GAAP Closing Packages
Fiscal Year 2019

May 6 & 7, 2019
State Controller’s Office
Division of Statewide Accounting
Bureau of Reporting and Review
Contacts 2019

Chris Floyd 332-8814
Interfund Payables - Independent

Christy Anderson 332-8765
Cash - Investments

Ethan Draves 332-8713
Unearned Revenue - Accounts and Other Payables

Sandra Tisdale 332-8722
Loans/Notes Receivable - Accounts and Taxes
Receivable - Grants Receivable - Subsequent Events

Kirsten Pruett 332-8812
Leases Payable - Leases Receivable - Capital Assets
Questionnaire - Capital Assets - Capital Assets in Progress - Schedule of Expenditures of Federal Awards
- Findings Follow-up

Roni Harlan 332-8792
Long-term and Short-term Liabilities

Jennifer Bonilla 332-8790
Control Checklist — Miscellaneous — Prepaids — Inventory — Attestation Letter

General CAFR Email: cafr@sco.idaho.gov
CPE

- Attending
  - Sign in and out and indicate CPE is wanted.

- Adobe Connect
  - Answer 20 pop up questions.
  - Answers do NOT need to be correct.
Revisions For FY19

- Security Access Requests
- Closing Package application
- You can view prior year’s closing packages from the closing package application
Log on to www.sco.idaho.gov
Application Selection Menu
You will only be able to access those applications you have been authorized to use.
If you do not have authorization to enter an application that you wish to, contact your agency security administrator.

Welcome: Roni

Employee Self Service
Medical and Dental Enrollment, FSA, Direct Deposit, Address, Deductions
Form W-2
Employee Form W-2
IBIS
Idaho Business Intelligence System
State of Idaho Data Warehouse
IPOPS
Idaho Paperless Online Personnel Payroll System

I-TIME
Idaho Employee Time Entry System
Net Pay Calculator
Employee Net Pay Calculator
Online Reporting
Agency Financial and Payroll Reports
Pay Stubs
Employee Pay Stubs

Statewide Accounting System
Adjustments, Budgetary, Cash Receipts, P-Card, Payment Services, Req-PO, Travel Reimbursement, Vendor Maintenance, Vendor Remittance
SCO Applications Menu

Employee Applications
- Employee Self Service
- Form W-2
- I-TIME
- Net Pay Calculator
- Pay Stubs

Agency Applications
- IBIS
- IPOPS
- Online Reporting
- Statewide Accounting System
Welcome KABA ERD

- P-Card
- Payment Services
- Budgetary
- Closing Packages

- Cash Receipts
- Purchasing
- Vendor Maint
- Closing Packages

- Adjustments
- Travel Express
- Vendor Remit

If you experience problems accessing the application please contact your Statewide Accounting System Administrator.
If you have Originator and Approver permissions, you will see both
Originator Closing Package View

▶ You can only submit (1) each:
  ▶ Control Checklist
  ▶ Miscellaneous
  ▶ Attestation Letter
  ▶ Subsequent Events
  ▶ SEFA

### Current Closing Packages

<table>
<thead>
<tr>
<th>Form</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Control Checklist</td>
<td>Draft</td>
</tr>
<tr>
<td>2 Miscellaneous</td>
<td>Draft</td>
</tr>
<tr>
<td>3a Capital Leases Payable</td>
<td>Draft</td>
</tr>
<tr>
<td>3b Operating Leases Payable</td>
<td>Draft</td>
</tr>
<tr>
<td>4a Operating Leases Receivable</td>
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<tr>
<td>4b Direct Financing Leases Receivable</td>
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</tr>
<tr>
<td>5 Long-Term Liabilities and Short-Term Debt</td>
<td>Draft</td>
</tr>
</tbody>
</table>
Main Menu
Current Closing Packages

New Closing Package

1. Control Checklist
2. Miscellaneous
3. Leases Payable
4. Leases Receivable
5. Long-Term Liabilities and Short-Term Debt
6. Prepaid Expenses
7. Capital Asset Questionnaire
8. Cash
9. Inventory
10. Investments
11. Loans and Notes Receivable
12. Capital Assets
13. Capital Assets In Progress
14. Interfund Payables
15. Unearned Revenue
16. Accounts Payable
17. Accounts Receivable
18. Grants Receivable
19. Schedule of Expenditures of Federal Awards
20. Attestation Letter
21. Subsequent Events

Originator Closing Package View

- You can only submit (1) each:
  - Control Checklist
  - Miscellaneous
  - Attestation Letter
  - Subsequent Events
  - SEFA

General Information

- Agency List
- CP Due Dates by Date
- CP Due Dates by CP Number
- Fund List
- SCO Contacts
## Approver Closing Package View

### Main Menu
- Current Forms List

### Instructions
- 3. Leases Payable
- 4. Leases Receivable
- 8. Cash
- 12. Capital Assets
- 15. Unearned Revenue

### General Information

### Current Closing Packages

<table>
<thead>
<tr>
<th>Form</th>
<th>Status</th>
<th>Fund</th>
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<td>Draft</td>
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<td>Approve 5</td>
<td>Long-Term Liabilities and Short-Term Debt</td>
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<td>View 15a</td>
<td>Unearned Revenue Form</td>
<td>Draft</td>
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### Fund Information
- Fund Number: 1111
- Name of Fund: 1111

Current Year Total:
- Total Accounts Payable and Other Payables Reported in Prior Year Closing Package:
  - $1,111.00

Recalculate Variance:
- Variance: No
- Difference in %: 0.00
- Difference in amount: $0.00

### Expenditure Subobject

<table>
<thead>
<tr>
<th>Subobject</th>
<th>Is Amount Encumbered?</th>
<th>Is Amount for Contract Retentions?</th>
<th>Amount Due at 06/30/2018</th>
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<td>*</td>
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<td>$1,111.00</td>
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<tr>
<td>Totals</td>
<td></td>
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<td>$1,111.00</td>
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</table>

*For Governmental Funds Only
Same great features...

**Originator options - DRAFT status**
- Save Draft
- Send Form to Agency Approval
- Delete
- Attachments
- Comments
- View Audit Trail
- View PDF

**Originator options - Awaiting Agency Approval**
- Save Draft
- Approve
- Delete
- Attachments
- Comments
- View Audit Trail
- View PDF

**Approver options - Awaiting Agency Approval**
- Send to SCO
- Undo Approval
- Attachments
- Comments
- View Audit Trail
- View PDF
Same great features...

- Agencies will no longer be required to enter Originators and Approver Information.

Audit Trail
Same great features...

- Originators and Approvers can attach or delete attachments once a draft closing package is saved.
- Only the view option will be available after it is submitted to SCO.

**Attachments**
Same great features...

- Originators and Approvers can add or edit comments once a draft closing package is saved.
- Agencies can only view the comments after it is submitted to SCO.
General Instructions

User ID: JEFFREY SEWARD
Agency: 260 Department of Fish and Game

Form Completion

Agency Approval

Previous Years
General Information

Agency List
CP Due Dates by Date
CP Due Dates by CP Number
Fund List
SCO Contacts

Account System Menu
Applications
Logoff

Due Dates & Contacts * FAQ * Agencies * Funds
<table>
<thead>
<tr>
<th>Closing Package</th>
<th>SCO Contact</th>
<th>Phone</th>
<th>Due Date</th>
<th>Day</th>
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<tbody>
<tr>
<td>Control Checklists</td>
<td>Jennifer Bonilla</td>
<td>332-8790</td>
<td>June 3</td>
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<td>Miscellaneous</td>
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<td>Capital Asset Questionnaire</td>
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<td>Cash</td>
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<td>July 18</td>
<td>Th</td>
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<tr>
<td>Inventory</td>
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<td>July 18</td>
<td>Th</td>
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<tr>
<td>Investments</td>
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<td>July 11</td>
<td>Th</td>
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<td>Notes Receivable</td>
<td>Sandra Tisdale</td>
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<td>Th</td>
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<td>Ethan Draves</td>
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<td>Kirsten Pruett</td>
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<td>August 7</td>
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<td>Subsequent Events</td>
<td>Sandra Tisdale</td>
<td>332-8722</td>
<td>October 17</td>
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</tbody>
</table>
Prior Year Closing Packages

- Form Completion
- Agency Approval

- Previous Years
- General Information

Closing Packages 2017  Closing Packages 2011
Closing Packages 2016  Closing Packages 2010
Closing Packages 2015  Closing Packages 2009
Closing Packages 2014  Closing Packages 2008
Closing Packages 2013  Closing Packages 2007
Closing Packages 2012  Closing Packages 2006

Year | System
--- | ---
Select 2018 | New Closing Package Application
Select 2017 | Old Closing Package Application
Select 2016 | Old Closing Package Application
Select 2015 | Old Closing Package Application
Select 2014 | Old Closing Package Application
Select 2013 | Old Closing Package Application
Select 2012 | Old Closing Package Application
Select 2011 | Old Closing Package Application
12 | 

Back to Main Menu
<table>
<thead>
<tr>
<th>Agency Code: 260</th>
<th>Name of Agency: Department of Fish and Game</th>
<th>Current Status: Awaiting SCO Release</th>
<th>FY: 2018</th>
<th>FY End Date: 06/30/2018</th>
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Instructions
### Fund Information

<table>
<thead>
<tr>
<th>Fund Number:</th>
<th>Name of Fund:</th>
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<tr>
<td>0123</td>
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</table>

### Current Year Total:
Total amount of Prepaid Expenses reported in prior year's closing package:

If prior year amount differs from current year by 10% and the change equals or exceeds $100,000, please briefly explain the reason for the variance in the comment section.

### Recalculate Variance

<table>
<thead>
<tr>
<th>Variance:</th>
<th>Difference in %</th>
<th>Difference in amount:</th>
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</thead>
<tbody>
<tr>
<td>Yes</td>
<td>23.00</td>
<td>$23,000.00</td>
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</table>

### Expenses Table

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<thead>
<tr>
<th>Services Description</th>
<th>Expenditure Sub Object</th>
<th>Period of Services</th>
<th>Total Amount Paid</th>
<th>Remaining Prepaid Balance at June 30</th>
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<tr>
<td>test1</td>
<td>3006</td>
<td>2017-298</td>
<td>$15,000.00</td>
<td>$10,000.00</td>
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</table>
3. At 06/30/2018, did your agency have any unresolved "questioned costs" in the amount of $50,000 or more associated with grant awards? (GASBS §3.26)

   A questioned cost is an expenditure of a grant award that may not comply with grant regulations and may have to be refunded.

   [Box for description]

   [Box for rating the likelihood]

   [Box for estimating the amounts]
Agency Input

- We value your input
- We depend on your timely submission of closing packages
- We rely on information from you
### All Closing Packages Submitted On-Time

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</tbody>
</table>
Review questions
Every agency must submit:

a) Every closing package
b) Only closing packages that the agency meets the threshold
c) Closing packages that meet the threshold along with closing packages #1 Control Checklist, #2 Miscellaneous, #21 Attestation Letter, & #22 Subsequent Events
Review Question #02

For complete GAAP closing package access, your agency needs to have an originator, approver, IT Manager and Agency Head/Director set up with appropriate permissions.

True
False
Review Question #03

The prior year’s reported amounts will auto populate.

True
False
01 - Control Checklist

- Please answer every question
- Contact the SCO to discuss changes
- New this year, No More Fund Matrix
- Due: Monday, June 3
01 - Control Checklist

5. At June 30, will any fund have any notes, bonds, contracts payable, other long-term liabilities in the amount of $200,000 or more or short-term debt activity in the amount of $50,000 or more?

If YES: Submit the completed #5 Long-Term Liabilities and Short-Term Debt Closing Package by July 10.

Yes  No

Add

No Funds have been entered yet.
01 - Control Checklist

<table>
<thead>
<tr>
<th></th>
<th>Based upon the answers you submit for the Capital Asset Questionnaire (Closing Package #7), you may or may not be required to submit the #12 Capital Asset Closing Package by <strong>July 26</strong>.</th>
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<tbody>
<tr>
<td>13</td>
<td>Based upon the answers you submit for the Capital Asset Questionnaire (Closing Package #7), you may or may not be required to submit the #13 Capital Assets in Progress Closing Package by <strong>July 26</strong>.</td>
</tr>
<tr>
<td>14</td>
<td>At June 30, will <strong>any funds</strong> have interfund payables to other funds, for <strong>individual transactions of plus or minus $ 5,000 or more</strong>?</td>
</tr>
</tbody>
</table>

If YES: Submit the completed #14 Interfund Payables Closing Package (provided by the SCO) by **August 6**.

Please provide the **name and e-mail address** of the person responsible for completing this closing package in the following **Comments** box:
Objectives:

- To gather information that does not warrant a separate closing package.
- To compile disclosures for the Notes to the financial statements
- One new Question! Asset Retirement Obligation (ARO)
Question 30,

30A. At June 30, is your agency obligated to take action related to contamination resulting from the normal operation of a tangible capital asset (GASB 83 ¶10a)? The contamination should be a result of something other than pollution remediation covered by GASB 49 (question 14 above).

30B. At June 30, is your agency liable for non-contaminating events related to a tangible capital asset such as (GASB 83 ¶10b):

1. An obligation arising at the end of the life of a tangible capital asset based on the use of the asset?
2. Incurring a liability at the end of the tangible capital assets life unrelated to the use of a tangible capital asset?
3. Permanently abandoning a tangible capital asset that had an Asset Retirement Obligation (ARO) before it was placed into operation?
4. Acquiring a tangible capital asset with an existing ARO?

30C. Does your agency jointly own a tangible capital asset with another entity, and is your agency a minority owner (<50%) in the ARO?
02 - Miscellaneous

Due Monday, July 15
06 - Prepaid Expenses - Prorating Example 1

Multi-year contract (2 years)
Total cost: $ 810,000
Contract start date: 1 July 2018
Contract end date: 30 June 2020
Prepaid to report in 2019:
$405,000

Contract begins/ends at start/end of fiscal year
06 - Prepaid Expenses - Prorating Example 2

Multi-year contract (27-months)
Contract start date: 1 August 2018
Contract end date: 31 October 2020
Total contract cost: $810,000
Expensed to date (1 Aug 18 - 30 Jun 19):
$30K per month ($810K/27) x 11 months
($330,000)
Remaining 1 Jul 2019 - 31 Oct 2020:
Prepaid to Report: $480,000
06 - Prepaid Expenses

- $50,000 threshold per sub-object per fund
- Threshold based on remaining balance
- Remember to look at prior-year transactions
  - Rent
  - Insurance
  - Telephone
  - Maintenance agreements
- Due Tuesday, July 9
Inventory held as of June 30
- Applies to all funds
- **Supplies/goods** purchased & not used by June 30
  - Merchandise held for sale
  - Manufacturing supplies & inventory
  - Harvested crops & livestock
  - Materials & supplies for agency use
- $200,000 threshold per fund
- Due Thursday, July 18
All agencies are required to submit
Due Monday, September 16

Required signatures:
IT manager (or appropriate management representative),
Primary fiscal staff member, and
Agency head
www.sco.idaho.gov → ‘Accounting’ → ‘Internal Controls’
Internal Control Resources

The following tools have been provided on this site for your convenience when conducting internal control evaluations within your organizations. Usage of these specific checklists is not mandatory. We encourage all agencies to perform ongoing and periodic evaluations throughout the year.

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<tr>
<th>File Type</th>
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</table>

For Questions Please Contact cfrf@SCO.Idaho.gov
21 - Attestation Letter

STATEMENT OF COMPLIANCE/ATTESTATION

1. The following were evaluated and completed by June 30, 2018, as mandated by the State Controller (authorized by Idaho Code, Section 67-1001):

   • Financial management internal controls  ○ Yes  ○ No
   • Financial accounting systems internal controls  ○ Yes  ○ No

A summary of the evaluation process and the results shall be made available for review by auditors from the Legislative Services Office.

Please describe in the Comments box below the method or checklist used for the evaluation and where a copy can be obtained.

Comments

Method or Checklist
### Signatures

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<tr>
<th>Required</th>
<th>Signed By</th>
<th>Signed Date</th>
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<td>IT Manager</td>
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<tr>
<td>Fiscal Officer</td>
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</table>

**Signed By:**
- Agency Head: Required
- IT Manager: Required
- Fiscal Officer: Required

**Signed Date:**
- 04/25/2019 2:42PM
Review Question #04

For #2 - Miscellaneous, separate closing packages are required for each fund number.

True
False
Review Question #05

The Attestation Letter may be submitted by:

a) Sending a hardcopy to Reporting & Review
b) Submitting a closing package with the letter attached
c) Submitting a closing package with electronic signatures
d) Any of the above
Review Question #06

The Closing Package #02 - Miscellaneous is used to determine which closing packages the agency will submit.

True
False
Review Question #07

Prepaid amounts should be prorated:

a) Never
b) By year
c) By month
d) By day
e) B, C, or D; whichever is most correct
03 and 04 - Leases
Looking Ahead - GASB 87, Leases

GASB 87 goes into effect in FY 21 (July 1, 2020)
Will redefine the “lease” definition as a contract that conveys the right to use a non-financial asset for a period of time in an exchange or exchange-like transaction (intangible asset)

What can you do now to prepare for this change?
- Ensure the following elements are in the contracts as you enter into new lease agreements:
  - Interest rate
  - Break out the lease and non-lease components (i.e. services)
  - Bargain purchase options & transfers of ownership
    - If your agency intends to take ownership at the end of the lease, consider using the term transfer of ownership rather than bargain purchase option
  - Review the implementation guide exposure draft released in February
03a - Capital Leases Payable

$5,000 threshold per lease

*Due Monday, July 9*

For all leases NOT reported in the prior year's closing package, please attach a copy of the lease agreement and amortization (payment) schedule along with the New Capital Lease Questionnaire. If the amortization schedule has changed, please attach a new schedule with the reason for the change using the Comments feature below.

<table>
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<tr>
<th>(1) Name of lessor</th>
<th>Lease 1</th>
<th>Lease 2</th>
<th>Lease 3</th>
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<tbody>
<tr>
<td>(2) Description of the leased asset</td>
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</table>

**COMPLETING THE 03a CAPITAL LEASES PAYABLE CLOSING PACKAGE**

If your agency has multiple assets under a single capital lease contract, disclose the lease if the lesser of the present value of the leased property is $5,000 or more.

Please attach a copy of the lease agreement and amortization (payment) schedule for all leases not rep and any changes have been made to the schedule. Please include the reason for the change in the Comments. Also fill out and attach the New Capital Lease Questionnaire for new capital leases being reported.
03b - Operating Leases Payable

- $50,000 threshold per lease
- ONLY REPORT WHAT IS UNDER CONTRACT
- Do NOT Project out Further!!

*Due Monday, July 9*
Review Questions
Review Question #08

A capital lease must meet which of these criteria?

a) Lease term
b) Bargain purchase option
c) Transfer of ownership
d) One of the above
e) All of the above
Capital Assets
Intra-Entity Sales & Transfers of Capital Assets

- Includes:
  - Transfer or sale between agencies
  - Construction In Progress (CIP) projects completed by (Division of Public Works) DPW
  - Buildings conveyed by Idaho State Building Authority
- See FAS Manual for updated transfer instructions
Intra-Entity Sales & Transfers of Capital Assets

- Information needed if one or both are NOT on FAS:
  - Name of the other agency
  - Original cost
  - Original in-service date

- Both agencies on FAS:
  - Original useful life
  - Total depreciation
  - Total book value
  - Must add back to FAS the same way as was previously recorded in FAS
Important FAS Transactions Dates

- **May 1 to June 27** - Monitor the FAS Hold File closely
- **June 24** - Recommended last day to request FAS FY18 corrections or changes (i.e., inactivates)
- **June 24** - Transactions released from the Hold File may not process completely past this date
  - However, keep working the FAS Hold File until the close of business on June 29
- **June 28** - All FY19 FAS Hold File transactions should be processed by this date
07- Capital Assets Questionnaire
07 - Capital Assets Questionnaire

Attach or Include additional information needed:

- Transfers
- DPW Project Completion Statement
  - Now being sent out quarterly
  - Final Statement sent with all year activity

*Due Monday, July 22*
12- Capital Assets
Intangible Assets

- Continue to use the spreadsheet link in Closing Package #12a - Capital Asset Summary Form instructions.
- Attach to the closing package to submit.
12 - Capital Assets

- Closing Package #12a - Capital Asset Summary Form & #12b - Depreciation and Amortization
  - Beginning Balance = PY Ending Balance
  - Adj to BB: what should have happened in the PY, but didn’t

- Closing Package #12d - Disposals
  - Combine assets in category and asset class
  - Do NOT have to do line for individual asset

*Due Thursday, July 25*
13- Capital Assets in Progress
13 Capital Assets In Progress

Agency Code: 260  
Name of Agency: Department of Fish and Game  
Current Status: Temporary  
FY: 2019  
FY End Date: 09/30/2019

Due Thursday, July 25

Do not complete this closing package until after year-end close in mid-July.

Complete this closing package if:

1. Costs incurred for CIP are $50,000 or more for your agency as a whole. Each individual CIP project included should be valued at $1,000 or more and the estimated useful life will be greater than one year.
2. Your agency reported non-DPW construction with an ending balance in FY17.
3. Your agency anticipates the total cost of developing an intangible asset will exceed or equal the $200,000 threshold for capitalization and the estimated useful life will be greater than one year. Do not include intangible assets that are created primarily for the purpose of directly obtaining income or profit (please see Investments closing package).

This closing package includes tangible asset construction in progress (CIP) projects (NOT handled by Department of Administration - Public Works) and intangible assets in development projects that your agency expects will result in reportable capital assets when the projects are complete.

Instructions

Fund Information

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Budget Information

<table>
<thead>
<tr>
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<th>Name of Budget</th>
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**Fiscal year 2019 Construction Development expenses incurred. Please split expenses according to the Expenditure Subobjects used to pay them.**

|---------------------------------------------|---------------------------------------------|------------------------------------------|---------------------------------------------|-------------------------------------------------|------------------------------------------|---------------------------------------------|-----------------------------------------------|

*Due Thursday, July 25*
Review Questions
Review Question #09

Closing package 07a - Capital Assets Questionnaire should be submitted:

a) After DAFR0168 is reviewed and reconciled
b) As soon as possible
c) With other capital assets closing packages
d) Both a & c
If you use a prior year Transaction Code to add an asset after the FYE closes in July or August, you do not need to report the asset on a Closing Package #12a - Capital Asset Summary Form.

a) True

b) False
Review Question #11

How should you record assets transferred-in?

a) At book value on the transaction date.
b) At FMV
c) When you feel that the asset is “in use”
d) The same as how the asset was transferred-out
19- Schedule of Expenditures of Federal Awards (SEFA)

- Gather information about expenditures of federal awards in order to prepare a statewide SEFA & the associated notes
  - Federal Funds received &
  - Expended by an agency or passed through to a sub-recipient
- Gain assurance from agency management, through the Federal Assistance Certification form, that they have complied with the requirements of Uniform Guidance
SEFA Closing Package

FEDERAL ASSISTANCE CERTIFICATION FORM

Agency DUNS Number

Indirect Costs

Does your agency use the 10% de minimis indirect cost rate as stated in 2 CFR 200.510?

- Yes
- No

If your agency received any of the following types of assistance, please report them (these are rare):

FEDERALLY GUARANTEED LOANS

CTDA Number

CTDA Federal Program Title

Federal Awarding Agency

- Primary Recipient
- Subrecipient

If Subrecipient, Name of the Pass-through Agency

Total Ongoing Loan Balance at End of the Fiscal Year

Save Draft  |  Send Form to Agency Approval  |  Delete  |  View Attachments  |  Comments  |  View Audit Trail  |  View PDF
SEFA Closing Package

FEDERAL ASSISTANCE CERTIFICATION FORM

Agency DUNS Number

Indirect Costs

Does your agency use the 10% de-minimus indirect cost rate as stated in 2 CFR 200.510?

☐ Yes  ☐ No

If you answered no above, please explain how the indirect costs for your agency are charged to federal grants (i.e. negotiated rate, cost allocation plan, etc.)

If your agency received any of the following types of assistance, please report them (check apply):
something other than "CP19 SEFA.xls".

Federal Assistance Certification

This is a required form and must be read and signed electronically (or by hand) by the agency primary fiscal staff member and agency head. See General Instructions above.

Schedule of Expenditures of Federal Awards (SEFA)

Please use the spreadsheet included in this closing package. Due to the specific information we are required to include in the SEFA, we will no longer accept agency developed spreadsheets.

SEFA Template

Click here for the SEFA template. Please "save" the file and then open the saved file in Excel.

Complete agency information at the top of the form. Round all dollar amounts to the nearest whole dollar.

SEFA

In the SEFA tab, prepare a line item entry for each program funded by the federal government as follows:

1. CFDA Number - The Catalog of Federal Domestic Assistance (CFDA) number can be found on the application for federal awards or in the grant agreement. For subrecipient grants you may have to contact the pass-through entity. If you are a subrecipient and you cannot determine the CFDA number write N/A in this space and enter the identifying number in the Grantor ID Number column. Click here for the CFDA. Note: CFDA.gov will be moving to beta SAM.gov later this year. The CFDA has more information regarding this move on their website

2. CFDA Federal Program Title - This is usually the CFDA number's title. Sometimes the grant agreement may have a title. These titles generally provide a brief description of the purpose of the program. If your program does not have a title, please use the title or description on your grant agreement to best identify the program.

3. Federal Awarding Agency - The federal agency can be found on the grant agreement or in the CFDA.

4. Research and Development - If the grant is for research and development, please indicate "Y" for yes, if not, indicate "N" for no.
**SEFA Template**

---

**DO NOT INCLUDE STATE FUNDS IN YOUR EXPENDITURES OR PASS THROUGH TO SUBRECIPIENTS. THE SEFA REPORTS THE FEDERAL SHARE ONLY**

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<th>Non R &amp; D</th>
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<td>FA</td>
<td>Matching Grant</td>
<td>Cash</td>
<td>100,000</td>
<td>100,000</td>
<td>100,000</td>
<td>100,000</td>
<td>No COMMENT REQUIRED</td>
<td>100,000</td>
<td>100,000</td>
</tr>
</tbody>
</table>

---

**Do NOT include State funds in your expenditure total**

---

**SCO State of Idaho Controller’s Office**
CFDA Titles

- Catalog of Federal Domestic Assistance
  - https://beta.sam.gov
  - Find programs using the search box (select assistance listings from the drop down)
  - Enter a keyword or CFDA #
- References related CFDA guidance
- There is also a link to the site on the closing package

Regulations, Guidelines, and Literature

Program regulations are codified at 7 CFR Parts 220 and 245.
Other CFDA Titles

- Some grant awards are not included on the CFDA website
  - ‘.999’ grants
  - Example: 81.999 - Bonneville Power Administration grants
  - Please make sure to provide a title name for grants that are not available on beta.sam.gov
    - This could include program titles on the grant award letter or the purpose of the project if there is not a specific title
**State entities** include agencies listed on the agency listing provided by the SCO that are included in the CAFR. This includes some of the colleges/universities (BSU, ISU, U of I, LCSC, EITC).

**Non state entities** include: health districts, Idaho colleges not listed as state agencies (i.e. CWI, CSI), any other non-state agency such as a school district, city, county, etc.

<table>
<thead>
<tr>
<th>SUBRECIPIENT INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
</tr>
<tr>
<td><strong>Federal share ($)</strong> of Expenditures to Subrecipients</td>
</tr>
<tr>
<td>---------------------------------</td>
</tr>
<tr>
<td><strong>Columns ((P+Q) &gt; K)</strong></td>
</tr>
<tr>
<td>Pass through to subrecipients cannot exceed current year award expenditures</td>
</tr>
</tbody>
</table>
State v Non State Entity

- State
  - Includes agencies listed on our agency listing that are included in the CAFR
  - This includes the following colleges and universities: BSU, ISU, U of I, LCSC

- Non-State
  - Health Districts
  - Non-State Colleges: CWI, CSI, CEI*
  - School districts
  - Cities and Counties

*If you pass through funds to the College of Eastern Idaho (formerly EITC), they are no longer part of the state and should be included in the non-state column total
Primary Recipient versus Subrecipient

- **Recipient**: A non-federal entity that expends federal awards received directly from a federal awarding agency to carry out an activity under a federal program.

- **Subrecipient**: A non-federal entity that receives a sub-award from a pass-through entity to carry out part of a federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency.

- **Sub-award**: An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A sub-award may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

- Several definitions are listed on the closing packages, others can be found starting in 2 CFR 200.1
Subrecipient v Contractor

- **Contract**: means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term as used in this part does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or sub award.

- **Contractor**: means an entity that receives a contract as defined above.

- Helpful sources for determination:
  - AGA
  - SCO

Helpful sources for determination:

- AGA Contractor or Subrecipient Relationship
- SCO Fiscal Policies Manual

**Submission Instructions**
Attach your completed SEFA template to the closing package before electronically submitting the closing package. See the instructions above for the link to the SEFA template.
Federal Assistance Certification Form

- Read & signed **electronically** by **both**
  - Agency primary fiscal staff member **AND**
  - Agency head
- Signatures do not need to be obtained in a specific order
- The primary fiscal staff member must be an approver to be able to sign
- The SEFA must be submitted for approval before it can be signed (can not be with the originator)
- Once signed, the primary fiscal staff member may submit to the SCO
Certification - Primary Fiscal Staff

FEDERAL ASSISTANCE CERTIFICATION FORM

The Honorable Brandon D. Woold
State Controller
700 W. State Street
P.O. Box 83706
Boise, ID 83720-0811

We certify that, to the best of our knowledge and belief, the following statements are true:

1. Agency management is responsible for complying and has complied with the requirements of the Office of Management and Budget (OMB) Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations.

2. Management has complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.

3. Management has established and maintains effective internal controls that provide reasonable assurance that the agency is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal programs.

4. Management has provided the Office of the State Controller an accurate and complete schedule of expenditures of federal awards in accordance with Uniform Guidance and has included expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.

5. Management has identified and disclosed to the auditor:
   a. The requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each federal program
   b. All amounts questioned and any known non-compliance with the requirements of federal awards, including the results of other audits or program reviews.

6. Agency management has complied, in all material respects, with the compliance requirements in connection with federal awards. Management has provided copies of any audit reports that have
Certification - Primary Fiscal Staff
FY19 Change
19 Schedule of Expenditures of Federal Awards

<table>
<thead>
<tr>
<th>Agency Code: 260</th>
<th>Name of Agency: Department of Fish and Game</th>
<th>Current Status: Awaiting Agency Approval</th>
<th>FY: 2018</th>
<th>FY End Date: 09/30/2018</th>
</tr>
</thead>
</table>

10. If applicable, management has monitored subrecipients to determine that the subrecipients engaged pass through assistance in accordance with applicable laws and regulations and have met the requirements of Uniform Guidance. Management has:
   - Ensured management decisions are timely basis after the receipt of subrecipients’ auditors’ reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and ensured that subrecipients have taken the appropriate and timely corrective action on findings.
   - Considered the results of subrecipients’ audits and other monitoring procedures and made necessary adjustments to their own books and records.

11. Management will provide information to the Office of the State Controller, including prior audit findings, to allow the Office of the State Controller to accurately prepare a summary schedule that lists all findings as required by Uniform Guidance.

12. Amounts claimed or used for matching were determined in accordance with the guidelines in OMB Uniform Guidance, Cost Principles for State, Local, and Tribal Governments and OMB’s Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.

13. Management received no requests from a federal agency to audit one or more specific programs as a major program.

14. Management acknowledges that we are responsible for creating and implementing a corrective action plan for each audit finding identified in our audit report.

15. Management acknowledges that we are responsible for accurately submitting the peer audit findings and status follow-up information to the Office of the State Controller.

16. To the best of our knowledge and belief, no exceptions to the above certifications have occurred subsequent to 09/30/2018 and through the date of this certification.

Any exceptions to the above certifications are attached with a narrative detailing the variance(s) and management’s proposed or completed corrective actions.

The undersigned attests to agency compliance and understanding of all aspects of the Federal Assistance Certification.

<table>
<thead>
<tr>
<th>IDAHO EBD</th>
<th>9/30/2018 11:23AM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Primary Fiscal Staff Member</td>
<td>Date Signed</td>
</tr>
</tbody>
</table>

The undersigned attests to agency compliance and understanding of all aspects of the Federal Assistance Certification.

<table>
<thead>
<tr>
<th>DEEKS BENTLEY</th>
<th>9/30/2018 11:07AM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Head</td>
<td>Date Signed</td>
</tr>
</tbody>
</table>
SEFA Due date

- No minimum reporting threshold

*Due Wednesday, Aug. 7*
Review Question #12

For subrecipient reporting, the expenditures to State entities column should include:

a) Health districts
b) Idaho college’s such as CEI, CWI, or CSI
c) Agencies listed on the agency listing as included in the CAFR
d) School districts, cities, and counties
Review Question #13

It is okay for your total federal expenditures to subrecipients to exceed current year expenditures reported on column 12 if you provide an explanation for the variance:

True
False
If you pay a company to perform work for your agency, you should:

a) Report all expenditures to the vendor as subrecipient expenditures
b) Review the definition of a contractor and subrecipient to evaluate the relationship
c) Review available checklists to help determine if they are a contractor or subrecipient
d) Both b and c

Review Question #14
CAFR and Single Audit Findings
CAFR & Single Audit Findings

- The SCO will be preparing the following in conjunction with the CAFR and Single Audits as required by 2 CFR 200.511:
  - Summary Schedule of Prior Audit Findings
  - Corrective Action Plan of current year findings

- These include findings from the Legislative Services Office Audit Division (LSO) related to CAFR and/or Single Audit findings only. This does not include
  - Management review findings
  - Findings from other oversite agencies (i.e. federal auditors)
    - If you have these, as referenced on the certification form, please let the SCO know
CAFR and Single Audit Findings
Prior Findings Follow-up

- The SCO prepares the follow-up on audit findings issued in a prior year that remain open with LSO.
- We will be contacting agencies that had findings in the prior fiscal year between November-January to follow-up on these findings.
- You will receive a follow-up form to fill out and return.
- We will then contact you to gather additional information/documentation.
- We will likely be asking repeat questions/gathering the same documentation the auditors request.
Findings - Prior Finding Follow-up

**Prior Audit Findings Follow-up**

Per 2 CFR 200.511, the State Controller's Office (SCO) is responsible for follow-up and corrective action on all CAFR and Single Audit findings. The SCO is also required to prepare a summary schedule of prior audit findings, and a corrective action plan for current year findings. If you had an audit finding(s) in the prior fiscal year, please fill out the information below for each of your findings. Please feel free to contact the SCO with any questions you may have. Please note that the information may be similar to what you have already provided to your...

**Instructions**

Please note: findings beginning with a '1' (i.e. 2018-101) are related to a prior CAFR finding. Findings beginning with a '2' (i.e. 2018-201) are related to a prior Single Audit finding.

1. Please list the current status of the finding as either corrected, partially corrected, or not corrected.

2. If you have corrected the finding, please indicate whether the corrective action plan you provided to the SCO and the auditors in the prior fiscal year was implemented. If steps taken did not vary from the corrective action plan submitted in the prior year, you can indicate so for steps taken. Please provide dates of implementation, steps taken to correct the finding (if not already included in your corrective action plan), and any additional information you find pertinent to the finding.

3. If you did not implement the corrective action, but have completed steps to correct the finding (partially corrected), please describe what you have done or are planning to do to correct the finding. Please include the following information: dates of (anticipated) implementation, steps taken to correct the finding, steps planning to take to address the finding, and any additional information you find pertinent to the finding.

4. If you did not implement the corrective action and have not yet addressed the finding (not corrected), please describe what you are planning to do to correct the finding. Please include the following information: anticipated dates of implementation, steps taken to correct the finding, steps planning to take to address the finding, and any additional information you find pertinent to the finding.

5. Please list the name of the person the SCO should contact with any questions regarding this finding.

<table>
<thead>
<tr>
<th>Finding Type</th>
<th>Finding number</th>
<th>Finding description</th>
<th>Corrective action provided in the prior year</th>
<th>Status (2 CFR 200.511(b))</th>
<th>If corrected, was the corrective action plan implemented?</th>
<th>If partially corrected, please describe</th>
<th>If not corrected, please describe</th>
<th>Agency contact info</th>
</tr>
</thead>
</table>
Corrective Action Plan
Current Year Findings

- LSO will typically send out current year findings to agencies for response in December for the **CAFR and March for single audit**

- When you send your response to LSO regarding Single Audit findings, we ask that you include the SCO on your email to LSO so we can compile the Corrective Action Plan
  - [CAFR@SCO.IDAHO.GOV](mailto:CAFR@SCO.IDAHO.GOV)

- Please make sure your corrective action includes the following elements:
  - Corrective action
  - Anticipated corrective action date
  - Contact info for the responsible person
FY18 Findings

- If your agency received a CAFR and/or Single Audit Finding, we will be sending out a memo in July regarding our follow-up process as a reminder.
Review Question #15

The SCO will be preparing a prior finding follow-up for Single Audit findings and will request the following:

a) The agency provide the status of the prior year finding(s)
b) The agency explain what has been done to correct the finding(s)
c) The agency provide additional documentation to support the reported status
d) All of the above
Review Question #16

When submitting your corrective action to LSO for current year findings, you should include the SCO on your response:

True
False

CAFR@SCO.IDAHO.GOV
08 - Cash
08 - Cash

Note: Cash does not include investments. Report investments on Closing Package #10.
08a- Cash

Complete if cash on hand at June 30 is $50,000 or more per fund.

cash on hand includes:

▶ Cash received, but not deposited with the Treasurer's office by 10:30 a.m. on June 30
▶ Balances in petty cash & change funds on hand at June 30
▶ Cash on hand not originating from the rotary fund
▶ Cash held for others as a trustee or an agent
▶ Cash received & deposited at the bank by June 30, but posted by the bank after June 30.
8a - Cash

State Of Idaho  
Office Of The State Controller  
2019 GAAP Closing Procedures Manual

Agency Code: 260  Name of Agency: Department of Fish and Game  Current Status: Temporary  FY: 2019  FY End Date: 06/30/2019

Due Date: 07/18/2019

Fund Information

<table>
<thead>
<tr>
<th>Fund Number:</th>
<th>Name of Fund:</th>
</tr>
</thead>
</table>

Current Year Total:
Total Amount Reported in Prior Year: 
(If prior year amount differs from current year by 10%, and the change equals or exceeds $100,000, please briefly explain the reason for the variance in the comments feature below.)

Recalculate Variance

<table>
<thead>
<tr>
<th>Variance</th>
<th>Difference in %</th>
<th>Difference in amount</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Date of Receipt</th>
<th>STARS Transaction Code</th>
<th>Revenue Sub Object</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TOTAL: 

Amount of Restricted Cash at June 30

Attachment: 
Comments: 
View Audit Trail: 
View PDF: 
Example: The reason for the variance is due to sale on xyz asset & cash received on June 30 that was not deposited until July 1, 20xx.
08b - Deposits in Outside Bank Accounts

Complete this CP if cash in outside bank accounts meets the $50,000 threshold per fund.

Deposits in outside bank accounts include:

- Deposits with financial institutions that are not accounted for by the STO
- Certificates of deposit
- Deposits held for others in a trustee capacity or as an agent.
# 08b - Deposits in Outside Bank Accounts

State Of Idaho  
Office Of The State Controller  
2019 GAAP Closing Procedures Manual

8B Deposits in Outside Bank Accounts GL 1002  
Due Date: 07/18/2019

<table>
<thead>
<tr>
<th>Agency Code</th>
<th>Name of Agency</th>
<th>Current Status</th>
<th>FY</th>
<th>FY End Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>260</td>
<td>Department of Fish and Game</td>
<td>Temporary</td>
<td>2019</td>
<td>06/30/2019</td>
</tr>
</tbody>
</table>

## Fund Information

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Name of Fund</th>
</tr>
</thead>
</table>

Current Year Total:  
Total Book Balance Reported in Prior Year:

(If prior year amount differs from current year by 10%, and the change equals or exceeds $100,000, please briefly explain the reason for the variance in the comments feature below.)

Recalculate Variance:  
Variance:  
Difference in %:  
Difference in amount:

<table>
<thead>
<tr>
<th>Deposit #1</th>
<th>Deposit #2</th>
<th>Deposit #3</th>
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</thead>
<tbody>
<tr>
<td>Name of Financial Institution</td>
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</tr>
<tr>
<td>Bank Account Number</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Dollars Amount of Bank Account Balance</td>
<td></td>
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</tr>
</tbody>
</table>

Save Draft  Approve  Delete  Attachments  Comments  View Audit Trail  View PDF
08 - Cash

Due Thursday, July 18th

Contact: Christy Anderson
10 - Investments
10 - Investments

$100,000 threshold per fund
10 - Investments

Most Common Investments

- Marketable securities
- Money market accounts
- Bonds
- Mutual Funds
- Repurchase agreements
10 - Investments

State Of Idaho
Office Of The State Controller
2019 GAAP Closing Procedures Manual

Due Date: 07/11/2019

Agency Code: 280  Name of Agency: Department of Fish and Game  Current Status: Temporary  FY: 2019  FY End Date: 08/30/2019

Instructions - Click Here for Instructions

Fund Information

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Name of Fund</th>
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<tbody>
<tr>
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<table>
<thead>
<tr>
<th>Investment #1</th>
<th>Investment #2</th>
<th>Investment #3</th>
<th>Investment #4</th>
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<tbody>
<tr>
<td>Level 1</td>
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<td>Level 2</td>
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<table>
<thead>
<tr>
<th>Name of Financial Institution</th>
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</table>

<table>
<thead>
<tr>
<th>Type of Investment</th>
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<table>
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<tr>
<th>Level of Input</th>
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<tbody>
<tr>
<td>Level 1</td>
<td>NAV</td>
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<tr>
<td>Level 2</td>
<td>Amort Cost</td>
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<tr>
<td>Level 3</td>
<td>Not Rated</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Valuation Technique</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Identifying Number</th>
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</table>

<table>
<thead>
<tr>
<th>Date of Purchase</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount of investment that matures in less than one year</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount of investment that matures</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Save Draft  Approve  Delete

Attachments  Comments  View Audit Trail  View PDF
## 10 - Investments

**Agency Code:** 260  **Name of Agency:** Department of Fish and Game  **Current Status:** Temporary  **FY:** 2019  **FY End Date:** 06/30/2019

<table>
<thead>
<tr>
<th>Valuation Technique</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Identifying Number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date of Purchase</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount of investment that matures in less than one year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount of investment that matures within 1-5 years</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount of investment that matures within 6-10 years</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Amount of investment that matures in 10+ Years</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Please enter amounts and maturity in 5 year increments using the comments feature at the bottom of the screen).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fair Value reported on last year's closing package</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investments Acquired this FY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investments Sold this FY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment Fair Value at June 30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount that is restricted as of June 30. (See Definitions)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Accrued Earnings at June 30**

**Save Draft**  **Approve**  **Delete**  **Attachments**  **Comments**  **View Audit Trail**  **View PDF**
10 - Investments

Due Thursday, July 11th

Contact: Christy Anderson
Review Questions
Review Question #17

What is the minimum reporting threshold for the investments closing packages?

a) $100,000 per fund
b) $1 or more
c) $250,000
d) $50,000 per fund
Review Question #18

Certificates of Deposit (CDs) should be reported on Closing Package #08 - Cash.

True
False
Review Question #19

When is cash NOT considered to be restricted?

a) When restricted per Idaho Code
b) When restricted by a legal settlement
c) When restricted by a Federal grantor
d) When set aside by management for future use
Review Question #20

Which of the following investments should NOT be reported on closing package 10?

a) Mutual Funds  
b) Diversified Bond Fund (DBF) Investments  
c) Marketable Securities  
d) Repurchase Agreements
Review Question #21

What is the minimum reporting threshold for the cash closing packages?

a) $100,000
b) $50,000
c) $1 or more
d) $50,000 per fund
11 - Loans and Notes Receivable
11 - Loans & Notes Receivable

Report:
- Loans & notes receivable
- Interest receivable
- Allowance for uncollectible receivables

Do not report:
- Accounts Receivable (CP#17)
- Grants Receivable (CP#18)

$50,000 threshold by fund

Due Thursday, July 11
### Fund Information

**Fund Number:**  
**Name of Fund:**

| Description                                                                 |  
|-----------------------------------------------------------------------------|---|
| **Current Year Total:**                                                    |   |
| *For EACH Fund*: Amount of the receivables (principal portion only) due within one year (by 06/30/2020) |   |
| Amount of the receivables (principal portion only) due beyond one year (after 07/01/2020) |   |
| Post-June 30th interest amounts are not needed.                           |   |
| Amount of receivables deemed uncollectible (principal portion only) due beyond one year (after 07/01/2020) |   |
| **Total Amount of Principal Balance Reported in Prior Year's Closing Package** |   |
| (If prior year amount differs from current year by 10% and the change equals or exceeds $100,000, please briefly explain the reason for the variance in the Comments feature below). |   |

### Recalculate Variance

<table>
<thead>
<tr>
<th>Variance:</th>
<th>Difference in %:</th>
<th>Difference in amount:</th>
</tr>
</thead>
</table>
Did the agency charge the borrower any origination fees or costs during the fiscal year?
If yes, please provide the amount of the fees.

Charge Origination Fees?

Did the agency receive any points in relation to loan origination during the fiscal year?
If yes, please provide the amount received for points.

Receive Points?

Did the agency receive any commitment fees to originate a loan during the fiscal year?
If yes, was the commitment exercised or did the commitment expire unexercised? Please provide the amount(s) of the commitment fees received.

Commitment Fees to Originate?

Did the agency pay or receive any fees in the fiscal year related to the purchase of a loan or a group of loans?
If yes, note the total amount.

Fees Related to Purchase?

<table>
<thead>
<tr>
<th>Original Date of Loan or Note</th>
<th>Description of Loan/Note</th>
<th>Revenue Subobject</th>
<th>Principal Balance At June 30</th>
<th>Interest Receivable Balance At June 30</th>
<th>Allowance For Uncollectible Receivables</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total

(For help with attaching documentation, please refer to the Submission Instructions.)
17 - Accounts Receivable
Amounts non-state entities owe your agency at June 30

Accounts receivable include:

- Charges for goods or services
- Advances to non-state entities

- $50,000 threshold per fund
- **Due Monday, August 12**
# 17 - Accounts Receivable

<table>
<thead>
<tr>
<th>Total Accounts Receivable Balance</th>
<th>Portion which is Revenue</th>
<th>Revenue Subobject</th>
<th>Portion which is Unavailable Revenue (Gov. funds only)</th>
<th>Total Allowance for Uncollectible Receivables</th>
<th>Imposed Nonexchange Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>*</td>
</tr>
</tbody>
</table>

Please provide the accounts receivable balance that will not be collected within one year and a brief explanation in the Comments feature below:

<table>
<thead>
<tr>
<th>Allowance for Uncollectible Receivables for the amount to be collected after one year</th>
<th>Revenue Subobject</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
17 - Accounts Receivable

1. Total of Allowance for Uncollectible A/R and Unavailable Revenue should NOT equal more than the Total Accounts Receivable.

Example:

- Total Accounts Receivable = $100,000
- Unavailable Revenue = $75,000
- Allowance for Uncollectible Accounts = $50,000
- Total A/R less Allowance for Uncollectible = $50,000

The 'Total A/R less Allowance for Uncollectible Receivables' of $50,000 is less than the 'Portion which is Unavailable Revenue' of $75,000. Therefore, the 'Portion which is Unavailable Revenue' must be reduced to $50,000 because the organization cannot defer what isn't or won't be available.
18 - Grants Receivable
18 - Grants Receivable

Report:

- If primary recipient of award
- **Reimbursement-type**
  - Incurred grant expenses on or before June 30
  - No reimbursement until after June 30
- **Gift-type**
  - Few or no eligibility requirements (rare)
## 18 - Grants Receivable

### GRANT INFORMATION

- **Federal or Other Grant Type?**
  - Federal
  - Other (city/county/outside state)

- **Total Amount Reported in Prior Year:**

- **Current Year Total:**

(If prior year amount differs from current year by 10% and the change equals or exceeds $100,000, please recalculate variance and provide reason.)

<table>
<thead>
<tr>
<th>Recalculate Variance</th>
<th>Variance</th>
<th>Difference in %</th>
<th>Difference in amount</th>
</tr>
</thead>
</table>

### Enter all grant receivable information into the following table. If a grant is a gift-type grant, check the box.

- **Reimbursement-type Grants:** Amount of grant expenses incurred by June 30, and NOT reimbursed by the grantee.
- **Gift-type Grants:** Balance of grant awards for which the agency is eligible but has not received by June 30.

<table>
<thead>
<tr>
<th>Gift-Type Grant</th>
<th>Total Grants Receivable Balance</th>
<th>Portion Which is Revenue</th>
<th>Revenue Subobject</th>
<th>Portion which is Unavailable Revenue (Gov. funds only)</th>
<th>Allowance for Uncollectible Receivables</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Please provide the grants receivable balance that will not be collected within one year and a brief explanation in the Comments section.

<table>
<thead>
<tr>
<th>Allowance for uncollectible receivables for the grants to be collected after one year</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Revenue Subobject</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>
18 - Grants Receivable

- $50,000 threshold per fund
- **Due Wednesday, September 11**
22 - Subsequent Events
22 - Subsequent Events

PURPOSE

The purpose of this closing package is to gather information regarding subsequent events. This information will be used to prepare the State’s Comprehensive Annual Financial Report (CAFR).

ACCOUNTING PRINCIPLES AND POLICIES

The State prepares its financial statements in accordance with Generally Accepted Accounting Principles (GAAP). GAAP requirements for reporting subsequent events are found in the following authoritative pronouncements:

- Governmental Accounting Standards Board (GASB) Statement 56.8-15
- NCGA Interpretation No. 6
- Section 15.32-42 of State and Local Governments Audit and Accounting Guide (AICPA, 2018 edition)

DEFINITION

Subsequent Events - Those events or transactions that occur subsequent to the statements of net position date but before the financial statements are issued.

SUBSEQUENT EVENTS

To the best of our knowledge and belief, no events subsequent to June 30, 2019, have occurred that would require note disclosure in the CAFR. Reportable subsequent events are those with significant effects, including, but not limited to, the issuance of debt instruments, the filing or settlement of a lawsuit, notice of potential disallowed costs of a grant, and capital asset impairments due to natural disaster. Subsequent events with significant effects:

- HAVE NOT Occurred
- HAVE Occurred

(For help with attaching documentation, please refer to the Submission Instructions)
22 - Subsequent Events

Subsequent Event Examples:
- Effect on a financial statement user’s opinion
- Agency issued debt
- Agency named in a lawsuit or settled any lawsuits
- Grantor notified the agency of potentially disallowed costs
- Agency suffered a capital asset impairment due to a natural disaster

caf@r@sco.Idaho.gov
22 - Subsequent Events

- Due Thursday, October 17
- Please do NOT submit early
Review Questions
Review Question #22

Which of the following are required to be provided on Closing Package #11 - Loans and Notes Receivable?

a) Amount of receivables (principal portion only) due within one year.
b) Amount of payables due within sixty days.
c) Amount of receivables deemed uncollectible (principal portion only) due beyond one year.
d) (a) and (c).
15 - Unearned Revenue
15 - Unearned Revenue

Report:

- **Unearned** Revenue: received but not **earned** as of June 30

Do not report:

- **Unavailable** Revenue: earned but not **received** within 60 days after June 30.

$50,000 threshold by fund

Due Wednesday, August 8
## Fund Information

**Fund Number:**  
**Name of Fund:**  

**Current Year Total:** 

**Total Amount of Advances Reported in Prior Year:**  

If prior year amount differs from current year by 10%, and the change equals or exceeds $100,000, please briefly explain the reason for the variance in the Comments feature below.

### Recalculate Variance

<table>
<thead>
<tr>
<th>Variance</th>
<th>Difference in %</th>
<th>Difference in amount</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Revenue Sub Object</th>
<th>Amount of Advance</th>
<th>Amount Expensed or Incurred</th>
<th>Remaining Balance</th>
<th>Was Grant Advance Restricted at June 30?</th>
<th>Was grant invested at June 30?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

**Total:**  

[State of Idaho Controller's Office]
16 - Accounts Payables & Other Payables
16 - Accounts Payable & Other Payables

- Record amounts owed at June 30
- Total amount reported in prior year is NOT auto filled
- Payables for goods and services + distributions
- $50,000 threshold per fund
- Due Wednesday, September 11
16 - Accounts Payable & Other Payables

Please use subobjects, not summary objects

<table>
<thead>
<tr>
<th>EXP SUB OBJ</th>
<th>EXP SUB OBJ DESC</th>
<th>EXP OBJECT CODE</th>
<th>EXP SUM OBJECT CODE</th>
<th>GOVT'L CLASS</th>
<th>PROP CLASS</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPERATING EXPENSES (OBJECT)</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>COMMUNICATION COSTS (SUMMARY OBJ)</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>5010</td>
<td>DTA</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5020</td>
<td>POSTAL &amp; MAIL</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5023</td>
<td>EXPRESS MAIL / MESSENGER</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5027</td>
<td>VOICE OVER INTERNET (VOIP) / STATE OWNED / OPERATED</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5028</td>
<td>ENTERPRISE ERP HOSTED</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5029</td>
<td>DATA LINE CHARGES</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5030</td>
<td>PHONE / FAX LOCAL LINE &amp; EQUIPMENT CHARGES</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5031</td>
<td>PHONE / FAX LONG DISTANCE</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5032</td>
<td>VIDEO EQUIPMENT - MOBILE RADIO</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5033</td>
<td>CELLULAR / WIRELESS VOICE SERVICE</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5034</td>
<td>TELEPHONE 800 SERVICE</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5035</td>
<td>AUDIO / VIDEO CONFERENCE CALLS</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
<tr>
<td>5036</td>
<td>VIDEO EQUIPMENT - MICROWAVE</td>
<td>5000</td>
<td>5001</td>
<td>0</td>
<td>500</td>
</tr>
</tbody>
</table>
Review Questions
Review Question #23

What is unearned revenue?

a) When you have received cash but the earnings process is not complete within 60 days after the end of the fiscal year.
b) Gifts that are not taxable.
c) Revenue has been earned but the cash is not available within 60 days after the end of the fiscal year.
d) None of the above.
Review Question #24

When filling out the closing packages, using a summary object is just fine.

True
False
Review Question #25

Unavailable Revenue affects which type(s) of funds?

a) Proprietary
b) Governmental
c) Business-Type
d) All of the above
14 - Interfund Payables
14 - Interfund Payables

- $5,000 threshold per transaction
- Separate closing packages are **not** needed for each fund number
- **Interfund** payables include not only interagency payables but also **interfund** payables within your agency
14 - Interfund Payables

- An interfund payables report will be e-mailed to all agencies in July.

- Please complete the report and attach it to the closing package.

- Due Monday, August 5.
5 - Long-Term Liabilities & Short-Term Debt
05 - Long-Term Liabilities and Short-Term Debt

Long-term liabilities include the following:

- Bonds payable
- Notes payable for a period in excess of one year
- Claims & Judgments
- Bonds authorized but not yet issued
- Conduit debt
- Policy claim liabilities
05 - Long-Term Liabilities and Short-Term Debt

Short-term Debt includes:

- Anticipation notes
- Lines of credit*
- Similar loans
Due to new GASB guidance (GASB No. 88 - Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements) 2 new questions have been added to this closing package:

- 9a. Does your agency have any **UNUSED** lines of credit?
- 9b. Did your agency pledge any assets as collateral for debt?
- 10. Does your agency have any debt agreements with specified terms related to significant:
  - A. Events of default with finance related consequences?
  - B. Termination events with finance related consequences?
  - C. Subjective acceleration clauses?
Contracts Payable include software licensing agreements (but NOT software maintenance contracts)

Software maintenance contracts ($500,000 or more) should be reported on Closing Package #02 - Miscellaneous, question #7, for long-term commitments

$50,000 threshold per fund for ST Liabilities

$200,000 threshold per fund for LT Liabilities

Due Tuesday, July 9
Review Questions
Review Question #26

All of the following are long-term debt except:

a) Bonds Payable
b) Anticipation Notes
c) Conduit Debt
d) Claims & Judgements
e) All of the above
Closing Package Training

- Questions?
- Evaluation form
- CPE

General CAFR Email: cafr@sco.idaho.gov