

# COUNTY UNIFORM CHART OF ACCOUNTS

Revised  
July 2006

## FUND/ENTITY ACCOUNT NUMBERING SYSTEM

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

### FIELD NO. 1 - FUND/ENTITY NO.

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

### FIELD NO. 2 - ACCOUNT NO.

- 1 \_ \_ \_ \_ \_ Assets
- 2 \_ \_ \_ \_ \_ Liabilities
- 3 \_ \_ \_ \_ \_ Equity
- 4 \_ \_ \_ \_ \_ Revenues and Other Sources  
(Expenditure/Expense Functions)
- 5 \_ \_ \_ \_ \_ General Government
- 6 \_ \_ \_ \_ \_ Highways
- 7 \_ \_ \_ \_ \_ Education
- 8 \_ \_ \_ \_ \_ Debt Service
- 9 \_ \_ \_ \_ \_ 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/ Entity No.</u>	<u>Fund/Entity No.</u>
	Governmental
101	General
	Special Revenue
111	Urban Services
112	Courthouse & 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
126	District Attorney General
127	(Other General Government Special Revenue Fund)
128	Other Special Revenue Fund
129	Constitutional Officers - Fees
130	Unemployment Compensation
131	Highway/Public Works
132	Bridge
133	Public Works
134 to 139	(Other Highway Special Revenue funds)
141	General Purpose School
142	School Federal Projects
143	Central Cafeteria
144	School Transportation
145	Other Education Special Revenue
146	Extended School Program
147 to 149	(Other Education Special Revenue funds)
	Debt Service
151	General Debt Service
152	Rural Debt Service
153	Industrial Debt Service

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<u>Fund/ Entity No.</u>	<u>Fund/Entity No.</u>
	Debt Service (Cont.)
154	Special Debt Service
155	Hospital Debt Service
156	Education Debt Service
157	School Bond Trust
158 to 169	(Other Debt Service funds)
	Capital Project
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 to 188	(Other Capital Project funds)
189	Other Capital Projects
	Permanent
191	Endowment
192 to 199	(Other Permanent Funds)
	Proprietary
	Enterprise
201	Hospital
202	Nursing Home
203	Hospital & Nursing Home
204	Public Utility
205	Ambulance Service
206	County Farm
207	Solid Waste Disposal
208	Emergency Communications District
209 to 258	(Other Enterprise funds)
259	Other Enterprise Operations
	Internal Service
261	Central Maintenance/Garage
262	Central Supply
263	Self-Insurance
264	Employee Insurance No. 1

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Fund/  
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Fund/Entity No.

Internal Service (Cont.)

265	Employee Insurance No. 2
266	Workers' Compensation
267	Unemployment Compensation
268 to 299	(Other Internal Service funds)

Fiduciary

Other Trust

331	Pension Trust
332	Indigent Care Trust
333	Private Purpose Trust
334	Other Employee Trust No. 1
335	Other Employee Trust No. 2
336 to 349	(Other Trust funds)

Agency

351	Cities - Sales Tax
352	Cities - Property Tax
353	Watershed District
354	Special School District
355	City School ADA - No. 1
356	City School ADA - No. 2
357	Joint Venture
358	Deferred Compensation
359	Community Development - Agency
360	Arbitrage Rebate
361	Constitutional Officers - Agency
362	Other Agency Fund
363	Judicial District Drug
364 to 379	(Other Agency funds)

Account Groups

801	Capital Assets
802	General Long-term Debt
803	Capital Assets - School Department

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Fund/  
Entity  
No.           

Fund/Entity No.

### 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 No. 1
921	Payroll Clearing Account No. 2
999	County Trustee

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**FIELD NO. 2 - ACCOUNT NUMBER**

**GENERAL LEDGER ACCOUNTS**

<u>Acct No.</u>	<u>Description</u>	
<b>ASSETS</b>		
11000	<u>Current Assets</u> -----	Control Account
11100	Cash -----	Description Account
11110	Petty Cash	
11120	Cash on Hand	
11130	Cash in Bank	
11140	Cash with Trustee	
11150	Cash with Paying Agents	
11160	Cash with State - Public Health	
11170	Cash Equivalents	
11180	Cash with Clerks, Register and Sheriff	
11190	Cash with Boards, Agencies and Commissions	
11200	Inventories	
11300	Investments	
11310	Unamortized Discounts on Investments	
11320	Unamortized Premiums on Investments	
11400	Receivables -----	Description Account
11405	Electronic Payment Fees - Receivable	
11410	Accounts Receivable	
11420	Allowance for Uncollectables (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 Uncollectable Property Taxes (contra-account)	
11600	Prepaid Items	
11700	Travel Advances	
11800	Notes Receivable - Current	
11810	Accrued Interest Receivable	
11820	Cash Shortage	
11850	Investment in Joint Venture (Proprietary Funds Only)	
11890	Other Current Assets	
11900	Advances to Other Funds	

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Acct No.	<u>Description</u>	
<b>ASSETS (Cont.)</b>		
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 and Postclosure Care Costs	
12140	Other Restricted Assets	
12150	Deferred Charges - Debt Issuance Costs	
12200	Notes Receivable - Long-term	
13000	<u>Capital Assets</u> -----	Control Account
13100	Landfill Facilities and Development	
13110	Accumulated Depreciation - Landfill Facilities and Development	
13200	Land	
13300	Buildings and Improvements	
13310	Accumulated Depreciation - Buildings & Improvements	
13400	Infrastructure	
13410	Accumulated Depreciation - Infrastructure	
13500	Furniture and Fixtures	
13510	Accumulated Depreciation - Furniture & Fixtures	
13600	Net Investment in Joint Venture (General Fixed Asset Account Group Only)	
13700	Machinery and Equipment	
13710	Accumulated Depreciation - Machinery & Equipment	
13800	Construction in Progress	
13900	Other Capital Assets	
13910	Accumulated Depreciation - Other Capital Assets	
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	Transfers to Other Funds (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	

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Acct No.	<u>Description</u>	
<b>LIABILITIES</b>		
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	
21341	Company #1	
21342	Company #2	
21343	Company #3	
21344	Company #4	
21345	Company #5	
21346	Company #6	
21347	Company #7	
21348	Company #8	
21349	Company #9	
21350	Tax Shelter Annuities	
21351	Company #1	
21352	Company #2	
21353	Company #3	
21354	Company #4	
21355	Company #5	
21356	Company #6	
21357	Company #7	
21358	Company #8	
21359	Company #9	
21360	Garnishments and Levies	
21370	Extension Service Payroll Deduction	
21380	Credit Union Deductions	
21390	Other Payroll Deductions	
21395	Accrued Leave - Current	
21400	Other Payables -----	Description Account
21405	Cash Overdraft	
21410	Contracts Payable	
21420	Retainage Payable	
21430	Claims and Judgements Payable	
21435	Termination Benefits Payable - Current	

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Acct No.	<u>Description</u>	
<b>LIABILITIES (Cont.)</b>		
21440	Accrued Interest Payable	
21450	Deferred 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	
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 -----	Description Account
	Restricted Assets	
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
22100	Deferred Revenue – Current Property Taxes	
22110	Deferred Revenue – Delinquent Property Taxes	
22200	Other Deferred Revenue	
22500	Accrued Liability for Landfill Closure/Postclosure Care Costs (Proprietary Funds Only)	

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### LIABILITIES (Cont.)

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	
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	

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<u>Acct No.</u>	<u>Description</u>	
<b>LIABILITIES (Cont.)</b>		
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	
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	

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**LIABILITIES (Cont.)**

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	Deferred Amount on Refunding	
27600	Accrued Leave – Long-term	
27650	Termination Benefits Payable – Long-term	
27700	Accrued Liability for Landfill Closure/Postclosure Care Costs (General Long-Term Debt Account Group Only)	
27800	Other Loans Payable - Long-term	
27900	Other Long-Term Liabilities	
28000	<u>Other Credits</u> -----	Control Account
28100	Appropriations (Control)	
28310	Undistributed Taxes	
28315	Undistributed Taxes – Discount	
28320	Warrants Payable	
28500	Revenues (Control)	
28510	Transfers from Other Funds (Control)	
28600	<u>Payments from Other Individuals/Departments</u> -----	Control Account
28610	FICA & Income Tax Payments	
28620	Health Insurance Payments	
28630	Deferred Compensation Payments	
28640	Retirement Contribution Payments	
28650	Cafeteria Salaries & Benefits	
29900	Fee/Commission Account	
29910	Commission Transfers	

**EQUITY**

33000	Investment in Capital Assets	
34000	<u>Fund Balances</u> -----	Control Account
34110	Reserved for Encumbrances - Current Year	
34120	Reserved for Encumbrances - Prior Year	
34130	Reserved for Child Support Program	

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### EQUITY (Cont.)

34140	Reserved for Correctional Incentive Program
34141	Reserved for Resort District
34150	Reserved for Purchase of Electronic Fingerprint Imaging System
34151	Reserved for Alcohol and Drug Treatment
34152	Reserved for Litigation Tax – Office of Public Defender
34153	Reserved for Litter Enforcement Awards
34154	Reserved for Litigation Tax – Jail, Workhouse, or Courthouse
34155	Reserved for Victim – Offender Mediation Center
34156	Reserved for Drug Court
34157	Reserved for Sexual Offender Registration
34158	Reserved for Courtroom Security
34160	Reserved for Courthouse and Jail Maintenance
34161	Reserved for Computer System - Register
34162	Reserved for Automation Purposes – Circuit Court
34163	Reserved for Automation Purposes – Criminal Court
34164	Reserved for Automation Purposes – General Sessions Court
34165	Reserved for Automation Purposes – Juvenile Court
34166	Reserved for Automation Purposes – Chancery Court
34167	Reserved for Automation Purposes – Other Courts
34168	Reserved for Automation Purposes – Sheriff
34170	Reserved for Aging Programs
34180	Reserved for Loan Program
34185	Reserved for Endowments
34190	Reserved for State Reappraisal Grant
34191	Reserved for Inventory
34200	Reserved for Long-Term Notes Receivable
34210	Reserved for Unemployment Compensation
34220	Reserved for Vocational Projects
34230	Reserved for Food Service
34240	Reserved for Fraud and Crimes Prosecution Act
34250	Reserved for Vocational Building Maintenance
34290	Other Local Education Reserves
34330	Reserved for Capital Outlay
34340	Reserved for Driver Education
34379	Reserved for Career Ladder - Extended Contract
34380	Reserved for Career Ladder Program
34383	Reserved for Technology
34384	Reserved for Education Edge
34385	Reserved for Early Childhood Education
34386	Reserved for Basic Education Program

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Description

### EQUITY (Cont.)

34390	Other State Education Reserves	
34410	Reserved for Title I Grants to Local Education Agencies	
34420	Reserved for Innovative Education Program Strategies	
34430	Reserved for Special Education – Grants to States	
34440	Other Federal Reserves	
34450	Reserved for Employees' Pension Benefits	
34460		
to	(Other Reserves)	
34980		
34990	Reserved for Other General Purposes	
35000	<u>Unreserved</u> -----	Control Account
35110	Designated for Purpose # 1	
35120	Designated for Purpose # 2	
35130	Designated for Purpose # 3	
35140	Designated for Purpose # 4	
35150	Designated for Purpose # 5	
35160	Designated for Purpose # 6	
35170	Designated for Purpose # 7	
35180	Designated for Purpose # 8	
35190	Designated for Purpose # 9	
35200	Designated for Purpose # 10	
35210	Designated for Purpose # 11	
35220	Designated for Purpose # 12	
35230	Designated for Purpose # 13	
35240	Designated for Purpose # 14	
35250	Designated for Purpose # 15	
35260		
to	(Designations of Unreserved Fund Balance)	
35990		
39000	Undesignated Fund Balance	
39100	<u>Net Assets</u> -----	Control Account
39110	Invested in Capital Assets, Net of Related Debt	
39111	Invested in Capital Assets	
39120	Net Assets – Restricted -----	Description Account
39121	Restricted for Purpose No. 1	
39122	Restricted for Purpose No. 2	
39123	Restricted for Purpose No. 3	
39124	Restricted for Purpose No. 4	
39125	Restricted for Purpose No. 5	
39126	Restricted for Purpose No. 6	

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### EQUITY (Cont.)

39127	Restricted for Purpose No. 7
39128	Restricted for Purpose No. 8
39129	Restricted for Purpose No. 9
39130	Restricted for Purpose No. 10
39131	Restricted for Purpose No. 11
39132	Restricted for Purpose No. 12
39133	Restricted for Purpose No. 13
39134	Restricted for Purpose No. 14
39135	Restricted for Purpose No. 15
39900	Net Assets - Unrestricted

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### REVENUE CLASSIFICATIONS

40000	Local Taxes		
41000	Licenses and Permits		
42000	Fines, Forfeitures and Penalties		
43000	Charges for Current Services		
44000	Other Local Revenues		Control
45000	Fees Received from County Officials		Accounts
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 this Chart of Accounts, is defined as any account which is not indicated as a "Description Account" or a "Control Account."

<u>Acct No.</u>	<u>Description</u>	
40000	<u>Local Taxes</u> -----	Control Account
40100	County Property Taxes -----	Description Account
40110	Current Property Tax	
40115	Discount on Property Taxes	
40120	Trustee's Collections - Prior Year	
40125	Trustee's Collections - Bankruptcy	
40130	Circuit Clerk/Clerk & 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	
40270	Business Tax	

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<b>DETAILED REVENUE ACCOUNTS (Cont.)</b>		
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	
40350	Interstate Telecommunications 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	
42120	Officers Costs	

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**DETAILED REVENUE ACCOUNTS (Cont.)**

42130	Game and Fish Fines	
42140	Drug Control Fines	
42141	Drug 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	
42200	Criminal Court -----	Description Account
42210	Fines	
42220	Officers Costs	
42230	Game and Fish Fines	
42240	Drug Control Fines	
42241	Drug 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	
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	
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	
42400	Juvenile Court -----	Description Account
42410	Fines	
42411	Fines for Littering	

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### DETAILED REVENUE ACCOUNTS (Cont.)

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	
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	
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	
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	

**COUNTY UNIFORM CHART OF ACCOUNTS**

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**DETAILED REVENUE ACCOUNTS (Cont.)**

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
43120	Patient Charges
43130	Past Due Collections - Ambulance
43140	Zoning Studies
43150	Death Certificates
43160	Loaner Program
43170	Work Release Charges for Board
43180	Health Department Collections
43190	Other General Service Charges
43191	Water Sales
43192	Forfeited Discounts
43193	Water Tap Sales
43194	Service Charges
43195	Backflow Charges
43196	Sales Tax Discount
43300	Fees -----
43310	Airport Fees
43320	Subdivision Lot Fees
43330	Engineer Review Fees
43340	Recreation Fees
43350	Copy Fees
43360	Library Fees
43370	Telephone Commissions
43380	Vending Machine Collections
43381	Tourism Fees
43390	Constitutional Officers' Fees and Commissions
43391	Special Commissioner Fees/Special Master Fees
43392	Data Processing Fee – Register

Description Account

## COUNTY UNIFORM CHART OF ACCOUNTS

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### DETAILED REVENUE ACCOUNTS (Cont.)

43393	Probation Fees	
43394	Data Processing Fee - Sheriff	
43395	Sexual Offender Registration Fee - Sheriff	
43500	Education Charges -----	Description Account
43511	Tuition - Regular Day Students	
43512	Tuition - Adult Education	
43513	Tuition - Summer School	
43514	Tuition - Other Governments	
43515	Tuition - Other State Systems	
43516	Tuition - Out-of-state Systems	
43517	Tuition - Other	
43521	Lunch Payments - Children	
43522	Lunch Payments - Adults	
43523	Income from Breakfast	
43524	Special Milk Sales	
43525	A la Carte Sales	
43531	Transportation - Other State Systems	
43532	Transportation - Out-of-state Systems	
43533	Transportation from Individuals	
43541	Contract for Administrative Services With Other LEA's	
43542	Contract for Instructional Services With Other LEA's	
43543	Contract for Student Support Services With Other LEA's	
43544	Contract for Instructional Staff Support With Other LEA's	
43545	Contract for Operation and Maintenance Services With Other LEA's	
43546	Contract for Food Services With Other LEA's	
43547	Contract for Non-Instructional Services With Other LEA's	
43551	School Based Health Services - FFS	
43570	Receipts from Individual Schools	
43581	Community Service Fees - Children	
43582	Community Service Fees - Adults	
43583	TBI Criminal Background Fee	
43990	Other Charges for Services	
44000	<u>Other Local Revenues</u> -----	Control Account
44100	Recurring Items -----	Description Account
44110	Investment Income	
44120	Lease/Rentals	
44130	Sale of Materials and Supplies	
44131	Commissary Sales	
44135	Sale of Gasoline	
44140	Sale of Maps	

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**DETAILED REVENUE ACCOUNTS (Cont.)**

44145	Sale of Recycled Materials	
44150	Sale of Animals/Livestock	
44160	Retirees' Insurance Payments	
44161	Cobra Insurance Payments	
44165	Commodity Rebates	
44170	Miscellaneous Refunds	
44180	Expenditure Credits	
44500	Nonrecurring Items -----	Description Account
44510	Accrued Interest on Debt Issues	
44512	Gain on Retirement of Debt	
44513	Gain on Disposal of Property	
44514	Revenue from Joint Ventures (Governmental Funds Only)	
44515	Net Income from Joint Venture (Proprietary Funds Only)	
44520	Insurance Recovery	
44530	Sale of Equipment	
44540	Sale of Property	
44550	Resale of Materials - T&I House	
44560	Damages Recovered from Individuals	
44570	Contributions & Gifts	
44580	Performance Bond Forfeitures	
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	

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**DETAILED REVENUE ACCOUNTS (Cont.)**

45570	Probate Court Clerk	
45580	Register	
45590	Sheriff	
45610	Trustee	
45620	Other Officials	
46000	<u>State of Tennessee</u> -----	Control Account
46100	General Government Grants -----	Description Account
46110	Juvenile Services Program	
46120	Airport Maintenance Program	
46130	Child Restraint Program	
46140	Aging Programs	
46150	Alternative School Program	
46160	State Reappraisal Grant	
46170	Solid Waste Grants	
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	
46515	Early Childhood Education	
46520	School Food Service	
46550	Driver Education	
46570	Literacy Coordination	
46590	Other State Education Funds	
46610	Career Ladder Program	
46611	Career Ladder Evaluators and Special Contracts	
46612	Career Ladder - Extended Contract	

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**DETAILED REVENUE ACCOUNTS (Cont.)**

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	
46840	Alcoholic Beverage Tax	
46850	Mixed Drink Tax	
46851	State Revenue Sharing - T.V.A.	
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	
46990	Other State Revenues	
47000	<u>Federal Government</u> -----	Control Account
47100	Federal Through State -----	Description Account
47111	USDA School Lunch Program	
47113	Breakfast	
47114	USDA - Other	
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	

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### DETAILED REVENUE ACCOUNTS (Cont.)

47143	Special Education - Grants to States	
47144	Education Edge	
47145	Special Education Preschool Grants	
47170	Appalachian Regional Commission	
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	
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	
47990	Other Direct Federal Revenue	
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	
49000	<u>Other Sources (non-revenue)</u> -----	Control Account
49100	Bonds Issued	
49200	Notes Issued	
49300	Capital Leases Issued	
49400	Refunding Debt Issued	

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<u>Acct No.</u>	<u>Description</u>	
<b>DETAILED REVENUE ACCOUNTS (Cont.)</b>		
49410	Premiums on Debt Sold	
49500	Other Loans Issued	
49600	Proceeds from Sale of Capital Assets	
49800	Transfers In	
49810	City General Fund Transfer	
49950	<u>Special Items (Revenues)</u> -----	Control Account
49951	Special Item (Revenue) – No. 1	
49952	Special Item (Revenue) – No. 2	
49953	Special Item (Revenue) – No. 3	
49954	Special Item (Revenue) – No. 4	
49955	Special Item (Revenue) – No. 5	
49960	<u>Extraordinary Items (Revenues)</u> -----	Control Account
49961	Extraordinary Item (Revenue) – No. 1	
49962	Extraordinary Item (Revenue) – No. 2	
49963	Extraordinary Item (Revenue) – No. 3	
49964	Extraordinary Item (Revenue) – No. 4	
49965	Extraordinary Item (Revenue) – No. 5	

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### 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".

<u>Acct No.</u>	<u>Description</u>	
50000	<u>General County Operations</u>	Control Account
51000	General Government	Description Account
51100	County Commission	
51210	Board of Equalization	
51220	Beer Board	
51230	Budget and Finance Committee	
51240	Other Boards and Committees	
51300	County Mayor/Executive	
51310	Personnel Office	
51400	County Attorney	
51500	Election Commission	
51600	Register of Deeds	
51710	Development	
51720	Planning	
51730	Building	
51740	Engineering	
51750	Codes Compliance	
51760	Geographical Information Systems	
51800	County Buildings	
51810	Other Facilities	
51900	Other General Administration	
51910	Preservation of Records	
51920	Risk Management	
51930	Other Risk Management	
52000	Finance	Description Account
52100	Accounting and Budgeting	
52200	Purchasing	
52210	Central Stores	
52220	Central Services	
52300	Property Assessor's Office	
52310	Reappraisal Program	
52400	County Trustee's Office	
52500	County Clerk's Office	
52600	Data Processing	
52900	Other Finance	
53000	Administration of Justice	Description Account
53100	Circuit Court	

**COUNTY UNIFORM CHART OF ACCOUNTS**

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

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	
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	
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

**COUNTY UNIFORM CHART OF ACCOUNTS**

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

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		
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 & Natural Resources	-----	Description Account
57100	Agricultural Extension Service		
57300	Forest Service		
57500	Soil Conservation		

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<u>Acct No.</u>	<u>Description</u>	
<b>EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)</b>		
57700	Flood Control	
57800	Storm Water Management	
57900	Other Agriculture & 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	
70000	<u>Education</u> -----	Control Account
71000	Instruction -----	Description Account
71100	Regular Instruction Program	
71150	Alternative Instruction Program	
71200	Special Education Program	
71300	Vocational Education Program	
71400	Student Body Education Program	
71410	Education Edge	

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Acct <u>No.</u>	<u>Description</u>	
<b>EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)</b>		
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	Vocational Education Program	
72240	Education Edge	
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	
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	

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<u>Acct No.</u>	<u>Description</u>	
<b>EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)</b>		
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 & 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	Special Item (Expenditure) No. 1	
99952	Special Item (Expenditure) No. 2	
99953	Special Item (Expenditure) No. 3	
99954	Special Item (Expenditure) No. 4	
99955	Special Item (Expenditure) No. 5	
99960	<u>Extraordinary Items (Expenditures)</u> -----	Control Account
99961	Extraordinary Item (Expenditure) No. 1	
99962	Extraordinary Item (Expenditure) No. 2	
99963	Extraordinary Item (Expenditure) No. 3	
99964	Extraordinary Item (Expenditure) No. 4	
99965	Extraordinary Item (Expenditure) No. 5	

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### FIELD NO. 3 - DETAILED 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.

#### **PERSONAL SERVICES**

##### Salaries & 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
130	Social Workers
131	Medical Personnel
132	Materials Supervisor
133	Paraprofessionals
134	Pupil Personnel
135	Assessment Personnel
136	Audiovisual Personnel
137	Education Media Personnel

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### PERSONAL SERVICES (Cont.)

#### Salaries & Wages (Cont.)

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(s)
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/Administrative Officer
185	Educational Incentive – Other County Employees
186	Longevity Pay
187	Overtime Pay
189	Other Salaries & Wages

#### Per Diem & Fees

191	Board and Committee Members Fees
192	Election Commission
193	Election Worker
194	Jury and Witness Fees
195	Certified Substitute Teachers
196	In-Service Training
197	Special Commissioner Fees/Special Master Fees
198	Non-certified Substitute Teachers
199	Other Per Diem & Fees

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### EMPLOYEE BENEFITS

201	Social Security
202	Handling Charges & Administrative Costs
203	Extension Service Medicare
204	State Retirement
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
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

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### CONTRACTED SERVICES (Cont.)

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
351	Rentals
352	Royalties
353	Tow-in Services
354	Transportation - Other than Students
355	Travel
356	Tuition
357	Veterinary Services
358	Remittance of Revenues 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

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### CONTRACTED SERVICES (Cont.)

370 Contracts for Substitute Teachers – Non-certified  
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  
423 Fuel Oil  
424 Garage Supplies  
425 Gasoline  
426 General Construction Materials  
427 Ice  
428 Riprap  
429 Instructional Supplies & Materials  
430 Kindergarten Textbooks  
431 Law Enforcement Supplies  
432 Library Books/Media  
433 Lubricants  
434 Natural Gas  
435 Office Supplies  
436 Other Road Materials  
437 Periodicals

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### SUPPLIES AND MATERIALS (Cont.)

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
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
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

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### OTHER CHARGES (Cont.)

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 Ventures (Governmental Funds Only)
522	Net Loss from Joint Venture (Proprietary Funds Only)
523	Landfill Closure/Postclosure Care Costs (Proprietary Funds Only)
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
540	Tax Relief Program
590	Transfers to Other Funds
594	Specialized Medical Treatment
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

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### DEBT SERVICE (Cont.)

699 Other Debt Service

### CAPITAL OUTLAY

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

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### ALPHABETIC LISTING FOR REFERENCE

#### **Personal Services**

119	Accountants/Bookkeepers
114	ADA Coordinator
135	Assessment Personnel
103	Assistant(s)
139	Assistant Principals
164	Attendants
136	Audiovisual Personnel
146	Bus Drivers
165	Cafeteria Personnel
109	Captain(s)
117	Career Ladder Program
126	Career Ladder Evaluators
127	Career Ladder Extended Contracts
162	Clerical Personnel
120	Computer Programmer(s)
101	County Official/Administrative Officer
166	Custodial Personnel
121	Data Processing Personnel
106	Deputy(ies)
107	Detective(s)
148	Dispatchers/Radio Operators
137	Education Media Personnel
163	Educational Assistants
184	Educational Incentive – Official/Administrative Officer
185	Educational Incentive – Other County Employees
143	Equipment Operators
144	Equipment Operators - Heavy
145	Equipment Operators - Light
141	Foremen
160	Guards
123	Guidance Personnel
128	Homebound Teachers
138	Instructional Computer Personnel
113	Internal Audit Personnel
108	Investigator(s)
102	Judge(s)
149	Laborers
129	Librarians
110	Lieutenant(s)
167	Maintenance Personnel
132	Materials Supervisor

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### ALPHABETIC LISTING FOR REFERENCE (Cont.)

#### **Personal Services (Cont.)**

142	Mechanic(s)
131	Medical Personnel
150	Nightwatchmen
189	Other Salaries & Wages
187	Overtime Pay
133	Paraprofessionals
169	Part-time Personnel
104	Principals
111	Probation Officer(s)
124	Psychological Personnel
134	Pupil Personnel
122	Purchasing Personnel
140	Salary Supplements
170	School Resource Officer
118	Secretary to Board
161	Secretary(s)
115	Sergeant(s)
130	Social Workers
171	Speech Pathologist
105	Supervisor/Director
116	Teachers
125	Television Instructional Personnel
168	Temporary Personnel
147	Truck Drivers
112	Youth Service Officer(s)

## COUNTY UNIFORM CHART OF ACCOUNTS

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### TRUSTEE ACCOUNT NUMBERING SYSTEM

Trustee Number	Account	Expend. Object	Fund/Entity No.	(OPTIONAL)	Bank No.	Unused
9 9 9	_____	_____	_____		_____	_____

### FUND/ENTITY ACCOUNT NUMBERING SYSTEM

Fund/Entity	Account	Expend. Object	(OPTIONAL FIELDS)	Sub-fund/Project	Location/Cost Center	Program
9 9 9	_____	_____		_____	_____	_____