

**COUNTY UNIFORM CHART OF ACCOUNTS  
2011 REVISIONS**

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**GENERAL LEDGER EQUITY ACCOUNTS**

**Revised Account**

**Acct**

**No.**

34240

Prepaid Items (formerly Prepaid Expenses)

*This account description was changed to reflect the terminology used in Governmental Accounting Standards Board Statement 54.*

**DETAILED REVENUE ACCOUNTS**

**New Account**

**Acct.**

**No.**

47112

USDA - Commodities

*This account should be used to record the receipt of USDA commodities.*

**DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS**

**New Object Code**

**Object**

**Code**

469

USDA - Commodities

*This account should be used to record the use of USDA commodities.*

536

Hazardous Waste Cleanup

*This account should be used to record expenditures for waste cleanup such as those associated with methamphetamine labs.*

**Revised Object Code**

**Object**

**Code**

194

Jury and Witness Expense (formerly Jury and Witness Fees)

*This account description was changed to apply to a broader range of expenses associated with juries and witnesses.*