

Revised:
January 2026

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

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

<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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Fund</u>	<u>Description</u>
Fiduciary	
Other Trust	
329	Pension Trust #1
330	Pension Trust #2
331	Pension Trust #3
332	Indigent Care Trust
333	Private Purpose Trust
334	Other Employee Trust #1
335	Other Employee Trust #2
336-349	Other Trust #1 - 14
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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Fund Description

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	
11805	Leases Receivable - Current	
11806	PPP Receivable - Current	

Account Description

ASSETS (Cont.)

Current Assets (Cont.)

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

12000 Non-current Assets ----- 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 Capital Assets ----- Control Account

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

Account Description

ASSETS (Cont.)

Capital Assets (Cont.)

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

14000	<u>Other Debits</u> -----	Control Account
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14100	Estimated Revenues
14200	Unliquidated Encumbrances (Control)
14310	Undistributed Warrants
14320	Outstanding Warrants
14500	Expenditures - Current Year (Control)
14510	Other Financing Uses (Control)
14600	Expenditures Charged to Reserve for Prior Year's Encumbrances
14700	Amount Available in Debt Service Funds
14800	Amount to be Provided for the Retirement of General Long-term Debt

DEFERRED OUTFLOWS OF RESOURCES

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

LIABILITIES

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

Account Description

LIABILITIES (Cont.)

Current Liabilities (Cont.)

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

Account Description

LIABILITIES (Cont.)

Current Liabilities (Cont.)

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

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Account Description

LIABILITIES (Cont.)

Due to State of Tennessee (Cont.)

23200	Wildlife Resources Agency	-----	Description Account
23210	Game and Fish Licenses		
23220	Game and Fish Fines and Costs		
23300	Secretary of State - Notary Commissions		
23400	Department of Safety		
23500	Department of Corrections		
23600	Tennessee Bureau of Investigation		
23700	Alcoholic Beverage Commission		
23800	Motor Vehicle Enforcement		
23810	Public Service Commission		
23900	Other Funds Due State		
24000	<u>Due to County Trustee</u>	-----	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		
24340	County Game and Fish Fines		
24350	Judicial Commissioner Fees		
24360	Officers Costs		
24370	Jail Fees		

Account Description

LIABILITIES (Cont.)

Due to County Trustee (Cont.)

Fines and Costs (Cont.)

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

25000 Due to Cities ----- 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 Due to Litigants, Heirs, and Others ----- 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 Long-term Liabilities ----- Control Account

27050	Advances from Other Funds	
27100	General Obligation Bonds Payable - Long-term	
27200	Revenue Bonds Payable - Long-term	
27210	Unamortized Premiums on Debt	
27220	Unamortized Discounts on Debt	
27300	Bond Anticipation Notes Payable	

Account Description

LIABILITIES (Cont.)

Long-term Liabilities (Cont.)

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

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

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

29900	Fee/Commission
29910	Commission Transfers

DEFERRED INFLOWS OF RESOURCES

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

Account Description

DEFERRED INFLOWS OF RESOURCES (Cont.)

Deferred Inflows of Resources (Cont.)

29950	Deferred Grants Received in Advance
29955	Deferred Service Concession Arrangement Receipts
29960	Deferred Amount on Refunding
29970	Deferred Amount - Regulated Activities
29975	Deferred Leases Receivable
29976	Deferred PPP Receivable
29980	Pension Changes in Experience
29981	Pension Changes in Assumptions
29982	Pension Changes in Investment Earnings
29983	Pension Other Deferrals
29985	OPEB Changes in Experience
29986	OPEB Changes in Assumptions
29987	OPEB Changes in Investment Earnings
29988	OPEB Other Deferrals
29990	Other Deferred/Unavailable Revenue
29999	Error Account

EQUITY

33000	Net Investment in Capital Assets
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34000	<u>Fund Balances</u> -----	Control Account
34100	Encumbrances -----	Description Account
34110	Encumbrances - Current Year	
34120	Encumbrances - Prior Year	

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

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

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

Account Description

EQUITY (Cont.)

Restricted (Cont.)

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

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

Account Description

EQUITY (Cont.)

Committed (Cont.)

34686 Committed for OPEB
34690 Committed for Other Purposes

34700 Assigned ----- 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 Net Position ----- Control Account

39110 Net Investment in Capital Assets

39120 Net Position - Restricted ----- Description Account

39121-39135 Restricted for Purpose #1 - 15

39900 Net Position - Unrestricted

39996 Change in Accounting Principle

39997 Change to or Within the Reporting Entity

39999 Error Correction

REVENUE CLASSIFICATIONS

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

DETAILED REVENUE ACCOUNTS

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

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

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Local Taxes (Cont.)

	County Local Option Taxes (Cont.)	
40285	Adequate Facilities/Development Tax	
40290	Other County Local Option Taxes	
40300	Statutory Local Taxes -----	Description Account
40320	Bank Excise Tax	
40330	Wholesale Beer Tax	
40331	Beer Privilege Tax	
40340	Coal Severance Tax	
40390	Other Statutory Local Taxes	
40600	City/School District Property Taxes -----	Description Account
40610	Current Property Tax	
40620	Prior Year's Property Tax	
40630	Interest and Penalty	
40640	Pickup Taxes	
40650	Payments in-Lieu-of Taxes	
40700	City Local Option Taxes -----	Description Account
40710	Local Option Sales Tax	
40720	Hotel/Motel Tax	
40730	Local Amusement Tax	
40740	Business Tax	
41000	<u>Licenses and Permits</u> -----	Control Account
41100	Licenses -----	Description Account
41110	Marriage Licenses	
41120	Animal Registration	
41130	Animal Vaccination	
41140	Cable TV Franchise	
41150	Mobile Home Licenses	
41500	Permits -----	Description Account
41510	Beer Permits	
41520	Building Permits	
41530	Electrical Permits	
41540	Plumbing Permits	
41550	Food Handling Permits	
41590	Other Permits	
42000	<u>Fines, Forfeitures, and Penalties</u> -----	Control Account
42100	Circuit Court -----	Description Account
42110	Fines	
42111	Fines for Littering	

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fines, Forfeitures, and Penalties (Cont.)

	Circuit Court (Cont.)	
42120	Officers Costs	
42130	Game and Fish Fines	
42140	Drug Control Fines	
42141	Drug Court Fees	
42142	Veterans Treatment Court Fees	
42150	Jail Fees	
42151	Interpreter Fee	
42160	District Attorney General Fees	
42170	Judicial Commissioner Fees	
42180	DUI Treatment Fines	
42190	Data Entry Fee - Circuit Court	
42191	Courtroom Security Fee	
42192	Victims Assistance Assessments	
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	
42351	Interpreter Fee	
42360	District Attorney General Fees	

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fines, Forfeitures, and Penalties (Cont.)

	General Sessions Court (Cont.)	
42370	Judicial Commissioner Fees	
42380	DUI Treatment Fines	
42390	Data Entry Fee - General Sessions Court	
42391	Courtroom Security Fee	
42392	Victims Assistance Assessments	
42400	Juvenile Court ----- Description Account	
42410	Fines	
42411	Fines for Littering	
42420	Officers Costs	
42430	Game and Fish Fines	
42440	Drug Control Fines	
42441	Drug Court Fees	
42450	Jail Fees	
42451	Interpreter Fee	
42460	District Attorney General Fees	
42470	Judicial Commissioner Fees	
42480	DUI Treatment Fines	
42490	Data Entry Fee - Juvenile Court	
42491	Courtroom Security Fee	
42492	Victims Assistance Assessments	
42500	Chancery Court ----- Description Account	
42520	Officers Costs	
42530	Data Entry Fee - Chancery Court	
42591	Courtroom Security Fee	
42600	Other Courts - In-county ----- Description Account	
42610	Fines	
42611	Fines for Littering	
42620	Officers Costs	
42630	Game and Fish Fines	
42640	Drug Control Fines	
42641	Drug Court Fees	
42642	Veterans Treatment Court Fees	
42650	Jail Fees	
42651	Interpreter Fee	
42660	District Attorney General Fees	
42670	DUI Treatment Fines	
42700	Courts in Other District Counties ----- Description Account	
42760	District Attorney General Fees	

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fines, Forfeitures, and Penalties (Cont.)

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

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

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Charges for Current Services (Cont.)

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

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Charges for Current Services (Cont.)

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

44000	<u>Other Local Revenues</u> -----	Control Account
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	
44132	Net Increases/Decreases in Fair Value of Investments	
44134	Sale of Diesel	
44135	Sale of Gasoline	
44140	Sale of Maps	
44145	Sale of Recycled Materials	
44146	E-Rate Funding	
44150	Sale of Animals/Livestock	
44160	Retirees' Insurance Payments	
44161	Cobra Insurance Payments	
44165	Rebates	
44170	Miscellaneous Refunds	
44180	Expenditure Credits	

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		

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	

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

State of Tennessee (Cont.)

<u>Account</u>	<u>Description</u>	<u>Account</u>	<u>Description</u>
	State Education Funds (Cont.)		
46593	Professional Development		
46594	Family Resource Centers		
46595	Statewide Student Management System (SSMS)		
46596	Paid Parental Leave		
46610	Career Ladder Program		
46640	Vocational Equipment		
46720	Vocational Disadvantaged		
46750	Vocational Work Study		
46760	Adult Vocational		
46790	Other Vocational		
46800	Other State Revenues -----	-----	Description Account
46810	Flood Control		
46820	Income Tax		
46821	Resort District Sales Tax		
46830	Beer Tax		
46835	Vehicle Certificate of Title Fees		
46840	Alcoholic Beverage Tax		
46845	Opioid Settlement Funds - TN Abatement Council		
46851	State Revenue Sharing - T.V.A.		
46852	State Revenue Sharing - Telecommunications		
46855	State Shared Sports Gaming Privilege Tax		
46860	Child Support Collections		
46870	Emergency Hospital - Prisoners		
46880	Board of Jurors		
46890	Prisoner Transportation		
46915	Contracted Prisoner Boarding		
46920	Gasoline and Motor Fuel Tax		
46925	Hybrid/Electric Vehicle Registration Fee		
46930	Petroleum Special Tax		
46940	Reappraisal Program Reimbursement		
46950	T.B.I. - Equipment Reimbursement		
46955	District Attorney General - Public Safety Fee		
46960	Registrar's Salary Supplement		
46970	State Shared Sales Tax - Cities		
46980	Other State Grants		
46981	Safe Schools		
46990	Other State Revenues		

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		

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Federal Government (Cont.)

<u>Federal Through State (Cont.)</u>	
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

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

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

Revised:
January 2026

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		

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

Administration of Justice (Cont.)

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

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

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

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

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

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

Other Operations (Cont.)

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

60000 Highways ----- Control Account

61000 Administration
62000 Highway and Bridge Maintenance
63100 Operation and Maintenance of Equipment
63200 Workhouse/Penal Farm Operations
63300 Ferry Operations
63400 Quarry Operations
63500 Asphalt Plant Operations
63600 Traffic Control
64000 Litter and Trash Collection
65000 Other Charges
66000 Employee Benefits
60000 Highways ----- Description Account

67000-67004 COVID-19 Grant #1 - 5

67101-67105 American Rescue Plan Act Grant #1 - 5

68000 Capital Outlay

70000 Education ----- Control Account

71000 Instruction ----- Description Account

71100 Regular Instruction Program
71150 Alternative Instruction Program
71200 Special Education Program
71300 Career and Technical Education Program
71400 Student Body Education Program
71410 Education Edge
71600 Adult Education Program
71900 Other
71901 COVID-19 Expenditures
71905 American Rescue Plan Act Expenditures

72000 Support Services ----- Description Account

72110 Attendance

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

Education (Cont.)

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

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

Debt Service (Cont.)

Interest on Debt (Cont.)

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

90000	<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.

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

Object Description

Personal Services (Cont.)

Salaries and Wages (Cont.)

- 139 Assistant Principals
- 140 Salary Supplements
- 141 Foremen
- 142 Mechanic(s)
- 143 Equipment Operators
- 144 Equipment Operators - Heavy
- 145 Equipment Operators - Light
- 146 Bus Drivers
- 147 Truck Drivers
- 148 Dispatchers/Radio Operators
- 149 Laborers
- 150 Nightwatchmen
- 151 Firefighters
- 160 Guards
- 161 Secretary(ies)
- 162 Clerical Personnel
- 163 Educational Assistants
- 164 Attendants
- 165 Cafeteria Personnel
- 166 Custodial Personnel
- 167 Maintenance Personnel
- 168 Temporary Personnel
- 169 Part-time Personnel
- 170 School Resource Officer
- 171 Speech Pathologist
- 172 Instructional Coaches
- 184 Educational Incentive - Official/Admin Officer
- 185 Educational Incentive - Other County Employees
- 186 Longevity Pay
- 187 Overtime Pay
- 188 Bonus Payments
- 189 Other Salaries and Wages
- 191 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

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

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

Object Description

Contracted Services (Cont.)

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

Supplies and Materials

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

Object Description

Supplies and Materials (Cont.)

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

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

Object Description

Debt Service

- 601 Principal on Bonds
- 602 Principal on Notes
- 603 Interest on Bonds
- 604 Interest on Notes
- 605 Underwriter's Discount
- 606 Other Debt Issuance Charges
- 610 Principal on Leases
- 611 Interest on Leases
- 612 Principal on Other Loans
- 613 Interest on Other Loans
- 614 Principal on SBITA
- 615 Interest on SBITA
- 620 Debt Service Contribution to Primary Government
- 630 Nonexchange Financial Guarantees
- 699 Other Debt Service

Capital Outlay

- 701 Administration Equipment
- 702 Airport Improvement
- 703 Asphalt Plant Equipment
- 704 Attendance Equipment
- 705 Bridge Construction
- 706 Building Construction
- 707 Building Improvements
- 708 Communication Equipment
- 709 Data Processing Equipment
- 710 Food Service Equipment
- 711 Furniture and Fixtures
- 712 Heating and Air Conditioning Equipment
- 713 Highway Construction
- 714 Highway Equipment
- 715 Land
- 716 Law Enforcement Equipment
- 717 Maintenance Equipment
- 718 Motor Vehicles
- 719 Office Equipment
- 720 Plant Operation Equipment
- 721 Quarry Equipment
- 722 Regular Instruction Equipment
- 723 Right-of-Way
- 724 Site Development
- 725 Special Education Equipment

Revised:
January 2026

COUNTY UNIFORM CHART OF ACCOUNTS

Object Description

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

TRUSTEE ACCOUNT NUMBERING SYSTEM

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

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