

Closeout Schedule & Yearend Closing Process

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Closing Package Overview

- Due Date: **August 3, 2015**
- Form(s) must be completed and returned to Division of Finance - Attn: Darin Janzen.
- Used to report all unexpended appropriation balances and disposition of those balances.
- Return *Disposition of Line Item by Funding Source form* and any supporting documentation.
- Return *Report of ARRA Funds Received in Excess of ARRA Appropriation form*, if applicable to your agency.

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Basic Assumptions

- Final closing amounts are those recorded in FINET.
- Old year transactions should be entered in FINET before closing package is complete. Closing package must agree to final FINET reports.
- Per *UCA 63J-1-206(3)(f)(i)*, money may not be transferred from one line item to any other line item. However, money may be transferred within a line item from one program to other program in that line item.
- Legal authority must be provided for non-lapsing balances (e.g., *UCA 63J-1-602 through 603*).
- Budgetary Procedures Act Spending Order Requirements in *UCA 63J-1-104(6)*.

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Spending Order Requirements

- *UCA 63J-1-104(6)* states:
“Unless otherwise specifically provided by law, when an agency has a program or line item that is funded by more than one major revenue type:
(a) the agency shall expend its dedicated credits and fixed collections first; and
(b) if the program or line item includes both free revenue and restricted revenue, an agency shall expend those revenues based upon a proration of the amounts appropriated from each of those major revenue types.”

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Line Item Status Report

- Shows by Appropriation Unit Code, all amounts posted to FINET as of the date of the report.
- If all old year transactions have posted, then column totals can be used to complete the closing schedule.
- Report for information purposes - do not return with closing schedule forms.
- Also available a nightly updated DataWarehouse COGNOS report version at:
www.finance.utah.gov/datawarehousemain.html

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Line Item Status Report

STATE OF UTAH - DAS DIVISION OF FINANCE
(A) LINE ITEM STATUS REPORT - FISCAL YEAR 20XX

(H) Judicial Branch	(B) FIXED FUNDING	(C) FEDERAL REVENUE	(D) DEDICATED CREDITS	(E) TOTAL AVAILABLI	(F) ...PENDITURES	(G) UNEXPENDED BALANCE
(I) BAAA SJC Court Administrator						
BAA Supreme Court	2,564,200.00	0.00	0.00	2,564,200.00	2,211,985.71	352,214.29
BAB Law Library	719,727.00	0.00	114,685.95	834,412.95	677,414.12	156,998.83
BAC Court of Appeals	3,606,900.00	0.00	0.00	3,606,900.00	2,879,043.01	727,856.99
BAD District Courts	38,849,100.00	0.00	143,492.61	38,992,592.61	36,287,531.49	2,705,061.12
BAE Juvenile Courts	36,203,814.00	0.00	746,589.37	36,950,403.37	30,406,684.60	6,543,718.77
(J) BAF Justice Courts	1,163,000.00	0.00	0.00	1,163,000.00	1,125,777.16	37,222.84
BAG Court Security	5,110,300.00	0.00	0.00	5,110,300.00	1,884,197.11	3,246,102.89
BAH Administration	4,312,139.00	0.00	113,479.05	4,425,618.05	3,543,459.70	882,158.35
BAJ Judicial Education	678,900.00	0.00	0.00	678,900.00	492,386.42	186,513.58
BAK Data Processing	4,861,200.00	0.00	459,169.15	5,420,369.15	4,187,013.80	1,233,355.35
BAM Grants Program	800.00	373,204.22	366,654.03	740,658.25	1,006,490.54	-265,832.29
(K) BAAA SJC Court Administrator	98,170,080.00	373,204.22	1,944,070.16	100,487,354.38	84,681,983.66	15,805,370.72

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Line Item Status Report (Cognos Version)

Cognos Viewer - Line Item Status Report

REPORT ID: Line Item Status
Report
Dept: 020

State of Utah - FINET
Line Item Status Report

Fund: 1000

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
BAAA SJC Court Administrator	BAA Supreme Court	\$2,564,200.00	\$0.00	\$2,564,200.00	\$2,211,985.71	\$352,214.29
	BAB Law Library	\$719,727.00	\$114,685.95	\$834,412.95	\$677,414.12	\$156,998.83
	BAC Court of Appeals	\$3,606,900.00	\$0.00	\$3,606,900.00	\$2,879,043.01	\$727,856.99
	BAD District Courts	\$38,849,100.00	\$143,492.61	\$38,992,592.61	\$36,287,531.49	\$2,705,061.12
	BAE Juvenile Courts	\$36,203,814.00	\$746,589.37	\$36,950,403.37	\$30,406,684.60	\$6,543,718.77
	BAF Justice Courts	\$1,163,000.00	\$0.00	\$1,163,000.00	\$1,125,777.16	\$37,222.84
	BAG Court Security	\$5,110,300.00	\$0.00	\$5,110,300.00	\$1,864,197.11	\$3,246,102.89
	BAH Administration	\$4,312,139.00	\$113,479.05	\$4,425,618.05	\$3,543,459.70	\$882,158.35
	BAJ Judicial Education	\$678,900.00	\$0.00	\$678,900.00	\$492,386.42	\$186,513.58
	BAK Data Processing	\$4,961,200.00	\$459,169.15	\$5,420,369.15	\$4,187,013.80	\$1,233,355.35
	BAM Grants Program	\$800.00	\$739,858.25	\$740,658.25	\$1,006,490.54	(\$265,832.29)
BAAA SJC Court Administrator totals:		\$98,170,080.00	\$2,317,274.38	\$100,487,354.38	\$84,681,983.66	\$15,805,370.72
Summary		\$98,170,080.00	\$2,317,274.38	\$100,487,354.38	\$84,681,983.66	\$15,805,370.72

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Disposition of Line Item by Funding Source Form

- Due Date: **August 3, 2015**
- Form must be completed and returned to Division of Finance - Attn: Darin Janzen.
- Lapsing/Nonlapsing funds must be allocated to appropriate funding sources.
- Lapsing Dedicated Credit amounts will now show on the form, where applicable
- Statutory authority must be cited for non-lapsing funds.
- FINET amounts must agree to submitted form.

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DIVISION OF FINANCE
▲ FY 20XX - DISPOSITION OF LINE ITEM BY FUNDING SOURCE

■ Judicial Branch

Line Item:	(A)	(B)	(A - B)		
ⓐ BAAA SJC Court Administrator	Ⓔ Total Available	Ⓕ Expenditures	Ⓖ Unexpended	Ⓧ Lapsing	Ⓣ Nonlapsing
1000 (GF) General Fund Unrestricted	88,983,039			13,946,120	425,000
1250 (DPS) DNA Specimen Restricted Account	252,800			65,000	0
1320 (FIN) Tobacco Settlement Restricted Account	193,700			0	0
1440 (JUD) Dispute Resolution Fund	317,500			100,000	0
1442 (JUD) Children's Legal Defense Account	361,400			210,000	0
1443 (JUD) Court Reporting Technology Account	250,000			33,500	0
ⓑ 1444 (JUD) Court Security Account	5,106,400			515,350	47,450
1445 (JUD) State Courts Complex Account	300,000			0	0
1447 (JUD) Justice Court Technology, Security, & Train	1,269,300			135,400	0
1448 (JUD) Nonjudicial Adjustment Account	1,445,300			165,300	0
1449 (JUD) Online Court Assistance Program	75,000			17,950	0
1450 (JUD) Substance Abuse Prevention Account	502,400			0	0
1451 (JUD) Trust Account Support	775,000			120,000	0
9400 NONLAPSING DEDICATED CREDITS	328,241			0	24,300
SJC Court Administrator	98,170,080				
				<i>If applicable: Lapsing Dedicated Credit Amount will appear here--></i>	
Ⓒ Actual Revenue Collected	2,317,274			150,000	--
Ⓚ Total Line Item: BAAA	100,487,354	84,681,984	15,805,370	15,308,620	496,750

Ⓛ STATUTORY AUTHORIZATION FOR NONLAPSING:
(List each reference with associated amount.)

Ⓜ PURCHASE ORDERS Ⓝ FUNDING SOURCE Ⓓ AUTHORIZED AMOUNT Ⓔ ACTUAL AMOUNT

UCA 75a-6-203(c)(8)
KR: 150 Item 2

24,300
472,450
496,750

Report of ARRA Funds Received in Excess of ARRA Appropriations Form

- Due Date: **August 3, 2015**
- Applicable to selected agencies with ARRA funds.
- Legislative Intent Language requires the Division of Finance to reduce an agency's General Fund allocations by one dollar for every one dollar in Federal Funds – ARRA expenditures that exceed Federal Funds.

Report of ARRA Funds Received in Excess of ARRA Appropriations Form (Cont.)

- Form must be completed and returned to Division of Finance - Attn: Mark Knowlden.
- Form list ARRA Appropriation, ARRA Expenditures, and resulting dollar-for-dollar lapsing of General Fund money.
- Footnote additional General Fund lapsing portion as a result of ARRA expenditures on the Disposition of Line Item by Funding Source form.

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Report of ARRA Funds Received in Excess of ARRA Appropriations Form (Cont.)

STATE OF UTAH - DIVISION OF FINANCE		Page 1
Report of ARRA Funds in Excess of ARRA Appropriations		
FISCAL YEAR 20XX		
<hr/>		
Attorney General		
DAAA Attorney General		
9755 FEDERAL RECOVERY ACT		
Item No.: 118 HB002 10GS SUPPLEMENTAL APPROPRIATIONS	437,500	
Item No.: 008 HB003 11GS CURRENT FISCAL YEAR SUPPLEMENTAL APP	349,400	
FEDERAL RECOVERY ACT	786,900	
Total ARRA Appropriations for Line Item	786,900	
Total ARRA Expenditures for Line Item	_____	
ARRA Expenditures in Excess of ARRA Appropriation (Amount to be Lapsed)*	_____	
<hr/>		
Attorney General	786,900	
<p>Note: *Lapsing amounts must be shown on each Line Item Closing Schedule as lapsing to the appropriate fund - in most cases this will be the General Fund. If there is additional General Fund lapsing please footnote the portion which is lapsing as a result of ARRA expenditures.</p>		

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Report of ARRA Funds Received in Excess of ARRA Appropriations Form (Cont.)

- Example of Legislative Intent Language:

“All General Funds appropriated to the _____ line item are contingent upon expenditures from Federal Funds - American Recovery and Reinvestment Act (H.R. 1, 111th United States Congress) not exceeding amounts appropriated from Federal Funds - American Recovery and Reinvestment Act in all appropriation bills passed for FY 2015. If expenditures in the _____ line item from Federal Funds – American Recovery and Reinvestment Act exceed amounts appropriated to the _____ line item from Federal Funds - American Recovery and Reinvestment Act in FY 2015, ***the Division of Finance shall reduce the General Fund allocations to the _____ line item by one dollar for every one dollar in Federal Funds - American Recovery and Reinvestment Act expenditures that exceed Federal Funds - American Recovery and Reinvestment Act appropriations.***”

-(Source: 2014 General Session: *Senate Bill 8*, Item 30)

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Questions



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Closeout Schedule & Yearend Closing Process

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