



STATE OF CONNECTICUT

OFFICE OF THE STATE COMPTROLLER
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HARTFORD, CONNECTICUT 06106-1775

NANCY WYMAN
COMPTROLLER

MARK E. OJAKIAN
DEPUTY COMPTROLLER

May 1, 2009

To: All State Departments

From: Gerry Villa, Assistant Director
Budget & Financial Analysis Division

Subject: GAAP Closing Package for Fiscal Year Ending June 30, 2009

Enclosed is the GAAP closing package for the fiscal year ending June 30, 2009. Based on the information received last fiscal year, we were able to prepare the Comprehensive Annual Financial Report (CAFR) of the State for the fiscal year ended June 30, 2008. The CAFR contains the basic financial statements of the State which were prepared in conformity to generally accepted accounting principles. These statements provide information about the financial position and results of operations of the State for the fiscal year 2008 and are an integral part of other reports prepared by the State such as bond offering statements and the statewide single audit report.

We could not have prepared the 2008 CAFR without your cooperation in the preparation of the closing package forms and their timely submission to us. To insure that we are able to continue to prepare the CAFR on time to meet federal and state deadlines, please submit the completed GAAP closing package by the required due date of **September 8, 2009**. Any request for an extension to the due date must be made **in writing** directly to us by **August 10, 2009**, explaining why the extension is needed and giving a new completion date.

At this time, we ask that you make sure that you have received a complete GAAP closing package and that you complete and return the attached acknowledgment form to us.

If you have not received a complete GAAP closing package or if you have any questions regarding the GAAP closing package, please feel free to contact Nancy Walsh at 702-3378 or Richard Haley at 702-3383.

If you wish to submit closing package forms electronically, you can access the forms at: <http://www.osc.state.ct.us/agencies/forms/>. Click on the hyperlink to access the Comptroller's Excel forms. Choose the GAAP Closing Package-2009. Save the forms as an Excel spreadsheet. After the forms are completed, e-mail the completed forms as an attachment to: richard.n.haley@po.state.ct.us.

GV/sc
Enclosures

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

GENERAL INSTRUCTIONS

Please read the following instructions before completing any forms.

1. Please ascertain that your closing package has all the forms enclosed.
2. You should read the instructions for each form before completing it.
3. These forms apply to **every** fund (e.g. General, Transportation, etc.) which your agency is accountable for. However, GAAP forms No. 2-9 **do not apply** to the **trustee accounts** (formerly known as activity or welfare funds).
4. If you require additional space on any form, please make as many copies as required.
5. Each **completed** form should be signed by the person responsible for completing it, and by the person responsible for reviewing it (preferably the chief financial officer).
6. The attached **GAAP Forms Control Sheet** must be completed and returned along with the **completed** form(s) and other financial information (if applicable to your agency).
7. You should make a copy of your completed closing package and keep it with your permanent records along with all pertinent information which was used to support your work. Your closing package will be subject to review by auditors so it is very important that you are able to justify your responses, especially if you had to work with estimates.
8. You should make sure that the account coding information required in these forms is filled out **completely** and **accurately** (we use this information to determine where and how to record the amounts reported on these forms).
9. If you are missing any GAAP forms or have any questions about them, please feel free to contact Nancy Walsh at 702-3378 or Richard Haley at 702-3383.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP REPORTING FORM
CASH IN BANK
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Instructions

**GAAP Form No. 1
(Revised – changes in *italics*)**

For purposes of this form, "cash in bank" is defined as bank accounts which are in the custody of your agency *and are **not** reported in **Core*** as of June 30th. For example, checking accounts, certificates of deposit, etc.

This form does **not** apply to **petty cash** or **STIF** accounts.

If your agency does **not** have any bank accounts to report, please check "form not applicable" on GAAP Forms Control Sheet.

If your agency has any such bank accounts, please complete columns 1-7 of GAAP Form No. 1 as follows:

1. Enter the fund number (five-digit code) in which the cash should be reported. Otherwise, enter the name of the account.
2. Enter the type of bank account (e.g. savings, checking, certificates of deposit, etc.)

Note: If your agency has more than one account in the bank, list them by account type. **Do not list each account individually.**

3. Enter the name of the bank in which the account(s) is (are) kept.
4. Indicate the purpose or use of the account(s).
5. Enter the balance of the account(s) as reported in your records as of June 30th.
6. Enter the balance of the account(s) as reported by the bank as of June 30th.
7. Enter the amount of the bank balance (column 6) that is **insured** by the Federal Depository Insurance Corporation (FDIC) as of June 30th.

Notes:

- a. Under *temporary changes to deposit insurance made by the FDIC*, **non-interest-bearing accounts** (including **NOW accounts** with interest rates not higher than 0.50%) are **fully insured**, and **interest-bearing accounts** are insured up to **\$250,000**.

(continued)

b. For each bank, the amount of deposits that is insured by the FDIC would be as follows:

- 1) For non-interest-bearing accounts (including NOW accounts with interest rates not higher than 0.50%), enter the total amount of deposits,
and/or
- 2) For interest-bearing accounts , enter the total amount of deposits or \$250,000,
whichever is lower.

Notes:

- a. **Read** the instructions **before** completing this form.
- b. Round off to **whole** numbers.

State of Connecticut
Office of the Comptroller
GAAP Reporting Form - Cash in Bank (Revised)
For the Fiscal Year Ended June 30, 2009

1	2	3	4	5	6	7
Fund # or Account Name	Type of Bank Account	Name of Bank	Account Purpose/Use	Book Balance	Bank Balance	Insured Balance
Total						

Department _____

Prepared by _____
(signature and title)

Date _____

Reviewed by _____
(signature and title)

Date _____

Department Telephone # _____

Reminder

This form is due on **September 8, 2009**.
 When completed, return it with the
GAAP Forms Control Sheet.

Note: This form can be accessed electronically at: <http://www.osc.state.ct.us/agencies/forms>
 Completed forms can be e-mailed as an attachment to: richard.n.haley@po.state.ct.us

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP REPORTING FORM
RECEIVABLES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

GAAP Form No. 2

Instructions

For purposes of this form, receivables are defined as amounts owed to the State by individuals, private organizations, or other governments as of June 30th for:

- a. Goods or services provided to individuals, private organizations, or other governments **on or prior to June 30th**, or
- b. Other claims against individuals, private organizations, or other governments which arose **on or prior to June 30th**.

Do not report on this form the following types of receivables:

- a. **Grants or contributions** due from the federal government or other providers (see GAAP Form No. 3).
- b. **Loans receivable (principal only)**.
- c. **Fees receivable** for licenses, permits, or certificates.
- d. **Amounts due from other State agencies**.

If your agency has **no** receivables to report **or** if the **total** amount of receivables to be reported in **column 4** is **less than \$300,000**, please check "form not applicable" on GAAP Form Control Sheet.

If the **total** amount of receivables to be reported in **column 4** is **greater than or equal to \$300,000**, please complete columns 1-6 of GAAP Form No. 2 as follows:

- 1. Enter required account coding information for each receivable amount (column 4).
- 2. Enter a description of the receivable to be collected.
- 3. Enter the name of the debtor government, if applicable.
- 4. Enter the amount of the receivable as of June 30th.

(continued)

Notes:

- a. Do **not** include in this amount any receivables that are held by DAS-Collection Services Center.
 - b. If your agency administers federal grant programs on behalf of municipalities or other third parties and if at year end there were disallowed expenditures or unexpended balances related to those programs that needed to be refunded to the federal government, report a receivable for the refund owed by the municipality or other party on this form and a liability for the portion of the refund that must be returned to the federal government on GAAP form No. 9 (other liabilities).
5. Enter the amount of the receivable as of June 30th (column 4) that your agency has estimated to be uncollectible.

Note: Use your **best** estimate. It is your responsibility to determine the quality of the receivable and, thus, the amount that may not be collectible.

6. Enter the amount of the receivable as of June 30th (column 4) that was collected by your agency in the months of July and/or August, if any.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP REPORTING FORM
GRANT RECEIVABLES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

GAAP Form No. 3

Instructions

For purposes of this form, grant receivables are defined as grant (or other financial assistance) amounts owed to the State by the federal government (**provider**) as of June 30th.

Note: This form also applies to those rare cases in which the grant (or contribution) provider is an individual or a private organization.

According to GAAP, grant receivables should be reported when **all applicable eligibility requirements, including time requirements, established by the provider have been met.**

Eligibility requirements comprise **one or more** of the following (as applicable):

- a. ***Required characteristics of recipients.*** The recipient (and secondary recipient, if applicable) has the characteristics specified by the provider. For example, under a certain federal program, recipients are required to be states and secondary recipients are required to be school districts.
- b. ***Time requirements.*** The period **specified** by the provider when grant resources must be spent by the State.
- c. ***Reimbursements.*** The provider stipulates that the State cannot qualify for resources without **first** incurring **allowable** expenditures under the provider's program.
- d. ***Contingencies.*** The provider's offer of resources is contingent upon a specified action of the State. For example, the State is required to spend its own resources for a specified purpose (matching requirement).

Note: Contingencies should not be confused with **purpose restrictions**. Purpose restrictions specify the purpose or purposes for which the grant resources are required to be used. For example, a requirement that grant resources be used for street and road repairs is a purpose restriction, not a contingency.

Do not report on this form **grant amounts due from other agencies.**

(continued)

If your agency has **no** grant receivables to report **or** if the **total** amount of grant receivables to be reported in **column 4** is **less than \$300,000**, please check “form not applicable” on GAAP Form Control Sheet.

If the **total** amount of grant receivables to be reported in **column 4** is **greater than or equal to \$300,000**, please complete columns 1-6 of GAAP Form No. 3 as follows:

1. Enter required account coding information for each grant receivable amount (column 4).
2. Enter a description of the grant receivable to be collected.
3. Enter the name of the grant provider.
4. Enter the amount of the grant receivable as of June 30th.

Notes:

- a. If you are reporting **reimbursement-type grants** and if **all eligibility requirements** established by the provider have been met, **enter** the amount of **allowable** expenditures incurred under the grant program through June 30th which had **not** been reimbursed by the provider as of that date.
 - b. If you are reporting **other than reimbursement-type grants** and if **all eligibility requirements** established by the provider have been met, **enter the full grant award, less any payments received from the provider through June 30th** (include payments received in prior fiscal years, if reporting on multi-year grants).
- A multi-year grant is one whose award is required to be spent in more than one fiscal year.
 - Grant receivables should be reported **even** if the State might **not** have completed as of year end **routine** reports required by the provider (e.g., filing of a progress report or filing of a quarterly reimbursement report).
5. Enter the amount of the grant receivable as of June 30th (column 4) that your agency has estimated to be uncollectible, if any.

Note: Use your best estimate. It is your responsibility to determine the quality of the receivable and, thus, the amount that may **not** be collectible.

6. Enter the amount of the grant receivable as of June 30th (column 4) that was collected by your agency in the months of July and/or August, if any.

Notes:

- a. **Read** the instructions **before** completing this form.
- b. Round off to **whole** numbers.

State of Connecticut
Office of the Comptroller
GAAP Reporting Form - Grant Receivables
For the Fiscal Year Ended June 30, 2009

1			2	3	4	5	6
Fund #	Department	Revenue Account #	Grant Description	Grant Provider	Grant Receivables	Grant Receivables Estimated to be Uncollectible	Grant Receivables Collected Through 8/31/2009
Total							

Department _____

Prepared by _____ (signature and title) Date _____

Reviewed by _____ (signature and title) Date _____

Department Telephone # _____

Reminder
This form is due on **September 8, 2009**.
When completed, return it with the
GAAP Forms Control Sheet.

Note: This form can be accessed electronically at <http://www.osc.state.ct.us/agencies/forms>
Completed forms can be e-mailed as an attachment to: richard.n.haley@po.state.ct.us

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP REPORTING FORM
DEFERRED REVENUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

GAAP Form No. 4

Instructions

For purposes of this form, deferred revenue is defined as **cash** collected by the State from individuals or private organizations **on or prior to June 30th** for goods or services to be provided **after June 30th**.

Do not report on this form **fees collected in advance** for licenses, permits, or certificates.

If your agency has **no** deferred revenue to report **or** if the **total** amount of deferred revenue to be reported in **column 3** is **less than \$300,000**, please check "form not applicable" on the GAAP Form Control Sheet.

If the **total** amount of deferred revenue to be reported in **column 3** is **greater than or equal to \$300,000**, please complete columns 1-3 of GAAP Form No. 4 as follows:

1. Enter required account coding information for each deferred revenue amount (column 3).
2. Enter a description of the deferred revenue.
3. Enter the amount of the deferred revenue as of June 30th.

Notes:

- a. **Read** the instructions **before** completing this form.
- b. Round off to **whole** numbers.

State of Connecticut
Office of the Comptroller
GAAP Reporting Form - Deferred Revenue
For the Fiscal Year Ended June 30, 2009

1			2	3
Fund #	Department	Revenue Account #	Account Description	Amount
Total				

Department _____

Prepared by _____ (signature and title) Date _____

Reviewed by _____ (signature and title) Date _____

Department Telephone # _____

Reminder

This form is due on **September 8, 2009**.
 When completed, return it with the
GAAP Forms Control Sheet.

Note: This form can be accessed electronically at: <http://www.osc.state.ct.us/agencies/forms>
 Completed forms can be e-mailed as an attachment to: richard.n.haley@po.state.ct.us

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP REPORTING FORM
CONTRACTUAL OBLIGATIONS AND RETAINAGES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**GAAP Form No. 5
(Revised – changes in *italics*)**

Instructions

For purposes of this form, the following definitions apply:

*For contracts outstanding (in force) at June 30th, contractual obligations are defined as the **unspent** balance (portion) of those contracts as of June 30th that the State is obligated to **spend in the future**.*

Note: *For reporting purposes, contractual obligations are not considered to be a liability of the State. Instead they are a required **note disclosure** in the financial statements.*

Contractual retainages are defined as **amounts owed** by the State as of June 30th on **contracts** for which a stated percentage of the contract price has not been paid, pending final inspection or the lapse of a specified time period, or both.

This form applies to **every** contract outstanding as of June 30th which meets **any** of the following requirements:

- (a) the contract has an obligation amount **greater than or equal to \$300,000** (see instruction No. 3 below),
or
- (b) the contract has a retainage amount **greater than or equal to \$150,000**,
or
- (c) the contract has both amounts "a" and "b" above.

Note: Do **not** report in this form the following types of contracts: **lease (capital or operating)**, or **open-ended (a contract without an exact contract price or length)**.

If your agency does **not** have any contracts to report, please check “form not applicable” on GAAP Forms Control Sheet.

If your agency has any contracts that meets requirement (a) above, please complete columns 2 and 3 of GAAP Form No. 5 as described below.

If your agency has any contracts that meets requirement (b) above, please complete columns 1-7 (excluding column 3) of GAAP Form No. 5 as described below.

If your agency has any contracts that meets requirement (c) above, please complete columns 1-7 of GAAP Form No. 5 as described below.

1. Enter required account coding information for each contractual retainage amount (column 4).
2. Enter a description of the contract(s).

(continued)

3. Enter the amount of the contractual obligation of the State as of June 30th. This amount is calculated as follows:

**Contract price
minus payments made on the contract through June 30th,
minus invoices owed on the contract as of June 30th,
minus amounts retained on the contract through June 30th, if any
equal Contractual Obligation**

Notes:

a) *If the contract price can not be determined or estimated, no contractual obligation amount would be reported on this form.*

b) Invoices owed on the contract as of June 30th should be only for services received on or prior to June 30th.

4. Enter the amount of the contractual retainage owed by the State as of June 30th.

5. Enter the amount of the retainage as of June 30th (column 4) that was paid by your agency during the months of July and/or August, if any.

Note: For payments to be included in this column, supporting invoices **must** have **receipt dates of June or prior months.**

6. Indicate whether or not the contract is funded by a Federal or other grant.

7. Enter the **percentage** of the contract that is funded by the Federal or other grant, if applicable.

Note: If the **actual** percentage is unknown, you should enter an **estimate** of such percentage.

Notes:

- a. **Read** the instructions **before** completing this form.
- b. Round off to **whole** numbers.

State of Connecticut
Office of the Comptroller
GAAP Reporting Form - Contractual Obligations and Retainages
For the Fiscal Year Ended June 30, 2009

1				2	3	4	5	6	7
Fund #	Department	Expenditure Account #	SID #	Contract Description	Obligation Amount	Retainage Amount	Retainages Paid Through 8/31/2009	Contract Funded by Federal or Other Grant Yes/No	Percentage Funded by Federal or Other Grant
Total									

Department _____

Prepared by _____
(signature and title)

Reviewed by _____
(signature and title)

Department Telephone # _____

Date _____

Date _____

Reminder

This form is due on **September 8, 2009**.
When completed, return it with the
GAAP Forms Control Sheet.

Note: This form can be accessed electronically at: <http://www.osc.state.ct.us/agencies/forms>

Completed forms can be e-mailed as an attachment to: richard.n.haley@po.state.ct.us

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP REPORTING FORM
LEASES - STATE AS LESSOR
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

GAAP Form No. 6

Instructions

According to generally accepted accounting principles (GAAP), the State is required to make certain disclosures in its annual report regarding lease transactions when the State is the **lessor**-one who leases property to other parties.

Note: A lease is an agreement that conveys the right to use property, usually for a specified period. Leases typically involve two parties: the owner of the property (lessor) and the party contracting to use the property (lessee).

This form applies to **every noncancelable operating lease** outstanding as of June 30th for which the **total** amount of **future minimum** lease revenue to be collected under the lease contract (column 3) is **greater than or equal to \$300,000.**

Note: A noncancelable lease is a lease containing a clause that specifies that the lease may be canceled only (a) on some remote contingency, (b) with permission of the lessor, or (c) if the lessee enters into a new lease with the same lessor.

If your agency does **not** have any noncancelable operating leases to report, please check "form not applicable" on the GAAP Form Control Sheet.

If your agency has any noncancelable operating leases that meet the above requirement, please complete columns 1-4 of GAAP Form No. 6 as follows:

1. Enter a description of the item(s) being leased.

Note: If your agency has many leases to report, group them according to the following categories:

- (1) land,
 - (2) buildings - includes office space in buildings, and
 - (3) equipment.
2. Enter both the beginning and ending dates of the lease term (e.g. 7/06 to 8/10).
 3. Enter amounts of minimum lease revenues to be collected in the next five years and any additional revenues beyond those five years.

Note: The ending date of the lease will determine how many columns are used.

(continued)

4. Enter the amount of **contingent** rentals actually collected during the fiscal year ended June 30, 2009, if any.

Note: A contingent rental is a rental usually based on a percentage of the lessee's gross revenues. These rental revenues are variable and are usually paid in addition to any minimum lease revenues.

Notes:

- a. **Read** the instructions **before** completing this form.
- b. Round off to **whole** numbers.

State of Connecticut
Office of the Comptroller
GAAP Reporting Form - State as Lessor
For the Fiscal Year Ended June 30, 2009

1	2	3							4
Item Being Leased	Beginning & Ending Dates of Lease	Future Minimum Revenue from Leases							Contingent Rentals
		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Thereafter	Total	
Total									

Department _____

Prepared by _____ Date _____
(signature and title)

Reviewed by _____ Date _____
(signature and title)

Department Telephone # _____

Reminder

This form is due on **September 8, 2009**.

When completed, return it with the
GAAP Forms Control Sheet.

Note: This form can be accessed electronically at: <http://www.osc.state.ct.us/agencies/forms>

Completed forms can be e-mailed as an attachment to: richard.n.haley@po.state.ct.us

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE
LEASES - STATE AS LESSEE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

GAAP Form No. 6a

Instructions

According to generally accepted accounting principles (GAAP), the State is required to make certain disclosures in its annual report regarding lease transactions when the State is the **lessee**-one who leases property from other parties.

Note: A lease is an agreement that conveys the right to use property, usually for a specified period. Leases typically involve two parties: the owner of the property (lessor) and the party contracting to use the property (lessee). Lease contracts can be entered into for **real property** (land and buildings) and for **personal property** (copiers, cars, etc.).

This form applies to **noncancelable lease agreements (capital or operating) entered into by your agency during fiscal year 2009.**

Notes:

1. A noncancelable lease is a lease containing a clause that specifies that the lease may be canceled only (a) on some remote contingency, (b) with permission of the lessor, or (c) if the lessee enters into a new lease with the same lessor.
2. A lease may contain a clause stating that the lease is cancelable if funds are not appropriated in the annual budget to make the required lease payments. If the possibility of exercise of this clause is deemed as being remote, the lease would be considered a noncancelable lease; otherwise, the lease would be considered cancelable and excluded from reporting on this form.
3. **Real property lease contracts** entered into by the **Department of Public Works** (DPW) for other State agencies (tenants) should be reported by **DPW only**, regardless of whether DPW or tenant agencies make the lease payments.

A noncancelable lease should be classified as a **capital lease** if **any one** of the following criteria is met; otherwise, it should be classified as an **operating lease**, if the lease term exceeds **one** year.

1. The lease **transfers ownership of the property** to the **lessee** by the end of the lease term.
2. The lease contains a **bargain purchase option**.
3. The lease term is equal to **75% or more** of the estimated economic life of the leased property, including earlier years of use.
4. The **present value** of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least **90%** of the **fair value** of the leased property (use a discount rate of 4%).

(continued)

Notes:

1. If the lease begins within the last 25% of the original estimated economic life of the leased property, criteria **3** and **4** are **not** applicable.
2. **Real property leases** are usually classified as **capital leases** only if either criterion **1** or **2** is met.

If your agency does not have any lease agreements as described above, please check “form not applicable” on GAAP Forms Control Sheet.

If your agency has entered into any such lease agreements, please complete columns 1-3 of GAAP Form 6a as follows:

1. Enter a description of the item(s) being leased.
2. Enter type of lease (capital or operating).
3. Enter amounts of minimum lease payments in the next five years and in 5 year increments thereafter.

Note: If the lease extends beyond 2029, please provide that information in a separate sheet in 5 year increments also.

Notes:

- a. **Read** the instructions **before** completing this form.
- b. Round off to **whole** numbers.

State of Connecticut
Office of the Comptroller
GAAP Reporting Form - Leases - State as Lessee
For the Fiscal Year Ended June 30, 2009

1	2	3								
Item Being Leased	Capital or Operating Lease	Future Minimum Payments from 2009 Leases								
		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015-2019	FY 2020-2024	FY 2025-2029	Total
Totals										

Department _____

Prepared by _____
 (signature and title)

Date _____

Reviewed by _____
 (signature and title)

Date _____

Department Telephone # _____

Reminder

This form is due on **September 8, 2009**.
 When completed, return it with the
GAAP Forms Control Sheet.

Note: This form can be accessed electronically at: <http://www.osc.state.ct.us/agencies/forms>
 Completed forms can be e-mailed as an attachment to: richard.n.haley@po.state.ct.us

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP REPORTING FORM
OTHER FINANCIAL INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

GAAP Form No. 7

Instructions

- a. If your agency prepares financial statements for **trustee accounts** (formerly known as activity or welfare funds), submit copies of those statements as of **June 30, 2009**.
- b. If your agency's GAAP closing package included **additional** forms, submit additional financial information.

If your agency does not prepare any such financial statements and is not required to submit any additional financial information, please check "form not applicable" on GAAP Forms Control Sheet.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

ADDITIONAL FINANCIAL INFORMATION

Due to the nature of their activities, some State agencies are required to provide “additional financial information” under GAAP form #7. If you find your agency listed below, you may use the GAAP forms specifically designed for this purpose following GAAP form No. 9.

Department of Administrative Service, Revolving fund
Department of Agriculture
Department of Corrections, Revolving fund
Department of Developmental Services
Department of Education
Department of Environmental Protection
Department of Higher Education
Department of Information technology, Revolving fund
Department of Labor
Department of Motor Vehicles
Department of Public Health
Department of Public Safety
Department of Public Works
Department of Revenue Service
Department of Social Services
Department of Transportation
Insurance Risk Management
Judicial Branch
Office of Legislative Management
Probate Court Administration
Teachers Retirement Board

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP REPORTING FORM
OTHER ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

GAAP Form No. 8

Instructions

For purposes of this form, other assets are defined as any assets which your agency might have had as of June 30th and which were **not** reported in the other GAAP forms or additional information.

This form does **not** apply to fixed assets (such as equipment) or supplies.

If your agency does **not** have other assets to report **or** if the **total** amount of other assets to be reported in **column 3** is **less than \$300,000**, please check "form not applicable" on GAAP Form Control Sheet.

If the **total** amount of other assets to be reported in **column 3** is **greater than or equal to \$300,000**, please complete columns 1-3 of GAAP Form No. 8 as follows:

1. Enter required account coding information for each asset amount (column 3).
2. Enter a description of the asset.
3. Enter the amount of the asset as of June 30th.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP REPORTING FORM
OTHER LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

GAAP Form No. 9

Instructions

For purposes of this form, other liabilities are defined as any liabilities which your agency might have had as of June 30th and which were **not** reported in the other GAAP forms or additional information.

This form does **not** apply to unpaid vendor invoices which are for services or goods received by your agency on or prior to June 30th and which are paid by the Office of the Comptroller (accounts payable division).

If your agency does **not** have other liabilities to report **or** if the **total** amount of other liabilities to be reported in **column 3** is **less than \$300,000**, please check "form not applicable" on GAAP Form Control Sheet.

If the **total** amount of other liabilities to be reported in **column 3** is **greater than or equal to \$300,000**, please complete columns 1-3 of GAAP Form No. 9 as follows:

1. Enter required account coding information for each liability amount (column 3).
2. Enter a description of the liability.
3. Enter the amount of the liability as of June 30th.

Notes:

- a. **Read** the instructions **before** completing this form.
- b. Round off to **whole** numbers.

State of Connecticut
Office of the Comptroller
GAAP Reporting Form - Other Liabilities
For the Fiscal Year Ended June 30, 2009

1			2	3
Fund #	Department	Expenditure Account #	Liability Description	Amount
Total				

Department _____

Prepared by _____ (signature and title) Date _____

Reviewed by _____ (signature and title) Date _____

Department Telephone # _____

Reminder
 This form is due on **September 8, 2009**.
 When completed, return it with the
GAAP Forms Control Sheet.

Note: This form can be accessed electronically at: <http://www.osc.state.ct.us/agencies/forms>
 Completed forms can be e-mailed as an attachment to: richard.n.haley@po.state.ct.us

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF ADMINISTRATIVE SERVICES

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Provide the following financial statements for the General Services Revolving Fund (22003) as of June 30, 2009.
 - a) Statement of fund equity.
 - b) Statement of revenues, expenses, and changes in fund equity.
 - c) Statement of cash flows.
2. Complete attached schedule on analysis of changes in capital assets of the General Services Revolving Fund.
3. Complete attached analysis of receivables.
4. Complete attached analysis of equity balance.

STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF ADMINISTRATIVE SERVICES

ADDITIONAL FINANCIAL INFORMATION

Analysis of Changes in Capital Assets

General Services Revolving Fund

6/30/09

	Balance <u>6/30/2008</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6/30/2009</u>
Buildings	\$ 883,311	\$	\$	\$
Machinery and Equipment	120,975,455			
Less Accumulated Depreciation for:				
Buildings	527,918			
Machinery and Equipment	<u>73,770,430</u>	<u> </u>	<u> </u>	<u> </u>
Total Capital Assets, Net	<u>\$ 47,560,418</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF ADMINISTRATIVE SERVICES

ADDITIONAL FINANCIAL INFORMATION

Analysis of Receivables
General Services Revolving Fund
6/30/2009

General Services
Revolving fund

State agencies	
Nonstate customers	_____
Total receivables	\$ _____

Instructions

1. Enter the portion of receivables that is owed by Sate agencies and the portion that is owed by nonstate customers, if any.
2. Total receivable should agree with amount reported in financial statements.

**STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF ADMINISTRATIVE SERVICES

ADDITIONAL FINANCIAL INFORMATION

Analysis of Changes in Equity Balance

General Services Revolving Fund

6/30/2009

Equity Balance, 6-30-2008	\$	(35,574,777)
2009 income (Loss)		
Adjustments (Note a) (Describe)		
Equity Balances, 6-30-2009	<hr/>	\$

Notes

- a. Fund equity should be adjusted only to correct errors reported in financial statements of prior fiscal years.
- b. Equity balance at 6-30-2009 should agree with the amount reported on the balance sheet.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF AGRICULTURE

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached schedule on operating indicators.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF AGRICULTURE

Operating Indicators Schedule

Operating Indicator

2008

Number of CT farmers participating in the farmers' market

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF CORRECTIONS

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Provide the following financial statements for the Correctional Industries and Commissary Funds as of June 30, 2009.
 - a) Statement of fund equity.
 - b) Statement of revenues, expenses, and changes in fund equity.
 - c) Statement of cash flows.
2. Complete attached schedule on analysis of changes in capital assets of the Correctional Industries and Commissary Funds.
3. Complete attached analysis of receivables.
4. Complete attached analysis of equity balance.
5. Complete attached schedule on operating indicators.

STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF CORRECTIONS

ADDITIONAL FINANCIAL INFORMATION

Analysis of Changes in Capital Assets

Correctional Industries Fund

6/30/09

	Balance <u>6/30/2008</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6/30/2009</u>
Machinery and Equipment	\$ 4,846,125	\$	\$	\$
Less Accumulated Depreciation for: Machinery and Equipment	<u>3,781,480</u>	_____	_____	_____
Total Capital Assets, Net	<u>\$ 1,064,645</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF CORRECTIONS

ADDITIONAL FINANCIAL INFORMATION

Analysis of Changes in Capital Assets

Commissary Fund

6/30/09

	<u>Balance</u> <u>6/30/2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2009</u>
Machinery and Equipment	\$ 1,508,562	\$	\$	\$
Less Accumulated Depreciation for: Machinery and Equipment	1,005,343			
Total Capital Assets, Net	\$ 503,219	\$	\$	\$

STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF CORRECTIONS

ADDITIONAL FINANCIAL INFORMATION

Analysis of Receivables
Correctional Industries and Commissary Funds
6/30/2009

	<u>Corectional</u> <u>Industries Fund</u>	<u>Commissry</u> <u>Fund</u>
State agencies		
Nonstate customers	<hr/>	<hr/>
Total receivables	\$ <hr/>	\$ <hr/>

Instructions

1. Enter the portion of receivables that is owed by State agencies and the portion that is owed by nonstate customers, if any.
2. Total receivable should agree with amount reported in financial statements.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF CORRECTIONS
Operating Indicators Schedule

Operating Indicator

2008

Number of inmates incarcerated

Amount of daily inmate expenditures

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

**STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF CORRECTIONS

ADDITIONAL FINANCIAL INFORMATION

**Analysis of Changes in Equity Balance
Correctional Industries and Commissary Funds
6/30/2009**

	<u>Corectional Industries Fund</u>	<u>Commissry Fund</u>
Equity Balance, 6-30-2008	1,731,127	4,367,947
2009 income (Loss)		
Adjustments (Note a) (Describe)		
Equity Balances, 6-30-2009	<hr style="border-top: 1px solid blue;"/>	<hr style="border-top: 1px solid blue;"/>

Notes

- a. Fund equity should be adjusted only to correct errors reported in financial statements of prior fiscal years.
- b. Equity balance at 6-30-2009 should agree with the amount reported on the balance sheet.

**STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF CORRECTIONS

ADDITIONAL FINANCIAL INFORMATION

**Analysis of Changes in Equity Balance
Correctional Industries and Commissary Funds
6/30/2009**

	<u>Corectional Industries Fund</u>	<u>Commissry Fund</u>
Equity Balance, 6-30-2008	1,731,127	4,367,947
2009 income (Loss)		
Adjustments (Note a) (Describe)		
Equity Balances, 6-30-2009	<hr/> \$	<hr/> \$

Notes

- a. Fund equity should be adjusted only to correct errors reported in financial statements of prior fiscal years.
- b. Equity balance at 6-30-2009 should agree with the amount reported on the balance sheet.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF DEVELOPMENTAL SERVICES

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached schedule on operating indicators.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF DEVELOPMENTAL SERVICES

Operating Indicators Schedule

Operating Indicator

2008

Number of qualified providers

Number of individuals served (all programs)

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

**STATE OF CONNECTICUT
OFFICE OF COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF EDUCATION

**Accrued Teachers Salaries
6-30-09**

The Department of Education employs teachers who work only during the school year (September through June)) and who are paid over a 12-month period. Accordingly, salaries paid to these teachers in July and August for work performed during the prior school year represent a liability of the State as of June 30th.

<u>Payroll Period</u> <u>Ending</u>	<u>Accrued</u> <u>Teachers Salaries</u>
July 2, 2009 (paid on July 16)	\$
July 16, 2009 (paid on July 30)	
July 30, 2009 (paid on August 13)	
August 13, 2009 (paid on August 27)	
August 27, 2009 (paid on September 10)	
September 10, 2009 (paid on September 24)	

Instructions: For each payroll listed above, enter the amount of gross teachers salaries paid on that date.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF EDUCATION

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP Closing Package. This information is due on **September 30, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached schedule on accrued teachers salaries.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF ENVIRONMENTAL PROTECTION

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached forms on operating indicators.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Operating Indicators Schedule

Operating Indicator _____ 2008

Average annual tons of nitrogen discharged to long island sound.

Percentage of attainment of acquiring 320,957 acres of State dedicated open space.

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF HIGHER EDUCATION

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached schedule on operating indicators.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF HIGHER EDUCATION

Operating Indicators Schedule

Operating Indicator

2008

Number of degrees/certificates conferred – total statewide

Number of students enrolled – total statewide

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Notes: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF INFORMATION TECHNOLOGY

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Provide the following financial statements for the Technical Services Revolving Fund (22002) and the Capital Equipment Data Processing fund (22004) as of June 30, 2009.
 - a) Statement of Fund equity.
 - b) Statement of revenues, expenses, and changes in fund equity.
 - c) Statement of cash flows.
2. Complete the attached schedule on analysis of changes in capital assets of the Technical Services Revolving Fund.
3. Complete the attached analysis of receivables.
4. Complete attached analysis of equity balance.

STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF INFORMATION TECHNOLOGY

ADDITIONAL FINANCIAL INFORMATION

Analysis of Changes in Capital Assets
Technology Services Revolving Fund
6/30/09

	<u>Balance</u> <u>6/30/2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2009</u>
Machinery and Equipment	30,362,933	\$	\$	\$
Less Accumulated Depreciation for: Machinery and Equipment	<u>21,721,122</u>	_____	_____	_____
Total Capital Assets, Net	<u>\$ 8,641,811</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF INFORMATION TECHNOLOGY

ADDITIONAL FINANCIAL INFORMATION

Analysis of Receivables

6/30/2009

	Capital Equip. <u>Data Processing fund</u>	Technicl Services <u>Revolving fund</u>
State agencies		
Nonstate customers	<hr/>	<hr/>
Total receivables	\$ <hr/>	\$ <hr/>

Instructions

1. Enter the portion of receivables that is owed by State agencies and the portion that is owed by nonstate customers, if any.
2. Total receivable should agree with amount reported in financial statements.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

**DEPARTMENT OF INFORMATION TECHNOLOGY
ADDITIONAL FINANCIAL INFORMATION**

**Analysis of Changes in Equity Balance
Technical Services Revolving Fund
6/30/2009**

Equity Balance, 6-30-08	\$	13,054,890
2009 Income (Loss)		
Adjustments (note a) (Describe):		

Equity Balance, 6-30-09	\$	<hr/>
-------------------------	----	-------

Notes

- a. Fund equity should be adjusted only to correct errors reported in financial statements of prior fiscal years.

- b. Equity balance at 6-30-09 should agree with the amount reported on the balance sheet.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

LABOR DEPARTMENT-EMPLOYMENT SECURITY DIVISION

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Submit a copy of the "Statement of Unemployment Compensation Fund Balances per General Ledger" as of June 30, 2009.
2. Complete the attached schedule requiring additional information on the Unemployment Compensation Fund as of June 30, 2009.
3. Complete the attached schedule on operating indicators.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

LABOR DEPARTMENT - EMPLOYMENT SECURITY DIVISION

Unemployment Compensation Fund

6-30-09

1. Receivables - Billing Employers

<u>Account</u>	<u>Amount</u>
State of Connecticut	\$
Municipal Governments	
Non-Profit Organizations	
Balance - 6/30/09	\$ _____

2. Receivables - Uncollectible

<u>Account</u>	<u>% Uncollectible</u>
Billing Employers:	
State of Connecticut	
Municipal Governments	
Non-Profit Organizations	
Combine Wage Billing	
Employer Contributions	
Claimant Benefit Overpayments (UI)	
Employer Penalty and Interest	
Employer Late Fees	
Bond Assessment	

Note: Report percentage of receivable amount that is estimated to be uncollectible as of June 30, 2009.

3. Enter amounts deposited into benefit bank account during the fiscal year 2009 as follows:

Drawdowns from U.S. Treasury trust fund	\$
TRA advances from Federal Government	
Combined wage billing reimbursements	
Other (describe):	
Total deposits	\$ _____

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

LABOR DEPARTMENT-EMPLOYMENT SECURITY DIVISION

Operating Indicators Schedule

<u>Operating Indicator</u>	<u>2008</u>
-----------------------------------	--------------------

Number of initial unemployment claims

Number of persons registered for employment services

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF MOTOR VEHICLES

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached schedule on operating indicators.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF MOTOR VEHICLES

Operating Indicators Schedule

Operating Indicator

2008

Number of registered motor vehicles

Number of licensed drivers

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF PUBLIC HEALTH

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached schedule on operating indicators.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF PUBLIC HEALTH

Operating Indicators Schedule

Operating Indicator

2008

Number of tuberculosis (TB) cases identified

Number of public health license applications - new

Number of public health license applications - renewal

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF PUBLIC SAFETY

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached schedule on operating indicators.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF PUBLIC SAFETY

Operating Indicators Schedule

Operating Indicator

2008

Number of background checks - firearms

Number of fingerprint checks for CT Police Departments

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF PUBLIC WORKS

ADDITIONAL FINANCIAL INFORMATION

(Revised – changes in *italics*)

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached schedule on **construction in progress** - dollar value of construction work started but not yet completed at June 30, 2009.
2. *Complete the attached schedule on economic indicators.*

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF PUBLIC WORKS

SCHEDULE OF CONSTRUCTION IN PROGRESS AS OF JUNE 30, 2009

Construction in progress - June 30, 2008 (as adjusted) \$386,316,510

Additions: Cost of construction work incurred
during the year.

Other (explain):

Deductions: Cost of projects completed during the year

Other (explain):

Construction in progress - June 30, 2009 \$

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF PUBLIC WORKS

Operating Indicators Schedule

Operating Indicator

2008

Construction contract awards

State owned floor space operated by DPW

Square feet of spaced leased.

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF REVENUE SERVICES

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached form on **6-30-09** tax receivables and liabilities.
2. Complete the attached schedule on information needed to adjust the **6-30-09** statutory accrual.
3. Complete analysis of tax refunds paid by the General and Transportation funds during fiscal year 2009.
4. Provide schedule of personal income tax filers and liability by income level for calendar year 2008.
5. Complete the attached schedule on operating indicators.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF REVENUE SERVICES

Adjustments to the statutory accrual
6/30/09

For GAAP reporting purposes, tax receivables include taxes accrued under the **statutory accrual**. However, certain taxes included in the statutory accrual do not comply with the guidance found in GASB Statement No. 33. Those taxes are **income tax withholding and corporation**.

The following information is needed to adjust the above taxes so that they are in compliance with the guidance found in GASB Statement No. 33.

1. For income tax withholding included in the 6/30/09 statutory accrual, enter the portion of those taxes which represents taxes **withheld in June or prior months**.

\$ _____

Note: For GAAP reporting purposes, income tax withholdings should only include taxes withheld by employers in June or prior months.

2. For corporation taxes included in the 6/30/09 statutory accrual, enter the portion of those taxes which represents quarterly payments **due on June 15th or prior months** and additional payments from tax return settlements.

\$ _____

Note: For GAAP reporting purposes, corporation taxes should only include:

- a. Quarterly payments which were due on June 15th or prior months.
- b. Additional payments from tax return settlements.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF REVENUE SERVICES

Tax Receivables and Liabilities

6/30/09

Instructions

According to GASB Statement No. 33, tax receivables should be recorded as follows:

1. If the tax is levied on an exchange transaction (e.g., retail sales, wages, etc.), the receivable should be recorded in the period when the **exchange transaction** has occurred.
2. If the tax is levied on a nonexchange transaction (e.g., transfer of property by gift or will), the receivable should be recorded in the period when an **enforceable legal claim** has arisen.

Notes:

- a. In an exchange transaction, each party receives and gives essentially equal value. Conversely, in a nonexchange transaction, one party gives (or receives) value without receiving (or giving) equal value in return.
- b. Tax revenue should be reported net of estimated uncollectible and refunds amounts.
- c. Tax receivables should not be recorded if the amount of taxes is not measurable (reasonably estimable) or is not likely of collection.

For GAAP reporting purposes, tax receivables will include the following:

1. Taxes accrued at 6/30/09 according to the General Statutes (statutory accrual), **as adjusted**.
2. Tax receivables reported in this form.

(continued)

Tax receivables and liabilities (continued)

Report tax receivables and liabilities as follows:

1. Enter required account coding information.

2. Enter tax types as follows:

Sales and Use- CORE Coding - 40221, 40222, 40223, 40240

Gasoline and Other Fuels- CORE Coding – 41821, 41822, 41831, 41832, 41841, 41842

Income Taxes- CORE Coding – 40110, 40121, 40122

Corporation- CORE Coding - 40420

Other- All other CORE Coding (except inheritance and estate taxes)

3. Enter tax receivable amounts at June 30th.

Note: Do not report any amounts already included in the **statutory accrual**.

4. Enter tax receivable amounts estimated to be uncollectible at June 30th.

5. Enter tax receivable amounts (column 3) that were collected in July and/or August.

6. Enter amounts of tax overpayments received as of June 30th which will be credited against future taxpayers' returns (deferred tax revenue).

7. Enter amounts of tax refunds due to taxpayers at June 30th.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF REVENUE SERVICES

Analysis of Tax Refunds Paid During Fiscal Year 2009

<u>Tax Type</u>	<u>General Fund</u>	<u>Transportation Fund</u>
Sales and Use	\$	\$
Personal Income Corporation		
Gasoline and Motor Fuels		
Other		
Total Tax Refunds	_____ \$	_____ \$

Note: Total tax refunds should agree with amounts reported in modified accrual ledger (accounts 46000's).

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF REVENUE SERVICES

Operating Indicators Schedule

Operating Indicator

2008

Percentage of personal income tax returns filed electronically

Revenue collected per \$1 of agency expense

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

Notes:

- a. **Read** the instructions **before** completing this form.
- b. Round off to **whole** numbers.

State of Connecticut
Office of the Comptroller
GAAP Closing Package
Department of Revenue Services
Tax Receivables and Liabilities
For the Fiscal Year Ended June 30, 2009

1			2	3	4	5	6	7
Fund #	Agency #	Revenue Account #	Tax Type	Tax Receivable Amounts	Tax Receivables Estimated to be Uncollectible	Tax Receivables Collected Through 8/31/2009	Deferred Tax Revenue	Tax Refunds Due To Taxpayers
Totals								

Department _____

Prepared by _____
(signature and title)

Date _____

Reviewed by _____
(signature and title)

Date _____

Department Telephone # _____

Reminder

This form is due on **September 8, 2009.**

When completed, return it with the
GAAP Forms Control Sheet.

Note: This form can be accessed electronically at: <http://www.osc.state.ct.us/agencies/forms>
 Completed forms can be e-mailed as an attachment to: richard.n.haley@po.state.ct.us

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF SOCIAL SERVICES

ADDITIONAL FINANCIAL INFORMATION

(Revised – changes in *italics*)

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached forms on other liabilities.
2. Complete the attached form on the food stamps program.
3. Provide an analysis of the benefit checking account as of June 30, 2009.
4. *Report on GAAP Form No.1, bank accounts held by vendor administering the housing subsidy programs.*
5. *Complete attached schedule on operating indicators.*

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF SOCIAL SERVICES

**Other Liabilities
(Revised – changes in *italics*)**

Instructions

For purposes of these forms, other liabilities are defined as amounts owed by the State to individuals, private organizations, or to other governments **at June 30th** under various health and assistance programs administered by the Department of Social Services. These amounts owed by the State are for:

1. Medicaid payments due to non-governmental providers **at June 30th.**
2. Reimbursements for General Assistance due to towns **at June 30th.**
3. Medicaid matching funds due to the Federal government **at June 30th.**
4. Portions of receivables reported in GAAP Form No. 2 which are due to the federal government at June 30th
5. Other claims due to individuals, private organizations, or to other governments **at June 30th.**

Please list all of the above liabilities on attached forms as follows:

Other Liabilities - Individuals or Private Organizations

1. Enter the required account coding information for each liability amount (column 3).
2. Enter a description of the amount owed to individuals or private organizations **at June 30th.**
3. Enter the amount of the liability **at June 30th.**
4. Indicate whether or not the liability is funded by a Federal grant.
5. Enter the amount of the liability (column "3") which is reimbursable under the Federal grant.

(continued)

GAAP INFORMATION REQUIREMENTS (continued)

Other Liabilities - Other Governments

1. Enter required account coding information for each liability amount (column 4).
2. Enter the name of the claimant government.
3. Enter a description of the amount owed to the other government **at June 30th.**
4. Enter the amount of the liability **at June 30th.**
5. *Indicate whether the liability is related to a receivable reported on GAAP form #2.*

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF SOCIAL SERVICES

FOOD STAMPS PROGRAM

6-30-09

According to GASB Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance," the State must make certain disclosures regarding the "food stamps program" in its annual financial report. In order for the State to make the required disclosures, please provide the following information.

1. Enter the amount (dollar value) of food stamps **distributed** (note b) to recipients during the fiscal year ended June 30, 2009

\$

Notes:

- a. This amount must be reported whether the State distributes the food stamps directly or through agents and whether the food stamps are in paper or electronic form.
- b. In an electronic benefit transfer system, **distribution** takes place when the recipients **use** the benefits.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF SOCIAL SERVICES

Operating Indicators Schedule

Operating Indicator

2008

Number of Medicaid eligible clients

Temp family assistance average caseload

Child care number of children served

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

DEPARTMENT OF TRANSPORTATION
ADDITIONAL FINANCIAL INFORMATION
(Revised – changes in *italics*)

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 15, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached analysis of changes in infrastructure assets for the fiscal year ended June 30, 2008.
2. *Complete the attached schedule on operating indicators.*

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF TRANSPORTATION

**ANALYSIS OF CHANGES IN INFRASTRUCTURE ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

	<u>Balance</u>			<u>Balance</u>
	<u>June 30, 2008</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2009</u>
Infrastructure assets not being depreciated:				
Rights-of-way	\$	\$	\$	\$
Construction in progress	_____	_____	_____	_____
Total infrastructure assets not being depreciated				
Other infrastructure assets:				
Roads and bridges				
Railways and bridges				
Airport landing areas	_____	_____	_____	_____
Total other infrastructure assets				
Less: Accumulated Depreciation for:				
Roads and bridges				
Railways and bridges				
Airport landing areas	_____	_____	_____	_____
Total accumulated depreciation				
Other infrastructure assets-net	_____	_____	_____	_____
Total infrastructure assets-net	\$	\$	\$	\$

Notes:

- a) Construction in progress represents the cost of construction projects undertaken (e.g., roads, bridges, railroads, etc.) but not yet completed at year end.
- b) Construction in progress should be reduced when:
 - 1) a project is completed and placed into service or
 - 2) a project is cancelled.
- c) 2008 balances reported above should agree with ending balances reported on 2008 schedule.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

DEPARTMENT OF TRANSPORTATION

Operating Indicators Schedule

Operating Indicator _____

2008

Active construction projects

Miles of road resurfaced

Estimated number of persons using roadways

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

INSURANCE AND RISK MANAGEMENT BOARD

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it to the Comptroller's Office, Accounting Services/Budget Financial Analysis Division, GAAP Reporting Unit.

1. Complete the attached schedule on other financial information.

INSURANCE AND RISK MANAGEMENT BOARD

OTHER FINANCIAL INFORMATION

6-30-09

1. During the year, were there any **significant reductions** in insurance coverage from coverage in the prior year?

Yes _____ No _____

If answer is **yes**, give a description of the reductions.

2. For each of the past three fiscal years, did **settled** claims **materially exceed** commercial insurance coverage?

Yes _____ No _____

If answer is **yes**, give a brief explanation.

3. For insurance policies outstanding on June 30, 2009, disclose the highest amount of deductible or self-insured retention assumed by the State and the type of risk insured.

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

JUDICIAL DEPARTMENT

ADDITIONAL FINANCIAL INFORMATION

(Revised – changes in *italics*)

The information requested below is in addition to the information requested through the GAAP Closing Package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached form on compensated absences.
2. *Complete the attached schedule on operating indicators.*

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

JUDICIAL DEPARTMENT

ADDITIONAL FINANCIAL INFORMATION

Compensated Absences

6-30-09

According to generally accepted accounting principles (GAAP), compensated absences represent a liability of the State for additional compensation earned by employees. This compensation is to be paid in the future in the form of vacation and sick leave benefits. Please complete columns 1-5 of attached form as follows:

1. Enter the number of the fund from which the employees are paid.
2. For **all** employees in the fund, enter the **total** number of earned **vacation** leave hours as of June 30th.

Note: For any employee included in this column, the **maximum** number of earned vacation leave hours that should be reported is:

- a. If the employee was hired before June 30, 1977, or if the employee is a manager:

960 hours (if the employee works 8 hours a day) or

840 hours (if the employee works 7 hours a day),

or

- b. If the employee was hired after June 30, 1977:

480 hours (if the employee works 8 hours a day) or

420 hours (if the employee works 7 hours a day).

3. For **all** employees in the fund who have worked for the State for **less than five** years as of June 30th, enter the **total** number of earned **sick** leave hours as of June 30th.
4. For **all** employees in the fund who have worked for the State for **five or more** years as of June 30th, enter the **total** number of earned **sick** leave hours as of June 30th.

Note: For any employee included in columns 3 or 4, the **maximum** number of earned sick leave hours that should be reported is:

1920 hours (if the employee works 8 hours a day) or

1680 hours (if the employee works 7 hours a day).

Employees are entitled to be paid for their earned sick leave hours only at retirement, limited to ¼ of their accumulated sick leave hours up to a maximum of 60 days.

(continued)

5. Enter the **average hourly salary** as of June 30th for **all** employees within your agency who earn vacation and sick leave hours.

Note: The average hourly salary should be based on employees' **regular** pay (do not include overtime or shift differential pay). Your agency **may** use the payroll run for the period ending July 2, 2009 (check date July 16, 2009) to calculate the average hourly salary.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

JUDICIAL DEPARTMENT

Operating Indicators Schedule

Operating Indicator

2008

Superior court cases filed

Average number of probationers supervised - adults

Average number of probationers supervised - juveniles

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

Notes:

- a. **Read** the instructions **before** completing this form.
- b. Round off to **whole** numbers.

**State of Connecticut
Office of the Comptroller
Compensated Absences - Judicial Department
For the Fiscal Year Ended June 30, 2009**

1	2	3	4	5
Fund #	Number of Earned Vacation Leave Hours All Employees	Number of Earned Sick Leave Hours Employees with Less Than "5" Years of Service	Number of Earned Sick Leave Hours Employees with "5" or More Years of Service	Average Hourly Salary All Employees

Department _____

Prepared by _____ Date _____
(signature and title)

Reviewed by _____ Date _____
(signature and title)

Department Telephone # _____

Reminder

This form is due on **September 8, 2009**.
When completed, return it with the
GAAP Forms Control Sheet.

Note: This form can be accessed electronically at: <http://www.osc.state.ct.us/agencies/forms>
Completed forms can be e-mailed as an attachment to: richard.n.haley@po.state.ct.us

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

LEGISLATIVE MANAGEMENT

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP Closing Package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached schedule on accrued legislators' salaries.
2. Complete the attached form on compensated absences.
3. Complete the attached schedule on operating indicators.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

LEGISLATIVE MANAGEMENT

ADDITIONAL FINANCIAL INFORMATION

Accrued Legislators Salaries
6-30-2009

Accrued legislators salaries are defined as salaries which were **earned** by some legislators during the 2009 legislative session and which are **paid** by the State over a twelve-month period.

(1)
Number of
State Legislators

(2)
Accrued
Legislators Salaries

\$

Instructions:

1. Enter the number of State legislators who are **paid over a twelve-month period.**
2. For State legislators included in column 1, enter **one half** of their **total annual gross salaries** earned during the **2009 legislative session.**

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

LEGISLATIVE MANAGEMENT

ADDITIONAL FINANCIAL INFORMATION

Compensated Absences

6-30-09

According to generally accepted accounting principles (GAAP), compensated absences represent a liability of the State for additional compensation earned by employees. This compensation is to be paid in the future in the form of vacation and sick leave benefits. Please complete columns 1-5 of attached form as follows:

1. Enter the number of the fund from which the employees are paid.
2. For **all** employees in the fund, enter the **total** number of earned **vacation** leave hours as of June 30th.

Note: For any employee included in this column, the **maximum** number of earned vacation leave hours that should be reported is:

- a. If the employee was hired before June 30, 1977, or if the employee is a manager:

960 hours (if the employee works 8 hours a day) or

840 hours (if the employee works 7 hours a day),

or

- b. If the employee was hired after June 30, 1977:

480 hours (if the employee works 8 hours a day) or

420 hours (if the employee works 7 hours a day).

3. For **all** employees in the fund who have worked for the State for **less** than **five** years as of June 30th, enter the **total** number of earned **sick** leave hours as of June 30th.
4. For **all** employees in the fund who have worked for the State for **five** or **more** years as of June 30th, enter the **total** number of earned **sick** leave hours as of June 30th.

Note: For any employee included in columns 3 or 4, the **maximum** number of earned sick leave hours that should be reported is:

1920 hours (if the employee works 8 hours a day) or

1680 hours (if the employee works 7 hours a day).

Employees are entitled to be paid for their earned sick leave hours only at retirement, limited to ¼ of their accumulated sick leave hours up to a maximum of 60 days.

(continued)

5. Enter the **average hourly salary** as of June 30th for **all** employees within your agency who earn vacation and sick leave hours.

Note: The average hourly salary should be based on employees' **regular** pay (do not include overtime or shift differential pay). Your agency **may** use the payroll run for the period ending July 2, 2009 (check date July 16, 2009) to calculate the average hourly salary.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

LEGISLATIVE MANAGEMENT

Operating Indicators Schedule

Operating Indicator

2008

Number of Public and Special Acts

Number of amendments drafted

Instructions:

For the operating indicators listed above, enter applicable information for fiscal year 2008.

Note: Operating indicators represent information about the types of services your agency provides; they should indicate the demand for or the volume of your agency's services.

Notes:

- a. **Read** the instructions **before** completing this form.
- b. Round off to **whole** numbers.

**State of Connecticut
Office of the Comptroller
Compensated Absences - Legislative Management
For the Fiscal Year Ended June 30, 2009**

1	2	3	4	5
Fund #	Number of Earned Vacation Leave Hours All Employees	Number of Earned Sick Leave Hours Employees with Less Than "5" Years of Service	Number of Earned Sick Leave Hours Employees with "5" or More Years of Service	Average Hourly Salary All Employees

Department _____

Prepared by _____ Date _____
(signature and title)

Reviewed by _____ Date _____
(signature and title)

Department Telephone # _____

Reminder

This form is due on **September 8, 2009.**
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GAAP Forms Control Sheet.

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**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

PROBATE COURT ADMINISTRATION

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP Closing Package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached form on compensated absences.

**OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

PROBATE COURT ADMINISTRATION

ADDITIONAL FINANCIAL INFORMATION

Compensated Absences

6-30-09

According to generally accepted accounting principles (GAAP), compensated absences represent a liability of the State for additional compensation earned by employees. This compensation is to be paid in the future in the form of vacation and sick leave benefits. Please complete columns 1-5 of attached form as follows:

1. Enter the number of the fund from which the employees are paid.
2. For **all** employees in the fund, enter the **total** number of earned **vacation** leave hours as of June 30th.

Note: For any employee included in this column, the **maximum** number of earned vacation leave hours that should be reported is:

- a. If the employee was hired before June 30, 1977, or if the employee is a manager:

960 hours (if the employee works 8 hours a day) or

840 hours (if the employee works 7 hours a day),

or

- b. If the employee was hired after June 30, 1977:

480 hours (if the employee works 8 hours a day) or

420 hours (if the employee works 7 hours a day).

3. For **all** employees in the fund who have worked for the State for **less** than **five** years as of June 30th, enter the **total** number of earned **sick** leave hours as of June 30th.
4. For **all** employees in the fund who have worked for the State for **five** or **more** years as of June 30th, enter the **total** number of earned **sick** leave hours as of June 30th.

Note: For any employee included in columns 3 or 4, the **maximum** number of earned sick leave hours that should be reported is:

1920 hours (if the employee works 8 hours a day) or

1680 hours (if the employee works 7 hours a day).

Employees are entitled to be paid for their earned sick leave hours only at retirement, limited to ¼ of their accumulated sick leave hours up to a maximum of 60 days.

(continued)

5. Enter the **average hourly salary** as of June 30th for **all** employees within your agency who earn vacation and sick leave hours.

Note: The average hourly salary should be based on employees' **regular** pay (do not include overtime or shift differential pay). Your agency **may** use the payroll run for the period ending July 2, 2009 (check date July 16, 2009) to calculate the average hourly salary.

Notes:

- a. **Read** the instructions **before** completing this form.
- b. Round off to **whole** numbers.

**State of Connecticut
Office of the Comptroller
Compensated Absences - Probate Court Administration
For the Fiscal Year Ended June 30, 2009**

1	2	3	4	5
Fund #	Number of Earned Vacation Leave Hours All Employees	Number of Earned Sick Leave Hours Employees with Less Than "5" Years of Service	Number of Earned Sick Leave Hours Employees with "5" or More Years of Service	Average Hourly Salary All Employees

Department _____

Department Telephone # _____

Prepared by _____ Date _____
(signature and title)

Reviewed by _____ Date _____
(signature and title)

Reminder

This form is due on **September 8, 2009.**
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Note: This form can be accessed electronically at: <http://www.osc.state.ct.us/agencies/forms>
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**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

TEACHERS RETIREMENT BOARD

ADDITIONAL FINANCIAL INFORMATION

The information requested below is in addition to the information requested through the GAAP closing package. This information is due on **September 8, 2009**. When completed, return it with the **GAAP Forms Control Sheet**.

1. Complete the attached schedule on cash receipts and disbursements and other assets and liabilities of the Retirement Benefits Fund.
2. Complete the attached **revised** schedule on cash receipts and disbursements and other assets and liabilities of the Health Insurance Premium Account.
3. Submit a copy of the Administrative Report and of the balance sheet for the Health Insurance fund as of June 30, 2009.

STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE

TEACHERS RETIREMENT BOARD

RETIREMENT BENEFITS FUND
FISCAL YEAR ENDED 6-30-09

Cash Receipts:

Teacher contributions (Note 1) - \$

State contributions - \$

Town payments for their participation in the Retirement Incentive Plan-\$

Investment income (**exclude** STIF income) - \$

STIF income-\$

Other (list):

Cash Disbursements:

Benefit payments and refunds - \$

Other (list):

Assets/Liabilities:

Teacher contributions receivable - \$

Retirement incentive plan receivable (Note 2) - \$

Due to Health Insurance Account:

Teacher contributions already collected as of June 30, 2009 but not yet transferred - \$

Health account portion of teacher contributions receivable as of June 30, 2009- \$

Notes:

1. It should **include** contributions transferred to health insurance account and **exclude** town payments for their participation in the Retirement Incentive Plan.
2. It refers to amounts due from towns as of June 30, 2009 for their participation in the Retirement Incentive Plan, **regardless of when the amounts will be collected.**

**STATE OF CONNECTICUT
OFFICE OF THE COMPTROLLER
GAAP CLOSING PACKAGE**

TEACHERS RETIREMENT BOARD

HEALTH INSURANCE PREMIUM ACCOUNT

FISCAL YEAR ENDED 6-30-09

(Revised –changes in *italics*)

Cash receipts:

Teachers contributions (Note 1) - \$

State contributions - \$

Retirees contributions (payroll deductions) - \$

Investment income - \$

Other (list):

Cash disbursements:

Benefit payments - \$

Other (list):

Assets/ Liabilities:

Cash on hand (Note 2) - \$

Unpaid health claims (Note 3) - \$

Notes:

1. It refers to contributions transferred from the retirement benefit fund.
2. *It refers to retiree premium contributions for June deposited in July.*
3. *It refers to health claims incurred in fiscal year 2009 but paid in fiscal year 2010.*