNTY UNIFORM CHART OF ACCOUNTS**

<u>Object</u>	<u>Description</u>
	Contracted Services (Cont.)
323	Explosive and Drilling Services
324	Financial Advisory Services
325	Fiscal Agent Charges
326	Forest Resource Services
327	Freight Expenses
328	Janitorial Services
329	Laundry Service
330	Lease/SBITA Payments
331	Legal Services
332	Legal Notices, Recording, and Court Costs
333	Licenses
334	Maintenance Agreements
335	Maintenance and Repair Services - Buildings
336	Maintenance and Repair Services - Equipment
337	Maintenance and Repair Services - Office Equipment
338	Maintenance and Repair Services - Vehicles
339	Matching Share
340	Medical and Dental Services
341	Pauper Burials
342	Payments to Schools - Breakfast
343	Payments to Schools - Lunch
344	Payments to Schools - Other
345	Payments to Schools - Other USDA
347	Pest Control
348	Postal Charges
349	Printing, Stationery, and Forms
350	Internet Connectivity
351	Rentals
352	Royalties
353	Towing Services
354	Transportation - Other than Students
355	Travel
356	Tuition
357	Veterinary Services
358	Remittance of Revenue Collected
359	Disposal Fees
360	Brokerage Fees - Recyclables
361	Permits
362	Penalties
363	Contracts for Landfill Facilities
364	Contracts for Development Costs
365	Contracts for Final Cover Costs

**COUNTY UNIFORM CHART OF ACCOUNTS**

Object    Description

Contracted Services (Cont.)

366	Contracts for Postclosure Care Costs
367	Maintenance and Repair Services - Records
368	Drug Treatment
369	Contracts for Substitute Teachers - Certified
370	Contracts for Substitute Teachers - Non-certified
371	Lobbying Services
399	Other Contracted Services

Supplies and Materials

401	Animal Food and Supplies
402	Asphalt
403	Asphalt - Cold Mix
404	Asphalt - Hot Mix
405	Asphalt - Liquid
406	Basic Skills Materials
407	Coal
408	Concrete
409	Crushed Stone
410	Custodial Supplies
411	Data Processing Supplies
412	Diesel Fuel
413	Drugs and Medical Supplies
414	Duplicating Supplies
415	Electricity
416	Equipment Parts - Heavy
417	Equipment Parts - Light
418	Equipment and Machinery Parts
419	Explosives and Drilling Supplies
420	Fertilizer, Lime, and Seed
421	Food Preparation Supplies
422	Food Supplies
423	Fuel Oil
424	Garage Supplies
425	Gasoline
426	General Construction Materials
427	Ice
428	Riprap
429	Instructional Supplies and Materials
430	Textbooks - Electronic
431	Law Enforcement Supplies
432	Library Books/Media
433	Lubricants



**COUNTY UNIFORM CHART OF ACCOUNTS**

<u>Object</u>	<u>Description</u>
	Supplies and Materials (Cont.)
434	Natural Gas
435	Office Supplies
436	Other Road Materials
437	Periodicals
438	Pipe
439	Pipe - Concrete
440	Pipe - Metal
441	Prisoners Clothing
442	Propane Gas
443	Road Signs
444	Salt
445	Sand
446	Small Tools
447	Structural Steel
448	T&I Construction Materials
449	Textbooks - Bound
450	Tires and Tubes
451	Uniforms
452	Utilities
453	Vehicle Parts
454	Water and Sewer
455	Wood Products
456	Gravel and Chert
458	Daily Cover Material
459	Drainage Materials
460	Geotextile Materials
461	Liner Materials
462	Wire
463	Testing
464	Top Soil
465	Clay
466	Synthetic Membrane
467	Fencing
468	Chemicals
469	USDA - Commodities
470	Cabling
471	Software
472	Technology Supplies
499	Other Supplies and Materials

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## COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Other Charges
501	Boiler Insurance
502	Building and Contents Insurance
503	Excess Risk Insurance
504	Indirect Cost
505	Judgments
506	Liability Insurance
507	Medical Claims
508	Premiums on Corporate Surety Bonds
509	Refunds
510	Trustee's Commission
511	Vehicle and Equipment Insurance
512	Withholding Tax
513	Workers' Compensation Insurance
514	Depreciation
515	Liability Claims
516	Other Self-insured Claims
517	Surcharge
518	Amortization
519	Loss on Retirement of Debt
520	Loss on Disposal of Property
521	Loss from Joint Venture
522	Net Loss from Joint Venture
523	Landfill Closure/Postclosure Care Costs
524	In Service/Staff Development
525	Constitutional Officers' Operating Expenses
526	Impairment Loss
530	Fines, Assessments, and Penalties
531	Access Fees
532	Litter Enforcement Awards
533	Criminal Investigation of Applicants - TBI
534	Refund to Applicant for Criminal Investigation
535	Fee Waivers
536	Hazardous Waste Cleanup
540	Tax Relief Program
590	Transfers to Other Funds
594	Specialized Medical Treatment
595	TISA - On-behalf Payments
599	Other Charges

**COUNTY UNIFORM CHART OF ACCOUNTS**

<u>Object</u>	<u>Description</u>
	Debt Service
601	Principal on Bonds
602	Principal on Notes
603	Interest on Bonds
604	Interest on Notes
605	Underwriter's Discount
606	Other Debt Issuance Charges
610	Principal on Leases
611	Interest on Leases
612	Principal on Other Loans
613	Interest on Other Loans
614	Principal on SBITA
615	Interest on SBITA
620	Debt Service Contribution to Primary Government
630	Nonexchange Financial Guarantees
699	Other Debt Service
	Capital Outlay
701	Administration Equipment
702	Airport Improvement
703	Asphalt Plant Equipment
704	Attendance Equipment
705	Bridge Construction
706	Building Construction
707	Building Improvements
708	Communication Equipment
709	Data Processing Equipment
710	Food Service Equipment
711	Furniture and Fixtures
712	Heating and Air Conditioning Equipment
713	Highway Construction
714	Highway Equipment
715	Land
716	Law Enforcement Equipment
717	Maintenance Equipment
718	Motor Vehicles
719	Office Equipment
720	Plant Operation Equipment
721	Quarry Equipment
722	Regular Instruction Equipment
723	Right-of-Way
724	Site Development
725	Special Education Equipment

# COUNTY UNIFORM CHART OF ACCOUNTS

## Object    Description

	Capital Outlay (Cont.)
726	State Aid Projects
727	Surplus Equipment
728	Traffic Control Equipment
729	Transportation Equipment
730	Vocational Instruction Equipment
731	Voting Machines
732	Building Purchases
733	Solid Waste Equipment
734	Disabilities Act Improvements
735	Health Equipment
736	Technology Equipment
790	Other Equipment
791	Other Construction
799	Other Capital Outlay

## TRUSTEE ACCOUNT NUMBERING SYSTEM

				(OPTIONAL)	
Trustee Number	Account	Expend. Object	Fund/ Entity	Bank No.	Unused
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## FUND/ENTITY ACCOUNT NUMBERING SYSTEM

			(OPTIONAL FIELDS)		
Fund	Account	Expend. Object	Sub Fund/ Project	Location/ Cost Center	Program
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