

JUNE 19, 2019

FORMS PACKET

USE FOR TRANSACTIONS AND RECLASSIFICATIONS THAT CANNOT BE COMPLETED BY CLOSE OUT WITH A NORMAL FINET ENTRY

JVYE Yearend Journal Voucher Forms

The Division of Finance will provide JVYE forms for yearend closing entries. They are available at the Finance website: www.finance.utah.gov. Select the Forms link from the top panel, then the “Year-End” link under the functional area.

The Forms are Excel spreadsheets that you may use in one of the following ways: (The page print area is set for the first page. If you enter more than five lines select, View, Page Break Preview, then drag the bottom of the print range down to your last line.)

- Fill out on the computer and print out the completed form.
- Make a template with your basic coding and print it out to be completed manually.

JVYE Hard Copy Forms

The following hard copy forms are included in this packet for your use.

Form No.	Form Name	Finance Contact
FI 61AE	Accrued Expenditure – Closing Old Year	Lynda McLane 801-538-3098
FI 61PE	Prepaid Expenditure – Closing Old Year	
FI 61ER	Expenditure Refund – Closing Old Year	Ben Higley 801-538-3371
FI 61AR	Accounts Receivable – Closing Old Year	
FI 61UR	Unearned Revenue – Closing Old Year	
FI 61DIR	Deferred Inflow Reclassification – Closing Old Year	

Note: Special JVYE forms are available from the Division of Finance for DOT inventory accruals and Deferred Inflow accrued receivable.

Procedures for JVYE Entries

- Create the JVYE with the correct coding block to record the information in the Old Year.
- Include the *Reversal Date* to identify when you want the reversal to post to FINET. The Reversal Date must be at least one calendar day after the anticipated approval of the JVYE in FINET.
- If you need to change the coding block for the New Year reversal, select the *Create Reversal Doc. on Hold* box. FINET will put the New Year reversal document on the Document Catalog in Held status. You can then change the New Year entry, submit, and approve.
- Enter the JVYE into FINET starting July 1.

Reversal Posting in New Year

All Old Year closing JVYE entries will reverse and post automatically in the New Year unless:

- The Reversal Date is inadvertently left blank. Contact Kurt Kleckner at 801-538-3149. **DO NOT** try to fix by creating a New Year JVYE or other document type.
- The Reversal Date passes before the original transaction is approved — the original Old Year JVYE goes into Reject status and will have to be changed, re-submitted, and re-approved.
- The *Create Reversal Doc. on Hold* box is selected — goes into Held status.
- The coding block is not valid in the New Year — goes into Reject status.

New Year Reversal Entries in Held or Reject Status

To complete these documents do the following:

1. Correct or complete the entry, then submit and approve it.
2. Screen-print the changed New Year coded entries.
3. Attach the screen prints to the original JVYE documentation and retain for audit purposes.

FI-61AE

ACCRUED EXPENDITURE — Closing Old Year

FY 19



06/2011
Division of Finance

Department Name _____
Division _____
Dept. Control Number _____

JVYE _____		19AE _____	
Department		ADNT Prefix	
Debit Amount		Credit Amount	
-		-	

Header

Budget FY: 2019 Fiscal Year: 2019 Period: 13 Reversal Date:
 *** Required *** After Anticipated Approval Date

Create Reversal Doc. on Hold - to change New Year coding

Line Group

Event Type: GA30 Line Group Description - max 60 (Optional):

Accounting

Balance Sheet Closing Entry Posting Code **A015**

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
01	A015							5000							

Expenditure Accounts — Accrued Posting Code **D014**

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
02	D014														
03	D014														
04	D014														
05	D014														

Approved: _____ Date

Entered By: _____ Date

FI-61PE

PREPAID EXPENDITURE — Closing Old Year

FY 19



Jun-19
Division of Finance

Department Name _____
Division _____
Dept. Control Number _____

JVYE _____	19PE _____
Department	ADNT Prefix
Debit Amount	Credit Amount
-	-

Header

Budget FY: 2019 Fiscal Year: 2019 Period: 13 Reversal Date: _____
 *** Required *** After Anticipated Approval Date

Create Reversal Doc. on Hold - to change New Year coding

Line Group

Event Type: GA24 Line Group Description - max 60 (Optional): _____

Accounting

Balance Sheet Closing Entry Posting Code **A016**

Line	Posting Code	Line Description - max 100												Debit Amount	Credit Amount
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
01	A016							3340							

Expenditure Accounts — Prepaid Posting Code **D014**

Line	Posting Code	Line Description - max 100												Debit Amount	Credit Amount
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
02	D014														
03	D014														
04	D014														
05	D014														

Approved: _____
Date

Entered By: _____
Date

FI-61ER

EXPENDITURE REFUND — Closing Old Year

FY 19



U6/2011
Division of Finance

Department Name _____
Division _____
Dept. Control Number _____

JVYE _____		19ER _____	
Department	ADNT Prefix	Debit Amount	Credit Amount
		-	-

Header

Budget FY: 2019 Fiscal Year: 2019 Period: 13 Reversal Date:
 *** Required *** After Anticipated Approval Date

Create Reversal Doc. on Hold – to change New Year coding

Line Group

Event Type: GA24 Line Group Description - max 60 (Optional):

Accounting

Balance Sheet Closing Entry Posting Code **A016**

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
01	A016							1010							

Expenditure Accounts — Refunded Posting Code **D014**

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
02	D014														
03	D014														
04	D014														
05	D014														

Approved: _____ Date

Entered By: _____ Date

FI-61AR

ACCOUNTS RECEIVABLE — Closing Old Year

FY 19



U6/ZU11
Division of Finance

Department Name _____
Division _____
Dept. Control Number _____

JVYE _____ 19AR _____	
Department	ADNT Prefix
Debit Amount	Credit Amount
-	-

Header

Budget FY: 2019 Fiscal Year: 2019 Period: 13 Reversal Date: *** Required ***
After Anticipated Approval Date

Create Reversal Doc. on Hold – to change New Year coding

Line Group

Event Type: GA31 Line Group Description - max 60 (Optional):

Accounting

Balance Sheet Closing Entry Posting Code A016

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
01	A016							1010							

Revenue Accounts — Accrued Posting Code R003

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
02	R003														
03	R003														
04	R003														
05	R003														

Approved: _____ Date

Entered By: _____ Date

FI-61UR

UNEARNED REVENUE — Closing Old Year

FY
19



06/2014
Division of Finance

Department Name _____
Division _____
Dept. Control Number _____

JVYE _____		19UR _____	
Department	ADNT Prefix	Debit Amount	Credit Amount
		-	-

Header

Budget FY: 2019 Fiscal Year: 2019 Period: 13 Reversal Date:
 *** Required *** After Anticipated Approval Date

Create Reversal Doc. on Hold – to change New Year coding

Line Group

Event Type: GA32 Line Group Description - max 60 (Optional):

Accounting

Balance Sheet Closing Entry Posting Code **A015**

Line	Posting Code	Line Description - max 100												Debit Amount	Credit Amount
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
01	A015							6500							

Revenue Accounts — Unearned Posting Code **R003**

Line	Posting Code	Line Description - max 100												Debit Amount	Credit Amount
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
02	R003														
03	R003														
04	R003														
05	R003														

Approved: _____ Date _____

Entered By: _____ Date _____

FI-61DIR

DEFERRED INFLOW RECLASSIFICATION— Closing Old Year

(available after 45 days / not meeting time requirements)

FY 19



06/2014 Division of Finance

Department Name, Division, Dept. Control Number

JVYE, 19DR, Department, ADNT Prefix, Debit Amount, Credit Amount

Header

Budget FY: 2019, Fiscal Year: 2019, Period: 13, Reversal Date: []

Line Group

Event Type: GA32, Line Group Description - max 60 (Optional): []

Accounting

Balance Sheet Closing Entry Posting Code A015

Table with columns: Line, Posting Code, Fund, Department, Unit, Appr Unit, Object, Sub Object, Revenue, BSA, Dept Revenue, Activity, Function, Program, Phase, Debit Amount, Credit Amount

Revenue Accounts — Deferred Inflow Reclassification Posting Code R003

(available after 45 days / not meeting time requirements)

Table with columns: Line, Posting Code, Fund, Department, Unit, Appr Unit, Object, Sub Object, Revenue, BSA, Dept Revenue, Activity, Function, Program, Phase, Debit Amount, Credit Amount

Approved: _____ Date

Entered By: _____ Date