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## COUNTY UNIFORM CHART OF ACCOUNTS

### FUND/ENTITY ACCOUNT NUMBERING SYSTEM

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

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

#### FIELD NO. 2 - ACCOUNT NO.

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

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

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

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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.**

<u>Account</u>	<u>Description</u>
<b>ASSETS</b>	
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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<u>Account</u>	<u>Description</u>
<b>ASSETS (Cont.)</b>	
<u>Current Assets (Cont.)</u>	
Receivables (Cont.)	
11806	PPP Receivable - Current
11810	Accrued Interest Receivable
11820	Cash Shortage
11850	Investment in Joint Venture (Proprietary Funds Only)
11890	Other Current Assets
11900	Advances to Other Funds
12000	<u>Non-current Assets</u> ----- Control Account
12100	Restricted Assets ----- Description Account
12105	Customer Deposits
12110	Revenue Bond Operations and Maintenance Account
12115	Revenue Bond Construction Account
12120	Revenue Bond Current Debt Service Account
12125	Revenue Bond Future Debt Service Account
12130	Revenue Bond Renewal and Replacement Account
12135	Amounts Held in Trust for Closure/Postclosure Care Costs
12136	Amounts Accumulated for OPEB Benefits
12137	Amounts Accumulated for Pension Benefits
12140	Other Restricted Assets
12200	Notes Receivable - Long-term
12210	Leases Receivable - Long-term
12211	PPP Receivable - Long-term
12250	Net Pension Asset
13000	<u>Capital Assets</u> ----- Control Account
13100	Landfill Facilities and Development
13110	Accumulated Depreciation - Landfill Facilities and Development
13200	Land
13250	Intangible Assets - Indefinite Life
13300	Buildings and Improvements
13310	Accumulated Depreciation - Buildings and Improvements
13400	Infrastructure
13410	Accumulated Depreciation - Infrastructure
13500	Furniture and Fixtures
13510	Accumulated Depreciation - Furniture and Fixtures
13600	Net Investment in Joint Venture
13700	Machinery and Equipment
13710	Accumulated Depreciation - Machinery and Equipment
13800	Construction in Progress

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Account    Description

### ASSETS (Cont.)

#### Capital Assets (Cont.)

13850        Intangible Assets  
13855        Accumulated Amortization - Intangible Assets  
13900        Other Capital Assets  
13910        Accumulated Depreciation - Other Capital Assets  
13930        Intangible Right To Use Assets - Leases  
13931        Accumulated Amortization - Leases  
13934        Intangible Right to Use Assets - SBITA  
13935        Accumulated Amortization - SBITA

14000        Other Debits ----- 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        Deferred Outflows of Resources ----- Control Account  
15100        Accumulated Decrease in Fair Value of Hedging Derivatives  
15200        Deferred Loss on Sale-Leaseback  
15300        Deferred Amount on Refunding  
15400        Pension Changes in Experience  
15401        Pension Changes in Assumptions  
15402        Pension Changes in Investment Earnings  
15403        Pension Other Deferrals  
15404        Pension Contributions After Measurement Date  
15500        OPEB Changes in Experience  
15501        OPEB Changes in Assumptions  
15502        OPEB Changes in Investment Earnings  
15503        OPEB Other Deferrals  
15504        OPEB Contributions After Measurement Date

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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>
<b>LIABILITIES (Cont.)</b>	
<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

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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>
<b>LIABILITIES (Cont.)</b>	
<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)

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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>
<b>EQUITY (Cont.)</b>	
<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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**COUNTY UNIFORM CHART OF ACCOUNTS**

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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### 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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### 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	

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## 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

42400        Fines  
42410        Fines for Littering  
42411        Officers Costs  
42420        Game and Fish Fines  
42430        Drug Control Fines  
42440        Drug Court Fees  
42441        Jail Fees  
42450        Interpreter Fee  
42451        District Attorney General Fees  
42460        Judicial Commissioner Fees  
42470        DUI Treatment Fines  
42480        Data Entry Fee - Juvenile Court  
42490        Courtroom Security Fee  
42491        Victims Assistance Assessments

##### Chancery Court ----- Description Account

42500        Officers Costs  
42520        Data Entry Fee - Chancery Court  
42530        Courtroom Security Fee

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

42600        Fines  
42610        Fines for Littering  
42611        Officers Costs  
42620        Game and Fish Fines  
42630        Drug Control Fines  
42640        Drug Court Fees  
42641        Veterans Treatment Court Fees  
42642        Jail Fees  
42650        Interpreter Fee  
42651        District Attorney General Fees  
42660        DUI Treatment Fines

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## 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    Other Local Revenues ----- 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

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## 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	

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

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



**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**DETAILED REVENUE ACCOUNTS (Cont.)**

State of Tennessee (Cont.)

State Education Funds (Cont.)

- 46593 Professional Development
- 46594 Family Resource Centers
- 46595 Statewide Student Management System (SSMS)
- 46596 Paid Parental Leave
- 46610 Career Ladder Program
- 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 ----- Description Account
- 46810 Flood Control
- 46820 Income Tax
- 46821 Resort District Sales Tax
- 46830 Beer Tax
- 46835 Vehicle Certificate of Title Fees
- 46840 Alcoholic Beverage Tax
- 46845 Opioid Settlement Funds - TN Abatement Council
- 46851 State Revenue Sharing - T.V.A.
- 46852 State Revenue Sharing - Telecommunications
- 46855 State Shared Sports Gaming Privilege Tax
- 46860 Child Support Collections
- 46870 Emergency Hospital - Prisoners
- 46880 Board of Jurors
- 46890 Prisoner Transportation
- 46915 Contracted Prisoner Boarding
- 46920 Gasoline and Motor Fuel Tax
- 46925 Hybrid/Electric Vehicle Registration Fee
- 46930 Petroleum Special Tax
- 46940 Reappraisal Program Reimbursement
- 46950 T.B.I. - Equipment Reimbursement
- 46960 Registrar's Salary Supplement
- 46970 State Shared Sales Tax - Cities
- 46980 Other State Grants
- 46981 Safe Schools
- 46990 Other State Revenues

**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**DETAILED REVENUE ACCOUNTS (Cont.)**

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

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## 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

##### Public Safety ----- Description Account

54000        Sheriff's Department  
54110        Special Patrols  
54120        Traffic Control  
54130        Wheel Tax Officer  
54140        Drug Enforcement  
54150        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

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## 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

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## 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



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## 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
611	Interest on Leases

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## COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Debt Service (Cont.)
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
733	Solid Waste Equipment

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## COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Capital Outlay (Cont.)
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
151	Firefighters

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## COUNTY UNIFORM CHART OF ACCOUNTS

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

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**COUNTY UNIFORM CHART OF ACCOUNTS**

**TRUSTEE ACCOUNT NUMBERING SYSTEM**

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

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