

**DATE:** May 4, 2015

**TO:** Accounting & Payroll Personnel  
All Agencies, Boards, and Commissions

**FROM:** Wes Mohling, Acting Administrator  
State Accounting Division

**SUBJECT:** Fiscal Year End (June 30, 2015) Closing Schedule

The following information is being provided to you to assist in fiscal year-end closing of the State's accounting records. As always, if there are unique circumstances, agencies can contact State Accounting and we will determine the best way to coordinate the completion of your year-end work. **Agencies should identify all prior year obligations in the system, including accounts payable. These obligations should be identified even if a program is re-appropriated.** State Accounting will prepare the manual encumbrance for payroll, including state contributions for FICA and retirement.

Most dates listed are the **final date** the tasks need to be completed. Earlier completion is recommended.

**Friday, June 5, 2015:**

- Agencies complete review of manual encumbrances. If you had a lapse of a prior year encumbrance and have not sent information to DAS State Budget to liquidate the amount of excess certified encumbrance carryover appropriation provided, this needs to be completed.

**Monday, June 8, 2015:**

- All Service Purchase Orders with a document type O9 or Z8 must be zeroed out or cancelled prior to June 26.
- Agencies complete review of Received Not Vouchered (Object Code 211700) for all funds and confirm that the balance is correct. The balance should be supported by purchase orders received but not paid.
- Agencies complete review of Open Purchase Orders to ensure the order is valid. These will be rolled over into July 1, 2015. If there is a problem, contact State Accounting by email at [as.stateaccounting@nebraska.gov](mailto:as.stateaccounting@nebraska.gov) with a subject line of PO followed by the purchase order number, order type, and line number.
- Agencies replenish petty cash funds and vendor deposit accounts to authorized levels.
- Agencies complete review of all balance sheet accounts (100000 – 399999) to determine if correcting entries need to be made before the end of the fiscal year. Please pay particular attention to Accounts Receivable and Accounts Payable balances. For each of these accounts that have a balance, you need to be able to document exactly what that balance consists of. This review should occur throughout the year.

**Thursday, June 18, 2015:**

- Bi-weekly payroll B-13 is due for certification to State Accounting by the 3:00 P.M. deadline. This payroll will settle on 6/24/15.

**Thursday, June 25, 2015:**

- June monthly payroll is due for certification to State Accounting by the 3:00 P.M. deadline. This payroll will settle on 6/30/15.

**Friday, June 26, 2015:**

- All items on the Unposted Fixed Asset Report must be posted or passed on. This report must be blank.
- The Fixed Asset No Cost Integrity Report must be blank, except for items that have not been received.
- All Service Purchase Orders with a document type O9 or Z8 must be zeroed out or cancelled. One way is to zero out by adding a line to the purchase order with a negative amount to offset the remaining balance. The line may then be cancelled in July to restore the purchase order.
- All Manual Encumbrances should be liquidated (voided or credit JE) from the system. If a manual encumbrance is still outstanding, it will need to be voided and posted in the system prior to 6/26, and re-entered in July 2015.
- Agencies reconcile encumbrances on the Allotment Status Report (R5509146B) to supporting documentation (a listing of outstanding purchase orders.)
- Agencies review any outstanding cash transactions related to the Treasurer's office to ensure that cash activity in the bank has been cleared or paperwork has been processed.
- **LAST DAY TO POST FISCAL YEAR END 6/30/15 TRANSACTIONS.** This includes purchase orders and purchase order receipts, fixed assets, voucher processing, journal entry activity, etc. Agencies that require access to the system for specific June 30 business transactions can email **Wes Mohling at [wes.mohling@nebraska.gov](mailto:wes.mohling@nebraska.gov), or telephone at 471-0601** and State Accounting will determine the best way to coordinate the completion of your year-end work. State Accounting will be monitoring the queues for the rest of the fiscal year.

**Monday, June 29, 2015:**

- **No purchasing activity without authorization. Do not perform a receipt function against an outstanding purchase order for current period or a future period unless authorized since these must be posted before year-end.**
- State Accounting will process only volume voucher payments and emergency payments.
- For three-way match vouchers with July GL dates, do not adjust the voucher amount (line type 4) until July. Line type 4 is done when the PO is received but is vouchered for more or less than it is received. Line Type 4 goes back to the PO and makes the adjustment, the problem occurs because it gives it a GL date of July, so the rollover does not happen correctly. Agencies can either enter the voucher, without the line type 4, and let it sit until July and then add the line type 4, or they can hold off on vouchering until July.

- Legally required expenditures for E1 Fiscal Year 14 (July 1, 2014 to June 30, 2015) will be allowed to post only with prior notification and approval by State Accounting.

**Tuesday, June 30, 2015:**

- Treasurer's Office cut off for deposits – 9:00 A.M. E1 Deposit Documents delivered/submitted to the Treasurer's Office after 9:00 A.M. are required to have a 7/1/15 GL date. For agencies submitting documents today, please have staff available to answer State Treasury questions in a timely manner if your agency is contacted – this will ensure that all documents that are eligible to be posted by end of fiscal year are able to be processed in E1.
- No purchasing or posting activities are allowed without authorization.
- Legally required expenditures for E1 Fiscal Year 14 (July 1, 2014 to June 30, 2015) will be allowed to post only with prior notification and approval by State Accounting.
- If there are outstanding issues for your agency that will have a financial impact, contact Amy Wilson at 402-471-0616 by 12:00 P.M.
- E1 will be shut down for all agencies at 2:00 P.M. except for State Accounting.
- State Accounting will roll-over outstanding purchase orders into the new fiscal year.

**NO POSTING UNTIL FLASH MEMO IS RECEIVED THAT YEAR END CLOSE IS COMPLETE – ANTICIPATED BY WEDNESDAY, JULY 1, 2015 AT 7:00 A.M.**

**Wednesday, July 1, 2015:**

- State Budget Division provides first allotment of new fiscal year appropriations.
- Agencies should be using prior year voucher processing menus when appropriate.
- July 1, 2015 Allotment Status Report, with new fiscal year data, will be available on MREPORT.
- Agencies review Purchase Orders to determine if Year End Rollover is correct.

**Thursday, July 2, 2015:**

- Bi-weekly payroll B-14 is due for certification to State Accounting by the 3:00 P.M. deadline. This payroll will settle on 7/8/15.

**Beginning Monday, July 6, 2015:**

- Prior year manual encumbrances that were not liquidated and were voided may be re-entered.
- Agencies may start entering valid manual encumbrances. After you have entered encumbrances, run the Encumbrance Detail Report (R5509594A) to ensure that your encumbrances are recorded correctly.

**Friday, July 24, 2015:**

- This fiscal year, the July 8th payroll is 100% June hours and the July 22nd payroll is 20% June hours. State Accounting will calculate the accrued payroll based on 100% of the July 8th payroll and 20% of the July 22nd payroll. Agencies who need to use a different method or have questions regarding the above calculation can contact State Accounting to discuss your situation. State Accounting will calculate the accrued payroll, including state contributions for FICA and retirement, and enter payroll

manual encumbrances based on the July 8th and July 22nd biweekly payroll. Health, life and AD&D insurance expenses on the July biweekly payrolls are for July so these amounts will not be included in the payroll encumbrance.

**Friday, July 31, 2015:**

- Deadline for agencies to complete entry of E1 Fiscal Year 15 (July 1, 2015 to June 30, 2016) budgeted amounts for the Budget Status Report.

**Monday, August 3, 2015:**

- State Accounting will run a draft of the Biennial Carryover Report as of Friday 7/31/15. This will be posted on the State Accounting website and a flash memo will be sent. Agencies should review the report and make corrections.

**Monday, August 24, 2015:**

- State Accounting runs a second draft of the Biennial Carryover Report as of Friday 8/21/15. This will be posted on the State Accounting website and a flash memo will be sent. Agencies should review the report and make corrections by Friday 8/28/15.

**Thursday, September 3, 2015:**

- State Accounting runs the 8/31/15 certified version of the Biennial Carryover Report. This will be posted on the State Accounting website and a flash memo will be sent. **THIS IS THE CERTIFICATION REPORT.** Agencies should print out their agency page for the Director's signature even if it is blank. This signed certification report must be sent to Sheryl Hesseltine in State Accounting no later than Wednesday, September 9, 2015.
- Agencies electing to load the certified encumbrance appropriations data may begin.
- Notification should be sent to State Accounting at [as.stateaccounting@nebraska.gov](mailto:as.stateaccounting@nebraska.gov) with a subject line of your Agency Number and either Decline or Load.
  - A) Indicating that the Agency will load the certified encumbrance appropriations into Budget Status prior to Thursday, October 1, 2015 (subject of Decline) or
  - B) To request that State Accounting load the certified encumbrance appropriation data for the Agency on Friday, October 2, 2015 using the journal entry method (subject of Load).

**Wednesday, September 9, 2015:**

- Agency Director signed copies of the Certified Biennial Carryover Report are due to State Accounting.
- State Accounting will liquidate payroll encumbrances following certification.

**Wednesday, September 30, 2015:**

- State Accounting and State Budget complete review of certified encumbrances and provide re-appropriation of available unexpended prior year appropriation and personal services limitation (PSL) to cover the valid certified encumbrances.