

GASB Statement #96
Account Code Changes and Additions
 Published December 2022

Action	Code	Account Title/Description/Notes
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Balance Sheet Major Class Codes

Add	295	Right to Use Asset – Subscription-Based Information Technology Arrangements (SBITAs), allowable Funds 7x, 8x, 91
Add	296	Accumulated Amortization – Subscription-Based Information Technology Arrangements (SBITAs), allowable Funds 7x, 8x, 91
Add	497	SBITA Obligation – Current Subscription-Based Information Technology Arrangement (SBITA) obligations due within one year, allowable Funds 7x, 8x, 92
Add	597	SBITA Obligation – Subscription-Based Information Technology Arrangement (SBITA) – Long-Term Portion, allowable Funds 7x, 8x, 92

Revenue Major Class Codes

Add	597	Other Financing Sources - Subscription-Based Information Technology Arrangements (SBITAs), allowable Funds 11, 2x, 3x, 4x, 5x, 7x, 8x, 91
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Expenditure Function/Object Codes

Change	3450	Added reference to #96 guidance, that 3450 should be used only for software licenses and agreements not subject to #96
Add	6940	Subscription-Based Information Technology Arrangements (SBITAs) - expenditures for SBITAs - for use at inception of agreement only, allowable Functions 1xx-3xx, 45x
Add	7170	Subscription-Based Information Technology Arrangement (SBITA) Payment Principal, allowable Function 511
Add	7270	Interest on Subscription-Based Information Technology Arrangements (SBITAs), allowable Function 511
Add	7730	Amortization Expense - Right to Use Asset - Subscription-Based Information Technology Arrangements (SBITAs). Used only in District Wide Capital Asset Accounts and Enterprise Funds, allowable Function 711