

**COUNTY UNIFORM CHART OF ACCOUNTS
REVISIONS
2023**

GENERAL LEDGER ASSET ACCOUNTS

New Accounts

**Acct
No.**

- 11806 PPP Receivable - Current
This account is being added to properly account for current receivables regarding public-private partnerships and public-public partnerships in compliance with GASB 94.
- 12211 PPP Receivable – Long-term
This account is being added to properly account for long-term receivables regarding public-private partnerships and public-public partnerships in compliance with GASB 94.
- 13934 Intangible Right to Use Assets - SBITA
This account is being added to properly account for assets related to subscription-based information technology arrangements in compliance with GASB 96.
- 13935 Accumulated Amortization - SBITA
This account is being added to properly account the amortization of assets related to subscription-based information technology arrangements in compliance with GASB 96.

GENERAL LEDGER LIABILITY ACCOUNTS

New Account

**Acct
No.**

- 21445 Conduit Debt Payable
This account is being added to properly account for liabilities in compliance with GASB 91.
- 21852 SBITA Payable – Current
This account is being added to properly account for current liabilities related to subscription-based information technology arrangements in compliance with GASB 96.

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27502 SBITA Payable – Long-Term

This account is being added to properly account for long-term liabilities related to subscription-based information technology arrangements in compliance with GASB 96.

Revised Accounts

**Acct
No.**

27510 Lease/SBITA Advances (prepaid)

This account is being revised to properly account for long-term liabilities related to subscription-based information technology arrangements in compliance with GASB 96.

GENERAL LEDGER DEFERRED INFLOW OF RESOURCES ACCOUNTS

New Account

**Acct
No.**

29976 Deferred PPP Receivable

This account is being revised to properly account for the deferred inflow regarding public-private partnerships and public-public partnerships in compliance with GASB 94.

GENERAL LEDGER EQUITY ACCOUNTS

Revised Account

**Acct
No.**

34250 Lease/ SBITA Advances (prepaid)

This account is being revised to properly reflect lease advances related to subscription-based information technology arrangements in accordance with GASB 96.

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DETAILED REVENUE ACCOUNTS

New Accounts

**Acct
No.**

- 43384 Fingerprint Fees
This account is being added to properly account for fees collected by county offices for providing fingerprinting services.
- 46240 School Resource Officer Grants
This account is being added to record the grant funds received to be used to employ school resource officers.
- 46510 Tennessee Investment in Student Achievement
This account is being added to properly account state education funds received under the TISA Act.
- 48991 Opioid Settlement Funds – Past Remediation
This account is being added to properly account for funds received from national settlements regarding opioids.
- 49315 SBITA Issued
This account is being added to properly account for subscription-based information technology arrangements in compliance with GASB 96.

Revised Accounts

**Acct
No.**

- 44120 Lease/Rentals/PPP
This account is being revised to properly account for the revenues regarding public-private partnerships and public-public partnerships in compliance with GASB 94.
- 44125 Lease/PPP Interest
This account is being revised to properly account for interest receipted regarding public-private partnerships and public-public partnerships in compliance with GASB 94.

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46845 Opioid Settlement Funds – TN Abatement Council
This account is being revised to properly account for funds received from the Tennessee Opioid Abatement Council.

DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

New Object Codes

Object Code

- 151 Firefighters
This account is being added to record personnel funds expended for firefighters.

- 172 Instructional Coaches
This account is being added to record personnel funds expended for instructional coaches.

- 614 Principal on SBITA
This account is being added to properly account for subscription-based information technology arrangements in compliance with GASB 96.

- 615 Interest on SBITA
This account is being added to properly account for subscription-based information technology arrangements in compliance with GASB 96.

Revised Object Codes

Object Code

- 330 Lease/SBITA Payments
This account is being added to properly account for subscription-based information technology arrangements in compliance with GASB 96.