

**DATE:** May 2, 2016

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

**FROM:** Jerry Broz, Administrator *CSB*  
State Accounting Division

**SUBJECT:** Fiscal Year End (June 30, 2016) Closing Schedule

The following information is being provided to assist you in closing the State's accounting records in the JD Edwards (E1) enterprise system for the fiscal year.

**All prior year obligations should be identified in the system, including accounts payable, 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** tasks need to be completed. Earlier completion is recommended. If there are unique circumstances, agencies should contact State Accounting as soon as possible, and we will determine the best way to coordinate completion of your year-end work.

Legislative Bill 657 requires additional information to be reported this year. LB657 states that State Accounting *"shall prepare a report that itemizes for all state agencies, by budget program and by fund type, reappropriations of unexpended balances as of June 30, 2016. The report shall further identify that portion of reappropriated amounts that was estimated as the accrued liability for future biweekly payroll expense that will occur in the next fiscal year... The report shall also identify that portion of reappropriations that have identifiable liabilities within the state accounting system that were incurred in FY2015-16 but are anticipated to be paid in FY2016-17. The report shall be prepared no later than September 1, 2016."*

To meet the deadline for this new reporting, agencies will need to identify all items meeting the above criteria by August 15, 2016. These liabilities will be identified in E1 through the Prior Year Voucher menus (P9 and J9 transactions) and/or manual encumbrances in the PB ledger. The Biennial Carryover Report will be used to fulfill this requirement. This report will give the legislature, for each agency, last year's appropriation, prior year obligations (P9s and J9s) and manual encumbrances in the PB ledger. **The PSL Mid Biennial Carry Over report will still be used to certify payroll encumbrances.**

**Friday, June 3, 2016:**

- Agencies complete review of any open manual encumbrances that were established at June 30, 2015. If you had a lapse of an encumbrance and have **not** sent the information to DAS State Budget, this needs to be completed.

**Monday, June 6, 2016:**

- All Service Purchase Orders with a document type O9 or Z8 must be closed out or cancelled prior to June 27.
- 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 to July 1, 2016. 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 and agency 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. **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.** Please pay particular attention to Accounts Receivable and Accounts Payable balances.

**Thursday, June 16, 2016:**

- Bi-weekly payroll B-13 is due for certification to State Accounting by the 3:00 P.M. deadline. This payroll will settle on 6/22/16.

**Friday, June 24, 2016:**

- June monthly payroll is due for certification to State Accounting by the 3:00 P.M. deadline. This payroll will settle on 6/30/16.

**Monday, June 27, 2016:**

- All items on the Unposted Fixed Asset Report must be posted or passed. 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 closed out or cancelled. One way to do this is to add a line to the purchase order with a negative amount to offset the remaining balance. The line may then be cancelled in July 2016 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 June 27, and re-entered in July 2016.
- Agencies reconcile encumbrances on the allotment status 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 6/30/16 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 **Ron Carlson at [ron.carlson@nebraska.gov](mailto:ron.carlson@nebraska.gov), or telephone at 471-0619** 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.

**Tuesday, June 28, 2016:**

- Treasurer's Office opens for normal business transactions.
- **No purchasing activity without authorization from Ron Carlson. 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 2016 GL dates, do not adjust the voucher amount (line type 4) until July.
- Legally required expenditures for E1 Fiscal Year 15 (July 1, 2015 to June 30, 2016) will be allowed to post only with prior notification and approval by State Accounting.

**Wednesday, June 29, 2016:**

- Treasurer's Office opens for normal business transactions.
- State Accounting will process only volume voucher payments and emergency payments.
- Legally required expenditures for E1 Fiscal Year 15 (July 1, 2015 to June 30, 2016) will be allowed to post only with prior notification and approval by State Accounting.

**Thursday, June 30, 2016:**

- 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 7/1/16 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.
- If there are outstanding issues for your agency that will have a financial impact, contact Sheryl Hesseltine at 471-0610 by 12:00 P.M.
- E1 will be shut down for all agencies at 4:00 P.M. except for State Accounting.
- State Accounting will roll-over outstanding purchase orders into the new fiscal year.
- Bi-weekly payroll B-14 is due for certification to State Accounting by the 3:00 P.M. deadline. This payroll will settle on 7/6/16.

**NO POSTING UNTIL FLASH MEMO IS RECEIVED THAT YEAR END CLOSE IS COMPLETE – ANTICIPATED BY FRIDAY, JULY 1, 2016 AT 7:00 A.M.**

**Friday, July 1, 2016:**

- State Budget Division provides first allotment of new fiscal year appropriations.
- Agencies should be using prior year voucher processing menus when appropriate.
- July 1, 2016 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.

**Beginning Tuesday, July 5, 2016:**

- 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.

**Wednesday, July 20, 2016:**

- State Accounting will calculate the accrued payroll, including state contributions for FICA and retirement, and enter payroll manual encumbrances based on the July 6<sup>th</sup> and July 20<sup>th</sup> biweekly payrolls. Health, life and AD&D insurance expenses on the biweekly payrolls are for July, so these amounts will not be included in the payroll encumbrance.
- This fiscal year, the July 6<sup>th</sup> payroll is 100% June hours and the July 20<sup>th</sup> payroll is 40% (4 days out of 10). Therefore, when State Accounting calculates the accrued payroll it will be based on these percentages.
- Agencies who need to use a different method or have questions regarding the above calculation can contact State Accounting to discuss your situation.

**Friday, July 29, 2016:**

- Deadline for agencies to complete entry of E1 Fiscal Year 16 (July 1, 2016 to June 30, 2017) budgeted amounts for the Budget Status Report.

**Monday, August 1, 2016:**

- State Accounting will run a draft of the PSL Mid-Biennial Carryover Report as of Friday 7/29/16. 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 Monday 8/15/16.

**Monday, August 15, 2016:**

- In order to meet the reporting requirement set by LB657, agencies need to have completed entry of fiscal year ending June 30, 2016 obligations and liabilities. State Accounting will have the agency PSL encumbrances posted; agencies need to be sure all other P9s and J9s that meet the requirement are in the system.

**Thursday, August 18, 2016:**

- State Accounting runs the 8/15/16 certified version of the PSL Mid-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. These should be sent to State Accounting by Friday, August 26, 2016.

**Friday, August 26, 2016:**

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

**Friday, September 9, 2016:**

- State Accounting and State Budget complete review of certified encumbrances and provide re-appropriation of personal services limitation.