



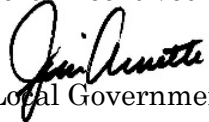
JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Chief of Staff*

June 29, 2018

**MEMORANDUM**

**TO:** County Mayors/Executives and Finance Officers

**FROM:** Jim Arnette   
Director of Local Government Audit

**SUBJECT:** July 2018 Revision to County Uniform Chart of Accounts

This is to inform you that the July 2018 Revision of the County Uniform Chart of Accounts is available on our website. The address is [www.comptroller.tn.gov/la/LGSlocalGovernment.asp](http://www.comptroller.tn.gov/la/LGSlocalGovernment.asp). A detailed listing that highlights the revisions to the chart is also available on the website.

If you have any questions regarding these revisions, please contact the audit manager in your area.

<u>Location</u>	<u>Audit Manager</u>	<u>Telephone</u>
East Tennessee	Mark Treece	(865) 594-6134
Mideast Tennessee	Steve Reeder	(615) 747-8809
Middle Tennessee	Jeff Bailey	(615) 401-7841
West Tennessee	Lee Ann West	(731) 421-7473

**Please Note:**

**Please share this information with the following officials in the county: Highway Superintendent, Director of Schools, Trustee, County Clerk, Circuit and Criminal Court Clerk, Clerk and Master, Register, Sheriff, and Registrar.**

JA/pa

**COUNTY UNIFORM CHART OF ACCOUNTS  
REVISIONS  
2018**

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**GENERAL LEDGER EQUITY ACCOUNTS**

**New Accounts**

**Acct  
No.**

34587      Restricted for Hybrid Retirement Stabilization Funds  
*This account is being added to restrict the county's portion of the stabilization reserve trust.*

**DETAILED REVENUE ACCOUNTS**

**New Accounts**

**Acct  
No.**

43548      Charter Authorizer Fee  
*This account is being added to record the annual fee collected by a local education agency for fulfilling authorizing obligations as the chartering authority of a charter school.*

46852      State Revenue Sharing - Telecommunications  
*This account is being added to record the telecommunication revenues shared with the county in accordance with Section 67-6-221, Tennessee Code Annotated.*

**Revised Accounts**

**Acct  
No.**

43399      Vehicle Insurance Coverage and Reinstatement Fees  
*This account title is being revised to more adequately reflect fees collected by the county clerk in accordance with Sections 55-12-210 and 55-12-211(b), Tennessee Code Annotated.*

**Deleted Accounts**

**Acct  
No.**

40350      Interstate Telecommunications Tax  
*This account is being removed because this is no longer a local tax.*

**COUNTY UNIFORM CHART OF ACCOUNTS  
REVISIONS  
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**DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS**

**New Object Codes**

**Object  
Code**

217	<u>Retirement – Hybrid Stabilization</u> <i>This account is being added to account for funds disbursed to TCRS for the stabilization reserve trust.</i>
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**COUNTY UNIFORM CHART OF ACCOUNTS**

**FUND/ENTITY ACCOUNT NUMBERING SYSTEM**

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

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

**FIELD NO. 2 - ACCOUNT NO.**

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

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

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

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## COUNTY UNIFORM CHART OF ACCOUNTS

### 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	Other Education Special Revenue #3
	Debt Service
151	General Debt Service
152	Rural Debt Service
153	Industrial Debt Service
154	Special Debt Service

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## COUNTY UNIFORM CHART OF ACCOUNTS

<u>Fund</u>	<u>Description</u>
	Governmental (Cont.)
	Debt Service (Cont.)
155	Hospital Debt Service
156	Education Debt Service
157	School Bond Trust
158-169	Other Debt Service #1 - 12
	Capital Projects
171	General Capital Projects
172	Community Development/Industrial Park
173	Sanitation Projects
174	Nursing Home Projects
175	HUD Grant Projects
176	Highway Capital Projects
177	Education Capital Projects
178-188	Other Capital Projects #1 - 11
189	Other Capital Projects
	Permanent
191	Endowment
192-199	Other Permanent Funds #1 - 8
	Proprietary
	Enterprise
201	Hospital
202	Nursing Home
203	Hospital and Nursing Home
204	Public Utility
205	Ambulance Service
206	County Farm
207	Solid Waste Disposal
208	Emergency Communications District
209-258	Other Enterprise Operations #1 - 50
259	Other Enterprise Operations
	Internal Service
261	Central Maintenance/Garage
262	Central Supply
263	Self-Insurance
264	Employee Insurance - #1
265	Employee Insurance - #2
266	Workers' Compensation
267	Unemployment Compensation
268-299	Other Internal Service #1 - 32

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## 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
	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

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**COUNTY UNIFORM CHART OF ACCOUNTS**

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

**FIELD NO. 2 - ACCOUNT NO.**

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



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## COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>
<b>ASSETS (Cont.)</b>	
<u>Current Assets (Cont.)</u>	
11850	Investment in Joint Venture (Proprietary Funds Only)
11890	Other Current Assets
11900	Advances to Other Funds
12000	<u>Non-current Assets</u> ----- Control Account
12100	Restricted Assets ----- Description Account
12105	Customer Deposits
12110	Revenue Bond Operations and Maintenance Account
12115	Revenue Bond Construction Account
12120	Revenue Bond Current Debt Service Account
12125	Revenue Bond Future Debt Service Account
12130	Revenue Bond Renewal and Replacement Account
12135	Amounts Held in Trust for Closure/Postclosure Care Costs
12136	Amounts Accumulated for OPEB Benefits
12140	Other Restricted Assets
12200	Notes Receivable - Long-term
12250	Net Pension Asset
13000	<u>Capital Assets</u> ----- Control Account
13100	Landfill Facilities and Development
13110	Accumulated Depreciation - Landfill Facilities and Development
13200	Land
13250	Intangible Assets - Indefinite Life
13300	Buildings and Improvements
13310	Accumulated Depreciation - Buildings and Improvements
13400	Infrastructure
13410	Accumulated Depreciation - Infrastructure
13500	Furniture and Fixtures
13510	Accumulated Depreciation - Furniture and Fixtures
13600	Net Investment in Joint Venture
13700	Machinery and Equipment
13710	Accumulated Depreciation - Machinery and Equipment
13800	Construction in Progress
13850	Intangible Assets
13855	Accumulated Amortization - Intangible Assets
13900	Other Capital Assets
13910	Accumulated Depreciation - Other Capital Assets

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### ASSETS (Cont.)

14000	<u>Other Debits</u> .....	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	<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	
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	

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## COUNTY UNIFORM CHART OF ACCOUNTS

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	

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**COUNTY UNIFORM CHART OF ACCOUNTS**

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

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**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**LIABILITIES (Cont.)**

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	
24371	Interpreter Fee	
24380	District Attorney General Fees	
24400	Other Collections Due County .....	Description Account
24410	Copy and Other Fees	
24420	Vending Machine Collections	
24490	Other Collections	
25000	<u>Due to Cities</u> .....	Control Account
25100	Taxes .....	Description Account
25110	City Delinquent Taxes	
25120	City Hotel/Motel Tax	
25200	Fines and Costs .....	Description Account
25210	City Fines	

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>
<b>LIABILITIES (Cont.)</b>	
<u>Due to Cities (Cont.)</u>	
	Fines and Costs (Cont.)
25220	Drug Fines
25230	Officers Costs
25300	Other Collections Due Cities
26000	<u>Due to Litigants, Heirs, and Others</u> ----- Control Account
26100	Court Funds and Costs
26200	Officers Costs - Non-county
26300	Alimony/Child Support
26310	Publications
26315	Contributions - Organ Donation Program
26400	Deposits
26510	Attorney Fees - Delinquent Tax
26520	District Attorney General Fees
26600	Witness Fees
26700	Cash Bonds
26800	Executions
26900	Work Release
27000	<u>Long-term Liabilities</u> ----- Control Account
27050	Advances from Other Funds
27100	General Obligation Bonds Payable - Long-term
27200	Revenue Bonds Payable - Long-term
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

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### LIABILITIES (Cont.)

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	
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	

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## COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>
<b>EQUITY</b>	
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
34500	<u>Restricted</u> ----- Control Account
34510	Restricted for General Government
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
34555	Restricted for Education
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	<u>Committed</u> ----- Control Account
34610	Committed for General Government
34615	Committed for Finance
34620	Committed for Administration of Justice
34625	Committed for Public Safety
34630	Committed for Public Health and Welfare



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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### **EQUITY (Cont.)**

#### Committed (Cont.)

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

39100    Net Position ----- Control Account

39110        Net Investment in Capital Assets

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

39121-39135        Restricted for Purpose #1 - 15

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**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**EQUITY (Cont.)**

Net Position (Cont.)

- 39900        Net Position - Unrestricted
- 39996        Reclassification
- 39997        Restatement
- 39999        Prior-period Adjustment

**REVENUE CLASSIFICATIONS**

- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>40000    Local Taxes</li> <li>41000    Licenses and Permits</li> <li>42000    Fines, Forfeitures, and Penalties</li> <li>43000    Charges for Current Services</li> <li>44000    Other Local Revenues</li> <li>45000    Fees Received from County Officials</li> <li>46000    State of Tennessee</li> <li>47000    Federal Government</li> <li>48000    Other Governments and Citizens Groups</li> <li>49000    Other Sources (non-revenue)</li> </ul> | <p style="text-align: center;">Control<br/>Accounts</p> |
|---|---|

**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
- 40200        County Local Option Taxes ----- Description Account
- 40210            Local Option Sales Tax
- 40220            Hotel/Motel Tax

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

#### Local Taxes (Cont.)

##### County Local Option Taxes (Cont.)

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  
41150        Mobile Home Licenses

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

#### Licenses and Permits (Cont.)

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	
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	

**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**DETAILED REVENUE ACCOUNTS (Cont.)**

Fines, Forfeitures, and Penalties (Cont.)

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	
42611	Fines for Littering	
42620	Officers Costs	
42630	Game and Fish Fines	

**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**DETAILED REVENUE ACCOUNTS (Cont.)**

Fines, Forfeitures, and Penalties (Cont.)

Other Courts - In-county (Cont.)

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	<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	

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**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**DETAILED REVENUE ACCOUNTS (Cont.)**

Charges for Current Services (Cont.)

General Service Charges (Cont.)

- 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 Document Retrieval Fee - Circuit
- 43398            Subscription and Document Retrieval 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

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

#### Charges for Current Services (Cont.)

##### Education Charges (Cont.)

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	<u>Other Local Revenues</u> .....	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	
44146	E-Rate Funding	
44150	Sale of Animals/Livestock	
44160	Retirees' Insurance Payments	



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**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**DETAILED REVENUE ACCOUNTS (Cont.)**

Other Local Revenues (Cont.)

Recurring Items (Cont.)

44161	Cobra Insurance Payments	
44165	Commodity 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	<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	

**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**DETAILED REVENUE ACCOUNTS (Cont.)**

Fees Received From County Officials (Cont.)

Fees In-Lieu-of Salary (Cont.)

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  
46530            Energy Efficient School Initiative  
46550            Driver Education  
46570            Literacy Coordination

**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**DETAILED REVENUE ACCOUNTS (Cont.)**

State of Tennessee (Cont.)

State Education Funds (Cont.)

- 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

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

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

47000	<u>Federal Government</u> -----	Control Account
47100	Federal Through State -----	Description Account
47111	USDA School Lunch Program	
47112	USDA - Commodities	
47113	Breakfast	
47114	USDA - Other	
47115	USDA Food Service Equipment Grant	
47120	Adult Education State Grant Program	
47131	Vocational Education - Basic Grants to States	
47132	Vocational - Consumer and Homemaker	
47133	Vocational Sex Bias	
47134	Vocational Displaced Homemakers	
47135	Community Based Organizations	
47139	Other Vocational	
47141	Title I Grants to Local Education Agencies	
47142	Innovative Education Program Strategies	
47143	Special Education - Grants to States	
47144	Education Edge	
47145	Special Education Preschool Grants	
47146	English Language Acquisition Grants	
47147	Safe and Drug-free Schools - State Grants	
47148	Rural Education	
47149	Education for Homeless Children and Youth	
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	
47311	Race to the Top - ARRA	
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	

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### DETAILED REVENUE ACCOUNTS (Cont.)

#### Federal Government (Cont.)

##### Direct Federal Revenue (Cont.)

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  
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

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

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### 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	

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

#### General County Operations (Cont.)

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	
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	

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

#### General County Operations (Cont.)

##### Public Safety (Cont.)

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  
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

##### Social, Cultural, and Recreational Services ----- Description Account

56100            Adult Activities  
56300            Senior Citizens Assistance  
56500            Libraries



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**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)**

General County Operations (Cont.)

Social, Cultural, and Recreational Services (Cont.)

- 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
- 58700        Payments to Cities
- 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
- 68000        Capital Outlay

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

70000	<u>Education</u> .....	Control Account
71000	Instruction .....	Description Account
71100	Regular Instruction Program	
71150	Alternative Instruction Program	
71200	Special Education Program	
71300	Career and Technical Education Program	
71400	Student Body Education Program	
71410	Education Edge	
71600	Adult Education Program	
71900	Other	
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	
73000	Operation of Non-Instructional Services .....	Description Account
73100	Food Service	
73300	Community Services	
73400	Early Childhood Education	
76000	Capital Outlay .....	Description Account
76100	Regular Capital Outlay	

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**COUNTY UNIFORM CHART OF ACCOUNTS**

Account    Description

**EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)**

80000	<u>Debt Service</u> .....	Control Account
82100	Principal on Debt .....	Description Account
82110	General Government	
82120	Highways and Streets	
82130	Education	
82200	Interest on Debt .....	Description Account
82210	General Government	
82220	Highways and Streets	
82230	Education	
82300	Other Debt Service .....	Description Account
82310	General Government	
82320	Highways and Streets	
82330	Education	
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	
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	

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## COUNTY UNIFORM CHART OF ACCOUNTS

Account    Description

### **EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)**

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

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## COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Personal Services (Cont.)
	Salaries and Wages (Cont.)
130	Social Workers
131	Medical Personnel
132	Materials Supervisor
133	Paraprofessionals
134	Pupil Personnel
135	Assessment Personnel
136	Audiovisual Personnel
137	Education Media Personnel
138	Instructional Computer Personnel
139	Assistant Principals
140	Salary Supplements
141	Foremen
142	Mechanic(s)
143	Equipment Operators
144	Equipment Operators - Heavy
145	Equipment Operators - Light
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

**COUNTY UNIFORM CHART OF ACCOUNTS**

<u>Object</u>	<u>Description</u>
	Personal Services (Cont.)
	Per Diem and Fees (Cont.)
192	Election Commission
193	Election Workers
194	Jury and Witness Expense
195	Certified Substitute Teachers
196	In-service Training
197	Special Commissioner Fees/Special Master Fees
198	Non-certified Substitute Teachers
199	Other Per Diem and Fees
	Employee Benefits
201	Social Security
202	Handling Charges and Administrative Costs
203	Extension Service Medicare
204	Pensions
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

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## COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Contracted Services (Cont.)
312	Contracts with Private Agencies
313	Contracts with Parents
314	Contracts with Public Carriers
315	Contracts with Vehicle Owners
316	Contributions
317	Data Processing Services
318	Debt Collection Services
319	Confidential Drug Enforcement Payments
320	Dues and Memberships
321	Engineering Services
322	Evaluation and Testing
323	Explosive and Drilling Services
324	Financial Advisory Services
325	Fiscal Agent Charges
326	Forest Resource Services
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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Contracted Services (Cont.)
355	Travel
356	Tuition
357	Veterinary Services
358	Remittance of Revenue Collected
359	Disposal Fees
360	Brokerage Fees - Recyclables
361	Permits
362	Penalties
363	Contracts for Landfill Facilities
364	Contracts for Development Costs
365	Contracts for Final Cover Costs
366	Contracts for Postclosure Care Costs
367	Maintenance and Repair Services - Records
368	Drug Treatment
369	Contracts for Substitute Teachers - Certified
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



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## COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Supplies and Materials (Cont.)
423	Fuel Oil
424	Garage Supplies
425	Gasoline
426	General Construction Materials
427	Ice
428	Riprap
429	Instructional Supplies and Materials
430	Textbooks - Electronic
431	Law Enforcement Supplies
432	Library Books/Media
433	Lubricants
434	Natural Gas
435	Office Supplies
436	Other Road Materials
437	Periodicals
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

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## COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Supplies and Materials (Cont.)
466	Synthetic Membrane
467	Fencing
468	Chemicals
469	USDA - Commodities
470	Cabling
471	Software
499	Other Supplies and Materials
	Other Charges
501	Boiler Insurance
502	Building and Contents Insurance
503	Excess Risk Insurance
504	Indirect Cost
505	Judgments
506	Liability Insurance
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

**COUNTY UNIFORM CHART OF ACCOUNTS**

<u>Object</u>	<u>Description</u>
	Other Charges (Cont.)
540	Tax Relief Program
590	Transfers to Other Funds
594	Specialized Medical Treatment
595	BEP - IEA Payments
599	Other Charges
	Debt Service
601	Principal on Bonds
602	Principal on Notes
603	Interest on Bonds
604	Interest on Notes
605	Underwriter's Discount
606	Other Debt Issuance Charges
610	Principal on Capital Leases
611	Interest on Capital Leases
612	Principal on Other Loans
613	Interest on Other Loans
620	Debt Service Contribution to Primary Government
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

**COUNTY UNIFORM CHART OF ACCOUNTS**

<u>Object</u>	<u>Description</u>
	Capital Outlay (Cont.)
722	Regular Instruction Equipment
723	Right-of-Way
724	Site Development
725	Special Education Equipment
726	State Aid Projects
727	Surplus Equipment
728	Traffic Control Equipment
729	Transportation Equipment
730	Vocational Instruction Equipment
731	Voting Machines
732	Building Purchases
733	Solid Waste Equipment
734	Disabilities Act Improvements
735	Health 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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