

**COUNTY UNIFORM CHART OF ACCOUNTS
REVISIONS
2016**

DETAILED REVENUE ACCOUNTS

Deleted Account

**Acct
No.**

44590 Pension Income
This account is being deleted based on information obtained from the Governmental Accounting Standards Board. Amounts are to be reported as a negative pension expense.

EXPENDITURE/EXPENSE CATEGORIES

New Account

**Acct
No.**

72250 Technology
This account is being added to create a category for technology purchases.

DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

New Object Code

**Object
Code**

350 Internet Connectivity
This account should be used to record expenditures related to internet services.

470 Cabling
This account should be used to record the purchase of cabling used to provide connectivity.

471 Software
This account should be used to record the purchase of software.

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DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS (Cont.)

Revised Object Code

**Object
Code**

- | | |
|-----|---|
| 430 | <u>Textbooks - Electronic</u>
<i>This account should be used to record the purchase of electronic textbooks.</i> |
| 449 | <u>Textbooks - Bound</u>
<i>This account should be used to record the purchase of bound textbooks.</i> |