

Revised:
July 2019

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 |
| 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 | |

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Account Description

LIABILITIES (Cont.)

Current Liabilities (Cont.)

Payroll Deductions Payable (Cont.)

| | | |
|-------------|--|---------------------|
| 21341-21349 | Company #1 - 9 | |
| 21350 | Tax Shelter Annuities | |
| 21351-21359 | Company #1 - 9 | |
| 21360 | Garnishments and Levies | |
| 21370 | Extension Service Payroll Deduction | |
| 21380 | Credit Union Deductions | |
| 21390 | Other Payroll Deductions | |
| 21391 | Other Payroll Deductions Company #1 | |
| 21392 | Other Payroll Deductions Company #2 | |
| 21393 | Other Payroll Deductions Company #3 | |
| 21395 | Accrued Leave - Current | |
| 21400 | Other Payables ----- | Description Account |
| 21405 | Cash Overdraft | |
| 21410 | Contracts Payable | |
| 21420 | Retainage Payable | |
| 21430 | Claims and Judgments Payable | |
| 21435 | Termination Benefits Payable - Current | |
| 21440 | Accrued Interest Payable | |
| 21450 | Future Compensation Payable | |
| 21460 | Other Withholding Taxes | |
| 21500 | Due to Other Funds | |
| 21510 | Due to Primary Government | |
| 21520 | Due to Component Units | |
| 21530 | Due to State of Tennessee | |
| 21540 | Due to Cities | |
| 21550 | Due to Other Taxing Units | |
| 21560 | Due to Litigants, Heirs, and Others | |
| 21580 | Due to Joint Ventures | |
| 21600 | Advances Payable to Other Funds | |
| 21610 | Advances Payable to Other Governmental Units | |
| 21700 | Bonds Payable - Current ----- | Description Account |
| 21710 | Matured Bonds Payable | |
| 21720 | Revenue Bonds Payable | |
| 21730 | General Obligation Bonds Payable | |
| 21750 | Matured Interest on Bonds | |
| 21760 | Accrued Interest Payable | |
| 21800 | Notes Payable - Current ----- | Description Account |
| 21810 | Revenue Anticipation Notes Payable | |
| 21811 | Bond Anticipation Notes Payable | |

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| <u>Account</u> | <u>Description</u> |
|------------------------------------|--|
| LIABILITIES (Cont.) | |
| <u>Current Liabilities (Cont.)</u> | |
| | Notes Payable - Current (Cont.) |
| 21812 | Capital Outlay Notes Payable |
| 21820 | Other Notes Payable |
| 21830 | Other Loans Payable |
| 21850 | Capital Leases Payable - Current |
| 21870 | Accrued Liability for Landfill Closure/Postclosure Care Costs - Current |
| 21900 | Other Current Liabilities |
| 21950 | Current Liabilities Payable From Restricted Assets ----- Description Account |
| 21951 | Customer Deposits Payable |
| 21952 | Revenue Bonds Payable |
| 21953 | Accrued Interest Payable |
| 21954 | Other Payables From Restricted Assets |
| 22000 | <u>Other Liabilities</u> ----- Control Account |
| 22200 | Unearned/Unavailable Revenue |
| 22500 | Accrued Liability for Landfill Closure/Postclosure Care Costs (Proprietary Funds Only) |
| 23000 | <u>Due to State of Tennessee</u> ----- Control Account |
| 23100 | Department of Revenue ----- Description Account |
| 23110 | State Business Tax |
| 23111 | Litigation Tax |
| 23120 | County Officials' Retirement Tax |
| 23130 | Sales Tax |
| 23140 | Realty Transfer and Mortgage Tax |
| 23150 | Marriage Tax |
| 23160 | Motor Vehicle Registration |
| 23170 | Title Applications |
| 23180 | Criminal Injuries Compensation Tax |
| 23190 | Felony Bond Forfeitures - CIC |
| 23191 | Administrative Fees - Court Appointed Counsel |
| 23200 | Wildlife Resources Agency ----- Description Account |
| 23210 | Game and Fish Licenses |
| 23220 | Game and Fish Fines and Costs |
| 23300 | Secretary of State - Notary Commissions |
| 23400 | Department of Safety |
| 23500 | Department of Corrections |
| 23600 | Tennessee Bureau of Investigation |
| 23700 | Alcoholic Beverage Commission |
| 23800 | Motor Vehicle Enforcement |
| 23810 | Public Service Commission |
| 23900 | Other Funds Due State |

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| <u>Account</u> | <u>Description</u> | |
|----------------------------|------------------------------------|---------------------|
| 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 | |

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| <u>Account</u> | <u>Description</u> |
|------------------------------|--|
| LIABILITIES (Cont.) | |
| <u>Due to Cities (Cont.)</u> | |
| | Fines and Costs (Cont.) |
| 25220 | Drug Fines |
| 25230 | Officers Costs |
| 25300 | Other Collections Due Cities |
| 26000 | <u>Due to Litigants, Heirs, and Others</u> ----- Control Account |
| 26100 | Court Funds and Costs |
| 26200 | Officers Costs - Non-county |
| 26300 | Alimony/Child Support |
| 26310 | Publications |
| 26315 | Contributions - Organ Donation Program |
| 26400 | Deposits |
| 26510 | Attorney Fees - Delinquent Tax |
| 26520 | District Attorney General Fees |
| 26600 | Witness Fees |
| 26700 | Cash Bonds |
| 26800 | Executions |
| 26900 | Work Release |
| 27000 | <u>Long-term Liabilities</u> ----- Control Account |
| 27050 | Advances from Other Funds |
| 27100 | General Obligation Bonds Payable - Long-term |
| 27200 | Revenue Bonds Payable - Long-term |
| 27210 | Unamortized Premiums on Debt |
| 27220 | Unamortized Discounts on Debt |
| 27300 | Bond Anticipation Notes Payable |
| 27400 | Capital Outlay Notes Payable - Long-term |
| 27450 | Other Notes Payable - Long-term |
| 27500 | Capital Leases Payable - Long-term |
| 27550 | Net Pension Liability |
| 27560 | Net OPEB Liability |
| 27600 | Accrued Leave - Long-term |
| 27650 | Termination Benefits Payable - Long-term |
| 27700 | Accrued Liability for Landfill Closure/Postclosure Care Costs |
| 27800 | Other Loans Payable - Long-term |
| 27900 | Other Long-term Liabilities |

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

LIABILITIES (Cont.)

| | | |
|-------|--|-----------------|
| 28000 | <u>Other Credits</u> | Control Account |
| 28100 | Appropriations (Control) | |
| 28310 | Undistributed Taxes | |
| 28311 | Undistributed Taxes Paid in Advance | |
| 28315 | Undistributed Taxes - Discount | |
| 28320 | Warrants Payable | |
| 28500 | Revenues (Control) | |
| 28510 | Other Financing Sources (Control) | |
| 28600 | <u>Payments from Other Individuals/Departments</u> | Control Account |
| 28610 | FICA and Income Tax Payments | |
| 28620 | Health Insurance Payments | |
| 28630 | Future Compensation Payable | |
| 28640 | Retirement Contribution Payments | |
| 28650 | Cafeteria Salaries and Benefits | |
| 29900 | Fee/Commission | |
| 29910 | Commission Transfers | |

DEFERRED INFLOWS OF RESOURCES

| | | |
|-------|---|-----------------|
| 29920 | <u>Deferred Inflows of Resources</u> | Control Account |
| 29925 | Accumulated Increase in Fair Value of Hedging Derivatives | |
| 29930 | Deferred Gain on Sale-Leaseback | |
| 29935 | Deferred Taxes Received in Advance | |
| 29940 | Deferred Current Property Taxes | |
| 29945 | Deferred Delinquent Property Taxes | |
| 29950 | Deferred Grants Received in Advance | |
| 29955 | Deferred Service Concession Arrangement Receipts | |
| 29960 | Deferred Amount on Refunding | |
| 29970 | Deferred Amount - Regulated Activities | |
| 29980 | Pension Changes in Experience | |
| 29981 | Pension Changes in Assumptions | |
| 29982 | Pension Changes in Investment Earnings | |
| 29983 | Pension Other Deferrals | |
| 29985 | OPEB Changes in Experience | |
| 29986 | OPEB Changes in Assumptions | |
| 29987 | OPEB Changes in Investment Earnings | |
| 29988 | OPEB Other Deferrals | |
| 29990 | Other Deferred/Unavailable Revenue | |

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DEFERRED INFLOWS OF RESOURCES (Cont.)

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 | |
| 34515 | Restricted for Finance | |
| 34520 | Restricted for Administration of Justice | |
| 34525 | Restricted for Public Safety | |
| 34530 | Restricted for Public Health and Welfare | |
| 34535 | Restricted for Social, Cultural, and Recreational Services | |
| 34540 | Restricted for Agriculture and Natural Resources | |
| 34545 | Restricted for Other Operations | |
| 34550 | Restricted for Highways/Public Works | |
| 34555 | Restricted for Education | |
| 34560 | Restricted for Instruction | |
| 34565 | Restricted for Support Services | |
| 34570 | Restricted for Operation of Non-instructional Services | |
| 34575 | Restricted for Capital Outlay | |
| 34580 | Restricted for Debt Service | |
| 34585 | Restricted for Capital Projects | |
| 34586 | Restricted for OPEB | |
| 34587 | Restricted for Hybrid Retirement Stabilization Funds | |
| 34590 | Restricted for Other Purposes | |
| 34600 | <u>Committed</u> ----- | Control Account |
| 34610 | Committed for General Government | |
| 34615 | Committed for Finance | |
| 34620 | Committed for Administration of Justice | |
| 34625 | Committed for Public Safety | |
| 34630 | Committed for Public Health and Welfare | |

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| <u>Account</u> | <u>Description</u> |
|--------------------------|---|
| EQUITY (Cont.) | |
| <u>Committed (Cont.)</u> | |
| 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 | <u>Assigned</u> ----- 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 | <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 |

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Account Description

EQUITY (Cont.)

Net Position (Cont.)

39900 Net Position - Unrestricted

39996 Reclassification

39997 Restatement

39999 Prior-period Adjustment

REVENUE CLASSIFICATIONS

40000 Local Taxes

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)

Control
Accounts

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 | |

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Local Taxes (Cont.)

County Local Option Taxes (Cont.)

- 40230 Local Amusement Tax
- 40240 Wheel Tax
- 40250 Litigation Tax - General
- 40260 Litigation Tax - Special Purpose
- 40265 Litigation Tax - Office of Public Defender
- 40266 Litigation Tax - Jail, Workhouse, or Courthouse
- 40267 Litigation Tax - Victim-Offender Mediation Center
- 40268 Litigation Tax - Courthouse Security
- 40270 Business Tax
- 40275 Mixed Drink Tax
- 40280 Mineral Severance Tax
- 40285 Adequate Facilities/Development Tax
- 40290 Other County Local Option Taxes

40300 Statutory Local Taxes ----- Description Account

- 40320 Bank Excise Tax
- 40330 Wholesale Beer Tax
- 40331 Beer Privilege Tax
- 40340 Coal Severance Tax
- 40390 Other Statutory Local Taxes

40600 City/School District Property Taxes ----- Description Account

- 40610 Current Property Tax
- 40620 Prior Year's Property Tax
- 40630 Interest and Penalty
- 40640 Pickup Taxes
- 40650 Payments in-Lieu-of Taxes

40700 City Local Option Taxes ----- Description Account

- 40710 Local Option Sales Tax
- 40720 Hotel/Motel Tax
- 40730 Local Amusement Tax
- 40740 Business Tax

41000 Licenses and Permits ----- Control Account

41100 Licenses ----- Description Account

- 41110 Marriage Licenses
- 41120 Animal Registration
- 41130 Animal Vaccination
- 41140 Cable TV Franchise
- 41150 Mobile Home Licenses

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Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Licenses and Permits (Cont.)

| | | |
|-------|-----------------------|---------------------|
| 41500 | Permits ----- | Description Account |
| 41510 | Beer Permits | |
| 41520 | Building Permits | |
| 41530 | Electrical Permits | |
| 41540 | Plumbing Permits | |
| 41550 | Food Handling Permits | |
| 41590 | Other Permits | |

42000 Fines, Forfeitures, and Penalties ----- Control Account

| | | |
|-------|--------------------------------|---------------------|
| 42100 | Circuit Court ----- | Description Account |
| 42110 | Fines | |
| 42111 | Fines for Littering | |
| 42120 | Officers Costs | |
| 42130 | Game and Fish Fines | |
| 42140 | Drug Control Fines | |
| 42141 | Drug Court Fees | |
| 42142 | Veterans Treatment Court Fees | |
| 42150 | Jail Fees | |
| 42151 | Interpreter Fee | |
| 42160 | District Attorney General Fees | |
| 42170 | Judicial Commissioner Fees | |
| 42180 | DUI Treatment Fines | |
| 42190 | Data Entry Fee - Circuit Court | |
| 42191 | Courtroom Security Fee | |
| 42192 | Victims Assistance Assessments | |

42200 Criminal Court ----- Description Account

| | | |
|-------|---------------------------------|--|
| 42210 | Fines | |
| 42220 | Officers Costs | |
| 42230 | Game and Fish Fines | |
| 42240 | Drug Control Fines | |
| 42241 | Drug Court Fees | |
| 42242 | Veterans Treatment Court Fees | |
| 42250 | Jail Fees | |
| 42251 | Interpreter Fee | |
| 42260 | District Attorney General Fees | |
| 42270 | Judicial Commissioner Fees | |
| 42280 | DUI Treatment Fines | |
| 42290 | Data Entry Fee - Criminal Court | |
| 42291 | Courtroom Security Fee | |
| 42292 | Victims Assistance Assessments | |

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Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fines, Forfeitures, and Penalties (Cont.)

| | | |
|-------|---|---------------------|
| 42300 | General Sessions Court ----- | Description Account |
| 42310 | Fines | |
| 42311 | Fines for Littering | |
| 42320 | Officers Costs | |
| 42330 | Game and Fish Fines | |
| 42340 | Drug Control Fines | |
| 42341 | Drug Court Fees | |
| 42342 | Veterans Treatment Court Fees | |
| 42350 | Jail Fees | |
| 42351 | Interpreter Fee | |
| 42360 | District Attorney General Fees | |
| 42370 | Judicial Commissioner Fees | |
| 42380 | DUI Treatment Fines | |
| 42390 | Data Entry Fee - General Sessions Court | |
| 42391 | Courtroom Security Fee | |
| 42392 | Victims Assistance Assessments | |
| 42400 | Juvenile Court ----- | Description Account |
| 42410 | Fines | |
| 42411 | Fines for Littering | |
| 42420 | Officers Costs | |
| 42430 | Game and Fish Fines | |
| 42440 | Drug Control Fines | |
| 42441 | Drug Court Fees | |
| 42450 | Jail Fees | |
| 42451 | Interpreter Fee | |
| 42460 | District Attorney General Fees | |
| 42470 | Judicial Commissioner Fees | |
| 42480 | DUI Treatment Fines | |
| 42490 | Data Entry Fee - Juvenile Court | |
| 42491 | Courtroom Security Fee | |
| 42492 | Victims Assistance Assessments | |
| 42500 | Chancery Court ----- | Description Account |
| 42520 | Officers Costs | |
| 42530 | Data Entry Fee - Chancery Court | |
| 42591 | Courtroom Security Fee | |
| 42600 | Other Courts - In-county ----- | Description Account |
| 42610 | Fines | |
| 42611 | Fines for Littering | |
| 42620 | Officers Costs | |
| 42630 | Game and Fish Fines | |

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fines, Forfeitures, and Penalties (Cont.)

Other Courts - In-county (Cont.)

| | | |
|-------|---|---------------------|
| 42640 | Drug Control Fines | |
| 42641 | Drug Court Fees | |
| 42642 | Veterans Treatment Court Fees | |
| 42650 | Jail Fees | |
| 42651 | Interpreter Fee | |
| 42660 | District Attorney General Fees | |
| 42670 | DUI Treatment Fines | |
| 42700 | Courts in Other District Counties ----- | Description Account |
| 42760 | District Attorney General Fees | |
| 42800 | Judicial District Drug Program ----- | Description Account |
| 42810 | Fines | |
| 42865 | Drug Task Force Forfeitures and Seizures | |
| 42870 | Data Entry Fee - Other Courts | |
| 42871 | Courtroom Security Fee | |
| 42872 | Victims Assistance Assessments | |
| 42900 | Other Fines, Forfeitures, and Penalties ----- | Description Account |
| 42910 | Proceeds from Confiscated Property | |
| 42990 | Other Fines, Forfeitures, and Penalties | |

| | | |
|-------|---|---------------------|
| 43000 | <u>Charges for Current Services</u> ----- | Control Account |
| 43100 | General Service Charges ----- | Description Account |
| 43101 | Self-Insurance Premiums/Contributions | |
| 43102 | Other Employee Benefit Charges/Contributions | |
| 43103 | Sale of Methane Gas | |
| 43104 | Sale of Electricity | |
| 43105 | Sale of Steam | |
| 43106 | Commercial and Industrial Waste Collection Charge | |
| 43107 | Residential Waste Collection Charge | |
| 43108 | Convenience Waste Centers Collection Charge | |
| 43109 | Transfer Waste Stations Collection Charge | |
| 43110 | Tipping Fees | |
| 43111 | Surcharge - State | |
| 43112 | Surcharge - Host Agency | |
| 43113 | Surcharge - General | |
| 43114 | Solid Waste Disposal Fee | |
| 43115 | Water Treatment Charges | |
| 43116 | Surcharge - Waste Tire Disposal | |
| 43120 | Patient Charges | |
| 43130 | Past Due Collections - Ambulance | |

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Charges for Current Services (Cont.)

General Service Charges (Cont.)

- 43140 Zoning Studies
- 43150 Death Certificates
- 43160 Loaner Program
- 43170 Work Release Charges for Board
- 43180 Health Department Collections
- 43190 Other General Service Charges
- 43191 Water Sales
- 43192 Forfeited Discounts
- 43193 Water Tap Sales
- 43194 Service Charges
- 43195 Backflow Charges
- 43196 Sales Tax Discount

43300 Fees ----- Description Account

- 43310 Airport Fees
- 43320 Subdivision Lot Fees
- 43330 Engineer Review Fees
- 43340 Recreation Fees
- 43350 Copy Fees
- 43360 Library Fees
- 43365 Archives and Records Management Fee
- 43366 Greenbelt Late Application Fee
- 43370 Telephone Commissions
- 43380 Vending Machine Collections
- 43381 Tourism Fees
- 43382 Electronic Citation Fee
- 43390 Constitutional Officers' Fees and Commissions
- 43391 Special Commissioner Fees/Special Master Fees
- 43392 Data Processing Fee - Register
- 43393 Probation Fees
- 43394 Data Processing Fee - Sheriff
- 43395 Sexual Offender Registration Fee - Sheriff
- 43396 Data Processing Fee - County Clerk
- 43397 Subscription and Document Retrieval Fee - Circuit
- 43398 Subscription and Document Retrieval Fee - Chancery
- 43399 Vehicle Insurance Coverage and Reinstatement Fees

43500 Education Charges ----- Description Account

- 43511 Tuition - Regular Day Students
- 43512 Tuition - Adult Education
- 43513 Tuition - Summer School

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Charges for Current Services (Cont.)

Education Charges (Cont.)

- 43514 Tuition - Other Governments
- 43515 Tuition - Other State Systems
- 43516 Tuition - Out-of-state Systems
- 43517 Tuition - Other
- 43521 Lunch Payments - Children
- 43522 Lunch Payments - Adults
- 43523 Income from Breakfast
- 43524 Special Milk Sales
- 43525 A la Carte Sales
- 43531 Transportation - Other State Systems
- 43532 Transportation - Out-of-state Systems
- 43533 Transportation from Individuals
- 43541 Contract for Administrative Services with Other LEA's
- 43542 Contract for Instructional Services with Other LEA's
- 43543 Contract for Student Support Services with Other LEA's
- 43544 Contract for Instructional Staff Support with Other LEA's
- 43545 Contract for Operation and Maintenance Services with Other LEA's
- 43546 Contract for Food Services with Other LEA's
- 43547 Contract for Non-Instructional Services with Other LEA's
- 43548 Charter Authorizer Fee
- 43551 School Based Health Services - FFS
- 43570 Receipts from Individual Schools
- 43581 Community Service Fees - Children
- 43582 Community Service Fees - Adults
- 43583 TBI Criminal Background Fee
- 43990 Other Charges for Services

44000 Other Local Revenues ----- Control Account

44100 Recurring Items ----- Description Account

- 44110 Investment Income
- 44120 Lease/Rentals
- 44130 Sale of Materials and Supplies
- 44131 Commissary Sales
- 44135 Sale of Gasoline
- 44140 Sale of Maps
- 44145 Sale of Recycled Materials
- 44146 E-Rate Funding
- 44150 Sale of Animals/Livestock
- 44160 Retirees' Insurance Payments

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Other Local Revenues (Cont.)

Recurring Items (Cont.)

| | | |
|-------|--|---------------------|
| 44161 | Cobra Insurance Payments | |
| 44165 | Commodity Rebates | |
| 44170 | Miscellaneous Refunds | |
| 44180 | Expenditure Credits | |
| 44500 | Nonrecurring Items ----- | Description Account |
| 44510 | Accrued Interest on Debt Issues | |
| 44512 | Gain on Retirement of Debt | |
| 44513 | Gain on Disposal of Property | |
| 44514 | Revenue from Joint Ventures (Governmental Funds Only) | |
| 44515 | Net Income from Joint Venture (Proprietary Funds Only) | |
| 44530 | Sale of Equipment | |
| 44540 | Sale of Property | |
| 44550 | Resale of Materials - T&I House | |
| 44560 | Damages Recovered from Individuals | |
| 44570 | Contributions and Gifts | |
| 44580 | Performance Bond Forfeitures | |
| 44990 | Other Local Revenues ----- | Description Account |
| 44990 | Other Local Revenues | |

| | | |
|-------|--|---------------------|
| 45000 | <u>Fees Received From County Officials</u> ----- | Control Account |
| 45100 | Excess Fees ----- | Description Account |
| 45110 | County Clerk | |
| 45120 | Circuit Court Clerk | |
| 45130 | Criminal Court Clerk | |
| 45140 | General Sessions Court Clerk | |
| 45150 | Clerk and Master | |
| 45160 | Juvenile Court Clerk | |
| 45170 | Probate Court Clerk | |
| 45180 | Register | |
| 45190 | Trustee | |
| 45210 | Other Officials | |
| 45500 | Fees In-Lieu-of Salary ----- | Description Account |
| 45510 | County Clerk | |
| 45520 | Circuit Court Clerk | |
| 45530 | Criminal Court Clerk | |
| 45540 | General Sessions Court Clerk | |
| 45550 | Clerk and Master | |
| 45560 | Juvenile Court Clerk | |
| 45570 | Probate Court Clerk | |

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fees Received From County Officials (Cont.)

Fees In-Lieu-of Salary (Cont.)

45580 Register
45590 Sheriff
45610 Trustee
45620 Other Officials

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

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

State of Tennessee (Cont.)

State Education Funds (Cont.)

46590 Other State Education Funds
46591 Coordinated School Health
46592 Internet Connectivity
46593 Professional Development
46594 Family Resource Centers
46595 Statewide Student Management System (SSMS)
46610 Career Ladder Program
46611 Career Ladder Evaluators and Special Contracts
46612 Career Ladder - Extended Contract
46640 Vocational Equipment
46720 Vocational Disadvantaged
46750 Vocational Work Study
46760 Adult Vocational
46790 Other Vocational

Other State Revenues ----- Description Account

46810 Flood Control
46820 Income Tax
46821 Resort District Sales Tax
46830 Beer Tax
46835 Vehicle Certificate of Title Fees
46840 Alcoholic Beverage Tax
46851 State Revenue Sharing - T.V.A.
46852 State Revenue Sharing - Telecommunications
46860 Child Support Collections
46870 Emergency Hospital - Prisoners
46880 Board of Jurors
46890 Prisoner Transportation
46915 Contracted Prisoner Boarding
46920 Gasoline and Motor Fuel Tax
46930 Petroleum Special Tax
46940 Reappraisal Program Reimbursement
46950 T.B.I. - Equipment Reimbursement
46960 Registrar's Salary Supplement
46970 State Shared Sales Tax - Cities
46980 Other State Grants
46981 Safe Schools
46990 Other State Revenues

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

| | | |
|-------|--|---------------------|
| 47000 | <u>Federal Government</u> ----- | Control Account |
| 47100 | Federal Through State ----- | Description Account |
| 47111 | USDA School Lunch Program | |
| 47112 | USDA - Commodities | |
| 47113 | Breakfast | |
| 47114 | USDA - Other | |
| 47115 | USDA Food Service Equipment Grant | |
| 47120 | Adult Education State Grant Program | |
| 47131 | Vocational Education - Basic Grants to States | |
| 47132 | Vocational - Consumer and Homemaker | |
| 47133 | Vocational Sex Bias | |
| 47134 | Vocational Displaced Homemakers | |
| 47135 | Community Based Organizations | |
| 47139 | Other Vocational | |
| 47141 | Title I Grants to Local Education Agencies | |
| 47142 | Innovative Education Program Strategies | |
| 47143 | Special Education - Grants to States | |
| 47144 | Education Edge | |
| 47145 | Special Education Preschool Grants | |
| 47146 | English Language Acquisition Grants | |
| 47147 | Safe and Drug-free Schools - State Grants | |
| 47148 | Rural Education | |
| 47149 | Education for Homeless Children and Youth | |
| 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 | |
| 47311 | Race to the Top - ARRA | |
| 47590 | Other Federal through State | |
| 47600 | Direct Federal Revenue ----- | Description Account |
| 47620 | Police Service (Lake Area) | |
| 47630 | Public Law 874 - Maintenance and Operation | |
| 47640 | ROTC Reimbursement | |

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Federal Government (Cont.)

Direct Federal Revenue (Cont.)

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
 47990 Other Direct Federal Revenue

48000 Other Governments and Citizens Groups ----- Control Account
 48100 Other Governments ----- Description Account
 48110 Prisoner Board
 48120 Paving and Maintenance
 48130 Contributions
 48140 Contracted Services
 48600 Citizens Groups ----- Description Account
 48610 Donations
 48990 Other ----- Description Account
 48990 Other

49000 Other Sources (non-revenue) ----- Control Account
 49100 Bonds Issued
 49200 Notes Issued
 49300 Capital Leases Issued
 49400 Refunding Debt Issued
 49410 Premiums on Debt Sold
 49500 Other Loans Issued
 49600 Proceeds from Sale of Capital Assets
 49700 Insurance Recovery
 49800 Transfers In
 49810 City General Fund Transfer

49950 Special Items (Revenues) ----- Control Account
 49951-49955 Special Item (Revenue) - #1 - 5

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

49960 Extraordinary Items (Revenues) ----- 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 General County Operations ----- Control Account
51000 General Government ----- Description Account
51100 County Commission
51210 Board of Equalization
51220 Beer Board
51230 Budget and Finance Committee
51240 Other Boards and Committees
51300 County Mayor/Executive
51310 Personnel Office
51400 County Attorney
51500 Election Commission
51600 Register of Deeds
51710 Development
51720 Planning
51730 Building
51740 Engineering
51750 Codes Compliance
51760 Geographical Information Systems
51800 County Buildings
51810 Other Facilities
51900 Other General Administration
51910 Preservation of Records
51920 Risk Management
51930 Other Risk Management
52000 Finance ----- Description Account
52100 Accounting and Budgeting
52200 Purchasing
52210 Central Stores
52220 Central Services
52300 Property Assessor's Office
52310 Reappraisal Program
52400 County Trustee's Office
52500 County Clerk's Office

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

Finance (Cont.)

- 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
- 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

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

COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

Public Safety (Cont.)

- 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

Public Health and Welfare ----- Description Account

- 55110 Local Health Center
- 55120 Rabies and Animal Control
- 55130 Ambulance/Emergency Medical Services
- 55140 Nursing Home
- 55150 Maternal and Child Health Services
- 55160 Dental Health Program
- 55170 Alcohol and Drug Programs
- 55180 Crippled Children Services
- 55190 Other Local Health Services
- 55310 Regional Mental Health Center
- 55390 Appropriation to State
- 55510 General Welfare Assistance
- 55520 Aid to Dependent Children
- 55530 Child Support
- 55590 Other Local Welfare Services
- 55710 Sanitation Management
- 55720 Sanitation Education/Information
- 55731 Waste Pickup
- 55732 Convenience Centers
- 55733 Transfer Stations
- 55734 Problem Waste Centers
- 55735 Bailing Centers
- 55739 Other Waste Collection
- 55751 Recycling Center
- 55752 Compost Waste Center
- 55753 Waste Incinerator
- 55754 Landfill Operation and Maintenance
- 55759 Other Waste Disposal
- 55770 Postclosure Care Costs
- 55900 Other Public Health and Welfare

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

General County Operations (Cont.)

| | | |
|-------|---|---------------------|
| 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 | |
| 58700 | Payments to Cities | |
| 58900 | Miscellaneous | |
| 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 | |
| 68000 | Capital Outlay | |

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

| | | |
|-------|---|---------------------|
| 70000 | <u>Education</u> | Control Account |
| 71000 | Instruction | Description Account |
| 71100 | Regular Instruction Program | |
| 71150 | Alternative Instruction Program | |
| 71200 | Special Education Program | |
| 71300 | Career and Technical Education Program | |
| 71400 | Student Body Education Program | |
| 71410 | Education Edge | |
| 71600 | Adult Education Program | |
| 71900 | Other | |
| 72000 | Support Services | Description Account |
| 72110 | Attendance | |
| 72120 | Health Services | |
| 72130 | Other Student Support | |
| 72210 | Regular Instruction Program | |
| 72215 | Alternative Instruction Program | |
| 72220 | Special Education Program | |
| 72230 | Career and Technical Education Program | |
| 72240 | Education Edge | |
| 72250 | Technology | |
| 72260 | Adult Programs | |
| 72290 | Other Programs | |
| 72310 | Board of Education | |
| 72320 | Director of Schools | |
| 72410 | Office of the Principal | |
| 72510 | Fiscal Services | |
| 72520 | Human Services/Personnel | |
| 72610 | Operation of Plant | |
| 72620 | Maintenance of Plant | |
| 72710 | Transportation | |
| 72810 | Central and Other | |
| 73000 | Operation of Non-Instructional Services | Description Account |
| 73100 | Food Service | |
| 73300 | Community Services | |
| 73400 | Early Childhood Education | |
| 76000 | Capital Outlay | Description Account |
| 76100 | Regular Capital Outlay | |

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

| | | |
|-------------|---|---------------------|
| 80000 | <u>Debt Service</u> | Control Account |
| 82100 | Principal on Debt | Description Account |
| 82110 | General Government | |
| 82120 | Highways and Streets | |
| 82130 | Education | |
| 82200 | Interest on Debt | Description Account |
| 82210 | General Government | |
| 82220 | Highways and Streets | |
| 82230 | Education | |
| 82300 | Other Debt Service | Description Account |
| 82310 | General Government | |
| 82320 | Highways and Streets | |
| 82330 | Education | |
| 90000 | <u>Capital Projects</u> | Control Account |
| 91110 | General Administration Projects | |
| 91120 | Administration of Justice Projects | |
| 91130 | Public Safety Projects | |
| 91140 | Public Health and Welfare Projects | |
| 91150 | Social, Cultural, and Recreation Projects | |
| 91160 | Agriculture and Natural Resources Projects | |
| 91170 | Public Utility Projects | |
| 91190 | Other General Government Projects | |
| 91200 | Highway and Street Capital Projects | |
| 91300 | Education Capital Projects | |
| 95000 | <u>Capital Projects - Donated</u> | Control Account |
| 95100 | Capital Projects Donated to School Department | |
| 95900 | Capital Projects Donated to Other Entities | |
| 99000 | <u>Other Uses</u> | Control Account |
| 99100 | Transfers Out | |
| 99130 | Discounts on Debt Issued | |
| 99300 | Payments to Refunded Debt Escrow Agent | |
| 99950 | <u>Special Items (Expenditures)</u> | Control Account |
| 99951-99955 | Special Item (Expenditure) #1 - 5 | |

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COUNTY UNIFORM CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

99960 Extraordinary Items (Expenditures) ----- Control Account
99961-99965 Extraordinary Item (Expenditure) #1 - 5

FIELD NO. 3 - EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

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

Object Description

Personal Services

Salaries and Wages

| | |
|-----|--|
| 101 | County Official/Administrative Officer |
| 102 | Judge(s) |
| 103 | Assistant(s) |
| 104 | Principals |
| 105 | Supervisor/Director |
| 106 | Deputy(ies) |
| 107 | Detective(s) |
| 108 | Investigator(s) |
| 109 | Captain(s) |
| 110 | Lieutenant(s) |
| 111 | Probation Officer(s) |
| 112 | Youth Service Officer(s) |
| 113 | Internal Audit Personnel |
| 114 | ADA Coordinator |
| 115 | Sergeant(s) |
| 116 | Teachers |
| 117 | Career Ladder Program |
| 118 | Secretary to Board |
| 119 | Accountants/Bookkeepers |
| 120 | Computer Programmer(s) |
| 121 | Data Processing Personnel |
| 122 | Purchasing Personnel |
| 123 | Guidance Personnel |
| 124 | Psychological Personnel |
| 125 | Television Instructional Personnel |
| 126 | Career Ladder Evaluators |
| 127 | Career Ladder Extended Contracts |
| 128 | Homebound Teachers |
| 129 | Librarians |

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COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|--|
| | Personal Services (Cont.) |
| | Salaries and Wages (Cont.) |
| 130 | Social Workers |
| 131 | Medical Personnel |
| 132 | Materials Supervisor |
| 133 | Paraprofessionals |
| 134 | Pupil Personnel |
| 135 | Assessment Personnel |
| 136 | Audiovisual Personnel |
| 137 | Education Media Personnel |
| 138 | Instructional Computer Personnel |
| 139 | Assistant Principals |
| 140 | Salary Supplements |
| 141 | Foremen |
| 142 | Mechanic(s) |
| 143 | Equipment Operators |
| 144 | Equipment Operators - Heavy |
| 145 | Equipment Operators - Light |
| 146 | Bus Drivers |
| 147 | Truck Drivers |
| 148 | Dispatchers/Radio Operators |
| 149 | Laborers |
| 150 | Nightwatchmen |
| 160 | Guards |
| 161 | Secretary(ies) |
| 162 | Clerical Personnel |
| 163 | Educational Assistants |
| 164 | Attendants |
| 165 | Cafeteria Personnel |
| 166 | Custodial Personnel |
| 167 | Maintenance Personnel |
| 168 | Temporary Personnel |
| 169 | Part-time Personnel |
| 170 | School Resource Officer |
| 171 | Speech Pathologist |
| 184 | Educational Incentive - Official/Admin Officer |
| 185 | Educational Incentive - Other County Employees |
| 186 | Longevity Pay |
| 187 | Overtime Pay |
| 188 | Bonus Payments |
| 189 | Other Salaries and Wages |
| | Per Diem and Fees |
| 191 | Board and Committee Members Fees |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|---|
| | Personal Services (Cont.) |
| | Per Diem and Fees (Cont.) |
| 192 | Election Commission |
| 193 | Election Workers |
| 194 | Jury and Witness Expense |
| 195 | Certified Substitute Teachers |
| 196 | In-service Training |
| 197 | Special Commissioner Fees/Special Master Fees |
| 198 | Non-certified Substitute Teachers |
| 199 | Other Per Diem and Fees |
| | Employee Benefits |
| 201 | Social Security |
| 202 | Handling Charges and Administrative Costs |
| 203 | Extension Service Medicare |
| 204 | Pensions |
| 205 | Employee and Dependent Insurance |
| 206 | Life Insurance |
| 207 | Medical Insurance |
| 208 | Dental Insurance |
| 209 | Disability Insurance |
| 210 | Unemployment Compensation |
| 211 | Local Retirement |
| 212 | Employer Medicare |
| 213 | Payments to Retirees |
| 214 | Termination Benefits |
| 215 | On-behalf Payments to OPEB |
| 216 | OPEB |
| 217 | Retirement - Hybrid Stabilization |
| 299 | Other Fringe Benefits |
| | Contracted Services |
| 301 | Accounting Services |
| 302 | Advertising |
| 303 | Ambulance Services |
| 304 | Architects |
| 305 | Audit Services |
| 306 | Bank Charges |
| 307 | Communication |
| 308 | Consultants |
| 309 | Contracts with Government Agencies |
| 310 | Contracts with Other Public Agencies |
| 311 | Contracts with Other School Systems |

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COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|--|
| | Contracted Services (Cont.) |
| 312 | Contracts with Private Agencies |
| 313 | Contracts with Parents |
| 314 | Contracts with Public Carriers |
| 315 | Contracts with Vehicle Owners |
| 316 | Contributions |
| 317 | Data Processing Services |
| 318 | Debt Collection Services |
| 319 | Confidential Drug Enforcement Payments |
| 320 | Dues and Memberships |
| 321 | Engineering Services |
| 322 | Evaluation and Testing |
| 323 | Explosive and Drilling Services |
| 324 | Financial Advisory Services |
| 325 | Fiscal Agent Charges |
| 326 | Forest Resource Services |
| 327 | Freight Expenses |
| 328 | Janitorial Services |
| 329 | Laundry Service |
| 330 | Operating Lease Payments |
| 331 | Legal Services |
| 332 | Legal Notices, Recording, and Court Costs |
| 333 | Licenses |
| 334 | Maintenance Agreements |
| 335 | Maintenance and Repair Services - Buildings |
| 336 | Maintenance and Repair Services - Equipment |
| 337 | Maintenance and Repair Services - Office Equipment |
| 338 | Maintenance and Repair Services - Vehicles |
| 339 | Matching Share |
| 340 | Medical and Dental Services |
| 341 | Pauper Burials |
| 342 | Payments to Schools - Breakfast |
| 343 | Payments to Schools - Lunch |
| 344 | Payments to Schools - Other |
| 345 | Payments to Schools - Other USDA |
| 347 | Pest Control |
| 348 | Postal Charges |
| 349 | Printing, Stationery, and Forms |
| 350 | Internet Connectivity |
| 351 | Rentals |
| 352 | Royalties |
| 353 | Towing Services |
| 354 | Transportation - Other than Students |

COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|---|
| | Contracted Services (Cont.) |
| 355 | Travel |
| 356 | Tuition |
| 357 | Veterinary Services |
| 358 | Remittance of Revenue Collected |
| 359 | Disposal Fees |
| 360 | Brokerage Fees - Recyclables |
| 361 | Permits |
| 362 | Penalties |
| 363 | Contracts for Landfill Facilities |
| 364 | Contracts for Development Costs |
| 365 | Contracts for Final Cover Costs |
| 366 | Contracts for Postclosure Care Costs |
| 367 | Maintenance and Repair Services - Records |
| 368 | Drug Treatment |
| 369 | Contracts for Substitute Teachers - Certified |
| 370 | Contracts for Substitute Teachers - Non-certified |
| 371 | Lobbying Services |
| 399 | Other Contracted Services |
| | Supplies and Materials |
| 401 | Animal Food and Supplies |
| 402 | Asphalt |
| 403 | Asphalt - Cold Mix |
| 404 | Asphalt - Hot Mix |
| 405 | Asphalt - Liquid |
| 406 | Basic Skills Materials |
| 407 | Coal |
| 408 | Concrete |
| 409 | Crushed Stone |
| 410 | Custodial Supplies |
| 411 | Data Processing Supplies |
| 412 | Diesel Fuel |
| 413 | Drugs and Medical Supplies |
| 414 | Duplicating Supplies |
| 415 | Electricity |
| 416 | Equipment Parts - Heavy |
| 417 | Equipment Parts - Light |
| 418 | Equipment and Machinery Parts |
| 419 | Explosives and Drilling Supplies |
| 420 | Fertilizer, Lime, and Seed |
| 421 | Food Preparation Supplies |
| 422 | Food Supplies |

Revised:
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COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|--------------------------------------|
| | Supplies and Materials (Cont.) |
| 423 | Fuel Oil |
| 424 | Garage Supplies |
| 425 | Gasoline |
| 426 | General Construction Materials |
| 427 | Ice |
| 428 | Riprap |
| 429 | Instructional Supplies and Materials |
| 430 | Textbooks - Electronic |
| 431 | Law Enforcement Supplies |
| 432 | Library Books/Media |
| 433 | Lubricants |
| 434 | Natural Gas |
| 435 | Office Supplies |
| 436 | Other Road Materials |
| 437 | Periodicals |
| 438 | Pipe |
| 439 | Pipe - Concrete |
| 440 | Pipe - Metal |
| 441 | Prisoners Clothing |
| 442 | Propane Gas |
| 443 | Road Signs |
| 444 | Salt |
| 445 | Sand |
| 446 | Small Tools |
| 447 | Structural Steel |
| 448 | T&I Construction Materials |
| 449 | Textbooks - Bound |
| 450 | Tires and Tubes |
| 451 | Uniforms |
| 452 | Utilities |
| 453 | Vehicle Parts |
| 454 | Water and Sewer |
| 455 | Wood Products |
| 456 | Gravel and Chert |
| 458 | Daily Cover Material |
| 459 | Drainage Materials |
| 460 | Geotextile Materials |
| 461 | Liner Materials |
| 462 | Wire |
| 463 | Testing |
| 464 | Top Soil |
| 465 | Clay |

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COUNTY UNIFORM CHART OF ACCOUNTS

| <u>Object</u> | <u>Description</u> |
|---------------|--|
| | Supplies and Materials (Cont.) |
| 466 | Synthetic Membrane |
| 467 | Fencing |
| 468 | Chemicals |
| 469 | USDA - Commodities |
| 470 | Cabling |
| 471 | Software |
| 499 | Other Supplies and Materials |
| | Other Charges |
| 501 | Boiler Insurance |
| 502 | Building and Contents Insurance |
| 503 | Excess Risk Insurance |
| 504 | Indirect Cost |
| 505 | Judgments |
| 506 | Liability Insurance |
| 507 | Medical Claims |
| 508 | Premiums on Corporate Surety Bonds |
| 509 | Refunds |
| 510 | Trustee's Commission |
| 511 | Vehicle and Equipment Insurance |
| 512 | Withholding Tax |
| 513 | Workers' Compensation Insurance |
| 514 | Depreciation |
| 515 | Liability Claims |
| 516 | Other Self-insured Claims |
| 517 | Surcharge |
| 518 | Amortization |
| 519 | Loss on Retirement of Debt |
| 520 | Loss on Disposal of Property |
| 521 | Loss from Joint Venture |
| 522 | Net Loss from Joint Venture |
| 523 | Landfill Closure/Postclosure Care Costs |
| 524 | In Service/Staff Development |
| 525 | Constitutional Officers' Operating Expenses |
| 526 | Impairment Loss |
| 530 | Fines, Assessments, and Penalties |
| 531 | Access Fees |
| 532 | Litter Enforcement Awards |
| 533 | Criminal Investigation of Applicants - TBI |
| 534 | Refund to Applicant for Criminal Investigation |
| 535 | Fee Waivers |
| 536 | Hazardous Waste Cleanup |

COUNTY UNIFORM CHART OF ACCOUNTS

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

COUNTY UNIFORM CHART OF ACCOUNTS

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

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 |
| --- | ----- | --- | --- | ----- | --- |