



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

July 03, 2024

Reserve Equity Accounts

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Reserve Equity Accounts

Reference Number: CTAS-2100

EQUITY

34000 Fund Balances ----- Control Account
34100 Encumbrances ----- Description Account

COUNTY UNIFORM CHART OF ACCOUNTS

Revised – Jul-10

Acct No. Description

34110 Encumbrances - Current Year

34120 Encumbrances - Prior Year

(These are non-reporting accounts – for internal purposes only)

34200 Nonexpendable ----- Description Account

34210 Endowments

34220 Inventory

34230 Long-term Notes Receivable

34240 Prepaid Expenses

34500 Restricted ----- Description Account

34510 Restricted for General Government

34515 Restricted for Finance

34520 Restricted for Administration of Justice

34525 Restricted for Public Safety

34530 Restricted for Public Health and Welfare

34535 Restricted for Social, Cultural, and Recreational Services

34540 Restricted for Agriculture and Natural Resources

34545 Restricted for Other Operations

34550 Restricted for Highways/Public Works

34555 Restricted for Education

34560 Restricted for Instruction

34565 Restricted for Support Services

34570 Restricted for Operation of Non-Instructional Services

34575 Restricted for Capital Outlay

34580 Restricted for Debt Service

34585 Restricted for Capital Projects

34590 Restricted for Other Purposes

34600 Committed ----- Description Account

34610 Committed for General Government

34615 Committed for Finance

34620 Committed for Administration of Justice

34625 Committed for Public Safety

34630 Committed for Public Health and Welfare

34635 Committed for Social, Cultural, and Recreational Services

34640 Committed for Agriculture and Natural Resources

- 34645 Committed for Other Operations
- 34650 Committed for Highways/Public Works
- 34655 Committed for Education
- 34660 Committed for Instruction
- 34665 Committed for Support Services
- 34670 Committed for Operation of Non-Instructional Services
- 34675 Committed for Capital Outlay
- 34680 Committed for Debt Service
- 34685 Committed for Capital Projects
- 34690 Committed for Other Purposes
- 34700 Assigned ----- Description Account
- 34710 Assigned for General Government
- 34715 Assigned for Finance
- 34720 Assigned for Administration of Justice
- 34725 Assigned for Public Safety
- 34730 Assigned for Public Health and Welfare
- 34735 Assigned for Social, Cultural, and Recreational Services
- 34740 Assigned for Agriculture and Natural Resources
- 34745 Assigned for Other Operations
- 34750 Assigned for Highways/Public Works
- 34755 Assigned for Education
- 34760 Assigned for Instruction
- 34765 Assigned for Support Services
- 34770 Assigned for Operation of Non-Instructional Services
- 34775 Assigned for Capital Outlay
- 34780 Assigned for Debt Service
- 34785 Assigned for Capital Projects
- 34790 Assigned for Other Purposes
- 39000 Unassigned
- 39100 Net Assets ----- Control Account
- 39110 Invested in Capital Assets, Net of Related Debt
- 39111 Invested in Capital Assets
- 39120 Net Assets – Restricted ----- Description Account
- 39121 Restricted for Purpose No. 1
- 39122 Restricted for Purpose No. 2
- 39123 Restricted for Purpose No. 3
- 39124 Restricted for Purpose No. 4
- 39125 Restricted for Purpose No. 5
- 39126 Restricted for Purpose No. 6
- 39127 Restricted for Purpose No. 7
- 39128 Restricted for Purpose No. 8
- 39129 Restricted for Purpose No. 9
- 39130 Restricted for Purpose No. 10
- 39131 Restricted for Purpose No. 11

39132 Restricted for Purpose No. 12

39133 Restricted for Purpose No. 13

39134 Restricted for Purpose No. 14

39135 Restricted for Purpose No. 15

39900 Net Assets - Unrestricted

Source URL: <https://www.ctas.tennessee.edu/eli/reserve-equity-accounts>