

Component Unit Year-End Reporting Memorandum – FY 2009
Attachment CU11 - Instructions
Short-term Debt

Purpose

This attachment is used to gather short-term debt information for footnote disclosures required by **GASBS No. 38**, *Certain Financial Statement Note Disclosures*.

Note: This attachment is similar to prior year's Attachment CU11.

Applicable entities

- A.L. Philpott Manufacturing Extension Partnership
 - Belmont Bay Science Center Foundation
 - Danville Science Center, Inc.
 - Hampton Roads Sanitation District Commission
 - Library of Virginia Foundation
 - Science Museum of Virginia Foundation
 - Virginia Biotechnology Research Partnership Authority
 - Virginia Commercial Space Flight Authority
 - Virginia Horse Center Foundation
 - Virginia Housing Development Authority
 - Virginia Museum of Fine Arts Foundation
 - Virginia Port Authority and Virginia International Terminals
 - Virginia Public School Authority
 - Virginia Resources Authority
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Completing the Attachment

Answer “Yes” or “No” as to whether the entity had short-term debt activity during the year (anticipation notes, lines of credit, and similar loans) owed to a party external to the Commonwealth, even if no short-term debt is outstanding at year-end.? If yes, complete the chart and provide a description of the short-term debt items

Due date

September 22, 2009

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. 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 they have read and understand the instructions for the attachment.

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Submission requirements

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

After downloading the file, rename the spreadsheet file using the entity's acronym followed by AttCU11. For example, the Virginia Resources Authority should rename its Attachment CU11.xls file as VRAAttCU11.xls.

Submit the Excel spreadsheet electronically to finrept-cu@doa.virginia.gov.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of the Excel attachment.

For your convenience, the contact information in all but the first tab has been unlocked and shaded yellow. The contact information continues to be auto filled with the information from the first tab but the cells remain unlocked to allow for more than one preparer to complete the attachment.

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, 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.
