



## Chapter 90 - State Reporting

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### **90.10 General State Reporting Policies**

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90.10.10	Purpose and scope of these policies	June 1, 2012
90.10.20	Authority for these policies	June 1, 2012
90.10.30	Applicability	June 1, 2012
90.10.40	Using the Agency Financial Reporting System (AFRS) - roles and responsibilities	June 1, 2012
90.10.50	Some agencies have component unit reporting requirements	June 1, 2012
90.10.60	Agency prepared reports must reconcile with AFRS and the CAFR	June 1, 2012
90.10.70	Agencies must comply with reporting due dates	June 1, 2012

### **90.20 Fiscal Year-End Cut-Off Procedures**

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90.20.05	Introduction	June 1, 2012
90.20.10	Cash cut-off date and policies	June 1, 2012
90.20.15	Prior period adjustments and corrections	June 1, 2012
90.20.20	Revenue recognition	June 1, 2012
90.20.25	Expenditure/expense recognition	June 1, 2012
90.20.30	Expenditure/expense accruals for single year operating expenditure authority - mid-biennium	June 1, 2012
90.20.35	Expenditure/expense accruals for biennial expenditure authority - mid-biennium	June 1, 2012
90.20.40	Expenditure/expense accruals - end of biennium	June 1, 2012
90.20.45	Unliquidated estimated accrued expenditures/expenses – immaterial prior period adjustments	June 1, 2012
90.20.47	Shortages in estimated accrued expenditures/expenses in appropriated accounts – belated claims	June 1, 2012
90.20.50	Interagency accruals	June 1, 2012
90.20.55	Accounting estimates	June 1, 2012
90.20.60	Interfund accruals	June 1, 2012

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90.20.65	Agency fund type accounts	June 1, 2012
90.20.70	Adjustment and reconciliation activity	June 1, 2012
90.20.80	State Auditor's Office adjustment activity	June 1, 2012
90.20.90	Office of Financial Management CAFR preparation	June 1, 2012

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**90.30 Fiscal Year-End Cut-Off - Illustrative Entries**

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90.30.10	These entries are for illustrative purposes	June 1, 2012
90.30.20	Cash revenues	June 1, 2012
90.30.30	Material prior period adjustments	June 1, 2012
90.30.35	Immaterial prior period adjustments and corrections	June 1, 2012
90.30.40	Accrued, deferred and unearned revenues	June 1, 2012
90.30.50	Vendor payment transactions	June 1, 2012
90.30.60	Encumbrance transactions	June 1, 2012
90.30.70	Interagency reimbursements (Object S)	June 1, 2012
90.30.80	Intra-agency reimbursements (Object T)	June 1, 2012

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**90.40 State Disclosure Forms**

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90.40.10	Introduction to state disclosure forms and lead sheet	June 1, 2012
90.40.20	Cash and investments disclosure	June 1, 2012
90.40.30	Taxes receivable disclosure	June 1, 2012
90.40.35	Inventory disclosure	June 1, 2012
90.40.38	Capital assets – summary of activity disclosure	June 1, 2012
90.40.40	Long-term construction commitments disclosure	June 1, 2012
90.40.45	Leases, liabilities by major class – summary of activity, and Certificates of Participation (COPs) disclosure	June 1, 2012
90.40.50	Deferred and unearned revenues disclosure	June 1, 2012
90.40.55	Bond debt disclosure	June 1, 2012
90.40.60	Transfer disclosure	June 1, 2012
90.40.70	Pension and OPEB disclosure	June 1, 2012
90.40.75	Miscellaneous disclosure	June 1, 2012
90.40.95	Financial disclosure certification	June 1, 2012