STATE OF MISSISSIPPI **DEPARTMENT OF FINANCE AND ADMINISTRATION**

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TOPIC	GAAP REPORTING	SUB-SECTION 27.30.75
SECTION	SUPPORTING SCHEDULES	ISSUANCE DATE June 25, 2009
SUB-SECTION	TRANSFERS BETWEEN FUNDS	REVISED - 2019

TRANSFERS BETWEEN FUNDS

PURPOSE

The Transfers between Funds schedule is prepared to provide detail about GAAP adjustments made to transfer accounts. When a fund transfers an amount to another fund, then the other fund must verify and record a corresponding transfer in for the same amount. During the year, agencies should communicate with each other to ensure that transactions between funds are in agreement.

FORM INSTRUCTIONS

Exhibit 27.30.75 contains reference numbers. The instructions for completing the schedule are as follows:

REFERENCE	EXPLANATION
1	The fund number.
2	The business area number and name.
3	The reporting date including the month, day and year.
4	The person who prepared the schedule.
5	The partner agency with the corresponding transfer in/transfer out.
6	The partner fund number with the corresponding transfer in/transfer out.
7	The transfer code.
8	The cost center or internal order to be used on the GAAP entry.
9	The MAGIC grant number, if applicable.
10	The debit amount of the transfer.
11	The credit amount of the transfer.
12	The sum of all debit amounts.
13	The sum of all debit amounts.
14	The total debits from all pages recorded on the last page only.
15	The total credits from all pages recorded on the last page only.

Exhibit 27.30.75				
Form 27.30.75 (Rev. 7/	16			
Fund #				

For the Period Ended: Prepared by:

6) Business Area #: (2)

Transfers Between Funds

Business Area Name:	(2)

Receiving/Expending	Receiving/Expending	Transfer	Cost Center/	Grant	Debit	Credit
Agency	Fund Number	Code	Internal Order	Number	Amount	Amount
(5)	(6)	(7)	(8)	(9)	(10)	(11)
Page Total					(12)	(13)
Grand Total					(14)	(15)

49000000 - Indirect Cost Recovery

49100000 - Federal Subgrants Transferred from Other Funds

49105000 - ARRA Subgrants Transferred In 49110000 - Payments from Medicaid 49120000 - Unexpended Balance 49130000 - Transfers from Other Funds 49140000 - Cost Pool Transfers In

49150000 - Cost Allocation Reimbursements 49160000 - Residual Equity Transfers In

49170000 - Transfer In from Non-Budgeted Transfer Out

49180000 - Indirect Cost Recovery/Transfer

68500000 - Transfers Out - GAAP

68505000 - Transfer to Subgrantee

68510000 - Transfer of ARRA Federal Grant Funds to Subgrantee

68515000 - Transfers to Other Funds 68520000 - Cost Pool Transfer Out 68525000 - Cost Allocation Reimbursements 68530000 - MDHS Federal Fund Payments 68535000 - MDHS Other Fund Payments 68540000 - Unexpended Balances Transferred 68590000 - Non Budgeted Transfer Out

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