

FY13 Balance Sheet Supporting Detail Instructions

ABS asks for your assistance to provide supporting details for select balance sheet accounts. Request documents are sent by email in July after the June final close. The completed information is due back by **Friday, August 9, 2013** and is included in the fiscal year-end documentation that ABS submits to our auditors.

General Instructions

1. Program/Project Fiscal Managers for FOPPS that have balances in accounts that require supporting information will receive an email with attached Excel files requesting details in support of those balances. **If you receive more than one email, they are not duplicates—don't delete them!** The number of emails with attached files you receive depends on how many different account types have a balance. Each Excel file contains one or more account codes for that account type. There are four **account types**:

- Accounts Receivable
- Allowance for Doubtful Accounts
- Unearned Revenue
- Deposits Held in Custody.

2. Each Excel file displays a **CONTACT** name. This name is the current Program/Project Fiscal Manager. If this name is wrong, please send an email correction to accounting@colorado.edu. (For those FOPPS where the Manager position was blank in the Finance System, the email was sent to the Fiscal Principal or another designated individual.)

3. If you have more than one FOPPS with a balance in a particular account code, each FOPPS will be listed on a separate row on the same spreadsheet for that account type. Each row displays the **BALANCE** amount taken from the Balance Sheet as of June 30, 2013.

4. Enter detail information directly on the spreadsheet from your monthly statement data or internal records that supports the BALANCE for each FOPPS. Note: You must insert enough rows beneath each FOPPS row to accommodate the number of records in support of the account balance. (How to insert rows: [Excel 2003](#); [2007](#); [2010](#); [2013](#))

5. If you discover an error in the supporting details while reconciling your detail to the account balance, prepare a correcting entry in the current fiscal year to remedy the error. Please make a note of this on the spreadsheet and provide the JE details (Journal ID & date) to facilitate review by ABS.

6. If you keep your records in your own Excel worksheet, you may send yours in place of the worksheets sent to you by ABS. Verify that it reconciles to the BALANCE and please include the FOPPS/Account Code combination on your worksheets so that ABS knows what the records tie to.

7. Enter the name of the person who prepares this information on the **PREPARER** line at the top right of the worksheet.

8. Further instructions for each type of supporting detail worksheet appear below. You may not receive all of them—only those of yours that have account balances.

Accounts Receivable

In the top **RECEIVABLES** section, list the transaction date, names of individual customers, and dollar amounts that are owed as of June 30, 2013.

In the bottom **WRITE-OFFS** section, list the transaction date, names of individual customers, and dollar amounts that were written off during fiscal year 2013 (7/1/2012 – 6/30/2013). Please provide ABS with the Central Collection Services (CCS) approval for your A/R write-offs. If no write-off activity occurred, please indicate that on the spreadsheet.

Allowance for Doubtful Accounts

Provide detail information for additions, write-offs, and recoveries during fiscal year 2013. The ending balance of the allowances are shown on the spreadsheet.

Unearned Revenues

Include a statement to explain the unearned revenues activities and the methodology used to calculate the balance.

Deposits Held in Custody

Provide detail information for deposits held in custody as of June 30, 2013.

Please email the completed documents to denise.rodriquez-mora@colorado.edu by **Friday, August 9, 2013**. Electronic files are preferred but you may also print and send to **ABS – Denise Rodriguez-Mora, 579 UCB**.

Questions? Feel free to call your [Area Accountant](#) if you require assistance.