

**COUNTY UNIFORM CHART OF ACCOUNTS
REVISIONS
2022**

GENERAL LEDGER ASSET ACCOUNTS

New Accounts

**Acct
No.**

- 11805 Leases Receivable - Current
This account is being added to properly account for current receivables in compliance with GASB 87.
- 12210 Leases Receivable – Long-term
This account is being added to properly account for long-term receivables in compliance with GASB 87.
- 13930 Intangible Right to Use Assets - Leases
This account is being added to properly account for lease assets in compliance with GASB 87.
- 13931 Accumulated Amortization - Leases
This account is being added to properly account the amortization of assets in compliance with GASB 87.

GENERAL LEDGER LIABILITY ACCOUNTS

New Account

**Acct
No.**

- 27510 Lease Advances (prepaid)
This account is being added to properly account for long-term liabilities in compliance with GASB 87.

Revised Accounts

**Acct
No.**

- 21850 Leases Payables - Current
This account is being revised to properly account for current liabilities in compliance with GASB 87.

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27500 Leases Payables – Long-term
This account is being revised to properly account for long-term liabilities in compliance with GASB 87.

GENERAL LEDGER DEFERRED INFLOW OF RESOURCES ACCOUNTS

New Account

**Acct
No.**

29975 Deferred Leases Receivable
This account is being added to properly account for deferred inflows in compliance with GASB 87.

GENERAL LEDGER EQUITY ACCOUNTS

New Account

**Acct
No.**

34250 Lease Advances (prepaid)
This account is being added to properly reflect lease advances in accordance with GASB 87.

DETAILED REVENUE ACCOUNTS

New Accounts

**Acct
No.**

43383 Additional Fees – Titling and Registration
This account is being added to record the \$3 of the \$8.50 fee collected by county clerks in accordance with Section 55-6-104(a)(3) that is earmarked for the provisions of services directly related to titling and registration.

44125 Lease Interest
This account is being added to record lease interest in accordance with GASB 87.

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Revised Accounts

**Acct
No.**

49300 Leases Issued
This account is being revised to properly account for leases in compliance with GASB 87.

DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

Revised Object Codes

**Object
Code**

330 Lease Payments
This account is being revised to properly account for leases in compliance with GASB 87.

610 Principal on Leases
This account is being revised to properly account for leases in compliance with GASB 87.

611 Interest on Leases
This account is being revised to properly account for leases in compliance with GASB 87.