

TOPIC	GAAP REPORTING	SUB-SECTION 27.30.05
SECTION	SUPPORTING SCHEDULES	ISSUANCE DATE June 25, 2009
SUB-SECTION	OVERVIEW	REVISED - 2019

OVERVIEW

Supporting schedules provide the details which support the adjusted MAGIC balances on the GAAP Trial Balance. Once supporting schedules are completed, GAAP adjustments should be made to record applicable transactions. After adjustments, most balance sheet account balances should agree to a supporting schedule. Only the supporting schedules applicable to a fund should be prepared and submitted with the fund. Do not submit a blank form with only header information and indicate that the schedule is not applicable to the fund.

Each supporting schedule has been given a form number. Each form has an **Instructions** tab that gives the purpose of the form and additional details on how to prepare the forms. Some of the forms have formulas that can assist in creating GAAP JV upload. Forms are provided in Microsoft Excel format on OFR's webpage at <http://www.dfa.ms.gov/dfa-offices/financial-reporting>.