

Generic County, Ohio
GAAP Conversion Plan

TABLE OF CONTENTS

	<u>PAGE</u>
Introduction.....	2
Overview of the Conversion Process - Old Model to New.....	4
Fund Classifications.....	8
General Purpose External Financial Statements	24
Measurement Focus and Basis of Accounting.....	31
Program Revenues	33
Entity-wide Statement of Net Assets Accounts	38
Statement of Activities Accounts.....	41
Illustration of Conversion Process	43
Trial Balances and Worksheets	
Restatement Trial Balance	44
Modified Accrual Trial Balance	45
Restricted Net Assets Trial Balances	45
Capital Assets Worksheet	46
Capital-Related Debt.....	46
Consolidation Trial Balance	46
Budgetary Reporting.....	49
Statement of Net Assets and Balance Sheet Items	
Cash, Cash Equivalents and Investments.....	51
Receivables	52
Inventory	63
Prepaid Assets.....	64
Capital Assets including Infrastructure.....	65
Interfund Activity.....	72
Noncapital Related Liabilities.....	74
Capital-Related Long-term Liabilities	77
Fund Balance and Net Assets.....	79
Management's Discussion and Analysis.....	81
Notes to the Basic Financial Statements	84
Combining and Individual Fund Statements and Schedules	91