Revised:
July 2020

COUNTY UNIFORM CHART OF ACCOUNTS

FUND/ENTITY ACCOUNT NUMBERING SYSTEM

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

FIELD NO. 1 - FUND/ENTITY NO.

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

FIELD NO. 2 - ACCOUNT NO.

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

FIELD NO. 3 - EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

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

FIELD NO. 1 - FUND/ENTITY NO.

Fund	Description
	Governmental
	General
101	General
	Special Revenue
111	Urban Services
112	Courthouse and Jail Maintenance
113	Juvenile Services
114	Law Library
115	Public Library
116	Solid Waste/Sanitation
117	Health Department
118	Ambulance Service
119	Industrial/Economic Development
120	Local Purpose Tax
121	Special Purpose
122	Drug Control
123	Sports and Recreation
124	Agriculture Center
125	Adequate Facilities/ Development Tax
127	Other General Government Special Revenue
128	Other Special Revenue
129	Constitutional Officers - Fees
130	Unemployment Compensation
131	Highway/Public Works
132	Bridge
133	Public Works
134-139	Other Highway Special Revenue Fund #1 - 6
141	General Purpose School
142	School Federal Projects
143	Central Cafeteria
144	School Transportation
145	Other Education Special Revenue
146	Extended School Program
147	Schoolwide Consolidation
148	Other Education Special Revenue #2
149	Other Education Special Revenue #3
	Debt Service
151	General Debt Service
152	Rural Debt Service
153	Industrial Debt Service
154	Special Debt Service

COUNTY UNIFORM CHART OF ACCOUNTS

Fund	Description
	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

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

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

FIELD NO. 2 - ACCOUNT NO.

Account	Description	
	ASSETS	
11000	Current Assets	Control Account
11100	Cash	Description Account
11110	Petty Cash	
11120	Cash on Hand	
11130	Cash in Bank	
11140	Cash with Trustee	
11150	Cash with Paying Agents	
11160	Cash with State - Public Health	
11170	Cash Equivalents	
11180	Cash with Clerks, Register, and Sheriff	
11190	Cash with Boards, Agencies, and Commissions	
11200	Inventories	
11300	Investments	
11310	Unamortized Discounts on Investments	
11320	Unamortized Premiums on Investments	
11400	Receivables	Description Account
11405	Electronic Payment Fees - Receivable	
11410	Accounts Receivable	
11420	Allowance for Uncollectibles (contra-account)	
11430	Due from Other Governments	
11440	Due from Other Funds	
11441	Due from Primary Government	
11442	Due from Component Units	
11450	Bond Proceeds Receivable	
11460	Note Proceeds Receivable	
11470	Due from Joint Ventures (Governmental Funds Only)	
11500	Property Taxes Receivable	
11510	Allowance for Uncollectible Property Taxes (contra-account)	
11600	Prepaid Items	
11700	Travel Advances	
11800	Notes Receivable - Current	
11810	Accrued Interest Receivable	
11820	Cash Shortage	

Account	Description
	ASSETS (Cont.)
	Current Assets (Cont.)
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
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
13900	Other Capital Assets
13910	Accumulated Depreciation - Other Capital Assets

Account	Description	
	ASSETS (Cont.)	
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	
	LIABILITIES	
21000	Current Liabilities	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	

Account	Description
	LIABILITIES (Cont.)
	Current Liabilities (Cont.)
	Payroll Deductions Payable (Cont.)
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
21450	Future Compensation Payable
21460	Other Withholding Taxes
21500	Due to Other Funds
21510	Due to Primary Government
21520	Due to Component Units
21530	Due to State of Tennessee
21540	Due to Cities
21550	Due to Other Taxing Units
21560	Due to Litigants, Heirs, and Others
21580	Due to Joint Ventures
21600	Advances Payable to Other Funds
21610	Advances Payable to Other Governmental Units
21700	Bonds Payable - Current ---------- Description Account
21710	Matured Bonds Payable
21720	Revenue Bonds Payable
21730	General Obligation Bonds Payable
21750	Matured Interest on Bonds
21760	Accrued Interest Payable
21800	Notes Payable - Current ---------- Description Account
21810	Revenue Anticipation Notes Payable
21811	Bond Anticipation Notes Payable

Account	Description
	LIABILITIES (Cont.)
	Current Liabilities (Cont.)
	Notes Payable - Current (Cont.)
21812	Capital Outlay Notes Payable
21820	Other Notes Payable
21830	Other Loans Payable
21850	Capital Leases Payable - Current
21870	Accrued Liability for Landfill Closure/Postclosure Care Costs - Current
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	Other Liabilities ---------- Control Account
22200	Unearned/Unavailable Revenue
22500	Accrued Liability for Landfill Closure/Postclosure Care Costs (Proprietary Funds Only)
23000	Due to State of Tennessee ---------- Control Account
23100	Department of Revenue ---------- Description Account
23110	State Business Tax
23111	Litigation Tax
23120	County Officials' Retirement Tax
23130	Sales Tax
23140	Realty Transfer and Mortgage Tax
23150	Marriage Tax
23160	Motor Vehicle Registration
23170	Title Applications
23180	Criminal Injuries Compensation Tax
23190	Felony Bond Forfeitures - CIC
23191	Administrative Fees - Court Appointed Counsel
23200	Wildlife Resources Agency ---------- Description Account
23210	Game and Fish Licenses
23220	Game and Fish Fines and Costs
23300	Secretary of State - Notary Commissions
23400	Department of Safety
23500	Department of Corrections
23600	Tennessee Bureau of Investigation
23700	Alcoholic Beverage Commission
23800	Motor Vehicle Enforcement
23810	Public Service Commission
23900	Other Funds Due State

Account	Description	
	LIABILITIES (Cont.)	
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	
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	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	

Account	Description	
	LIABILITIES (Cont.)	
	Due to Cities (Cont.)	
	Fines and Costs (Cont.)	
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	
27400	Capital Outlay Notes Payable - Long-term	
27450	Other Notes Payable - Long-term	
27500	Capital Leases Payable - Long-term	
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	

Account	Description	
	LIABILITIES (Cont.)	
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	
29935	Deferred Taxes Received in Advance	
29940	Deferred Current Property Taxes	
29945	Deferred Delinquent Property Taxes	
29950	Deferred Grants Received in Advance	
29955	Deferred Service Concession Arrangement Receipts	
29960	Deferred Amount on Refunding	
29970	Deferred Amount - Regulated Activities	
29980	Pension Changes in Experience	
29981	Pension Changes in Assumptions	
29982	Pension Changes in Investment Earnings	
29983	Pension Other Deferrals	
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	

Account	Description	
	EQUITY	
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	
34500	Restricted	Control Account
34510	Restricted for General Government	
34511	Restricted for General Government - COVID-19	
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	
34555	Restricted for Education	
34556	Restricted for Education - COVID-19	
34560	Restricted for Instruction	
34565	Restricted for Support Services	
34570	Restricted for Operation of Non-instructional Services	
34575	Restricted for Capital Outlay	
34580	Restricted for Debt Service	
34585	Restricted for Capital Projects	
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	

Account	Description	
	EQUITY (Cont.)	
	Committed (Cont.)	
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	
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	

Account	Description	
	EQUITY (Cont.)	
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	Reclassification	
39997	Restatement	
39999	Prior-period Adjustment	

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	Local Taxes	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	

Account	Description	
	DETAILED REVENUE ACCOUNTS (Cont.)	
	Local Taxes (Cont.)	
40200	County Local Option Taxes	Description Account
40210	Local Option Sales Tax	
40220	Hotel/Motel Tax	
40230	Local Amusement Tax	
40240	Wheel Tax	
40250	Litigation Tax - General	
40260	Litigation Tax - Special Purpose	
40265	Litigation Tax - Office of Public Defender	
40266	Litigation Tax - Jail, Workhouse, or Courthouse	
40267	Litigation Tax - Victim-Offender Mediation Center	
40268	Litigation Tax - Courthouse Security	
40270	Business Tax	
40275	Mixed Drink Tax	
40280	Mineral Severance Tax	
40285	Adequate Facilities/Development Tax	
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	Licenses and Permits	Control Account
41100	Licenses	Description Account
41110	Marriage Licenses	
41120	Animal Registration	
41130	Animal Vaccination	
41140	Cable TV Franchise	

Account	Description	
	DETAILED REVENUE ACCOUNTS (Cont.)	
	Licenses and Permits (Cont.)	
	Licenses (Cont.)	
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	Fines, Forfeitures, and Penalties	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	

Account	Description
	DETAILED REVENUE ACCOUNTS (Cont.)
	Fines, Forfeitures, and Penalties (Cont.)
	Criminal Court (Cont.)
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
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

Account	Description	
	DETAILED REVENUE ACCOUNTS (Cont.)	
	Fines, Forfeitures, and Penalties (Cont.)	
	Other Courts - In-county (Cont.)	
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	
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	Charges for Current Services	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	

Account	Description
	DETAILED REVENUE ACCOUNTS (Cont.)
	Charges for Current Services (Cont.)
	General Service Charges (Cont.)
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
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
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

Account	Description	
	DETAILED REVENUE ACCOUNTS (Cont.)	
	Charges for Current Services (Cont.)	
43500	Education Charges	Description Account
43511	Tuition - Regular Day Students	
43512	Tuition - Adult Education	
43513	Tuition - Summer School	
43514	Tuition - Other Governments	
43515	Tuition - Other State Systems	
43516	Tuition - Out-of-state Systems	
43517	Tuition - Other	
43521	Lunch Payments - Children	
43522	Lunch Payments - Adults	
43523	Income from Breakfast	
43524	Special Milk Sales	
43525	A la Carte Sales	
43531	Transportation - Other State Systems	
43532	Transportation - Out-of-state Systems	
43533	Transportation from Individuals	
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	
44130	Sale of Materials and Supplies	
44131	Commissary Sales	
44135	Sale of Gasoline	
44140	Sale of Maps	
44145	Sale of Recycled Materials	

Account	Description	
	DETAILED REVENUE ACCOUNTS (Cont.)	
	Other Local Revenues (Cont.)	
	Recurring Items (Cont.)	
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	
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	Fees Received From County Officials	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	

Account	Description	
	DETAILED REVENUE ACCOUNTS (Cont.)	
	Fees Received From County Officials (Cont.)	
	Fees In-Lieu-of Salary (Cont.)	
45550	Clerk and Master	
45560	Juvenile Court Clerk	
45570	Probate Court Clerk	
45580	Register	
45590	Sheriff	
45610	Trustee	
45620	Other Officials	
46000	State of Tennessee	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	
46290	Other Public Safety Grants	
46300	Health and Welfare Grants	Description Account
46310	Health Department Programs	
46320	Public Health Nurses	
46390	Other Health and Welfare Grants	
46400	Public Works Grants	Description Account
46410	Bridge Program	
46420	State Aid Program	
46430	Litter Program	
46440	Tennessee Industrial Infrastructure Program	
46490	Other Public Works Grants	
46500	State Education Funds	Description Account
46511	Basic Education Program	
46512	Basic Education Program - IEA	
46515	Early Childhood Education	
46520	School Food Service	

Account	Description
	DETAILED REVENUE ACCOUNTS (Cont.)
	State of Tennessee (Cont.)
	State Education Funds (Cont.)
46530	Energy Efficient School Initiative
46550	Driver Education
46570	Literacy Coordination
46590	Other State Education Funds
46591	Coordinated School Health
46592	Internet Connectivity
46593	Professional Development
46594	Family Resource Centers
46595	Statewide Student Management System (SSMS)
46610	Career Ladder Program
46611	Career Ladder Evaluators and Special Contracts
46612	Career Ladder - Extended Contract
46640	Vocational Equipment
46720	Vocational Disadvantaged
46750	Vocational Work Study
46760	Adult Vocational
46790	Other Vocational
46800	Other State Revenues ---------- Description Account
46810	Flood Control
46820	Income Tax
46821	Resort District Sales Tax
46830	Beer Tax
46835	Vehicle Certificate of Title Fees
46840	Alcoholic Beverage Tax
46851	State Revenue Sharing - T.V.A.
46852	State Revenue Sharing - Telecommunications
46860	Child Support Collections
46870	Emergency Hospital - Prisoners
46880	Board of Jurors
46890	Prisoner Transportation
46915	Contracted Prisoner Boarding
46920	Gasoline and Motor Fuel Tax
46930	Petroleum Special Tax
46940	Reappraisal Program Reimbursement
46950	T.B.I. - Equipment Reimbursement
46960	Registrar's Salary Supplement
46970	State Shared Sales Tax - Cities
46980	Other State Grants
46981	Safe Schools
46990	Other State Revenues

Account	Description
	DETAILED REVENUE ACCOUNTS (Cont.)
47000	Federal Government ---------- 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.)	
	Federal Through State (Cont.)	
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	
47990	Other Direct Federal Revenue	
48000	Other Governments and Citizens Groups	Control Account
48100	Other Governments	Description Account
48110	Prisoner Board	
48120	Paving and Maintenance	
48130	Contributions	
48140	Contracted Services	
48600	Citizens Groups	Description Account
48610	Donations	
48990	Other	Description Account
48990	Other	

Account	Description	

DETAILED REVENUE ACCOUNTS (Cont.)

49000	Other Sources (non-revenue)	Control Account
49100	Bonds Issued	
49200	Notes Issued	
49300	Capital Leases Issued	
49400	Refunding Debt Issued	
49410	Premiums on Debt Sold	
49500	Other Loans Issued	
49600	Proceeds from Sale of Capital Assets	
49700	Insurance Recovery	
49800	Transfers In	
49810	City General Fund Transfer	
49950	Special Items (Revenues)	Control Account
49951-49955	Special Item (Revenue) - #1 - 5	
49960	Extraordinary Items (Revenues)	Control Account
49961-49965	Extraordinary Item (Revenue) - #1 - 5	

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION

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

50000	General County Operations	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	

Account	Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

General Government (Cont.)

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
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

Account	Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

54000	Public Safety ----------	Description Account
54110	Sheriff's Department	
54120	Special Patrols	
54130	Traffic Control	
54140	Wheel Tax Officer	
54150	Drug Enforcement	
54160	Administration of the Sexual Offender Registry	
54210	Jail	
54220	Workhouse	
54230	Correctional Incentive Program Improvements	
54240	Juvenile Services	
54250	Work Release Program	
54260	Commissary	
54310	Fire Prevention and Control	
54320	Rural Fire Protection	
54410	Civil Defense	
54420	Rescue Squad	
54430	Disaster Relief	
54490	Other Emergency Management	
54510	Inspection and Regulation	
54610	County Coroner/Medical Examiner	
54710	Public Safety Grants Program	
54900	Other Public Safety	
55000	Public Health and Welfare ----------	Description Account
55110	Local Health Center	
55120	Rabies and Animal Control	
55130	Ambulance/Emergency Medical Services	
55140	Nursing Home	
55150	Maternal and Child Health Services	
55160	Dental Health Program	
55170	Alcohol and Drug Programs	
55180	Crippled Children Services	
55190	Other Local Health Services	
55310	Regional Mental Health Center	
55390	Appropriation to State	
55510	General Welfare Assistance	
55520	Aid to Dependent Children	
55530	Child Support	
55590	Other Local Welfare Services	
55710	Sanitation Management	

Account	Description
	EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)
	General County Operations (Cont.)
	Public Health and Welfare (Cont.)
55720	Sanitation Education/Information
55731	Waste Pickup
55732	Convenience Centers
55733	Transfer Stations
55734	Problem Waste Centers
55735	Bailing Centers
55739	Other Waste Collection
55751	Recycling Center
55752	Compost Waste Center
55753	Waste Incinerator
55754	Landfill Operation and Maintenance
55759	Other Waste Disposal
55770	Postclosure Care Costs
55900	Other Public Health and Welfare
56000	Social, Cultural, and Recreational Services ---------- Description Account
56100	Adult Activities
56300	Senior Citizens Assistance
56500	Libraries
56700	Parks and Fair Boards
56900	Other Social, Cultural, and Recreational
57000	Agriculture and Natural Resources ---------- Description Account
57100	Agricultural Extension Service
57300	Forest Service
57500	Soil Conservation
57700	Flood Control
57800	Storm Water Management
57900	Other Agriculture and Natural Resources
58000	Other Operations ---------- Description Account
58110	Tourism
58111	Tourism - Resort District
58120	Industrial Development
58130	Housing and Urban Development
58190	Other Economic and Community Development
58210	Public Transportation
58220	Airport
58300	Veterans' Services
58400	Other Charges
58500	Contributions to Other Agencies
58600	Employee Benefits

Account	Description	
	EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)	
	General County Operations (Cont.)	
	Other Operations (Cont.)	
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	
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	
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	

Account	Description	
	EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)	
	Education (Cont.)	
	Instruction (Cont.)	
71900	Other	
71901	COVID-19 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	
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	
73000	Operation of Non-Instructional Services	Description Account
73100	Food Service	
73300	Community Services	
73400	Early Childhood Education	
73901	COVID-19 Expenditures	
76000	Capital Outlay	Description Account
76100	Regular Capital Outlay	
76901	COVID-19 Expenditures	
80000	Debt Service	Control Account
82100	Principal on Debt	Description Account
82110	General Government	
82120	Highways and Streets	
82130	Education	

Account	Description	
	EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)	
	Debt Service (Cont.)	
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	
90000	Capital Projects	Control Account
91110	General Administration Projects	
91120	Administration of Justice Projects	
91130	Public Safety Projects	
91140	Public Health and Welfare Projects	
91150	Social, Cultural, and Recreation Projects	
91160	Agriculture and Natural Resources Projects	
91170	Public Utility Projects	
91190	Other General Government Projects	
91200	Highway and Street Capital Projects	
91300	Education Capital Projects	
95000	Capital Projects - Donated	Control Account
95100	Capital Projects Donated to School Department	
95900	Capital Projects Donated to Other Entities	
99000	Other Uses	Control Account
99100	Transfers Out	
99130	Discounts on Debt Issued	
99300	Payments to Refunded Debt Escrow Agent	
99950	Special Items (Expenditures)	Control Account
99951-99955	Special Item (Expenditure) #1 - 5	
99960	Extraordinary Items (Expenditures)	Control Account
99961-99965	Extraordinary Item (Expenditure) #1 - 5	

FIELD NO. 3 - EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

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

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

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

Object	Description
	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

Object	Description
	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	Operating Lease 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
499	Other Supplies and Materials

Object	Description
	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	BEP - IEA Payments
595	BEP - IEA 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 Capital Leases
611	Interest on Capital Leases
612	Principal on Other Loans
613	Interest on Other Loans
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

Object	Description
	Capital Outlay (Cont.)
728	Traffic Control Equipment
729	Transportation Equipment
730	Vocational Instruction Equipment
731	Voting Machines
732	Building Purchases
733	Solid Waste Equipment
734	Disabilities Act Improvements
735	Health Equipment
790	Other Equipment
791	Other Construction
799	Other Capital Outlay

ALPHABETIC LISTING FOR REFERENCE

Object	Description
	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

Object	Description
	Personal Services (Cont.)
	Salaries and Wages (Cont.)
184	Educational Incentive - Official/Admin Officer
185	Educational Incentive - Other County Employees
143	Equipment Operators
144	Equipment Operators - Heavy
145	Equipment Operators - Light
141	Foremen
160	Guards
123	Guidance Personnel
128	Homebound Teachers
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
	Salaries and Wages
100	Personal Services
	Personal Services
	Salaries and Wages
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

Object	Description
	Personal Services (Cont.)
	Salaries and Wages (Cont.)
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)

TRUSTEE ACCOUNT NUMBERING SYSTEM

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

FUND/ENTITY ACCOUNT NUMBERING SYSTEM

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