

# Process for State Fiscal Year End Closing Document

## 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, the Budget Division developed a new module in NEBS to capture the closing information and generate the Closing Document report. In order to access this module in NEBS, a security access form must be completed and emailed to [budget@admin.nv.gov](mailto:budget@admin.nv.gov), copying the user's agency's assigned Budget Division Budget Analyst. To determine if the user has access to the SFYE module, log into NEBS. If the user does not see the tab in NEBS labeled "SFYE," complete and submit the access form for State Fiscal Year End Closing Documents access found on the Budget Division website under Documents/Forms/NEBS SFYE Closing Document Access Form. <http://budget.nv.gov/Forms/>

The security role selected on this form will determine whether the user has Inquiry, Data Entry, Budget Account Approval, Division Approval, or Department Approval. The responsibility for controlling, assigning, and approving security roles to approve the Closing Document is the agency's responsibility 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 the agency's assigned Budget Division Budget Analyst at the first sign of budgetary problems.

Agencies are required to prepare and submit a budget cash closing reconciliation. The cash closing reconciliation is a spreadsheet similar to a fund map; however, it encompasses the agency's actual revenues and relates them to the actual expenditures and reconciles to the realized funding at the end of the fiscal year. This document is used to reconcile remaining realized funding available, or remaining actual cash, by revenue source at the end of the fiscal year, possible reversion amount and/or amounts that will balance forward to the next fiscal year. The amounts on the closing cash reconciliation should be exact and should not be rounded and should balance to the final Budget Status Report (BSR) or Data Warehouse of Nevada (DAWN).

**Fund Map** – A budget tool, typically presented in a spreadsheet table format, detailing how budgeted revenues are allocated to support expenditures in a budget account and explicitly tracks revenue funding sources to specific expenditures or combination of expenditures.

**Cash Reconciliation** – Is a spreadsheet similar to the fund map; however actual revenues and expenditures are tracked and tie to the realized funding available at the end of the fiscal year. This document is used to determine the funding remaining at year end by funding source and how much of those funds will revert or balance forward to the following fiscal year.

The cash closing reconciliation is a required attachment to finalize the closing document. Agencies must use the Budget Office Reconciliation Template, unless an alternate format is approved by the assigned

budget analyst prior to closing. If an alternate format is approved, the attachment must meet the following requirements: Print on a single 8 ½ x 11 page, in an allowable file type Excel (.XLS, XLSX) or PDF. Attachments should not be password protected and hyperlinks should not be used in the document.

The tutorial below is intended to demonstrate how to access and enter the closing document information. It is not intended to answer questions about calculating the closing documents.

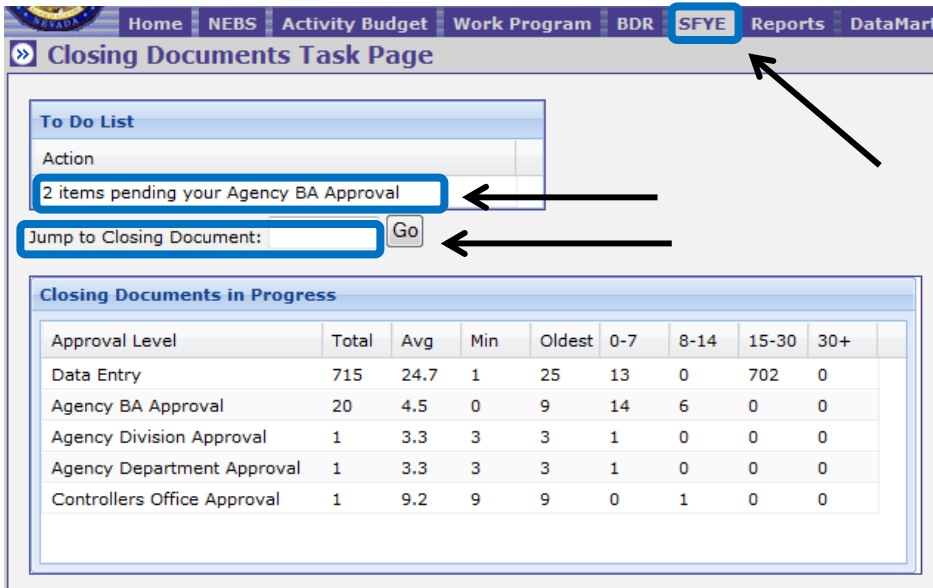
## LOGIN

Log into NEBS to access the SFYE tab at: <https://nebs.state.nv.us/NEBS/admin/Home.aep>

The User ID and password for NEBS are the same as used in NEATS and CETS as they share the same security module.

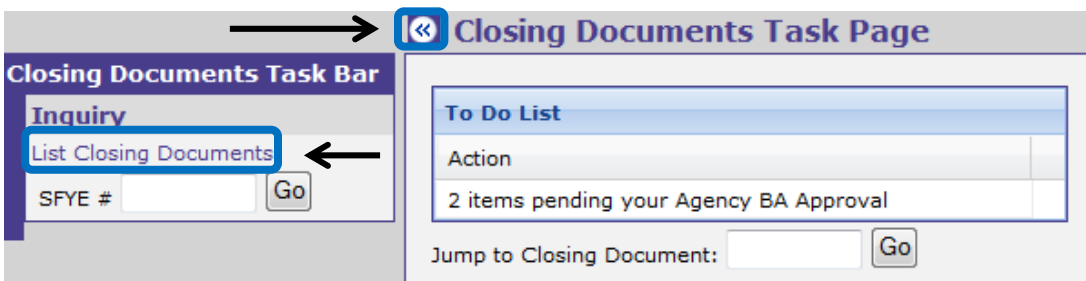
| Messages |   |
|----------|---|
| Date     | Subject   |
| 5/10/13  | NEBS Down 05/10/13 @ 6:30 AM                    |
| 3/26/13  | Internet Explorer 10 Compatibility View         |
| 3/4/11   | Certificate Warning Error                       |
| 6/29/10  | Items for Special Consideration Preparation     |
| 3/11/09  | Certificate Warning                             |
| 12/4/08  | NEBS OPERATING HOURS                            |
| 10/4/08  | DATAMART - Budget needs help testing from users |
| 9/10/08  | Creating A New Working Version                  |
| 8/4/06   | NEBS MANUAL                                     |
| 7/11/05  | TERMINATING AN EMPLOYEE'S ACCESS TO NEBS        |

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 BA 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 with the standard number format – **FY/fiscal year #/budget account #** – for example, the Budget Division is FY131340.
3. If the user wants to see all assigned budget accounts, select the double caret (>>) and select the “List Closing Documents” link in the Closing Documents Task Bar



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: The drop-down menus have a multi-select feature so that 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 table.

| SFYE #   | BA Description         | Status | Dept | Department Description | Div | Div Description     | Budget Type | Last Action |
|----------|------------------------|--------|------|------------------------|-----|---------------------|-------------|-------------|
| FY131358 | ADMINISTRATION - PU... | Draft  | 08   | DEPARTMENT OF ADML...  | 083 | PURCHASING DIVISION | Executive   | 06/17/2013  |
| FY131362 | ADMINISTRATION - PU... | Draft  | 08   | DEPARTMENT OF ADML...  | 083 | PURCHASING DIVISION | Executive   | 06/17/2013  |
| FY131140 | CONTROLLER - DEBT R... | Draft  | 06   | CONTROLLER'S OFFICE    | 060 | CONTROLLER'S OFFICE | Executive   | 06/17/2013  |
| FY131130 | CONTROLLER - CONTR...  | Draft  | 06   | CONTROLLER'S OFFICE    | 060 | CONTROLLER'S OFFICE | Executive   | 07/10/2013  |

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 table can be sorted by the various columns 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 of completing the closing document form. This will take the user to the View Closing Document screen.

Budget Account 1340 will be used as an example for this tutorial. To show all of the features of the SFYE tab, responses and amounts have been manipulated in this budget account.

Closing documents are not required for budget accounts that were not established in DAWN and had no financial activity during the fiscal year. Closing documents are also not required for budget accounts that were eliminated, consolidated, etc. during the prior legislative session. Once confirmed that these budget accounts will no longer be utilized, contact the agency’s assigned Budget Division Budget Analyst to have the applicable closing document(s) deleted from the database.

## INPUT OF CLOSING INFORMATION

The following steps will guide the user through the input form. Select the **Save Draft** button at the bottom of the form to save the draft at any time. The required fields are designated by an input box. **Enter exact amounts - do not round amounts up or down on the input form.** Balance Forward work programs calculations made by the system 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. **The gray boxes will auto-populate pulling information from reference tables within NEBS. Information must be entered in white boxes.**

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 questions:

- 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 amounts in excess have 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.

## **PREPARATION**

Various tasks need to be completed before a budget account can be closed. This section assists in that process and addresses many common closing issues.

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 document at the BA Approver security role and beyond.

The reconciliation of repayment of advances 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 (GL 2517) is required before the Closing Document is processed.

| Preparation   |      |           |          |
|---|------|-----------|----------|
| Advances must be repaid via an SFY13 Work Program prior to closing the fiscal year. |      |           |          |
| Quick reference list of SFY13 RGL 2515/2517 WPs                                     |      |           |          |
| WP # ^  | RGL  | Amount    |          |
| <a href="#">C26750</a>  | 2515 | \$100.00  |          |
| <a href="#">C26762</a>  | 2515 | \$100.00  |          |
| <a href="#">C26772</a>  | 2517 | -\$100.00 |          |
| SFY13 Advance Balance Pending Repayment:  |      |           | \$100.00 |

The screen prints below 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.

Do any SFY13 Encumbrances or Pre-Encumbrances exist?:

Yes     No

[Per SFY13 [BSR\\_GEN\\_BBLS\\_REPORT](#)]

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

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Does the account have any SFY13 Cash deposits pending or SFY13 CR documents pending entry or posting in ADVANTAGE?

Yes     No

[Per ADVANTAGE SUSF]

Complete all SFY13 deposits and ensure all SFY13 CR documents are posted in ADVANTAGE prior to closing the fiscal year.

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Does the account have any SFY13 transactions rejected or otherwise unprocessed in SUSF in ADVANTAGE?

Yes     No

[Per ADVANTAGE SUSF]

Process or eliminate all SFY13 pending transactions in ADVANTAGE prior to closing the fiscal year.

Are any approved SFY13 work programs pending entry in ADVANTAGE?

Yes  No

[Per SFY13 [BSR\\_REC\\_FUND\\_SUMMARY](#)  
SFY13 [BSR\\_GEN\\_BCLS\\_REPORT](#)  
and SFY13 [WP\\_Cumulative\\_Sheet](#)]

All approved SFY13 work programs must be posted to  
ADVANTAGE prior to closing the fiscal year.

Do any SFY13 Obligated amounts exceed the SFY13 WP Cumulative  
Sheet authority by category?:

Yes  No

[Per SFY13 [BSR\\_GEN\\_BCLS\\_REPORT](#)  
and SFY13 [WP\\_Cumulative\\_Sheet](#)]

Process SFY13 WP for authorization for expenditures prior to  
closing the fiscal year.


Are SFY13 Cat 93/94 Differences equal to \$0.00?:

Yes  No

[Per SFY13 [BSR\\_GEN\\_BCLS\\_REPORT](#)]

SFY13 Cat 93/94 Differences may need to be adjusted to \$0.00 via  
an SFY13 Journal Voucher prior to closing the fiscal year

**Quick reference list of SFY13 Cat 93/94 WPs**

|   | WP # ▲                 | Category | Amount     |
|---|------------------------|----------|------------|
|  | <a href="#">C26750</a> | 93       | \$100.00   |
|  | <a href="#">C26762</a> | 93       | \$2,511.00 |
|  | <a href="#">C26762</a> | 94       | \$2,620.00 |

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

## PRIOR 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 prior SFY Cash Balance section:

**1. 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. 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).

| SFY13 Cash Balance          |            | Federal | Other |
|-----------------------------|------------|---------|-------|
| DAWN BSR Report Date As Of: | 07/12/2013 |         |       |

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

Enter the amount from this same titled field in DAWN.



**3. 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.

|   |                |  |  |
|---|----------------|--|--|
| SFY13 Total Receipts/Funding YTD Actual:  | \$4,152,000.25 |  |  |
| [Per SFY13 <a href="#">BSR_GEN_BBLS_REPORT</a><br>[Identify this total in the Cash Reconciliation attachment.]  |                |  |  |
| <b>SFY13 Total Approved Cat 00 Authority:</b>   | \$4,148,130.00 |  |  |
| [Per SFY13 <a href="#">WP_Cumulative_Sheet</a><br>Total SFY13 Adjusted Revenue Received exceeds the approved SFY13 Cat 00 authority. Process an SFY13 WP to increase the Cat 00 authority to proceed. |                |  |  |

**4. 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.

| Quick reference list of SFY14 RGL 2520 Federal Funds WPs   |          |      |                 |
|--|----------|------|-----------------|
| WP #   | Status   | RGL  | Amount          |
|  <a href="#">C26761</a> | Approved | 2520 | \$25,200,000.00 |
|  <a href="#">C26773</a> | Approved | 2520 | -\$202,520.00   |
| <b>SFY14 Total Balance Forward of Federal Cash:</b>  |          |      | \$24,997,480.00 |



**5. 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 populate in this section from the current SFY cumulative sheet.

**6. 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.



| Quick reference list of SFY14 RGL 2511 Other Funds WPs   |          |      |                 |
|--|----------|------|-----------------|
| WP #   | Status   | RGL  | Amount          |
|  <a href="#">C26761</a> | Approved | 2511 | \$25,110,000.00 |
|  <a href="#">C26773</a> | Approved | 2511 | -\$5,112,511.00 |

SFY14 Total Balance Forward of Other Cash: \$19,997,489.00  
 SFY14 Total Partial Balance Forward of Cash: \$44,994,969.00

**7. 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 the agency reverted funds to the Highway Fund or General Fund during the state fiscal year, 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 the agency’s assigned Budget Division Budget Analyst to enter the amount. This line amount is not available for agency input.

**8. Less Total Prior SFY Obligations:**


Enter the total obligations (expenditures) from this same titled field in DAWN.

**9. Prior SFY Unobligated Cash to be Accounted for:**

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

|  |                 |                                       |                 |                 |
|--|-----------------|---------------------------------------|-----------------|-----------------|
| <b>SFY13 Total Adjusted Receipts/Funding:</b>                    | \$49,146,969.25 | SFY13 Total Adjusted Receipts/Funding | \$49,146,969.25 |                 |
| [Includes Partial Balance Forward of cash adjustment]            |                 |                                       |                 |                 |
| Less Partial balance of SFY13 cash carried forward to SFY14:     |                 |                                       |                 |                 |
| <b>SFY14 Total Balance Forward of Federal Cash (From Above):</b> | \$24,997,480.00 | Partial Federal Balance Forward       | \$24,997,480.00 | N/A             |
| [Identify this total in the Cash Reconciliation attachment.]     |                 |                                       |                 |                 |
| <b>SFY14 Total Balance Forward of Other Cash (From Above):</b>   | \$19,997,489.00 | Partial Other Balance Forward         | N/A             | \$19,997,489.00 |
| [Identify this total in the Cash Reconciliation attachment.]     |                 |                                       |                 |                 |
| Less Balance Already Reverted (EBO Entry Only):                  | \$534,600.00    | Prior Reversions                      | N/A             | \$534,600.00    |
| Less Total SFY13 Obligations:                                    | \$3,499,899.50  | SFY13 Total Obligations               | \$3,499,899.50  |                 |
| [Per SFY13 <a href="#">BSR_GEN_BBLS_REPORT</a> ]                 |                 |                                       |                 |                 |
| [Identify this total in the Cash Reconciliation attachment.]     |                 |                                       |                 |                 |
| <b>SFY13 Unobligated Cash to be Accounted for:</b>               | \$117,500.75    | Remaining Balance to Reconcile        | \$117,500.75    |                 |

**REVERSIONS**

If all or a portion of the prior SFY unobligated cash to be accounted for from the section above reverts 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  throughout the closing document to provide 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: [http://washoe.state.nv.us:7778/pls/prodsw/prc\\_coa\\_report](http://washoe.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 Fund. 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.*

| Reversions   |          | Federal               | Other        |                  |          |                  |          |  |  |
|--|----------|-----------------------|--------------|------------------|----------|------------------|----------|--|--|
| Does this account have SFY13 cash reversions to a Fund?<br><input checked="" type="radio"/> Yes <input type="radio"/> No<br><br>Typically, you must balance forward all GF IFC amounts before reverting to General Fund.<br>WP Amount = \$33,390.00<br>Amount Balanced forward = \$33,290.00 |          |                       |              |                  |          |                  |          |  |  |
| <b>Enter SFY13 cash reversions to Fund</b> <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>SFY13 Cash Reversions to Funds Total:</b> \$500.00<br>[Identify each entry and this total in the Cash Reconciliation attachment.]   |          | Less Reversions       | N/A \$500.00 |                  |          |                  |          |  |  |
| <b>Post Reversion Amount:</b> \$117,000.75   |          | Post Reversion Amount | \$117,000.75 |                  |          |                  |          |  |  |

## 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. The first question addresses federal funds.

### 1. 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, the 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 SFY13 federal cash to balance forward to SFY14?<br><input checked="" type="radio"/> Yes <input type="radio"/> No   |      |                               |                |          |            |          |        |        |     |      |      |      |            |        |     |      |      |      |            |  |  |
| <b>Enter SFY13 federal cash to balance forward to SFY14</b> <table border="1"> <thead> <tr> <th>CFDA#</th> <th>Fund</th> <th>BA</th> <th>FY13 RGL</th> <th>FY14 RGL</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>12.345</td> <td>101</td> <td>1340</td> <td>2521</td> <td>2520</td> <td>\$2,530.00</td> </tr> <tr> <td>67.890</td> <td>711</td> <td>1354</td> <td>2524</td> <td>2520</td> <td>\$4,000.00</td> </tr> </tbody> </table> |      | CFDA#                         | Fund           | BA       | FY13 RGL   | FY14 RGL | Amount | 12.345 | 101 | 1340 | 2521 | 2520 | \$2,530.00 | 67.890 | 711 | 1354 | 2524 | 2520 | \$4,000.00 |  |  |
| CFDA#   | Fund | BA                            | FY13 RGL       | FY14 RGL | Amount     |          |        |        |     |      |      |      |            |        |     |      |      |      |            |  |  |
| 12.345  | 101  | 1340                          | 2521           | 2520     | \$2,530.00 |          |        |        |     |      |      |      |            |        |     |      |      |      |            |  |  |
| 67.890  | 711  | 1354                          | 2524           | 2520     | \$4,000.00 |          |        |        |     |      |      |      |            |        |     |      |      |      |            |  |  |
| <b>SFY13 Federal Cash to Balance Forward to SFY14 Total:</b> \$6,530.00<br>[Identify each entry and this total in the Cash Reconciliation attachment.]  |      | Less Federal Balance Forwards | \$6,530.00 N/A |          |            |          |        |        |     |      |      |      |            |        |     |      |      |      |            |  |  |

### 2. Other Revenue Sources To 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 SFY13 other cash to balance forward to SFY14?

Yes  No

**Enter IFC Contingency Fund remaining SFY13 cash balance to balance forward to SFY14 IFC budget account**

|  | Fund | BA   | Revenue RGL | FY13 RGL | FY14 RGL | Amount      |
|--|------|------|-------------|----------|----------|-------------|
|  | 101  | 2630 | 4654 GF     | 2512     | 2513     | \$33,290.00 |

**Quick reference list of SFY13 IFC Contingency Fund WPs**

| WP #   | RGL  | Amount      |
|--------|------|-------------|
| C24446 | 4654 | \$33,390.00 |

If the budget account has other funds 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 forward. Fill in the budget account number and the amount by selecting the appropriate input box. The Fund, the 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 other funds is calculated below this box.

**Enter SFY13 other cash to balance forward to SFY14**

Add Line(s)

|  | Fund | BA  | FY13 RGL | FY14 RGL  | Amount      |
|--|------|-----|----------|-----------|-------------|
|  |      | 101 | 1340     | 2512 2511 | \$11,999.75 |
|  |      | 101 | 1342     | 2513 2511 | \$25,710.15 |
|  |      | 711 | 1354     | 2514 2511 | \$30,000.00 |

**SFY13 Other Cash to Balance Forward to SFY14 Total:** \$100,999.90  
[Identify each entry and this total in the Cash Reconciliation attachment.]

|                                  |     |              |
|----------------------------------|-----|--------------|
| Less Other Balance Forward Total | N/A | \$100,999.90 |
|----------------------------------|-----|--------------|

### 3. Balance to Reconcile will Auto-Populate

This balance must be zero. This balance is post reversion and post balance forwards (prior SFY unobligated cash to be accounted for, less reversions and less balance forwards).

|                                  |            |
|----------------------------------|------------|
| <b>Balance To Reconcile:</b>     | \$9,470.85 |
| <b>This balance must be zero</b> |            |

|                      |            |
|----------------------|------------|
| Balance To Reconcile | \$9,470.85 |
|----------------------|------------|

### 4. 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 agency's assigned Budget Division Budget Analyst must authorize this transaction.

The target budget 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 analyst must communicate the change to the target account. Once the target budget account closing document is final, the Budget Division budget analyst cannot make changes. Any such change will require the target budget account to prepare a revised closing document.

View in source budget account:

| Enter approval to balance forward SFY13 cash to other budget account (EBO Entry Only) |      |      |                                     |          |            |
|---|------|------|-------------------------------------|----------|------------|
| Edit  | View | BA   | EBO                                 | EBO User | Date       |
|   |      | 2630 | <input type="checkbox"/>            |          |            |
|   |      | 1342 | <input type="checkbox"/>            |          |            |
|   |      | 1354 | <input checked="" type="checkbox"/> | jduley   | 07/02/2013 |

View in target budget account:

| List of SFY13 cash balanced forward from other budget accounts |      |      |                |              |                     |  |
|--|------|------|----------------|--------------|---------------------|--|
| Edit   | View | BA   | Federal Amount | Other Amount | Closing Doc. Status | EBO EBO User                               |
|  |      | 1000 | \$0.00         | \$500,000.00 | Approved            | <input checked="" type="checkbox"/> jduley |
| <b>SFY13 Cash Balanced Forward From Other Accounts Total:</b>  |      |      |                |              |                     | \$500,000.00                               |

|   |        |              |
|---|--------|--------------|
| Other BAs Balancing Forward to this Account | \$0.00 | \$500,000.00 |
|---|--------|--------------|

## 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           |  |                 |                 |
| <b>Cash already partially balanced forward to SFY14:</b>  | \$24,997,480.00 | \$19,997,489.00 | Cash already partially balanced forward to SFY14                   | \$24,997,480.00 | \$19,997,489.00 |
| <b>Cash balancing forward to SFY14 from this account during closing:</b>                                    | \$2,530.00      | \$11,999.75     | Cash balancing forward to SFY14 from this account during closing   | \$2,530.00      | \$11,999.75     |
| <b>Cash balancing forward to SFY14 from other accounts during closing:</b>                                  | \$0.00          | \$500,000.00    | Cash balancing forward to SFY14 from other accounts during closing | \$0.00          | \$500,000.00    |
| <b>Total Beginning Cash for SFY14:</b>  | \$25,000,010.00 | \$20,509,488.75 | Total Beginning Cash for SFY14                                     | \$25,000,010.00 | \$20,509,488.75 |
| <b>SFY14 L01 Leg Approved Beginning Cash Authority:</b><br>[Per SFY14 <a href="#">WP Cumulative Sheet</a> ] | \$0.00          | \$0.00          | SFY14 L01 Leg Approved Beginning Cash Authority                    | \$0.00          | \$0.00          |
| <b>SFY14 Partial Balance Forward Authority Adjustments:</b>   | \$24,997,480.00 | \$19,997,489.00 | SFY14 Partial Balance Forward Authority Adjustments                | \$24,997,480.00 | \$19,997,489.00 |
| <b>Total Beginning Cash Authority for SFY14:</b>  | \$24,997,480.00 | \$19,997,489.00 | Total Beginning Cash Authority for SFY14                           | \$24,997,480.00 | \$19,997,489.00 |
| <b>Generally Balanced Forward To:</b>   | RGL 2520        | RGL 2511        | Generally Balanced Forward to                                      | RGL 2520        | RGL 2511        |
| <b>SFY14 WP Adjustment Required:</b>  | \$2,530.00      | \$512,000.00    | SFY14 WP Adjustment Required                                       | \$2,530.00      | \$512,000.00    |
| Select the closing document's companion final work program number:  | C26751-Approved |                 |  |                 |                 |
| <b>Actual Amount Entered in WP C26751:</b>  | \$2,520.00      | \$2,511.00      |  |                 |                 |
| WP Amount Needed Federal Amount should match Actual WP Amount   |                 |                 |  |                 |                 |
| WP Amount Needed Other Amount should match Actual WP Amount   |                 |                 |  |                 |                 |

Any current SFY work program using RGL 2511(state/other funds) or RGL 2520 (federal funds) will be included in the partial balance forward grid. Any one of these current SFY work programs is potentially the “final” work program. 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: <http://budget.nv.gov/Forms/>. Note: The 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 archive 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.

Attachments should be in an allowable file format and should not include active hyperlinks or forms utilities.

| <b>Attachments and Comments</b>   |                         |
|---|-------------------------|
| <b>Required</b>   |                         |
| Cash Reconciliation - 1 attachment<br><a href="#">Cash Reconciliation Template</a>                        | <a href="#">View...</a> |
| SFY13 DAWN Budget Status Report Summary - 1 attachment<br><a href="#">[BSR_GEN_BBLS_REPORT]</a>           | <a href="#">View...</a> |
| SFY13 DAWN Budget Status Report Receipts Funding - 1 attachment<br><a href="#">[BSR_REC_FUND_SUMMARY]</a> | <a href="#">View...</a> |
| SFY13 DAWN Budget Status Report Obligations - 1 attachment<br><a href="#">[BSR_GEN_BCLS_REPORT]</a>       | <a href="#">View...</a> |
| <b>Optional</b>   |                         |
| Other (Optional) - 0 attachments  | <a href="#">Add...</a>  |
| Comments [500 char max]:  |                         |

## ADDITIONAL INFORMATION

Once the form has been completed, select the **Save Draft** button at the bottom of the page. NOTE: Information can be saved anytime 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; change zoom and orientation, add 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 current Controller’s Office Fiscal Year End Closing Instructions.