

COUNTY UNIFORM CHART OF ACCOUNTS

FUND/ENTITY ACCOUNT NUMBERING SYSTEM

Fund	Account	Expend. Object	(OPTIONAL FIELDS)		
			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

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

Revised:
April 2020

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

Revised:
April 2020

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

Revised:
April 2020

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.

Account Description

ASSETS

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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>	
ASSETS (Cont.)		
<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	
12137	Amounts Accumulated for Pension 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	

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	

Revised:
April 2020

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	

COUNTY UNIFORM CHART OF ACCOUNTS

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

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

Account Description

LIABILITIES (Cont.)

Due to Cities (Cont.)

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

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	

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Account</u>	<u>Description</u>	
EQUITY		
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	
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	<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	

COUNTY UNIFORM CHART OF ACCOUNTS

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

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EQUITY (Cont.)

39100	<u>Net Position</u>	Control Account
39110	Net Investment in Capital Assets	
39120	Net Position - Restricted	Description Account
39121-39135	Restricted for Purpose #1 - 15	
39900	Net Position - Unrestricted	
39996	Reclassification	
39997	Restatement	
39999	Prior-period Adjustment	

REVENUE CLASSIFICATIONS

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

DETAILED REVENUE ACCOUNTS

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

40000	<u>Local Taxes</u>	Control Account
40100	County Property Taxes	Description Account
40110	Current Property Tax	
40111	Current Property Tax - Tax Increment Financing	
40115	Discount on Property Taxes	
40120	Trustee's Collections - Prior Year	
40125	Trustee's Collections - Bankruptcy	
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	
40140	Interest and Penalty	
40150	Pickup Taxes	
40161	Payments in-Lieu-of Taxes - T.V.A.	
40162	Payments in-Lieu-of Taxes - Local Utilities	
40163	Payments in-Lieu-of Taxes - Other	

COUNTY UNIFORM CHART OF ACCOUNTS

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	<u>Licenses and Permits</u> -----	Control Account
41100	Licenses -----	Description Account
41110	<u>Marriage Licenses</u>	
41120	Animal Registration	
41130	Animal Vaccination	
41140	Cable TV Franchise	

COUNTY UNIFORM CHART OF ACCOUNTS

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	<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

COUNTY UNIFORM CHART OF ACCOUNTS

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	

COUNTY UNIFORM CHART OF ACCOUNTS

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	<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	

COUNTY UNIFORM CHART OF ACCOUNTS

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

Fees ----- Description Account

- 43300 Airport Fees
- 43310 Subdivision Lot Fees
- 43320 Engineer Review Fees
- 43330 Recreation Fees
- 43340 Copy Fees
- 43350 Library Fees
- 43360 Archives and Records Management Fee
- 43365 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

COUNTY UNIFORM CHART OF ACCOUNTS

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	<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	

COUNTY UNIFORM CHART OF ACCOUNTS

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	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	

COUNTY UNIFORM CHART OF ACCOUNTS

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	<u>State of Tennessee</u> -----	Control Account
46100	General Government Grants -----	Description Account
46110	Juvenile Services Program	
46120	Airport Maintenance Program	
46130	Child Restraint Program	
46140	Aging Programs	
46150	Alternative School Program	
46160	State Reappraisal Grant	
46170	Solid Waste Grants	
46175	On-behalf Contributions for OPEB	
46190	Other General Government Grants	
46200	Public Safety Grants -----	Description Account
46210	Law Enforcement Training Programs	
46220	Drug Control Grants	
46230	Safe and Drug-Free Schools and Communities	
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	

COUNTY UNIFORM CHART OF ACCOUNTS

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

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

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

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

COUNTY UNIFORM CHART OF ACCOUNTS

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	<u>Other Governments and Citizens Groups</u> -----	Control Account
48100	<u>Other Governments</u> -----	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	

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

49000	<u>Other Sources (non-revenue)</u>	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	<u>Special Items (Revenues)</u>	Control Account
49951-49955	Special Item (Revenue) - #1 - 5	
49960	<u>Extraordinary Items (Revenues)</u>	Control Account
49961-49965	Extraordinary Item (Revenue) - #1 - 5	

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	

COUNTY UNIFORM CHART OF ACCOUNTS

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

Finance ----- Description Account

52000 Accounting and Budgeting
 52100 Purchasing
 52200 Central Stores
 52210 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

Administration of Justice ----- Description Account

53000 Circuit Court
 53100 Circuit Court Judge
 53110 Circuit Court Clerk
 53120 Criminal Court
 53200 General Sessions Court
 53300 General Sessions Judge
 53310 General Sessions Court Clerk
 53320 Drug Court
 53330 Chancery Court
 53400 Juvenile Court
 53500 Juvenile Court Judge
 53510 Juvenile Court Clerk
 53520 District Attorney General
 53600 Office of Public Defender
 53610 Judicial Commissioners
 53700 Probate Court
 53800 Other Administration of Justice
 53900 Probation Services
 53910 Courtroom Security
 53920 Victim Assistance Programs
 53930

COUNTY UNIFORM CHART OF ACCOUNTS

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	

COUNTY UNIFORM CHART OF ACCOUNTS

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

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

Other Operations (Cont.)

58700	Payments to Cities
58801	COVID-19 Grant #1
58802	COVID-19 Grant #2
58803	COVID-19 Grant #3
58804	COVID-19 Grant #4
58805	COVID-19 Grant #5
58806	COVID-19 Grant #6
58807	COVID-19 Grant #7
58808	COVID-19 Grant #8
58809	COVID-19 Grant #9
58810	COVID-19 Grant #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

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

Education (Cont.)

Support Services (Cont.)

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	<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	

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

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	<u>Special Items (Expenditures)</u> -----	Control Account
99951-99955	Special Item (Expenditure) #1 - 5	
99960	<u>Extraordinary Items (Expenditures)</u> -----	Control Account
99961-99965	Extraordinary Item (Expenditure) #1 - 5	

FIELD NO. 3 - EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

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

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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Personal Services (Cont.)
	Salaries and Wages (Cont.)
106	Deputy(ies)
107	Detective(s)
108	Investigator(s)
109	Captain(s)
110	Lieutenant(s)
111	Probation Officer(s)
112	Youth Service Officer(s)
113	Internal Audit Personnel
114	ADA Coordinator
115	Sergeant(s)
116	Teachers
117	Career Ladder Program
118	Secretary to Board
119	Accountants/Bookkeepers
120	Computer Programmer(s)
121	Data Processing Personnel
122	Purchasing Personnel
123	Guidance Personnel
124	Psychological Personnel
125	Television Instructional Personnel
126	Career Ladder Evaluators
127	Career Ladder Extended Contracts
128	Homebound Teachers
129	Librarians
130	Social Workers
131	Medical Personnel
132	Materials Supervisor
133	Paraprofessionals
134	Pupil Personnel
135	Assessment Personnel
136	Audiovisual Personnel
137	Education Media Personnel
138	Instructional Computer Personnel
139	Assistant Principals
140	Salary Supplements
141	Foremen
142	Mechanic(s)
143	Equipment Operators
144	Equipment Operators - Heavy
145	Equipment Operators - Light
146	Bus Drivers

COUNTY UNIFORM CHART OF ACCOUNTS

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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Employee Benefits (Cont.)
208	Dental Insurance
209	Disability Insurance
210	Unemployment Compensation
211	Local Retirement
212	Employer Medicare
213	Payments to Retirees
214	Termination Benefits
215	On-behalf Payments to OPEB
216	OPEB
217	Retirement - Hybrid Stabilization
299	Other Fringe Benefits
	Contracted Services
301	Accounting Services
302	Advertising
303	Ambulance Services
304	Architects
305	Audit Services
306	Bank Charges
307	Communication
308	Consultants
309	Contracts with Government Agencies
310	Contracts with Other Public Agencies
311	Contracts with Other School Systems
312	Contracts with Private Agencies
313	Contracts with Parents
314	Contracts with Public Carriers
315	Contracts with Vehicle Owners
316	Contributions
317	Data Processing Services
318	Debt Collection Services
319	Confidential Drug Enforcement Payments
320	Dues and Memberships
321	Engineering Services
322	Evaluation and Testing
323	Explosive and Drilling Services
324	Financial Advisory Services
325	Fiscal Agent Charges
326	Forest Resource Services
327	Freight Expenses
328	Janitorial Services
329	Laundry Service

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Contracted Services (Cont.)
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
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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Supplies and Materials
401	Animal Food and Supplies
402	Asphalt
403	Asphalt - Cold Mix
404	Asphalt - Hot Mix
405	Asphalt - Liquid
406	Basic Skills Materials
407	Coal
408	Concrete
409	Crushed Stone
410	Custodial Supplies
411	Data Processing Supplies
412	Diesel Fuel
413	Drugs and Medical Supplies
414	Duplicating Supplies
415	Electricity
416	Equipment Parts - Heavy
417	Equipment Parts - Light
418	Equipment and Machinery Parts
419	Explosives and Drilling Supplies
420	Fertilizer, Lime, and Seed
421	Food Preparation Supplies
422	Food Supplies
423	Fuel Oil
424	Garage Supplies
425	Gasoline
426	General Construction Materials
427	Ice
428	Riprap
429	Instructional Supplies and Materials
430	Textbooks - Electronic
431	Law Enforcement Supplies
432	Library Books/Media
433	Lubricants
434	Natural Gas
435	Office Supplies
436	Other Road Materials
437	Periodicals
438	Pipe
439	Pipe - Concrete
440	Pipe - Metal
441	Prisoners Clothing
442	Propane Gas

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Supplies and Materials (Cont.)
443	Road Signs
444	Salt
445	Sand
446	Small Tools
447	Structural Steel
448	T&I Construction Materials
449	Textbooks - Bound
450	Tires and Tubes
451	Uniforms
452	Utilities
453	Vehicle Parts
454	Water and Sewer
455	Wood Products
456	Gravel and Chert
458	Daily Cover Material
459	Drainage Materials
460	Geotextile Materials
461	Liner Materials
462	Wire
463	Testing
464	Top Soil
465	Clay
466	Synthetic Membrane
467	Fencing
468	Chemicals
469	USDA - Commodities
470	Cabling
471	Software
499	Other Supplies and Materials
	Other Charges
501	Boiler Insurance
<u>502</u>	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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Other Charges (Cont.)
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
	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

COUNTY UNIFORM CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Debt Service (Cont.)
699	Other Debt Service
	Capital Outlay
701	Administration Equipment
702	Airport Improvement
703	Asphalt Plant Equipment
704	Attendance Equipment
705	Bridge Construction
706	Building Construction
707	Building Improvements
708	Communication Equipment
709	Data Processing Equipment
710	Food Service Equipment
711	Furniture and Fixtures
712	Heating and Air Conditioning Equipment
713	Highway Construction
714	Highway Equipment
715	Land
716	Law Enforcement Equipment
717	Maintenance Equipment
718	Motor Vehicles
719	Office Equipment
720	Plant Operation Equipment
721	Quarry Equipment
722	Regular Instruction Equipment
723	Right-of-Way
724	Site Development
725	Special Education Equipment
726	State Aid Projects
727	Surplus Equipment
728	Traffic Control Equipment
729	Transportation Equipment
730	Vocational Instruction Equipment
731	Voting Machines
732	Building Purchases
733	Solid Waste Equipment
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
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

COUNTY UNIFORM CHART OF ACCOUNTS

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

COUNTY UNIFORM CHART OF ACCOUNTS

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
---	-----	---	---	-----	---