



85.95 Interfund/Interagency Activities - Illustrative Entries

Table with 4 columns: Section, Title, Effective Date, Page Number. Rows include 85.95.10, 85.95.20, 85.95.30, 85.95.35, 85.95.40, 85.95.50, 85.95.60, 85.95.70.

85.95.10 These entries are for illustrative purposes

July 1, 2001

The situations in this section illustrate the accounting treatment of some typical interfund/interagency activities. These entries are for illustrative purposes only and should not be considered all-inclusive.

The entry would be reversed for In-Process debit amounts.

Journal entry table with columns Dr. and Cr. Row 1: In-Process (71XX) xxx. Row 2: Current Treasury Cash Activity (OST Only) (4310) xxx.

The entry would be reversed for In-Process debit amounts.

85.95.20 Transfers of equity

July 1, 2003

To record the transfer of a fund balance from a discontinued local account to the General Fund. For purposes of this example, assume there is cash as well as outstanding receivables and payables in the



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discontinued account and that the discontinued account is a governmental fund type account. Refer to [Subsection 85.90.50.a](#).

## Discontinued Account:

	Dr.	Cr.
Payables - Short-Term (51XX)	xxx	
Cash Revenue (3210) or Noncash Revenue (3220)		
Revenue Source Code (0679) Equity Transfers Out	xxx	
Cash In Bank (1110)		xxx
Receivables - Short-Term (13XX)		xxx

## General Fund - Basic Account (001):

	Dr.	Cr.
In-Process (71XX)	xxx	
Receivables - Short-Term (13XX)	xxx	
Payables - Short-Term (51XX)		xxx
Cash Revenue (3210) or Noncash Revenue		
(3220) Revenue Source Code (0678) Equity		
Transfers In		xxx

## 85.95.30 Operating transfers

July 1, 2003

### 85.95.30.a

To record an operating transfer in. Refer to [Subsection 85.90.50.b](#).

	Dr.	Cr.
Cash in Bank (1110) or		
In-Process (71XX)	xxx	
Cash Revenue (3210) Revenue Source Code (0621) Operating		
Transfers In		xxx

### 85.95.30.b

To record an operating transfer out. Refer to [Subsection 85.90.50.b](#).

	Dr.	Cr.
Cash Revenue (3210) Revenue Source Code (0622) Operating Transfers Out	xxx	
Cash in Bank (1110) or		
In-Process (71XX)		xxx



## 85.95.35 Special budgeted allocation transfers

July 1, 2008

### 85.95.35.a

To record a special budgeted allocation transfer for an increase allocation to either the Salary and Insurance Increase Revolving Account (Account 406) or the Special Account Retirement Contribution Increase Revolving Account (Account 427). In this entry, the original disbursement was recorded as a cash expenditure to Object A or B in the agency's operating account. Refer to [Subsection 85.90.50.c](#).

#### Allocation Account:

	Dr.	Cr.
Cash Expenditure (6510) Subobjects TA and/or TB	xxx	
Current Period Clearing Account (9920)		xxx
Current Period Clearing Account (9920)	xxx	
Cash Revenues (3210) Revenue Source Code (0626*)		xxx

#### Operating Account (other than General Fund):

	Dr.	Cr.
Current Period Clearing Account (9920)	xxx	
Cash Expenditure (6510) Subobjects TA and/or TB		xxx
Cash Revenues (3210) Revenue Source Code (0626*)	xxx	
Current Period Clearing Account (9920)		xxx

\*The Revenue Source Code would be 03XX for federal or 05XX for private/local when non-state expenditure authority is involved.

**Note:** This is an in-house non-cash journal voucher entry only. Do not send it to the Office of the State Treasurer. Entries are reversed for a negative allocation.

### 85.95.35.b

Special allocation accounts are not used for allocations in the General Fund. Instead, the allocation is made through an allocation appropriation.

#### General Fund:

	Dr.	Cr.
Current Period Clearing Account (9920)	xxx	
Cash Expenditure (6510 Operating Appropriation)		
Subobjects TA and TB		xxx
Cash Expenditure (6510 Allocation Appropriation)		
Subobjects TA and TB	xxx	
Current Period Clearing Account (9920)		xxx



## 85.95.40 Interfund/interagency services provided and used

July 1, 2008

### 85.95.40.a

To record amounts billed for goods and services delivered to another agency or account. Refer to [Subsection 85.90.30](#).

	Dr.	Cr.
Due From Other Agencies (1354) or Due From Other Funds (1353)	xxx	
Revenue (32XX) Revenue Source Code (as appropriate)		xxx

### 85.95.40.b

To record receipt of amount previously billed for goods and services delivered to another agency or account. Refer to [Subsection 85.90.30](#).

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX)	xxx	
Due From Other Agencies (1354) or Due From Other Funds (1353)		xxx

### 85.95.40.c

To record liability for goods and services rendered by another agency or account. Refer to [Subsection 85.90.30](#).

	Dr.	Cr.
Expenditures/Expense (65XX) (with appropriate sub-object)	xxx	
Due To Other Agencies (5154) or Due To Other Funds (5153)		xxx

### 85.95.40.d

To record disbursement of amount previously booked as liability for goods and services rendered by another agency or account. Refer to [Subsection 85.90.30](#).

	Dr.	Cr.
Due To Other Agencies (5154) or Due To Other Funds (5153)	xxx	
Cash in Bank (1110) or In-Process (71XX)		xxx



## 85.95.50 Intra-agency reimbursements (Object T)

July 1, 2008

### 85.95.50.a

To record amounts **received** by an account other than a **non-budgeted proprietary fund type account** from another account to reimburse for goods and services rendered on behalf of the reimbursing account. Refer to [Subsection 85.90.60.a.\(1\)](#).

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX)	xxx	
Expenditures/Expenses (65XX) Object T		xxx

### 85.95.50.b

To record amounts **paid** by one **budgeted account** to another account to reimburse for goods and services rendered on behalf of the reimbursing account. Refer to [Subsection 85.90.60.a.\(1\)](#).

	Dr.	Cr.
Expenditures/Expenses (65XX) Object T	xxx	
Cash in Bank (1110) or In-Process (71XX)		xxx

### 85.95.50.c

The additional entry needed for an Object T reimbursements **received** by a **budgeted proprietary fund type account** to meet GAAP reporting requirements. Refer to [Subsection 85.90.60.a.\(1\)](#).

	Dr.	Cr.
Expense Adjustment/Eliminations (GAAP) (6525) Object T	xxx	
Revenue Adjustments/Eliminations (GAAP) (3225) Revenue Source Code (as appropriate)		xxx

### 85.95.50.d

To record an intra-agency reimbursement **received** by a **non-budgeted proprietary fund type account**. Refer to [Subsection 85.90.60.a.\(2\)](#).

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX)	xxx	
Cash Revenues (3210) Revenue Source Code (0420) Charges for Services		xxx



## 85.95.60 Interagency reimbursements (Object S)

July 1, 2008

### 85.95.60.a

To record amounts **received** by an account **other than a non-budgeted proprietary fund type account** in one agency from another agency to reimburse for goods and services rendered on behalf of the reimbursing agency. Refer to [Subsection 85.90.60.b.\(1\)](#).

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX)	xxx	
Expenditures/Expenses (65XX) Object S		xxx

### 85.95.60.b

To record amounts **paid** by one agency to another agency to reimburse for goods and services rendered on behalf of the reimbursing agency. Refer to [Subsection 85.90.60.b.\(1\)](#).

	Dr.	Cr.
Expenditures/Expenses (65XX) Object E	xxx	
Cash in Bank (1110) or In-Process (71XX)		xxx

### 85.95.60.c

The additional entry needed for Object S reimbursements to a **budgeted proprietary fund type account** to meet GAAP reporting requirements. Refer to [Subsection 85.90.60.b.\(1\)](#).

	Dr.	Cr.
Expense Adjustments/Eliminations (GAAP) (6525) Object S	xxx	
Revenue Adjustments/Eliminations (GAAP) (3225) Revenue Source Code (as appropriate)		xxx

### 85.95.60.d

To record an interagency reimbursement **received** by a **non-budgeted proprietary fund type account**. Refer to [Subsection 85.90.60.b.\(3\)](#).

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX)	xxx	
Cash Revenues (3210) Revenue Source Code (0420) Charges for Services		xxx



## 85.95.70 Agency vendor payment revolving account

July 1, 2001

### 85.95.70.a

To record deposits of monies in the Agency Vendor Payment Revolving Account. Refer to [Subsection 85.90.70](#).

#### Operating Account:

	Dr.	Cr.
Expenditures/Expenses (65XX) (with appropriate sub-object)	xxx	
Cash in Bank (1110)		xxx

#### Agency Vendor Payment Revolving Account (720):

	Dr.	Cr.
Receipts In-Process (7110)	xxx	
Other Liabilities (5199)		xxx

### 85.95.70.b

To record disbursements from the Agency Vendor Payment Revolving Account. Refer to [Subsection 85.90.70](#).

#### Agency Vendor Payment Revolving Account (720):

	Dr.	Cr.
Other Liabilities (5199)	xxx	
In-Process (71XX)		xxx