TO: BAR
FMS Coordinators, Business Officers

FROM: John Ginther, Accounting and Business Services Director
Jackie Thoms, FMS Consultant
Jennifer Werry, FMS/PPMS Consultant

SUBJECT: New AFRS and FMS Appropriation Indices
Federal Stimulus Funding Appropriation Indexes

Last week OFM informed all state agencies that all Federal Stimulus expenditures must include an appropriation. This applies to both CARES Student and CARES Institutional funding. Therefore, we have created appropriation indices (indexes) to be used to record all stimulus funding.

Student CARES should be recorded in Fund 846 and Institutional CARES should be recorded in Fund 145. It is unusual for our system to use appropriations with financial aid funds but these are unusual circumstances.

We do not intend to modify the CARES FAPC and we recognize that the colleges have likely already expended stimulus funds therefore we are requesting you move the stimulus costs using expenditure transfers each month (at a minimum).

Legacy

The following Appropriation Indices have been added to all colleges’ FYR 1920 and FY2021 tables:

<table>
<thead>
<tr>
<th>APPR INDEX</th>
<th>TITLE</th>
<th>FUND</th>
<th>APPR</th>
<th>AFRS APPR INDEX</th>
</tr>
</thead>
<tbody>
<tr>
<td>CRI</td>
<td>Cares CFDA 84.425</td>
<td>145</td>
<td>Z94</td>
<td>CRI</td>
</tr>
<tr>
<td>CRS</td>
<td>Cares CFDA 84.425</td>
<td>846</td>
<td>Z94</td>
<td>CRS</td>
</tr>
</tbody>
</table>

Please transfer stimulus expenditures using TC002R/002 using the appropriate T SubObject.

If you have any questions please contact Legacy support at support@sbctc.edu and we will be happy to assist.
The following appropriation indexes (product field) have been created in ctcLink:

<table>
<thead>
<tr>
<th>APPR INDX</th>
<th>TITLE</th>
<th>FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>CRI</td>
<td>Cares CFDA 84.425</td>
<td>145</td>
</tr>
<tr>
<td>CRS</td>
<td>Cares CFDA 84.425</td>
<td>846</td>
</tr>
</tbody>
</table>

For Fund 846 please transfer stimulus expenditures using DR 5081072/CY 1000199 - CR 1000199/ DR 5081072 for past transactions. For future, you can modify the Second Journal Set to include the Appropriation Index in the Product field if you wish.

For Fund 145 please transfer stimulus expenditures using DR 50810xx/CY 1000199 - CR 1000199/ DR 50810xx for past transactions (using the correct account between 5081010 and 5081074). Please include CRI in the Appropriation Index in all future transactions.

If you have any questions please contact me at jginther@sbctc.edu or Kirti Vijay at kvijay@sbtc.edu and we will be happy to assist.

John Ginther
Accounting & Business Services Director
Washington State Board for Community and Technical Colleges
PO Box 42495 | 1300 Quince Street SE | Olympia | WA | 98504
jginther@sbctc.edu • o: 360-704-4380 • f: 360-704-4417