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STARS USER MANUAL

STATEWIDE CLASSIFICATION – FUND, FUND DETAILS, GAAP FUND TYPES

INTRODUCTION

Fund – A Fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Funds record cash and/or other resources together with all related liabilities, obligations, reserves, and equities. STARS segregates these for the purpose of carrying on specific activities or attaining certain objectives in accordance with laws, special regulations, restrictions, or limitations.

Fund Detail– Provides a detail of accounting Funds that require special accounting and reporting treatment.

GAAP Fund Type – Used to group similar types of Funds together for reporting purposes.

The need to establish a Fund may come from legislation, court order, or from a change in accounting requirements. See the [Statewide Descriptor Tables](#) chapter of the STARS manual for information about setting up a Fund. STARS has several other accounting structures that may also be used. See the [Agency Classification Structure](#) document of the STARS manual.

FUND

The STARS Fund structure allows you to maintain a separate balance sheet for different types of activities, businesses, or sources and uses of Funds. Examples of common Funds include the General Fund, the Federal Fund, the State Regulatory Fund, etc. Certain sections of Idaho Code and appropriation laws passed by the State Legislature may guide Fund structures. Fund Detail is also set up to ensure correct accounting for legislative purposes or management control.

In government accounting, Funds are classified into three Fund types:

- Governmental Funds – Includes capital projects, debt service, general fund, permanent and special revenue funds.
- Proprietary Funds – Includes enterprise and internal service funds.
- Fiduciary Funds – Includes agency, investment trust and pension trust funds.

See [FPAC Policies - Funds Definitions chapter](#) for more detail on these Fund types.

Funds are also a required element for budgetary purposes, since the Idaho legislature appropriates at the Fund level. When transactions post in STARS, they must always include a Fund, so STARS can generate financial statements and maintain the appropriate budgetary information.

Funds are set up for use by all agencies. They are not agency-specific. STARS keeps separate records by agency and Fund by including the agency number as part of the key when posting to STARS financial files.

STARS uses the Statewide Descriptor Table 22 to define the system controls for individual Funds. See the [Statewide Descriptor Tables](#) chapter of the STARS manual for information about setting up a Fund.

FUND DETAIL

Fund Details are set up for use by all agencies; however, most are used only by a specific agency. The legislature can also appropriate down to the Fund Detail level, in which case the appropriation control must be at the Fund Detail level. STARS keeps separate records by agency and Fund Detail by including the agency number as part of the key when posting to STARS financial files.

STARS uses the Descriptor Table 23 to define the system controls for individual Fund Detail. See the [Statewide Descriptor Tables chapter](#) D23 for detail on setting up a Fund Detail.

GAAP FUND TYPES

STARS uses Descriptor Table 21 to identify each of the different GAAP Fund Types. See the [Statewide Descriptor Tables chapter](#), D21 of the STARS manual for details.

REPORTS

Reports can be run in IBIS that will show your agency's specific Fund and Fund Detail structure. [Click here for more information about IBIS.](#)

In Online Reporting on the SCO Web site, DAFR8750 (SS1: D23) Descriptor Table Report – D23 Fund detail Shows the fund and fund detail number, the controls in the reference data field, and the title. The title may also include where the authority came from to establish the fund. [Click here for information about Online Reporting.](#)