STATE OF MONTANA
STATEWIDE ACCOUNTING SYSTEM

Form 135 Fund Equity Transaction

1) Agency Business Unit and Name

2) Journal ID

3) Type of Equity Account Transaction

☐ Prior Period Adjustment – Correction of Error: Fields 4-10

☐ Prior Period Adjustment – Other: Fields 4-8

☐ Closing Designation Change: Field 4

☐ GASB 54 Adj – Inventory/Prepaids: Field 4

4) Provide a description of the adjustment:

5) Is there another fund the transaction can be recorded in?

☐ Yes, please list:

☐ No

6) Expenditure correction?

☐ Yes, was there authority remaining to cover the transaction?

☐ No, not an expenditure correction

7) Fiscal year(s) related to the underlying transaction(s) *(must be prior to the last fiscal year)*

8) Original document, such as SABHRS deposit, voucher or journal:

☐ Unknown

9) Why was the error not discovered sooner?

10) What controls are in place to prevent this error from recurring?

Agency Authorization	**Authorized Signature**	Date	Email Authorization Attached ☐

To Be Completed by Department of Administration			
DOA Approval	☐ Approved ☐ Not Approved	Authorized Signature	Date

Revised 1/2018