

OTHER ACCOUNTING ISSUES
REVISION OF COUNTY MAINTENANCE APPORTIONMENTS

The commissioner may, upon recommendation of the screening board or upon receipt of a resolution from a county board and for good cause shown, increase or decrease the proportion to be used for maintenance for a requested year.

Maintenance proportion is increased:

Accounting Entry - recognize increase to Maintenance

Debit Account: (asset) Maintenance Allotment

Credit Account: (liability) Maintenance Deferred Revenue

Accounting Entry - recognize reduction to Construction

Debit Account: (liability) Construction Deferred Revenue

Credit Account: (asset) Construction Allotment

Maintenance proportion is decreased:

Accounting Entry - recognize decrease to Maintenance

Debit Account: (liability) Maintenance Deferred Revenue

Credit Account: (asset) Maintenance Allotment

Accounting Entry - recognize increase to Construction

Debit Account: (asset) Construction Allotment

Credit Account: (liability) Construction Deferred Revenue