

**COUNTY UNIFORM CHART OF ACCOUNTS
REVISIONS
2015**

FUND/EQUITY NUMBERS

New Fund

Fund No.

147 Schoolwide Consolidation
This fund should be used to account for resources that will be used for academic improvement in selected schools.

GENERAL LEDGER DEFERRED OUTFLOWS OF RESOURCES ACCOUNTS

New Accounts

**Acct
No.**

15400 Pension Changes in Experience
15401 Pension Changes in Assumptions
15402 Pension Changes in Investment Earnings
15403 Pension Other Deferrals

These accounts should be used to record deferred outflows related to pensions in compliance with GASB 68.

GENERAL LEDGER LIABILITY ACCOUNTS

New Accounts

**Acct
No.**

22200 Unearned/Unavailable Revenue
This account should be used to account for funds that are unearned or unavailable but do not meet the definition of deferred inflows.

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GENERAL LEDGER LIABILITY ACCOUNTS (Cont.)

New Accounts

**Acct
No.**

27550 Net Pension Liability
This account should be used to record the net pension liability in accordance with GASB 68.

GENERAL LEDGER DEFERRED INFLOWS OF RESOURCES ACCOUNTS

New Accounts

**Acct
No.**

29980 Pension Changes in Experience
29981 Pension Changes in Assumptions
29982 Pension Changes in Investment Earnings
29983 Pension Other Deferrals

These accounts should be used to record deferred inflows related to pensions in compliance with GASB 68.

DETAILED REVENUE ACCOUNTS

New Accounts

**Acct
No.**

42142 Veterans Treatment Court Fees
42242 Veterans Treatment Court Fees
42342 Veterans Treatment Court Fees
42642 Veterans Treatment Court Fees

These accounts should be used to record fees collected in accordance with Section 16-22-109, Tennessee Code Annotated in counties that have established a veterans treatment court.

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DETAILED REVENUE ACCOUNTS (Cont.)

Deleted Account

**Acct
No.**

46850 Mixed Drink Tax
This account is being removed because there is no state tax related to mix drinks.

DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

Revised Account

**Acct
No.**

204 Pensions
This account was revised to more accurately reflect pension expense in accordance with GASB 68.