

**COUNTY UNIFORM CHART OF ACCOUNTS  
REVISIONS  
2014**

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**FUND/EQUITY NUMBERS**

**Deleted Fund**

**Fund No.**

126            District Attorney General  
*This fund had previously been used to account for restricted revenue held for the benefit of the Office of District Attorney General. To more appropriately classify it as an agency fund, all activity previously maintained in this fund was moved to Fund 364 in the prior year.*

**GENERAL LEDGER DEFERRED OUTFLOWS OF RESOURCES ACCOUNTS**

**Revised Account**

**Acct  
No.**

15300            Deferred Amount on Refunding  
*This account description was changed to use more appropriate terminology.*

**GENERAL LEDGER LIABILITY ACCOUNTS**

**New Accounts**

*These accounts should be used to record liabilities for other payroll deductions not accounted for elsewhere in the chart of accounts.*

**Acct  
No.**

21391            Company #1  
21392            Company #2  
21393            Company #3

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**GENERAL LEDGER LIABILITY ACCOUNTS (Cont.)**

**New Accounts**

**Acct  
No.**

28311      Undistributed Taxes Paid in Advance  
*This account should be used by the trustee to record property tax payments received prior to the receipt of the current property tax roll. Once the roll is received, these funds should be prorated to the funds.*

**GENERAL LEDGER DEFERRED INFLOWS OF RESOURCES ACCOUNTS**

**New Account**

**Acct  
No.**

29970      Deferred Amount - Regulated Activities  
*As required by GASB 65, this account should be used to record revenues collected in advance because of a regulated industry requirement. These funds will be used to recover costs expected to be incurred in the future.*

**Revised Account**

**Acct  
No.**

29960      Deferred Amount on Refunding  
*This account description was changed to use more appropriate terminology.*

**GENERAL LEDGER EQUITY ACCOUNTS**

**New Accounts**

**Acct  
No.**

39996      Reclassification  
*This account should be used for reclassifications made when there is a change in the fund type used.*

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**GENERAL LEDGER EQUITY ACCOUNTS (Cont.)**

**New Accounts**

- 39997      Restatement  
*This account should be used for restatements made when a new accounting standard is adopted.*
- 39999      Prior-period Adjustment  
*This account should be used to correct an error made in the prior period.*

**DETAILED REVENUE ACCOUNTS**

**New Accounts**

**Acct  
No.**

- 40275      Mixed Drink Tax  
*This account should be used to account for the county's share of the mixed drink tax.*
- 46835      Vehicle Certificate of Title Fees  
*This account should be used to account for fees received by the county clerk from the Department of Revenue for issuance of vehicle titles in accordance with Sections 55-3-114 and 55-6-104, Tennessee Code Annotated.*