SELECTED GL ACCOUNTS & TRANSACTION CODES FOR REVENUES, RECEIVABLES, DEFERRED REVENUES, AND EXPENDITURE ACCRUALS USED IN YEAR-END REPORTING

GEN LEDGER ACCT	TITLE
120	GRANTS RECEIVABLE
122	SUBVENTIONS RECEIVABLE
123	DISPUTED SUBVENTIONS RECEIVABLE
124	ACCOUNTS RECEIVABLE-DOCUMENT SUPPORTED
131	INTERFUND RECEIVABLES
133	DUE FROM COMPONENT UNIT
201	VOUCHERS PAYABLE
202	ACCOUNTS PAYABLE
222	SUBVENTIONS RECEIVED IN ADVANCE
223	GRANTS RECEIVED IN ADVANCE
224	DEFERRED TAX, GRANTS & SUBVENTION-GASB33
231	INTERFUND PAYABLES
233	DUE TO COMPONENT UNIT
349	RESERVED FOR ENCUMBRANCES
349ADJ	RESERVED FOR ENCUMBRANCES (GL 471)
379	RESERVE FOR APPROPRIATION (NET OF ENC)
399	UNRESERVED-AVAILABLE FOR APPROPRIATION
411	ACTUAL SOURCES
413	ACTUAL SOURCES-GAAP ONLY
431	ACTUAL USES
433	ACTUAL USES-GAAP ONLY
470	ENCUMBRANCES
471	ENCUMBRANCES W/O DOCUMENT DETAIL

Transactions for Recording Revenues, Receivables, and Deferred Revenues (120 Day Rule) and Expenditures/Expenses and Payables:

T/C	Description
508	Increase Revenue Receivables with Subsidiary (Non-Grant)
518	Credit Revenue and Debit GL Account without Subsidiary
526	Increase Recognition of Deferred Grants/Subvention Revenues (GL222-224)
528	Increase Periodic Accrual of Grants, Subventions & Allocated Rev (GL120-123)
538	Credit Revenue and Debit GL Accounts with Subsidiary
548	Increase Revenue & Decrease Current Liability with Doc. & Subsidiary
671R	Decrease Revenue (GAAP) Credit GL Account 224 with Subsidiary
701	Cash Receipts Deposited Directly By Dept to B OF A for Bank with Bank Activity Update
714	Receipts Applied to Receivables with Subsidiary
724	Receipts Increasing Deferred Revenues/Liabilities with Subsidiary
215	Establish a V/P-Encumbered Expenditures (this will automatically generate a 156 TC) 156 TC will debit Reserve for Encumbrance (GL349) and credit encumbrance (GL470) Note: To liquidate encumbrance not used see TC 142 – will debit GL349 and credit GL470
260	Computer Generated Check for All Voucher Payment

SELECTED GL ACCOUNTS & TRANSACTION CODES FOR REVENUES, RECEIVABLES, DEFERRED REVENUES, AND EXPENDITURE ACCRUALS USED IN YEAR-END REPORTING

Year-end Expenditure Accrual PROCESS:

ALL FUND TYPES:

a. To accrue at year-end expenditures previously encumbered:

TC 665	DR	431	Actual Uses (Budget & GAAP)
	CR	202	Accounts Payable
TC 626	DR	349ADJ	RESERVED FOR ENCUMBRANCES-AUD ADJ
	CR	471	ENCUMBRANCES W/O DOCUMENT DETAIL

OR

Requesting Department:

TC 667	DR	431	Actual Uses (Budget & GAAP)
	CR	231	INTERFUND PAYABLES
TC 626	DR	349ADJ	RESERVED FOR ENCUMBRANCES-AUD ADJ
	CR	471	ENCUMBRANCES W/O DOCUMENT DETAIL

Performing Department:

TC 667R	DR	131	INTERFUND RECEIVABLES
	CR	431	Actual Uses (Budget & GAAP)

b. To accrue at year-end direct expenditures (not previously encumbered):

TC 665	DR	431	Actual Uses (Budget & GAAP)
	CR	202	Accounts Payable

OR

Requesting Department:

TC 667	DR	431	Actual Uses (Budget & GAAP)
	CR	231	INTERFUND PAYABLES

Performing Department:

TC 667R	DR	131	INTERFUND RECEIVABLES
	CR	431	Actual Uses (Budget & GAAP)

SELECTED GL ACCOUNTS & TRANSACTION CODES FOR REVENUES, RECEIVABLES, DEFERRED REVENUES, AND EXPENDITURE ACCRUALS USED IN YEAR-END REPORTING

FAMIS TRANSACTION CODE SCREENS

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FAML5400 V5.1        CITY AND COUNTY OF SAN FRANCISCO--NFAMIS        05/22/2006
LINK TO:                        TRANSACTION CODES                     5:45 PM

TRANSACTION CODE : 665
INCREASE EXPENDITURE(BUDGET/GAAP)/CREDIT GL ACCTS W/O SUBSID (NP REVERSAL->666)
--------------------------------- FIELD EDITS ---------------------------------
T/C SFX   : 3   DOC REF : 3   INDEX  : 1   SUBOBJ : 1   PROJ   : 2   GRANT  : 2
USERCD    : 2   VENDOR  : 0   G/L    : 1   SUBSID : 0   BANK   : 0   TREAS  : 0
CURR CODE : 0   DESC    : 1   START  : 0   END    : 0   SUBOBJ TYPE : E EXPEN
INPUT RANGES: INDEX  : 0             -             SUBOBJ : 0        -
----------- GENERATED TRANSACTIONS ------------  ----- DEBIT/CREDIT PAIRS -----
REBATE   :          LIQUIDATION     :            1 : DR 1 1 431     CR 2 000004
REVERSAL : 666 A    VALUE GAIN/LOSS : 0          2 : DR 2 3 000000  CR 3 000000
----------- FINANCIAL FILE UPDATES ------------  ------ OTHER INDICATORS ------
DOCUMENT 1    : 0           DOCUMENT 2 : 0       TREASURER'S ACCOUNT : 0
CASH CTL 1    : 1 46 2      CASH CTL 2 : 0       INVOICE HISTORY     : 0
VENDOR 1      : 0           VENDOR 2   : 0       DISBURSEMENT TYPE   : 0
ALLOTMENT     : 1 36 1      SPEND PLAN : 1 36 1  BANK ACTIVITY       : 0
PROJECT       : 1 36 1      GRANT      : 1 36 1  FUTURE YEAR POST    : Y
OPERATING     : 1    1      SUBSIDIARY : 0       DOC REF LOOKUP G/L  :
                            TRANSACTION CODE GROUPS : 47 86 99

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TRANSACTION CODE : 666
REVERSE EXPENDITURE(BUDGET/GAAP) ACCRUAL (AUTO GENERATED BY TC 665)
--------------------------------- FIELD EDITS ---------------------------------
T/C SFX   : 5   DOC REF : 3   INDEX  : 1   SUBOBJ : 1   PROJ   : 2   GRANT  : 2
USERCD    : 2   VENDOR  : 0   G/L    : 1   SUBSID : 0   BANK   : 0   TREAS  : 0
CURR CODE : 0   DESC    : 1   START  : 0   END    : 0   SUBOBJ TYPE : E EXPEN
INPUT RANGES: INDEX  : 0             -             SUBOBJ : 0        -
----------- GENERATED TRANSACTIONS ------------  ----- DEBIT/CREDIT PAIRS -----
REBATE   :          LIQUIDATION     :            1 : DR 1 2 000004  CR 1 431
REVERSAL :          VALUE GAIN/LOSS : 0          2 : DR 2 4 000000  CR 4 000000
----------- FINANCIAL FILE UPDATES ------------  ------ OTHER INDICATORS ------
DOCUMENT 1    : 3 01 0      DOCUMENT 2 : 0       TREASURER'S ACCOUNT : 0
CASH CTL 1    : 1 46 1      CASH CTL 2 : 0       INVOICE HISTORY     : 0
VENDOR 1      : 0           VENDOR 2   : 0       DISBURSEMENT TYPE   : 0
ALLOTMENT     : 1 36 2      SPEND PLAN : 1 36 2  BANK ACTIVITY       : 0
PROJECT       : 1 36 2      GRANT      : 1 36 2  FUTURE YEAR POST    : Y
OPERATING     : 1    2      SUBSIDIARY : 0       DOC REF LOOKUP G/L  :
                            TRANSACTION CODE GROUPS : 47 86 99

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TRANSACTION CODE : 667
INCREASE EXPENDITURE(BUDGET/GAAP)/CREDIT GL ACCTS WITH SUBSID(NP REVERSAL->668)
--------------------------------- FIELD EDITS ---------------------------------
T/C SFX   : 3   DOC REF : 3   INDEX  : 1   SUBOBJ : 1   PROJ   : 2   GRANT  : 2
USERCD    : 2   VENDOR  : 0   G/L    : 1   SUBSID : 1   BANK   : 0   TREAS  : 0
CURR CODE : 0   DESC    : 1   START  : 0   END    : 0   SUBOBJ TYPE : E EXPEN
INPUT RANGES: INDEX  : 0             -             SUBOBJ : 0        -
----------- GENERATED TRANSACTIONS ------------  ----- DEBIT/CREDIT PAIRS -----
REBATE   :          LIQUIDATION     :            1 : DR 1 1 431     CR 2 000004
REVERSAL : 668 A    VALUE GAIN/LOSS : 0          2 : DR 2 3 000000  CR 3 000000
----------- FINANCIAL FILE UPDATES ------------  ------ OTHER INDICATORS ------
DOCUMENT 1    : 0           DOCUMENT 2 : 0       TREASURER'S ACCOUNT : 0
CASH CTL 1    : 1 46 2      CASH CTL 2 : 0       INVOICE HISTORY     : 0
VENDOR 1      : 0           VENDOR 2   : 0       DISBURSEMENT TYPE   : 0
ALLOTMENT     : 1 36 1      SPEND PLAN : 1 36 1  BANK ACTIVITY       : 0
PROJECT       : 1 36 1      GRANT      : 1 36 1  FUTURE YEAR POST    : Y
OPERATING     : 1    1      SUBSIDIARY : 1    6  DOC REF LOOKUP G/L  :
                            TRANSACTION CODE GROUPS : 47 86 99

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SELECTED GL ACCOUNTS & TRANSACTION CODES FOR REVENUES, RECEIVABLES, DEFERRED REVENUES, AND EXPENDITURE ACCRUALS USED IN YEAR-END REPORTING

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FAML5400 V5.1        CITY AND COUNTY OF SAN FRANCISCO--NFAMIS
LINK TO:                      TRANSACTION CODES

TRANSACTION CODE : 668
REVERSE EXPENDITURE(BUDGET/GAAP) ACCRUAL (AUTO GENERATED BY TC 667)
-------------------------------- FIELD EDITS ---------------------------------
T/C SFX   : 5   DOC REF : 3   INDEX  : 1   SUBOBJ : 1   PROJ   : 2   GRANT  : 2
USERCD    : 2   VENDOR  : 0   G/L    : 1   SUBSID : 1   BANK   : 0   TREAS  : 0
CURR CODE : 0   DESC    : 1   START  : 0   END    : 0   SUBOBJ TYPE : E EXPEN
INPUT RANGES: INDEX  : 0             -             SUBOBJ : 0        -
----------- GENERATED TRANSACTIONS ------------  ----- DEBIT/CREDIT PAIRS -----
REBATE   :          LIQUIDATION     :            1 : DR 1 2 000004  CR 1 431
REVERSAL :          VALUE GAIN/LOSS : 0          2 : DR 2 4 000000  CR 4 000000
----------- FINANCIAL FILE UPDATES ------------  ------ OTHER INDICATORS ------
DOCUMENT 1    : 3 01 0      DOCUMENT 2 : 0       TREASURER'S ACCOUNT : 0
CASH CTL 1    : 1 46 1      CASH CTL 2 : 0       INVOICE HISTORY     : 0
VENDOR 1      : 0           VENDOR 2   : 0       DISBURSEMENT TYPE   : 0
ALLOTMENT     : 1 36 2      SPEND PLAN : 1 36 2  BANK ACTIVITY       : 0
PROJECT       : 1 36 2      GRANT      : 1 36 2  FUTURE YEAR POST    : Y
OPERATING     : 1    2      SUBSIDIARY : 1    5  DOC REF LOOKUP G/L  :
                            TRANSACTION CODE GROUPS : 47 86 99
```

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FAML5400 V5.1        CITY AND COUNTY OF SAN FRANCISCO--NFAMIS
LINK TO:                      TRANSACTION CODES

TRANSACTION CODE : 626
REDUCE YEAR-END ENCUMBRANCES W/O DOCUMENT UPDATE (NP REVERSAL->TC 625)
-------------------------------- FIELD EDITS ---------------------------------
T/C SFX   : 3   DOC REF : 3   INDEX  : 1   SUBOBJ : 1   PROJ   : 2   GRANT  : 2
USERCD    : 2   VENDOR  : 0   G/L    : 0   SUBSID : 0   BANK   : 0   TREAS  : 0
CURR CODE : 0   DESC    : 1   START  : 0   END    : 0   SUBOBJ TYPE : E EXPEN
INPUT RANGES: INDEX  : 0             -             SUBOBJ : 0        -
----------- GENERATED TRANSACTIONS ------------  ----- DEBIT/CREDIT PAIRS -----
REBATE   :          LIQUIDATION     :            1 : DR 1 1 349ADJ  CR 1 471
REVERSAL : 625 A    VALUE GAIN/LOSS : 0          2 : DR 0 0         CR 0
----------- FINANCIAL FILE UPDATES ------------  ------ OTHER INDICATORS ------
DOCUMENT 1    : 0           DOCUMENT 2 : 0       TREASURER'S ACCOUNT : 0
CASH CTL 1    : 0           CASH CTL 2 : 0       INVOICE HISTORY     : 0
VENDOR 1      : 0           VENDOR 2   : 0       DISBURSEMENT TYPE   : 0
ALLOTMENT     : 1 37 2      SPEND PLAN : 1 36 2  BANK ACTIVITY       : 0
PROJECT       : 1 37 2      GRANT      : 1 36 2  FUTURE YEAR POST    : Y
OPERATING     : 1    2      SUBSIDIARY : 0       DOC REF LOOKUP G/L  :
                            TRANSACTION CODE GROUPS : 47 86 99

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TRANSACTION CODE : 625
REVERSE EXPENDITURE(BUDGET/GAAP) ACCRUAL (AUTO GENERATED BY TC 665)
-------------------------------- FIELD EDITS ---------------------------------
T/C SFX   : 5   DOC REF : 3   INDEX  : 1   SUBOBJ : 1   PROJ   : 2   GRANT  : 2
USERCD    : 2   VENDOR  : 0   G/L    : 1   SUBSID : 0   BANK   : 0   TREAS  : 0
CURR CODE : 0   DESC    : 1   START  : 0   END    : 0   SUBOBJ TYPE : E EXPEN
INPUT RANGES: INDEX  : 0             -             SUBOBJ : 0        -
----------- GENERATED TRANSACTIONS ------------  ----- DEBIT/CREDIT PAIRS -----
REBATE   :          LIQUIDATION     :            1 : DR 1 1 471     CR 1 349ADJ
REVERSAL :          VALUE GAIN/LOSS : 0          2 : DR 0 0         CR 0
----------- FINANCIAL FILE UPDATES ------------  ------ OTHER INDICATORS ------
DOCUMENT 1    : 3 01 0      DOCUMENT 2 : 0       TREASURER'S ACCOUNT : 0
CASH CTL 1    : 0           CASH CTL 2 : 0       INVOICE HISTORY     : 0
VENDOR 1      : 0           VENDOR 2   : 0       DISBURSEMENT TYPE   : 0
ALLOTMENT     : 1 37 1      SPEND PLAN : 1 37 1  BANK ACTIVITY       : 0
PROJECT       : 1 37 1      GRANT      : 1 37 1  FUTURE YEAR POST    : Y
OPERATING     : 1    1      SUBSIDIARY : 0       DOC REF LOOKUP G/L  :
                            TRANSACTION CODE GROUPS : 47 86 99
```