

# Opioid Abatement Funds



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

# Multiple Sources

- The settlement funds are divided into multiple distributions
- Counties receive funds from multiple settlements
  - Distributions of the first settlement have already started
  - Distributions from the second will begin later this year
    - Provided your county has met the opt-in deadline of April 18, 2023
- Counties receive funds from two different sources
- Direct subdivision distributions
- Opioid abatement council fund distributions



# Direct Subdivision Funds

- These funds are sent directly to counties by the firm of Brown Greer (National Opioids Settlement Fund)
- You should have received the first distribution of these funds last year
- The second distribution occurred earlier this year
- These will continue in increasingly smaller amounts for 18 years
- As noted earlier, counties will receive these from multiple settlements
  - Therefore, beginning later this year, counties will receive the first distribution from the second lawsuit settlement fund

# Opioid Abatement Council Funds

- These funds were sent directly to the state
- TN created an opioid abatement council to determine the distribution and appropriate abatement activities
  - A portion of these funds are sent to counties directly
  - A portion of these funds will also be made available via a competitive grant process
- The first distribution of these funds from the first lawsuit settlement began recently
  - Deposited with counties via Edison labeled mental health and substance abuse services

# Accounting for Funds

- Subdivision Direct Distributions
  - Have been receipting into 46845
  - Comptroller has recently updated the county chart of accounts
    - These funds will now be receipted into:
      - 48991 Opioid settlement funds – Past remediation
  - 46845 is now Opioid Settlement Funds - TN Abatement Council



# Accounting for Funds

- Can you take trustee Commission on opioid funds?
  - Yes & No
    - Yes on the direct subdivision money received from Brown Greer (National Opioids Settlement Fund)
    - No on the money received from the Opioid Abatement Council (MHSAS via Edison)
- Can the interest be used outside of opioid abatement?
  - Yes & No
    - Yes on the direct subdivision money received from Brown Greer (National Opioids Settlement Fund)
    - No on the money received from the opioid abatement council (MHSAS via Edison)



# Accounting for Funds

- Do you need to track this money in a separate fund?
- Do you need to correct the money that has been receipted to the correct account?
- You will need to determine how to separate the interest from the county's other invested funds.



# Recap

Subdivision Funds paid directly to counties from Brown Greer (National Opioids Settlement Fund)

- Receipt Using 48991
- Take 1% commission
- Interest earned does not need to be restricted

Opioid Abatement Council Funds paid via Edison labeled (MHSAS)

- Receipt using 46845
- Do not take a commission
- Interest earned is restricted for use in opioid abatement



Questions?



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