

**COUNTY UNIFORM CHART OF ACCOUNTS
2009 REVISIONS**

GENERAL LEDGER CAPITAL ASSET ACCOUNTS

New Accounts

Acct

No.

- | | |
|-------|---|
| 13250 | <u>Intangible Assets – Indefinite Life</u>
<i>This account should be used to report intangible assets that have an indefinite life and are not subject to amortization in accordance with GASB Statement 51.</i> |
| 13850 | <u>Intangible Assets</u>
<i>This account should be used to report intangible assets in accordance with GASB Statement 51.</i> |
| 13855 | <u>Accumulated Amortization – Intangible Assets</u>
<i>This account should be used to report accumulated amortization for intangible assets in accordance with GASB Statement 51.</i> |

GENERAL LEDGER EQUITY ACCOUNTS

New Accounts

Acct

No.

- | | |
|-----------------|---|
| 34471-
34480 | <u>Reserved for ARRA Grant # 1 – Grant # 10</u>
<i>These accounts should be used to reserve grant funds obtained through the American Recovery and Reinvestment Act that have not been expended.</i> |
| 34481-
34490 | <u>Reserved for ARRA Grant A – J</u>
<i>These accounts should be used to reserve grant funds obtained through the American Recovery and Reinvestment Act that have not been expended.</i> |

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DETAILED REVENUE ACCOUNTS

New Accounts

Acct.

No.

- | | |
|-------|---|
| 43366 | <u>Greenbelt Late Application Fee</u>
<i>This account should be used to record the collection of late application fees for greenbelt classification in accordance with Section 67-5-1005, <u>Tennessee Code Annotated.</u></i> |
| 46512 | <u>Basic Education Program – ARRA</u>
<i>This account should be used to record the collection of basic education program stabilization funds obtained through the American Recovery and Reinvestment Act.</i> |
| 46591 | <u>Coordinated School Health – ARRA</u>
<i>This account should be used to record the collection of coordinated school health stabilization funds obtained through the American Recovery and Reinvestment Act.</i> |
| 46592 | <u>Internet Connectivity – ARRA</u>
<i>This account should be used to record the collection of Internet connectivity stabilization funds obtained through the American Recovery and Reinvestment Act.</i> |
| 46593 | <u>Professional Development – ARRA</u>
<i>This account should be used to record the collection of professional development stabilization funds obtained through the American Recovery and Reinvestment Act.</i> |
| 46594 | <u>Family Resource Centers – ARRA</u>
<i>This account should be used to record the collection of family resource center stabilization funds obtained through the American Recovery and Reinvestment Act.</i> |
| 46595 | <u>Statewide Student Management System (SSMS) – ARRA</u>
<i>This account should be used to record the collection of statewide student management system stabilization funds obtained through the American Recovery and Reinvestment Act.</i> |

**COUNTY UNIFORM CHART OF ACCOUNTS
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DETAILED REVENUE ACCOUNTS (Cont.)

New Accounts

- 46615 Career Ladder – Extended Contract – ARRA
This account should be used to record the collection of extended contract stabilization funds obtained through the American Recovery and Reinvestment Act.
- 46981 Safe Schools – ARRA
This account should be used to record the collection of stabilization funds for the Safe Schools program obtained through the American Recovery and Reinvestment Act.
- 47115 USDA Food Service Equipment Grant – ARRA
This account should be used to record the collection of food service equipment grant funds obtained through the American Recovery and Reinvestment Act.
- 47175 On-Behalf Contributions for OPEB
This account should be used to report the federal government’s on-behalf contribution to the LEA’s in accordance with GASB Statement 24.
- 47301- ARRA Grant # 1 – Grant # 5
47305 *These accounts should be used to record the collection of grant funds obtained through the American Recovery and Reinvestment Act.*
- 47306- ARRA Grant A – Grant E
47310 *These accounts should be used to record the collection of grant funds obtained through the American Recovery and Reinvestment Act.*
- 47801- ARRA Grant # 6 – Grant # 10
47805 *These accounts should be used to record the collection of grant funds obtained through the American Recovery and Reinvestment Act that are received directly from the federal government.*
- 47806- ARRA Grant F – Grant J
47810 *These accounts should be used to record the collection of grant funds obtained through the American Recovery and Reinvestment Act that are received directly from the federal government.*

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DETAILED EXPENDITURE ACCOUNTS

New Accounts

Acct

No.

58801- ARRA Grant # 1 – Grant # 10

58810

These major category accounts should be used to record expenditures of grants funds obtained through the American Recovery and Reinvestment Act.

58811- ARRA Grant A – Grant J

58820

These major category accounts should be used to record expenditures of grants funds obtained through the American Recovery and Reinvestment Act.