

**Comptroller's Directive No. 1-09**  
**Attachment 12**  
**Private-purpose Trust Fund Financial Statement Template**

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**Purpose**

This attachment is used to obtain the financial statement and footnote information for private-purpose trust funds. This attachment is similar to prior year's Attachment 12.

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**Applicable agencies**

This attachment is applicable to all agencies with private-purpose trust funds specified on pages 12-18 in the **Preparation of GAAP Basis Financial Statement Templates (Attachments 9-13)** section of this Directive.

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**Due date**

**August 13, 2009**

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**Certification**

The **Certification** tab requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. **By typing a name, the individual is certifying that all tabs of this attachment have been reviewed; the information is both complete and accurate; the preparer and reviewer were not the same individual for any tab; and that you have read and understand the instructions for the attachment.**

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**Submission requirements**

Contact DOA if the agency has any problems with the files.

**A separate template must be completed for each private-purpose trust fund specified in the Directive. After downloading the files, rename the spreadsheet file using the agency number followed by Att12-Fund Number.** For example, if agency 151 has two private-purpose trust funds, two attachments will be submitted. The attachments will be renamed as 151Att12-PP1.xls and 151Att12-PP2.xls.

**Submit the Excel spreadsheet electronically to [finrept-agyatt@doa.virginia.gov](mailto:finrept-agyatt@doa.virginia.gov).**

**Copy APA via e-mail to [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).**

**Do not submit paper copies of the Excel attachment.**

For your convenience, the yellow contact information cells have been linked to the remaining tabs. However, they remain unlocked to allow for more than one preparer to complete the attachment.

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**Attachment  
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the [Revision Control Log](#) tab in the attachment excel file.**

Enter the revision date, applicable excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the [Revision Control Log](#).

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Include “**REVISED – date**” in the **subject line** of the submission e-mail as well as in the **file name**. Resubmit the revised attachment; and ensure that the [Revision Control Log](#) tab has been completed.

**Each time a revision is submitted the [Certification](#) tab should be updated with new signatures and dates.**

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**General  
information**

1. The templates include numerous features, including automated comments and validation messages, to assist in the preparation and review of financial data.
  2. Refer to **Attachment 24, Schedule of Cash, Cash Equivalents, and Investments as of June 30** and **GASBS No. 40** for guidance on completing the cash, cash equivalent, and investment footnotes (tabs 1A, 1B, & 1C). In response to agency requests, Tab 1B is no longer password-protected so that agencies may add additional rows when needed without having to contact DOA or copy and paste information into the sheet from their own records. In adding rows or copying information, care must be taken to preserve the existing spreadsheet layout and column and row labels. If rows are added, please also copy the “TYPE” and “INVESTMENT” descriptions at columns A and B and the formulas at columns N and P.
  3. Ensure that all footnote tabs applicable to the data entered on the statements are completed. All funds must complete **Tab 3 – Miscellaneous**.
  4. For additional preparation guidance, refer to **Preparation of GAAP Basis Financial Statement Templates (Attachments 9-13)** in this Directive and **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates**, which can be found on DOA’s website at [www.doa.virginia.gov](http://www.doa.virginia.gov). Click on the “Financial Statement Directives” link.
  5. Each template requires completion of a fluctuation analysis of prior year and current year financial statement template balances. DOA has included prior year amounts in this template for comparison purposes. To determine the dollar and percentage variance that require an explanation, each agency should review the **Fluctuation Analysis Guidelines and Materiality Scopes** section of **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates**, which can be found on DOA’s website at [www.doa.virginia.gov](http://www.doa.virginia.gov). Click on the “Financial Statement Directives” link.
  6. Provide explanations for the fluctuation analysis in a Microsoft Word document and submit with the template. In the explanations quantify the underlying reasons (i.e., management decision, trend, event) for the change, don’t just state the item increased or that the item increased because another item decreased.
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