

STATE OF SOUTH CAROLINA OFFICE OF THE COMPTROLLER GENERAL		
GAAP CLOSING PROCEDURES MANUAL		
APPENDIX A--STARS SUBFUNDS AND GAAP FUND CODES	REFERENCE	6.1
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#### GENERAL INFORMATION

Appendixes A-1 and A-2 are computer printouts. Each agency's Appendixes A-1 and A-2 are unique for that agency. The Comptroller General's Office will send each agency its preliminary Appendixes A-1 and A-2 around the end of June and its final Appendixes A-1 and A-2 around the beginning of August.

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

- o STARS subfunds.
- o GAAP funds.

(Also see Section 1.10, STARS Codes and GAAP Codes.)

These Appendixes include the following data elements:

- o STARS agency code for your agency.
- o STARS subfund code and name.
- o GAAP fund code and name.
- o GAAP fund category name.

Appendixes A-1 and A-2 exclude the following STARS capital projects subfund numbers (see Appendix F):

3043	3393	4278
3045	3497	4390
3097	3600	5787
3143	3603	
3235	3907	

These Appendixes also exclude subfunds for which the data will be obtained from financial statements rather than from STARS. (Call the Comptroller General's Office if you have questions about subfunds excluded from these Appendixes.)

#### APPENDIX A-1--GAAP FUND CODE CORRESPONDING TO EACH STARS SUBFUND

Use Appendix A-1 to identify which GAAP fund code corresponds to a particular STARS subfund.

Appendix A-1 sorts the data by STARS subfund code.

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APPENDIX A-2--STARS SUBFUNDS CORRESPONDING TO EACH GAAP FUND CODE

Use Appendix A-2 to identify all STARS subfunds that correspond to a particular GAAP fund code.

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