

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - SEPTEMBER 2020

G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
5020077113	MOBILE HOTSPOT SERVICE	IT - Internet service charges related to providing mobile hotspot service for distance learning. Distance learning is any form of remote education where the student or instructor is not physically present at the educational institution. Examples of distance learning includes: E-learning or online learning, virtual learning, correspondence education and Massive Open Online Courses (MOOCs).	New G/L Account
5021330000	CONTRACT AGMTS W GOVT/NONPROFIT ENTITIES	5021330000 - 5021330004 ; Expenditures incurred as a result of a contract between a state agency and any other governmental entity be it federal, state, city, county, planning district, or non-profit organization, etc. Invoices received from the Department of Administration for shared services that are not related to an IT function should be coded here, such as shared service charges for accounting/finance assistance. Charges from SFAA to state agencies for the agency head compensation study that occurs every 4 years as per Proviso 104.9 should be coded here as well.	Changed definition from "Expenditures incurred as a result of a contract between a state agency and any other governmental entity be it federal, state, city, county, planning district, or non-profit organization, etc. Invoices received from the Department of Administration for shared services that are not related to an IT function should be coded here. An example would be shared service charges for accounting/finance assistance." to "Expenditures incurred as a result of a contract between a state agency and any other governmental entity be it federal, state, city, county, planning district, or non-profit organization, etc. Invoices received from the Department of Administration for shared services that are not related to an IT function should be coded here, such as shared service charges for accounting/finance assistance. Charges from SFAA to state agencies for the agency head compensation study that occurs every 4 years as per Proviso 104.9 should be coded here as well."
5030067112	MOBILE HOTSPOT EQUIPMENT	IT - Any associated charges related to the purchase of mobile hotspot equipment/hardware for distance learning. Distance learning is any form of remote education where the student or instructor is not physically present at the educational institution. Examples of equipment includes: Internet-connected mobile device, mobile hotspot router, signal booster.	New G/L Account
5035100000	ASSET PURCHASES ELIGIBLE FOR FEDERAL REIMBURSEMENT	To be used in instances when a state agency receives a federal reimbursement for assets previously purchased under a non-federal fund and grant. Because asset purchases are recorded and capitalized using an 1801XXXXXX asset G/L account, agencies would not otherwise have an <i>expense</i> to move over to the federal fund to be applied towards the federal reimbursement. The asset will remain as originally recorded under the non-federal fund. This G/L account is to be used <u>only</u> on adjusting entries when reclassing expenses to a grant and <u>not</u> for initial asset acquisitions.	New G/L Account