

Treatment of Transfers Between Funds

(Expenditure Transfers vs Revenue Transfers)

		Fund Class of Contributing Fund				
		General Fund	Special Fund	Bond Fund	Federal Fund	Non-Govt Cost Fd
Fund Class of Receiving Fund	General Fund		R	E	E	R
	Special Fund	E	R	E	E	R
	Bond Fund	E	E	R	E	E
	Federal Fund	E	E	E	R	E
	Non-Govt Cost Fd	E	E	E	E	R

Expenditure Transfers: Require a positive expenditure entry under the contributing fund, and a negative expenditure entry under the receiving fund. The negative expenditure is known as a "less funding provided by" entry. In most cases a third entry will be required to reflect the final expenditure of the transferred funds. This third entry is a positive expenditure in the receiving fund.

Revenue Transfers: Require a negative revenue entry under the contributing fund, and a positive revenue entry under the receiving fund. Once the revenue transfer has occurred, a positive expenditure entry will reflect the final expenditure in the receiving fund if needed.