

2012 MAAPP Manual Revisions

009- January 19, 2012

19 - Warrants

The Stop Payment Request form and exhibit have been updated to reflect the current Treasurer.

008 - January 6, 2012

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

007 - November 15, 2011

30 - Internal Control

Exhibit 66 Fraud, Waste & Abuse - Added new exhibit

006 - October 31, 2011

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

005 - September 30, 2011

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

004 - September 2, 2011

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

25 - Chart of Accounts

25.10.10

25.10.30 - These sub-sections have been updated to reflect the current accounts.

27 - GAAP Reporting

27.30.11

27.40.21 - These sub-sections have been updated to reflect the current policy.

003 - August 4, 2011

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

25 - Chart of Accounts

25.10.10

25.10.30 - These sub-sections have been updated to reflect the current accounts.

27 - GAAP Reporting

27.30.40 - Added 89105 - Transfer to Subgrantee - ARRA

002 - July 6, 2011

11- Expenditures

11.20.15 - This sub-section has been updated to revise the waiver letters.

21 - Receipts

21.10.20 - This sub-section has been updated to revise the Request for Exemption from Daily Deposit.

23 - Capital Asset Reporting

23.10.30

23.20.10 - These sub-sections have been revised to reflect current policy relating to Intangible Assets.

25 - Chart of Accounts

25.10.10

25.10.30 - These sub-sections have been updated to reflect the current accounts.

27- GAAP Reporting

27.20.70

27.30.55

27.50.10 - These sub-sections have been updated to reflect the current policy.

001 - July 1, 2011

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

07.60.40

07.60.50 - These sub-sections have been updated to reflect the current agencies.

2011 MAAPP Manual Revisions

014 - June 30, 2011

27 - GAAP Reporting

27.10.30

27.20.20

27.20.40

27.20.60

27.20.70

27.30.30

27.30.35

27.30.40

27.30.45

27.30.50

27.60.10 - These sub-sections have been updated to reflect that encumbrances are no longer required.

27.60.20

27.60.25 - These sub-sections have been updated to reflect current practice.

27.40.50 - Updated Representation Letter for clarifications required by the Office of the State Auditor.

013 - June 16, 2011

25 - Chart of Accounts

25.10.10

25.10.20

25.10.30 - These sub-sections have been updated to reflect current account numbers.

012 - May 13, 2011

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

25 - Chart of Accounts

25.10.10 - This sub-section has been updated to reflect current account numbers.

30 - Internal Control

30.60.10

30.60.20

30.60.30

30.60.40

30.60.50 - Added new sections for policies.

011 - March 10, 2011

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

010 - November 30, 2010

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

009 - October 6, 2010

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

07.60.40

07.60.50 - These sub-sections have been updated to reflect the current agencies.

25 - Chart of Accounts

25.10.10 - This sub-section has been updated to reflect current account numbers.

008 - August 30, 2010

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

007 - August 17, 2010

30 - Internal Control

Exhibit 65 Davis-Bacon Act - Added new exhibit.

006 - August 5, 2010

29 - Miscellaneous

29.60.35 - Revised procedures and form for bank accounts.

005 - August 4, 2010

07 - Funds

07.60.20

07.60.30 - These sub-sections have been updated to reflect the current funds.

16 - Electronic Payments to Agencies (New Section)

16.10.20 - Added new sub-section for third party processing for non-portal payments.

25 - Chart of Accounts

25.10.10

25.10.30 - These sub-sections have been updated to reflect current account numbers and descriptions.

004 - July 20, 2010

17 - Statewide Vendor File

17.10.20 - Updated for electronic invoicing.

17.20.05 - Updated for electronic invoicing.

003 - July 19, 2010

11 - Expenditures

11.20.15 - Updated sub-section to reflect current policy on waiver letters.

002 - July 8, 2010

23 - Capital Asset Reporting

23.20.10 - Added sub-section for Intangible Assets.\

27 - GAAP Reporting

27.50.50

27.50.55

27.50.60 - Added sub-sections for Intangible Assets.

001 - July 1, 2010

07 - Funds

07.60.20

07.60.30 – These sub-sections have been updated to reflect the current funds.

07.60.40

07.60.50 – These sub-sections have been updated to reflect the current agencies.

25 - Chart of Accounts

25.10.10

25.10.20

25.10.30 – These sub-sections have been updated to reflect current account numbers and descriptions.

27 - GAAP Reporting

27.40.50 - Updated Representation Letter to comply with Statements on Auditing Standards.

2010 MAAPP Manual Revisions

014 - June 22, 2010

27 - GAAP Reporting

- 27.30.11 - Added section on form for Reserved Fund Balance.
- 27.30.30 - Added breakout on form for Due from Other Governments in the Summary.
- 27.30.40 - Added column on form for Due to Other Funds.
- 27.30.60 - Added column for identifying ARRA grants
- 27.30.65 - Added column for revenue code and summary of current FY expenditures.
- 27.60.20 - Modified form for improved reporting. Split Balance Sheet accounts instead of grouping.
- 27.60.25 - Modified form for improved reporting. Split Balance Sheet accounts instead of grouping.

013 - May 28, 2010

07 - Funds

- 07.60.20
- 07.60.30 – These sub-sections have been updated to reflect the current funds.

012 - May 7, 2010

07 - Funds

- 07.60.20
- 07.60.30 – These sub-sections have been updated to reflect the current funds.

011 - April 20, 2010

- 23 - Capital Asset Reporting** - This section has been updated to remove duplicate references to the State Property Manual.

27 - GAAP Reporting

- 27.50.10 - Added reference to new subsection 27.60.15.
- 27.60.15 - Added new subsection for Capital Asset GAAP Adjustments for Proprietary Funds.

010 - April 15, 2010

28 - Form 1099 Reporting

- 28.30.10 – Updated reference number.

009 - March 31, 2010

07 - Funds

- 07.60.20
- 07.60.30 – These sub-sections have been updated to reflect the current funds.

25 - Chart of Accounts

- 25.10.10
- 25.10.30 – These sub-sections have been updated to reflect current account numbers and descriptions.

008 - February 26, 2010

07 - Funds

- 07.60.20
- 07.60.30 – These sub-sections have been updated to reflect current funds.

25 - Chart of Accounts

- 25.10.10
- 25.10.30 – These sub-sections have been updated to reflect current account numbers and descriptions.

007 - January 29, 2010

07 – Funds

07.60.20

07.60.30 – These sub-sections have been updated to reflect current funds.

006 - December 30, 2009

07 – Funds

07.60.20

07.60.30 – These sub-sections have been updated to reflect current funds.

005 - October 30, 2009

07 – Funds

07.60.20

07.60.30

07.60.40

07.60.50 – These sub-sections have been updated to reflect current funds.

004 - September 8, 2009

30 - Internal Control

30.10.10

30.20.20

30.30.50

30.40.10 - Updated for SAS 115.

003 - August 31, 2009

07 - Funds

07.60.20

07.60.30 - These sub-sections have been revised to reflect the current funds.

25 - Chart of Accounts

25.10.10

25.10.20 - These sub-sections have been revised to reflect the current account numbers and descriptions.

002 - August 13, 2009

11 - Expenditures

11.20.15 - Updated waiver letters for minor modifications.

001 - July 30, 2009

07 - Funds

07.60.20

07.60.30

07.60.40

07.60.50 - These sub-sections have been revised to reflect the current funds.

25 - Chart of Accounts

25.10.10

25.10.20 - These sub-sections have been revised to reflect the current account numbers and descriptions.

27 - GAAP Reporting

27.40.50 - Updated Representation Letter to comply with Statements on Auditing Standards.