

MEMORANDUM

#03-06

TO: All Agency and School Fiscal Officers

FROM: Vernard V. Wilkerson
Deputy Director

DATE: August 5, 2002

SUBJECT: FY 2002 GAAP Package Revision

Please make the following revisions to your GAAP package reporting:

For financial reporting purposes, all Budgetary General Fund GAAP Fund 100 data must be reported separately from Budgetary Special Fund, GAAP Fund 100 data. Budgetary Special Fund 100 data, for all Special Fund appropriation types 20, 30, 40 or 50, must be reported in the GAAP package as GAAP fund number **102**. Please make all necessary revisions to the FY2002 GAAP package for the August 16, 2002 deadline.

If you have already submitted your GAAP package, this information must be sent in addition. Should you have any questions regarding this change or need a submission extension, please contact Becki Surguy at (302) 744-1050.

Cc: Trisha Neely, Director