

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2020

G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
5010580000	CLASSIFIED POSITIONS	5010580000 - 5010580004: To include all compensation for the personal services of employees of the state whose positions have been classified within the state personnel classification system.	Updated G/L account range to include 5010580004.
5010580004	CLASS POS - TECH BOARD PASS THRU FOR TECH COLLEGES	This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for classified positions to the Technical Colleges.	New G/L account.
5010600000	UNCLASSIFIED POSITIONS	5010600000 - 5010600001: To include all compensation for the personal services of regular full-time employees of the state whose positions have not been classified within the state personnel classification system. Do not include the unclassified positions included in G/L accounts 5010410000 - 5010480000.	Updated G/L account range to include 5010600002.
5010600002	UNCLASS POS - TECH BOARD PASS THRU FOR TECH COLL	This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for unclassified positions to the Technical Colleges.	New G/L account.
5010700001	OTHER PER SERV-TECH BOARD PASS THRU FOR TECH COLL	This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for other personnel services to the Technical Colleges.	New G/L account.
5021575000	TECH BOARD PASS THRU FOR TECH COLLEGES	This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations to the Technical Colleges when the budget is loaded to Other Operating (512001) or Misc. Operations (561000).	New G/L account.
5130990001	OTHER EMP CON - TECH BOARD PASS THRU FOR TECH COLL	This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for other employer contributions to the Technical Colleges.	New G/L account.
5171000000	ALLOCATION - CORONAVIRUS RELIEF FUND (CRF)	To distribute funds received by the state under the 2020 CARES Act from the Coronavirus Relief Fund (CRF).	New G/L account.

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2020

G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
4280020000	FEDERAL OPERATING GRANTS-RESTRICTED	4280020000 - 4280025000: To designate federal operating grant funds that are restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A grant is considered to be an operating grant if the funds may be used for <i>either</i> operating expenses or capital expenses at the discretion of the recipient. If a grant provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified in the grant application or award.	Updated G/L account range to include 4280025000.
4280025000	FEDERAL GRANT - CORONAVIRUS RELIEF FUND	To record Coronavirus Relief Fund (CRF) distributions received by state agencies under CFDA # 21.019.	New G/L account.
4520020000	REFUND-CASE SERVICE	4520020000 - 4520020012: Refund received by agencies related to case service expenditures. Specific identifications made and refunded to original source.	Updated G/L account range to include 4520020012.
4520020012	REFUND FROM BENEFICIARY/PUBLIC CHARGE RULE	To track unsolicited refunds being sent to the Department of Health and Human Services by resident aliens attempting to get an accounting of amounts paid by Medicaid for the purpose of reimbursing Medicaid in order to avoid penalty under Public Charge rules.	New G/L Account.
4530030000	MISC REVENUE	4530030000 - 4530030032: Receipt of revenue that is not otherwise specifically classified under any other revenue G/L account.	Updated G/L account range to include G/L 4530030032.
4530030032	CAPITAL CREDITS - UTILITIES	Revenue received from the return of capital credits by a utility, typically an electric cooperative.	New G/L Account.
4530190001	ADMINISTRATIVE FEES - DISASTER RECOVERY	Miscellaneous fees collected to reimburse an agency for administrative costs pertaining to disaster recovery.	New G/L Account.