

Closeout Schedule & Yearend Closing Process

1

Closing Package Overview

- Due Date: **August 2, 2013**
- Form(s) must be completed and returned to Division of Finance - Attn: Mark Knowlden.
- 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 *Reporting of ARRA Funds Received in Excess of ARRA Appropriation* form, if applicable to your agency.

2

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)*.

3

Disposition of Line Item by Funding Source Form

- Due Date: **August 2, 2013**
- Form must be completed and returned to Division of Finance - Attn: Mark Knowlden.
- 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.

10

DIVISION OF FINANCE																											
FY 20XX- DISPOSITION OF LINE ITEM BY FUNDING SOURCE																											
Judicial Branch																											
Line Item	(A)	(B)	(A - B)	(C)	(D)																						
(1) BAAA B&C Court Administrator	(2) Total Available	(3) Expenditures	(4) Unexpended	(5) Lapsing	(6) Nonlapsing																						
1000 (01) General Fund Unrestricted	80,863.08			13,948,120		429,000																					
1000 (02) DNA Specimen Restricted Account	252,800			65,000																							
1000 (03) Tobacco Settlement Restricted Account	193,700			0																							
1400 (AJO) Deposa Restricted Fund	217,000			100,000																							
1402 (AJO) Children's Legal Defense Account	381,400			210,000																							
1403 (AJO) Court Reporting Technology Account	390,000			33,500																							
1403 (AJO) Court Security Account	6,106,400			515,300		47,800																					
1405 (AJO) State Courts Complex Account	300,000			0																							
1407 (AJO) Justice Court Technology, Security, & Train	1,200,300			135,400																							
1408 (AJO) Nonjudicial Adjustment Account	1,445,300			195,300																							
1409 (AJO) Online Court Assistance Program	75,000			17,850																							
1400 (AJO) Substance Abuse Prevention Account	800,400			0																							
1401 (AJO) Trust Account Support	775,000			120,000																							
1403 (AJO) Nonlapsing Dedicated Credits	88,241			0		24,900																					
B&C Court Administrator	86,176,888			if applicable: Lapsing Dedicated Credit Amount will appear here-->																							
(7) Actual Revenue Collected	-2,317,274			150,000																							
(8) Total Line Item: BAAA	100,487,354	64,681,804	15,805,210	15,308,620		496,700																					
<table style="width: 100%; border: none;"> <tr> <td style="width: 30%;">(9) STATUTORY AUTHORITY FOR NONLAPSING (if not null reference with associated amount)</td> <td style="width: 15%;">(10) PURCHASE ORDER</td> <td style="width: 15%;">(11) FUNDING SOURCE</td> <td style="width: 15%;">(12) AUTHORIZED AMOUNT</td> <td style="width: 15%;">(13) ACTUAL AMOUNT</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">24,300</td> <td></td> <td style="text-align: right;">472,400</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">496,700</td> </tr> </table>							(9) STATUTORY AUTHORITY FOR NONLAPSING (if not null reference with associated amount)	(10) PURCHASE ORDER	(11) FUNDING SOURCE	(12) AUTHORIZED AMOUNT	(13) ACTUAL AMOUNT							24,300		472,400							496,700
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11

Reporting of ARRA Funds Received in Excess of ARRA Appropriations Form

- Due Date: **August 2, 2013**
- 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.

12

Reporting 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.

Reporting of ARRA Funds Received in Excess of ARRA Appropriations (Cont.)

STATE OF UTAH - DIVISION OF FINANCE
Report of ARRA Funds in Excess of ARRA Appropriations
 FISCAL YEAR 20XX Page 1

Attorney General		
DAAA Attorney General		
9755 FEDERAL RECOVERY ACT		437,500
Item No.: 118 HB002 1008 SUPPLEMENTAL APPROPRIATIONS		349,400
Item No.: 008 HB003 1108 CURRENT FISCAL YEAR SUPPLEMENTAL APP		786,900
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)*		_____
Attorney General		786,900

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.

Reporting of ARRA Funds Received in Excess of ARRA Appropriations (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 2013. 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 2013, ***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: 2012 General Session: House Bill 2, Item 85)

Questions



16

**Closeout Schedule
&
Yearend Closing
Process**

17
