

STATE BOARD OF EDUCATION

April 15, 2003

Rule 6A-14.072, Financial Records and Reports

SUMMARY OF PAGES CONTAINING CHANGES IN THE ACCOUNTING MANUAL:

1. Section 6 - Specific Unit (revised 9/02)

Changes:

- a) Change wording on function:
 - 5.8 Services for Special Students
- b) Add functions:
 - 5.81 – Student Disability Services
 - 5.82 – Other Special Services

2. Section 8 - Assets (revised 9/02)

Changes:

- a) Add G/L Codes:
 - 10200 – Investment – Cash Equivalent (SBA, SPIA)
 - 19009 – Amortization
- b) Delete G/L Code 16400 (Investments – State Board of Administration) and moved it to 10200
- c) Change wording on G/L Code 19000 – Capital Leases and Leasehold Improvements

3. Section 9 - Liabilities (revised 9/02)

Changes:

- a) Add G/L Codes 27106 - 27196 – Deferred Revenue. (These object codes are for the Baccalaureate programs.)

4. Section 11 - Revenue (revised 9/02)

Changes:

- a) Add the following G/L Codes:
 - Matriculation – A&P – Baccalaureate
 - Matriculation – A&P – Baccalaureate (Refunded)
 - 40301 – Non-Resident Fee – A&P – Baccalaureate
 - 40309 – Non-Resident Fee – A&P – Baccalaureate (Refunded)
 - 40315 – Non-Resident Fee – A&P – Border State
 - 40325 – Non-Resident Fee – Vocational – Border State
 - 40335 – Non-Resident Fee – PSAV – Border State
 - 40355 – Non-Resident Fee – College Prep. – Border State

- 40444 – Laboratory Fees – Baccalaureate
- 40449 – Laboratory Fees – Baccalaureate (Refunded)
- 40844 – Financial Aid Fee – Baccalaureate
- 40854 – Student Activities and Service Fee – Baccalaureate
- 40864 – Student Capital Improvement Fee – Baccalaureate
- 40934 – Student Insurance Fee – Baccalaureate
- 42503 – Miscellaneous State Appropriation – Baccalaureate
- 44410 – Gifts, Grants and Contracts – Private (Operating)
- 44420 – Gifts, Grants and Contracts – Private (Non-Capital Financing)
- 44430 – Gifts, Grants and Contracts – Private (Capital Financing)

5. Section 12 - Expenditures (revised 9/02)

Changes:

- a) Add the following G/L Codes:
 - 59209 – Florida Retirement Contributions – Investment Plan
 - 71025 – Maintenance Equipment
 - 75098 - Miscellaneous
 - 78000 – Leasehold - > \$25,000 / project
- b) Delete G/L Code 75034 – Miscellaneous (G/L moved to 75098)

6. Section 15.1 - Annual Financial Report (revised 9/02)

Changes: All AFR statements replaced with FY 2001/2002 forms

7. Section 15.2 - Operating Budget (revised 9/02)

Changes: All Operating Budget statements replaced with FY 2002/2003 forms

8. Section 15.3 - Cost Analysis (revised 9/02)

Changes: All Cost Analysis statements replaced with FY 2001/2002 forms

9. Section 15.5 - GASB 34/35 Annual Financial Report (revised 9/02)

Changes: Added crosswalk for Statement of Net Assets (SNA) and Statement of Revenue, Expenses, and Changes in Net Assets (SRECNA)

10. Legal and Authoritative References (revised 9/02)

Changes: Updated Florida Statute numbers with new school re-write statute numbers.