

**Comptroller's Directive No. 1-09**  
**Attachment 21**  
**Schedule of Prepayments as of June 30**

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**Purpose** This attachment is used to gather financial information on prepayments.

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**Due date** **August 27, 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.

**After downloading the files, rename the spreadsheet using the agency number followed by Att21.** For example, agency 151 should rename the Attachment 21.xls file as 151Att21.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 spreadsheet.**

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.

**Note: All agencies should review the Internal Service Fund Unearned Revenue Summary Schedule that is e-mailed to agencies in late August. Any agencies listed on this schedule must fill out this 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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**Prepaid items**

Certain types of services are commonly paid for in advance. Examples include rent, insurance premiums, and computer services. DOA eliminates the prepaid expenditures and records a prepaid asset for items prepaid as of June 30.

**Note: Ensure amounts are prorated to include only amounts prepaid in the current fiscal year. For example, if the billing period is January 1 to December 31 only the six months of the next fiscal year (July 1 to December 31) should be reported.**

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**Reconciliation to amounts reported by internal service funds**

Frequently, agencies make prepayments to internal service funds. The following section provides a description of the internal service funds reported in the CAFR. Each agency must reconcile its prepayments to the amounts the internal service funds report as having been received early. DOA will provide agencies with the amounts reported by the internal service funds in the latter part of the week of August 17<sup>th</sup> in a separate e-mail communication for use in completion of this attachment. **Any discrepancies must be resolved with the applicable internal service fund before submission of this attachment.**

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**Internal service funds**

The following internal service funds are reported in the CAFR:

- VITA - Agency 136
  - Health Insurance Fund - Agency 149
  - Risk Management - Agency 129
  - Risk Management - Agency 152
  - Fleet Management – Agency 194
  - Property Management – Agency 194 (Includes Real Estate Services and Maintenance and Repair)
  - General Services – Agency 194 (Includes Virginia Distribution Center, Consolidated Lab, State and Federal Surplus Property, Graphic Communications, and Engineering Services)
  - Virginia Correctional Enterprises – Agency 711
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**Spreadsheet instructions**

The information provided in this tab will be used to identify prepayments to internal service funds and other state agencies or external entities. Please provide the following information.

Step	Action
1	<b><u>Paying Side</u></b> <ul style="list-style-type: none"> <li>• Fund / fund detail of the prepayment</li> <li>• Function of the prepayment</li> </ul>

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*Continued on next page*

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**Spreadsheet instructions:** (Continued)

Step	Action
2	<p><b><u>Receiving Side</u></b></p> <ul style="list-style-type: none"> <li>• Identify the agency / entity that received the prepayment as either: <ul style="list-style-type: none"> <li>- State Agency - Internal Service Fund</li> <li>- State Agency - Non-internal Service Fund</li> <li>- Non-state Entity</li> </ul> </li> <li>• If the prepayment was to an internal service fund, identify the internal service fund. <p style="margin-left: 40px;"><b><u>Note:</u></b> Refer to Internal Service Fund section of the instructions for the internal service funds reported in the CAFR.</p> </li> <li>• If the prepayment was not to an internal service fund, identify the agency or entity that was paid.</li> </ul>
3	<ul style="list-style-type: none"> <li>• Amount of Prepayment</li> <li>• Period Covered by Prepayment</li> <li>• Are amounts properly prorated? See page 2</li> <li>• Description of the Prepayment</li> </ul>
4	Provide a fluctuation analysis explanation if required.
5	Ensure <b>prepayments to internal service funds</b> are reconciled to amounts provided in the file titled <b>Prepayments to Internal Service Funds</b> spreadsheet, which can be found on DOA's website at <a href="http://www.doa.virginia.gov">www.doa.virginia.gov</a> . Click on the "Financial Statement Directives" link. Provide an explanation for any differences.

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