

GAAP Checklist

USAS Related Items

— Set the Track accounts payable flag to “Y”. This flag is in the USASDAT/USACON (Configuration Data Maintenance) screen. Go to the second screen of data and there is a flag under the Miscellaneous information labeled Track accounts payable. The USARPT/PAYABL report may then be run during August to get a report of your payable amounts as of June 30. The PAYABL report should be run by fund/function for Governmental funds, and by object code for Proprietary funds.

FYI: As you process invoices in APE for July FY21, use the date of service or the date goods were received in the **received** column.

— Generate a summary of accounts receivable by fund/receipt level, digits for all funds. If using ARF, you may use the ARRPT/ARCVBL report for this. If not using ARF, you may start using the unique two character codes in the receipt descriptions for tracking receivables and deferred revenue as of 7/1/YY. This will allow you to generate a report of these items by using the datatrieve report called RCPTSEL.

— Generate a copy of the WORKCOMP report, sorted by FD/FL, using the current calendar year projected rate. **OPTIONAL**

— Generate a report of outstanding interfund transactions. A report is needed to show all advances which have not been returned. This can be accomplished by running RECLEL for all fund-to-fund transfers.

— Generate an APPSUM report using the detail option, split YTD column, sort on FD, FL and subtotal on FD, FL. **OPTIONAL**

— Generate a REVSUM – Sort by FD, R2, AC and subtotal on FD, R2.

— Generate a FINSUMM sorted by FD, FS and subtotaled by FD.

— Check with the firm doing your GAAP reporting to see what additional reports they may want or need.

USPS Related Items

- ___ Generate a CHKSTS report of all outstanding checks as of 06/30/YY.
- ___ Generate the WAGEMP and WAGACT reports and/or spreadsheets from WAGOBL. Create the detail and summary reports. Sort the WAGACT by FD, FL and subtotal by FD.
- ___ Generate the BENEMP and BENACT reports and/or spreadsheet from BENOBL. Create the detail and summary reports. Sort the BENACT by FD, FL and subtotal by FD.
- ___ Generate the SERS Surcharge report - **OPTIONAL**.

EIS Related Items

___ Generate the following EIS reports:

- EIS101 - Schedule of Fixed Assets by Source
- EIS102 - Schedule of Fixed Assets by Function and Object
- EIS103 - Schedule of Changes in Fixed Assets
- EIS104 - Schedule of Changes in Depreciation
 - Generate three copies: by Fund, Function, and Asset Class.
- EIS305 - Book Value Report
 - Generate two reports for all currently active capitalized assets. Sort the first report by function and the second by asset class.
 - Generate two reports listing all capitalized items disposed of during the current fiscal year. Sort the first report by function and the second by asset class.