

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

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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> |
|-------------|-----------------------------------|
| | Other Accounting Entities (Cont.) |
| 921 | Payroll Clearing Account #2 |
| 999 | County Trustee |

FIELD NO. 2 - ACCOUNT NO.

Account Description

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 | |
| 11400 | Receivables ----- | Description Account |
| 11805 | Leases Receivable - Current | |

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Account Description

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 | |
| 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 | |

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| <u>Account</u> | <u>Description</u> | |
|------------------------------------|--|---------------------------|
| LIABILITIES (Cont.) | | |
| <u>Current Liabilities (Cont.)</u> | | |
| 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 | 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 | |

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

LIABILITIES (Cont.)

Due to State of Tennessee (Cont.)

Department of Revenue (Cont.)

- 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 Due to County Trustee ----- Control Account

24100 Taxes ----- Description Account

- 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
- 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

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| <u>Account</u> | <u>Description</u> | |
|--------------------------------------|--|---------------------------|
| LIABILITIES (Cont.) | | |
| <u>Due to County Trustee (Cont.)</u> | | |
| | Fines and Costs (Cont.) | |
| 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 | |
| 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 | |

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Account Description

LIABILITIES (Cont.)

Long-term Liabilities (Cont.)

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 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 Other Credits ----- 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 Payments from Other Individuals/Departments ----- 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 Deferred Inflows of Resources ----- Control Account
 29925 Accumulated Increase in Fair Value of Hedging Derivatives
 29930 Deferred Gain on Sale-Leaseback

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Account Description

DEFERRED INFLOWS OF RESOURCES (Cont.)

Deferred Inflows of Resources (Cont.)

| | |
|-------|--|
| 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 |
| 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 |

EQUITY

33000 Net Investment in Capital Assets

34000 Fund Balances ----- Control Account

34100 Encumbrances ----- Description Account

34110 Encumbrances - Current Year

34120 Encumbrances - Prior Year

(These are non-reporting accounts - for internal purposes only)

34200 Nonspendable ----- Control Account

34210 Endowments

34220 Inventory

34230 Long-term Notes Receivable

34240 Prepaid Items

34250 Lease/SBITA Advances (prepaid)

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EQUITY (Cont.)

| | | |
|-------|--|-----------------|
| 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 | |
| 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 | |

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| <u>Account</u> | <u>Description</u> |
|--------------------------|--|
| EQUITY (Cont.) | |
| <u>Committed (Cont.)</u> | |
| 34670 | Committed for Operation of Non-instructional Services |
| 34675 | Committed for Capital Outlay |
| 34680 | Committed for Debt Service |
| 34685 | Committed for Capital Projects |
| 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 | Reclassification |
| 39997 | Restatement |
| 39999 | Prior-period Adjustment |

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Account Description

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 | |

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Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Local Taxes (Cont.)

County Local Option Taxes (Cont.)

| | | |
|-------|--------------------------------------|---------------------------|
| 40268 | Litigation Tax - Courthouse Security | |
| 40270 | Business Tax | |
| 40275 | Mixed Drink Tax | |
| 40280 | Mineral Severance Tax | |
| 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 | |

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Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

| | | | |
|-------|--|-------|---------------------|
| 42000 | <u>Fines, Forfeitures, and Penalties</u> | ----- | Control Account |
| 42100 | Circuit Court | ----- | Description Account |
| 42110 | Fines | | |
| 42111 | Fines for Littering | | |
| 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 | | |
| 42200 | Criminal Court | ----- | Description Account |
| 42210 | Fines | | |
| 42220 | Officers Costs | | |
| 42230 | Game and Fish Fines | | |
| 42240 | 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 | | |
| 42300 | General Sessions Court | ----- | Description Account |
| 42310 | 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 | | |

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fines, Forfeitures, and Penalties (Cont.)

General Sessions Court (Cont.)

- 42351 Interpreter Fee
- 42360 District Attorney General Fees
- 42370 Judicial Commissioner Fees
- 42380 DUI Treatment Fines
- 42390 Data Entry Fee - General Sessions Court
- 42391 Courtroom Security Fee
- 42392 Victims Assistance Assessments

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

Chancery Court ----- Description Account

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

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

- 42600 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

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fines, Forfeitures, and Penalties (Cont.)

| | | | |
|-------|--|-------|---------------------|
| 42700 | Courts in Other District Counties | ----- | Description Account |
| 42760 | District Attorney General Fees | | |
| 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 | | |

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Charges for Current Services (Cont.)

General Service Charges (Cont.)

| | | |
|-------|---|---------------------|
| 43193 | Water Tap Sales | |
| 43194 | Service Charges | |
| 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 | |
| 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 Registration 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 | |

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Charges for Current Services (Cont.)

Education Charges (Cont.)

| | | |
|-------|--|---------------------------|
| 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 | |
| 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 |
| 44100 | Recurring Items | ----- Description Account |
| 44110 | Investment Income | |
| 44120 | Lease/Rentals/PPP | |
| 44125 | Lease/PPP Interest | |
| 44130 | Sale of Materials and Supplies | |
| 44131 | Commissary Sales | |
| 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) |
| 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 |
| 46800 | Other State Revenues |
| 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 |
| 46960 | Registrar's Salary Supplement |
| 46970 | State Shared Sales Tax - Cities |
| 46980 | Other State Grants |
| 46981 | Safe Schools |
| 46990 | Other State Revenues |

----- Description Account

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 | | |
| 48900 | Other | ----- | Description Account |
| 48990 | Other | | |
| 48991 | Opioid Settlement Funds - Past Remediation | | |
| 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 | | |

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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

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

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

| | | | |
|-------|---|-------|---------------------|
| 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 | | |
| 57000 | Agriculture and Natural Resources | ----- | Description Account |
| 57100 | Agricultural Extension Service | | |
| 57300 | Forest Service | | |

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

Agriculture and Natural Resources (Cont.)

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

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

| | | |
|-------------|--|---------------------|
| 60000 | <u>Highways</u> ----- | 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 | <u>Education</u> ----- | 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 | |
| 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 | |

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

Education (Cont.)

Support Services (Cont.)

| | | |
|-------|---|---------------------------|
| 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 | |
| 82220 | Highways and Streets | |
| 82230 | Education | |
| 82300 | Other Debt Service | ----- Description Account |
| 82310 | General Government | |
| 82320 | Highways and Streets | |
| 82330 | Education | |

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

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|------------------------------------|
| | Personal Services (Cont.) |
| | Salaries and Wages (Cont.) |
| 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 |
| 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 |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|--|
| | Personal Services (Cont.) |
| | Salaries and Wages (Cont.) |
| 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 |
| | Employee Benefits |
| 201 | Social Security |
| 202 | Handling Charges and Administrative Costs |
| 203 | Extension Service Medicare |
| 204 | Pensions |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|--|
| | Employee Benefits (Cont.) |
| 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 |
| 323 | Explosive and Drilling Services |
| 324 | Financial Advisory Services |
| 325 | Fiscal Agent Charges |
| 326 | Forest Resource Services |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|--|
| | Contracted Services (Cont.) |
| 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 |
| 366 | Contracts for Postclosure Care Costs |
| 367 | Maintenance and Repair Services - Records |
| 368 | Drug Treatment |
| 369 | Contracts for Substitute Teachers - Certified |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|---|
| | Contracted Services (Cont.) |
| 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 |
| 434 | Natural Gas |
| 435 | Office Supplies |
| 436 | Other Road Materials |
| 437 | Periodicals |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|---------------------------------|
| | Supplies and Materials (Cont.) |
| 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 |
| 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 |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|--|
| | Other Charges (Cont.) |
| 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 |
| | 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 |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|---|
| | Debt Service (Cont.) |
| 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 |
| 726 | State Aid Projects |
| 727 | Surplus Equipment |
| 728 | Traffic Control Equipment |
| 729 | Transportation Equipment |
| 730 | Vocational Instruction Equipment |
| 731 | Voting Machines |
| 732 | Building Purchases |

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COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|-------------------------------|
| | Capital Outlay (Cont.) |
| 733 | Solid Waste Equipment |
| 734 | Disabilities Act Improvements |
| 735 | Health Equipment |
| 790 | Other Equipment |
| 791 | Other Construction |
| 799 | Other Capital Outlay |

ALPHABETIC LISTING FOR REFERENCE

| <u>Object</u> | <u>Description</u> |
|---------------|--|
| | Personal Services |
| | Salaries and Wages |
| 119 | Accountants/Bookkeepers |
| 114 | ADA Coordinator |
| 135 | Assessment Personnel |
| 139 | Assistant Principals |
| 103 | Assistant(s) |
| 164 | Attendants |
| 136 | Audiovisual Personnel |
| 188 | Bonus Payments |
| 146 | Bus Drivers |
| 165 | Cafeteria Personnel |
| 109 | Captain(s) |
| 126 | Career Ladder Evaluators |
| 127 | Career Ladder Extended Contracts |
| 117 | Career Ladder Program |
| 162 | Clerical Personnel |
| 120 | Computer Programmer(s) |
| 101 | County Official/Administrative Officer |
| 166 | Custodial Personnel |
| 121 | Data Processing Personnel |
| 106 | Deputy(ies) |
| 107 | Detective(s) |
| 148 | Dispatchers/Radio Operators |
| 137 | Education Media Personnel |
| 163 | Educational Assistants |
| 184 | Educational Incentive - Official/Admin Officer |
| 185 | Educational Incentive - Other County Employees |
| 143 | Equipment Operators |
| 144 | Equipment Operators - Heavy |
| 145 | Equipment Operators - Light |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|------------------------------------|
| | Personal Services (Cont.) |
| | Salaries and Wages (Cont.) |
| 151 | Firefighters |
| 141 | Foremen |
| 160 | Guards |
| 123 | Guidance Personnel |
| 128 | Homebound Teachers |
| 172 | Instructional Coaches |
| 138 | Instructional Computer Personnel |
| 113 | Internal Audit Personnel |
| 108 | Investigator(s) |
| 102 | Judge(s) |
| 149 | Laborers |
| 129 | Librarians |
| 110 | Lieutenant(s) |
| 186 | Longevity Pay |
| 167 | Maintenance Personnel |
| 132 | Materials Supervisor |
| 142 | Mechanic(s) |
| 131 | Medical Personnel |
| 150 | Nightwatchmen |
| 189 | Other Salaries and Wages |
| 187 | Overtime Pay |
| 133 | Paraprofessionals |
| 169 | Part-time Personnel |
| 100 | Personal Services |
| 104 | Principals |
| 111 | Probation Officer(s) |
| 124 | Psychological Personnel |
| 134 | Pupil Personnel |
| 122 | Purchasing Personnel |
| 140 | Salary Supplements |
| 170 | School Resource Officer |
| 118 | Secretary to Board |
| 161 | Secretary(ies) |
| 115 | Sergeant(s) |
| 130 | Social Workers |
| 171 | Speech Pathologist |
| 105 | Supervisor/Director |
| 116 | Teachers |
| 125 | Television Instructional Personnel |
| 168 | Temporary Personnel |
| 147 | Truck Drivers |
| 112 | Youth Service Officer(s) |

COUNTY UNIFORM CHART OF ACCOUNTS

TRUSTEE ACCOUNT NUMBERING SYSTEM

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

FUND/ENTITY ACCOUNT NUMBERING SYSTEM

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