

# Updates to Manual for 2010

<b>Balance Sheet Accounts</b>	
Assets & Other Debits	
150.000	Deleted 150.000 – Inserted “Deleted” Icon – Refer to 104.000
158.000	Moved Intangible Assets to 166.100
161.xxx	Updated Heading to read Capital Assets not Fixed Assets
166.500	Added New Code = Accumulated Amortization on Intangible Assets
Liabilities & Other Credits	
206.XXX	Added New Liability Accounts for Court-Related Revenue Remitted to the State
206.x30	Updated Description to include Pro se Litigant Services Funds
237.000	Added New Long-Term Liability Account for OPEB
<b>Revenue Account Codes</b>	
312.600	Updated Name of “Charter County Transit System Surtax” to “Charter County Transportation System Surtax”
314.400	Updated Description
314.800	Updated Description
335.230	Added New Account – State Revenue Sharing – Emergency Management Assistance
335.800	Created new Revenue Code for Allotment from JAC
341.150	Updated Description to include 2 <sup>nd</sup> Additional Service Charge
348.1xx- 348.7xx	Moved series from Revenue to Liability (206 series)
348.890	Deleted per SB2108
351.800	Created New Revenue Code for 10% of Fines for PRMTF
364.000	Updated Description to include plus and minus signs
381.000	Updated Name to Inter-Fund Group Transfers In & Description to read Fund Group & Updated Diagram
386.xxx	Updated Description
387.200	Deleted per SB2108
<b>Expenditure Account Codes</b>	
517	Updated Description
518	Updated Description

## Updates to Manual for 2010

519	Updated Description to include "Bad Debt Expense"
525	Updated Description
564	Updated Description to direct Housing Authorities to use 554.xx
581	Updated Name to Inter-Fund Group Transfers Out & Updated Diagram
586	Updated Description
587	Updated Description
590	Updated Name to include "Proprietary –" at beginning
591	Updated Name to include "Proprietary –" at beginning
591	Updated Description
Object Codes	
26	Added New Object Code for OPEB
91	Updated Description & Diagram