

**COUNTY UNIFORM CHART OF ACCOUNTS
2013 REVISIONS**

GENERAL LEDGER ASSET ACCOUNTS

Revised Account

Acct

No.

14510

Other Financing Uses

This account title was revised to be more descriptive.

GENERAL LEDGER LIABILITY ACCOUNTS

Revised Account

Acct

No.

28510

Other Financing Sources

This account title was revised to be more descriptive.

DETAILED REVENUE ACCOUNTS

Revised Account

Acct

No.

40268

Litigation Tax - Courthouse Security

This account title was revised to more accurately reflect the purpose of the funds.

The following account descriptions were revised to remove their designation as funds obtained through the American Recovery and Reinvestment Act.

46591

Coordinated School Health

46592

Internet Connectivity

46593

Professional Development

46594

Family Resource Centers

46595

Statewide Student Management Systems (SSMS)

46981

Safe Schools

47115

USDA Food Service Equipment Grant

**COUNTY UNIFORM CHART OF ACCOUNTS
2013 REVISIONS**

DETAILED REVENUE ACCOUNTS (Cont.)

Deleted Accounts

The following accounts were deleted because funds are no longer obtained through the American Recovery and Reinvestment Act.

Acct

<u>No.</u>	
46512	<u>Basic Education Program - ARRA</u>
46615	<u>Career Ladder – Extended Contract - ARRA</u>
47301	<u>ARRA Grant #1</u>
47302	<u>ARRA Grant #2</u>
47303	<u>ARRA Grant #3</u>
47304	<u>ARRA Grant #4</u>
47305	<u>ARRA Grant #5</u>
47306	<u>ARRA Grant #A</u>
47307	<u>ARRA Grant #B</u>
47308	<u>ARRA Grant #C</u>
47309	<u>ARRA Grant #D</u>
47310	<u>ARRA Grant #E</u>
47801	<u>ARRA Grant #6</u>
47802	<u>ARRA Grant #7</u>
47803	<u>ARRA Grant #8</u>
47804	<u>ARRA Grant #9</u>
47805	<u>ARRA Grant #10</u>
47806	<u>ARRA Grant #F</u>
47807	<u>ARRA Grant #G</u>
47808	<u>ARRA Grant #H</u>
47809	<u>ARRA Grant #I</u>
47810	<u>ARRA Grant #J</u>

New Account

Acct.

<u>No.</u>	
43116	<u>Surcharge – Waste Tire Disposal</u> <i>This account should be used to record the portion of the pre-disposal tire fee remitted to the county in accordance with Section 67-4-1610, Tennessee Code Annotated.</i>

**COUNTY UNIFORM CHART OF ACCOUNTS
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DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

Deleted Accounts

The following accounts were deleted because funds are no longer expended through the American Recovery and Reinvestment Act.

Acct

<u>No.</u>	
58801	ARRA Grant #1
58802	ARRA Grant #2
58803	ARRA Grant #3
58804	ARRA Grant #4
58805	ARRA Grant #5
58806	ARRA Grant #6
58807	ARRA Grant #7
58808	ARRA Grant #8
58809	ARRA Grant #9
58810	ARRA Grant #10
58811	ARRA Grant #A
58812	ARRA Grant #B
58813	ARRA Grant #C
58814	ARRA Grant #D
58815	ARRA Grant #E
58816	ARRA Grant #F
58817	ARRA Grant #G
58818	ARRA Grant #H
58819	ARRA Grant #I
58820	ARRA Grant #J