Le, Kevin

From:	Broz, Jerry
Sent:	Monday, July 2, 2018 2:53 PM
To:	AS State Accounting Financial Contacts
Cc:	Hesseltine, Sheryl; Mai, Jennifer; Muffly, Shannon; Le, Kevin; Olsen, Phil; Davis, Krista
Subject:	FISCAL YEAR 2018 FINANCIAL REPORTING PACKAGE
Attachments:	ACCDEFIN.DOC; Accrual.xls; ACCINSTR.DOC; LEASES.XLS; CSH_INV.XLS; NONMONTR.XLS

This note is being sent to State Accounting's list of agency financial contacts. Please forward to appropriate staff in your agency.

We are requesting your assistance in completing the attached financial reporting package. This package, which is being provided electronically this year, contains questionnaires on accrual items, contingency information and assets. This information will assist us in preparing our June 30, 2018 Comprehensive Annual Financial Report (CAFR). Please forward this note to the appropriate individual in your agency if you will not be completing the forms yourself.

The Auditor of Public Accounts will audit the 2018 CAFR. The Auditor of Public Accounts will also perform a Statewide Single Audit for which we will be gathering information through a separate process.

If your agency has nothing to report or only accruals that are less than $100,000.00 you do not have to complete the forms. Please indicate that your agency has nothing that is reportable in an email to Financial Reporting Package [If not using Outlook use as.stateaccounting@nebraska.gov and use subject line Financial Reporting Package].

In the attachments you will find the following:

ACCRUAL INFORMATION REQUESTED:

Accrual Definitions. (accdefin.doc) This listing of definitions describes the accrual items that should be included on the Accrual Response Form and the Accrual Contact/Documentation Form.

Accrual Response Form. (accrual.xls, **ARF tab**) This form is to be used to report the accrual amounts by general ledger fund. These amounts will be included in our financial statements.

Accrual Contact/Documentation Form. (accrual.xls, **Contact tab**) This form will be the link the auditors will use to assist in auditing the amounts reported on the Accrual Response Form.

Instructions. (accinstr.doc) Two sets of instructions are included to assist you in completing both the Accrual Response and Accrual Contact/Documentation Forms.

OTHER INFORMATION REQUESTED:

Lease Response Forms. (leases.xls, **Capital tab**, **Lessee tab**, and **Lessor tab**) These forms are used to report information required for proper footnote disclosure (see footnote 8, page 63 of the 2017 CAFR.)

Cash and Investments Form. (csh_inv.xls) This form is used to report any bank accounts, investments, CDs, etc., which are not recorded in the general ledger.

Nonmonetary Transactions Form. (nonmontr.xls) This form is used to report nonmonetary transaction balances and activity.

We have made every effort to collect as much of the accrual information as possible through Enterprise One. For example, a report of all documents coded as P9 transactions is generated to provide a list of trade accounts payable and interagency billing transactions. Other items for accrual are identified by reviewing financial activity posting in July. For example, accrued interest receivable on the Operating Investment Pool (OIP) and accrued payables on June's purchasing card transactions can be calculated through this method. You do not have to provide information on the attached forms for these types of accruals that we are able to identify.

However, there are certain accruals for which we must rely on the responses you provide. Generally, these are the items listed on the accrual definition list. Your responses on these forms will be reviewed and audited. It is important that your staff is aware of this requirement to ensure accurate recording of these accruals. Documentation supporting your responses should be included with your forms and sent electronically to Financial Reporting Package if at all possible. Please contact the State Accounting financial reporting group if you need to use alternative forms to report your accrual information.

We would appreciate your assistance and effort to complete these forms as accurately as possible. If you have any questions, please contact Shannon Muffly at 471-0616 or **shannon.muffly@nebraska.gov**. In order to timely complete our financial statements, we need your response and documentation by August 6, 2018, or sooner if possible. If there are certain items that you cannot calculate by August 6, please let us know. If you do not have any information to report on the forms, you may indicate this in an email to Shannon Muffly.

Your efforts to assist us in preparing accurate and timely financial statements are appreciated.

Regards,

Jerry Broz, CPA
Administrator | STATE ACCOUNTING

Nebraska Department of Administrative Services
1526 K Street, Suite 240, Lincoln, NE 68508
OFFICE 402-471-0600
CELL 402-321-3773
jerry.broz@nebraska.gov
das.nebraska.gov | **Facebook** | **Twitter**