

## APPENDICES

### Overview of Changes Fiscal Year 2013

Section	Description of Change	Applicability Date
	<p>The Manual was reformatted for a web application. Some sections were moved, some removed and some added. The fonts, font sizes and margins were adjusted so the 2013 electronic version may look differently from the 2012 one. The specific <u>content</u> changes are listed below.</p> <p>The Manual contains the new revised chart of accounts applicable to financial statements for the fiscal year 2013 which will be reported to the SAO in 2014. The Manual was updated throughout for the revised accounts and new seven-digit code format.</p> <p>Please use the previous version of the Manual for the reporting requirements for the 2012 annual report except for changes listed below and specifically marked as applicable to the 2012 annual report.</p> <p><b>Schedule 04/05 is renamed as Schedule 01.</b></p>	
	<b>PART 0</b>	
	Removed chapter 1; moved <i>Overview of Changes</i> to Appendices	
	<b>ACCOUNTING</b>	
	Added <u>Suspense Funds</u>	
Use of Payroll and Claims Funds	Revised	
Investments	Added paragraph regarding credit unions	
Original Supporting Documentation	Revised	
Overhead Cost Allocation	Revised	
	<b>REPORTING</b>	
Reporting Principles	Separated reporting requirements for cities and counties from special purpose districts; updated matrixes; revised <i>Caution</i> for governments eligible for not preparing financial statements	
Certification	Revised format	<b>2012 annual report</b>
Financial Statements	Revised Statements C-4 and C-5; revised cities' reporting requirements for special purpose districts	
	Removed Statement C-1 – governments previously preparing this statement need to submit Statement C-4 instead	<b>2012 annual report</b>

Notes to Financial Statements	Required information regarding capitalization threshold in Note 1H	2012 annual report
	Revised <i>Long-Term Debt</i> note; changed title to <i>Debt Service Requirements</i>	2012 annual report
	Revised <i>Other Disclosures</i>	2012 annual report
Schedule 01	Revised instructions	2012 annual report
Schedule 07	Corrected	2012 annual report
Schedule 09	Separated miscellaneous debt and liabilities and assigned ID numbers	2012 annual report
Schedule 11	Corrected	2012 annual report
Schedule 16	Clarified instructions; removed local grants from reporting requirements on the state part of the Schedule	2012 annual report
Schedule 17	Revised applicability of Schedule 17 to counties	2012 annual report
Schedule 19	Removed certification	
Schedule 22	Updated	2012 annual report

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	<b>ACCOUNTING</b>	
Original Supporting Documentation	Revised	
	<b>REPORTING</b>	
Reporting Principles	Revised <i>Caution</i> for governments eligible for not preparing financial statements	
Certification	Revised format	2012 annual report
Financial Statements	Revised Statements C-4	
Notes to Financial Statements	Required information regarding capitalization threshold in Note 1E	2012 annual report
	Revised <i>Long-Term Debt</i> note; changed title to <i>Debt Service Requirements</i>	2012 annual report
	Removed Note 5, <i>Short-Term Debt</i>	2012 annual report
	Revised <i>Other Disclosures</i>	2012 annual report
Schedule 01	Revised instructions	2012 annual report
Schedule 09	Separated miscellaneous debt and liabilities and assigned ID numbers	2012 annual report
Schedule 16	Clarified instructions; removed local grants from reporting requirements on the state part of the Schedule	2012 annual report
Schedule 19	Removed certification	
Schedule 22	Updated	2012 annual report

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	<b>PART 0</b>	
	Moved chapter 1, <i>Overview of Changes</i> to Appendices	
	<b>ACCOUNTING</b>	
	Added <u>Electronic Fund Transfers</u> and <u>Pass-Through Grants</u>	
Inventories and Capital Assets	Revised; changed title	
Original Supporting Documentation	Revised	
	<b>REPORTING</b>	
Reporting Principles	Revised <i>Caution</i> for governments eligible for not preparing financial statements	
Certification	Revised format	2012 annual report
Financial Statements	Revised Statements C-4	
Notes to Financial Statements	Required information regarding capitalization threshold in Note 1E	2012 annual report
	Incorporated Note 2 in <i>Other Disclosures</i>	
	Revised <i>Long-Term Debt</i> note; changed title to <i>Debt Service Requirements</i>	2012 annual report
	Revised <i>Other Disclosures</i>	2012 annual report
Schedule 01	Revised instructions	2012 annual report

Schedule 09	Separated miscellaneous debt and liabilities and assigned ID numbers	2012 annual report
Schedule 16	Clarified instructions; removed local grants from reporting requirements on the state part of the Schedule	2012 annual report
Schedule 19	Removed certification	
Schedule 22	Updated	2012 annual report

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	<b>PART 0</b>	
	Moved chapter 1, <i>Overview of Changes</i> to Appendices	
	<b>BUDGETING</b>	
	Revised example	
	<b>ACCOUNTING</b>	
	Added <u>Electronic Fund Transfer</u> and <u>Pass-Through Grants</u>	
Inventories and Capital Assets	Revised; changed title	
Original Supporting Documentation	Revised	
	<b>REPORTING</b>	
Reporting Principles	Revised <i>Caution</i> for governments eligible for not preparing financial statements	
Certification	Revised format	2012 annual report
Financial Statements	Revised Statements C-4	
	Added Statement C-5	2012 annual report
Notes to Financial Statements	Required information regarding capitalization threshold in Note 1E	2012 annual report
	Added <i>Budgets</i>	2012 annual report

	Revised <i>Long-Term Debt</i> note; changed title to <i>Debt Service Requirements</i>	2012 annual report
	Revised <i>Other Disclosures</i>	2012 annual report
Schedule 01	Revised instructions	2012 annual report
Schedule 09	Separated miscellaneous debt and liabilities and assigned ID numbers	2012 annual report
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	<b>ACCOUNTING</b>	
	Added <u>Pass-Through Grants</u>	
Inventories and Capital Assets	Revised; changed title	
Original Supporting Documentation	Revised	
	<b>REPORTING</b>	
Reporting Principles	Revised <i>Caution</i> for governments eligible for not preparing financial statements	
Certification	Revised format	2012 annual report
Financial Statements	Revised Statements C-4	
	Added Statement C-5	2012 annual report
Notes to Financial Statements	Required information regarding capitalization threshold in Note 1F	2012 annual report
	Added <i>Budgets and Property Tax</i>	2012 annual report
	Revised <i>Long-Term Debt</i> note; changed title to <i>Debt Service Requirements</i>	2012 annual report
	Revised <i>Other Disclosures</i>	2012 annual report
Schedule 01	Revised instructions	2012 annual report
Schedule 09	Separated miscellaneous debt and liabilities and assigned ID numbers	2012 annual report
Schedule 16	Clarified instructions; removed local grants from reporting requirements on the state part of the	2012 annual report

	Schedule	
Schedule 19	Removed certification	
Schedule 22	Updated	2012 annual report