

**Component Unit Year-End Reporting Memorandum – FY 2009**  
**Attachment CU3 – Instructions**  
**GASBS No. 14 Checklist Modified to Reflect GASBS No. 39**

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**Purpose**

This attachment is a checklist used to evaluate, based on GASBS No. 14 and GASBS No. 39 criteria, each organization, foundation, or commission within an entity for possible inclusion as a component unit in the CAFR.

*The entity will need to evaluate any potential organizations, foundations, or commissions related to the entity.* For this attachment, the entity (e.g. Virginia Biotechnology Research Partnership) is the primary government (PMG) and **NOT** the Commonwealth. This attachment will help the entity evaluate whether inclusion of the organization, foundation, or commission is required in its statements. If an organization, foundation, or commission is determined to be a component unit, the GASBS No. 39 Reporting Entity Checklist is also used to evaluate the method of disclosure.

**Note:** This attachment is similar to prior year's Attachment CU3.

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**Applicable entities**

- All component units that have a potential component unit that has **not** been previously evaluated using the GASBS No. 39 checklist must complete this attachment.
- All component units that have a potential component unit that **has** been evaluated in prior years **if** a change has occurred that might affect its classification must complete this attachment.

**Note:** If this entity has any **foundations** or **discrete component units**, the entity must also complete **Attachment CU12, Intrafund Activity**. **Blended component unit activity should be reported net of intrafund eliminations.**

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**Due date**                    **July 30, 2009**

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**Certification**            The **Certification** section 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 word document file using the entity’s acronym or name, a dash, the potential organization's name, a dash, and the attachment number (AttCU3).** For example, if the Virginia Resources Authority was submitting an attachment, the file name would be VRA-XXX-AttCU3.doc (where XXX is the potential organization’s name).

*If there is no potential organization to evaluate*, complete the contact information and bold or highlight **DOES NOT** have any potential component units, foundations or related organizations to evaluate. Follow the submission instructions above.

**Submit the Word document electronically to [finrept-cu@doa.virginia.gov](mailto:finrept-cu@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 Word attachment.**

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