

**COUNTY UNIFORM CHART OF ACCOUNTS
REVISIONS
2021**

FUND/EQUITY NUMBERS

Revised Fund

Fund No.

- 149 Internal School
This fund is being revised to be used to account for school activity funds in accordance with GASB 84.
- 359 Community Development - Custodial
This fund is being revised to reflect proper terminology in accordance with GASB 84.
- 361 Constitutional Officers - Custodial
This fund is being revised to reflect proper terminology in accordance with GASB 84.
- 362 Other Custodial
This fund is being revised to reflect proper terminology in accordance with GASB 84.
- 365-379 Other Custodial #1-15
This fund is being revised to reflect proper terminology in accordance with GASB 84.

GENERAL LEDGER EQUITY ACCOUNTS

New Accounts

**Acct
No.**

- 34572 Restricted for Individuals, Organizations, and Other Governments
This account is being added to properly reflect fund funds held by the local government.

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DETAILED REVENUE ACCOUNTS

New Account

**Acct
No.**

- | | |
|-------|---|
| 44134 | <u>Sale of Diesel</u>
<i>This account is being added to record the sale of diesel.</i> |
| 46845 | <u>Opioid Settlement Funds</u>
<i>This account is being added to record funds received in accordance with Public Chapter 491.</i> |
| 46855 | <u>State Shared Sports Gaming Privilege Tax</u>
<i>This account is being add to record collections of privilege tax in accordance with Section 4-51-304, Tennessee Code Annotated.</i> |