COUNTY UNIFORM CHART OF ACCOUNTS
REVISIONS
2015

FUND/EQUITY NUMBERS

New Fund

Fund No.

147  Schoolwide Consolidation
This fund should be used to account for resources that will be used for academic improvement in selected schools.

GENERAL LEDGER DEFERRED OUTFLOWS OF RESOURCES ACCOUNTS

New Accounts

Acct  No.

15400  Pension Changes in Experience
15401  Pension Changes in Assumptions
15402  Pension Changes in Investment Earnings
15403  Pension Other Deferrals

These accounts should be used to record deferred outflows related to pensions in compliance with GASB 68.

GENERAL LEDGER LIABILITY ACCOUNTS

New Accounts

Acct  No.

22200  Unearned/Unavailable Revenue
This account should be used to account for funds that are unearned or unavailable but do not meet the definition of deferred inflows.
GENERAL LEDGER LIABILITY ACCOUNTS (Cont.)

New Accounts

Acct No.

27550 Net Pension Liability

This account should be used to record the net pension liability in accordance with GASB 68.

GENERAL LEDGER DEFERRED INFLOWS OF RESOURCES ACCOUNTS

New Accounts

Acct No.

29980 Pension Changes in Experience
29981 Pension Changes in Assumptions
29982 Pension Changes in Investment Earnings
29983 Pension Other Deferrals

These accounts should be used to record deferred inflows related to pensions in compliance with GASB 68.

DETAILED REVENUE ACCOUNTS

New Accounts

Acct No.

42142 Veterans Treatment Court Fees
42242 Veterans Treatment Court Fees
42342 Veterans Treatment Court Fees
42642 Veterans Treatment Court Fees

These accounts should be used to record fees collected in accordance with Section 16-22-109, Tennessee Code Annotated in counties that have established a veterans treatment court.
### DETAILED REVENUE ACCOUNTS (Cont.)

**Deleted Account**

<table>
<thead>
<tr>
<th>Acct No.</th>
<th>Description</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>46850</td>
<td>Mixed Drink Tax</td>
<td>This account is being removed because there is no state tax related to mix drinks.</td>
</tr>
</tbody>
</table>

### DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

**Revised Account**

<table>
<thead>
<tr>
<th>Acct No.</th>
<th>Description</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>204</td>
<td>Pensions</td>
<td>This account was revised to more accurately reflect pension expense in accordance with GASB 68.</td>
</tr>
</tbody>
</table>