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Mark A. Kaiser
Director

TO: State Agencies
FROM: OA/Accounting
DATE: January 14, 2010
RE: Improved SAM II Tracking of ARRA Transactions

The following SAMII accounting changes have been implemented:

- The interest allocation process was finalized and moved to production on 12/1/09. In order to calculate the interest on the daily cash balance there is a one day lag time for the interest to post to MAP.
- A new edit on transfers in/out of the stimulus funds was added to ensure that any movement of cash in/out of a stimulus fund was accounted for in the interest allocation program. If the sub-revenue or sub-object code is missing on the transfer document involving a stimulus fund, the user will receive a hard error.
- The following revenue source codes have been established:
 - 1720 – ARRA Refunds – Refunds made to the state for moneys originally disbursed under the American Recovery and Reinvestment Act of 2009
 - 1558 – Amer. Recov. & Reinvest. Other – To account for American Recovery and Reinvestment (ARRA) funds received from any source other than the Federal Government and the initial deposit into the state treasury has already been recorded. Ex: Interagency receipt of ARRA funds or those from local governments or entities which were already deposited and disbursed from the state treasury

The edits in SAM II have been changed to allow for these revenue source codes to be used in the stimulus funds and agencies can now process all future receipts to the appropriate revenue source code(s).

We ask that agencies process JVR documents to correct all previous cash receipt documents that should have been accounted for using one of these revenue source codes. These corrections are needed to update the MAP site, which is currently overstating the amount of ARRA funds actually received. This will also assist in reconciling SAM II, MAP and the 1512 reports generated from MS 360.

If you have any questions, please contact Stacy Neal or Lynn Cannon at (573) 751-4761 or Stacy.Neal@oa.mo.gov or Lynn.Cannon@oa.mo.gov.