



STATE OF OKLAHOMA

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) CONVERSION MANUAL

for the

Comprehensive Annual Financial Report

June 2016

Central Accounting and Reporting Division
Financial Reporting Unit
Office of Management and Enterprise Services, 5005 N. Lincoln Blvd., Suite 100
Oklahoma City, OK 73105-3324

State of Oklahoma
Office of Management and Enterprise Services
GAAP Conversion Manual

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State of Oklahoma
Office of Management and Enterprise Services
GAAP Conversion Manual

INTRODUCTION

June 2016

Generally accepted accounting principles (GAAP) state that every governmental unit should prepare and publish a comprehensive annual financial report (CAFR), as a matter of public record.

The Government Accounting Standards Board (GASB), the authoritative accounting and financial reporting standard-setting body for government entities, has stated that the CAFR is "the official annual report of a government."

Financial reporting is not an end in itself but is intended to provide information useful for many purposes. However, the primary purpose of a CAFR is to provide accountability and credibility. A CAFR achieves this through:

- a. Comparing actual financial results with the legally adopted budgets;
- b. Assessing financial condition and results of operations;
- c. Assisting in determining compliance with finance-related laws, rules, and regulations; and
- d. Assisting in evaluating efficiency and effectiveness.

The 1990 Legislature made a commitment to excellence in financial reporting by establishing Title 62 Section 7.13 creating the Financial Reporting Unit within the Office of Management and Enterprise Services and assigning that unit responsibility for the preparation of the state's CAFR. This commitment will yield many benefits for the state and its citizens.

The Office of Management and Enterprise Services (OMES), Central Accounting and Reporting Division (CAR), Financial Reporting Unit (FRU) is to prepare an audited CAFR by December 31, following the end of each fiscal year. State agency finance officers are a very important element in the successful completion of the CAFR. Only with the coordinated efforts of all those involved, including support from the State Auditor and Inspector (SA&I), can the CAFR be completed in a timely manner.

The purpose of this conversion manual is to explain the procedures and reporting requirements that are applicable to virtually all agencies. It includes an explanation of the measurement objectives of specific elements of the financial statements and suggests how that information might be compiled. It also includes specialized applications unique to only one or a few agencies such as Medicaid accruals. A listing of conversion packages for your agency is included in this manual.

If you have questions concerning the contents of this manual or need specific help in a certain area, please contact your agency's financial reporting analyst. They will be glad to help you.



STATE ACCOUNTING STANDARDS

Accounting standards are developed to provide a basis for the application of uniform procedures to insure the integrity and accountability of the financial records. In accordance with Title 62 Section 41.5, the Office of Management and Enterprise Services Central Accounting and Reporting Division is mandated to prescribe the state's accounting policy and has established the following accounting standards for the State of Oklahoma:

1. Agencies must submit monthly reconciliation reports to OMES.
2. Agencies must transfer clearing account funds at least monthly.
3. Agencies must provide timely accrual information using the GAAP conversion packages or a timely independent audit (with related Financial Reporting Packages) in accordance with GAAP.

All agencies are required to retain a copy of accounting records, including GAAP Conversion Packages and Financial Reporting Packages, for three years after completion of the audit of the State of Oklahoma.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

GAAP for governments consist of uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

AUTHORITATIVE SOURCES OF GAAP

The accounting and reporting standards that apply to governments follow an established "hierarchy" as set forth in Governmental Accounting Standards Board (GASB) Statement No. 55 -- *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

The publications that are most widely consulted include:

Codification of Governmental Accounting and Financial Reporting Standards, GASB.

Audits of State and Local Governmental Units, Industry Audit Guide, AICPA.

Governmental Accounting, Auditing and Financial Reporting (GAAFR), Government Finance Officers Association (GFOA). The GAAFR may be the most comprehensive and understandable reference for governmental GAAP reporting.



THE CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association (GFOA) has been involved for many years in encouraging governments to adhere to high standards of financial reporting. The GFOA awards its prestigious Certificate of Achievement for Excellence in Financial Reporting to governments who meet its standards.

To apply for the certificate, a government must issue an audited CAFR no later than six months after the end of its fiscal year. Recipient governments must meet many other stringent reporting standards as well.



GAAP vs. BUDGET

The most important financial document to government is the budget. It is the political and fiscal charter granted to the executive branch management by the legislature. It designates which activities are to be carried forward and sets limits on the ability of managers to commit the financial resources of the government. It also sets the level of taxation which must be exacted in order to carry on approved activities. Reporting of actual results against what was authorized is therefore important in order to demonstrate budgetary compliance and to determine the amount available for future appropriation.

Budgetary reporting is different from jurisdiction to jurisdiction because of different circumstances, history, culture and objectives. Budgets may be based either on the amount of cash which is needed to carry on the government's business, the amount of obligations which will be incurred pursuant to legislative authorization, or the principles used for general purpose financial reporting.

General purpose financial reporting, on the other hand, satisfies different objectives. The objective is a consistent representation of the activity and financial condition of the government to determine the value of net financial resources and changes therein measured on a basis common to many governments. This permits meaningful comparison from year to year and from jurisdiction to jurisdiction. It is therefore used for credit rating purposes.

Thus, governments need to satisfy both budgetary and general purpose financial reporting objectives. Budgets are measured on the basis on which the budget was approved. General purpose financial statements are measured in accordance with generally accepted accounting principles. These two focuses of reporting are often different.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Basic financial statements (BFS) are prepared in accordance with GAAP. These principles specify that government activity should measure changes in current financial resources on a modified accrual basis of accounting and changes in economic resources on a full accrual basis of accounting.

A measurement focus is what one intends to measure. The focus could be cash or obligations, which are common budgetary bases of measurement. A focus on financial resources involves measuring changes in assets or liabilities which are or will soon be converted to available financial resources (such as cash). A liability is a use of financial resources. An asset is a source of financial resources. These financial resources include both current resources--those which will be used/provided within the current period or soon enough thereafter to finance operations of the period--and noncurrent financial resources--those which will give rise to a use/source of funds in later periods. A focus on economic resources involves measuring the total economic impact of transactions regardless of the effect on current available financial resources. This focus will present the current and long term effect of economic decisions made by the governing body.

A basis of accounting specifies how to measure financial resources. A modified accrual basis means increases or decreases in current revenue and expenditures are recognized in the period in which an event occurs, as long as they are collectible or payable within the period, or soon enough afterward to be collected or paid for the current period. A full accrual basis means revenues and expenses are recognized in the period they occur, regardless of when they are available or due to be paid.



PURPOSE OF A COMPREHENSIVE ANNUAL FINANCIAL REPORT

GAAP requires that each government produce a Comprehensive Annual Financial Report (CAFR). GAAP prescribes the format and content of the CAFR in detail. CAFRs are:

- Comprehensive. A CAFR reports on all of the government's funds and component units.
- Annual Reports.
- Financial reports -- not just financial statements.
- Independently audited.

CAFRs include both budgetary and GAAP data. Specifically, a CAFR includes:

- A "budget to actual" statement that compares (on the budgetary basis of accounting):
 - Estimated revenues vs. actual revenues
 - Appropriations vs. expenditures
- GAAP-basis statements and related note disclosures.
- A note that reconciles the budgetary-basis and GAAP-basis amounts.

CONTENT OF A COMPREHENSIVE ANNUAL FINANCIAL REPORT

The CAFR contains three distinct sections: introductory, financial, and statistical.

The introductory section is intended to familiarize the reader with the organizational structure of the government, the nature and scope of the services it provides, and a summary of the government's financial activities. It includes a letter of transmittal, an organization chart and a list of principal government officials.

The financial section includes the basic financial statements, related note disclosures, and required supplementary information (RSI). The basic financial statements present government-wide and fund level financial results. There are eleven possible fund types a government can use. Only seven of the eleven available fund types are applicable in the Oklahoma CAFR.

The statistical section is intended to provide CAFR users with a broader understanding of the government and the trends in its financial affairs. These required sections help to assure that information needed by CAFR users is provided. These users include oversight bodies, investors and creditors and citizens.



LEGISLATION

Title 62 Section 34.10 requires DCAR to prepare and issue financial reports.

The 1990 Legislature expressed its support for comprehensive financial reporting through passage of Senate Bill 781 which authorized and funded the financial reporting unit within the Office of Management and Enterprise Services.

Further, Executive Order 90-09 requires every state entity which prepares annual financial statements to comply with the pronouncements of GASB.

INVESTORS' OUTLOOK

Various bond rating agencies have stated that GAAP presentation makes financial analysis much easier, and that GAAP presentation has had a positive effect on the state's bond rating.

Others have indicated that following GAAP procedures is a very good internal management tool. Quality financial statements reflect positively on a state's administrative structure and demonstrate that management has the tools in place for self-analysis. They also enhance the state's credibility to outside analysts who can more readily understand and rely on a state's financial data.

OTHER ADVANTAGES OF PRODUCING STATEWIDE GAAP REPORTS

A commitment to excellence in financial reporting will yield many benefits for our state and its citizens:

- Greater opportunity for management analysis of Oklahoma's current financial operations.
- Increased the likelihood of higher bond ratings, resulting in lower costs of financing debt for the state.
- Greater potential for recruiting new industry to our state.
- Increased accountability to the citizens resulting in greater public confidence in its elected officials.
- Permits timely audit reports thereby reducing the risk of losing federal dollars which support essential public programs and the Oklahoma economy.



WHAT IS A CONVERSION PACKAGE?

Oklahoma's conversion to GAAP reporting has resulted in the creation of this manual. The manual defines "conversion packages" and their use. Each conversion package:

- Deals with a specific area of accounting data.
- Requires agencies to complete and submit forms to report fiscal year-end adjustments needed for GAAP.
- Is completed for fiscal year end June 30 data only. Agencies report GAAP data only once each year.
- Has a similar format. Once you become familiar with the format, it is easy to locate specific information quickly.

After fiscal year-end, OMES will compile the data from the completed conversion packages into the financial statements. Only upon receipt of this information can OMES convert the state's cash basis information to GAAP. This is why the packages are known as "conversion packages."

THE FORMAT OF A CONVERSION PACKAGE

Each conversion package includes most or all of the following sections:

- I. PURPOSE AND OBJECTIVES
- II. AGENCY ACTION REQUIRED
 - Advises agencies to prepare and keep supporting information for each conversion package.
 - Lists due dates.
 - Briefly describes any action that agencies must take before they begin to complete the package.
- III. KEY TERMS
 - Lists technical accounting terms with definitions.
 - Gives unusual or "local" definitions of words that apply only to the conversion packages.
(For this reason, it is important to read the definition of each key term--even if you already know the usual meaning of the term.)



IV. SPECIFIC INSTRUCTIONS

- Gives general information concerning the form and information agencies are to gather.
- Gives specific instructions for completing each data element on the form.

Also included in this manual is a reference section which specifies the authoritative accounting literature pertaining to each conversion package.

THE FORMAT OF A CONVERSION PACKAGE SUMMARY FORM

Like the conversion packages themselves, the conversion package summary forms all have a common format. Each summary has a heading to identify:

- Your agency name and number.
- The person who prepared the form.
- The person who approved the form (the agency's finance director or executive director).

Additionally, summary forms may have space for:

- Descriptions.
- Dollar amounts.
- Comments.

YOUR VALUABLE INPUT

The FRU staff have tried to make the conversion packages and instructions easy to read and consistent; however, we are always open to suggestions. To propose additional improvements, please call your agency's financial reporting analyst.



THE IMPORTANCE OF TIMELINESS IN FINANCIAL REPORTING

In May 1987, the Governmental Accounting Standards Board (GASB) issued Concepts Statements No. 1 of the Governmental Standards Board, titled Objectives of Financial Reporting. Paragraph 66 states:

"If financial reports are to be useful, they must be issued soon enough after the reported events to affect decisions. Timeliness alone does not make information useful, but the passage of time usually diminishes the usefulness that the information otherwise would have had. In some instances, timeliness may be so essential that it may require sacrificing a certain amount of precision or detail. Sometimes a timely estimate is more useful than precise information that takes a long time to produce."

Timeliness is essential. The State of Oklahoma participates in the Government Finance Officers' Association Certificate of Achievement Program which emphasizes timeliness. Applications for the certificate must be postmarked no later than six months after the end of the fiscal year. A copy of the government's published audited CAFR must accompany the application.

THE CONVERSION PROCESS--AGENCIES

The annual GAAP conversion process begins June 30 with the end of the fiscal year. Agencies can begin to complete some of the conversion packages soon after June 30. They may not be able to complete others until October.

Due dates of the conversion package forms vary. The schedule summarizing these dates is in Section II of this manual.

MASTER CONVERSION PACKAGE LIST

The master conversion package list identifies the conversion packages that are included in this manual. Your agency is required to submit data to OMES for only those packages indicated for your agency.

If you determine that another package is relevant to your agency and it was not included in this manual, please contact your agency's financial reporting analyst, and they will be glad to send you the needed package.



THE CONVERSION PROCESS--OFFICE OF MANAGEMENT AND ENTERPRISE SERVICES

OMES will use the State's PeopleSoft General Ledger System to compile the statewide financial statements. Using each agency's conversion package information and other required adjustments to the cash basis data as needed for GAAP. The FRU staff will prepare the financial statements and the related note disclosures based on the assorted information received. Since the conversion packages are in a standard format, the FRU staff may need to call upon you to clarify or provide additional information regarding specific transactions or follow up on any comments you provided on the summary form.

AUDIT OF THE STATE CAFR

Meanwhile, the audit of the CAFR will be in progress. The State Auditor and Inspector will review the data and procedures within OMES. They will also review conversion package forms and the supporting working papers of agencies. Please note: Agencies are responsible for maintaining working papers to support data on conversion package forms.



GENERAL RESPONSIBILITIES

Each agency's executive director and finance director are responsible for submitting to OMES conversion package forms that are:

- Accurate.
- Complete.
- Timely.

If your agency is unable to submit data by the required date, call OMES as soon as possible.

WORKING PAPERS

Preparation and maintenance of working papers is a primary responsibility of each agency.



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"NEED HELP?"

June 2016

NAMES, NUMBERS AND EMAIL

If you have questions or comments relating to this manual, contact your agency's financial reporting analyst. However, if you cannot reach that person, any other analyst may be contacted. **Please note the new mailing address and fax number below.**

Matt Clarkson	Financial Reporting Supervisor	521-2759	Matt.Clarkson@omes.ok.gov
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TABLE OF ACRONYMS

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AICPA	American Institute of Certified Public Accountants
BFS	Basic Financial Statements
CAFR	Comprehensive Annual Financial Report
DCAR	Division of Central Accounting and Reporting
DCAM	Department of Capital Asset Management
FASB	Financial Accounting Standards Board
FRU	Financial Reporting Unit
GAAFR	<u>Governmental Accounting, Auditing and Financial Reporting</u> Government Finance Officers Association
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
ICS	Integrated Computer System
NCGA	National Council on Governmental Accounting
OMES	Office of Management and Enterprise Services
SA&I	State Auditor and Inspector



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REFERENCES

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The following is a list of references to authoritative literature used with each conversion package. Note that the letter used below corresponds to the letter on the conversion package. Also note that GASB Statements No. 34, 37 and 38 may contain direct or indirect authoritative guidance for each conversion package.

A. Cash and Investments

GASB Statement No. 3
GASB Statement No. 40

B. Deposits and Investments

GASB Statement No. 3 GASB Statement No. 53
GASB Statement No. 28 GASB Statement No. 59
GASB Statement No. 31 GASB Statement No. 64
GASB Statement No. 40

C. Accounts Receivable - Deferred Revenue

GASB Statement No. 6
GASB Statement No. 33
GASB Statement No. 48

GASB Codification, Sections 1600.101 through 1600.108, 1600.113 through 1600.116, 1600.125, 1800.112, 1800.113, and 1800.120

NCGA Statement No. 1

D. Grants/Entitlements Receivable and Deferred Revenue

GASB Codification, Sections G60.101 through G60.105 and 1600.109 through 1600.116

"Audits of State and Local Governmental Units" (issued by the American Institute of Certified Public Accountants), Sections 8.3 through 8.7, 8.17, 9.10, 16.17 through 16.19, and 16.24 through 16.25

E. Taxes Receivable

GASB Codification, Sections 1600.106 through 1600.116, 1800.113, and S10
GASB Statement No. 22
GASB Statement No. 33
GASB Statement No. 48

G. Inventory (Consumable)

GASB Codification, Section No. 1600.122

H. Capital Assets (Nonconsumable Inventory)

GASB Codification, Section 1400
GASB Statement No. 51



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REFERENCES

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- I. Accounts Payable
GASB Codification, Section 1600.102-.104
- J. Accrued Payroll
GASB Codification, Section 1600.102-.104
- K. Insurance Loss Liability
GASB Codification, Sections 1500.107, C50.101 through 118, and 1300.104
FASB Statement 5
- L. Leases - Lessee
GASB Statement No. 13
FASB Statement No. 13
- M. Leases - Lessor
GASB Statement No. 13
FASB Statement No. 13
- N. Litigation Loss Liability
GASB Codification, Sections 1500.107, C50.101 through 118, and 2300.104
FASB Statement 5
- O. Long Term Obligations
GASB Statement No. 48
GASB Codification, Sections 1500.108, 2200.106, 2300.104
- P. Compensated Absences Liability
GASB Codification, Section C60
- Q. Medicaid
FASB Statement No. 5, Accounting for Contingencies

GASB Codification, Sections G60.101 through G60.105 and 1600.109 through 1600.116
"Audits of State and Local Governmental Units" (issued by the American Institute of Certified Public Accounts), Sections 8.3 through 8.7, 8.17, 9.10, 16.17 through 16.19, and 16.24 through 16.25.



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- X. Miscellaneous
GASB Statement No. 49
- Y. Infrastructure Assets Summary
GASB Statement No. 34



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A. DUE DATES OF CONVERSION PACKAGES June 2016

GROUP #	CONVERSION PACKAGES	2015 DUE DATE (*)
1	A. Cash and Investments B. Deposits and Investments G. Inventory (Consumable) H. Capital Assets L. Leases O. Long-Term Obligations P. Compensated Absences S. Agency Special Account (ASA) / Clearing	July 29 " " " " " " "
2	K. Insurance Claims Liability Y. Infrastructure Assets	August 12 "
3	C. Accounts Receivable and Deferred Revenue D. Federal Grant/Entitlement Receivables and Deferred Revenue E. Taxes Receivable and Refunds Payable F. Due From I. Accounts Payable and Encumbrances J. Accrued Payroll M. Lessor R. Interagency Payments X. Miscellaneous Z. Schedule of Expenditures of Federal Awards	September 9 " " " " " " " " "
4	N. Litigation Q. Medicaid	October 7 "

(*) Note: If the due date above falls on a weekend or holiday the package is due the next work day.



C. CAFR FUND TYPE MATRIX - "Where Your Agency Fits In"

June 2016

I. PURPOSE AND OBJECTIVES

The CAFR presents financial information segregated by "CAFR FUND TYPE." Some agencies are presented in the general fund type while others are in capital projects, enterprise, permanent, pension trust, investment trust, agency, proprietary component units, or higher education component unit. Also some agencies may be split and included in more than one fund type. In addition, certain agencies may be entirely within one fund type, but due to other financial reporting requirements, may be required to report their financial information by individual fund number or groups of fund numbers.

OMES and the State Auditor and Inspector's office have determined which agencies belong to which CAFR FUND TYPE and which agencies are divided into more than one fund type. Those agencies that are in more than one fund type are required to present their financial information by individual fund number or groups of fund numbers as explained below. Therefore they must complete more than one "set" of conversion packages. That is, these agencies must split certain portions of the agency before being reported on OMES conversion packages. Please note: the Capital Assets Package-H, the Compensated Absences Package-P, Long-Term Obligations Package-O, Litigation Package-N, Miscellaneous Questions Package-X, Infrastructure Assets Package-Y and the Schedule of Expenditures of Federal Awards-Z are always completed for the entire agency as a whole. Do not complete more than one of these seven forms for your agency.

The following CAFR FUND TYPE Matrix lists every state agency in numerical order by agency number. If an agency is in more than one fund type it will be listed on more than one line and will have a description of that agency's division that is in a different fund type or must be reported separately because of other financial reporting requirements. The columns to the left side of the agency's name indicate the CAFR FUND TYPE for each line. This table has been updated to include each agency's correlating fund type in the new PeopleSoft system, since this new system will now provide some of the information needed for the various GAAP conversion packages. The fund numbers that are included in the separate divisions are also listed. If some individual fund numbers are not separately listed, those funds are included with the fund type listed first for each particular agency. That is, only the fund numbers that must be split out from first CAFR FUND TYPE of the agency are listed in the matrix.

II. AGENCY ACTION REQUIRED

- A. Carefully read the entire set of instructions.
- B. Refer to the "CAFR FUND TYPE Matrix" to determine which fund type (types) your agency is in. If your agency is in more than one fund type, note which divisions and fund numbers are in each fund type since each fund type may have a separate "set" of conversion packages to be completed. The total of all "sets" will equal your agency's total.

Since the total of all "sets" of conversion packages must equal the total for your agency, OMES suggests that you complete all "sets" of each type of conversion package (i.e.: all Cash and Investments, all Accounts Receivable and Deferred Revenue, all Accounts Payable) at the same time. This should help to ensure that the total of all "sets" of conversion packages will equal your agency's total.



- C. Next refer to your agency's list of "Conversion Packages Due Summary" that immediately precedes these instructions to determine which conversion packages each of your agency's fund types must complete. OMES has included only the conversion packages that your agency should need and the correct number of "sets" of conversion packages. If your agency is in more than one fund type, you may need to prepare more than one "set" of conversion packages, and will have more than one "Conversion Packages Due Summary." If there is a discrepancy contact your agency's financial reporting analyst as soon as possible. Again, the Capital Assets Package-H, Compensated Absences Package-P, Long-Term Obligations Package-O, Litigation Package-N, Miscellaneous Questions Package-X, Infrastructure Asset Package-Y and Schedule of Expenditures of Federal Awards-Z are always completed for the entire agency as a whole. Do not complete more than one of these seven forms for your agency.
- D. If needed, call your agency's financial reporting analyst for guidance.
- E. Return the completed summary forms to OMES no later than the due dates listed on each form. If you can return them earlier, please do so. **E-mail is the required method of delivery**. However, if that is not feasible, please contact your agency's financial reporting analyst.
- F. If the summary forms do not apply to your agency (or the part of your agency that is being separately report-ed), check the box in the upper left portion of the summary, complete item (2) and return them to OMES.

III. KEY TERMS

- A. **CAFR FUND TYPE**: Any one of eleven categories into which all funds are classified in governmental accounting. The eleven fund types are: general, special revenue, debt service, capital projects, permanent, enterprise, internal service, pension trust, investment trust, private-purpose trust, and agency. OMES and SA&I have already determined to which fund type (types) your agency belongs.
- B. **Fund**: The term used by agencies, OMES, and SA&I to describe your treasury funds maintained by the State Treasurer's Office. There are two types of funds known as "appropriated" funds or "depository" funds. There is no distinction between the two for these conversion package purposes. However, certain funds must be separated from others before being included in the conversion packages.
- C. **Conversion Packages**: The forms and instructions prepared by OMES are used by agencies to compile and report their financial information for CAFR reporting purposes. There are several different conversion packages (each with its own unique conversion package number) dealing with different types of information. Agencies must complete several conversion packages. In addition, certain agencies must split their agency and complete more than one "set" of conversion packages.
- D. **Set or Sets of Conversion Packages**: A "set" of conversion packages is the term used by OMES to describe the entire series of conversion packages (packages labeled "A" through "Z"). Some agencies must complete more than one "set" of conversion packages since their agency must be split into parts for financial reporting purposes. The total of all "sets" will equal the agency total. Please note: the Capital Assets Package, Compensated Absences Package, Long-Term Obligations Package, Litigation Package, Miscellaneous Questions Package, Infrastructure Assets Package and Schedule of Expenditures of Federal Awards are always completed for the entire agency as a whole. Do not complete more than one of these seven forms for your agency.



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 CAFR Fund Type Matrix
 Fiscal Year Ending June 30, 2016

GF - General Fund Type
 CU - Component Unit
 CP - Capital Projects Fund Type
 EN - Enterprise Fund Type
 PF - Permanent Fund
 PT - Pension Trust Fund Type
 AG - Agency Trust Fund Type
 HE - Higher Education Fund Type
 IT - Investment Trust Fund Type

Agency Number	CAFR Fund Code	Function of Gov't	CAFR Fund Type	Peoplesoft fund Number	Agency Name	Agency Division	Fund/Account Numbers Included
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4	5	6	7	8	9	10	11
000	1000	01	GF	1000	State of Oklahoma (CLO-410)	CLO Fund	51X
000	1000	02	GF	1000	State of Oklahoma-Funds Unallocated		All Other Funds/Accounts
000	1880	02	GF	1880	State of Oklahoma (DCS-580)	Public Building Fund	690, 696, 698
000	1300	10	GF	1300	State of Oklahoma (DOT-345)	State Transportation Fund	12X
000	3092	02	CP	3092	State of Oklahoma-Funds Unallocated		130,131
010	9000	01	HE	9000	Oklahoma State University		
020	1000	08	GF	1000	Public Accountancy Board		All Funds/Accounts
022	1000	08	GF	1000	Oklahoma Abstractors Board		All Funds/Accounts
025	1000	07	GF	1000	Military Department		All Other Funds/Accounts
025	3092	07	CP	3092	Military Department	Capital Projects	130,131
030	1000	07	GF	1000	A.B.L.E. Commission		All Funds/Accounts
038	1000	06	GF	1000	Sorghum Commission		All Funds/Accounts
039	1000	06	GF	1000	Boll Weevil Eradication		All Funds/Accounts
040	1000	06	GF	1000	Agriculture Department		All Funds/Accounts
041	9000	01	HE	9000	Western Oklahoma State College		
044	1000	01	GF	1000	Anatomical Board		All Funds/Accounts
045	1000	08	GF	1000	Licensed Architects Board		All Funds/Accounts
047	1000	04	GF	1000	Indigent Defense System		All Funds/Accounts
049	1000	04	GF	1000	Attorney General		All Other Funds/Accounts
049	7200	04	AG	7200	Attorney General	Escrow Funds	705 (8049B)
055	1000	01	GF	1000	State Arts Council		All Funds/Accounts
060	1000	10	GF	1000	Oklahoma Aeronautics Commission		All Funds/Accounts
065	1000	08	GF	1000	State Banking Department		All Funds/Accounts
090	1000	02	GF	1000	Office of Management and Enterprise Services		All Other Funds/Accounts

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 CAFR Fund Type Matrix
 Fiscal Year Ending June 30, 2016

GF - General Fund Type
 CU - Component Unit
 CP - Capital Projects Fund Type
 EN - Enterprise Fund Type
 PF - Permanent Fund
 PT - Pension Trust Fund Type
 AG - Agency Trust Fund Type
 HE - Higher Education Fund Type
 IT - Investment Trust Fund Type

Agency Number	CAFR Fund Code	Function of Gov't	CAFR Fund Type	Peoplesoft fund Number	Agency Name	Agency Division	Fund/Account Numbers Included
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090	1130	02	GF	1130	Office of Management and Enterprise Services	Telephone Services	210
090	1810	02	GF	1810	OMES-Risk Management	Risk Management	205,235,255,260,261
090	1820	02	GF	1820	OMES-State Surplus Property	State Surplus Property	244,280 Admin
090	1830	02	GF	1830	OMES-Construction and Property	Construction & Property	282
090	1840	02	GF	1840	OMES-Central Printing	Central Printing	294
090	1860	02	GF	1860	OMES-Building/Facility Operations	Building/Facility Operations	245
090	1870	02	GF	1870	OMES-Motor Pool	Motor Pool	296
090	1880	02	GF	1880	OMES-Public Building Fund	Public Building Fund	245
090	5000	02	AG	8000	OMES-EGID	OPEB	Agency fund
091	3092	02	CP	3092	Building Bond Commission	Capital Projects	701(8091A) & 1091
092	4400	02	PF	4400	Tobacco Trust Fund	Tobacco Settlement Endow. Trust Fund	305
100	9000	01	HE	9000	Cameron University		
105	1000	02	GF	1000	Okla. Capitol Improvement Authority		All Funds/Accounts
108	9000	01	HE	9000	Carl Albert Jr. College		
120	9000	01	HE	9000	University of Central Oklahoma		
125	1000	08	GF	1000	Department of Mines		All Other Funds/Accounts
125	7200	08	AG	7200	Department of Mines	Cash Performance Bonds	8125A
127	1000	09	GF	1000	Commission on Children & Youth		All Funds/Accounts
131	1000	07	GF	1000	Department of Corrections		All Other Funds/Accounts
131	1200	07	GF	1200	Department of Corrections	Oklahoma State Industries	280
131	3092	07	CP	3092	Department of Corrections	Capital Projects	130,131,132
131	7200	07	AG	7200	Department of Corrections	Funds Held in Agency Fund	8131R,8132X
140	1000	08	GF	1000	Podiatry Board		All Funds/Accounts
145	1000	08	GF	1000	Chiropractic Examiners Board		All Funds/Accounts
150	9000	01	HE	9000	University of Science & Arts		

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160	1000	02	GF	1000	Commerce Department		
165	9000	01	HE	9000	Connors State College		
170	1000	04	GF	1000	Construction Industries Board		
185	1000	08	GF	1000	Corporation Commission		All Other Funds/Accounts
185	7200	08	AG	7200	Corporation Commission	Unlocated Mineral Owners Fund	711(8185C), 72000
185	7100	08	AG	7100	Corporation Commission	Taxes Held for Outside Entity	8185E
190	1000	08	GF	1000	Cosmetology Board		All Funds/Accounts
199	1000	04	GF	1000	Court of Criminal Appeals		All Funds/Accounts
204	1000	05	GF	1000	JM Davis Memorial Commission		All Funds/Accounts
215	1000	08	GF	1000	State Dental Board		All Funds/Accounts
219	1000	04	GF	1000	District Courts		All Funds/Accounts
220	1000	04	GF	1000	District Attorneys Council		All Other Funds/Accounts
220	7900	04	AG	7900	District Attorneys Council	Murrah Crime Victims Comp. Fund	250
230	9000	01	HE	9000	East Central University		
240	9000	01	HE	9000	Eastern Oklahoma State College		
241	9000	01	HE	9000	Redlands Community College		
265	1000	01	GF	1000	Department of Education		All Funds/Accounts
266	8000	01	CU	8000	Okla. Education Television Authority		
269	1000	02	GF	1000	Commission for Teacher Preparation		All Funds/Accounts
270	1000	02	GF	1000	Election Board		All Funds/Accounts
275	1000	02	GF	1000	Commission for Education Quality & Accountability		All Funds/Accounts
285	1000	08	GF	1000	Oklahoma Funeral Board		All Funds/Accounts
290	1000	09	GF	1000	Employment Security Commission		All Other Funds/Accounts
290	5100	09	EN	5100	Employment Security Commission	Federal Unemployment Trust Fund	960,1290,8290D
292	1000	06	GF	1000	Environmental Quality Department		All Funds/Accounts

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292	5720	06	EN	5720	Environmental Quality Department	See WRB 834-06023-06	
296	1000	02	GF	1000	Ethics Commission		All Funds/Accounts
298	1000	02	GF	1000	Merit Protection Commission		All Funds/Accounts
300	1000	02	GF	1000	State Auditor and Inspector		All Funds/Accounts
305	1000	02	GF	1000	Governor's Office		All Funds/Accounts
306	1000	07	GF	1000	Pardon and Parole Board		All Funds/Accounts
307	1000	06	GF	1000	Interstate Oil Compact Commission		All Funds/Accounts
308	1000	07	GF	1000	State Bureau of Investigation		All Funds/Accounts
309	1000	07	GF	1000	Civil Emergency Management		All Funds/Accounts
310	1000	07	GF	1000	State Fire Marshal		All Funds/Accounts
315	6000	07	PT	6000	Firefighters Pension & Retirement System		
320	1000	06	GF	1000	Wildlife Conservation Commission		All Other Funds/Accounts
320	4200	06	PF	4200	Wildlife Conservation Commission	Lifetime Licenses Fund	Outside Accounts
320	6000	06	PT	6000	Wildlife Conservation Commission	Retirement System	
326	1000	09	GF	1000	Office of Handicapped Concerns		All Funds/Accounts
340	1000	03	GF	1000	Department of Health		All Other Funds/Accounts
340	3092	03	CP	3092	Department of Health	Capital Projects	130,131
342	1000	07	GF	1000	Medicolegal Investigation Board		All Funds/Accounts
343	1000	08	GF	1000	Board of Examiners of Perfusionists		All Funds/Accounts
345	1300	10	GF	1300	Transportation Department		All Funds/Accounts
345	7900	10	AG	7900	Transportation Department	Health Rate Stabilization Trust Fund	Outside Accounts
346	1000	10	GF	1000	Oklahoma Space Industry Development Authority		All Funds/Accounts
350	1000	05	GF	1000	Historical Society		All Other Funds/Accounts
350	3092	05	CP	3092	Historical Society	Capital Projects	130,131
353	1000	08	GF	1000	Horse Racing Commission		All Funds/Accounts

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359	1000	06	GF	1000	Oklahoma Energy Resources Board		All Funds/Accounts
360	1000	09	GF	1000	Indian Affairs Commission		All Funds/Accounts
361	1000	02	GF	1000	Native American Cultural & Education		All Funds/Accounts
369	1000	04	GF	1000	Workers' Compensation Court		All Other Funds/Accounts
369	7200	04	AG	7200	Workers' Compensation Court	Claims Under Appeal	704
370	8000	02	CU	8000	Okla. Industrial Finance Authority		
385	1000	08	GF	1000	Insurance Department		All Funds/Accounts
385	7200	08	AG	7200	Insurance Department	Unsettled Premium Tax Suits	8385A,8385B
385	8000	08	CU	8000	Insurance Department - High Risk Pool	Health Insurance High Risk Pool	Outside Account
390	8000	08	CU	8000	Multiple Injury Trust Fund		8390B
390	8000	08	CU	8000	CompSource Oklahoma		
400	1000	09	GF	1000	Office of Juvenile Affairs		All Other Funds/Accounts
400	7300	09	AG	7300	Office of Juvenile Affairs	Trust Account fund	701 (8400A)
400	7300	09	AG	7300	Office of Juvenile Affairs	Juvenile Allowance Fund	704 (8400D)
400	7300	09	AG	7300	Office of Juvenile Affairs	SSI Benefits Fund	Fund 705
405	1000	08	GF	1000	Labor Department		All Funds/Accounts
410	1000	01	GF	1000	Commissioners of the Land Office		All Other Funds/Accounts
410	4100	01	PF	4100	Commissioners of the Land Office	Land/Cash Granted for Common Scho	8410A
415	1000	07	GF	1000	Law Enforcement Education/Training		All Funds/Accounts
416	6000	07	PT	6000	Law Enforcement Retirement System		
420	9000	01	HE	9000	Langston University		
421	1000	02	GF	1000	Senate		All Funds/Accounts
422	1000	02	GF	1000	House of Representatives		All Funds/Accounts
423	1000	02	GF	1000	Legislative Service Bureau		All Other Funds/Accounts
423	3092	02	CP	3092	Legislative Service Bureau	Capital Projects	130,131

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430	1000	01	GF	1000	Libraries Department		All Funds/Accounts
435	5400	02	EN	5400	Oklahoma Lottery Commission		
440	1000	02	GF	1000	Lieutenant Governor		All Funds/Accounts
444	1000	08	GF	1000	Okla. LP Gas Research, Mktg, and Safety Comm.		All Funds/Accounts
445	1000	08	GF	1000	Liquefied Petroleum Gas Board		All Funds/Accounts
446	1000	06	GF	1000	Marginally Producing O&G Wells Comm.		All Funds/Accounts
448	1000	08	GF	1000	Board of Lic Alcohol & Drug Counselors		All Funds/Accounts
450	1000	08	GF	1000	Medical License/Supervision Board		All Funds/Accounts
452	1000	03	GF	1000	Mental Health and Substance Abuse		All Other Funds/Accounts
452	3092	03	CP	3092	Mental Health and Substance Abuse	Capital Projects	130,131,132
452	7300	03	AG	7300	Mental Health and Substance Abuse	Patient Use Fund	700 through 708 (8452B)
461	9000	01	HE	9000	Rogers State University		
467	1601	02	GF	1601	OSF-Statewide Agency	Stat Canceled Warrant Fund	950
467	1602	02	GF	1602	OSF-Statewide Agency	Payroll Withholding Funds	39X and 99X
467	1603	02	GF	1603	OSF-Statewide Agency	Escrow Funds	400,905,910,915
467	1604	02	GF	1604	OSF-Statewide Agency	State P-Card Disbursing Fund	701
470	9000	01	HE	9000	Murray State College		
475	1000	08	GF	1000	Motor Vehicle Commission		All Funds/Accounts
477	1000	07	GF	1000	Narcotics/Dangerous Drugs Control		All Funds/Accounts
477	7900	07	AG	7900	Narcotics/Dangerous Drugs Control		Seized Property
480	9000	01	HE	9000	Northeastern Oklahoma A & M College		
485	9000	01	HE	9000	Northeastern State University		
490	9000	01	HE	9000	Northern Oklahoma College		
505	9000	01	HE	9000	Northwestern Oklahoma State University		
509	1000	08	GF	1000	Board of Examiners Long Term Care Administrators		All Funds/Accounts

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510	1000	08	GF	1000	Nurse Registration & Education Board		All Funds/Accounts
515	6000	09	PT	6000	Okla. Public Employees Retirement System		
515	6000	09	PT	6000	Judges and Justices Retirement System		
515	6000	09	PT	6000	Okla. Public Employees Retirement System	Deferred Compensation Plan	8515B
515	6000	09	PT	6000	Okla. Public Employees Retirement System	401(a) Plan	Funds 197, 205, 576
520	1000	08	GF	1000	Optometry Board		All Funds/Accounts
525	1000	08	GF	1000	Osteopathic Examiners Board		All Funds/Accounts
530	9000	01	HE	9000	Panhandle State University		
531	9000	01	HE	9000	Rose State College		
531	9000	01	HE	9000	Rose State College Tech Dist.		
535	1000	08	GF	1000	Peanut Commission		All Funds/Accounts
557	6000	07	PT	6000	Police Pension and Retirement System		
560	1000	08	GF	1000	Pharmacy Board		All Funds/Accounts
563	1000	01	GF	1000	Private Vocational Schools Board		All Funds/Accounts
566	1000	06	GF	1000	Tourism & Recreation Department		All Other Funds/Accounts
566	3092	06	CP	3092	Tourism & Recreation Department	Capital Projects	130,131
568	1000	06	GF	1000	Scenic Rivers Commission		All Funds/Accounts
570	1000	08	GF	1000	Pro. Engineers & Land Surveyors Board		All Funds/Accounts
575	1000	08	GF	1000	Psychologists Examiners Board		All Funds/Accounts
582	1000	02	GF	1000	State Bond Advisor		194,285,700
585	1000	07	GF	1000	Public Safety Department		All Other Funds/Accounts
585	7200	07	AG	7200	Public Safety Department	Security Amounts/Sign Deposits	701(8585A), 702, 703
588	1000	08	GF	1000	Real Estate Commission		All Funds/Accounts
605	9000	01	HE	9000	Regents for Higher Education		
606	9000	01	HE	9000	Ardmore Higher Ed Center		

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608	9000	01	HE	9000	McCurtain Higher Ed Center		
610	9000	01	HE	9000	Regents for Oklahoma Colleges		
615	1000	08	GF	1000	Foresters Registration Board		All Funds/Accounts
618	8000	01	CU	8000	Oklahoma Student Loan Authority		
619	1000	01	GF	1000	Physician Manpower Training Commission		All Funds/Accounts
620	9000	01	HE	9000	Quartz Mountain Arts & Conference Center and Nature Park		
622	1000	08	GF	1000	Licensed Social Workers Board		All Funds/Accounts
623	9000	01	HE	9000	Seminole Jr. College		
625	1000	02	GF	1000	Secretary of State		All Funds/Accounts
628	1000	01	GF	1000	Ctr for Advancement of Science/Tech.		All Funds/Accounts
629	1000	01	GF	1000	Oklahoma School of Science & Math		All Other Funds/Accounts
630	1000	08	GF	1000	Securities Commission		All Funds/Accounts
631	1000	08	GF	1000	Sheep and Wool Commission		All Funds/Accounts
632	1000	08	GF	1000	Speech Pathology and Audiology Board		All Funds/Accounts
633	9000	01	HE	9000	OKC Community College		
633	9000	01	HE	9000	South OKC Area School District		
635	1000	08	GF	1000	Consumer Credit Commission		All Funds/Accounts
645	1000	06	GF	1000	Conservation Commission		All Funds/Accounts
650	1000	03	GF	1000	Veterans Affairs Department		All Other Funds/Accounts
650	3092	03	CP	3092	Veterans Affairs Department	Capital Projects-Non Federal	130,131
650	3500	03	CP	3500	Veterans Affairs Department	Capital Projects-Federal Funds	425
650	7300	03	AG	7300	Veterans Affairs Department	Patient Use Fund	701 through 707, 765 (8650A)
660	9000	01	HE	9000	Southeastern Oklahoma State University		
665	9000	01	HE	9000	Southwestern Oklahoma State University		
670	1000	03	GF	1000	JD McCarty Center-Handicapped Children		All Funds/Accounts

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675	1000	02	GF	1000	Self Insurance Guarantee Fund Board		
677	1000	04	GF	1000	Supreme Court		All Funds/Accounts
678	1000	04	GF	1000	Council on Judicial Complaints		All Funds/Accounts
695	1000	02	GF	1000	Oklahoma Tax Commission		All Other Funds/Accounts
695	7100	02	AG	7100	Oklahoma Tax Commission	Taxes Held for Outside Entities	220,265,8695A,B,C,D,E,J,K,Q,S,T,U
715	6000	01	PT	6000	Teachers' Retirement System		
740	1000	02	GF	1000	Office of State Treasurer		All Other Funds/Accounts
740	6300	02	IT	6300	Office of State Treasurer	Investments Trust Fund	Outside Accounts
750	9000	01	HE	9000	Tulsa Community College		
753	1000	02	GF	1000	Uniform Building Code Commission		All Funds/Accounts
755	1000	08	GF	1000	Used Motor Vehicle Commission		All Funds/Accounts
760	9000	01	HE	9000	University of Oklahoma		
770	9000	01	HE	9000	OU Health Science Center		
772	1000	07	GF	1000	Board of Tests for Alcohol and Drug Influence		All Funds/Accounts
775	8000	01	CU	8000	Oklahoma State University Medical Authority		All Funds/Accounts
783	8000	09	CU	8000	Community Hospital Authority		All Funds/Accounts
790	1000	08	GF	1000	Veterinary Medical Examiners Board		All Funds/Accounts
800	1000	01	GF	1000	Department of Career and Technology Education		All Other Funds/Accounts
800	3092	01	CP	3092	Department of Career and Technology Education	Capital Projects	130,131
803	1000	01	GF	1000	Virtual Charter School Board		
805	1000	09	GF	1000	Department of Rehabilitation Services		All Other Funds/Accounts
805	7300	09	AG	7300	Department of Rehabilitation Services	Client Trust Fund	701(8805A)
807	1000	03	GF	1000	Oklahoma Health Care Authority		All Funds/Accounts
825	8000	09	CU	8000	University Hospitals Authority	Oklahoma Medical Center	205,210,215,310,311,312,313,314,319
830	1000	09	GF	1000	Department of Human Services		All Other Funds/Accounts, Food Stamp

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830	3092	09	CP	3092	Department of Human Services		130,131
830	7300	09	AG	7300	Department of Human Services	Assets Held for Beneficiaries	700,715,720,730, 8830F,8830T,Comm
835	1000	06	GF	1000	Water Resources Board		All Other Funds/Accounts
835	5730	06	EN	5730	Water Resources Board (for DEQ)	Wastewater Facility Const. Loan Progr	340, 472
835	5720	06	EN	5720	Water Resources Board	Drinking Water Facility Const. Loan Pr	340, 473
835	5720	06	EN	5720	Water Resources Board	1989 Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	1992 Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	1994A Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	1994B Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	1995 Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	1997 Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	1999 Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	2001 Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	2003 A Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	2003 B Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	2004 A Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	2006 B Bond Issue	Outside Account
835	5720	06	EN	5720	Water Resources Board	2007 Bond Issue	Outside Account
875	1000	08	GF	1000	Wheat Utilization Commission		All Funds/Accounts
880	1000	05	GF	1000	Will Rogers Memorial Commission		All Funds/Accounts
900	8000	02	CU	8000	Oklahoma Development Finance Authority		
915	8000	02	CU	8000	Oklahoma Capital Investment Board		
922	8000	02	CU	8000	Oklahoma Housing Finance Agency		
978	8000	10	CU	8000	Oklahoma Turnpike Authority		
980	8000	06	CU	8000	Grand River Dam Authority		

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981	8000	06	CU	8000	Oklahoma Municipal Power Authority		
999	1000	**	GF	1000	General Fund-Statewide Adjustments		