

COUNTY UNIFORM CHART OF ACCOUNTS

FUND/ENTITY ACCOUNT NUMBERING SYSTEM

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

FIELD NO. 1 - FUND/ENTITY NO.

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

FIELD NO. 2 - ACCOUNT NO.

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

FIELD NO. 3 - EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

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

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FIELD NO. 1 - FUND/ENTITY NO.

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

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

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| <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> |
|----------------|---|
| ASSETS | |
| 11000 | <u>Current Assets</u> ----- Control Account |
| 11100 | Cash ----- Description Account |
| 11110 | Petty Cash |
| 11120 | Cash on Hand |
| 11130 | Cash in Bank |
| 11140 | Cash with Trustee |
| 11150 | Cash with Paying Agents |
| 11160 | Cash with State - Public Health |
| 11170 | Cash Equivalents |
| 11180 | Cash with Clerks, Register, and Sheriff |
| 11190 | Cash with Boards, Agencies, and Commissions |
| 11200 | Inventories |
| 11300 | Investments |
| 11310 | Unamortized Discounts on Investments |
| 11320 | Unamortized Premiums on Investments |
| 11400 | Receivables ----- Description Account |
| 11405 | Electronic Payment Fees - Receivable |
| 11410 | Accounts Receivable |
| 11420 | Allowance for Uncollectibles (contra-account) |
| 11430 | Due from Other Governments |
| 11440 | Due from Other Funds |
| 11441 | Due from Primary Government |
| 11442 | Due from Component Units |
| 11450 | Bond Proceeds Receivable |
| 11460 | Note Proceeds Receivable |
| 11470 | Due from Joint Ventures (Governmental Funds Only) |
| 11500 | Property Taxes Receivable |
| 11510 | Allowance for Uncollectible Property Taxes (contra-account) |
| 11600 | Prepaid Items |
| 11700 | Travel Advances |
| 11800 | Notes Receivable - Current |
| 11805 | Leases Receivable - Current |
| 11806 | PPP Receivable - Current |

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| <u>Account</u> | <u>Description</u> |
|-------------------------------|--|
| ASSETS (Cont.) | |
| <u>Current Assets (Cont.)</u> | |
| 11810 | Accrued Interest Receivable |
| 11820 | Cash Shortage |
| 11850 | Investment in Joint Venture (Proprietary Funds Only) |
| 11890 | Other Current Assets |
| 11900 | Advances to Other Funds |
| 12000 | <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 |
| 12210 | Leases Receivable - Long-term |
| 12211 | PPP 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 |

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Account Description

ASSETS (Cont.)

Capital Assets (Cont.)

| | | |
|-------|--|-----------------|
| 13900 | Other Capital Assets | |
| 13910 | Accumulated Depreciation - Other Capital Assets | |
| 13930 | Intangible Right to Use Assets - Leases | |
| 13931 | Accumulated Amortization - Leases | |
| 13934 | Intangible Right to Use Assets - SBITA | |
| 13935 | Accumulated Amortization - SBITA | |
| 14000 | <u>Other Debits</u> | Control Account |
| 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 | |

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Account Description

LIABILITIES (Cont.)

Current Liabilities (Cont.)

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

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

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Account Description

LIABILITIES (Cont.)

Due to State of Tennessee (Cont.)

| | | |
|-------|---|---------------------|
| 23200 | Wildlife Resources Agency ----- | Description Account |
| 23210 | Game and Fish Licenses | |
| 23220 | Game and Fish Fines and Costs | |
| 23300 | Secretary of State - Notary Commissions | |
| 23400 | Department of Safety | |
| 23500 | Department of Corrections | |
| 23600 | Tennessee Bureau of Investigation | |
| 23700 | Alcoholic Beverage Commission | |
| 23800 | Motor Vehicle Enforcement | |
| 23810 | Public Service Commission | |
| 23900 | Other Funds Due State | |

| | | |
|-------|------------------------------------|-----------------|
| 24000 | <u>Due to County Trustee</u> ----- | Control Account |
|-------|------------------------------------|-----------------|

| | | |
|-------|-------------|---------------------|
| 24100 | Taxes ----- | Description Account |
|-------|-------------|---------------------|

| | | |
|-------|----------------------------------|--|
| 24110 | County Business Tax | |
| 24120 | Beer Tax | |
| 24130 | Wheel Tax | |
| 24140 | Litigation Tax - General | |
| 24150 | Litigation Tax - Special Purpose | |
| 24160 | Delinquent Taxes | |
| 24170 | Hotel/Motel Tax | |
| 24190 | Other Local Option Taxes | |

| | | |
|-------|----------------------------|---------------------|
| 24200 | Licenses and Permits ----- | Description Account |
|-------|----------------------------|---------------------|

| | | |
|-------|-----------------------|--|
| 24210 | Marriage Licenses | |
| 24220 | Beer Permits | |
| 24230 | Mobile Home Licenses | |
| 24240 | Cable TV Franchise | |
| 24250 | Building Permits | |
| 24260 | Electrical Permits | |
| 24270 | Plumbing Permits | |
| 24280 | Food Handling Permits | |

| | | |
|-------|-----------------------|---------------------|
| 24300 | Fines and Costs ----- | Description Account |
|-------|-----------------------|---------------------|

| | | |
|-------|----------------------------|--|
| 24310 | County Fines | |
| 24320 | Juvenile Fines | |
| 24330 | Drug Fines | |
| 24331 | County Drug Court Fee | |
| 24340 | County Game and Fish Fines | |
| 24350 | Judicial Commissioner Fees | |
| 24360 | Officers Costs | |
| 24370 | Jail Fees | |

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| <u>Account</u> | <u>Description</u> |
|--------------------------------------|--|
| LIABILITIES (Cont.) | |
| <u>Due to County Trustee (Cont.)</u> | |
| Fines and Costs (Cont.) | |
| 24371 | Interpreter Fee |
| 24380 | District Attorney General Fees |
| 24381 | District Attorney General Fees - Public Safety |
| 24400 | Other Collections Due County ----- Description Account |
| 24410 | Copy and Other Fees |
| 24420 | Vending Machine Collections |
| 24490 | Other Collections |
| 25000 | <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 |
| 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 |

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Account Description

LIABILITIES (Cont.)

Long-term Liabilities (Cont.)

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

28000 Other Credits ----- Control Account

- 28100 Appropriations (Control)
- 28310 Undistributed Taxes
- 28311 Undistributed Taxes Paid in Advance
- 28315 Undistributed Taxes - Discount
- 28320 Warrants Payable
- 28500 Revenues (Control)
- 28510 Other Financing Sources (Control)

28600 Payments from Other Individuals/Departments ----- Control Account

- 28610 FICA and Income Tax Payments
- 28620 Health Insurance Payments
- 28630 Future Compensation Payable
- 28640 Retirement Contribution Payments
- 28650 Cafeteria Salaries and Benefits

- 29900 Fee/Commission
- 29910 Commission Transfers

DEFERRED INFLOWS OF RESOURCES

29920 Deferred Inflows of Resources ----- Control Account

- 29925 Accumulated Increase in Fair Value of Hedging Derivatives
- 29930 Deferred Gain on Sale-Leaseback
- 29935 Deferred Taxes Received in Advance
- 29940 Deferred Current Property Taxes
- 29945 Deferred Delinquent Property Taxes

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Account Description

DEFERRED INFLOWS OF RESOURCES (Cont.)

Deferred Inflows of Resources (Cont.)

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

EQUITY

- 33000 Net Investment in Capital Assets

- 34000 Fund Balances ----- Control Account
- 34100 Encumbrances ----- Description Account
- 34110 Encumbrances - Current Year
- 34120 Encumbrances - Prior Year
- (These are non-reporting accounts - for internal purposes only)

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

- 34500 Restricted ----- Control Account
- 34510 Restricted for General Government
- 34511 Restricted for General Government - COVID-19
- 34512 Restricted for General Government - American Rescue Plan Act
- 34515 Restricted for Finance
- 34520 Restricted for Administration of Justice

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EQUITY (Cont.)

Restricted (Cont.)

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

| | |
|-------|---|
| 34600 | <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 |
| 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 |

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Account Description

EQUITY (Cont.)

Committed (Cont.)

34690 Committed for Other Purposes

34700 Assigned ----- Control Account

- 34710 Assigned for General Government
- 34715 Assigned for Finance
- 34720 Assigned for Administration of Justice
- 34725 Assigned for Public Safety
- 34730 Assigned for Public Health and Welfare
- 34735 Assigned for Social, Cultural, and Recreational Services
- 34740 Assigned for Agriculture and Natural Resources
- 34745 Assigned for Other Operations
- 34750 Assigned for Highways/Public Works
- 34755 Assigned for Education
- 34760 Assigned for Instruction
- 34765 Assigned for Support Services
- 34770 Assigned for Operation of Non-instructional Services
- 34775 Assigned for Capital Outlay
- 34780 Assigned for Debt Service
- 34785 Assigned for Capital Projects
- 34786 Assigned for OPEB
- 34790 Assigned for Other Purposes

39000 Unassigned

39100 Net Position ----- Control Account

- 39110 Net Investment in Capital Assets
- 39120 Net Position - Restricted ----- Description Account
- 39121-39135 Restricted for Purpose #1 - 15
- 39900 Net Position - Unrestricted

- 39996 Change in Accounting Principle
- 39997 Change to or Within the Reporting Entity
- 39999 Error Correction

COUNTY UNIFORM CHART OF ACCOUNTS

REVENUE CLASSIFICATIONS

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

DETAILED REVENUE ACCOUNTS

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

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

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Local Taxes (Cont.)

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

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fines, Forfeitures, and Penalties (Cont.)

Circuit Court (Cont.)

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

Criminal Court ----- Description Account

42200 Fines
42210 Officers Costs
42220 Game and Fish Fines
42230 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

General Sessions Court ----- Description Account

42300 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

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fines, Forfeitures, and Penalties (Cont.)

General Sessions Court (Cont.)

42370 Judicial Commissioner Fees
42380 DUI Treatment Fines
42390 Data Entry Fee - General Sessions Court
42391 Courtroom Security Fee
42392 Victims Assistance Assessments

42400 Juvenile Court ----- Description Account

42410 Fines
42411 Fines for Littering
42420 Officers Costs
42430 Game and Fish Fines
42440 Drug Control Fines
42441 Drug Court Fees
42450 Jail Fees
42451 Interpreter Fee
42460 District Attorney General Fees
42470 Judicial Commissioner Fees
42480 DUI Treatment Fines
42490 Data Entry Fee - Juvenile Court
42491 Courtroom Security Fee
42492 Victims Assistance Assessments

42500 Chancery Court ----- Description Account

42520 Officers Costs
42530 Data Entry Fee - Chancery Court
42591 Courtroom Security Fee

42600 Other Courts - In-county ----- Description Account

42610 Fines
42611 Fines for Littering
42620 Officers Costs
42630 Game and Fish Fines
42640 Drug Control Fines
42641 Drug Court Fees
42642 Veterans Treatment Court Fees
42650 Jail Fees
42651 Interpreter Fee
42660 District Attorney General Fees
42670 DUI Treatment Fines

42700 Courts in Other District Counties ----- Description Account

42760 District Attorney General Fees

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fines, Forfeitures, and Penalties (Cont.)

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

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

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Charges for Current Services (Cont.)

General Service Charges (Cont.)

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

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Charges for Current Services (Cont.)

Education Charges (Cont.)

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

- 44000 Other Local Revenues ----- Control Account
- 44100 Recurring Items ----- Description Account
- 44110 Investment Income
- 44120 Lease/Rentals/PPP
- 44125 Lease/PPP Interest
- 44130 Sale of Materials and Supplies
- 44131 Commissary Sales
- 44132 Net Increases/Decreases in Fair Value of Investments
- 44134 Sale of Diesel
- 44135 Sale of Gasoline
- 44140 Sale of Maps
- 44145 Sale of Recycled Materials
- 44146 E-Rate Funding
- 44150 Sale of Animals/Livestock
- 44160 Retirees' Insurance Payments
- 44161 Cobra Insurance Payments
- 44165 Rebates
- 44170 Miscellaneous Refunds
- 44180 Expenditure Credits

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Other Local Revenues (Cont.)

| | | |
|-------|--|---------------------|
| 44500 | Nonrecurring Items ----- | Description Account |
| 44510 | Accrued Interest on Debt Issues | |
| 44512 | Gain on Retirement of Debt | |
| 44513 | Gain on Disposal of Property | |
| 44514 | Revenue from Joint Ventures (Governmental Funds Only) | |
| 44515 | Net Income from Joint Venture (Proprietary Funds Only) | |
| 44530 | Sale of Equipment | |
| 44540 | Sale of Property | |
| 44550 | Resale of Materials - T&I House | |
| 44560 | Damages Recovered from Individuals | |
| 44570 | Contributions and Gifts | |
| 44580 | Performance Bond Forfeitures | |
| 44990 | Other Local Revenues ----- | Description Account |
| 44990 | Other Local Revenues | |
| 45000 | <u>Fees Received From County Officials</u> ----- | Control Account |
| 45100 | Excess Fees ----- | Description Account |
| 45110 | County Clerk | |
| 45120 | Circuit Court Clerk | |
| 45130 | Criminal Court Clerk | |
| 45140 | General Sessions Court Clerk | |
| 45150 | Clerk and Master | |
| 45160 | Juvenile Court Clerk | |
| 45170 | Probate Court Clerk | |
| 45180 | Register | |
| 45190 | Trustee | |
| 45210 | Other Officials | |
| 45500 | Fees In-Lieu-of Salary ----- | Description Account |
| 45510 | County Clerk | |
| 45520 | Circuit Court Clerk | |
| 45530 | Criminal Court Clerk | |
| 45540 | General Sessions Court Clerk | |
| 45550 | Clerk and Master | |
| 45560 | Juvenile Court Clerk | |
| 45570 | Probate Court Clerk | |
| 45580 | Register | |
| 45590 | Sheriff | |
| 45610 | Trustee | |
| 45620 | Other Officials | |

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

| | | |
|-------|--|---------------------|
| 46000 | <u>State of Tennessee</u> ----- | Control Account |
| 46100 | General Government Grants ----- | Description Account |
| 46110 | Juvenile Services Program | |
| 46120 | Airport Maintenance Program | |
| 46130 | Child Restraint Program | |
| 46140 | Aging Programs | |
| 46150 | Alternative School Program | |
| 46160 | State Reappraisal Grant | |
| 46170 | Solid Waste Grants | |
| 46175 | On-behalf Contributions for OPEB | |
| 46190 | Other General Government Grants | |
| 46200 | Public Safety Grants ----- | Description Account |
| 46210 | Law Enforcement Training Programs | |
| 46220 | Drug Control Grants | |
| 46230 | Safe and Drug-Free Schools and Communities | |
| 46240 | School Resource Officer Grants | |
| 46290 | Other Public Safety Grants | |
| 46300 | Health and Welfare Grants ----- | Description Account |
| 46310 | Health Department Programs | |
| 46320 | Public Health Nurses | |
| 46330 | Emergency Medical Services Training Programs | |
| 46390 | Other Health and Welfare Grants | |
| 46400 | Public Works Grants ----- | Description Account |
| 46410 | Bridge Program | |
| 46420 | State Aid Program | |
| 46430 | Litter Program | |
| 46440 | Tennessee Industrial Infrastructure Program | |
| 46490 | Other Public Works Grants | |
| 46500 | State Education Funds ----- | Description Account |
| 46510 | Tennessee Investment in Student Achievement | |
| 46511 | Basic Education Program | |
| 46512 | Basic Education Program - IEA | |
| 46513 | TISA - On-behalf Payments | |
| 46514 | TISA - On-behalf Payments to Charter Schools | |
| 46515 | Early Childhood Education | |
| 46520 | School Food Service | |
| 46530 | Energy Efficient School Initiative | |
| 46550 | Driver Education | |
| 46570 | Literacy Coordination | |
| 46590 | Other State Education Funds | |
| 46591 | Coordinated School Health | |

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

State of Tennessee (Cont.)

State Education Funds (Cont.)

46592 Internet Connectivity
46593 Professional Development
46594 Family Resource Centers
46595 Statewide Student Management System (SSMS)
46596 Paid Parental Leave
46610 Career Ladder Program
46640 Vocational Equipment
46720 Vocational Disadvantaged
46750 Vocational Work Study
46760 Adult Vocational
46790 Other Vocational

46800 Other State Revenues ----- Description Account
46810 Flood Control
46820 Income Tax
46821 Resort District Sales Tax
46830 Beer Tax
46835 Vehicle Certificate of Title Fees
46840 Alcoholic Beverage Tax
46845 Opioid Settlement Funds - TN Abatement Council
46851 State Revenue Sharing - T.V.A.
46852 State Revenue Sharing - Telecommunications
46855 State Shared Sports Gaming Privilege Tax
46860 Child Support Collections
46870 Emergency Hospital - Prisoners
46880 Board of Jurors
46890 Prisoner Transportation
46915 Contracted Prisoner Boarding
46920 Gasoline and Motor Fuel Tax
46925 Hybrid/Electric Vehicle Registration Fee
46930 Petroleum Special Tax
46940 Reappraisal Program Reimbursement
46950 T.B.I. - Equipment Reimbursement
46955 District Attorney General - Public Safety Fee
46960 Registrar's Salary Supplement
46970 State Shared Sales Tax - Cities
46980 Other State Grants
46981 Safe Schools
46990 Other State Revenues

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.)

| | | |
|-------------|---|---------------------|
| 47401-47405 | American Rescue Plan Act Grant #1 - 5 | |
| 47406 | American Rescue Plan Act Grant A | |
| 47407 | American Rescue Plan Act Grant B | |
| 47408 | American Rescue Plan Act Grant C | |
| 47409 | American Rescue Plan Act Grant D | |
| 47410 | American Rescue Plan Act Grant E | |
| 47590 | Other Federal through State | |
| 47600 | Direct Federal Revenue ----- | Description Account |
| 47620 | Police Service (Lake Area) | |
| 47630 | Public Law 874 - Maintenance and Operation | |
| 47640 | ROTC Reimbursement | |
| 47650 | Energy Grant | |
| 47660 | FHA Grant | |
| 47670 | Title VII - Bilingual Education | |
| 47680 | Forest Service | |
| 47690 | Medicare | |
| 47700 | Asset Forfeiture Funds | |
| 47710 | Public Safety Partnership and Community Policing - COPS | |
| 47715 | Tax Credit Bond Rebate | |
| 47801 | COVID-19 Grant #6 | |
| 47802 | COVID-19 Grant #7 | |
| 47803 | COVID-19 Grant #8 | |
| 47804 | COVID-19 Grant #9 | |
| 47805 | COVID-19 Grant #10 | |
| 47806 | COVID-19 Grant F | |
| 47807 | COVID-19 Grant G | |
| 47808 | COVID-19 Grant H | |
| 47809 | COVID-19 Grant I | |
| 47810 | COVID-19 Grant J | |
| 47901 | American Rescue Plan Act Grant #6 | |
| 47902 | American Rescue Plan Act Grant #7 | |
| 47903 | American Rescue Plan Act Grant #8 | |
| 47904 | American Rescue Plan Act Grant #9 | |
| 47905 | American Rescue Plan Act Grant #10 | |
| 47906 | American Rescue Plan Act Grant F | |
| 47907 | American Rescue Plan Act Grant G | |
| 47908 | American Rescue Plan Act Grant H | |
| 47909 | American Rescue Plan Act Grant I | |
| 47910 | American Rescue Plan Act Grant J | |
| 47990 | Other Direct Federal Revenue | |

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Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

| | | |
|-------------|---|---------------------|
| 48000 | <u>Other Governments and Citizens Groups</u> | Control Account |
| 48100 | Other Governments | Description Account |
| 48110 | Prisoner Board | |
| 48120 | Paving and Maintenance | |
| 48130 | Contributions | |
| 48140 | Contracted Services | |
| 48600 | Citizens Groups | Description Account |
| 48610 | Donations | |
| 48990 | Other | Description Account |
| 48990 | Other | |
| 48991 | Opioid Settlement Funds - Past Remediation | |
| 49000 | <u>Other Sources (non-revenue)</u> | Control Account |
| 49100 | Bonds Issued | |
| 49200 | Notes Issued | |
| 49300 | Leases Issued | |
| 49315 | SBITA Issued | |
| 49400 | Refunding Debt Issued | |
| 49410 | Premiums on Debt Sold | |
| 49500 | Other Loans Issued | |
| 49600 | Proceeds from Sale of Capital Assets | |
| 49700 | Insurance Recovery | |
| 49800 | Transfers In | |
| 49810 | City General Fund Transfer | |
| 49850 | Per Pupil Funds from Other Entities | |
| 49950 | <u>Unusual or Infrequent Items (Revenues)</u> | Control Account |
| 49951-49965 | Unusual or Infrequent Items (Revenue) #1 - 10 | |

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 | |

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Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

General Government (Cont.)

51300 County Mayor/Executive
51310 Personnel Office
51400 County Attorney
51500 Election Commission
51600 Register of Deeds
51710 Development
51720 Planning
51730 Building
51740 Engineering
51750 Codes Compliance
51760 Geographical Information Systems
51800 County Buildings
51810 Other Facilities
51900 Other General Administration
51910 Preservation of Records
51920 Risk Management
51930 Other Risk Management

52000 Finance ----- Description Account
52100 Accounting and Budgeting
52200 Purchasing
52210 Central Stores
52220 Central Services
52300 Property Assessor's Office
52310 Reappraisal Program
52400 County Trustee's Office
52500 County Clerk's Office
52600 Data Processing
52900 Other Finance

53000 Administration of Justice ----- Description Account
53100 Circuit Court
53110 Circuit Court Judge
53120 Circuit Court Clerk
53200 Criminal Court
53300 General Sessions Court
53310 General Sessions Judge
53320 General Sessions Court Clerk
53330 Drug Court
53400 Chancery Court
53500 Juvenile Court

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

Administration of Justice (Cont.)

- 53510 Juvenile Court Judge
- 53520 Juvenile Court Clerk
- 53600 District Attorney General
- 53610 Office of Public Defender
- 53700 Judicial Commissioners
- 53800 Probate Court
- 53900 Other Administration of Justice
- 53910 Probation Services
- 53920 Courtroom Security
- 53930 Victim Assistance Programs
- 53940 Administration of the Domestic Violence Offender Registry

54000 Public Safety ----- Description Account

- 54110 Sheriff's Department
- 54120 Special Patrols
- 54130 Traffic Control
- 54140 Wheel Tax Officer
- 54150 Drug Enforcement
- 54160 Administration of the Sexual Offender Registry
- 54210 Jail
- 54220 Workhouse
- 54230 Correctional Incentive Program Improvements
- 54240 Juvenile Services
- 54250 Work Release Program
- 54260 Commissary
- 54310 Fire Prevention and Control
- 54320 Rural Fire Protection
- 54410 Civil Defense
- 54420 Rescue Squad
- 54430 Disaster Relief
- 54490 Other Emergency Management
- 54510 Inspection and Regulation
- 54610 County Coroner/Medical Examiner
- 54710 Public Safety Grants Program
- 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

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

Public Health and Welfare (Cont.)

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

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Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

| | | Description Account |
|-------------|--|---------------------|
| 58000 | Other Operations ----- | |
| 58110 | Tourism | |
| 58111 | Tourism - Resort District | |
| 58120 | Industrial Development | |
| 58130 | Housing and Urban Development | |
| 58190 | Other Economic and Community Development | |
| 58210 | Public Transportation | |
| 58220 | Airport | |
| 58300 | Veterans' Services | |
| 58400 | Other Charges | |
| 58500 | Contributions to Other Agencies | |
| 58600 | Employee Benefits | |
| 58700 | Payments to Cities | |
| 58801-58810 | COVID-19 Grant #1 - 10 | |
| 58811 | COVID-19 Grant A | |
| 58812 | COVID-19 Grant B | |
| 58813 | COVID-19 Grant C | |
| 58814 | COVID-19 Grant D | |
| 58815 | COVID-19 Grant E | |
| 58816 | COVID-19 Grant F | |
| 58817 | COVID-19 Grant G | |
| 58818 | COVID-19 Grant H | |
| 58819 | COVID-19 Grant I | |
| 58820 | COVID-19 Grant J | |
| 58831-58840 | American Rescue Plan Act Grant #1 - 10 | |
| 58841 | American Rescue Plan Act Grant A | |
| 58842 | American Rescue Plan Act Grant B | |
| 58843 | American Rescue Plan Act Grant C | |
| 58844 | American Rescue Plan Act Grant D | |
| 58845 | American Rescue Plan Act Grant E | |
| 58846 | American Rescue Plan Act Grant F | |
| 58847 | American Rescue Plan Act Grant G | |
| 58848 | American Rescue Plan Act Grant H | |
| 58849 | American Rescue Plan Act Grant I | |
| 58850 | American Rescue Plan Act Grant J | |
| 58900 | Miscellaneous | |

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

| | | |
|-------------|--|---------------------|
| 58901 | <u>Total Expenditures</u> ----- | Control Account |
| 58901 | Total Expenditures ----- | Description Account |
| 58910 | Total Expenditure | |
| 60000 | <u>Highways</u> ----- | Control Account |
| 61000 | Administration | |
| 62000 | Highway and Bridge Maintenance | |
| 63100 | Operation and Maintenance of Equipment | |
| 63200 | Workhouse/Penal Farm Operations | |
| 63300 | Ferry Operations | |
| 63400 | Quarry Operations | |
| 63500 | Asphalt Plant Operations | |
| 63600 | Traffic Control | |
| 64000 | Litter and Trash Collection | |
| 65000 | Other Charges | |
| 66000 | Employee Benefits | |
| 60000 | Highways ----- | Description Account |
| 67000-67004 | COVID-19 Grant #1 - 5 | |
| 67101-67105 | American Rescue Plan Act Grant #1 - 5 | |
| 68000 | Capital Outlay | |
| 70000 | <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 | |
| 71901 | COVID-19 Expenditures | |
| 71905 | American Rescue Plan Act Expenditures | |
| 72000 | Support Services ----- | Description Account |
| 72110 | Attendance | |
| 72120 | Health Services | |
| 72130 | Other Student Support | |
| 72210 | Regular Instruction Program | |
| 72215 | Alternative Instruction Program | |
| 72220 | Special Education Program | |
| 72230 | Career and Technical Education Program | |

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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 | |
| 72820 | Charter Schools | |
| 72901 | COVID-19 Expenditures | |
| 72905 | American Rescue Plan Act Expenditures | |
| 73000 | Operation of Non-Instructional Services ----- | Description Account |
| 73100 | Food Service | |
| 73300 | Community Services | |
| 73400 | Early Childhood Education | |
| 73901 | COVID-19 Expenditures | |
| 73905 | American Rescue Plan Act Expenditures | |
| 76000 | Capital Outlay ----- | Description Account |
| 76100 | Regular Capital Outlay | |
| 76901 | COVID-19 Expenditures | |
| 76905 | American Rescue Plan Act Expenditures | |
| 80000 | <u>Debt Service</u> ----- | Control Account |
| 82100 | Principal on Debt ----- | Description Account |
| 82110 | General Government | |
| 82120 | Highways and Streets | |
| 82130 | Education | |
| 82200 | Interest on Debt ----- | Description Account |
| 82210 | General Government | |
| 82220 | Highways and Streets | |
| 82230 | Education | |
| 82300 | Other Debt Service ----- | Description Account |
| 82310 | General Government | |
| 82320 | Highways and Streets | |
| 82330 | Education | |

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

| | | |
|-------------|---|-----------------|
| 90000 | <u>Capital Projects</u> ----- | Control Account |
| 91110 | General Administration Projects | |
| 91120 | Administration of Justice Projects | |
| 91130 | Public Safety Projects | |
| 91140 | Public Health and Welfare Projects | |
| 91150 | Social, Cultural, and Recreation Projects | |
| 91160 | Agriculture and Natural Resources Projects | |
| 91170 | Public Utility Projects | |
| 91190 | Other General Government Projects | |
| 91200 | Highway and Street Capital Projects | |
| 91300 | Education Capital Projects | |
| 91401-91405 | American Rescue Plan Act Grant #1 - 5 | |
| 95000 | <u>Capital Projects - Donated</u> ----- | Control Account |
| 95100 | Capital Projects Donated to School Department | |
| 95900 | Capital Projects Donated to Other Entities | |
| 99000 | <u>Other Uses</u> ----- | Control Account |
| 99100 | Transfers Out | |
| 99130 | Discounts on Debt Issued | |
| 99300 | Payments to Refunded Debt Escrow Agent | |
| 99950 | <u>Unusual or Infrequent Items (Expenditures)</u> ----- | Control Account |
| 99951-99965 | Unusual or Infrequent Items (Expenditure) #1 - 10 | |

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) |

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COUNTY UNIFORM CHART OF ACCOUNTS

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

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COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|--|
| | Personal Services (Cont.) |
| | Salaries and Wages (Cont.) |
| 151 | Firefighters |
| 160 | Guards |
| 161 | Secretary(ies) |
| 162 | Clerical Personnel |
| 163 | Educational Assistants |
| 164 | Attendants |
| 165 | Cafeteria Personnel |
| 166 | Custodial Personnel |
| 167 | Maintenance Personnel |
| 168 | Temporary Personnel |
| 169 | Part-time Personnel |
| 170 | School Resource Officer |
| 171 | Speech Pathologist |
| 172 | Instructional Coaches |
| 184 | Educational Incentive - Official/Admin Officer |
| 185 | Educational Incentive - Other County Employees |
| 186 | Longevity Pay |
| 187 | Overtime Pay |
| 188 | Bonus Payments |
| 189 | Other Salaries and Wages |
| | 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 |
| 208 | Dental Insurance |
| 209 | Disability Insurance |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|--|
| | Employee Benefits (Cont.) |
| 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 |
| 330 | Lease/SBITA Payments |
| 331 | Legal Services |

COUNTY UNIFORM CHART OF ACCOUNTS

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

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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 |
| 472 | Technology Supplies |
| 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 |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|--|
| | Other Charges (Cont.) |
| 511 | Vehicle and Equipment Insurance |
| 512 | Withholding Tax |
| 513 | Workers' Compensation Insurance |
| 514 | Depreciation |
| 515 | Liability Claims |
| 516 | Other Self-insured Claims |
| 517 | Surcharge |
| 518 | Amortization |
| 519 | Loss on Retirement of Debt |
| 520 | Loss on Disposal of Property |
| 521 | Loss from Joint Venture |
| 522 | Net Loss from Joint Venture |
| 523 | Landfill Closure/Postclosure Care Costs |
| 524 | In Service/Staff Development |
| 525 | Constitutional Officers' Operating Expenses |
| 526 | Impairment Loss |
| 530 | Fines, Assessments, and Penalties |
| 531 | Access Fees |
| 532 | Litter Enforcement Awards |
| 533 | Criminal Investigation of Applicants - TBI |
| 534 | Refund to Applicant for Criminal Investigation |
| 535 | Fee Waivers |
| 536 | Hazardous Waste Cleanup |
| 540 | Tax Relief Program |
| 590 | Transfers to Other Funds |
| 594 | Specialized Medical Treatment |
| 595 | TISA - On-behalf Payments |
| 596 | Payments to Charter Schools |
| 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 Leases |
| 611 | Interest on Leases |
| 612 | Principal on Other Loans |
| 613 | Interest on Other Loans |
| 614 | Principal on SBITA |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|---|
| | Debt Service (Cont.) |
| 615 | Interest on SBITA |
| 620 | Debt Service Contribution to Primary Government |
| 630 | Nonexchange Financial Guarantees |
| 699 | Other Debt Service |
| | Capital Outlay |
| 701 | Administration Equipment |
| 702 | Airport Improvement |
| 703 | Asphalt Plant Equipment |
| 704 | Attendance Equipment |
| 705 | Bridge Construction |
| 706 | Building Construction |
| 707 | Building Improvements |
| 708 | Communication Equipment |
| 709 | Data Processing Equipment |
| 710 | Food Service Equipment |
| 711 | Furniture and Fixtures |
| 712 | Heating and Air Conditioning Equipment |
| 713 | Highway Construction |
| 714 | Highway Equipment |
| 715 | Land |
| 716 | Law Enforcement Equipment |
| 717 | Maintenance Equipment |
| 718 | Motor Vehicles |
| 719 | Office Equipment |
| 720 | Plant Operation Equipment |
| 721 | Quarry Equipment |
| 722 | Regular Instruction Equipment |
| 723 | Right-of-Way |
| 724 | Site Development |
| 725 | Special Education Equipment |
| 726 | State Aid Projects |
| 727 | Surplus Equipment |
| 728 | Traffic Control Equipment |
| 729 | Transportation Equipment |
| 730 | Vocational Instruction Equipment |
| 731 | Voting Machines |
| 732 | Building Purchases |
| 733 | Solid Waste Equipment |
| 734 | Disabilities Act Improvements |
| 735 | Health Equipment |
| 736 | Technology Equipment |

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COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|------------------------|
| | Capital Outlay (Cont.) |
| 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 |
| --- | ----- | --- | --- | ----- | --- |

FUND/ENTITY ACCOUNT NUMBERING SYSTEM

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