

TIPS & TECHNIQUES



A SFMS Desk Manual

R*STARS: REVE.2

Revised: 02/22/16

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

PURPOSE

Before the end of each appropriation year, agencies must review all document supported general ledger account balances. Depending on the general ledger account, specific reclassifications, adjustments, and possible write off transactions must be posted.

OAM GUIDELINES

Chapter 15 – Accounting & Financial Reporting

OAM 15.35.00

Chapter 20 – Budgetary Accounting & Reporting

OAM 20.30.00.PO OAM 20.40.00 OAM 20.50.00

Chapter 35 – A/R Management

OAM 35.30.10 OAM 35.30.20 OAM 35.30.30

OAM 35.60.10 OAM 35.70.10

OAM 35.70.20

Write-Off Guidelines: OAM 35.50.10 under ORS 293.240

A. ACCOUNTS RECEIVABLE DOCUMENTS – GL 0501, 0543, 0547, AND 0574

Reclassify or write-off accounts receivable (A/R) in preparation for lapse of appropriation. Before an appropriation year (AY) ends, all accounts receivable documents must be zeroed out and either written off or established or reclassified in the new appropriation year. General Fund A/Rs must be zeroed out by June month end close. All others must be zeroed out by December 31.

Request the Accounts Receivable Document Status Report ([DAFR9750](#)):

Selection Criteria:	APPN YEAR:	15
	Period:	CM

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Identify all Outstanding AY15 Accounts Receivable:

- You will separate FIRST by the categories listed below.
- Then, within the categories, separate by GF and Non-GF.

- **Transfer-in Account Receivable**

T-Code	T-Code Title	DR1	CR1
174	Establish A/R Billed Tfr In -No Invoice	0501	3150
109	Establish A/R Billed Tfr In-Invoice	0501	3150

- **Reduction-of-expense Account Receivable**

T-Code	T-Code Title	DR1	CR1
135	Estab Receivable For Cash Refund Of Exp	0501	3503

- **Negative Account Receivable**

T-Code	T-Code Title	DR1	CR1
196	Est Negative A/R Other Billed-No Invoice	3101	0501
180	Est Negative A/R Fed Billed-No Invoice	3101	0543

- **Deposit Liability Account Receivable**

T-Code	T-Code Title	DR1	CR1
120	Establish A/R Billed Deposit Liability	0501	1551
123	Adjust A/R Billed – Deposit Liability	0501	1551

- **Other Receivables**

T-Code	T-Code Title	DR1	CR1
101	Estblsh Intergov Rec(Fed) Billed Invoice	0543	3101
102	Est Intergov Rec (Local) Billed Invoice	0547	3101
103	Establish A/R Other Billed-Invoice	0501	3101
121	Est Interest Receivable - Other Billed	0574	3101
188	Est Rec (Fed) Billed-Grant/Proj/CMIA	0543	3101
193	Est Rec (Oth) Billed-Grant/Proj/CMIA	0501	3101
197	Est Intergov Rec(Fed) Billed-No Invoice	0543	3101
198	Est Intergov Rec(Local)Billed-No Invoice	0547	3101
199	Establish A/R Other Billed-No Invoice	0501	3101

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TRANSFER-IN ACCOUNT RECEIVABLE

T-Code	T-Code Title	DR1	CR1
174	Establish A/R Billed Tfr In -No Invoice	0501	3150
109	Establish A/R Billed Tfr In-Invoice	0501	3150
171	Adj Accounts Recv Transfer In - Billed	0501	3150

- **General Fund Only:** On July 1st of each odd-numbered year, these steps are required.
 - T-Code 171R (month 12, FY 2017, AY17) to adjust the A/R to zero, **AND**
 - Establish in AY19 with T-Code 109 or 174 (Month 1, FY 2018, AY19) **OR**
 - Write-Off following the OAM guidelines.

- By December 31, 2015, all document supported accounts receivable documents with balances (there should be NONE for General Fund) must be
 - Collected with 173
 - Adjusted to zero using adjustment T-Code 171R **THEN**
 - Established in the new AY with T-Code 109 or 174 **OR**
 - Written off following the OAM guidelines

- If appropriate, a new receivable is established with TC 109/174 in the new AY.
 - This will be a new A/R number
 - You can use the old A/R number as the reference document number, BUT, this will be useful only in Datamart queries
 - There is no document supported system connection between the documents in the different AYs

Note: There are additional accrual entries required for Fiscal Year End Closing. See SARS Year End Closing Guidelines Chapter D, Section D-10.4 Intra-agency and Inter-agency Receivables recorded with Transfer Comptroller Objects.

Example of AY Year End Process for A/R set up with T-Codes 109 or 174

Here's the 84 screen showing the original entry

```

S084 UC: 19 STATE OF OREGON 12/29/15 10:55 AM
LINK TO: ACCOUNTING EVENT RECORD INQUIRY ACPT
BATCH: AGENCY 101 DATE 042614 TYPE 2 NO 101 SEQ NO 00001 REC TYPE: A STATUS: A
GL: DR1 0501 CR1 3150 DR2 CR2 DR3 CR3 DR4 CR4
DOC AGY: 101 DOC DATE: EFF DATE: 042614 DUE DATE: 052614
SERV DATE: CUR DOC/SFX/CLASS: AR002961 001 001 MOD:
REF DOC/SFX/CLASS: AGENCY: 101
TRANS CODE: 109 INDEX: 99323 PCA: 39016 AY: 15 COMP/AGY OBJ: 1288 1888
AMOUNT: 240000.00 RVS: DISCOUNT: .00 FO: PDT:
CI: PROP #: 1099: 6 INV-NO: DT:
    
```

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And here is the 64 screen

S064 UC: 19	STATE OF OREGON	12/29/15 08:52 AM			
LINK TO:	DOCUMENT RECORD INQUIRY	ACPT			
AGY: 101 DOC NO/SFX/CLASS: AR002961 001 001					
CREATE DATE: 042614	CLOSE DATE:				
INQ TYPE: MC	(MA, YA, MY, YY, MC, YC)				
INQ YEAR: 16	INQ MONTH: 06	DOC BALANCE: 240,000.00			
BT	TITLE	AMOUNT	BT	TITLE	AMOUNT
01	ORIG AMOUNT	240,000.00			
F1-HELP	F5-NEXT	F9-INTERRUPT	ENTER-INQUIRE	CLEAR-EXIT	

The agency enters TC 171R to adjust this A/R to zero with the prior appropriation year:

S504 UC: 19	STATE OF OREGON	12/29/15 08:58 AM	
LINK TO:	S D: REVENUE/RECEIPTS TRANSACTION ENTRY	NOTE: N ACPT	
BATCH: AGENCY 101	DATE 122915	TYPE 2 NO 109 SEQ NO 00001	MODE EDIT AND POST
DOC DATE:	EFF DATE: 122915	DUE DATE: 122915	SERV DATE:
CUR DOC/SFX: AR002962	001	REF DOC/SFX: AR002961	001 MOD: AGENCY: 101
TRANS CODE: 171	ADJ ACCOUNTS RECV TRANSFER IN - BILLED		
INDEX:			
PCA: 99323	OHPR - HRC - OF	AY: 15	
COMP/AGY OBJ: 1288	1888	TRANSFER IN FROM DHS	AGENCY 101
AMOUNT: 00000240000.00	RVS: R	DESC:	
DOC COUNT: 00001	DOC AMT: -0000240000.00	DOC AGY: 101	FUND OVRD:
VEND/MC: 0000101610	000	NM: DHS HS	
PMT TYPE: INT:	ADD1: MEDICAL ASSISTANCE PROGRAMS		
BANK:	ADD2: 500 SUMMER ST NE E49		
DISC DT: TM:	ADD3:		
PEN DT: TM:	CITY: SALEM	ST: OR	ZIP: 97301 1019
PEN AMT:	CHECK #:	DEPOSIT #:	
G38: 10164000	APPN NO: 31501	FUND: 4781	GL ACCT/AGY:
GRANT NO/PH:	SUB GRANTEE:	PROJ NO/PH:	
MPCD:	AGY CD-1: 2:	3: 15000	RTI:
F1-HELP	F2-INVOICE	F3-RTI	F4-EDIT F5-NEXT RTI TRANS F6-BALANCING F7-DETAILS

Now AR002961 is adjusted to zero for AY 15

S064 UC: 19	STATE OF OREGON	12/29/15 09:01 AM			
LINK TO:	DOCUMENT RECORD INQUIRY	ACPT			
AGY: 101 DOC NO/SFX/CLASS: AR002961 001 001					
CREATE DATE: 042614	CLOSE DATE:				
INQ TYPE: MC	(MA, YA, MY, YY, MC, YC)				
INQ YEAR: 16	INQ MONTH: 06	DOC BALANCE: .00			
BT	TITLE	AMOUNT	BT	TITLE	AMOUNT
01	ORIG AMOUNT	240,000.00			
02	ADJUSTMENT	240,000.00-			

AY 15

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Document Supported General Ledger Accounts

Since the receivable is still valid, the agency establishes it as a new A/R in AY17. They use the AY15 document number in the Ref Doc/Sfx field to facilitate Datamart queries. There is no document supported link between the two AYS. Note: The original Due Date from the previous A/R transaction may be used to ensure proper aging.

```
S504 UC: 19 STATE OF OREGON 12/29/15 08:58 AM
LINK TO: REVENUE/RECEIPTS TRANSACTION ENTRY NOTE: N ACPT
BATCH: AGENCY 101 DATE 122915 TYPE 2 NO 109 SEQ NO 00002 MODE EDIT AND POST
DOC DATE: EFF DATE: 122915 DUE DATE: 052614 SERV DATE:
CUR DOC/SFX: AR002963 001 REF DOC/SFX: AR002961 001 MOD: AGENCY: 101
TRANS CODE: 109
INDEX:
PCA: 99323 AY: 17
COMP/AGY OBJ: 1288 1888
AMOUNT: 00000240000.00 RVS: DESC:
DOC COUNT: 00001 DOC AMT: 0000240000.00 DOC AGY: 101 FUND OVRD:
PEN DT: TM: CITY: SALEM ST: OR ZIP: 97301 1019
PEN AMT: CHECK #: DEPOSIT #:
G38: 10164000 APPN NO: 31501 FUND: 4781 GL ACCT/AGY:
GRANT NO/PH: SUB GRANTEE: PROJ NO/PH:
MPCD: AGY CD-1: 2: 3: 15000 RTI:

F1-HELP F5-NEXT F7-DETAILS F12-HEADERS CLEAR-EXIT
```

And here is the 64 screen for the new, AY17, accounts receivable document. There is no document supported link to the A/R number from the prior AY.

```
S064 UC: 19 STATE OF OREGON 12/29/15 09:01 AM
LINK TO: DOCUMENT RECORD INQUIRY ACPT
AGY: 101 DOC NO/SFX/CLASS: AR002963 001 001
CREATE DATE: 122915 CLOSE DATE:
INQ TYPE: MC (MA, YA, MY, YY, MC, YC)
INQ YEAR: 16 INQ MONTH: 06 DOC BALANCE: 240,000.00
BT TITLE AMOUNT BT TITLE AMOUNT
01 ORIG AMOUNT 240,000.00
```

A/R set up with T-Code 174 is handled the same at the appropriation year end.

This concludes Transfer-In Account Receivable.

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

REDUCTION OF EXPENSE ACCOUNT RECEIVABLE

T-Code	T-Code Title	DR1	CR1
135	Estab Receivable For Cash Refund Of Exp	0501	3503
136	Adjust Receivable For Cash Refund Of Exp	0501	3503

- **General Fund Only:** By July 1st of each odd-numbered year, these steps are required.
 - T-Code 136R (Month 12, FY 2017, AY17) to adjust the A/R to zero, **AND**
 - Establish in AY 19 with T-Code 120 (Month 1, FY 2018, AY19)
 - To record collection of receivable established with TC120, use TC 160 and enter balanced transfer to Agy 999 General Fund T-code 764/765, AY19.
 Coding for TC764 comes from the TC 120 receivable document
 Coding for TC765: Agy 999, PCA 79015 and Comp Obj 1105

- By December 31, 2015, all remaining (non-GF) document supported accounts receivable documents with balances must be
 - Collected with **137**
 - Adjusted to zero using the adjustment T-Code **136R** **THEN**
 - Established in the new AY with T-Code **199**** **OR**
 - Written off following the OAM guidelines

** The new A/R is set up with TC 199 because monies received (posted) in AY17 relating to a reduction-of-expense that originated in AY15 (TC 135) must be recorded as revenue with TC 176.

- If appropriate, a new receivable is established with TC 199 in the new AY.
 - This will be a new A/R number
 - You can use the old A/R number as the reference document number to facilitate Datamart queries
 - There is no document supported system connection between the documents in the different AYs

Example of AY Year End Process - A/R set up with T-Code 135

Here's the 84 screen showing the original entry

S084 UC: 19	STATE OF OREGON	12/29/15 10:55 AM
LINK TO:	ACCOUNTING EVENT RECORD INQUIRY	ACPT
BATCH: AGENCY 588 DATE 022714 TYPE 2 NO 001 SEQ NO 00001 REC TYPE: A STATUS: A		
GL: DR1 0501 CR1 3503 DR2	CR2	DR3 CR3 DR4 CR4
DOC AGY: 101 DOC DATE:	EFF DATE: 022714	DUE DATE: 092714
SERV DATE:	CUR DOC/SFX/CLASS: AR014251 001 001 MOD:	
	REF DOC/SFX/CLASS: VP191710 001	AGENCY: 101
TRANS CODE: 135	INDEX: 49220 PCA: 39016 AY: 15	COMP/AGY OBJ: 6950 8704
AMOUNT: 22.50	RVS: DISCOUNT:	.00 FO: PDT:
CI: PROP #:	1099: 6 INV-NO:	DT:

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Document Supported General Ledger Accounts

And here is the 64 screen

```
S064 UC: 19 STATE OF OREGON 12/29/15 10:35 AM
LINK TO: DOCUMENT RECORD INQUIRY ACPT
AGY: 588 DOC NO/SFX/CLASS: AR014251 001 001
CREATE DATE: 022714 CLOSE DATE:
INQ TYPE: MC (MA, YA, MY, YY, MC, YC)
INQ YEAR: 16 INQ MONTH: 06 DOC BALANCE: 22.50
BT TITLE AMOUNT BT TITLE AMOUNT
01 ORIG AMOUNT 22.50
```

TC 136R is used to adjust this A/R to zero.

```
S504 UC: 19 STATE OF OREGON 12/29/15 10:49 AM
LINK TO: REVENUE/RECEIPTS TRANSACTION ENTRY NOTE: N ACPT
BATCH: AGENCY 588 DATE 122915 TYPE 2 NO 001 SEQ NO 00001 MODE EDIT AND POST
DOC DATE: EFF DATE: 122915 DUE DATE: 122915 SERV DATE:
CUR DOC/SFX: AR014269 001 REF DOC/SFX: AR014251 001 MOD: AGENCY: 588
TRANS CODE: 136
INDEX: 49220
PCA: 39016 AY: 15
COMP/AGY OBJ: 6950 8704
AMOUNT: 00000000022.50 RVS: R DESC:
DOC COUNT: 00002 DOC AMT: 0000000000.00 DOC AGY: 101 FUND OVRD:
F1-HELP F5-NEXT F7-DETAILS F12-HEADERS CLEAR-EXIT
```

Original A/R – it is adjusted to zero:

```
S064 UC: 19 STATE OF OREGON 12/29/15 11:12 AM
LINK TO: DOCUMENT RECORD INQUIRY ACPT
AGY: 588 DOC NO/SFX/CLASS: AR014251 001 001
CREATE DATE: 022714 CLOSE DATE:
INQ TYPE: MC (MA, YA, MY, YY, MC, YC)
INQ YEAR: 16 INQ MONTH: 06 DOC BALANCE: .00
BT TITLE AMOUNT BT TITLE AMOUNT
01 ORIG AMOUNT 22.50
02 ADJUSTMENT 22.50-
```

AY 15

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

To establish this valid A/R in AY17, use TC 199. The new A/R is set up with TC 199 because monies received (posted) in AY17 relating to a reduction-of-expense that originated in AY15 (TC 135) must be recorded as revenue with TC 176.

NOTE: The AY15 document number was used as the Ref Doc/Sfx to facilitate Datamart queries. The original Due Date from the previous A/R transaction may be used to ensure proper aging.

```
S504 UC: 19 STATE OF OREGON 12/29/15 10:50 AM
LINK TO: REVENUE/RECEIPTS TRANSACTION ENTRY NOTE: N ACPT
BATCH: AGENCY 588 DATE 122915 TYPE 2 NO 001 SEQ NO 00002 MODE EDIT AND POST
DOC DATE: EFF DATE: 122915 DUE DATE: 092714 SERV DATE:
CUR DOC/SFX: AR014270 001 REF DOC/SFX: AR014251 001 MOD: AGENCY: 588
TRANS CODE: 199
INDEX: 49220
PCA: 39016 AY: 17
COMP/AGY OBJ: 4201 6128
AMOUNT: 00000000022.50 RVS: DESC:
DOC COUNT: 00002 DOC AMT: 0000000000.00 DOC AGY: 588 FUND OVRD:
VEND/MC: 1936001869 000 NM: DAS
PMT TYPE: INT: ADD1: OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
BANK: ADD2: PO BOX 2127
DISC DT: TM: ADD3:
PEN DT: TM: CITY: PORTLAND ST: OR ZIP: 97302 2127
PEN AMT: CHECK #: DEPOSIT #:
G38: APPN NO: 64501 FUND: 6400 GL ACCT/AGY:
GRANT NO/PH: 101130 08 SUB GRANTEE: PROJ NO/PH:
```

The 64 screen shows this new account receivable document

```
S064 UC: 19 STATE OF OREGON 12/29/15 11:13 AM
LINK TO: DOCUMENT RECORD INQUIRY ACPT
AGY: 588 DOC NO/SFX/CLASS: AR014270 001 001
CREATE DATE: 122915 CLOSE DATE:
INQ TYPE: MC (MA, YA, MY, YY, MC, YC)
INQ YEAR: 16 INQ MONTH: 06 DOC BALANCE: 22.50
BT TITLE AMOUNT BT TITLE AMOUNT
01 ORIG AMOUNT 22.50
F1-HELP F5-NEXT F9-INTERRUPT ENTER-INQUIRE CLEAR-EXIT
```

This concludes Reduction of Expense Account Receivable.

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

NEGATIVE ACCOUNT RECEIVABLE

T-Code	T-Code Title	DR1	CR1	Alternate GLs
196	Est Negative A/R Other Billed-No Invoice	3101	0501	
107	Adjust Accounts Receivable Other-Billed	0501	3101	
180	Est Negative A/R Fed Billed-No Invoice	3101	0543	
110	Adj Intergov Receivable (Federal) Billed	0543	3101	

Per SARS: Accounting & Reporting Current Issues, 04/27/05, Reductions of Revenue:

“ ⊕ Reductions of revenue should be recorded in the same AY as original revenue was recorded as long as biennium is still open.

⊕ If the biennium is closed, record the transaction as an expenditure.”

- **General Fund A/R's only:** On July 1st of each odd-numbered year, agencies must adjust the A/R to zero and either reclassify in AY19 or write off.
 - Enter T-Code 107 or 110 to adjust the A/R to zero – effective date (Month 12, FY 2017, AY17)
 - Write-Off following the OAM guidelines
 - Return Funds with expenditure t-code in AY19
- By December 31, 2015, all remaining (non-GF) document supported accounts receivable documents with balances must be:
 - Collected with TC 176R for A/R established with TC 196 or TC 178R for A/R established with TC 180
 - Adjusted to zero
 - TC 107 adjusts A/R established with TC 196
 - TC 110 adjusts A/R established with TC 180
 - Return Funds in AY17
 - Return funds with expenditure t-code in AY17

A/R set up with T-Code 180 or 196 - Example of A/Y Year End Process

Here's the 84 screen showing the original entry

S084 UC: 19	STATE OF OREGON	12/29/15 10:55 AM
LINK TO:	ACCOUNTING EVENT RECORD INQUIRY	ACPT
BATCH: AGENCY 588 DATE 042614 TYPE 2 NO 196 SEQ NO 00001 REC TYPE: A STATUS: A		
GL: DR1 3101 CR1 0501 DR2	CR2	DR3 CR3 DR4 CR4
DOC AGY: 101 DOC DATE:	EFF DATE: 042614	DUE DATE: 052614
SERV DATE:	CUR DOC/SFX/CLASS: AR014271 001 001 MOD:	AGENCY: 588
REF DOC/SFX/CLASS:	INDEX: 23220 PCA: 32814 AY: 15	COMP/AGY OBJ: 0212 2012
TRANS CODE: 196	AMOUNT: 1960.00 RVS: DISCOUNT:	.00 FO: PDT:
CI: PROP #:	1099: 6 INV-NO:	DT:

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

And here is the 64 screen showing the status of the document:

S064 UC: 19	STATE OF OREGON	12/29/15 01:30 PM		
LINK TO:	DOCUMENT RECORD INQUIRY	ACPT		
AGY: 588 DOC NO/SFX/CLASS: AR014271 001 001				
CREATE DATE: 042614	CLOSE DATE:			
INQ TYPE: MC	(MA, YA, MY, YY, MC, YC)			
INQ YEAR: 16	INQ MONTH: 06	DOC BALANCE: 1,960.00-		
BT	TITLE	AMOUNT BT TITLE AMOUNT		
01	ORIG AMOUNT	1,960.00-		
F1-HELP	F5-NEXT	F9-INTERRUPT	ENTER-INQUIRE	CLEAR-EXIT

The agency adjusts this A/R to zero in AY15

S504 UC: 19	STATE OF OREGON	12/29/15 08:39 AM
LINK TO:	REVENUE/RECEIPTS TRANSACTION ENTRY	NOTE: N ACPT
BATCH: AGENCY 588 DATE 122915 TYPE 2 NO 196 SEQ NO 00001 MODE EDIT AND POST		
DOC DATE: EFF DATE: 122915 DUE DATE: 122915 SERV DATE:		
CUR DOC/SFX: AR014274 001 REF DOC/SFX: AR014271 001 MOD: AGENCY: 588		
TRANS CODE: 107		
INDEX: 23220		
PCA: 32814 AY: 15		
COMP/AGY OBJ: 0212 2012		
AMOUNT: 00000001960.00 RVS: DESC:		
DOC COUNT: 00002 DOC AMT: 0000000000.00 DOC AGY: 588 FUND OVRD:		
F1-HELP F5-NEXT F7-DETAILS F12-HEADERS CLEAR-EXIT		

See the result of the TC 107 – the balance is now -0- (zero).

S064 UC: 19	STATE OF OREGON	12/29/15 08:40 AM		
LINK TO:	DOCUMENT RECORD INQUIRY	ACPT		
AGY: 588 DOC NO/SFX/CLASS: AR014271 001 001				
CREATE DATE: 042614	CLOSE DATE:			
INQ TYPE: MC	(MA, YA, MY, YY, MC, YC)			
INQ YEAR: 16	INQ MONTH: 06	DOC BALANCE: .00		
BT	TITLE	AMOUNT BT TITLE AMOUNT		
01	ORIG AMOUNT	1,960.00-		
02	ADJUSTMENT	1,960.00		

AY 15

NOTE: If the original accounts receivable document was created with TC 180, the process for year end close is the same, except the adjustment T-Code is TC 110.

This concludes Negative Account Receivable.

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

DEPOSIT LIABILITY ACCOUNT RECEIVABLE

T-Code	T-Code Title	DR1	CR1
120	Establish A/R Billed Deposit Liability	0501	1551
123	Adjust A/R Billed – Deposit Liability	0501	1551

- By December 31, 2015, all document supported accounts receivable documents with balances must be:
 - Collected with TC 160
 - Adjusted to zero
 - TC 123R adjusts A/R to zero
 - Establish in AY17
 - TC 120 establishes a new deposit liability A/R in the new AY
 - For inquiry purposes, put the AY15 A/R number/suffix in the Ref Doc/Sfx fields
 - There is NO document supported system connection between the AYs

Here's the 84 screen showing the original entry

```

S084 UC: 19 STATE OF OREGON 12/29/15 10:55 AM
LINK TO: ACCOUNTING EVENT RECORD INQUIRY ACPT

BATCH: AGENCY 588 DATE 042614 TYPE 2 NO 196 SEQ NO 00001 REC TYPE: A STATUS: A

GL: DR1 0501 CR1 1551 DR2 CR2 DR3 CR3 DR4 CR4
DOC AGY: 588 DOC DATE: EFF DATE: 042614 DUE DATE: 052614
SERV DATE: CUR DOC/SFX/CLASS: AR014291 001 001 MOD:
REF DOC/SFX/CLASS: AGENCY: 588
TRANS CODE: 120 INDEX: 23220 PCA: 32814 AY: 15 COMP/AGY OBJ:
AMOUNT: 2101.00 RVS: DISCOUNT: .00 FO: PDT:
CI: PROP #: 1099: 6 INV-NO: DT:
  
```

And here is the 64 screen showing the status of the document:

```

S064 UC: 19 STATE OF OREGON 12/29/15 01:30 PM
LINK TO: DOCUMENT RECORD INQUIRY ACPT

AGY: 588 DOC NO/SFX/CLASS: AR014291 001 001

CREATE DATE: 042614 CLOSE DATE:
INQ TYPE: MC (MA, YA, MY, YY, MC, YC)
INQ YEAR: 16 INQ MONTH: 06 DOC BALANCE: 2,101.00

BT TITLE AMOUNT BT TITLE AMOUNT
01 ORIG AMOUNT 2,101.00

F1-HELP F5-NEXT F9-INTERRUPT ENTER-INQUIRE CLEAR-EXIT
  
```

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

The agency adjusts this A/R to zero in AY15

```
S504 UC: 19 STATE OF OREGON 12/29/15 08:39 AM
LINK TO: REVENUE/RECEIPTS TRANSACTION ENTRY NOTE: N ACPT
BATCH: AGENCY 588 DATE 122915 TYPE 2 NO 196 SEQ NO 00001 MODE EDIT AND POST
DOC DATE: EFF DATE: 122915 DUE DATE: 122915 SERV DATE:
CUR DOC/SFX: AR014304 001 REF DOC/SFX: AR014291 001 MOD: AGENCY: 588
TRANS CODE: 123
INDEX: 23220
PCA: 32814 AY: 15
COMP/AGY OBJ:
AMOUNT: 00000002101.00 RVS: R DESC: ADJUST TO ZERO
DOC COUNT: 00001 DOC AMT: 0000002101.00 DOC AGY: 588 FUND OVRD:
F1-HELP F5-NEXT F7-DETAILS F12-HEADERS CLEAR-EXIT
```

See the result of the TC 123R – the balance is now -0- (zero).

```
S064 UC: 19 STATE OF OREGON 12/29/15 08:40 AM
LINK TO: DOCUMENT RECORD INQUIRY ACPT
AGY: 588 DOC NO/SFX/CLASS: AR014291 001 001
CREATE DATE: 042614 CLOSE DATE:
INQ TYPE: MC (MA, YA, MY, YY, MC, YC)
INQ YEAR: 16 INQ MONTH: 06 DOC BALANCE: .00
BT TITLE AMOUNT BT TITLE AMOUNT
01 ORIG AMOUNT 2,101.00
02 ADJUSTMENT 2,101.00
```

AY 15

The agency then establishes the A/R as an AY17 accounts receivable using TC 120.

NOTE: The original A/R number can be entered into the Ref Doc/Sfx fields, where it will be used for inquiry only. There is NO document supported link between the two AY's. The original Due Date from the previous A/R transaction may be used to ensure proper aging.

```
S504 UC: 19 STATE OF OREGON 12/29/15 08:40 AM
LINK TO: REVENUE/RECEIPTS TRANSACTION ENTRY NOTE: N ACPT
BATCH: AGENCY 588 DATE 122915 TYPE 2 NO 196 SEQ NO 00002 MODE EDIT AND POST
DOC DATE: EFF DATE: 122915 DUE DATE: 052614 SERV DATE:
CUR DOC/SFX: AR014315 001 REF DOC/SFX: AR014291 001 MOD: AGENCY: 588
TRANS CODE: 120
INDEX: 23220
PCA: 32814 AY: 17
COMP/AGY OBJ:
AMOUNT: 00000002101.00 RVS: DESC: RE-ESTABLISH DEP LIAB A/R
DOC COUNT: 00001 DOC AMT: 0000002101.00 DOC AGY: 101 FUND OVRD:
```

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

And here is the 64 screen showing the balance for the AY17 accounts receivable document.

S064 UC: 19	STATE OF OREGON	12/29/15 08:41 AM			
LINK TO:	DOCUMENT RECORD INQUIRY	ACPT			
AGY: 588	DOC NO/SFX/CLASS: AR014315 001 001	AY 17			
CREATE DATE: 122915	CLOSE DATE:				
INQ TYPE: MC	(MA, YA, MY, YY, MC, YC)				
INQ YEAR: 16	INQ MONTH: 06	DOC BALANCE: 2,101.00			
BT	TITLE	AMOUNT	BT	TITLE	AMOUNT
01	ORIG AMOUNT	2,101.00			
F1-HELP	F5-NEXT	F9-INTERRUPT	ENTER-INQUIRE	CLEAR-EXIT	

This concludes Deposit Liability Account Receivable.

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

OTHER RECEIVABLES

Establish T-Codes

-Code	T-Code Title	DR1	CR1	Alternate GLs
101	Estblsh Intergov Rec(Fed) Billed Invoice	0543	3101	
102	Est Intergov Rec (Local) Billed Invoice	0547	3101	
103	Establish A/R Other Billed-Invoice	0501	3101	
121	Est Interest Receivable - Other Billed	0574	3101	
188	Est Rec (Fed) Billed-Grant/Proj/CMIA	0543	3101	
193	Est Rec (Oth) Billed-Grant/Proj/CMIA	0501	3101	
197	Est Intergov Rec(Fed) Billed-No Invoice	0543	3101	
198	Est Intergov Rec(Local) Billed-No Invoice	0547	3101	
199	Establish A/R Other Billed-No Invoice	0501	3101	

Adjust to Zero T-Codes

T-Code	T-Code Title	DR1	CR1	Alternate GLs
107	Adjust Accounts Receivable Other-Billed	0501	3101	
110	Adj Intergov Receivable (Federal) Billed	0543	3101	
111	Adj Intergov Receivable (Local) Billed	0547	3101	
122	Adjust Interest Receivable-Other Billed	0574	3101	

Reclass (zero out) Prior AY T-Codes

T-Code	T-Code Title	DR1	CR1	Alternate GLs
118	Reclass Accounts Receivable - Prior Ay	3101	--	0501, 0543, 0547, 0574

Reclass into new AY T-Codes

T-Code	T-Code Title	DR1	CR1	Alternate GLs
213	Accounts Recv-Add Sfx To Document (once saved, please do not delete or change T-Code 213 transaction)	--	3101	0501, 0543, 0547, 0574

Group the remaining document supported positive A/Rs by comptroller general ledger (GL).

- GL 0501, 0543, 0547 and 0574 are handled with the same process.
- **General Fund A/R's only:** On July 1st of each odd-numbered year, agencies must adjust the A/R to zero and either reclassify in AY17 or write off.
 - Enter T-Code 107R, 110R or 118 to adjust the A/R to zero – effective date (Month 12, FY 2017, AY17)
 - Accrual entry per SARS guidance
 - T-Code 213 to reclassify into AY19 – effective date 07/01/17, AY19
(once saved, please do not delete or change T-Code 213 transaction)
 - OR
 - Write-Off following the OAM guidelines.

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

- By December 31, 2015, all of these document supported accounts receivable documents with balances must be:
 - Collected with TC 176, 178, 179, or 147
 - Adjusted to zero
 - Reclassified into AY 17
 - There is a document supported system connection between the AYs
- By GL grouping, enter the 'Adjust to Zero' T-Code then the 'Reclassify' T-Code, within the same new A/R document number.
 - Adjust to zero – with TC 118 or the regular adjustment T-Code
 - Reclassify –
 - Change the Ref Doc Sfx to the next sequential suffix for the Ref Doc
 - If the original AY has only one suffix, the suffix for the new AY will be 002
 - If the original AY has five suffices, the beginning suffix for the new AY will be 006
 - Always check the 64 screen to determine the next available suffix
 - TC 213 to reclassify to the new AY (once saved, please do not delete or change T-Code 213 transaction)

The old A/R number plus the new suffix will be used in AY17 for inquiry, adjustment and payment.

There is a document supported connection between the two AY's.

GL 0501 – ORIGINAL TC 199 – EXAMPLE OF AY YEAR END PROCESS

Here's the 84 screen showing the original entry

```
S084 UC: 19 STATE OF OREGON 12/29/15 10:57 AM
LINK TO: ACCOUNTING EVENT RECORD INQUIRY ACPT

BATCH: AGENCY 588 DATE 022714 TYPE 2 NO 002 SEQ NO 00001 REC TYPE: A STATUS: A

GL: DR1 0501 CR1 3101 DR2 CR2 DR3 CR3 DR4 CR4
DOC AGY: 588 DOC DATE: EFF DATE: 022714 DUE DATE: 092714
SERV DATE: CUR DOC/SFX/CLASS: AR014255 001 001 MOD:
REF DOC/SFX/CLASS: AGENCY: 588
TRANS CODE: 199 INDEX: 11104 PCA: 16502 AY: 15 COMP/AGY OBJ: 1105 2715
AMOUNT: 1581.75 RVS: DISCOUNT: .00 FO: PDT:
CI: PROP #: 1099: INV-NO: DT:
VEND/MC: 1936001869 000 DESC:
NAME: OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM CONT NO:
CITY: PORTLAND ST: OR ZIP: 97208 2127 RTI:
PMT-NO: DT: AP NO: 34201 FUND: 3400 AGY GL:
GRANT NO/PH: 411200 07 SUB GRANTEE: PROJ NO/PH:
MPCD: AGY CD-1: 0003 2: 3: CASH FUND: 10401
G38-TRANSFER: PMT TYPE: INT TM: 0.000 BANK:
DISC-DT: TM: PEN-DT: TM: PEN AMT: .00
```

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

And here's the 64 screen showing the document status

```
S064 UC: 19 STATE OF OREGON 12/29/15 11:00 AM
LINK TO: DOCUMENT RECORD INQUIRY ACPT

AGY: 588 DOC NO/SFX/CLASS: AR014255 001 001

CREATE DATE: 022714 CLOSE DATE:
INQ TYPE: MC (MA, YA, MY, YY, MC, YC)
INQ YEAR: 16 INQ MONTH: 06 DOC BALANCE: 1,581.75

BT TITLE AMOUNT BT TITLE AMOUNT
01 ORIG AMOUNT 1,581.75

F1-HELP F5-NEXT F9-INTERRUPT ENTER-INQUIRE CLEAR-EXIT
```

The agency uses the adjustment T-Code 107R to adjust the balance of this accounts receivable document to zero:

```
S504 UC: 19 STATE OF OREGON 12/29/15 11:04 AM
LINK TO: REVENUE/RECEIPTS TRANSACTION ENTRY NOTE: N ACPT
BATCH: AGENCY 588 DATE 122915 TYPE 2 NO 002 SEQ NO 00001 MODE EDIT AND POST
DOC DATE: EFF DATE: 122915 DUE DATE: 122915 SERV DATE:
CUR DOC/SFX: AR014270 001 REF DOC/SFX: AR014255 001 MOD: AGENCY: 588
TRANS CODE: 107
INDEX: 11104
PCA: 16502 AY: 15
COMP/AGY OBJ: 1105 2715
AMOUNT: 00000001581.75 RVS: R DESC: ZERO OUT
DOC COUNT: 00002 DOC AMT: 0000000000.00 DOC AGY: 588 FUND OVRD:
VEND/MC: 1936001869 000 NM: OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
PMT TYPE: INT: ADD1: PO BOX 2127
BANK: ADD2:
DISC DT: TM: ADD3:
PEN DT: TM: CITY: PORTLAND ST: OR ZIP: 97208 2127
PEN AMT: CHECK #: DEPOSIT #:
G38: APPN NO: 34201 FUND: 3400 GL ACCT/AGY:
GRANT NO/PH: 411200 07 SUB GRANTEE: PROJ NO/PH:
MPCD: AGY CD-1: 0003 2: 3: RTI:

F1-HELP F5-NEXT F7-DETAILS F12-HEADERS CLEAR-EXIT
```

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

They then 'reclassify' the A/R into the new appropriation year with TC 213, and the next sequential suffix for the A/R (once saved, please do not delete or change T-Code 213 transaction) Note: The original Due Date from the previous A/R transaction may be used to ensure proper aging.

```

S504 UC: 19 STATE OF OREGON 12/29/15 11:05 AM
LINK TO: REVENUE/RECEIPTS TRANSACTION ENTRY NOTE: N ACPT
BATCH: AGENCY 588 DATE 122915 TYPE 2 NO 002 SEQ NO 00002 MODE EDIT AND POST
DOC DATE: EFF DATE: 122915 DUE DATE: 092714 SERV DATE:
CUR DOC/SFX: AR014270 002 REF DOC/SFX: AR014255 002 MOD: AGENCY: 588
TRANS CODE: 213
INDEX: 11104
PCA: 16502 AY: 17
COMP/AGY OBJ: 1105 2715
AMOUNT: 00000001581.75 RVS: DESC: ADD NEW SUFFIX
DOC COUNT: 00002 DOC AMT: 0000000000.00 DOC AGY: 588 FUND OVRD:
G38: APPN NO: 34201 FUND: 3400 GL ACCT/AGY: 0501
GRANT NO/PH: 411200 07 SUB GRANTEE: PROJ NO/PH:
MPCD: AGY CD-1: 0003 2: 3: RTI:
F1-HELP F5-NEXT F7-DETAILS F12-HEADERS CLEAR-EXIT
    
```

NOTE: The same 'CurDoc' was used for both transactions, the 'Doc Amt' is zero. This helps insure the transactions are done correctly.

After the adjustment of the AY15 receivable to zero, here's the 64 screen:

```

S064 UC: 19 STATE OF OREGON 12/29/15 11:05 AM
LINK TO: DOCUMENT RECORD INQUIRY ACPT
AGY: 588 DOC NO/SFX/CLASS: AR014255 001 001
CREATE DATE: 022710 CLOSE DATE:
INQ TYPE: MC (MA, YA, MY, YY, MC, YC)
INQ YEAR: 16 INQ MONTH: 06 DOC BALANCE: .00
BT TITLE AMOUNT BT TITLE AMOUNT
01 ORIG AMOUNT 1,581.75
02 ADJUSTMENT 1,581.75-
    
```

And here is the 64 screen after the reclassification of the AY15 receivable in AY17:

```

S064 UC: 19 STATE OF OREGON 12/29/15 11:06 AM
LINK TO: DOCUMENT RECORD INQUIRY ACPT
AGY: 588 DOC NO/SFX/CLASS: AR014255 002 001
CREATE DATE: 122915 CLOSE DATE:
INQ TYPE: MC (MA, YA, MY, YY, MC, YC)
INQ YEAR: 16 INQ MONTH: 06 DOC BALANCE: 1,581.75
BT TITLE AMOUNT BT TITLE AMOUNT
01 ORIG AMOUNT 1,581.75
    
```

This concludes Other Receivables.

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

ACCOUNTS RECEIVABLE DOCUMENTS IN TABLE FORMAT

Types of Receivable	GL Accounts	Established in AY15	Entries by December 31, 2015		
			Collect / Cash Receipt	Adjust to zero	If appropriate, re-establish in AY17
Transfer In A/R	dr 0501 cr 3150	TC 174-no invoice TC 109-invoice	TC 173 TC 173	TC 171R TC 171R	TC 174 TC 109
Reduction of Expense A/R	dr 0501 cr 3503	TC 135	TC 137	TC 136R	TC 199 * for Non-General Fund TC 120 * for General Fund
Negative A/R	dr 3101 cr 0501 dr 3101 cr 0543	TC 196 TC 180	TC 176R TC 178R	TC 107 TC 110	n/a** n/a**
Deposit Liability A/R	dr 0501 cr 1551	TC 120	TC 160	TC 123R	TC 120
Other A/R's	dr 0501 cr 3101 dr 0501 cr 3101 dr 0501 cr 3101 dr 0547 cr 3101 dr 0547 cr 3101 dr 0543 cr 3101 dr 0543 cr 3101 dr 0543 cr 3101 dr 0574 cr 3101	TC 199 TC 193 TC 103 TC 198 TC 102 TC 188 TC 197 TC 101 TC 121	TC 176 TC 176 TC 176 TC 179 TC 179 TC 178 TC 178 TC 178 TC 147	TC 107R or 118 TC 107R or 118 TC 107R or 118 TC 111R or 118 TC 111R or 118 TC 110R or 118 TC 110R or 118 TC 110R or 118 TC 122R or 118	TC 213 TC 213 TC 213 TC 213 TC 213 TC 213 TC 213 TC 213 TC 213
After December 31, 2015 (Biennium is closed), no entries can be made to the Accounts Receivable, contact your SFMS Analyst for assistance.					

* Reduction of Expense Accounts Receivable should not be moved forward to the new biennium. If appropriate, a new receivable is established in the new AY with TC 199 for Non-General Fund and TC120 for General Fund.

** Negative Accounts Receivable should not be moved forward to the new biennium. Reduction of Revenue should be recorded in the same AY as original revenue was recorded as long as biennium is still open. By December 31, 2015, adjust negative receivable to zero and return the funds. If biennium is closed, use Expenditure T-Code to return the funds.

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

B. NON-RECEIVABLE DOCUMENTS (GL 0573, 1604 AND 1550)

Agencies are allowed to make liquidating entries to prior biennium Unreimbursed Advances (GL0573), Unearned Revenues (GL1604), and Deposit Liabilities (GL1550) balances using the current AY. An AY cannot be skipped, i.e. an AY15 document can be liquidated in AY17 once AY15 is closed but cannot be liquidated in AY19 once AY17 is closed. Work with your SFMS analyst for clearing AY13 documents and older to have the old appropriation temporarily opened (if appropriate) while the entries are made.

Since the entries to establish GL 0573, GL 1604 and GL 1550 post only to balance sheet accounts, not revenue or expenditure, the mismatch between establishing (BT01*) and liquidating/paying/collecting (BT03* & BT04*) these documents in different AYs is acceptable. Adjustment transactions (BT02*) are not allowed to process after the appropriation is closed.

* The Balance Types (BT 01, 02, 03 & 04) can be seen on the 64 screen Document Record Inquiry.

ITEMS NEEDED (see Report Guide when ordering these reports):

- **DAFR8680**- Detail Account Activity By Fund Report- **for Unreimbursed Advances**
Criteria: Appn Year 15, GL Acct: 0573 for Unreimbursed Advances
- **DAFR8680**- Detail Account Activity By Fund Report- **for Unearned Revenues**
Criteria: Appn Year 15, GL Acct: 1604 for Unearned Revenue
- **DAFR6590**- Outstanding Deposit Liabilities-Document Supported.
Criteria: Appn Year 15, Period: CM

1. Unreimbursed Advances – GL 0573 (TA documents)

Entries by December 31, 2015:

- Advance was issued with TC223, AY15.
- Use TC150 to liquidate/collect an Advance (money collected), AY 15.
- Use TC229 to liquidate an Advance (money not collected) and TC230 to recognize the expenditure, AY 15.
- Use TC 434(AY15) / 435(AY17) to liquidate and move forward to current biennium, TA document will become a BT document.

Entries after December 31, 2015:

- Use TC150 to liquidate/collect an Advance (money collected), AY17.
- Use TC 229/230 to liquidate an Advance (money not collected) and recognize the expenditure, AY17.
- Use TC 434(AY15) / 435(AY17) to liquidate and move forward to current biennium, TA document will become a BT document. TC434 is a BT02 adjustment transaction, must open old AY appn temporarily while entries are made.

For older biennium Unreimbursed Advance documents, work with your SFMS analyst to have the old appropriation temporarily opened (if appropriate) while the entries are made.

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

2. Unearned Revenues – GL 1604 (CR documents)

Entries by December 31, 2015:

- Deposit was recorded with TC170, AY 15.
- Use TC493 to record earned Revenue, AY 15.
- Use TC 443(AY15) / 444(AY17) to liquidate and re-establish CR in current biennium. On TC444 transaction, Ref Doc field, enter the Unearned Revenue document and the next sequential suffix.

Entries after December 31, 2015:

- Use TC493 to record earned Revenue, AY17.
- Use TC 443(AY15) / 444(AY17) to liquidate and re-establish CR in current biennium. TC443 is BT02 adjustment transaction, must open old AY appn temporarily while entries are made. On TC444 transaction, Ref Doc field, enter the Unearned Revenue document and the next sequential suffix.

For older biennium Unearned Revenue documents, work with your SFMS analyst to have the old appropriation temporarily opened (if appropriate) while the entries are made.

3. Deposit Liabilities – GL 1550 (DL documents)

Entries by December 31, 2015:

- Deposit was recorded with TC165, AY15.
- Use TC168R to adjust Deposit Liability, AY15 and reclassify it to another GL using deposit reconciliation t-code.
- Use TC 398/399 to re-class Deposit Liability to Revenue, AY15.
- Use TC290 to return money to Depositor, AY15.
- Use TC 430(AY15) / 431(AY17) to liquidate and re-establish new DL in current biennium. On TC431 transaction, Ref Doc field, enter the Deposit Liability document and the next sequential suffix.

Entries after December 31, 2015:

- No adjustment, cannot use TC168R.
- Use TC290 to return money to Depositor, AY17.
- Use TC 430(AY17) / 431(AY17) to liquidate and re-establish new DL in current biennium. TC430 is BT03 liquidation transaction, can be entered in AY17 even old AY appn is closed. On TC431 transaction, Ref Doc field, enter the Deposit Liability document and the next sequential suffix.

For older biennium Deposit Liability documents, work with your SFMS analyst to have the old appropriation temporarily opened (if appropriate) while the entries are made.

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

Example of Deposit Liability entered in AY15:

```
S084 UC: 10 STATE OF OREGON 12/29/15 03:27 PM
LINK TO: ACCOUNTING EVENT RECORD INQUIRY PROD
BATCH: AGENCY 101 DATE 070114 TYPE 2 NO 531 SEQ NO 00001 REC TYPE: A STATUS: A
GL: DR1 0065 CR1 1550 DR2 CR2 DR3 CR3 DR4 CR4
DOC AGY: 101 DOC DATE: 070114 EFF DATE: 070114 DUE DATE:
SERV DATE: CUR DOC/SFX/CLASS: DL100571 001 001 MOD:
REF DOC/SFX/CLASS: AGENCY: 101
TRANS CODE: 165 INDEX: PCA: 31000 AY: 15 COMP/AGY OBJ:
AMOUNT: 350.00 RVS: DISCOUNT: .00 FO: PDT:
CI: PROP #: 1099: INV-NO: DP03013 DT:
VEND/MC: DESC: CASE 2010-057
NAME: SETNIKER VS POLK CO CONT NO:
CITY: ST: ZIP: RTI:
PMT-NO: 26969 DT: AP NO: 76627 FUND: 0050 AGY GL:
```

The agency entered TC 398/399 to re-class part of the deposit to revenue in AY15:

```
S084 UC: 10 STATE OF OREGON 12/29/15 03:38 PM
LINK TO: ACCOUNTING EVENT RECORD INQUIRY PROD
BATCH: AGENCY 101 DATE 070914 TYPE 2 NO 554 SEQ NO 00001 REC TYPE: A STATUS: A
GL: DR1 1550 CR1 0070 DR2 CR2 DR3 CR3 DR4 CR4
DOC AGY: 101 DOC DATE: 070914 EFF DATE: 070914 DUE DATE:
SERV DATE: CUR DOC/SFX/CLASS: BT003746 001 MOD:
REF DOC/SFX/CLASS: DL100571 001 001 AGENCY: 101
TRANS CODE: 398 INDEX: PCA: 31000 AY: 15 COMP/AGY OBJ:
AMOUNT: 200.00 RVS: DISCOUNT: .00 FO: PDT:
CI: PROP #: 1099: INV-NO: DT:
VEND/MC: DESC: CASE 2010-057
NAME: SETNIKER VS POLK CO CONT NO:
```

```
S084 UC: 10 STATE OF OREGON 12/29/15 03:42 PM
LINK TO: ACCOUNTING EVENT RECORD INQUIRY PROD
ACTIVE
BATCH: AGENCY 101 DATE 070914 TYPE 2 NO 554 SEQ NO 00002 REC TYPE: A STATUS: A
GL: DR1 0070 CR1 3100 DR2 CR2 DR3 CR3 DR4 CR4
DOC AGY: 101 DOC DATE: 070914 EFF DATE: 070914 DUE DATE:
SERV DATE: CUR DOC/SFX/CLASS: BT003746 002 MOD:
REF DOC/SFX/CLASS: DL100571 001 AGENCY: 101
TRANS CODE: 399 INDEX: PCA: 31000 AY: 15 COMP/AGY OBJ: 0228 0228
AMOUNT: 200.00 RVS: DISCOUNT: .00 FO: PDT:
CI: PROP #: 1099: INV-NO: DT:
```

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

And here is the 64 screen on December 31, 2015:

S064 UC: 10	STATE OF OREGON	12/29/15 03:43 PM
LINK TO:	DOCUMENT RECORD INQUIRY	PROD
ACTIVE		
AGY: 101	DOC NO/SFX/CLASS: DL100571 001 001	
CREATE DATE: 070114	CLOSE DATE:	
INQ TYPE: MC	(MA, YA, MY, YY, MC, YC)	
INQ YEAR: 16	INQ MONTH: 06	DOC BALANCE: 150.00
BT	TITLE	AMOUNT
01	ORIG AMOUNT	350.00
03	LIQUIDATIONS	200.00

AY 15

* If the remaining document balance is no longer due to the depositor, agency may adjust with TC168R and reclassify it to another GL using deposit reconciliation t-code, re-class to revenue with TC 398/399, or return to depositor with TC290.

Since the agency determined that the remaining balance of Deposit Liability is still valid, agency liquidated the document and re-established Deposit Liability remaining balance in AY17, with TC 430/431:

S084 UC: 10	STATE OF OREGON	12/29/15 04:15 PM
LINK TO:	ACCOUNTING EVENT RECORD INQUIRY	PROD
BATCH: AGENCY 101	DATE 122915	TYPE 2 NO 519 SEQ NO 00001 REC TYPE: A STATUS: A
GL: DR1 1550 CR1 0070 DR2	CR2	DR3 CR3 DR4 CR4
DOC AGY: 101	DOC DATE: 122915	EFF DATE: 122915 DUE DATE:
SERV DATE:	CUR DOC/SFX/CLASS: BT003957 001	MOD:
	REF DOC/SFX/CLASS: DL100571 001	001 AGENCY: 101
TRANS CODE: 430	INDEX: PCA: 31000 AY: 15	COMP/AGY OBJ:
AMOUNT: 150.00	RVS: DISCOUNT: .00	FO: PDT:
CI: PROP #:	1099: INV-NO:	DT:
VEND/MC:	DESC: CASE 2010-057 FROM AY13	
NAME: SETNIKER VS POLK CO		CONT NO:
CITY:	ST: ZIP:	RTI:

S084 UC: 10	STATE OF OREGON	12/29/15 04:18 PM
LINK TO:	ACCOUNTING EVENT RECORD INQUIRY	PROD
ACTIVE		
BATCH: AGENCY 101	DATE 122915	TYPE 2 NO 519 SEQ NO 00002 REC TYPE: A STATUS: A
GL: DR1 0070 CR1 1550 DR2	CR2	DR3 CR3 DR4 CR4
DOC AGY: 101	DOC DATE: 122915	EFF DATE: 122915 DUE DATE:
SERV DATE:	CUR DOC/SFX/CLASS: BT003957 002	MOD:
	REF DOC/SFX/CLASS: DL100571 002	001 AGENCY: 101
TRANS CODE: 431	INDEX: PCA: 31000 AY: 17	COMP/AGY OBJ:
AMOUNT: 150.00	RVS: DISCOUNT: .00	FO: PDT:
CI: PROP #:	1099: INV-NO:	DT:
VEND/MC:	DESC: CASE 2010-057 INTO AY15	
NAME: SETNIKER VS POLK CO		CONT NO:
CITY:	ST: ZIP:	RTI:

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

* On TC431 transaction, Ref Doc field, enter the Deposit Liability document and the next sequential suffix.

After the liquidation of the document in AY15, here is the 64 screen:

S064 UC: 10	STATE OF OREGON	12/29/15 04:20 PM			
LINK TO:	DOCUMENT RECORD INQUIRY	PROD			
ACTIVE					
AGY: 101	DOC NO/SFX/CLASS: DL100571 001 001				
CREATE DATE: 070114	CLOSE DATE:				
INQ TYPE: MC	(MA, YA, MY, YY, MC, YC)				
INQ YEAR: 16	INQ MONTH: 06	DOC BALANCE: .00			
BT	TITLE	AMOUNT	BT	TITLE	AMOUNT
01	ORIG AMOUNT	350.00			
03	LIQUIDATIONS	350.00			

AY 15

Here is the 64 screen of the document re-established in AY17, same DL document number but suffix incremented:

S064 UC: 10	STATE OF OREGON	12/29/15 04:21 PM			
LINK TO:	DOCUMENT RECORD INQUIRY	PROD			
ACTIVE					
AGY: 101	DOC NO/SFX/CLASS: DL100571 002 001				
CREATE DATE: 122915	CLOSE DATE:				
INQ TYPE: MC	(MA, YA, MY, YY, MC, YC)				
INQ YEAR: 16	INQ MONTH: 06	DOC BALANCE: 150.00			
BT	TITLE	AMOUNT	BT	TITLE	AMOUNT
01	ORIG AMOUNT	150.00			

AY 17

APPROPRIATION YEAR END CLOSE

Document Supported General Ledger Accounts

NON-RECEIVABLE DOCUMENTS IN TABLE FORMAT

1. Unreimbursed Advances (GL 0573) - TA documents

	GL Accounts	Issued Warrant in AY15	Collect / Cash Receipt	Liquidate and Recognize Expenditure	If appropriate, liquidate and re-establish in current AY
Entries by Dec. 31, 2015	dr 0573 cr 1211	TC 223	TC 150 (AY15)	TC229 / TC230 (AY13)	TC434 (AY15) / TC435 (AY17)
After Dec. 31, 2015 (Biennium is closed)	Jan. 01, 2016- June 30, 2017		TC 150 (AY17)	TC229 (AY17) / TC230 (AY17)	TC434* (AY15) / TC435 (AY17)
	July 01, 2017 (AY19)-onwards				TC434* (AY15) / TC435 (AY19)

*Contact SFMS Analyst to have the old AY Appn temporarily opened, if appropriate, while entries are made.

2. Unearned Revenues (GL1604) - CR documents

	GL Accounts	Recorded Receipt in AY15	Reclass to Earned Revenue	If appropriate, liquidate and re-establish in current AY
Entries by Dec. 31, 2015	dr 0065 cr 1604	TC 170	TC 493 (AY 15)	TC443 (AY15) / TC444 (AY17)
After Dec. 31, 2015 (Biennium is closed)	Jan. 01, 2016- June 30, 2017		TC 493 (AY 15)	TC443* (AY15) / TC444 (AY17)
	July 01, 2017 (AY19)-onwards			TC443* (AY15) / TC444 (AY19)

*Contact SFMS Analyst to have the old AY Appn temporarily opened, if appropriate, while entries are made.

3. Deposit Liabilities (GL1550) – DL documents

	GL Accounts	Recorded Receipt in AY15	Adjust	Reclass to Revenue	Issue warrant, Return to Depositor	If appropriate, liquidate and re-establish new DL in current AY
Entries by Dec. 31, 2015	dr 0065 cr 1550	TC 165	TC 168 (AY15)	TC 398 / TC 399 (AY15)	TC 290 (AY15)	TC430 (AY15) / TC431(AY17)
After Dec. 31, 2015 (Biennium is closed)	Jan. 01, 2016- June 30, 2017		cannot adjust		TC 290 (AY17)	TC430 (AY17) / TC431(AY17)
	July 01, 2017 (AY19)-onwards					TC430* (AY15) / TC431(AY19)

*Contact SFMS Analyst to have the old AY Appn temporarily opened, if appropriate, while entries are made.

This concludes Non- Receivable Documents (GL 0573, 1604 and 1550).