
STARS USER MANUAL.....	1
STATEWIDE DESCRIPTOR TABLE D41 – GAAP INDICATOR.....	1
D41 – GAAP INDICATOR.....	1
D41 – GAAP INDICATOR DATA ENTRY REQUIREMENTS	1

STARS USER MANUAL

STATEWIDE DESCRIPTOR TABLE D41 – GAAP INDICATOR

D41 – GAAP INDICATOR

The D41 table identifies the types of certain transactions as required for compiling the statewide Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principles (GAAP). See the [GAAP Indicators](#) document. Agencies use the GAAP indicator on miscellaneous transactions to collect information for completing their [closing packages](#) at the end of the year.

VERSION 3.1	STARS--DESCRIPTOR TABLE MAINTENANCE/INQUIRY	S023
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)		
TABLE-ID-NUMBER: 41 GAAP INDICATOR		
.....1.....2.....3.....4.....5		
TABLE-ENTRY-KEY: A		
GAAP INDICATOR		
REFERENCE-DATA:		
TITLE: RECEIPT OF ACCOUNT RECEIVABLE PAYMENT		

D41 – GAAP INDICATOR DATA ENTRY REQUIREMENTS

Data Element	Description
TABLE-ID-NUMBER	Enter 41 .
TABLE-ENTRY-KEY	Enter the one-character GAAP Indicator assigned by the SCO. See the GAAP yearly closing package for the most current list of indicators. A - Receipt of Payment for Account Receivable Purpose: To flag payments received from nonstate entities for revenues earned by June 30 but not deposited until after June 30. Closing packages: Cash and Accounts Receivable

Data Element	Description
	<p>B - Receipt of Payment for Interfund Receivable</p> <p>Purpose: Similar to the "A" indicator; the source of the payment is different. Use this indicator for payments received from other state funds or agencies for revenues earned by June 30 but not deposited until after June 30.</p> <p>Closing package: Cash</p> <p>C - Receipt of Unearned Revenue</p> <p>Purpose: To identify cash collected in advance of providing goods or services (unearned revenue). Use this indicator on cash deposited throughout the year where the earnings process will not be complete by June 30.</p> <p>Closing packages: Cash and Unearned Revenue</p> <p>D - Receipt of Revenue</p> <p>Purpose: To flag cash deposited after June 30 for revenues earned by June 30 but not previously recorded as a receivable.</p> <p>Closing package: Cash</p> <p>E - Receipt of a Deposit</p> <p>Purpose: To separate cash deposits, which are reported as liabilities of the state, from other types of cash receipts. Use this indicator on cash deposited throughout the year to the general ledger account 2407.</p> <p>Closing package: Cash</p> <p>F - Receipt of an Undistributed Amount (Suspense)</p> <p>Purpose: Sometimes an agency will not have sufficient information at the time cash is received to be able to identify the correct distribution. When this occurs, adjustments are made at a later date to reclassify the cash as revenue, a deposit, payment for accounts receivable, etc. Use this indicator on cash deposited throughout the year to general ledger accounts 2402, 2405, and 2409.</p> <p>Closing package: Cash</p> <p>G - Receipt of an Other Cash Item</p> <p>Purpose: To identify cash received that does not fit in any of the previous descriptions.</p> <p>Closing package: Cash</p> <p>J - Miscellaneous Receivables from Nonstate Parties</p>

Data Element	Description
	<p>Purpose: To flag all types of accounts receivable that are not required to be reported separately (see indicators M and O). Use this indicator to flag miscellaneous receivables with nonstate parties that were earned as of June 30 but not paid or entered into STARS until after June 30.</p> <p>Closing packages: Leases Receivable and Accounts Receivable K - Interagency Due From (Interfund Receivables)</p> <p>Purpose: To identify receivables owed by another state fund. Use this indicator to flag interfund "due froms" that were earned as of June 30 but not entered into STARS until July or August.</p> <p>Closing package: None M - Grants Receivable</p> <p>Purpose: To flag receivables for all types of grants, including state, federal, private, etc. Use this indicator to flag grants receivable that were earned as of June 30 but not reimbursed or entered into STARS until after June 30.</p> <p>Closing package: Grants Receivable O - Interest Receivable</p> <p>Purpose: To identify amounts owed by another entity for interest earned. Use this indicator to flag interest receivables that were earned as of June 30 but not paid or entered into STARS until after June 30.</p> <p>Closing packages: Investments and Loans and Notes Receivable P - Prepaid Expenses</p> <p>Purpose: To identify payments made before the fiscal year-end for services that will benefit the future. Use this indicator throughout the year on the portion of payments made to state and nonstate vendors that relate to goods or services that will be received in a future fiscal year.</p> <p>Closing package: Prepaid Expenses T - Miscellaneous Payables to Nonstate Parties</p> <p>Purpose: To identify payments made to nonstate vendors for goods or services received. Use this indicator on payments to nonstate vendors paid after June 30 for goods or services provided to your agency by June 30.</p> <p>Closing package: Accounts Payable and Other Payables</p>

Data Element	Description
	<p>U - Interagency Due To (Interfund Payables)</p> <p>Purpose: To identify amounts paid to another state fund for goods or services rendered. Use this indicator on interfund billings paid after June 30 for the goods or services provided to your agency by June 30.</p> <p>X - Contract Retentions</p> <p>Purpose: To identify payments made to vendors after June 30 but before the closing package due date that were for amounts held back before June 30 until completion of the project by the vendor. Use this indicator throughout the year.</p> <p>Closing package: Accounts Payable and Other Payables</p>
REFERENCE DATA	Leave blank.
EFF-START-DATE EFF-END-DATE	Enter the six-digit start and/or end date to stop transactions with this GAAP indicator from processing.
TITLE	Enter the name of the GAAP indicator, up to 50 characters.