

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

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INTRODUCTION

The state fiscal year (SFY) 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 SFY for all budget accounts (BAs).

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 (EBBO). 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 NEBS Work Program Module and Fiscal Year End Closing Documents Form found on the Governor's Finance Office - Budget Division website under Documents/Forms/Access Forms <https://budget.nv.gov/Forms/#access>.

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 SFYE Closing Document is at the 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 BA(s) and contact their assigned EBBO at the first sign of budgetary problems.

Agencies are required to prepare and submit a cash reconciliation to support the closing document. Agencies must use the Budget Division Reconciliation Template, unless an alternate format is approved by the assigned EBBO 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 Excel spreadsheet.
3. Attachments should not be password protected.
4. Hyperlinks should not be used.

The cash reconciliation is a spreadsheet similar to a fund map: however, it includes the agency's actual revenues (cash in) and corresponds it to the actual expenditures (cash out) and reconciles to the Realized Funding Available in DAWN at the end of the fiscal year. In other words, this document reconciles Realized Funding Available (remaining cash) by revenue source at the end of the fiscal year. Additionally, it identifies reversion amounts and/or amounts that will balance forward to the next fiscal year. The amounts on the closing cash reconciliation should be exact (dollars and cents) and balanced according to the final Budget Status Report (BSR).

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

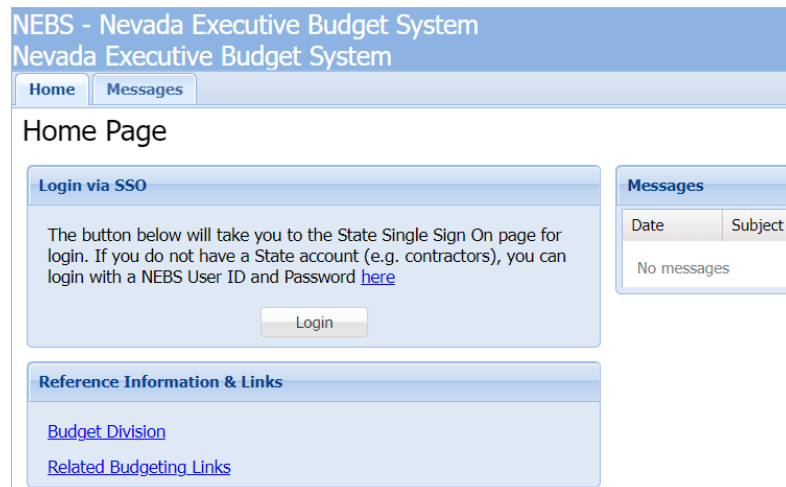
Fund Map – A budget tool, presented in a spreadsheet table format, detailing how budgeted revenues are allocated to support budgeted expenditures for a BA and/or decision unit.

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Cash Reconciliation – Actual revenues and expenditures are tracked in dollars and cents and ties to the Realized Funding Available amount at the close of the fiscal year. This document demonstrates the actions necessary, by funding source, to reconcile the funds remaining at year-end so the account balance can be reverted and/or balanced forward and the account closed.

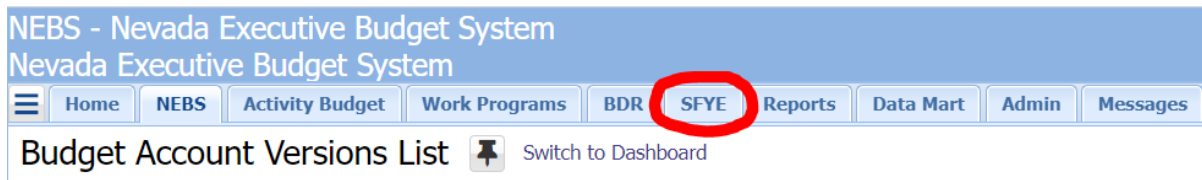
LOGIN

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



The screenshot shows the NEBS - Nevada Executive Budget System Home Page. At the top, there are tabs for 'Home' and 'Messages'. Below the header, the page is titled 'Home Page'. On the left, there is a 'Login via SSO' section with a 'Login' button and a message explaining that the button leads to the State Single Sign On page. On the right, there is a 'Messages' section with a table for 'Date' and 'Subject', showing 'No messages'. At the bottom, there is a 'Reference Information & Links' section with links for 'Budget Division' and 'Related Budgeting Links'.

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



The screenshot shows the NEBS - Nevada Executive Budget System navigation menu. The 'SFYE' tab is highlighted with a red circle. The menu includes tabs for 'Home', 'NEBS', 'Activity Budget', 'Work Programs', 'BDR', 'SFYE', 'Reports', 'Data Mart', 'Admin', and 'Messages'. Below the menu, there is a 'Budget Account Versions List' and a 'Switch to Dashboard' button.

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 for the Agency BA Approval, NEBS will bring up the closing document for the BA. If the user has more than one BA 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 BA has a system-generated closing document identifier. This ID is a string of characters beginning with “FY”, then the last two digits of the closing fiscal year, and the BA number. For example, the FY2023 closing document number for BA 1000 is FY231000.

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- If the user wants to see all assigned BAs, select the double caret (>>) and choose the “List Closing Documents” link in the Closing Documents Task Bar.

The screenshot shows the top navigation bar with the following items: Home, NEBS, Activity Budget, Work Programs, BDR, SFYE, Reports, and Data Mart. The SFYE menu item is highlighted with a red box. Below the navigation bar is the "Closing Documents Task Page" header. On the left, there is a "To Do List" section with a red box around the "To Do List" header and another red box around the "No Items found" message. Below this is a "Jump to Closing Document:" field with a "Go" button. The main content area is titled "Recently Accessed Closing Documents" and contains a table with the following data:

SFYE #	BA Description	Fund	Dept	Div	Status	Last Action
FY224738	DPS - DIGNITARY PROT...	101	65	650	Approved	09/09/2022
FY224703	DPS - FORFEITURES - L...	101	65	650	Approved	09/16/2022
...	...	203	30	300	Approved	11/18/2022

The screenshot shows the "Closing Documents Task Page" with the "Closing Documents Task Bar" on the left. The "Inquiry" section is expanded, and the "List Closing Documents" link is highlighted with a red box. Below this is a "SFYE #" field with a "Go" button. The "Administration" section includes "Add/Remove Closing Documents". The "Reports" section includes "SFYE Closing Document Summary Report", "SFYE CFDA Summary Report", and "SFYE Detail Report". The main content area is titled "Closing Documents Task Page" and contains a "To Do List" section with a red box around the "To Do List" header and another red box around the "No Items found" message. Below this is a "Jump to Closing Document:" field with a "Go" button. The main content area is titled "Recently Accessed Closing Documents" and contains a table with the following data:

SFYE #	BA Description	Fund	Dept	Div	Status	Last Action
FY224738	DPS - DIGNITARY PROT...	101	65	650	Approved	09/09/2022

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 BA or agency at a time. Because of this, the user will need to click out of the box, on the selected option or on the “X” of a selection for the drop-down options to go away.

The search options include: Fiscal Year, Department, Division, Status, and the selection of the BA Type. The Search parameters are cumulative. For example, selecting Department 06 and Division 015 and 083 will display all BAs in Department 06 and all BAs in Division 015 and 083. Once search parameters are selected, select the **Search** button. The files will be displayed in the Search Results box.

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Search Criteria

Fiscal Year: 2023

And include Department(s): 06 CONTROLLER'S OFFICE X

And include Division(s): 015 GOVERNOR'S FINANCE OFFICE X
083 ADMIN - PURCHASING DIVISION X

And include Status(es): Any Status

And limit to Budget Account Type: All Executive Non-Executive

Search Clear Back

Search Results

SFYE #	BA Description	Status	Dept	Department Description	Div	Div Description
FY231140	CONTROLLERS OFFICE - ...	Draft	06	CONTROLLER'S OFFICE	060	CONTROLLER'S OFFICE
FY231130	CONTROLLER - CONTROL...	Draft	06	CONTROLLER'S OFFICE	060	CONTROLLER'S OFFICE
FY231301	GOVERNOR'S OFC OF FI...	Draft	01	GOVERNOR'S OFFICE	015	GOVERNOR'S FINANCE O...
FY231325	GOVERNOR'S OFFICE OF ...	Draft	01	GOVERNOR'S OFFICE	015	GOVERNOR'S FINANCE O...
FY231340	GOVERNOR'S OFC OF FI...	Draft	01	GOVERNOR'S OFFICE	015	GOVERNOR'S FINANCE O...
FY231342	GOVERNOR'S OFC OF FI...	Draft	01	GOVERNOR'S OFFICE	015	GOVERNOR'S FINANCE O...
FY231358	ADMINISTRATION - PURC...	Draft	08	DEPARTMENT OF ADMINI...	083	ADMIN - PURCHASING DI..

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 BA SFYE document to begin the process of 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.

View Closing Document	
Fiscal Year:	2023
SFYE #:	FY234195
Fund:	101-GENERAL FUND
Department:	70-DEPARTMENT OF CONSERVATION & NATURAL RESOURCES
Dept/Div:	706-DCNR - FORESTRY DIVISION
Budget Account:	4195-DCNR - FORESTRY
Type:	Executive

Related Closing Documents

- Warning [C63198](#) in Pending status. Ensure all WP are completed or deleted
- Warning C62440 entered by user swesto3 in Rejected status. Ensure all WP are completed or deleted
- Process or eliminate all Encumbrances and Pre-Encumbrances prior to closing the fiscal year.
- Complete all SFY23 deposits and ensure all SFY23 CR documents are posted in ADVANTAGE prior to closing the fiscal year.
- Process or eliminate all SFY23 pending transactions in ADVANTAGE prior to closing the fiscal year.
- All approved SFY23 work programs must be posted to ADVANTAGE prior to closing the fiscal year.
- SFY23 Cat 93/94 Differences may need to be adjusted to \$0.00 via an SFY23 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
- Final WP not selected. Either select a WP or select WP Not Required.

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, including cash deposits and encumbrance documents.
- Verify cost allocations have been trued up, amounts have been collected and any amount in excess has been returned to the appropriate BAs (if applicable).
- If the total revenues or expenditures exceed approved authority, a work program must be processed before the Closing Document is approved.
- If the remaining authority in Category 93 or 94, Reserve for Reversion, does not equal 0, a 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 BA 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 document at the BA Approver security role and beyond.

The reconciliation of advance repayment will only be populated for BAs 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). This is a very uncommon practice and is specific to certain agencies with language in statute or the Appropriations Act.

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	
 C39450	2515	\$9,000,000.00	
 C39489	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 BA. 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 BA.

Preparation

Do any SFY23 Encumbrances or Pre-Encumbrances exist?:

Yes No

[Per SFY23 [BSR_GEN_BCLS_REPORT](#)]

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

Does the account have any SFY23 Cash deposits pending or SFY23 CR documents pending entry or posting in ADVANTAGE?

Yes No

[Per ADVANTAGE SUSF]

Complete all SFY23 deposits and ensure all SFY23 CR documents are posted in ADVANTAGE prior to closing the fiscal year.

Does the account have any SFY23 transactions rejected or otherwise unprocessed in SUSF in ADVANTAGE?

Yes No

[Per ADVANTAGE SUSF]

Process or eliminate all SFY23 pending transactions in ADVANTAGE prior to closing the fiscal year.

Do differences in budget authority exist between SFY23 WP cumulative sheet and DAWN WP amounts?

Yes No

[Per SFY23 [BSR_REC_FUND_SUMMARY](#)
SFY23 [BSR_GEN_BCLS_REPORT](#)
and SFY23 [WP Cumulative Sheet](#)]

All approved SFY23 work programs must be posted to ADVANTAGE prior to closing the fiscal year.

Does the SFY23 total revenues or any expenditure category exceed the SFY23 WP Cumulative Sheet authority?:

Yes No

[Per SFY23 [BSR_REC_FUND_SUMMARY](#)
SFY23 [BSR_GEN_BCLS_REPORT](#)
and SFY23 [WP Cumulative Sheet](#)]

Process SFY23 WP for revenue or expenditures prior to closing the fiscal year.


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Are SFY23 Cat 93/94 Differences equal to \$0.00?:

Yes No

[Per SFY23 [\[BSR_GEN_BCLS_REPORT\]](#)]

SFY23 Cat 93/94 Differences may need to be adjusted to \$0.00 via an SFY23 Journal Voucher prior to closing the fiscal year

Quick reference list of SFY23 Cat 93/94 WPs			
WP # ▲	Category	Amount	
 C61322	93	\$1,492,048.00	

The Controller's Office Fiscal Year End Closing Instructions are located on their website (<http://scointranet.nv.gov>) 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 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 BSR from DAWN. Click the calendar icon at the end of the date field and a calendar will pop-up to select the DAWN date. This date should match the REPORT DATE As Of: (usually the business day prior to the current date).

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SFY23 Cash Balance

DAWN BSR Report Date As Of:

SFY23 Total Receipts/Funding YTD Actual:

[Per SFY23 [BSR_GEN_BBLS_REPORT](#)]
[Identify this total in the Cash Reconciliation attachment.]

SFY23 Total Approved Cat 00 Authority:

[Per SFY23 [WP Cumulative Sheet](#)]

Quick Reference to Reconcile DAWN Authority

SFY23 Total Approved Cat 00 Authority:	\$26,289,062.00
Less SFY24 Total Partial Balance Forward of Cash:	\$0.00
Sub-Total:	\$26,289,062.00
Less SFY23 Cash being Balanced Forward to SFY24:	\$0.00
Final DAWN authority for SFY23:	\$26,289,062.00

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:

The amount on this line 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 must be processed before the Closing Document is processed.

SFY23 Cash Balance

DAWN BSR Report Date As Of:

SFY23 Total Receipts/Funding YTD Actual:

[Per SFY23 [BSR_GEN_BBLS_REPORT](#)]
[Identify this total in the Cash Reconciliation attachment.]

SFY23 Total Approved Cat 00 Authority:

[Per SFY23 [WP Cumulative Sheet](#)]

Quick Reference to Reconcile DAWN Authority

SFY23 Total Approved Cat 00 Authority:	\$26,289,062.00
Less SFY24 Total Partial Balance Forward of Cash:	\$0.00
Sub-Total:	\$26,289,062.00
Less SFY23 Cash being Balanced Forward to SFY24:	\$0.00
Final DAWN authority for SFY23:	\$26,289,062.00


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. If the work program has not yet

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been approved, a warning in red text will appear below the quick reference box (as shown below). 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	
SFY23 Total Approved Cat 00 Authority:	\$26,289,062.00
Less SFY24 Total Partial Balance Forward of Cash:	\$0.00
Sub-Total:	\$26,289,062.00
Less SFY23 Cash being Balanced Forward to SFY24:	\$0.00
Final DAWN authority for SFY23:	\$26,289,062.00


Quick reference list of SFY24 RGL 2520 Federal Funds WPs					
WP #	Status	RGL	WP Amount	Actual Amount	
 C62604	Pending	2520	\$2,500.00	\$0.00	

All Pending SFY24 Federal Balance Forward Work Programs must be Approved or Marked as Final WP

Actual Amount for Federal 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.

SFY24 Total Balance Forward of Federal Cash: \$0.00

Once the verified amount is updated in the Actual Amount box and the work program is approved, these warnings will disappear.

Quick reference list of SFY24 RGL 2520 Federal Funds WPs					
WP #	Status	RGL	WP Amount	Actual Amount	
 C62604	Approved	2520	\$2,500.00	\$2,500.00	

SFY24 Total Balance Forward of Federal Cash: \$2,500.00

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 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. This is the same as for the federal funds.

Quick Reference to Reconcile DAWN Authority	
SFY23 Total Approved Cat 00 Authority:	\$26,289,062.00
Less SFY24 Total Partial Balance Forward of Cash:	\$202,500.00
Sub-Total:	\$26,086,562.00
Less SFY23 Cash being Balanced Forward to SFY24:	\$0.00
Final DAWN authority for SFY23:	\$26,086,562.00

Quick reference list of SFY24 RGL 2520 Federal Funds WPs					
WP # ▲	Status	RGL	WP Amount	Actual Amount	
C62604	Approved	2520	\$2,500.00	\$2,500.00	

SFY24 Total Balance Forward of Federal Cash: \$2,500.00

Quick reference list of SFY24 RGL 2511 Other Funds WPs					
WP # ▲	Status	RGL	WP Amount	Actual Amount	
C62603	Approved	2511	\$200,000.00	\$200,000.00	

SFY24 Total Balance Forward of Other Cash: \$200,000.00

SFY24 Total Partial Balance Forward of Cash: \$202,500.00

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 SFY, 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 EBBO 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.

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SFY23 Total Adjusted Receipts/Funding:	\$16,040,060.12	SFY23 Total Adjusted Receipts/Funding	\$16,040,060.12
[Includes Partial Balance Forward of cash adjustment]			
Less Partial balance of SFY23 cash carried forward to SFY24:			
SFY24 Total Balance Forward of Federal Cash (From Above):	\$2,500.00	Partial Federal Balance Forward	\$2,500.00 N/A
[Identify this total in the Cash Reconciliation attachment.]			
SFY24 Total Balance Forward of Other Cash (From Above):	\$200,000.00	Partial Other Balance Forward	N/A \$200,000.00
[Identify this total in the Cash Reconciliation attachment.]			
Less Balance Already Reverted (EBO Entry Only):	\$202,500.00	Prior Reversions	N/A \$202,500.00
Less Total SFY23 Obligations:	\$14,209,667.23	SFY23 Total Obligations	\$14,209,667.23
[Per SFY23 BSR_GEN_BBLs_REPORT]			
[Identify this total in the Cash Reconciliation attachment.]			
SFY23 Unobligated Cash to be Accounted for:	\$1,425,392.89	Remaining Balance to Reconcile	\$1,425,392.89

REVERSIONS

If all or a portion of the prior SFY Unobligated Cash to be Accounted for (shown above) reverts to the General Fund, Highway Fund, Work Comp Fund or another Fund, select the **Yes** button. Add the number of lines needed and double-click in the input box identified as "Fund." Select the drop-down for the appropriate fund that reverts and input the amount. If there is no reversion amount, select the **No** button. A note icon  is available throughout the closing document to add additional 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
- Listing of Funds are 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

Reversions


Does this account have SFY23 cash reversions to a Fund?

Yes No

\$0 Reversion not allowed, please enter amount or delete \$0 rows

Enter SFY23 cash reversions to Fund

Add Line(s)

	Fund	Amount
✖ 	0	\$0.00
	101 GENERAL FUND	
	201 HIGHWAY FUND	\$0.00
	203 STATE EDUCATION FUND	
	210 WORKER'S COMP AND SAFETY FUND	
	264 RESILIENT NEVADA FUND	\$1,425,392.89

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Reversions			Federal	Other									
Does this account have SFY23 cash reversions to a Fund? <input checked="" type="radio"/> Yes <input type="radio"/> No													
<div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 10px;"> Enter SFY23 cash reversions to Fund Add Line(s) <input type="text" value="1"/> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 15%;">Fund</th> <th style="width: 15%;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✖</td> <td>101 GENERAL FUND</td> <td style="text-align: right;">\$71,259.45</td> </tr> <tr> <td style="text-align: center;">✖</td> <td>201 HIGHWAY FUND</td> <td style="text-align: right;">\$457.27</td> </tr> </tbody> </table> </div>						Fund	Amount	✖	101 GENERAL FUND	\$71,259.45	✖	201 HIGHWAY FUND	\$457.27
	Fund	Amount											
✖	101 GENERAL FUND	\$71,259.45											
✖	201 HIGHWAY FUND	\$457.27											
SFY23 Cash Reversions to Funds Total:		\$71,716.72	Less Reversions	N/A									
[Identify each entry and this total in the Cash Reconciliation attachment.]				\$71,716.72									
Post Reversion Amount:		\$1,353,676.17	Post Reversion Amount	\$1,353,676.17									

*IFC Contingency Fund balances are not reverted to a fund. If a BA received IFC Contingency funds, the unspent portion will generally balance forward to BA 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 BA or revert to the General Fund or Highway Fund in some instances when stipulated in the legislative appropriations bill.
 (Example of BA 2630 – BA balancing IFC Contingency funds back).*

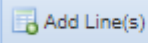
SFY22 Other Cash to Balance Forward to SFY23 Total: \$10,702,939.42
 [Identify each entry and this total in the Cash Reconciliation attachment.]
Balance To Reconcile: \$0.00

List of SFY22 cash balanced forward from other budget accounts							
Edit	View	BA	Federal Amount	Other Amount	Closing Doc. Status	EBO	EBO User
		1008	\$0.00	\$77,279.14	Approved	<input checked="" type="checkbox"/>	afrantz
		1050	\$0.00	\$0.00	Approved	<input checked="" type="checkbox"/>	null
		1130	\$0.00	\$51,680.00	Approved	<input checked="" type="checkbox"/>	bmacke1
		2361	\$0.00	\$0.00	Approved	<input checked="" type="checkbox"/>	hfield
		2987	\$0.00	\$0.00	Approved	<input checked="" type="checkbox"/>	null
		3265	\$0.00	\$0.00	Approved	<input checked="" type="checkbox"/>	dlenzner
		3673	\$0.00	\$107,783.45	Approved	<input checked="" type="checkbox"/>	null
		4196	\$0.00	\$0.00	Approved	<input checked="" type="checkbox"/>	null
		4222	\$0.00	\$0.00	Approved	<input checked="" type="checkbox"/>	null
		4715	\$0.00	\$0.00	Approved	<input checked="" type="checkbox"/>	null
SFY22 Cash Balanced Forward From Other Accounts Total:							\$236,742.59

BALANCE FORWARDS

This section addresses how funds that are not reverted will balance forward to the next SFY. 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.

A. Federal Balance Forward

If the BA has federal funds to balance forward, select the “Yes” button and an input box will appear. Add lines with the  icon and double-click in each input box to input the needed information for CFDA (now known as Assistance Listing Number or ALN), BA number, and the amount. The fund, prior SFY RGL and the current SFY RGL will be auto populated. The total for all federal funds is calculated below this box.

Balance Forwards

Does this account have SFY22 federal cash to balance forward to SFY23?
 Yes No

Enter SFY22 federal cash to balance forward to SFY23

CFDA#	Fund	BA	FY22 RGL	FY23 RGL	Amount
 15.615	101	4195	2521	2520	\$975.55

SFY22 Federal Cash to Balance Forward to SFY23 Total: \$975.55

[Identify each entry and this total in the Cash Reconciliation attachment.]


	Federal	Other
Less Federal Balance Forwards	\$975.55	N/A

B. Other Revenue Sources Balance Forward


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

Does this account have SFY22 other cash to balance forward to SFY23?
 Yes No

Enter IFC Contingency Fund remaining SFY22 cash balance to balance forward to SFY23 IFC budget account

Fund	BA	Revenue RGL	FY22 RGL	FY23 RGL	Amount
 101	2630	4654 GF	2513	2511	\$51,680.00

Quick reference list of SFY22 IFC Contingency Fund WPs

WP #	RGL	Amount
 C55288	4654	\$51,680.00

SFY22 Other Cash to Balance Forward to SFY23 Total: \$51,680.00

[Identify each entry and this total in the Cash Reconciliation attachment.]

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

There is a box for EBO Entry Only – which is the approval of the balance forward of the cash from one BA to another. This will occur during the review process.

Enter approval to balance forward SFY22 cash to other budget account (EBO Entry Only)						
Edit	View	BA	EBO	EBO User	Date	
		2630	<input checked="" type="checkbox"/>	bmacke1	09/11/2022	

SFY22 Cash Balanced Forward From Other Accounts Total:	\$0.00		Other BAs Balancing Forward to this Account	\$0.00	\$0.00
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If the BA 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. Add the line, fill in the BA number and the amount. If more lines are needed, use the Add Line(s) icon. A total for all other funds is calculated below this box.

Does this account have SFY23 cash reversions to a Fund?					
<input checked="" type="radio"/> Yes <input type="radio"/> No					
Enter SFY23 cash reversions to Fund					
Add Line(s) <input type="text" value="1"/>					
	Fund	Amount			
	101 GENERAL FUND	\$71,259.45			
	201 HIGHWAY FUND	\$457.27			
SFY23 Cash Reversions to Funds Total:		\$71,716.72	Less Reversions	N/A	\$71,716.72
[Identify each entry and this total in the Cash Reconciliation attachment.]					
Post Reversion Amount:		\$1,353,676.17	Post Reversion Amount	\$1,353,676.17	

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).

Balance To Reconcile:	\$1,353,676.17		Balance To Reconcile	\$1,353,676.17	
SFY23 Cash Balanced Forward From Other Accounts Total:	\$0.00		Other BAs Balancing Forward to this Account	\$0.00	\$0.00

D. Balance Forward to Other Budget Account

For a few BAs, the unexpended funds will balance forward to a different BA than the originating BA. 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 EBBO must communicate the change to the target account. Once the target account closing document is final, the EBBO cannot make changes. Any such change will require a revised closing document to be prepared.

View in source BA:

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	
SFY17 Cash Balanced Forward From Other Accounts Total:						\$0.00

View in the target BA:

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

FINAL RECONCILIATION

This section summarizes the closing document in two parts - the balance forward of cash for federal and other RGLs in different areas:

- Partial balance forwards,
- Cash balanced forward to this account during closing,
- Cash balanced forward to other accounts during closing.

This section is followed by a summary of the legislatively approved balance forward amount compared to the actual balance forward amount and the calculation of any difference. If the difference is any amount other than \$0.00, a work program is necessary to revise the balance forward amount to actuals.

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Final Reconciliation 4195 (Executive)				Federal	Other
	Federal	Other			
Cash already partially balanced forward to SFY23:	\$0.00	\$530,112.00	Cash already partially balanced forward to SFY23	\$0.00	\$530,112.00
Cash balancing forward to SFY23 from this account during closing:	\$975.55	\$1,431,659.79	Cash balancing forward to SFY23 from this account during closing	\$975.55	\$1,431,659.79
Cash balancing forward to SFY23 from other accounts during closing:	\$0.00	\$0.00	Cash balancing forward to SFY23 from other accounts during closing	\$0.00	\$0.00
Total Beginning Cash for SFY23:	\$975.55	\$1,961,771.79	Total Beginning Cash for SFY23	\$975.55	\$1,961,771.79
SFY23 L01 Leg Approved Beginning Cash Authority: [Per SFY23 WP Cumulative Sheet]	\$0.00	\$232,439.00	SFY23 L01 Leg Approved Beginning Cash Authority	\$0.00	\$232,439.00
SFY23 Partial Balance Forward Authority Adjustments:	\$0.00	\$530,112.00	SFY23 Partial Balance Forward Authority Adjustments	\$0.00	\$530,112.00
Total Beginning Cash Authority for SFY23:	\$0.00	\$762,551.00	Total Beginning Cash Authority for SFY23	\$0.00	\$762,551.00
Generally Balanced Forward To:	RGL 2520	RGL 2511	Generally Balanced Forward to	RGL 2520	RGL 2511
SFY23 WP Adjustment Required:	\$976.00	\$1,199,221.00	SFY23 WP Adjustment Required	\$976.00	\$1,199,221.00
Select the closing document's companion final work program number:	C61322-Approved				
Actual Amount Entered in WP C61322:	\$976.00	\$1,199,221.00			

The closing document will not be complete without this 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. The example used is from a completed SFY so the transaction from DAWN can be included above.

Record Date	Process Date	BFY	Acct Per	Vendor/Provider
09/19/2022	09/19/2022	2023	03/2023	

47	101	706-0000	419500							2511 - BAL FWD FROM PRIOR YEAR			-\$1,199,221.00
03	101	706-0000			2550					2511 - BAL FWD FROM PRIOR YEAR			\$1,199,221.00

ATTACHMENTS AND COMMENTS

The last section is for attachments required as backup for the completion of the Closing Document Form. These include:

- DAWN screen prints for:
 - the Summary,
 - Revenues and
 - Obligations and
- 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: 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.

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The agency will need to save the Excel document from the website and attach the file to archive the information used to generate the closing document. Since there is the possibility data may change, this attached document 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 required document section is an optional section for any additional attachments or comments. Any unusual items should be noted in this section, for example, funds that are a one-time balance forward to another account, future repayment of funds due to draws being incomplete, etc.

SFY23 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	
Required	
Cash Reconciliation - 0 attachments	Required...
Cash Reconciliation Template	
SFY23 DAWN Budget Status Report Summary - 0 attachments	Required...
[BSR_GEN_BCLS_REPORT]	
SFY23 DAWN Budget Status Report Receipts Funding - 0 attachments	Required...
[BSR_REC_FUND_SUMMARY]	
SFY23 DAWN Budget Status Report Obligations - 0 attachments	Required...
[BSR_GEN_BCLS_REPORT]	
Optional	
Other (Optional) - 0 attachments	Add...
Comments [500 char max]:	<input type="text"/>

The Cash Reconciliation and BSR attachments from the prior SFY are attached in the module immediately below the current year (sample above). This is a quick way to review the prior year's cash reconciliation, which can indicate how specific funding sources are handled and to see if any other information was provided.

In this example, optional information identified a Reserve for Reversion of General Fund – Category 93 was needed. This “loan” was due to a shortage in other funding sources in the prior year which were covered during the closing process by the General Fund. The General Fund is then “paid back” through a work program in the current fiscal year. *This process should only be used if time is short and there is no other way to close the BA by the deadline.*

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SFY22 Attachments and Comments		
FY224195		
Required		
Cash Reconciliation - 1 attachment		Hide...
File	Size (in KB)	
FY22_4195_Cash_Recon_Final_(9-16-22).xlsx	53	
SFY22 DAWN Budget Status Report Summary - 1 attachment		Hide...
File	Size (in KB)	
SFY22_Summary_Budget_Status_Report-html.docx	15	
[BSR_GEN_BBLS_REPORT]		
SFY22 DAWN Budget Status Report Receipts Funding - 1 attachment		Hide...
File	Size (in KB)	
SFY22_Budget_Status_Report_-_Receipts_Funding_Summ...	18	
[BSR_REC_FUND_SUMMARY]		
SFY22 DAWN Budget Status Report Obligations - 1 attachment		Hide...
File	Size (in KB)	
SFY22_Budget_Status_Report_-_Obligations-html.docx	23	
[BSR_GEN_BCLS_REPORT]		
Optional		
Other - 0 attachments		Add...
Comments:	A cat 93 GF reversion will need to be completed in FY23 in the amount of \$1,492,048. See FY22 Cash Reconciliation for additional information.	



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 to 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 and sent 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 of the date provided in the current Controller’s Office Fiscal Year End Closing Instructions.