

From: [Mohling, Wes](#)
To: [AS State Accounting Financial Contacts](#)
Cc: [Wilson, Amy](#)
Subject: Financial Reporting Package
Date: Thursday, June 28, 2012 4:00:31 PM
Attachments: [ACCDEFIN.DOC](#)
[ACCINSTR.DOC](#)
[Accrual.xls](#)
[Cap Grant.xls](#)
[CSH_INV.XLS](#)
[NONMONTR.XLS](#)
[LEASES.XLS](#)
Importance: High

Please complete the attached financial reporting package. This package, which is being provided electronically this year, contains questionnaires on accrual items, contingency information and assets. This information will assist us in preparing our June 30, 2012, Comprehensive Annual Financial Report (CAFR). Please forward this note to the appropriate individual in your agency if you will not be completing the forms yourself.

The Auditor of Public Accounts will audit the 2012 CAFR. The Auditor of Public Accounts will also perform a Statewide Single Audit that we will be gathering information through a separate process.

If your agency has nothing to report or only accruals that are less than \$100,000.00 you do not have to complete the forms. Please indicate that your agency has nothing that is reportable in an email to Amy Wilson at amy.wilson@nebraska.gov.

In the attachments you will find the following:

ACCRUAL INFORMATION REQUESTED:

Accrual Definitions. (accdefin.doc) This listing of definitions describes the accrual items that should be included on the Accrual Response Form and the Accrual Contact/Documentation Form.

Accrual Response Form. (accrual.xls, **ARF tab**) This form is to be used to report the accrual amounts by general ledger fund. These amounts will be included in our financial statements.

Accrual Contact/Documentation Form. (accrual.xls, **Contact tab**) This form will be the link the auditors will use to assist in auditing the amounts reported on the Accrual Response Form.

Instructions. (accinstr.doc) Two sets of instructions are included to assist you in completing both the Accrual Response and Accrual Contact/Documentation Forms.

OTHER INFORMATION REQUESTED:

Lease Response Forms. (leases.xls, **Capital tab**, **Lessee tab**, and **Lessor tab**) These forms are used to report information required for proper footnote disclosure (see footnote 7, pages 59 & 60, of the 2011 CAFR.)

Cash and Investments Form. (csh_inv.xls) This form is used to report any bank accounts, investments, CDs, etc., which are not recorded in the general ledger.

Nonmonetary Transactions Form. (nonmontr.xls) This form is used to report nonmonetary transaction balances and activity.

Capital Grant Reporting Form. (cap_grant.xls) This form is used to report information required for financial statement presentation under GASB Statement No. 34 that is not reflected in the Capital Grant revenue objects 463100 through 463400.

We have made every effort to collect as much of the accrual information as possible through Enterprise One. For example, by coding documents as P9 transactions we can calculate trade accounts payable and interagency billing transactions. We have been able to accrue certain items by reviewing activity that posts in July. For example, accrued interest receivable on the Operating Investment Pool (OIP) and accrued payables on June's purchasing card transactions can be calculated through this method. For these types of accruals that we are able to calculate, you do not have to provide information on the attached forms. However, there are certain accruals for which we must rely on the responses you provide. Generally, these are the items listed on the accrual definition list. Your responses on these forms will be reviewed and audited. It is important that your staff is aware of this requirement to ensure accurate recording of these accruals. Documentation supporting your responses should be available for inspection by the auditors to save you time during this review process. You may also use alternative forms to report your accrual information.

We would appreciate your assistance and effort to complete these forms as accurately as possible. If you have any questions, please contact Amy Wilson at 471-0616 or amy.wilson@nebraska.gov. In order to timely complete our financial statements, we need your response by August 6, 2012, or sooner if possible. If there are certain items that you cannot calculate by August 6, please let us know. If you do not have any information to report on the forms, you may indicate this in an email to Amy Wilson.

Your efforts to assist us in preparing accurate and timely financial statements are appreciated.