

| EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2023 |  |  |  |
|---|--|--|--|
| G/L ACCOUNT   | GENERAL LEDGER NAME                                | DEFINITION OF ACCOUNTS   | UPDATES  |
| 5160060000  | SCHOOL SAFETY PROGRAM                              | <del>5160060000 - 5160060600</del> : To include distribution of EIA funds for the purpose of hiring certified law enforcement officers to serve as a school resource officer for school districts that otherwise would lack the adequate resources to hire their own school resource officers. | Added "5160060000 - 5160060600" range to account for new G/L accounts.   |
| 5160060100  | SCHOOL SAFETY PROGRAM - PERSONNEL                  |  | New G/L Account  |
| 5160060200  | SCHOOL SAFETY PROGRAM - CONTRACTUAL                |  | New G/L Account  |
| 5160060300  | SCHOOL SAFETY PROGRAM - OTHER                      |  | New G/L Account  |
| 5160060500  | SCHOOL SAFETY PROGRAM - TRAVEL                     | Single day meals pertaining to the distribution of EIA funds for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.  | New G/L Account  |
| 5160060600  | SCHOOL SAFETY PROGRAM - EQUIPMENT                  |  | New G/L Account  |
| 5160632000  | OTHER STATE AGY - EMPLOYEE BENEFITS (STATISTICAL)  |  | Changed GL name from "OTH ST AGY - EMPLOYEE BENEFITS" to "OTHER STATE AGY - EMPLOYEE BENEFITS (STATISTICAL)"   |
| 5160633000  | OTHER STATE AGY - PURCHASED SERVICES (STATISTICAL) |  | Changed GL name from "OTH ST AGY - PURCHASED SERVICES" to "OTHER STATE AGY - PURCHASED SERVICES (STATISTICAL)" |
| 5170110500  | ALLOC MUNICIPALITIES-TRAVEL                        | Single day meals for allocations to municipalities for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.  | Added definition.  |
| 5170210500  | ALLOC COUNTY-TRAVEL                                | Single day meals for allocations to counties for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.  | Added definition.  |
| 5170500500  | ALLOC SCHOOL-TRAVEL                                | Single day meals for allocations to schools for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.   | Added definition.  |
| 5170700500  | ALLOC STATE-TRAVEL                                 | Single day meals for allocations of non-state appropriated funds for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.  | Added definition.  |
| 5170707000  | ALLOCATIONS OTHER STATE - TRANSFER (STATISTICAL)   |  | Changed GL name from "ALLOC OTHER ST - TRANSFER" to "ALLOCATIONS OTHER STATE - TRANSFER (STATISTICAL)"         |
| 5170750500  | ALLOC ENTITIES-TRAVEL                              | Single day meals for allocations to entities for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.  | Added definition.  |

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| G/L ACCOUNT   | GENERAL LEDGER NAME                                | DEFINITION OF ACCOUNTS | UPDATES  |
| 5170755000  | ALLOCATION ENTITIES - CAPITAL OUTLAY (STATISTICAL) |                        | Changed GL name from "ALLOC ENTITIES - CAPITAL OUTLAY"<br>to<br>"ALLOCATION ENTITIES - CAPITAL OUTLAY (STATISTICAL)" |

| REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2023 |   |   |  |
|---|---|---|--|
| G/L ACCOUNT   | GENERAL LEDGER NAME                               | DEFINITION OF ACCOUNTS  | UPDATES  |
| 4020010000  | SALES AND USE TAX                                 | <b>4020010000 - 4020010025:</b> General sales tax which is imposed on all transactions of retail sales, leases, and rentals of tangible personal property unless specifically exempted. Tax is levied for support of public schools in the State. Section 12-35-510 and 12-35-810, 1976 Code. | Updated GL account range.  |
| 4020010025  | SALES AND USE TAX - GREEN SPACE                   | This account will be used to track revenues and distributions related to the new County Green Space sales tax enacted in 2022 Act 166 (S.152).  | New GL account.  |
| 4480020022  | SALE OF SERVICES - FORENSICS EVALUATION SERVICES  | This G/L will capture revenue received for forensic evaluation services.  | New G/L Account.   |
| 4480020023  | SALE OF SERVICES-MAGISTRATE COURT EVALUATION SERV | This G/L will capture revenue received for Magistrate Court ordered evaluation services.  | New G/L Account.   |
| 4536060000  | SALE OF LAND                                      | <b>4536060000 - 4536060002:</b> Proceeds received from sale of land. USE ONLY FOR SALE OF LAND THAT HAVE BEEN CAPITALIZED [reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)].  | <p>Changed name from "SALE OF LAND CAPITALIZED" to "SALE OF LAND".</p> <p>Changed the beginning of the second sentence in description from "USE ONLY FOR SALE OF BUILDINGS"</p> <p>to</p> <p>"USE ONLY FOR SALE OF LAND"</p> |