

**Governor's Finance Office  
State Fiscal Year End Closing Document Manual**

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## INTRODUCTION

The state fiscal year end closing process starts with the agency and includes the Budget Division, the Controller's Office and the Legislative Counsel Bureau. The State Fiscal Year End (SFYE) Closing Document forms are required by the Controller's Office to be completed at the end of each state fiscal year for all budget accounts.

In an effort to further streamline this process there is a module in NEBS to capture the closing information and generate the Closing Document Report. To access this module in NEBS, a security access form must be completed and emailed to your assigned Executive Branch Budget Officer. If the user has access to the SFYE module, the tab labeled "SFYE" will appear within the NEBS system. If the user does not have this tab in NEBS, complete and submit the access form for State Fiscal Year End Closing Documents access found on the Budget Division website under <http://budget.nv.gov/Forms/>.

The security role selected on this form will determine whether you have update or view access and at which security role level. The responsibility for controlling, assigning, and approving security roles to approve the Closing Document is at agency's level and should be addressed in the agency's internal controls.

## BEGINNING THE BUDGET CLOSING PROCESS

It is important for each agency to thoroughly review their budget(s) and contact their assigned Executive Branch Budget Officer at the first sign of budgetary problems.

Agencies are required to prepare and submit a budget cash closing reconciliation to support the closing document. Agencies must use the Budget Office Reconciliation Template, unless an alternate format is approved by the assigned budget officer prior to closing. If an alternate format is approved, the attachment must meet the following requirements.

1. Print on a single 8 ½ x 11 page, in an Excel or PDF file.
2. Formulas should remain within the spreadsheet, if Excel is used.
3. Attachments should not be password protected.
4. Hyperlinks should not be used.

The cash closing reconciliation is a spreadsheet similar to a fund map: however, it includes the agency's actual revenues (cash in) and relates them to the actual expenditures (cash out) and reconciles to the realized funding available at the end of the fiscal year. This document is used to reconcile remaining realized funding available (cash) by revenue source at the end of the fiscal year. Additionally, this document identifies possible reversion amounts and/or amounts that will balance forward to the next fiscal year. The amount on the closing cash reconciliation should be exact, rounded to the nearest whole dollar and balance to the final Budget Status Report (BSR).

The definition of fund map and cash reconciliation is as follows:

Fund Map – A budget tool, typically presented in a spreadsheet table format, detailing how budgeted revenues are allocated to support budgeted expenditures in a budget account.

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Cash Reconciliation – Actual revenues and expenditures are tracked in dollars and cents and tie to the realized funding available amount at the end of the fiscal year. This document is used to demonstrate the actions necessary, by funding source, to reconcile the funding remaining at year end so the account balance can be removed and the account closed.

### LOGIN

Log into NEBS to access the SFYE tab at: <https://nebs.state.nv.us/NEBS/admin/Home.aep>  
The User ID and password are the same as NEATS.

Messages	
Date	Subject
3/14/17	NEBS maintenance 3/19/17
7/14/16	Please Save Often
1/26/16	NEBS Access Forms

Select the “SFYE” tab to bring up the Closing Document Task Page and start the closing document process.

There are several ways to access the Agency Budget Account closing documents:

1. Select the pending closing document(s) in the “To Do List” box. The user with Data Entry access will see pending items in this box. By selecting items pending the Agency BA Approval, NEBS will bring up the closing document for the budget account. If the user has more than one budget account pending action, the user will be redirected to a Search Closing Document screen listing all pending closing documents.
2. Enter the closing document number in the “Jump to Closing Document” box. This will take the user directly to that closing document. Each budget account has a system-generated closing document identifier. This ID is a string of characters consisting of the last two digits of the closing fiscal year and the budget account number. For example, the fiscal year 17 closing document number for budget account 1000 is FY171000.
3. If the user wants to see all assigned budget accounts, select the double caret (>>) and

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choose the “List Closing Documents” link in the Closing Documents Task Bar.

The screenshot shows the "Closing Documents Task Page" with a navigation menu at the top. The "SFYE" link is highlighted with a red box and an arrow. Below the navigation menu, there is a "To Do List" section with a red box around the text "2 items pending your Agency BA Approval" and an arrow pointing to it. Below that is a "Jump to Closing Document:" field with a "Go" button and an arrow pointing to it. The main content area contains a table titled "Closing Documents in Progress".

Approval Level	Total	Avg	Min	Oldest	0-7	8-14	15-30	30+
Data Entry	715	24.7	1	25	13	0	702	0
Agency BA Approval	20	4.5	0	9	14	6	0	0
Agency Division Approval	1	3.3	3	3	1	0	0	0
Agency Department Approval	1	3.3	3	3	1	0	0	0
Controllers Office Approval	1	9.2	9	9	0	1	0	0

The screenshot shows the "Closing Documents Task Page" with a "Closing Documents Task Bar" on the left. The "List Closing Documents" link is highlighted with a red box and an arrow. Below the link is a "SFYE #" field with a "Go" button. The main content area shows the "To Do List" section with the text "2 items pending your Agency BA Approval" and a "Jump to Closing Document:" field with a "Go" button.

On the “Search Closing Documents” screen, the user may search for closing documents using the Search criteria drop down menus by choosing the down arrow to the right of each search option. NOTE: These drop down menus have a multi-select feature so the user can search more than one budget account or agency at a time. Because of this, the user will need to click out of the box or on the selected option for the drop down options to go away.

The search options include: Fiscal Year, Department, Division, Status, and the selection of the Budget Account Type. The Search parameters are cumulative. For example, selecting Department 06 and Division 083 will display all budget accounts in Department 06 and all budget accounts in Division 083. Once search parameters are selected, select the **Search** button. The files will be displayed in the Search Results box.

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SFYE #	BA Description	Status	Dept	Department Description	Div	Div Description	Budget Type	Last Action
FY171130	CONTROLLER - CONTROLLER'S OFFICE	Draft	06	CONTROLLER'S OFFICE	060	CONTROLLER'S OFFICE	Executive	06/08/2017
FY171140	CONTROLLER - DEBT RECOVERY ACCOUNT	Draft	06	CONTROLLER'S OFFICE	060	CONTROLLER'S OFFICE	Executive	06/08/2017
FY171358	ADMINISTRATION - PURCHASING	Draft	08	DEPARTMENT OF ADMI...	083	ADMIN - PURCHASING...	Executive	06/08/2017

Select the **Clear** button to start a new search.

Select the **Back** button or the “SFYE” tab to return to the Closing Documents Task Page.

The information within the Search Results box can be sorted by the various fields by selecting on the column header. This feature is consistent with other NEBS tabs.

Select the appropriate budget account SFYE document to begin the process completing the closing document form. This will take you to the View Closing Document screen.

## INPUT OF INFORMATION

The following steps will guide you through the input form. Select the **Save Draft** button at the bottom of the form to save the draft at any time. The fields required are designated by an input box. **Enter exact amounts - Do not round amounts up or down on the input form.** Balance Forward work programs are rounded to the next whole dollar to maximize the authority. The Closing Document form calculations made by the system are rounded using protocols established by the Controller's Office.

Additional edits and checks have been incorporated with the goal of reducing errors and making the process easier. When the user opens the closing document it will begin with a list of errors to be addressed throughout the process. As the user resolves the errors, they will be eliminated from the list.

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View Closing Document	
Fiscal Year:	2017
SFYE #:	FY171052
Fund:	101-GENERAL FUND
Department:	08-DEPARTMENT OF ADMINISTRATION
Dept/Div:	332-ADMIN - NV ST LIBRARY, ARCHIVES AND PUBLIC RECORDS
Budget Account:	1052-ADMINISTRATION - NSLA - ARCHIVES AND RECORDS
Type:	Executive

Related Closing Documents
• Balance to Reconcile must be zero
• Actual Amount for Other partial balance forward should be within \$1 below Work Program amount. This amount may be 0 if you are partially balancing forward from another account.
• Advances must be repaid via an SFY17 Work Program prior to closing the fiscal year.
• SFY17 Cat 93/94 Differences may need to be adjusted to \$0.00 via an SFY17 Journal Voucher prior to closing the fiscal year
• Cash Reconciliation Attachment Required
• DAWN Budget Status Report Summary Attachment Required
• DAWN Budget Status Report Receipts Funding Attachment Required
• DAWN Budget Status Report Obligations Attachment Required
• WP Amount Needed Federal Amount should match Actual WP Amount
• WP Amount Needed Other Amount should match Actual WP Amount

The gray boxes will auto-populate pulling information from reference tables within NEBS. Information must be entered in white boxes.

Before starting a closing document, verify the following items have been completed.

- All pending transactions must be processed before the Closing Document can be approved.
- Verify cost allocations have been tried up, amounts have been collected and any amount in excess has been returned to the appropriate budget accounts (if applicable).
- If the total revenues or expenditures exceed approved authority, a work program must be processed before the Closing Document is approved.
- If remaining authority in Category 93 or 94 does not equal 0, the journal voucher may need to be processed before the Closing Document is approved.

This form is divided into the following sections:

1. Preparation
2. SFY# Cash Balance
3. Reversions
4. Balance Forwards
5. Final Reconciliation
6. Attachments and Comments

## PREPARATION

Various tasks need to be completed before a budget account can be closed. This section assists in that process. The most common items that impact closings have been included.

For most of the questions in the preparation section, responding “**Yes**” will result in additional information being provided in red. Issues must be resolved to appropriately change the answer to “**No**” before finalizing the closing document input form. Additional information in red must be resolved while other information highlighted in yellow is elective and may or may not be required. For example, if total revenue exceeds approved authority, the closing document cannot be approved until this item is resolved. If Category 93 or 94 does not equal 0, a warning will appear but it will not prevent the closing document from being approved. Note: Closing documents with errors may be submitted at the data entry level; however, all errors must be resolved in order to approve the closing

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document at the BA Approver security role and beyond.

The reconciliation of advance repayment will only be populated for budget accounts that have received a General Fund cash advance. If a General Fund Advance (GL 2515) was received, repayment is required before the Closing Document is processed (GL 2517).

**Preparation**

Advances must be repaid via an SFY17 Work Program prior to closing the fiscal year.

**Quick reference list of SFY17 RGL 2515/2517 WPs**

	WP #	RGL	Amount	
	<a href="#">C39450</a>	2515	\$9,000,000.00	
	<a href="#">C39489</a>	2515	\$97,000,000.00	

**SFY17 Advance Balance Pending Repayment:**      \$106,000,000.00

The screen prints show examples of answering “**Yes**” to the Preparation questions and the notes provide additional guidance. In the case of the question about Category 93/94, this question only displays if relevant to the budget account. A response of “**No**” will result in additional questions to assist in resolution of the issue. Links are provided to related work programs and to the specific portion of the DAWN website for the appropriate budget account.

**Preparation**

Do any SFY16 Encumbrances or Pre-Encumbrances exist?:

Yes     No

[Per SFY16 [BSR\\_GEN\\_BBLS\\_REPORT](#)]

Process or eliminate all Encumbrances and Pre-Encumbrances prior to closing the fiscal year.

Does the account have any SFY16 Cash deposits pending or SFY16 CR documents pending entry or posting in ADVANTAGE?

Yes     No

[Per ADVANTAGE SUSF]

Complete all SFY16 deposits and ensure all SFY16 CR documents are posted in ADVANTAGE prior to closing the fiscal year.

Does the account have any SFY16 transactions rejected or otherwise unprocessed in SUSF in ADVANTAGE?

Yes     No

[Per ADVANTAGE SUSF]


Process or eliminate all SFY16 pending transactions in ADVANTAGE prior to closing the fiscal year.

Are SFY17 Cat 93/94 Differences equal to \$0.00?:  
 Yes     No

[Per SFY17 [BSR\\_GEN\\_BCLS\\_REPORT](#)]

SFY17 Cat 93/94 Differences may need to be adjusted to \$0.00 via an SFY17 Journal Voucher prior to closing the fiscal year

**Quick reference list of SFY17 Cat 93/94 WPs**

WP #	Category	Amount
 <a href="#">C37920</a>	93	\$2,111.00

The Controller’s Office Fiscal Year End Closing Instructions are located on their website (<http://intra.ktl.nv.gov/intranet/index.html>) to assist the agency in resolving Preparation issues.

**SFY CASH BALANCE**

As information is typed into the input boxes, the calculations automatically update in the columns on the left side of the form. Once saved, the two columns on the right side of the form update. (This will be discussed again in the Final Reconciliation section).


Please note that the terms “Prior” and “Current” are used throughout this section to reflect the fiscal year being referenced. Prior refers to the fiscal year just completed and being closed in the Closing Document and Current refers to the fiscal year open for operations and encumbrances.


Now let’s step through each of the items in the SFY Cash Balance section:

**A. DAWN BSR Report Date As Of:**

Do not use the current date. Instead, enter the date from the upper left corner of the Budget Status Report from DAWN. Click the calendar icon at the end of the date field and a calendar will pop-up to select the date. This date should match the DAWN BSR Report Date As Of: (usually the business day prior to the current date).

**SFY17 Cash Balance**

DAWN BSR Report Date As Of: 06/26/2017 

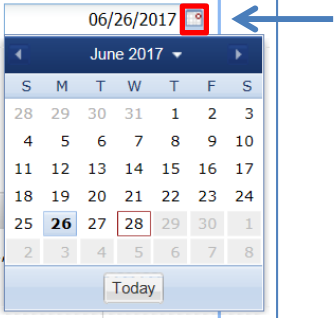
SFY17 Total Receipts/Funding YTD Actual: 

[Per SFY17 [BSR\\_GEN\\_BCLS\\_REPORT](#)]  
 [Identify this total in the Cash Reconciliation attachment.]

**SFY17 Total Approved Cat 00 Authority:**  
 [Per SFY17 [WP Cumulative Sheet](#)]

**Quick Reference to Reconcile DAWN Authority**

SFY17 Total Approved Cat 00 Authority:	\$1
Less SFY18 Total Partial Balance Forward of Cash:	





**B. Prior SFY Total Receipts/Funding YTD Actual:**

Enter the amount from this same field on the DAWN report.

**C. Prior SFY Total Approved Cat 00 Authority:**

This line amount will automatically populate from the prior SFY Work Program Cumulative Sheet. A warning (in red text) will appear if Revenue Received exceeds the approved prior SFY Category 00 Authority. A work program will have to be processed before the Closing Document is processed.

<b>SFY17 Cash Balance</b>	
DAWN BSR Report Date As Of:	06/26/2017
SFY17 Total Receipts/Funding YTD Actual:	\$1,565,186.94
[Per SFY17 <a href="#">BSR_GEN_BBLS_REPORT</a> [Identify this total in the Cash Reconciliation attachment.]]	
<b>SFY17 Total Approved Cat 00 Authority:</b>	<b>\$1,606,319.00</b>
[Per SFY17 <a href="#">WP Cumulative Sheet</a> ]	
Quick Reference to Reconcile DAWN Authority	
SFY17 Total Approved Cat 00 Authority:	\$1,606,319.00
Less SFY18 Total Partial Balance Forward of Cash:	\$15,500.00
Sub-Total:	\$1,590,819.00
Less SFY17 Cash being Balanced Forward to SFY18:	\$44,000.00
Final DAWN authority for SFY17:	\$1,546,819.00

**D. Current SFY Total Balance Forward of Federal Cash:**

A quick reference list of the current SFY work programs using RGL 2520 Federal Fund auto populate in this section from the current SFY cumulative sheet. The user must double click into the actual amount field to input the confirmed amount of the work program balancing forward of federal cash.

Quick Reference to Reconcile DAWN Authority				
SFY17 Total Approved Cat 00 Authority:	\$1,606,319.00			
Less SFY18 Total Partial Balance Forward of Cash:	\$15,500.00			
Sub-Total:	\$1,590,819.00			
Less SFY17 Cash being Balanced Forward to SFY18:	\$44,000.00			
Final DAWN authority for SFY17:	\$1,546,819.00			
Quick reference list of SFY18 RGL 2520 Federal Funds WPs				
WP # ▲	Status	RGL	WP Amount	Actual Amount
C39845	Approved	2520	\$10,000.00	\$10,000.00
<b>SFY18 Total Balance Forward of Federal Cash:</b>				<b>\$10,000.00</b>

**E. Current SFY Total Balance Forward of Other Cash:**

A quick reference list of the current SFY work programs using RGL 2511 Other Funds will auto

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populate in this section from the current SFY cumulative sheet.

### F. Current SFY Total Partial Balance Forward of Cash:

This line item automatically populates from the balance forward work programs that have processed prior to completing the closing document and is the sum of federal and other. The user must double click into the actual amount field to input the confirmed amount of the work program partial balance forward of cash.

Quick reference list of SFY18 RGL 2511 Other Funds WPs					
WP # ▲	Status	RGL	WP Amount	Actual Amount	
<a href="#">C39846</a>	Approved	2511	\$5,500.00	\$5,500.00	
<b>SFY18 Total Balance Forward of Other Cash:</b>					\$5,500.00
<b>SFY18 Total Partial Balance Forward of Cash:</b>					\$15,500.00

### G. Prior SFY Total Adjusted Receipts/Funds:

NEBS automatically calculates this line item and includes prior SFY Total Receipts/Funding in DAWN, current SFY Total Balance Forward of Federal Cash, and current SFY Total Balance Forward of Other Cash.

- a. Less Balance Already Reverted (Executive Budget Office (EBO) Entry Only):  
This is a rare occurrence, but if your agency reverted funds to the Highway Fund or General Fund during the state fiscal year, the user will enter that total on this line. This **DOES NOT** include Category 93, Reserve for Reversion-General Funds, or Category 94, Reserve for Reversion-Non General Fund sources. If there is an amount that should be included on this line, contact your assigned Budget Division Budget Officer to enter the amount. This line amount is not available for agency input.

### H. Less Total prior SFY Obligations:


Enter the total obligations (expenditures) from this line in DAWN.

### I. Prior SFY Unobligated Cash to be Account for:

This line represents the difference between revenues and expenditures. This will also balance to the cash reconciliation spreadsheet.

<b>SFY17 Total Adjusted Receipts/Funding:</b>	\$1,580,686.94	<b>SFY17 Total Adjusted Receipts/Funding</b>	\$1,580,686.94	
[Includes Partial Balance Forward of cash adjustment]				
Less Partial balance of SFY17 cash carried forward to SFY18:				
<b>SFY18 Total Balance Forward of Federal Cash (From Above):</b>	\$10,000.00	Partial Federal Balance Forward	\$10,000.00	N/A
[Identify this total in the Cash Reconciliation attachment.]				
<b>SFY18 Total Balance Forward of Other Cash (From Above):</b>	\$5,500.00	Partial Other Balance Forward	N/A	\$5,500.00
[Identify this total in the Cash Reconciliation attachment.]				
Less Balance Already Reverted (EBO Entry Only):	<input type="text" value="\$0.00"/>	Prior Reversions	N/A	\$0.00
Less Total SFY17 Obligations:	<input type="text" value="\$1,394,389.12"/>	SFY17 Total Obligations	\$1,394,389.12	
[Per SFY17 <a href="#">BSR_GEN_BBLS_REPORT</a> ]				
[Identify this total in the Cash Reconciliation attachment.]				
<b>SFY17 Unobligated Cash to be Accounted for:</b>	<b>\$170,797.82</b>	Remaining Balance to Reconcile	\$170,797.82	

## REVERSIONS

If all or a portion of the prior SFY unobligated cash to be accounted for from the section above reverts back to the General Fund, Highway Fund, Work Comp Fund or another Fund, select the **Yes** button and input boxes will be provided to complete the reversion information. If there is no reversion amount, select the **No** button. The user will find a note icon  is available throughout the closing document to add any information to help explain that line of data.

Common reversion fund numbers are:

- Fund 101 - General Funds
- Fund 201 - Highway Funds
- Fund 210 – Workers’ Compensation and Safety Fund
- Fund 395 - Consolidated Bond Debt Service
- Examples of other funds can be found on the Controller’s Website in the Chart of Accounts and accessed from the home page of DAWN:  
[http://dawn12.state.nv.us:7778/pls/prodsw/prc\\_coa\\_report](http://dawn12.state.nv.us:7778/pls/prodsw/prc_coa_report)

*IFC Contingency Fund balances are not reverted to a fund. If a budget account received IFC Contingency funds, the unspent portion will generally balance forward to budget account 2630 – Interim Finance Committee, which will be explained later in this guideline under Balance Forwards. Generally, IFC Contingency Fund reversions are repaid prior to any reversions to the General Fund or Highway Funds. IFC Contingency Funds may balance forward within the same budget account or revert to the General Fund or Highway Fund in some instances where stipulated in the legislative appropriations bill.*

Does this account have SFY17 cash reversions to a Fund?										
<input checked="" type="radio"/> Yes <input type="radio"/> No  Typically, you must balance forward all GF IFC amounts before reverting to General Fund. WP Amount = \$18,500.00 Amount Balanced forward = \$0.00										
Enter SFY17 cash reversions to Fund										
	<table border="1"> <thead> <tr> <th>Fund</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td> 101 GENERAL FUND</td> <td>\$300.00</td> </tr> <tr> <td> 201 HIGHWAY FUND</td> <td>\$200.00</td> </tr> </tbody> </table>	Fund	Amount	101 GENERAL FUND	\$300.00	201 HIGHWAY FUND	\$200.00			
Fund	Amount									
101 GENERAL FUND	\$300.00									
201 HIGHWAY FUND	\$200.00									
	<b>SFY17 Cash Reversions to Funds Total:</b>	\$500.00	Less Reversions	N/A						
	[Identify each entry and this total in the Cash Reconciliation attachment.]			\$500.00						
	<b>Post Reversion Amount:</b>	\$170,297.82	Post Reversion Amount	\$170,297.82						

## BALANCE FORWARDS

This section addresses how funds that are not reverted will balance forward to the next state fiscal year. Separate questions are asked to identify if funds are federal, IFC Contingency or other funds with a “**Yes**” or “**No**” button for each response. Any work program approved for the upcoming SFY using RGL 2511 (state/other funds) or RGL 2520 (federal funds) will be included in the partial balance forward grid.

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## A. Federal Balance Forward

If the budget account has federal funds to balance forward, select the “**Yes**” button and an input box will appear. Fill in the budget account number, CFDA information and the amount by selecting the appropriate input box. The fund, prior SFY RGL and the current SFY RGL will be auto-populated. If more lines are needed, use the Add Line(s) icon. A total for all federal funds is calculated below this box.

Balance Forwards							Federal	Other	
Does this account have SFY17 federal cash to balance forward to SFY18?									
<input checked="" type="radio"/> Yes <input type="radio"/> No									
Enter SFY17 federal cash to balance forward to SFY18									
Add Line(s) <input type="text" value="1"/>									
	CFDA#	Fund	BA	FY17 RGL	FY18 RGL	Amount			
	88.888	101	1052	2521	2520	\$10,500.00			
<b>SFY17 Federal Cash to Balance Forward to SFY18 Total:</b>							\$10,500.00		
							Less Federal Balance Forwards	\$10,500.00	N/A

## B. Other Revenue Sources Balance Forward

If a budget account received IFC Contingency Funds, a separate box will automatically appear to account for any remaining balance. Generally, the remaining funds will be balanced forward to B/A 2630 – Interim Finance Committee by inputting the amount in that field. If no balance remains, leave as \$0.00.

A quick reference list is available with a link to the appropriate work program approving the receipt of the IFC Contingency Funds.

Does this account have SFY17 other cash to balance forward to SFY18?						
<input checked="" type="radio"/> Yes <input type="radio"/> No						
Enter IFC Contingency Fund remaining SFY17 cash balance to balance forward to SFY18 IFC budget account						
	Fund	BA	Revenue RGL	FY17 RGL	FY18 RGL	Amount
	101	2630	4654 GF	2513	2511	\$18,500.00
Quick reference list of SFY17 IFC Contingency Fund WPs						
	WP #	RGL	Amount			
	<a href="#">C39848</a>	4654	\$25,000.00			

If the budget account has other cash to balance forward, select the **Yes** button and an input box will appear. A process similar to federal funds is completed for other cash balanced forwards. Fill in the budget account number and the amount by selecting the appropriate input box. If more lines are needed, use the Add Line(s) icon. A total for all other funds is calculated below this box.

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Enter SFY17 other cash to balance forward to SFY18						
Add Line(s) 1						
	Fund	BA	FY17 RGL	FY18 RGL	Amount	
✖	101	1052	2512	2511	\$126,297.82	
✖	101	2891	2513	2511	\$15,000.00	
<b>SFY17 Other Cash to Balance Forward to SFY18 Total:</b>					\$159,797.82	
[Identify each entry and this total in the Cash Reconciliation attachment.]						
<b>Balance To Reconcile:</b>					\$0.00	

Less Other Balance Forward Total	N/A	\$159,797.82
<b>Balance To Reconcile</b>		<b>\$0.00</b>

## C. Balance to Reconcile will Auto-Populate

The Balance to Reconcile amount is auto-populated and must equal zero. The system formula consists of the post reversion amount less any balance forward amounts. The system will notify the user if there is a remaining balance forward amount unaccounted for. The example below is the balance to reconcile amount with a balance forward amount not accounted for in the balance forward to next SFY dialog box (above example).

<b>Balance To Reconcile:</b>	\$126,297.82	Balance To Reconcile	\$126,297.82
This balance must be zero			

## D. Balance Forward to Other Budget Account

For a few budget accounts, the unexpended funds will balance forward to a different budget account than the originating budget account. In these instances, the Budget Division must authorize this transaction.

The target account will see this authorization indicator and will then be able to proceed with the closing process. If the source amount changes, the Budget Division Budget Officer must communicate the change to the target account. Once the target account closing document is final, the Budget Division Budget Officer cannot make changes. Any such change will require a revised closing document to be prepared.

View in source budget account:

Enter approval to balance forward SFY17 cash to other budget account (EBO Entry Only)						
Edit	View	BA	EBO	EBO User	Date	
		1053	<input type="checkbox"/>			
		2891	<input checked="" type="checkbox"/>	hfield	06/21/2017	
<b>SFY17 Cash Balanced Forward From Other Accounts Total:</b>					\$0.00	

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View in the target budget account:

List of SFY17 cash balanced forward from other budget accounts							
Edit	View	BA	Federal Amount	Other Amount	Closing Doc. Status	EBO	EBO User
		<a href="#">1052</a>	\$0.00	\$15,000.00	Draft	<input checked="" type="checkbox"/>	hfield
<b>SFY17 Cash Balanced Forward From Other Accounts Total:</b>							<b>\$15,000.00</b>

## FINAL RECONCILIATION

This section summarizes the balance forward of cash with the balance forward of authority for federal and other RGLs.

Final Reconciliation				Federal	Other
	Federal	Other			
Cash already partially balanced forward to SFY18:	\$10,000.00	\$5,500.00	Cash already partially balanced forward to SFY18	\$10,000.00	\$5,500.00
Cash balancing forward to SFY18 from this account during closing:	\$10,500.00	\$126,297.82	Cash balancing forward to SFY18 from this account during closing	\$10,500.00	\$126,297.82
Cash balancing forward to SFY18 from other accounts during closing:	\$0.00	\$0.00	Cash balancing forward to SFY18 from other accounts during closing	\$0.00	\$0.00
<b>Total Beginning Cash for SFY18:</b>	<b>\$20,500.00</b>	<b>\$131,797.82</b>	<b>Total Beginning Cash for SFY18</b>	<b>\$20,500.00</b>	<b>\$131,797.82</b>
SFY18 L01 Leg Approved Beginning Cash Authority: <small>[Per SFY18 WP Cumulative Sheet]</small>	\$0.00	\$0.00	SFY18 L01 Leg Approved Beginning Cash Authority	\$0.00	\$0.00
SFY18 Partial Balance Forward Authority Adjustments:	\$10,000.00	\$5,500.00	SFY18 Partial Balance Forward Authority Adjustments	\$10,000.00	\$5,500.00
<b>Total Beginning Cash Authority for SFY18:</b>	<b>\$10,000.00</b>	<b>\$5,500.00</b>	<b>Total Beginning Cash Authority for SFY18</b>	<b>\$10,000.00</b>	<b>\$5,500.00</b>
Generally Balanced Forward To:	RGL 2520	RGL 2511	Generally Balanced Forward to	RGL 2520	RGL 2511
SFY18 WP Adjustment Required:	\$10,500.00	\$126,298.00	SFY18 WP Adjustment Required	\$10,500.00	\$126,298.00
Select the closing document's companion final work program number: C39852-Approved					
<b>Actual Amount Entered in WP C39852:</b>	<b>\$10,500.00</b>	<b>\$126,298.00</b>			

The closing document will not be complete and eligible for submission unless any unobligated remaining amount is accompanied with work program for the upcoming SFY. By selecting the work program as the "final" work program, it will be removed from the partial balance forward grid and used to support the final reconciliation. The closing document and final work program should be processed together.

## ATTACHMENTS AND COMMENTS

The last section is for attachments required as backup for the completion of the Closing Document Form. These include the DAWN screen prints for the Summary, Revenues and Obligations and a Cash Reconciliation form (SFY fund map of actual expenditures by revenue source). An example of the Cash Reconciliation Form is available on the Budget Division website under Forms:



## State Fiscal Year End Closing Document Manual

<http://budget.nv.gov/Forms/> Note: Hyperlinks are provided to the report with data from the most recent system update with the intent of helping the agency create the attachment. The hyperlinks are not to be used in lieu of the attachment. The agency will need to save the web page and attach the file to archive the view used to generate the closing document. As the future data may change, the attached archived view will provide insight into what the user relied upon when submitting the closing document for processing. All pertinent documentation should be attached to the closing document. Below the section for required attachments is an optional section for any additional attachments or comments.

SFY17 Attachments and Comments	
Please do not attach password protected documents, or documents with embedded hyperlinks. Supported extensions are: DOC, DOCX, XLS, XLSX, RTF, TXT, PDF, MHT	
<b>Required</b>	
Cash Reconciliation - 0 attachments	Required...
<a href="#">Cash Reconciliation Template</a>	
SFY17 DAWN Budget Status Report Summary - 0 attachments	Required...
<a href="#">[BSR_GEN_BBLS_REPORT]</a>	
SFY17 DAWN Budget Status Report Receipts Funding - 0 attachments	Required...
<a href="#">[BSR_REC_FUND_SUMMARY]</a>	
SFY17 DAWN Budget Status Report Obligations - 0 attachments	Required...
<a href="#">[BSR_GEN_BCLS_REPORT]</a>	
<b>Optional</b>	
Other (Optional) - 0 attachments	Add...
Comments [500 char max]:	<input type="text"/>

### ADDITIONAL INFORMATION

Once the form has been completed, select the **“Save Draft”** button at the bottom of the page. NOTE: Information can be saved during the preparation of the form to allow the user exit and return later without losing any information.

Prior to submission, agencies must click on the Print LCB Summary button on the bottom of the input form to preview the closing document and ensure attachments are in print-ready format. This includes: setting the print area to the correct areas, selecting 8 ½ x 11 paper, adjusting zoom and orientation, adding page breaks, etc. Closing Documents with attachments that are not print-ready will be rejected back to the agency for correction.

By selecting the Submit button, approvals may be applied in sequence by authorized users. Users will be able to reject a document to a lower security level, edit a document at or below their security level, approve a document at their security level and view a document above their security level. All documents must have the final agency approval applied by close of business per the date provided in the current Controller’s Office Fiscal Year End Closing Instructions.