

STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX F--STARS CAPITAL PROJECTS CODES AND
GAAP FUND CODES**

REFERENCE	6.6
ISSUE DATE	6-30-2002
PAGE	1

GENERAL INFORMATION

Appendixes F-1 and F-2 are computer printouts. Each agency's Appendixes F-1 and F-2 are unique for that agency. The Comptroller General's Office will send each agency its preliminary Appendixes F-1 and F-2 around the end of June and its final Appendixes F-1 and F-2 around the beginning of August. Only agencies with SPIRS permanent improvement projects will receive Appendixes F-1 and F-2.

Use Appendixes F-1 and F-2 only for closing packages that deal with:

- o Permanent improvements.
 - Accounts Payable Closing Package (Section 3.12).
 - Any other closing packages that refer to permanent improvements.
- o Construction in progress.
 - For purposes of Governmental Funds reported on the Capital Assets and Accumulated Depreciation Closing Package (Section 3.9), Construction in Progress is reported only for those STARS capital projects that have a GAAP fund code of x060. STARS capital projects that have a GAAP fund code of x005 should not report Construction in Progress for GAAP purposes.
 - For purposes of Enterprise, Internal Service, and Trust Funds reported on the Capital Assets and Accumulated Depreciation Closing Package (Section 3.9), Construction in Progress may be reported for those STARS capital projects that have GAAP fund codes of x075-x210. GAAP fund codes x075-x210, however, may have projects that do not report Construction in Progress because the projects are not capital in nature.

Appendixes F-1 and F-2 show the relationships between:

- o Permanent improvement projects (STARS project codes 6000 or greater).
- o GAAP funds.

Appendixes F-1 and F-2 both include the following data elements:

- o STARS agency code for your agency.

STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL

GAAP CLOSING PROCEDURES MANUAL

APPENDIX F--STARS CAPITAL PROJECTS CODES AND GAAP FUND CODES	REFERENCE	6.6
	ISSUE DATE	6-30-2002
	PAGE	2

- o STARS capital project number and name.
- o GAAP fund code and name.
- o GAAP fund category name.

Appendixes F-1 and F-2 include activity only for the following STARS capital projects subfunds:

- o 3043 Capital Projects--Capital Improvement Bonds.
- o 3045 Capital Projects--Capital Improvement Bonds--Handicapped.
- o 3097 Permanent Improvements.
- o 3143 Capital Projects--Department Capital Improvement Bonds.
- o 3235 Capital Projects--Institution Bonds.
- o 3393 Capital Projects--Revenue Bonds.
- o 3497 Capital Projects--Excess Debt Service Revenue.
- o 3600 Capital Projects--State Appropriations.
- o 3603 State Appropriations--Capital Expenditure Reserve.
- o 3907 Capital projects--Other Funds.
- o 4278 Recreation Land Trust Fund.
- o 4390 State Museum--Renovation Construction.
- o 5787 Capital Projects--Federal Funds.

APPENDIX F-1--GAAP FUND CODE CORRESPONDING TO EACH STARS CAPITAL PROJECT CODE

Use Appendix F-1 to identify the GAAP fund code that a particular STARS capital project code belongs to. Appendix F-1 sorts the data by STARS project number.

STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL

GAAP CLOSING PROCEDURES MANUAL

APPENDIX F--STARS CAPITAL PROJECTS CODES AND GAAP FUND CODES	REFERENCE	6.6
	ISSUE DATE	6-30-2002
	PAGE	3

APPENDIX F-2--STARS CAPITAL PROJECTS CORRESPONDING TO EACH GAAP FUND
CODE

Use Appendix F-2 to identify all STARS capital projects that correspond to a particular GAAP fund code.

Appendix F-2 presents the same information as Appendix F-1; however, it sorts the data by GAAP fund code. A blank line appears each time the GAAP fund code changes.