

**COUNTY UNIFORM CHART OF ACCOUNTS  
2012 REVISIONS**

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**FUND/ENTITY NO.**

**New Fund Number**

**Fund**

**No.**

364            District Attorney General

*This fund should be used to account for restricted revenue held for the benefit of the Office of District Attorney General. This fund number was created to more appropriately classify it as an agency fund. All activity currently maintained in special revenue fund 126 should be moved to this fund during the 2012-2013 fiscal year.*

**GENERAL LEDGER ASSET ACCOUNTS**

**Deleted Account**

**Acct**

**No.**

12150            Deferred Charges – Debt Issuance Costs

*This account was deleted to comply with Governmental Accounting Standards Board Statement 63. These costs will now be expensed as a period cost.*

**GENERAL LEDGER DEFERRED OUTFLOWS OF RESOURCES ACCOUNTS**

**New Accounts**

***The following accounts should be used to comply with Governmental Accounting Standards Board Statement 63.***

**Acct**

**No.**

15100            Accumulated Decrease in Fair Value of Hedging Derivatives

15200            Deferred Loss on Sale-Leaseback

15300            Deferred Charge on Refunding

## **GENERAL LEDGER LIABILITY ACCOUNTS**

### **Deleted Accounts**

*The following accounts were deleted to comply with Governmental Accounting Standards Board Statement 63.*

**Acct  
No.**

22100	<u>Deferred Revenue – Current Property Taxes</u>
22110	<u>Deferred Revenue – Delinquent Property Taxes</u>
22200	<u>Other Deferred Revenue</u>
27550	<u>Deferred Amount on Refunding</u>

### **Revised Accounts**

*The following account descriptions were revised to comply with Governmental Accounting Standards Board Statement 63.*

**Acct  
No.**

21450	<u>Future Compensation Payable</u>
28630	<u>Future Compensation Payable</u>

## **GENERAL LEDGER DEFERRED INFLOWS OF RESOURCES ACCOUNTS**

### **New Accounts**

*The following accounts should be used to comply with Governmental Accounting Standards Board Statement 63.*

**Acct  
No.**

29925	<u>Accumulated Increase in Fair Value of Hedging Derivatives</u>
29930	<u>Deferred Gain on Sale-Leaseback</u>
29935	<u>Deferred Taxes Received in Advance</u>
29940	<u>Deferred Current Property Taxes</u>
29945	<u>Deferred Delinquent Property Taxes</u>
29950	<u>Deferred Grants Received in Advance</u>
29955	<u>Deferred Service Concession Arrangement Receipts</u>
29960	<u>Deferred Charge on Refunding</u>
29990	<u>Other Deferred/Unavailable Revenue</u>

## **GENERAL LEDGER EQUITY ACCOUNTS**

### **Deleted Account**

**Acct  
No.**

39111      Invested in Capital Assets  
*This account was deleted to comply with Governmental Accounting Standards Board Statement 63.*

### **Revised Account**

**Acct  
No.**

39110      Net Investment in Capital Assets  
*This account description was revised to comply with Governmental Accounting Standards Board Statement 63.*

## **DETAILED REVENUE ACCOUNTS**

### **New Account**

**Acct.  
No.**

43397      Subscription and Document Retrieval Fee - Circuit  
*This account should be used to record the fees collected in accordance with Section 8-21-401, Tennessee Code Annotated.*

43398      Subscription and Document Retrieval Fee - Chancery  
*This account should be used to record the fees collected in accordance with Section 8-21-401, Tennessee Code Annotated.*

## **DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS**

### **Revised Object Code**

**Object  
Code**

353      Towing Services  
*This account description was changed to be more accurately reflect the expenditure.*