YEAR-END PAYMENTS, ENCUMBRANCES, DEPOSITS, FIXED ASSET
June Closing & 13th Month for FY19

- June (Accounting Period 12) will remain open until July 6th
  - Allows for clearing bank files and other interfaces with June record dates
  - Payments for FY19 obligations can still be made in FY19 until July 5th
- There will not be a 13th month for processing claim (payment) transactions
- There will be a 13th month for processing other transactions, such as intra and inter-agency transfers (IET, ITI/ITA), journal vouchers (JV, JVC), and cost allocation (CA)
- Deadline to process 13th month transactions is July 12th by 8:00 pm
FY20 Purchasing/Contracting & Payments for FY19 obligations (3,4,5)

• Procure with intent to receive on or before 6/30/19

• For reverting appropriations, if received after 6/30/19, pay as an administrative adjustment in FY20, using BFY19 if:
  – Valid expenditure for BFY19
  – Contractual liability created on or before 6/30/19
  – Sufficient spending authority and cash exists
  – Written requests should be sent to the State Comptroller
## FY19 Purchasing/Contracting & Payments for FY19 & FY20 obligations

<table>
<thead>
<tr>
<th>PAYMENT PROCESSED IN/DOCUMENT</th>
<th>CALENDAR DATE</th>
<th>BFY FOR CLAIM</th>
<th>FY/PERIOD/RECORD DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>APP – GAXIV1</td>
<td>≤ 6/30/2019</td>
<td>2019</td>
<td>FY = 2019&lt;br&gt;Accounting Period ≤ 12&lt;br&gt;Record Date ≤ 6/30/2019</td>
</tr>
<tr>
<td>APP – GAXIV1</td>
<td>≥ 7/1/2019</td>
<td>2019</td>
<td>FY = 2020&lt;br&gt;Accounting Period ≥ 1&lt;br&gt;Record Date ≥ 7/1/2019 (Administrative Adjustment)</td>
</tr>
<tr>
<td>APP – GAXIV1</td>
<td>≥ 7/1/2019</td>
<td>2020</td>
<td>FY = 2020&lt;br&gt;Accounting Period ≥ 1&lt;br&gt;Record Date ≥ 7/1/2019</td>
</tr>
<tr>
<td>AFIS – GAX</td>
<td>≤ 7/5/2019</td>
<td>2019</td>
<td>FY = 2019&lt;br&gt;Accounting Period = 12&lt;br&gt;Record Date = Current date</td>
</tr>
<tr>
<td>AFIS – GAX</td>
<td>≥ 7/6/2019</td>
<td>2019</td>
<td>FY = 2020&lt;br&gt;Accounting Period ≥ 1&lt;br&gt;Record Date = Current date (Administrative Adjustment)</td>
</tr>
<tr>
<td>AFIS – GAX</td>
<td>≥ 7/1/2019</td>
<td>2020</td>
<td>FY = 2020&lt;br&gt;Accounting Period ≥ 1&lt;br&gt;Record Date = Current date</td>
</tr>
</tbody>
</table>
• Open encumbrances established in FY19 can continue to be used, both for June transactions (through July 5\textsuperscript{th}) and for Administrative Adjustment payments beginning July 1\textsuperscript{st}.
  – Encumbrance balances will be rolled from FY19 to FY20 on August 3\textsuperscript{rd}. The roll process will decrease fund balance for FY20 and increase fund balance for FY19.

• Open encumbrances that are associated with appropriations that have end dates of \(\leq 6/30/19\) will be lapsed on July 13\textsuperscript{th}.
Fixed Assets (9)

• Quarterly mass depreciation run is scheduled for June 29th
• Pending or draft FA, FD, FI, FM, FT fixed asset documents cleanup by June 28th
• General reminders:
  – Acquisitions should be recorded within one calendar month from the date of issuing the payment for the capital asset
  – Disposals should be recorded within 10 business days of the date of disposal.
Credit Card Clearing Fund & Balance Sheet Account (BSA) Clearing

- Agencies utilizing fund 2600 for credit card activity, this fund should be reconciled by June 30th.

- Agencies utilizing another authorized fund for credit card activity with Balance Sheet Account (BSA) 1534-Treasurer’s Credit Card Clearing, this fund should also be reconciled by June 30th.

- Agencies are to review balances in BSAs (Use Tax Liability, NSF Checks Receivable, Favorable Deposit Discrepancy, etc...) monthly to ensure balances are complete, accurate and adequately supported.
Treasurer Deposits/Direct Deposits (6)

• Normal deposits (CR documents) for FY19:
  – Must be at the Treasurer’s Office by 1:00 p.m. on June 28th
  – Must be entered with a blank record date

• Direct deposits and wire deposits that qualify for FY19 posting:
  – Must be at the Treasurer’s Office by 2:00 p.m. on July 5th
  – Documents processed between July 1st through July 5th must have FY19 and Accounting Period 13 on the document header. If left blank, will default to FY20 APD 1. The Record Date on the header must be left blank
  – Deposits outstanding in the Treasurer’s Office system not claimed by an agency by the July 5th deadline will be:
    • processed as favorable deposit adjustments in FY19 13th month, if the agency is identifiable
    • If not identifiable, they will be processed in FY20
Treasurer Deposits/Direct Deposits (cont.)

- Do not include multiple FY lines on a single CR document
- Deposits for FY20:
  - Continue to leave the Accounting Period on the header and accounting lines blank
- For all CR documents during the fiscal year-end cutover, please indicate if the document is for FY19 or FY20 on the top of the printed copy of the CR form that goes to the Treasurer’s Office
Investments, Divestments & Cash Balance (6,7)

- AFIS investment and divestment processes are automated through the SWEEP table
- Be sure to set the minimum required cash balance (BSA 0070) on the SWEEP table
- Use BBALS (ITD Balance Sheet Summary), BBALD (ITD Balance Sheet Detail), CBALDQ (Cash Balance Detail) or CBALSQ (Cash Balance Summary) to view cash balances
- Sufficient cash balance in a fund (and sub-fund, if applicable) is validated at the time a financial transaction is processed
- Sufficient cash to process allowable 13th month activities such as intra and inter-agency transfers (IET, ITI/ITA), journal vouchers (JV, JVC), and cost allocation (CA)
P-Card and Central Travel Account (CTA) Claims

- The July statement from US Bank will include charges for June and July 2019
  - Refer to the grid on slide 10 to determine the appropriate FY and BFY to use for these charges
  - May be easier to split payments for June and July into two separate documents

- US Bank Vendor/Customer Number and address ID established for each agency may be found on GAO website at https://gao.az.gov/afis/purchasing-cards
Use Tax Payments to Dept of Revenue

• Use Tax payments (IETUT and IETAT) for FY19 may be processed until 5:00 pm July 5th
  – Documents must specify BFY19 (or prior BFYs), FY19 and accounting period 12
  – DOR contact for questions related to Use Tax payments is Angela Crossley at ACrossley@azdor.gov or Jeannie Duschik at JDuschik@azdor.gov
HRIS LABOR DISTRIBUTION, EMPLOYEE REIMBURSEMENTS
HRIS Labor Distribution (2,3)

- Starting April 26th, accounting elements to be used for HRIS labor distribution on the first pay cycle of the new FY must be entered as FY20.
- FY19 Chart of Accounts (COA) elements will be transmitted to HRIS (during the nightly batch processing) through June 12th.
- Beginning June 13th, only FY20 AFIS profiles will be interfaced to HRIS; FY19 elements will no longer be included on the nightly interface.
- The Systems Integration team will download all FY20 AFIS COA elements (associated with HRIS labor distribution) on June 12th, for a one-time manual upload to HRIS on June 13th.
  - Therefore, FY20 AFIS COA elements for HRIS labor distribution should be set-up no later than June 12th.
  - The manual upload will ensure FY20 labor distribution elements are established in HRIS prior to the updating of ETE Account Templates on Monday, June 17th.
HRIS Labor Distribution (cont.)

• The HRIS Subaccount (AFIS BFY) on all active positions (XP02/ZP02) will be changed from 2019 to 2020 during the weekend of June 22\textsuperscript{nd} – June 23\textsuperscript{rd}

• Agencies can begin entering time records in HRIS for the first payroll of FY20 beginning on June 24\textsuperscript{th}

• The HRIS Subaccount (AFIS BFY) on all multiple labor distribution (XR23.3) records will be changed from 2019 to 2020 on June 28\textsuperscript{th}
Employee Reimbursement Claims for FY19 (3)

- There are two options for processing employee reimbursement claims related to FY19 reverting appropriations, after June 18th:
  - Process claims in HRIS with the normal payroll cycle and then process an administrative adjustment transfer in AFIS to transfer the charges to the correct Budget Fiscal year (BFY)
  - Process claims as handwrites in HRIS through June 27th
AFIS PEDF1 (Payroll Expense) Documents

• All AFIS PEDF1 documents in rejected status, must be finalized by July 5, 2019

• GAO will be monitoring PEDF1 records to ensure they are being posted in a timely manner

• Please contact your GAO AFIS Liaison for assistance, or to discuss any compliance issues
Jared Mazza
Statewide Accountant IV
AFIS - Budget & Reporting

APPROPRIATIONS, BUDGET, REPORTING, REVOLVING FUND
Administrative Adjustments (5)

• All administrative adjustments for FY19 can be processed beginning July 8th

• All administrative adjustments for FY18 must be processed by June 30th
  – Those not processed by June 30th must be submitted as Relief Bill items (ARS § 35-191) to the GAO at gaoafr@azdoa.gov
Appropriation Transfers

- Appropriation Transfers
  - 6/21/19, submit by 3:30 p.m.
    - Adequate consideration for any appropriations require review by OSPB
      - No guarantee processed by the June 30th statutory deadline if miss submission time
  - May be needed for Administrative Adjustments
Lapsing and Continuing Appropriations

- BQ90LV1 ( Appropriation and Allotment)
  - Effective End Date
    - > 6/30/19, Appropriation balances are carried forward
    - ≤ 6/30/19, Appropriation balances are lapsed

- Outstanding payments on Disbursement Request (DISRQ) that are associated with appropriations that have end dates of ≤ 6/30/19 must be cleared by June 30th

- Appropriations will be available for expenditure in AFIS beginning 7/1/19
New FY Appropriations  

• FY20 appropriation budgets entered into AFIS manually by agencies in accordance with the General Appropriations Act(s)  
  – Budget Structure 90 (BGA90)  
    • Appropriation and Allotment Level section for Type 1  
      – Start date = 07/01/2019  
      – End date = 06/30/2021  
      – Budget FY = 2020  
      – Fiscal Year = 2020  
      – Period = 1  
    • Appropriation and Allotment Level section for Type 2, 2C  
      – Start date = 07/01/2019  
      – End date = 06/30/2100  
      – Budget FY = 2020  
      – Fiscal Year = 2020  
      – Period = 1
New FY Appropriations (cont.) (7)

- Budget Structure 90 (BGA90)
  - Appropriation and Allotment Level section for Type 2A, 2CA
    - Start date = 07/01/2019
    - End date = End date from law plus one year to allow for admin adjustment period
    - Budget FY = 2020
    - Fiscal Year = 2020
    - Period = 1
  - Appropriation and Allotment Level section for Type 2B
    - Start date = 07/01/2019
    - End date = End date from law
    - Budget FY = 2020
    - Fiscal Year = 2020
    - Period = 1

*Web story will also be provided with details and examples*
• Allotments
  – 30%, 22%, 22%, 26%
    • GF portions of lump sum appropriations
  – 25% per quarter
    • All other appropriations
  – 0% in period 5 for allotments
  – Letter required to be submitted to OSPB for alternate allotment requests
    • BGA90, BGE1 with letter attached
Budget Loading (8,9)

- Agencies must review election documents found on the GAO website under the AFIS Information page titled BFY20 Budget Structure Elections
  - If no change, BFY20 structure will default to structure setup in BFY19

- Elections for Departmental budgets
  - Auto-Generate Budget (92, 93, 95)
    - Tracks spend without requiring a budget
    - infoAdvantage Budget reports not available
      - infoAdvantage Expenditure reports and Advantage screens available
Budget Loading (cont.) (8,9)

– Roll-Forward with PY Budget Amounts (91, 92, 93, 94, 95)
  • FY19 Budgets rolled to FY20 in Final status
  • Manually create budget modification documents

– Roll-Forward in Draft status (91, 92, 93, 94, 95)
  • FY19 Budgets rolled to FY20 in Draft status
  • Update amounts before submit documents to workflow

– Budget Interface Upload
  • Only select agencies approved for FY20
  • All Departmental and Programmatic structure budgets available
  • Can be combined with other departmental budget options
Revolving Funds (10)

• SAAM

  – Topic 20 Current Assets, Section 11 Imprest Funds, Revolving Funds and Petty Cash

  • 36.4. By August 2\textsuperscript{nd}, the fiscal year end (June 30) revolving fund:
    – 36.4.1. Bank reconciliations must be sent to the GAO at gaoafr@azdoa.gov. (At its discretion, the GAO may require more frequent submittal of revolving fund bank reconciliations.)
    – 36.4.2. Cash or bank balances not accounted for in AFIS (which, since policy requires maintaining such balances on AFIS, should be a very infrequent occurrence) must be reported to the GAO.
infoAdvantage

- infoAdvantage will continue to be available
  - View/Refresh reports
    - Interactive role (INFO_INTRCT)
  - Report Development
    - Report Developer role (INFO_DVLPR)
- Monthly reports to be scheduled or ran by the agencies. For assistance in scheduling reports, please refer to the Interactive Report training CBT on Tracorp and QRG on GAO website.
CLOSING PACKAGE, FEDERAL GRANTS
Closing Package (10)

• The General Survey and Checklist are due to the GAO-GAAP group by July 12th
  – Agencies that submit audited financial statements do not need to complete the closing package

• Financial information provided to GAO for inclusion in the CAFR needs to be in accordance with applicable GASB standards. For questions related to the CAFR email CAFR@azdoa.gov
Federal Grants (7,8)

- Agencies that receive Federal Financial Assistance must submit the Federal Financial Assistance Checklist (Form 15) as part of the Closing Package.
- Federal grants should be reconciled and any errors corrected prior to June 30th:
  - Expenditures
  - CFDA #
- Federal draws should be as close to actual cash outlay as possible:
  - Do not draw in June for anticipation of payments during July.
Questions? Comments?