

Trustees Commission Report 2010 County Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT DESCRIPTION	COMMISSION
	LOCAL TAXES	
	COUNTY PROPERTY TAXES	
40110	Current Property Tax	C
40115	Discount on Property Taxes	C
40120	Trustee's Collections - Prior Year	C
40125	Trustee's Collections - Bankruptcy	C
40130	Circuit Clerk/Clerk and Master Collections - Prior Year	C
40140	Interest and Penalty	C
40150	Pickup Taxes	C
40161	Payments in-Lieu of Taxes - TVA	C
40162	Payments in-Lieu of Taxes - Local Utilities	C
40163	Payments in-Lieu of Taxes - Other	C
	COUNTY LOCAL OPTION TAXES	
40210	Local Option Sales Tax	C
40220	Hotel/Motel Tax	C
40230	Local Amusement Tax	C
40240	Wheel Tax	C
40250	Litigation Tax-General	C
40260	Litigation Tax-Special Purpose	C
40265	Litigation Tax - Office of Public Defender	C
40266	Litigation Tax - Jail, Workhouse, or Courthouse	C
40267	Litigation Tax - Victim-Offender Mediation Center	C
40268	Litigation Tax - Victim - Courtroom Security	C
40270	Business Tax	C
40280	Mineral Severance Tax	C
40285	Adequate Facilities Tax	C
40290	Other County Local Option Taxes	C
	STATUTORY LOCAL TAXES	
40320	Bank Excise Tax	C
40330	Wholesale Beer Tax	C
40331	Beer Privilege Tax	C
40340	Coal Severance Tax	C
40350	Interstate Telecommunications Tax	C
40390	Other Statutory Local Taxes	C
	CITY/SCHOOL DISTRICT PROPERTY TAXES	
40610	Current Property Tax	C
40620	Prior Year's Property Tax	C
40630	Interest & Penalty	C
40640	Pickup Taxes	C
40650	Payments in-Lieu-of Taxes	C
	CITY LOCAL OPTION TAXES	
40710	Local Option Sales Tax	C
40720	Hotel/Motel Tax	C
40730	Local Amusement Tax	C
40740	Business Tax	C
	LICENSES AND PERMITS	
	LICENSES	
41110	Marriage Licenses	C
41120	Animal Registration	C
41130	Animal Vaccination	C
41140	Cable TV Franchise	C
41150	Mobile Home Licenses	C

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	PERMITS	
41510	Beer Permits	C
41520	Building Permits	C
41530	Electrical Permits	C
41540	Plumbing Permits	C
41550	Food Handling Permits	C
41590	Other Permits	C
	FINES, FORFEITURES, AND PENALTIES	
	CIRCUIT COURT	
42110	Fines	C
42111	Fines for Littering	C
42120	Officers Costs	C
42130	Game and Fish Fines	C
42140	Drug Control Fines	C
42141	Drug Court Fees	C
42150	Jail Fees	C
42151	Interpreter Fee	C
42160	District Attorney General Fees	C
42170	Judicial Commissioner Fees	C
42180	DUI Treatment Fines	C
42190	Data Entry Fee - Circuit Court	C
42191	Courtroom Security Fee	C
42192	Victims Assistance Assessments	C
	CRIMINAL COURT	
42210	Fines	C
42220	Officers Costs	C
42230	Game & Fish Fines	C
42240	Drug Control Fines	C
42241	Drug Court Fees	C
42250	Jail Fees	C
42251	Interpreter Fee	C
42260	District Attorney General Fees	C
42270	Judicial Commissioner Fees	C
42280	DUI Treatment Fines	C
42290	Data Entry Fee - Criminal Court	C
42291	Courtroom Security Fee	C
42292	Victims Assistance Assessments	C

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ACCOUNT CODE	ACCOUNT DESCRIPTION	COMMISSION
	GENERAL SESSIONS COURT	
42310	Fines	C
42311	Fines for Littering	C
42320	Officers Costs	C
42330	Game and Fish Fines	C
42340	Drug Control Fines	C
42341	Drug Control Fees	C
42350	Jail Fees	C
42351	Interpreter Fee	C
42360	District Attorney General Fees	C
42370	Judicial Commissioner Fees	C
42380	DUI Treatment Fines	C
42390	Data Entry Fee - General Sessions Court	C
42391	Courtroom Security Fee	C
42392	Victims Assistance Assessments	C
	JUVENILE COURT	
42410	Fines	C
42411	Fines for Littering	C
42420	Officers Costs	C
42430	Game and Fish Fines	C
42440	Drug Control Fines	C
42441	Drug Court Fees	C
42450	Jail Fees	C
42451	Interpreter Fee	C
42460	District Attorney General Fees	C
42470	Judicial Commissioner Fees	C
42480	DUI Treatment Fines	C
42490	Data Entry Fee - Juvenile Court	C
42491	Courtroom Security Fee	C
42492	Victims Assistance Assessments	C
	CHANCERY COURT	
42520	Officers Costs	C
42530	Data Entry Fee - Chancery Court	C
42591	Courtroom Security Fee	C
	OTHER COURTS - IN-COUNTY	
42610	Fines	C
42611	Fines for Littering	C
42620	Officers Costs	C
42630	Game and Fish Fines	C
42640	Drug Control Fines	C
42641	Drug Court Fees	C
42650	Jail Fees	C
42651	Interpreter Fee	C
42660	District Attorney General Fees	C
42670	DUI Treatment Fines	C
	COURTS IN OTHER DISTRICT COUNTIES	
42760	District Attorney General Fees	C

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ACCOUNT CODE	ACCOUNT DESCRIPTION	COMMISSION
	JUDICIAL DISTRICT DRUG PROGRAM	
42810	Fines	C
42865	Drug Task Force Forfeitures & Seizures	C
42870	Data Entry Fee - Other Courts	C
42871	Courtroom Security Fee	C
42872	Victims Assistance Assessments	C
	OTHER FINES, FORFEITURES, AND PENALTIES	
42910	Proceeds from Confiscated Property	C
42990	Other Fines, Forfeitures, and Penalties	C
	CHARGES FOR CURRENT SERVICES	
	GENERAL SERVICES CHARGES	
43101	Self Insurance Premiums/Contributions	C
43102	Other Employee Benefit Charges/Contributions	C
43103	Sale of Methane Gas	C
43104	Sale of Electricity	C
43105	Sale of Steam	C
43106	Commercial and Industrial Waste Collection Charge	C
43107	Residential Waste Collection Charge	C
43108	Convenience Waste Center Collection Charge	C
43109	Transfer Waste Stations Collection Charge	C
43110	Tipping Fees	C
43111	Surcharge - State	N
43112	Surcharge - Host Agency	C
43113	Surcharge - General	C
43114	Solid Waste Disposal Fee	C
43115	Water Treatment Charges	C
43120	Patient Charges	C
43130	Past Due Collections - Ambulance	C
43140	Zoning Studies	C
43150	Death Certificates	C
43160	Loaner Program	N
43170	Work Release Charges for Board	N
43180	Health Department Collections	N
43190	Other General Service Charges	C
43191	Water Sales	O
43192	Forfeited Discounts	O
43193	Water Tap Sales	O
43194	Service Charges	O
43195	Backflow Charges	O
43196	Sales Tax Discount	O

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	FEES	
43310	Airport Fees	C
43320	Subdivision Lot Fees	C
43330	Engineer Review Fees	C
43340	Recreation Fees	C
43350	Copy Fees	C
43360	Library Fees	C
43365	Archives and Record Management Fee	C
43366	Greenbelt Late Application Fee	C
43370	Telephone Commissions	C
43380	Vending Machine Collections	C
43381	Tourism Fees	C
43390	Constitutional Officer's Fees and Commissions	1
43391	Special Commiossioner Fees/Special Master Fees	1
43392	Data Processing Fee - Register	C
43393	Probation Fees	C
43394	Data Processing Fee - Sheriff	C
43395	Sexual Offender Registration Fee - Sheriff	C
43396	Data Processing Fee - County Clerk	C
	EDUCATION CHARGES	
43511	Tuition - Regular Day Students	C
43512	Tuition - Adult Education	C
43513	Tuition - Summer School	C
43514	Tuition - Other Governments	C
43515	Tuition - Other State Systems	C
43516	Tuition - Out-of-State Systems	C
43517	Tuition - Other	C
43521	Lunch Payments - Children	N
43522	Lunch Payments - Adults	N
43523	Income from Breakfast	N
43524	Special Milk Sales	N
43525	A la carte Sales	N
43531	Transportation - Other State Systems	N
43532	Transportation - Out-of-State Systems	N
43533	Transportation from Individuals	N
43541	Contract for Administrative Services with Other LEAs	N
43542	Contract for Instructional Services with Other LEAs	N
43543	Contract for Student Support Services with Other LEAs	N
43544	Contract for Instructional Staff Support with Other LEAs	N
43545	Contract for Operation and Maintenance Services with Other LEAs	N
43546	Contract for Food Services with Other LEAs	N
43547	Contract for Non-instructional Services with Other LEAs	N
43551	School Based Health Services - FFS	N
43570	Receipts from Individual Schools	N
43581	Community Service Fees - Children	C
43582	Community Service Fees - Adults	C
43583	TBI Criminal Background Fee	C
43990	Other Charges for Services	C

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	OTHER LOCAL REVENUES	
	RECURRING ITEMS	
44110	Investment Income	C
44120	Lease/Rentals	C
44130	Sale of Materials & Supplies	N
44131	Commissary Sales	N
44135	Sale of Gasoline	N
44140	Sale of Maps	N
44145	Sale of Recycled Materials	N
44146	E-Rate Funding	C
44150	Sale of Animals/Livestock	N
44160	Retirees' Insurance Payments	N
44161	Cobra Insurance Payments	N
44165	Commodity Rebates	N
44170	Miscellaneous Refunds	N
44180	Expenditure Credits	N
	NONRECURRING ITEM	
44510	Accrued Interest on Debt Issues	N
44512	Gain on Retirement of Debt	1
44513	Gain on Disposal of Property	1
44514	Revenue from Joint Ventures (Governmental Funds Only)	1
44515	Net Income frm Joint Ventures (Proprietary Funds Only)	1
44530	Sale of Equipment	N
44540	Sale of Property	N
44550	Resale of Materials - T&I House	N
44560	Damages Recovered from Individuals	N
44570	Contributions and Gifts	N
44580	Performance Bond Forfeitures	N
44990	Other Local Revenues	N
	FEES FROM COUNTY OFFICIALS	
	EXCESS FEES	
45110	County Clerk	C
45120	Circuit Court Clerk	C
45130	Criminal Court Clerk	C
45140	General Sessions Court Clerk	C
45150	Clerk and Master	C
45160	Juvenile Court Clerk	C
45170	Probate Court Clerk	C
45180	Register	C
45190	Trustee	N
45210	Other Officials	C
	FEES IN-LIEU OF SALARY	
45510	County Clerk	N
45520	Circuit Court Clerk	N
45530	Criminal Court Clerk	N
45540	General Sessions Court Clerk	N
45550	Clerk and Master	N
45560	Juvenile Court Clerk	N
45570	Probate Court Clerk	N
45580	Register	N
45590	Sheriff	N
45610	Trustee	N
45620	Other Officials	N

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ACCOUNT CODE	ACCOUNT DESCRIPTION	COMMISSION
	STATE OF TENNESSEE	
	GENERAL GOVERNMENT GRANTS	
46110	Juvenile Services Program	C
46120	Airport Maintenance Program	C
46130	Child Restraint Program	C
46140	Aging Programs	C
46150	Alternative School Program	N
46160	State Reappraisal Grant	N
46170	Solid Waste Grants	N
46175	On-Behalf Contributions for OPEB	N
46190	Other General Government Grants	N
	PUBLIC SAFETY GRANTS	
46210	Law Enforcement Training Programs	N
46220	Drug Control Grants	N
46230	Safe & Drug Free Schools & Communities	N
46290	Other Public Safety Grants	N
	HEALTH & WELFARE GRANTS	
46310	Health Department Programs	N
46320	Public Health Nurses	N
46390	Other Health & Welfare Grants	N
	PUBLIC WORKS GRANTS	
46410	Bridge Program	N
46420	State Aid Program	N
46430	Litter Program	N
46440	Tennessee Industrial Infrastructure Prog.	N
46490	Other Public Works Grants	N
	STATE EDUCATION FUNDS	
46511	Basic Education Program	E
46512	Basic Education Program - ARRA	N
46515	Early Childhood Education	E
46520	School Food Service	E
46530	Energy Efficient School Initiative	E
46550	Driver Education	E
46570	Literacy Coordination	E
46590	Other State Education Funds	E
46591	Coordinated School Health – ARRA	N
46592	Internet Connectivity – ARRA	N
46593	Professional Development – ARRA	N
46594	Family Resource Centers – ARRA	N
46595	Statewide Student Management System (SSMS) – ARRA	N
46610	Career Ladder Program	E
46611	Career Ladder Evaluators and Special Contracts	E
46612	Career Ladder - Extended Contract	E
46615	Career Ladder - Extended Contract - ARRA	N
46640	Vocational Equipment	E
46720	Vocational Disadvantaged	E
46750	Vocational Work Study	E
46760	Adult Vocational	E
46790	Other Vocational	E

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	OTHER STATE REVENUES	
46810	Flood Control	C
46820	Income Tax	C
46821	Resort District Sales Tax	C
46830	Beer Tax	C
46840	Alcoholic Beverage Tax	C
46850	Mixed Drink Tax	C
46851	State Revenue Sharing - TVA	C
46860	Child Support Collections	N
46870	Emergency Hospital - Prisoners	N
46880	Board of Jurors	N
46890	Prisoner Transportation	N
46915	Contracted Prisoner Boarding	N
46920	Gasoline and Motor Fuel Tax	C
46930	Petroleum Special Tax	C
46940	Reappraisal Program Reimbursement	N
46950	T.B.I. - Equipment Reimbursement	N
46960	Registrar's Salary Supplement	N
46970	State Shared Sales Tax - Cities	C
46980	Other State Grants	N
46981	Safe Schools - ARRA	N
46990	Other State Revenues	C

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ACCOUNT CODE	ACCOUNT DESCRIPTION	COMMISSION
	FEDERAL GOVERNMENT	
	FEDERAL THROUGH STATE	
47111	USDA School Lunch Program	2
47113	Breakfast	2
47114	USDA - Other	N
47115	USDA Food Service Equipment Grant - ARRA	N
47120	Adult Education - State Grant Program	N
47131	Vocational Education - Basic Grants to States	N
47132	Vocational Consumer & Homemaker	N
47133	Vocational Sex Bias	N
47134	Vocational Displaced Homemakers	N
47135	Community Based Organizations	N
47139	Other Vocational	N
47141	Title I Grants to Local Education Agencies	N
47142	Innovative Education Program Strategies	N
47143	Special Education - Grants to States	N
47144	Education Edge	N
47145	Special Education Preschool Grants	N
47146	English Language Acquisition Grants	N
47147	Safe and Drug-free Schools - State Grants	N
47148	Rural Education	N
47149	Education for Homeless Children and Youth	N
47170	Appalachian Regional Commission	N
47175	On-Behalf Contributions for OPEB	N
47180	Community Development	N
47189	Eisenhower Professional Development State Grants	N
47190	Title XX	N
47210	Job Training Partnership Act	N
47220	Civil Defense Reimbursement	N
47230	Disaster Relief	N
47235	Homeland Security Grants	N
47240	Medicaid	N
47250	Law Enforcement Grants	N
47301	ARRA Grant #1	N
47302	ARRA Grant #2	N
47303	ARRA Grant #3	N
47304	ARRA Grant #4	N
47305	ARRA Grant #5	N
47306	ARRA Grant #A	N
47307	ARRA Grant #B	N
47308	ARRA Grant #C	N
47309	ARRA Grant #D	N
47310	ARRA Grant #E	N
47311	Race to the Top - ARRA	N
47590	Other Federal through State	N

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ACCOUNT CODE	ACCOUNT DESCRIPTION	COMMISSION
	DIRECT FEDERAL REVENUE	
47620	Police Service (Lake Area)	C
47630	Public Law 874 - Maintenance & Operations	C
47640	ROTC Reimbursement	N
47650	Energy Grant	N
47660	FHA Grant	N
47670	Title VII-Bilingual Education	N
47680	Forest Service	N
47690	Medicare	N
47700	Asset Forfeiture Funds	N
47710	Public Safety Partnership and Community Policing - COPS	N
47715	Tax Credit Bond Rebate	N
47801	ARRA Grant # 6	N
47802	ARRA Grant # 7	N
47803	ARRA Grant # 8	N
47804	ARRA Grant # 9	N
47805	ARRA Grant # 10	N
47806	ARRA Grant F	N
47807	ARRA Grant G	N
47808	ARRA Grant H	N
47809	ARRA Grant I	N
47810	ARRA Grant J	N
47990	Other Direct Federal Revenue	N
	OTHER GOVERNMENTS AND CITIZENS GROUPS	
	OTHER GOVERNMENTS	
48110	Prisoner Board	N
48120	Paving and Maintenance	N
48130	Contributions	N
48140	Contracted Services	N
	CITIZENS GROUPS	
48610	Donations	N
48990	Other	N
	NON-REVENUE SOURCES	
	OTHER SOURCES	
49100	Bonds Issued	N
49200	Notes Issued	N
49300	Capital Leases Issued	N
49400	Refunding Debt Issued	N
49410	Premiums on Debt Sold	N
49500	Other Loans Issued	N
49600	Proceeds from Sale of Capital Assets	N
49700	Insurance Recovery	N
49800	Transfers In	N
49810	City General Fund Transfer	N
	SPECIAL ITEMS (REVENUES)	
49951	Special Item (Revenue) - No. 1	N
49952	Special Item (Revenue) - No. 2	N
49953	Special Item (Revenue) - No. 3	N
49954	Special Item (Revenue) - No. 4	N
49955	Special Item (Revenue) - No. 5	N

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ACCOUNT CODE	ACCOUNT DESCRIPTION	COMMISSION
	EXTRAORDINARY ITEMS (REVENUES)	
49961	Extraordinary Item (Revenue) - No. 1	N
49962	Extraordinary Item (Revenue) - No. 2	N
49963	Extraordinary Item (Revenue) - No. 3	N
49964	Extraordinary Item (Revenue) - No. 4	N
49965	Extraordinary Item (Revenue) - No. 5	N
	NOTE RECEIPTS	
21810	Revenue/Tax Anticipation Notes Payable	N
21811	Bond Anticipation Notes Payable	N
21812	Capital Outlay Notes Payable	N
21820	Other Notes Payable	N
21830	Other Loans Payable	N
	Payments from Other Individuals/Departments	
28610	FICA & Income Tax Payments	N
28620	Health Insurance Payments	N
28630	Deferred Compensation Payments	N
28640	Retirement Payments	N
28650	Cafeteria Salaries & Benefits	N
	ASSET RECEIPTS	
11300	Investments	N
11410	Accounts Receivable	N
11430	Due From Other Governments	N
11440	Due From Other Funds	N
	EXPENDITURE REFUNDS/REIMBURSEMENTS	
	TOTAL RECEIPTS (Credits)	
	Trustee Commission Function Account Number	N
	LESS: Trustee's Commission (Dr)	N
	LESS: Trustee's Commission - State Education Funds (Dr)	N
	Net Cash Receipts Month (Dr)	N
	ADD: TRUSTEE'S BALANCE	
	BEGINNING OF MONTH	
	Credits (Increase)	N
	Debits (Decrease)	N
	LESS: Warrants Paid/Checks Issued	N
	LESS: Transfer to Other Funds	N
	TRUSTEE'S BALANCE	
	END OF MONTH	N
	C = Commission	
	N = No commission	
	O = Optional	
	E = Trustee's Commission for State Education Funds determined by State Commissioner of Education for base year 1991-92.	
	(1) = These accounts are included for report presentation only and should not be used to classify receipts in the trustee's office.	
	(2) = Federal regulations allow a commission in the amount of 1/4 of one percent, provided that this commission must be taken from other education funds.	
	<i>Note: The indication pertaining to the Trustee Commission should be used as a suggestion rather than a legal fact.</i>	
	<i>Format and sample form provided by the University of Tennessee County Technical Assistance Service.</i>	