

COUNTY UNIFORM CHART OF ACCOUNTS

FUND/ENTITY ACCOUNT NUMBERING SYSTEM

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

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	Other Education Special Revenue #3
	Debt Service
151	General Debt Service
152	Rural Debt Service
153	Industrial Debt Service
154	Special Debt Service

Revised:
June 2016

COUNTY UNIFORM CHART OF ACCOUNTS

<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

Revised:
June 2016

COUNTY UNIFORM CHART OF ACCOUNTS

<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
	Agency
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 - Agency
360	Arbitrage Rebate
361	Constitutional Officers - Agency
362	Other Agency
363	Judicial District Drug
364	District Attorney General
365-379	Other Agency #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

Revised:
June 2016

COUNTY UNIFORM CHART OF ACCOUNTS

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

FIELD NO. 2 - ACCOUNT NO.

<u>Account</u>	<u>Description</u>
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
11810	Accrued Interest Receivable
11820	Cash Shortage

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>
ASSETS (Cont.)	
<u>Current Assets (Cont.)</u>	
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
12140	Other Restricted Assets
12200	Notes 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
13900	Other Capital Assets
13910	Accumulated Depreciation - Other Capital Assets

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

ASSETS (Cont.)

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	

LIABILITIES

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

Revised:
June 2016

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

LIABILITIES (Cont.)

Current Liabilities (Cont.)

	Payroll Deductions Payable (Cont.)	
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	
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	
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	
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	Capital Leases Payable - Current	
21870	Accrued Liability for Landfill Closure/Postclosure Care Costs - Current	

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>
LIABILITIES (Cont.)	
<u>Current Liabilities (Cont.)</u>	
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
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	<u>Due to County Trustee</u> ----- Control Account
24100	Taxes ----- Description Account
24110	County Business Tax
24120	Beer Tax

Revised:
June 2016

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>	
LIABILITIES (Cont.)		
<u>Due to County Trustee (Cont.)</u>		
Taxes (Cont.)		
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
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
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	
24371	Interpreter Fee	
24380	District Attorney General Fees	
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	

Revised:
June 2016

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>
LIABILITIES (Cont.)	
<u>Due to Cities (Cont.)</u>	
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
27400	Capital Outlay Notes Payable - Long-term
27450	Other Notes Payable - Long-term
27500	Capital Leases Payable - Long-term
27550	Net Pension 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)

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

LIABILITIES (Cont.)

Other Credits (Cont.)

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	
29950	Deferred Grants Received in Advance	
29955	Deferred Service Concession Arrangement Receipts	
29960	Deferred Amount on Refunding	
29970	Deferred Amount - Regulated Activities	
29980	Pension Changes in Experience	
29981	Pension Changes in Assumptions	
29982	Pension Changes in Investment Earnings	
29983	Pension Other Deferrals	
29990	Other Deferred/Unavailable Revenue	

EQUITY

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)	

Revised:
June 2016

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>	
EQUITY (Cont.)		
34200	<u>Nonspendable</u>	Control Account
34210	Endowments	
34220	Inventory	
34230	Long-term Notes Receivable	
34240	Prepaid Items	
34500	<u>Restricted</u>	Control Account
34510	Restricted for General Government	
34515	Restricted for Finance	
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	
34555	Restricted for Education	
34560	Restricted for Instruction	
34565	Restricted for Support Services	
34570	Restricted for Operation of Non-instructional Services	
34575	Restricted for Capital Outlay	
34580	Restricted for Debt Service	
34585	Restricted for Capital Projects	
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	

Revised:
June 2016

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>
EQUITY (Cont.)	
<u>Committed (Cont.)</u>	
34685	Committed for Capital Projects
34690	Committed for Other Purposes
<u>Assigned</u> ----- Control Account	
34700	Assigned for General Government
34710	Assigned for Finance
34715	Assigned for Administration of Justice
34720	Assigned for Public Safety
34725	Assigned for Public Health and Welfare
34730	Assigned for Social, Cultural, and Recreational Services
34735	Assigned for Agriculture and Natural Resources
34740	Assigned for Other Operations
34745	Assigned for Highways/Public Works
34750	Assigned for Education
34755	Assigned for Instruction
34760	Assigned for Support Services
34765	Assigned for Operation of Non-instructional Services
34770	Assigned for Capital Outlay
34775	Assigned for Debt Service
34780	Assigned for Capital Projects
34785	Assigned for Other Purposes
34790	
39000	Unassigned
<u>Net Position</u> ----- Control Account	
39100	Net Investment in Capital Assets
39110	Net Position - Restricted ----- Description Account
39120	Restricted for Purpose #1 - 15
39121-39135	
39900	Net Position - Unrestricted
39996	Reclassification
39997	Restatement
39999	Prior-period Adjustment

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	
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	
40285	Adequate Facilities/Development Tax	

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Local Taxes (Cont.)

County Local Option Taxes (Cont.)

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	
40350	Interstate Telecommunications 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
- 42311 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	
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 Document Retrieval Fee - Circuit	
43398	Subscription and Document Retrieval Fee - Chancery	
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	
43524	Special Milk Sales	
43525	A la Carte Sales	
43531	Transportation - Other State Systems	
43532	Transportation - Out-of-state Systems	
43533	Transportation from Individuals	

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Charges for Current Services (Cont.)

Education Charges (Cont.)

- 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
- 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 Other Local Revenues ----- Control Account

44100 Recurring Items ----- Description Account

- 44110 Investment Income
- 44120 Lease/Rentals
- 44130 Sale of Materials and Supplies
- 44131 Commissary Sales
- 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 Commodity Rebates
- 44170 Miscellaneous Refunds
- 44180 Expenditure Credits

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

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Other Local Revenues (Cont.)

Nonrecurring Items (Cont.)

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	
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	

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

State of Tennessee (Cont.)

General Government Grants (Cont.)

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	
46290	Other Public Safety Grants	
46300	Health and Welfare Grants -----	Description Account
46310	Health Department Programs	
46320	Public Health Nurses	
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
46511	Basic Education Program	
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	
46593	Professional Development	
46594	Family Resource Centers	
46595	Statewide Student Management System (SSMS)	
46610	Career Ladder Program	
46611	Career Ladder Evaluators and Special Contracts	
46612	Career Ladder - Extended Contract	
46640	Vocational Equipment	
46720	Vocational Disadvantaged	
46750	Vocational Work Study	
46760	Adult Vocational	
46790	Other Vocational	

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

State of Tennessee (Cont.)

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	
46851	State Revenue Sharing - T.V.A.	
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	
46930	Petroleum Special Tax	
46940	Reappraisal Program Reimbursement	
46950	T.B.I. - Equipment Reimbursement	
46960	Registrar's Salary Supplement	
46970	State Shared Sales Tax - Cities	
46980	Other State Grants	
46981	Safe Schools	
46990	Other State Revenues	

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	

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Federal Government (Cont.)

Federal Through State (Cont.)

- 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
- 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
- 47311 Race to the Top - ARRA
- 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
- 47990 Other Direct Federal Revenue

48000 Other Governments and Citizens Groups ----- Control Account

- 48100 Other Governments ----- Description Account
- 48110 Prisoner Board
- 48120 Paving and Maintenance
- 48130 Contributions
- 48140 Contracted Services

Revised:
June 2016

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Other Governments and Citizens Groups (Cont.)

48600	Citizens Groups -----	Description Account
48610	Donations	
48990	Other -----	Description Account
48990	Other	
49000	<u>Other Sources (non-revenue)</u> -----	Control Account
49100	Bonds Issued	
49200	Notes Issued	
49300	Capital Leases 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	

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	

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

General Government (Cont.)

- 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

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

Administration of Justice ----- Description Account

- 53100 Circuit Court
- 53110 Circuit Court Judge
- 53120 Circuit Court Clerk
- 53200 Criminal Court
- 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

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

Administration of Justice (Cont.)

- 53800 Probate Court
- 53900 Other Administration of Justice
- 53910 Probation Services
- 53920 Courtroom Security
- 53930 Victim Assistance Programs

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
- 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

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

Public Health and Welfare (Cont.)

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	
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	

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

Other Operations (Cont.)

- 58210 Public Transportation
- 58220 Airport
- 58300 Veterans' Services
- 58400 Other Charges
- 58500 Contributions to Other Agencies
- 58600 Employee Benefits
- 58700 Payments to Cities
- 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
- 68000 Capital Outlay

70000 Education ----- Control Account

71000 Instruction ----- Description Account

- 71100 Regular Instruction Program
- 71150 Alternative Instruction Program
- 71200 Special Education Program
- 71300 Vocational Education Program
- 71400 Student Body Education Program
- 71410 Education Edge
- 71600 Adult Education Program
- 71900 Other

72000 Support Services ----- Description Account

- 72110 Attendance
- 72120 Health Services
- 72130 Other Student Support
- 72210 Regular Instruction Program
- 72215 Alternative Instruction Program

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

Education (Cont.)

Support Services (Cont.)

72220	Special Education Program	
72230	Vocational 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	
73000	Operation of Non-Instructional Services -----	Description Account
73100	Food Service	
73300	Community Services	
73400	Early Childhood Education	
76000	Capital Outlay -----	Description Account
76100	Regular Capital Outlay	
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	
82220	Highways and Streets	
82230	Education	
82300	Other Debt Service -----	Description Account
82310	General Government	
82320	Highways and Streets	
82330	Education	

Revised:
June 2016

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

90000	<u>Capital Projects</u>	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	
95000	<u>Capital Projects - Donated</u>	Control Account
95100	Capital Projects Donated to School Department	
95900	Capital Projects Donated to Other Entities	
99000	<u>Other Uses</u>	Control Account
99100	Transfers Out	
99130	Discounts on Debt Issued	
99300	Payments to Refunded Debt Escrow Agent	
99950	<u>Special Items (Expenditures)</u>	Control Account
99951-99955	Special Item (Expenditure) #1 - 5	
99960	<u>Extraordinary Items (Expenditures)</u>	Control Account
99961-99965	Extraordinary Item (Expenditure) #1 - 5	

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.

Object Description

	Personal Services
	Salaries and Wages
101	County Official/Administrative Officer
102	Judge(s)
103	Assistant(s)
104	Principals
105	Supervisor/Director

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Personal Services (Cont.)
	Salaries and Wages (Cont.)
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
126	Career Ladder Evaluators
127	Career Ladder Extended Contracts
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
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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Personal Services (Cont.)
	Salaries and Wages (Cont.)
147	Truck Drivers
148	Dispatchers/Radio Operators
149	Laborers
150	Nightwatchmen
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
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
	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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Employee Benefits (Cont.)
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
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
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	Operating Lease Payments
331	Legal Services

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Contracted Services (Cont.)
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
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
399	Other Contracted Services

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	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
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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Supplies and Materials (Cont.)
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
499	Other Supplies and Materials
	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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Other Charges (Cont.)
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
599	Other Charges
	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 Capital Leases
611	Interest on Capital Leases
612	Principal on Other Loans
613	Interest on Other Loans
620	Debt Service Contribution to Primary Government
699	Other Debt Service

Revised:
June 2016

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	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
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
790	Other Equipment
791	Other Construction
799	Other Capital Outlay

COUNTY UNIFORM CHART OF ACCOUNTS

TRUSTEE ACCOUNT NUMBERING SYSTEM

Trustee Number	Account	Expend. Object	Fund/ Entity	(OPTIONAL)	
				Bank No.	Unused
---	-----	---	---	-----	---

FUND/ENTITY ACCOUNT NUMBERING SYSTEM

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