

**EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - SEPTEMBER 2023**

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5024990008	OTHER CONTRACTUAL SERVICES - MOWING	Expenditures for mowing contracted services.	New G/L Account.
5024990009	OTHER CONTRACTUAL SERVICES - SWEEPING	Expenditures for sweeping contracted services.	New G/L Account.
5024990010	OTHER CONTRACTUAL SERVICES - LITTER REMOVAL	Expenditures for litter removal contracted services.	New G/L Account.
5180660100	SCHOOL RESOURCE OFFICERS - PERSONNEL	<b>5180660100 - 5180660600:</b> To include distributions of state aid for certified law enforcement officers serving as school resource officers for school districts that otherwise would lack the adequate resources to hire their own school resource officers.	New G/L Account.
5180660200	SCHOOL RESOURCE OFFICERS - CONTRACTUAL		New G/L Account.
5180660300	SCHOOL RESOURCE OFFICERS - OTHER		New G/L Account.
5180660500	SCHOOL RESOURCE OFFICERS - TRAVEL		New G/L Account.
5180660600	SCHOOL RESOURCE OFFICERS - EQUIPMENT		New G/L Account.

**REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - SEPTEMBER 2023**

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
4360020000	MEDICAID & MEDICARE REIMBURSEMENT	<b>4360020000 - 4360020089:</b> Earned funds received as payment for services provided under the Medicaid and Medicare programs. Agencies should use this G/L account to record all Medicaid funds received from the Department of Health and Human Services.	Updated G/L account range to include 4360020089.
4360020089	CMS HEALTH PROF SHORTAGE AREA INCENTIVE BONUS PYMT	Revenue received from the Centers for Medicare & Medicaid Services (CMS) to track Health Professional Shortage Area (HPSA) incentive bonus payments.	New G/L Account.
4520010000	REFUND PRIOR YR EXPENDITURE	<b>4520010000 - 4520010039:</b> Refunds or reimbursements received in the current fiscal year related to expenditures initially incurred in a previous fiscal year. Any refunds or reimbursements received in the current year related to amounts paid for in a prior year out of General Fund appropriations in a 1XXXXXXX fund must be recorded as revenue in a 2XXXXXXX fund i.e., fund 28370000 - GENERAL REVENUE, which reimburses the State's General Fund. Agencies should not be reducing current year expenditures for reimbursements or refunds related to a previous fiscal year.	Changed definition from "Refund from prior year expenditures. A refund of prior year expenditure (GF) is returned to General Fund as revenue."  to  "Refunds or reimbursements received in the current fiscal year related to expenditures initially incurred in a previous fiscal year. Any refunds or reimbursements received in the current year related to amounts paid for in a prior year out of General Fund appropriations in a 1XXXXXXX fund must be recorded as revenue in a 2XXXXXXX fund i.e., fund 28370000 – GENERAL REVENUE, which reimburses the State's General Fund. Agencies should not be reducing current year expenditures for reimbursements or refunds related to a previous fiscal year."
4520010036	REIMB/REFUND PR YR EXP-RETENTION OF STATE FUNDS	To be used only by those agencies with a proviso or other legislation allowing for the retention of all refunds or reimbursements including amounts received in a subsequent fiscal year from when the expense was initially incurred. This G/L is specifically intended to be used for those refunds or reimbursements relating to expenses initially incurred in the General Fund (1XXXXXXX) in a prior fiscal year that would normally be remitted back to the State in a 2XXXXXXX fund. Refunds/reimbursements falling under this legislation and retained by an agency cannot be received back to current year appropriations in a 1XXXXXXX fund or in a 2XXXXXXX fund (which would send that money back to the State) but must instead be recorded to an earmarked 3XXXXXXX fund. A copy of the agency specific proviso or legislation must be included or referenced when using this G/L account.	Changed name from "REIMB OF PY DISASTER EXPEND - RETENTION OF FUNDS" to "REIMB/REFUND PR YR EXP-RETENTION OF STATE FUNDS"  Changed definition from "To be used only by those agencies having a proviso or other legislation allowing for the retention of all funds reimbursed by State or Federal agencies in a subsequent year from when the initial expense was incurred. A copy of the agency specific proviso or legislation must be included when using this G/L account."  to  Current definition