

# Accounting Bulletin #2004-01

**SUBJECT: Account Code Changes for Revenues and Expenditures**

**Effective Fiscal Year 2004-05 (unless noted for FY 2003-04)**

Date: March 24, 2004

The following account code changes, unless noted, should be implemented beginning with FY 2004-05 for budgeting, accounting, and financial reporting purposes.

## REVENUE CODE CHANGES

### **Additions:**

- **7299** - Other program subsidies not listed in the 7290 series of accounts. PRRI and APS payments previously recorded to revenue code 7290 should be reported in this code.
- **7501** - PA Accountability Grants
- **7510** - Voc Ed Tutoring Funds: AVTS/CTC only (may be paid in 03-04 fiscal year)
- **7599** - Other State Revenue not listed in the 7000 series.

### **Changes:**

- **7290** - Revenue received from the Commonwealth as subsidy for educational expenditures not specified elsewhere in the 7200 series of accounts.
- **7500** - State Revenues not listed elsewhere in the 7000 series.

### **Deletions:**

- **6950** - Educational Impact fees
- **7150** - School Performance Incentives
- **8680** - Goals 2000 Educate America

## **EXPENDITURE ACCOUNT CHANGES**

The following expenditure accounts are effective beginning July 1, 2004.

### **Additions:**

- **1450** - Instructional Programs Outside the Established School Day – to be used to account for expenditures incurred for tutoring.
- **1800** - Instructional Programs for Pre-K students

## **FUNDING SOURCE CHANGES**

### **Additions:**

- **211** – Educational Assistance (tutoring)
- **212** – PA Accountability Grants

## **REMINDERS**

**7291** – As previously announced, this revenue code should now be used to record Educational Assistance Program revenues (tutoring).

**115** – This object is to record the impact of termination payouts. These costs will be collected on the Restricted Indirect Cost Schedule of the AFR.

Questions regarding this bulletin may be directed to the School Finance staff within the Office of Comptroller Operations at [Ra-Schlfin@state.pa.us](mailto:Ra-Schlfin@state.pa.us)