

**Additions to Uniform Chart of Accounts**  
**March 2021**

**REVENUES**

**Federal Government**

**Federal Through State -**

47401 American Rescue Plan Act Grant #1  
47402 American Rescue Plan Act Grant #2  
47403 American Rescue Plan Act Grant #3  
47404 American Rescue Plan Act Grant #4  
47405 American Rescue Plan Act Grant #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

**Direct Federal Revenue -**

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

**EXPENDITURES/EXPENSES**

**Expenditure/Expense Categories by Function**

**General County Operations**

**Other Operations -**

58831 American Rescue Plan Act Grant #1  
58832 American Rescue Plan Act Grant #2  
58833 American Rescue Plan Act Grant #3  
58834 American Rescue Plan Act Grant #4  
58835 American Rescue Plan Act Grant #5  
58836 American Rescue Plan Act Grant #6  
58837 American Rescue Plan Act Grant #7  
58838 American Rescue Plan Act Grant #8  
58839 American Rescue Plan Act Grant #9  
58840 American Rescue Plan Act Grant #10  
58841 American Rescue Plan Act Grant A  
58842 American Rescue Plan Act Grant B  
58843 American Rescue Plan Act Grant C  
58844 American Rescue Plan Act Grant D  
58845 American Rescue Plan Act Grant E  
58846 American Rescue Plan Act Grant F  
58847 American Rescue Plan Act Grant G  
58848 American Rescue Plan Act Grant H  
58849 American Rescue Plan Act Grant I  
58850 American Rescue Plan Act Grant J

**Additions to Uniform Chart of Accounts**  
**March 2021**

**Highways**

67101 American Rescue Plan Act Grant #1  
67102 American Rescue Plan Act Grant #2  
67103 American Rescue Plan Act Grant #3  
67104 American Rescue Plan Act Grant #4  
67105 American Rescue Plan Act Grant #5

**Education**

**Instruction**

71905 American Rescue Plan Act Expenditures

**Support Services**

72905 American Rescue Plan Act Expenditures

**Operation of Non-Instructional Services**

73905 American Rescue Plan Act Expenditures

**Capital Outlay**

76905 American Rescue Plan Act Expenditures

**EQUITY**

**Restricted**

34512 Restricted for General Government - American Rescue Plan /  
34552 Restricted for Highways/Public Works- American Rescue Plan /  
34557 Restricted for Education - American Rescue Plan Act