# Plan of Financial Adjustment and SCO/Agency Reconciliation Training

For FI$Cal Wave 1 and 2 Departments

Presented by Department of Finance
February 2016

# Agenda

## Plan of Financial Adjustment (PFA)

- Overview
- PFA Reconciliation Worksheet

Break

## SCO/Agency Reconciliation

- Overview and Concepts
- Reconciliation Worksheet

Lunch

- Research Tools and Tips

Break

- Practice - Reconciliation Worksheet

# Plan of Financial Adjustment

# Plan of Financial Adjustment - Overview

## Purpose:

The Plan of Financial Adjustment (PFA) is used to instruct the State Controller's Office (SCO) to move costs paid from the Clearing Account to the ultimate funding sources.

## PFA Report:

- Transactions included on the PFA report may derive from allocation journals such as Labor (LD), Allocations (ALO), Journal Vouchers (AP) and General Ledger Journals (ONL/SPJ)
- In FI$Cal, the offset account to expenditure allocations is FI$Cal Account 1109xxx – Pending Cash Transfer (Cash account)

**Note:** When the PFA is processed, the SCO JE is not posted in FI$Cal since the system has already recognized cash through the allocation journals.

# Plan of Financial Adjustment – Overview (cont'd)

## PFA Logic:

Transactions included on PFA report:

- Journal Vouchers (AP) containing Program 9999 or 9900100
- General Ledger (GL) Journals using journal source: ONL or SPJ containing Program 9999, 9900100 or 9900200
- Labor Allocation
- Cost Allocation

Transactions **NOT** included on PFA report:

- Accounts Receivable and Accounts Payable (AP) module transactions
- Journal Vouchers (AP) **not** containing Program 9999 or 9900100
- GL Journals using journal source: NPF
- GL Journals using journal source: ONL or SPJ **not** containing Program 9999, 9900100 or 9900200

# Plan of Financial Adjustment – Overview (cont'd)

## PFA Reconciliation:

Analyze and reconcile the transactions included in the PFA report

- Understand the logic of the PFA report
- Understand the transactions included in the PFA report
- Determine if adjustments to the PFA report are needed
- Ensure PFA report nets to zero by Enactment Year (ENY)

# FI$Cal Plan of Financial Adjustment – Reconciliation Worksheet

**DEPARTMENT OF FINANCE**
**FI$Cal - PFA WORKSHEET**
**AS OF November 30, 2015 (FM05)**

| ENY | FI$Cal PG | REF | FUND | SCO PRGM | FI$Cal PFA Report ENY 13/14 | ENY 14/15 | ENY 15/16 | TOTAL TO PFA | November Commitment Control | Nov Expd Variance | Deduct Placeholder Funds FSCU Asses. | Adjustments | Adjusted Balance to PFA | COMMENTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 15 | 6770 | 001 | 0001 | 10 | | | 1,648,352.38 | 1,648,352.38 | 1,662,928.28 | (14,575.90) | | | 1,648,352.38 | |
| 15 | 6775 | 001 | 0001 | 15 | | | 266,747.62 | 266,747.62 | 266,747.62 | 0.00 | | 266,747.62 | 0.00 | *Pg 15 - 100% reimb. No collections |
| 15 | 6780 | 001 | 0001 | 20 | | | 798,171.88 | 798,171.88 | 803,085.62 | (4,913.74) | | | 798,171.88 | |
| 15 | 6785 | 001 | 0001 | 30 | | | 463,877.80 | 463,877.80 | 463,877.80 | 0.00 | | | 463,877.80 | |
| 15 | 6790 | 001 | 0001 | 32 | | | 16,032.25 | 16,032.25 | 16,032.25 | 0.00 | | | 16,032.25 | |
| 15 | 6800 | 001 | 0001 | 37 | | | 791,006.73 | 791,006.73 | 805,637.41 | (14,630.68) | | | 791,006.73 | |
| 15 | 9900100 | 001 | 0001 | 40 01 | | | 694,145.28 | 694,145.28 | 695,554.45 | (1,409.17) | | | 694,145.28 | |
| 15 | 9900200 | 001 | 0001 | 40 02 | | | (695,554.45) | (695,554.45) | (695,554.45) | 0.00 | | | (695,554.45) | |
| 15 | 9999 | 001 | 0001 | 99 | | | (5,632,997.57) | (5,632,997.57) | (5,632,997.57) | 0.00 | (201,157.27) | (266,747.62) | (5,165,092.68) | *Pg 15 - 100% reimb. No collections |
| 15 | 6785 | 011 | 0494 | 30 | | | 61,097.41 | 61,097.41 | 61,097.41 | 0.00 | 61,097.41 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0797 | 30 | | | 3,518.35 | 3,518.35 | 3,518.35 | 0.00 | 3,518.35 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0988 | 30 | | | 136,541.51 | 136,541.51 | 136,541.51 | 0.00 | 136,541.51 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6770 | 001 | 9740 | 10 | | | 1,234,228.53 | 1,234,228.53 | 1,246,991.81 | (12,763.28) | | | 1,234,228.53 | |
| 15 | 6780 | 001 | 9740 | 20 | | | 186,143.73 | 186,143.73 | 187,291.58 | (1,147.85) | | | 186,143.73 | |
| 15 | 6785 | 001 | 9740 | 30 | | | 28,688.55 | 28,688.55 | 28,688.55 | 0.00 | | | 28,688.55 | |
| 15 | 6790 | 001 | 9740 | 32 | | | | 0.00 | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | | (0.00) | Total 2015-16 |
| TOTAL | | | | | 0.00 | (0.00) | (0.00) | (0.00) | 49,440.62 | (49,440.62) | 0.00 | 0.00 | (0.00) | |
| Crossfoot | | | | | | | | | | | | | | |

PREPARED BY: _____

REVIEWED BY _____

**Reconciling Items/Adjustments:**

| | |
|---|---|
| 52,919.21 | Vouchers direct charged to programs |
| (3,518.76) | JNL 51162 & 51175 (Journal Source: NPF) |
| 40.17 | Deposit #412 direct post to program |
| **49,440.62** | |

# Plan of Financial Adjustment - Tools

**Reports:**

- Plan of Financial Adjustment (PFA) Report – Job Aid FI$Cal.038
  - Summary of PFA transactions by appropriation
  - Resembles the SCO transaction Request

- ZZ_PFA_TRANSACTIONS Query – Job Aid FI$Cal.038
  - Detailed level of PFA transactions by appropriation
  - Tool used to research transactions

**Commitment Control:**

- Budget Overview
  - Online query providing real-time information by chartfield value for a specified date

# FI$Cal Plan of Financial Adjustment - Report

Report ID:RPTGL104

FI$Cal
Plan of Financial Adjustment
AS OF 2/19/2016

Page No 1
Run Date: 19-Feb-16
Run Time: 16:23:33

**Fiscal Year:** 2015
**Accounting Period:** 5

| FUND | AGY | FY | M | REF/ITEM | FEDCAT | P/N | C | CAT | PGM | ELE | COMP | TASK | ACCT | | REWOBJ | AMOUNT | D/C | A | T | O | B | SOURCEFUND |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0001 | 8860 | 2015 | | 001 | | | | | 10 | 1 | | | | | | $1,648,352.38 | D | D | | | | |
| 8860 PFA from FI$Cal | | | | | | | | | | | | | | | | | | | | | | |
| 0001 | 8860 | 2015 | | 001 | | | | | 15 | 1 | | | | | | $266,747.62 | D | D | | | | |
| 8860 PFA from FI$Cal | | | | | | | | | | | | | | | | | | | | | | |
| 0001 | 8860 | 2015 | | 001 | | | | | 20 | 1 | | | | | | $798,171.88 | D | D | | | | |
| 8860 PFA from FI$Cal | | | | | | | | | | | | | | | | | | | | | | |
| 0001 | 8860 | 2015 | | 001 | | | | | 30 | 1 | | | | | | $463,877.80 | D | D | | | | |
| 8860 PFA from FI$Cal | | | | | | | | | | | | | | | | | | | | | | |
| 0001 | 8860 | 2015 | | 001 | | | | | 32 | 1 | | | | | | $16,032.25 | D | D | | | | |
| 8860 PFA from FI$Cal | | | | | | | | | | | | | | | | | | | | | | |

# Plan of Financial Adjustment – Transaction Query

ZZ_PFA_TRANSACTIONS - PFA Transactions

Year: 2014

Period: 1

Unit: 8860

View Results

Download results in : Excel SpreadSheet CSV Text File XML File (571 kb)

View All

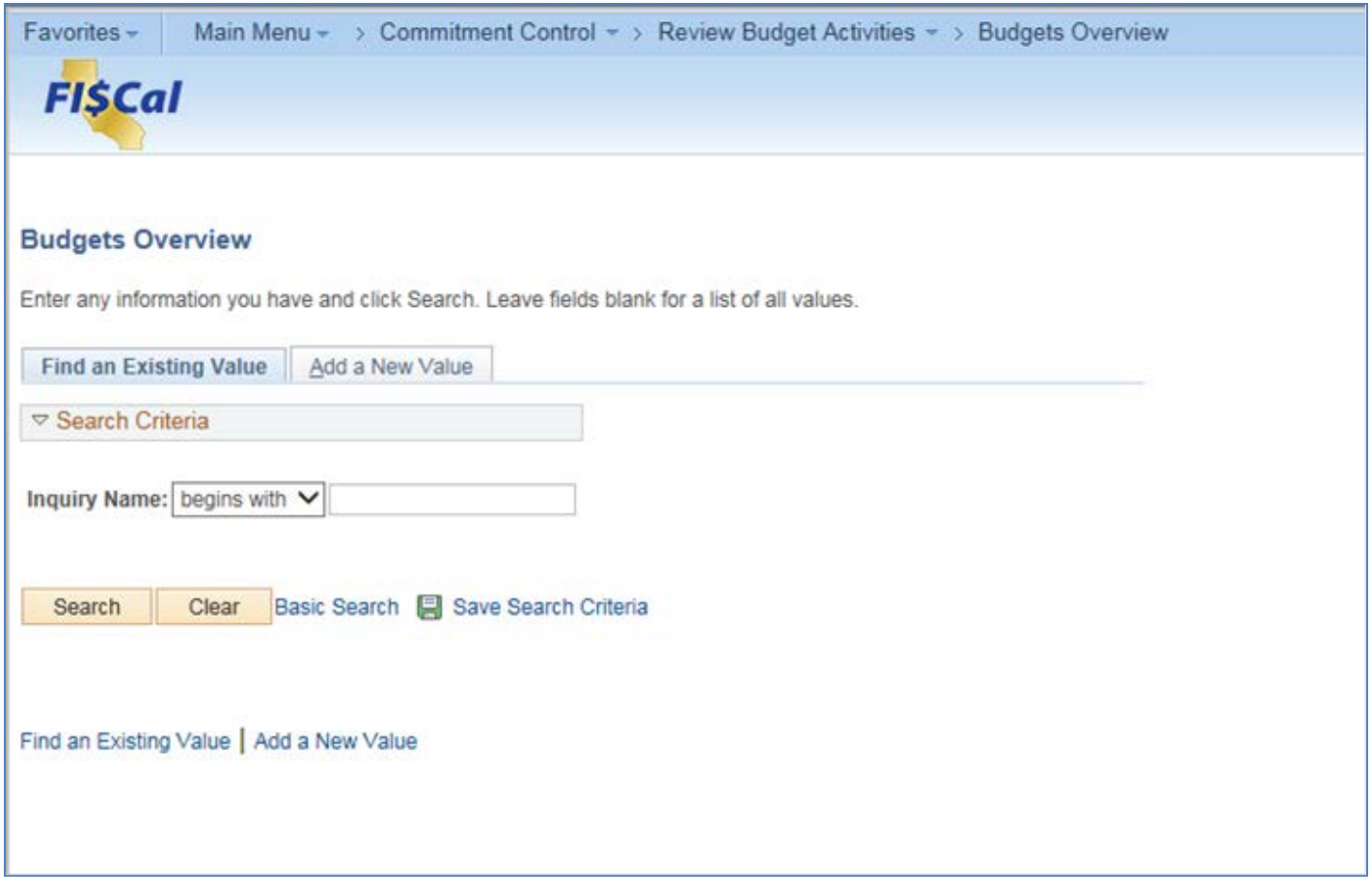
First 1-100 of 1765 Last

| | Tran Type | LD ID | Acctg Date | Journal ID | Date | Voucher | PC Bus Unit | Project | Activity | Fund | Program | ENY | Approp Ref | Foreign Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0001 | 6770 | 2013 | 001 | 4751.410 |
| 2 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0001 | 6770 | 2014 | 001 | 169631.620 |
| 3 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0001 | 6780 | 2013 | 001 | 283.960 |
| 4 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0001 | 6780 | 2014 | 001 | 83500.730 |
| 5 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0001 | 6785 | 2013 | 001 | 727.850 |
| 6 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0001 | 6785 | 2014 | 001 | 64630.160 |
| 7 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0001 | 6800 | 2013 | 001 | 1640.580 |
| 8 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0001 | 6800 | 2014 | 001 | 78426.210 |
| 9 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0001 | 9900200 | 2013 | 001 | -11774.170 |
| 10 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0001 | 9900200 | 2014 | 001 | -558508.710 |
| 11 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0494 | 6785 | 2013 | 011 | 70.740 |
| 12 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0494 | 6785 | 2014 | 011 | 11298.960 |
| 13 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0797 | 6785 | 2013 | 011 | 12.350 |
| 14 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0797 | 6785 | 2014 | 011 | 1990.340 |
| 15 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0988 | 6785 | 2013 | 011 | 19.470 |
| 16 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 0988 | 6785 | 2014 | 011 | 3322.350 |
| 17 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 9740 | 6770 | 2013 | 001 | 4097.120 |
| 18 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 9740 | 6770 | 2014 | 001 | 123886.340 |
| 19 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 9740 | 6780 | 2013 | 001 | 84.110 |
| 20 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 9740 | 6780 | 2014 | 001 | 21822.000 |
| 21 | GL_JOURNAL | | | 0000000556 | 07/31/2014 | | | | | 9740 | 6785 | 2013 | 001 | 86.580 |
| 22 | GL_JOURNAL | | | 0000000790 | 07/31/2014 | | | | | 0001 | 6770 | 2013 | 001 | 4751.410 |
| 23 | GL_JOURNAL | | | 0000000790 | 07/31/2014 | | | | | 0001 | 6770 | 2014 | 001 | 169631.620 |
| 24 | GL_JOURNAL | | | 0000000790 | 07/31/2014 | | | | | 0001 | 6780 | 2013 | 001 | 283.960 |
| 25 | GL_JOURNAL | | | 0000000790 | 07/31/2014 | | | | | 0001 | 6780 | 2014 | 001 | 83500.730 |
| 26 | GL_JOURNAL | | | 0000000790 | 07/31/2014 | | | | | 0001 | 6785 | 2013 | 001 | 727.850 |
| 27 | GL_JOURNAL | | | 0000000790 | 07/31/2014 | | | | | 0001 | 6785 | 2014 | 001 | 64630.160 |
| 28 | GL_JOURNAL | | | 0000000790 | 07/31/2014 | | | | | 0001 | 6800 | 2013 | 001 | 1640.580 |

# Plan of Financial Adjustment – Budget Overview

**Budget Overview:**

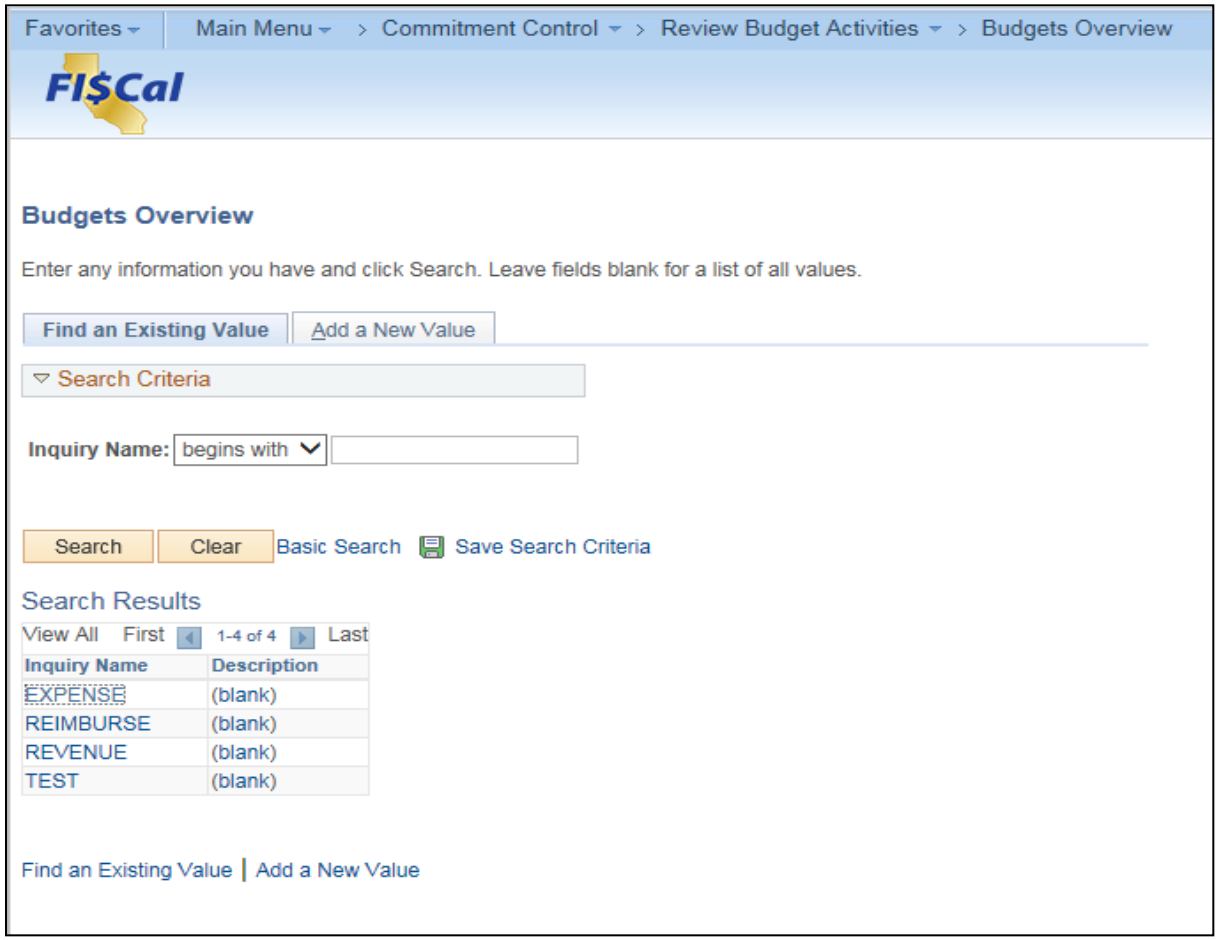
**Navigation:** Main Menu ➔ Commitment Control ➔ Review Budget Activities ➔ Budget Overview



# Plan of Financial Adjustment – Budget Overview (cont'd)

On the **Find an Existing Value** tab, click **Search**, and enter an existing "Inquiry Name". Click the link for the appropriate search result.

Or on the **Add a New Value** tab, enter a new "Inquiry Name" and click **Add**



# Plan of Financial Adjustment – Budget Overview

Enter the following ChartFields:

**Budget Type:**

- Business Unit
- Ledger Group (CC_APPROP)

**Time Span:**

- Type of Calendar (Detail Accounting Period)
- From Year/To Year
- From Period/To Period

**ChartField Criteria:**

- ENY
- Fund
- Program (or leave blank)

# Plan of Financial Adjustment – Budget Overview (cont'd)

Favorites | Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

FI$Cal

Home | Worklist

Amount Criteria

Search | Clear | Reset

**Budget Type**

*Business Unit: 8860 Ledger Group/Set: Ledger Group Ledger Group: CC_APPROP

Appropriation Ledger

☐ View Stat Code Budgets

☐ Display Chart

**TimeSpan**

*Type of Calendar: Detail Accounting Period

**Budget Criteria**

Personalize | Find | View All | First 1 of 1 Last

| Select | Ledger Group | Detail Calendar | From Year | From Period | To Year | To Period | Include Adjustment Period(s) | Include Closing Adjustments |
|---|---|---|---|---|---|---|---|---|
| ☑ | CC_APPROP | SM | 2015 | 5 | 2015 | 5 | ☑ | ☐ |

**ChartField Criteria**

| ChartField | ChartField From Value | ChartField To | Info | ChartField Value Set | Update/Add |
|---|---|---|---|---|---|
| Account | % | % | | | Update/Add |
| ENY | 2015 | % | | | Update/Add |
| Fund | 0001 | % | | | Update/Add |
| Program | 6770 | % | | | Update/Add |
| Approp Ref | % | % | | | Update/Add |
| PC Bus Unit | % | % | | | Update/Add |
| Project | % | % | | | Update/Add |
| Activity | % | % | | | Update/Add |

**Budget Status**

☑ Open

☑ Closed

☑ Hold

# Plan of Financial Adjustment – Budget Overview (cont'd)

Favorites | Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

FI$Cal

Home | Worklist | Add t

| | | |
|---|---|---|
| Business Unit: | 8860 | |
| Ledger Group: | CC_APPROP | Appropriation Budget |
| Type of Calendar: | Detail Accounting Period | |
| Amounts in Base Currency: | USD | |
| Revenue Associated: | ☑ | |

Return to Criteria  Max Rows: 99999  Display Options  Search

Ledger Totals (2 Rows)

| | | | |
|---|---|---|---|
| | | Net Transfers: | |
| Budget: | 0.00 | | 0.00 |
| Expense: | 1,662,928.28 | | |
| Encumbrance: | 99,272.59 | | |
| Pre-Encumbrance: | 17,239.09 | | |
| Budget Balance: | -1,762,200.87 | | |
| Associate Revenue: | 0.00 | | |
| Available Budget: | -1,762,200.87 | | |

Budget Overview Results  Personalize | Find | View All | First 1-2 of 2 Last

| | Approp Ref | Fund | ENY | Account | Program | PC Bus Unit | Project | Activity | Fiscal Year | Period | Budget | Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 001 | 0001 | 2015 | 50 | 6770 | | | | 2015 | 5 | 0.000 | 1,662,928.280 |
| 2 | 501 | 0001 | 2015 | 50 | 6770 | | | | 2015 | 5 | 0.000 | 0.000 |

**Note:** To ensure all information is included in the balance, change the Max Rows (see illustration above) to 99999. Then click the Search button.

# Plan of Financial Adjustment – Reconciliation Worksheet

DEPARTMENT OF FINANCE
FI$Cal - PFA WORKSHEET
AS OF November 30, 2015 (FM05)

| ENY | FI$Cal PG | REF | FUND | SCO PRGM | FI$Cal PFA Report ENY 13/14 | ENY 14/15 | ENY 15/16 | TOTAL TO PFA | November Commitment Control | Nov Expd Variance | Deduct Placeholder Funds FSCU Asses. | Adjustments | Adjusted Balance to PFA | COMMENTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 15 | 6770 | 001 | 0001 | 10 | | | 1,648,352.38 | 1,648,352.38 | 1,662,928.28 | (14,575.90) | | | 1,648,352.38 | |
| 15 | 6775 | 001 | 0001 | 15 | | | 266,747.62 | 266,747.62 | 266,747.62 | 0.00 | | 266,747.62 | 0.00 | *Pg 15 - 100% reimb. No collections |
| 15 | 6780 | 001 | 0001 | 20 | | | 798,171.88 | 798,171.88 | 803,085.62 | (4,913.74) | | | 798,171.88 | |
| 15 | 6785 | 001 | 0001 | 30 | | | 463,877.80 | 463,877.80 | 463,877.80 | 0.00 | | | 463,877.80 | |
| 15 | 6790 | 001 | 0001 | 32 | | | 16,032.25 | 16,032.25 | 16,032.25 | 0.00 | | | 16,032.25 | |
| 15 | 6800 | 001 | 0001 | 37 | | | 791,006.73 | 791,006.73 | 805,637.41 | (14,630.68) | | | 791,006.73 | |
| 15 | 9900100 | 001 | 0001 | 40 01 | | | 694,145.28 | 694,145.28 | 695,554.45 | (1,409.17) | | | 694,145.28 | |
| 15 | 9900200 | 001 | 0001 | 40 02 | | | (695,554.45) | (695,554.45) | (695,554.45) | 0.00 | | | (695,554.45) | |
| 15 | 9999 | 001 | 0001 | 99 | | | (5,632,997.57) | (5,632,997.57) | (5,632,997.57) | 0.00 | (201,157.27) | (266,747.62) | (5,165,092.68) | *Pg 15 - 100% reimb. No collections |
| 15 | 6785 | 011 | 0494 | 30 | | | 61,097.41 | 61,097.41 | 61,097.41 | 0.00 | 61,097.41 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0797 | 30 | | | 3,518.35 | 3,518.35 | 3,518.35 | 0.00 | 3,518.35 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0988 | 30 | | | 136,541.51 | 136,541.51 | 136,541.51 | 0.00 | 136,541.51 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6770 | 001 | 9740 | 10 | | | 1,234,228.53 | 1,234,228.53 | 1,246,991.81 | (12,763.28) | | | 1,234,228.53 | |
| 15 | 6780 | 001 | 9740 | 20 | | | 186,143.73 | 186,143.73 | 187,291.58 | (1,147.85) | | | 186,143.73 | |
| 15 | 6785 | 001 | 9740 | 30 | | | 28,688.55 | 28,688.55 | 28,688.55 | 0.00 | | | 28,688.55 | |
| 15 | 6790 | 001 | 9740 | 32 | | | | 0.00 | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | | (0.00) | Total 2015-16 |
| TOTAL | | | | | 0.00 | (0.00) | (0.00) | (0.00) | 49,440.62 | (49,440.62) | 0.00 | 0.00 | (0.00) | |

**Completing the worksheet:**

A. FI$Cal Plan of Financial Adjustment (PFA) Report (Summary level)

B. Budget Overview (Commitment Control) with the exception of Program 9999

- For Program 9999 (Clearing), use the amount on the PFA report

**Note:** The PFA report must net to zero by enactment year (ENY)

# Plan of Financial Adjustment – Reconciliation Worksheet (cont'd)

DEPARTMENT OF FINANCE
FI$Cal - PFA WORKSHEET
AS OF November 30, 2015 (FM05)

| ENY | FI$Cal PG | REF | FUND | SCO PRGM | FI$Cal PFA Report ENY 13/14 | ENY 14/15 | ENY 15/16 | TOTAL TO PFA | November Commitment Control | Nov Expd Variance | Deduct Placeholder Funds FSCU Asses. | Adjustments | Adjusted Balance to PFA | COMMENTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 15 | 6770 | 001 | 0001 | 10 | | | 1,648,352.38 | 1,648,352.38 | 1,662,928.2 | (14,575.90) | | | 1,648,352.38 | |
| 15 | 6775 | 001 | 0001 | 15 | | | 266,747.62 | 266,747.62 | 266,747.6 | 0.00 | | 266,747.62 | 0.00 | *Pg 15 - 100% reimb. No collections |
| 15 | 6780 | 001 | 0001 | 20 | | | 798,171.88 | 798,171.88 | 803,085.6 | (4,913.74) | | | 798,171.88 | |
| 15 | 6785 | 001 | 0001 | 30 | | | 463,877.80 | 463,877.80 | 463,877.8 | 0.00 | | | 463,877.80 | |
| 15 | 6790 | 001 | 0001 | 32 | | | 16,032.25 | 16,032.25 | 16,032.2 | 0.00 | | | 16,032.25 | |
| 15 | 6800 | 001 | 0001 | 37 | | | 791,006.73 | 791,006.73 | 805,637.4 | (14,630.68) | | | 791,006.73 | |
| 15 | 9900100 | 001 | 0001 | 40 01 | | | 694,145.28 | 694,145.28 | 695,554.4 | (1,409.17) | | | 694,145.28 | |
| 15 | 9900200 | 001 | 0001 | 40 02 | | | (695,554.45) | (695,554.45) | (695,554.4 | 0.00 | | | (695,554.45) | |
| 15 | 9999 | 001 | 0001 | 99 | | | (5,632,997.57) | (5,632,997.57) | (5,632,997.5 | 0.00 | (201,157.27) | (266,747.62) | (5,165,092.68) | *Pg 15 - 100% reimb. No collections |
| 15 | 6785 | 011 | 0494 | 30 | | | 61,097.41 | 61,097.41 | 61,097.4 | 0.00 | 61,097.41 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0797 | 30 | | | 3,518.35 | 3,518.35 | 3,518.3 | 0.00 | 3,518.35 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0988 | 30 | | | 136,541.51 | 136,541.51 | 136,541.5 | 0.00 | 136,541.51 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6770 | 001 | 9740 | 10 | | | 1,234,228.53 | 1,234,228.53 | 1,246,991.8 | (12,763.28) | | | 1,234,228.53 | |
| 15 | 6780 | 001 | 9740 | 20 | | | 186,143.73 | 186,143.73 | 187,291.5 | (1,147.85) | | | 186,143.73 | |
| 15 | 6785 | 001 | 9740 | 30 | | | 28,688.55 | 28,688.55 | 28,688.5 | 0.00 | | | 28,688.55 | |
| 15 | 6790 | 001 | 9740 | 32 | | | | 0.00 | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | | (0.00) | Total 2015-16 |
| TOTAL | | | | | 0.00 | (0.00) | (0.00) | (0.00) | 49,440.6 | (49,440.62) | 0.00 | 0.00 | (0.00) | |

**Tools to Identify Variances:**

- Budget Overview
- FI$Cal Plan of Financial Adjustment (PFA) query (Detailed level)

**Note:** Use these tools to compare the amounts from Commitment Control (Budget Overview) against the amounts on the PFA query

# Plan of Financial Adjustment – Reconciliation Worksheet (cont'd)

DEPARTMENT OF FINANCE
FI$Cal - PFA WORKSHEET
AS OF November 30, 2015 (FM05)

| ENY | FI$Cal PG | REF | FUND | SCO PRGM | FI$Cal PFA Report ENY 13/14 | ENY 14/15 | ENY 15/16 | TOTAL TO PFA | November Commitment Control | Nov Expd Variance | Deduct Placeholder Funds FSCU Asses. | Adjustments | Adjusted Balance to PFA | COMMENTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 15 | 6770 | 001 | 0001 | 10 | | | 1,648,352.38 | 1,648,352.38 | 1,662,928.28 | (14,575.90 | | | 1,648,352.38 | |
| 15 | 6775 | 001 | 0001 | 15 | | | 266,747.62 | 266,747.62 | 266,747.62 | 0.00 | | 266,747.62 | 0.00 | *Pg 15 - 100% reimb. No collections |
| 15 | 6780 | 001 | 0001 | 20 | | | 798,171.88 | 798,171.88 | 803,085.62 | (4,913.74 | | | 798,171.88 | |
| 15 | 6785 | 001 | 0001 | 30 | | | 463,877.80 | 463,877.80 | 463,877.80 | 0.00 | | | 463,877.80 | |
| 15 | 6790 | 001 | 0001 | 32 | | | 16,032.25 | 16,032.25 | 16,032.25 | 0.00 | | | 16,032.25 | |
| 15 | 6800 | 001 | 0001 | 37 | | | 791,006.73 | 791,006.73 | 805,637.41 | (14,630.68 | | | 791,006.73 | |
| 15 | 9900100 | 001 | 0001 | 40 01 | | | 694,145.28 | 694,145.28 | 695,554.45 | (1,409.17 | | | 694,145.28 | |
| 15 | 9900200 | 001 | 0001 | 40 02 | | | (695,554.45) | (695,554.45) | (695,554.45) | 0.00 | | | (695,554.45) | |
| 15 | 9999 | 001 | 0001 | 99 | | | (5,632,997.57) | (5,632,997.57) | (5,632,997.57) | 0.00 | (201,157.27) | (266,747.62) | (5,165,092.68) | *Pg 15 - 100% reimb. No collections |
| 15 | 6785 | 011 | 0494 | 30 | | | 61,097.41 | 61,097.41 | 61,097.41 | 0.00 | 61,097.41 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0797 | 30 | | | 3,518.35 | 3,518.35 | 3,518.35 | 0.00 | 3,518.35 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0988 | 30 | | | 136,541.51 | 136,541.51 | 136,541.51 | 0.00 | 136,541.51 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6770 | 001 | 9740 | 10 | | | 1,234,228.53 | 1,234,228.53 | 1,246,991.81 | (12,763.28 | | | 1,234,228.53 | |
| 15 | 6780 | 001 | 9740 | 20 | | | 186,143.73 | 186,143.73 | 187,291.58 | (1,147.85 | | | 186,143.73 | |
| 15 | 6785 | 001 | 9740 | 30 | | | 28,688.55 | 28,688.55 | 28,688.55 | 0.00 | | | 28,688.55 | |
| 15 | 6790 | 001 | 9740 | 32 | | | | 0.00 | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | | (0.00) | Total 2015-16 |
| TOTAL | | | | | 0.00 | (0.00) | (0.00) | (0.00) | 49,440.62 | (49,440.62 | 0.00 | 0.00 | (0.00) | |

**Adjustments:** Manually adjust the worksheet for amounts that should not be included on the PFA

**Types of Adjustments:**

- Program 100% reimbursement (cannot PFA until reimbursement has been collected)
- Incorrect "Journal Source Type" used on GL journal (e.g. SCIF Journal – Program 9999)

# Plan of Financial Adjustment – Reconciliation Worksheet (cont'd)

DEPARTMENT OF FINANCE
FI$Cal - PFA WORKSHEET
AS OF November 30, 2015 (FM05)

| ENY | FI$Cal PG | REF | FUND | SCO PRGM | FI$Cal PFA Report ENY 13/14 | ENY 14/15 | ENY 15/16 | TOTAL TO PFA | November Commitment Control | Nov Expd Variance | Deduct Placeholder Funds FSCU Asses. | Adjustment | Adjusted Balance to PFA | COMMENTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 15 | 6770 | 001 | 0001 | 10 | | | 1,648,352.38 | 1,648,352.38 | 1,662,928.28 | (14,575.90) | | | 1,648,352.38 | |
| 15 | 6775 | 001 | 0001 | 15 | | | 266,747.62 | 266,747.62 | 266,747.62 | 0.00 | | 266,747.6 | 0.00 | *Pg 15 - 100% reimb. No collections |
| 15 | 6780 | 001 | 0001 | 20 | | | 798,171.88 | 798,171.88 | 803,085.62 | (4,913.74) | | | 798,171.88 | |
| 15 | 6785 | 001 | 0001 | 30 | | | 463,877.80 | 463,877.80 | 463,877.80 | 0.00 | | | 463,877.80 | |
| 15 | 6790 | 001 | 0001 | 32 | | | 16,032.25 | 16,032.25 | 16,032.25 | 0.00 | | | 16,032.25 | |
| 15 | 6800 | 001 | 0001 | 37 | | | 791,006.73 | 791,006.73 | 805,637.41 | (14,630.68) | | | 791,006.73 | |
| 15 | 9900100 | 001 | 0001 | 40 01 | | | 694,145.28 | 694,145.28 | 695,554.45 | (1,409.17) | | | 694,145.28 | |
| 15 | 9900200 | 001 | 0001 | 40 02 | | | (695,554.45) | (695,554.45) | (695,554.45) | 0.00 | | | (695,554.45) | |
| 15 | 9999 | 001 | 0001 | 99 | | | (5,632,997.57) | (5,632,997.57) | (5,632,997.57) | 0.00 | (201,157.27) | (266,747.6 ) | (5,165,092.68) | *Pg 15 - 100% reimb. No collections |
| 15 | 6785 | 011 | 0494 | 30 | | | 61,097.41 | 61,097.41 | 61,097.41 | 0.00 | 61,097.41 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0797 | 30 | | | 3,518.35 | 3,518.35 | 3,518.35 | 0.00 | 3,518.35 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0988 | 30 | | | 136,541.51 | 136,541.51 | 136,541.51 | 0.00 | 136,541.51 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6770 | 001 | 9740 | 10 | | | 1,234,228.53 | 1,234,228.53 | 1,246,991.81 | (12,763.28) | | | 1,234,228.53 | |
| 15 | 6780 | 001 | 9740 | 20 | | | 186,143.73 | 186,143.73 | 187,291.58 | (1,147.85) | | | 186,143.73 | |
| 15 | 6785 | 001 | 9740 | 30 | | | 28,688.55 | 28,688.55 | 28,688.55 | 0.00 | | | 28,688.55 | |
| 15 | 6790 | 001 | 9740 | 32 | | | | 0.00 | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | | (0.00) | Total 2015-16 |
| TOTAL | | | | | 0.00 | (0.00) | (0.00) | (0.00) | 49,440.62 | (49,440.62) | 0.00 | 0.00 | (0.00) | |
| Crossfoot | | | | | | | | | | | | | | |

PREPARED BY:_____

REVIEWED BY_____

**Reconciling Items/Adjustments:**

| | |
|---|---|
| 52,919.21 | Vouchers direct charged to programs |
| (3,518.76) | JNL 51162 & 51175 (Journal Source: NPF) |
| 40.17 | Deposit #412 direct post to program |
| 49,440.62 | |

## SCO Transaction Request:

From the "Adjusted Balance to PFA" column of the worksheet, transfer the amounts to a Transaction Request and submit to the State Controller's Office

# Plan of Financial Adjustment – Reconciliation Worksheet (cont'd)

DEPARTMENT OF FINANCE
FI$Cal - PFA WORKSHEET
AS OF November 30, 2015 (FM05)

| ENY | FI$Cal PG | REF | FUND | SCO PRGM | FI$Cal PFA Report ENY 13/14 | ENY 14/15 | ENY 15/16 | TOTAL TO PFA | November Commitment Control | Nov Expd Variance | Deduct Placeholder Funds FSCU Asses. | Adjustments | Adjusted Balance to PFA | COMMENTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 15 | 6770 | 001 | 0001 | 10 | | | 1,648,352.38 | 1,648,352.38 | 1,662,928.28 | (14,575.90) | | | 1,648,352.38 | |
| 15 | 6775 | 001 | 0001 | 15 | | | 266,747.62 | 266,747.62 | 266,747.62 | 0.00 | | 266,747.62 | 0.00 | *Pg 15 - 100% reimb. No collections |
| 15 | 6780 | 001 | 0001 | 20 | | | 798,171.88 | 798,171.88 | 803,085.62 | (4,913.74) | | | 798,171.88 | |
| 15 | 6785 | 001 | 0001 | 30 | | | 463,877.80 | 463,877.80 | 463,877.80 | 0.00 | | | 463,877.80 | |
| 15 | 6790 | 001 | 0001 | 32 | | | 16,032.25 | 16,032.25 | 16,032.25 | 0.00 | | | 16,032.25 | |
| 15 | 6800 | 001 | 0001 | 37 | | | 791,006.73 | 791,006.73 | 805,637.41 | (14,630.68) | | | 791,006.73 | |
| 15 | 9900100 | 001 | 0001 | 40 01 | | | 694,145.28 | 694,145.28 | 695,554.45 | (1,409.17) | | | 694,145.28 | |
| 15 | 9900200 | 001 | 0001 | 40 02 | | | (695,554.45) | (695,554.45) | (695,554.45) | 0.00 | | | (695,554.45) | |
| 15 | 9999 | 001 | 0001 | 99 | | | (5,632,997.57) | (5,632,997.57) | (5,632,997.57) | 0.00 | (201,157.27) | (266,747.62) | (5,165,092.68) | *Pg 15 - 100% reimb. No collections |
| 15 | 6785 | 011 | 0494 | 30 | | | 61,097.41 | 61,097.41 | 61,097.41 | 0.00 | 61,097.41 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0797 | 30 | | | 3,518.35 | 3,518.35 | 3,518.35 | 0.00 | 3,518.35 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0988 | 30 | | | 136,541.51 | 136,541.51 | 136,541.51 | 0.00 | 136,541.51 | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6770 | 001 | 9740 | 10 | | | 1,234,228.53 | 1,234,228.53 | 1,246,991.81 | (12,763.28) | | | 1,234,228.53 | |
| 15 | 6780 | 001 | 9740 | 20 | | | 186,143.73 | 186,143.73 | 187,291.58 | (1,147.85) | | | 186,143.73 | |
| 15 | 6785 | 001 | 9740 | 30 | | | 28,688.55 | 28,688.55 | 28,688.55 | 0.00 | | | 28,688.55 | |
| 15 | 6790 | 001 | 9740 | 32 | | | | 0.00 | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | | (0.00) | Total 2015-16 |
| TOTAL | | | | | 0.00 | (0.00) | (0.00) | (0.00) | 49,440.62 | (49,440.62) | 0.00 | 0.00 | (0.00) | |
| Crossfoot | | | | | | | | | | | | | | |

PREPARED BY: _____

REVIEWED BY _____

**Reconciling Items/Adjustments:**

| | |
|---|---|
| 52,919.21 | Vouchers direct charged to programs |
| (3,518.76) | JNL 51162 & 51175 (Journal Source: NPF) |
| 40.17 | Deposit #412 direct post to program |
| 49,440.62 | |

## Reconciling Items:

- Vouchers direct charged to Programs (not included on PFA report)
- Journal Source type (e.g. Corrections)
- Deposits direct charged to Program (not included on PFA report)

# Plan of Financial Adjustment – Reconciliation Worksheet (cont'd)

DEPARTMENT OF FINANCE
FI$Cal - PFA WORKSHEET
AS OF May 31, 2015 (FM 11)

| FUND | SCO PRGM | FI$Cal PFA Report ENY 12/13 | ENY 13/14 | ENY 14/15 | TOTAL TO PFA | May Commitment Control | May Expd Variance | Adjustments Program 9999 (one-sided) | Adjustments Allocation - May | Adjusted Balance to PFA |
|---|---|---|---|---|---|---|---|---|---|---|
| 0001 | 10 | | | 1,475,236.50 | 1,475,236.50 | 1,505,868.04 | (30,632.54) | | (0.06) | 1,475,236.56 |
| 0001 | 15 | | | 473,460.02 | 473,460.02 | 473,460.02 | 0.00 | | | 473,460.02 |
| 0001 | 20 | | | 735,083.09 | 735,083.09 | 736,755.62 | (1,672.53) | | (0.01) | 735,083.10 |
| 0001 | 30 | | | 426,005.83 | 426,005.83 | 426,005.83 | 0.00 | | (0.05) | 426,005.88 |
| 0001 | 32 | | | 31,716.16 | 31,716.16 | 31,716.16 | 0.00 | | | 31,716.16 |
| 0001 | 37 | | | 677,266.84 | 677,266.84 | (5,168,148.16) | 5,845,415.00 | | 15.82 | 677,251.02 |
| 0001 | 40 01 | | | 628,541.81 | 628,541.81 | 628,541.81 | 0.00 | | (0.02) | 628,541.83 |
| 0001 | 40 02 | | | (628,541.81) | (628,541.81) | (628,541.81) | 0.00 | | 0.02 | (628,541.83) |
| 0001 | 99 | | | (4,845,755.31) | (4,845,755.31) | (4,845,755.31) | 0.00 | 219,189.78 | | (5,064,945.09) |
| 0494 | 30 | | | (51,280.53) | (51,280.53) | (51,280.53) | 0.00 | | | (51,280.53) |
| 0797 | 30 | | | (9,029.15) | (9,029.15) | (9,029.15) | 0.00 | | | (9,029.15) |
| 0888 | 30 | | | (15,077.24) | (15,077.24) | (15,077.24) | 0.00 | | | (15,077.24) |
| 9740 | 10 | | | 1,104,993.79 | 1,104,993.79 | 1,129,062.22 | (24,068.43) | | (0.04) | 1,104,993.83 |
| 9740 | 20 | | | 191,665.57 | 191,665.57 | 192,101.62 | (436.05) | | (0.03) | 191,665.60 |
| 9740 | 32 | | | 24,919.84 | 24,919.84 | 24,919.84 | 0.00 | | | 24,919.84 |
| | | | | | | | | | | 0.00 |
| | | 0.00 | 0.00 | 219,205.41 | 219,205.41 | (5,569,400.04) | 5,788,605.46 | 219,189.78 | 15.63 | 0.00 |

**Reconciling Items:**

- Vouchers direct charged
- GL Journal posted to ultimate program
- GL Journals using incorrect source type

| | | |
|---|---|---|
| | Reconciling Items/Adjustments: | |
| ENY 2014 | 62,394.55 | Vouchers directed charged to ultimate programs |
| ENY 2014 | (5,851,000.00) | Move LGU cost from ENY 2014 (BA) to ENY 2012, ref 507. Not on PI |
| | (5,788,605.45) | |
| | **Program 9999 (one-sided entry). Needs to be removed from PFA** | |
| ENY 2014 | (8,085.00) | |
| ENY 2014 | (2,011.00) | |
| ENY 2014 | (7,224.49) | |
| ENY 2014 | 42,343.72 | |
| ENY 2014 | 194,166.55 | |
| | 219,189.78 | |
| ENY 2014 | 15.63 | May allocations posted incorrectly due to manual journal corrections |
| | 15.63 | |

# Break

# SCO/Agency Reconciliation

# SCO/Agency Reconciliation - Overview

The SCO/Agency Reconciliation Worksheet is a consolidated reconciliation of all Enactment Years, Programs and Categories for each Fund.

**Purpose:**

The consolidated SCO/Agency Reconciliation worksheet will assist departments as follows:

1. Reconcile department appropriation balances to the State Controller's Office (SCO) appropriation balances
2. Reconcile Commitment Control to the General Ledger
3. At year-end, assist with preparing manual financial statements (e.g. Report 15, Report 2, Report 1)

**Note:** The consolidated SCO/Agency reconciliation worksheet must be completed for each Fund.

# SCO Agency Reconciliation Worksheet

| FUND: 0001<br>FY 15/16 As of November 30, 2015 | ACCT TITLE<br>GL# | 2015 Escheat REVENUE<br>161000 | 2015 Annual Financial Plan<br>Pgm 6770<br>001 D 10 | 2015 CLEARING ACCOUNT<br>001 D 99 | 2015 Reimbursement REF TYPE CAT<br>Pgm 6775<br>001 F 90.15 | 2015 RF Advance<br>Pgm 9990<br>001 D 97 | 2015 SRF Advance<br>Pgm 9990<br>001 D 98 | TOTAL GEN FUND APPR | FUND 0001 Totals per Trial Balance<br>(Actual sign) | GL Accounts not posted to KK<br>Per Trial Bal<br>(Opposite sign) | | GL ACCT<br>VAR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Balance per SCO "tab run" (same sign) | | (4,092.06) | (16,286,678.68) | 11,229,551.08 | 2,977,000.00 | 200,000.00 | 42,000.00 | (1,842,219.66) | | | | |
| Balances per FI$CAL Agency Recon Report: | | | | | | | | | | | | |
| Receivables: (Enter GL Acct Name & #) | | | | | | | | | | | | |
| Accounts Receivable - Abatements (GL 1311) | 1200100 | | | (1,284.69) | | | | (1,284.69) | 1,284.69 | | | 0.00 |
| Accounts Receivable - Reimbursements (GL 1312) | 1200050 | | | | | | | 0.00 | 0.00 | | | 0.00 |
| Accounts Receivable - Revenue (GL 1313) | 1200000 | | | | | | | 0.00 | 0.00 | | | 0.00 |
| Due from Other Funds (GL 1410) | 1240000 | | | | (809,975.25) | | | (809,975.25) | 809,975.25 | | | 0.00 |
| Due from Other Appropriations (GL 1420) | 1240100 | | | | | | | 0.00 | 0.00 | | | 0.00 |
| Payables: (Enter GL Acct Name & #) | | | | | | | | | | | | |
| Voucher(s) not paid by SCO (GL 3010) | 2000000 | | 14,486.57 | 9,081.19 | | | | 23,567.76 | (23,567.76) | | | 0.00 |
| Encumbrances (GL 3010) | 2000000 | | 477,179.28 | 99.78 | | | | 477,279.06 | 0.00 | | (1) | 477,279.06 |
| Other: | | | | | | | | | | | | |
| | | | | | | | | 0.00 | 0.00 | | | 0.00 |
| Plan of Financial Adjustment (PFA) Pending - October | 1109100 | | 1,572,038.52 | (6,157,828.35) | | | | (4,585,789.83) | | | | |
| Plan of Financial Adjustment (PFA) Pending - November | 1109100 | | 1,648,352.38 | (6,034,169.20) | | | | (4,385,816.82) | | | | |
| | DATE | | | | | | | 0.00 | | | | |
| Adjustments to SCO accounts: | CORR | | | | | | | 0.00 | | | | |
| SCO ADJUSTED BALANCE | | (4,092.06) | (12,574,621.93) | (954,550.19) | 2,167,024.75 | 200,000.00 | 42,000.00 | (11,124,239.43) | | | | |
| Bal Per FI$CAL ("D" opposite sign, "F" same sign) | DATE | (4,075.57) | (12,590,848.40) | 2,917.64 | 2,260,949.31 | 0.00 | 0.00 | (10,331,057.02) | | | | |
| Adjustments to Fi$Cal: | | | | | | | | | | | | |
| *Revolving Fund Cash (GL 1130)* | 1101200 | | | | | | | 0.00 | | 0.00 | | 0.00 |
| *Advance to ORF not posted to Commitment Control (KK)* | 1222100 | | | | | 200,000.00 | | 200,000.00 | | (200,000.00) | (2) | 0.00 |
| *Advance to SCIF & SRF not posted to Commitment Control (KK)* | 1309200 | | | | | | 42,000.00 | 42,000.00 | | (692,000.00) | (2) | (650,000.00) |
| *Vouchers - warrant date 12/2015* | | | 16,226.47 | 10,470.19 | | | | 26,696.66 | | | | |
| *CAN1338860 11/10/15 - Not posted until 12/2015* | | (16.49) | | | | | | (16.49) | | | | |
| *AR posted to incorrect program* | | | | | (93,924.56) | | | (93,924.56) | | | | |
| *SCO JE #SLB1028XXX - not posted in Fi$Cal* | | | | (1,131,572.98) | | | | (1,131,572.98) | | | | |
| *SCO JE #JEA0016543 - not posted in FI$Cal* | | | | 163,634.96 | | | | 163,634.96 | | | | |
| FI$CAL ADJUSTED BALANCE | | (4,092.06) | (12,574,621.93) | (954,550.19) | 2,167,024.75 | 200,000.00 | 42,000.00 | (11,124,239.43) | | | | |
| Variance | | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | | | | |

A. Appropriations (Programs/ENY/Categories): FI$Cal Appropriation/SCO Appropriation

B. General Ledger Accounts: Balance Sheet Accounts

# SCO/Agency Reconciliation - Worksheet

***1) Reconcile department balances to SCO balances:***

- Department appropriation expenditures = Modified Accrual basis
- SCO appropriation expenditures = Cash basis

**Purpose:** Ensure all transactions between both systems are recorded properly and accruals to the SCO have been identified by Fund, ENY, Program and Category

# SCO Agency Reconciliation Worksheet – FI$Cal to SCO

| | FUND: 0001<br>FY 15/16 As of November 30, 2015 | ACCT TITLE<br>GL # | 2015 Escheat REVENUE<br>161000 | 2015 Annual Financial Plan Pgm 6770<br>001 D 10 | 2015 CLEARING ACCOUNT<br>001 D 99 | 2015 Reimbursement REF TYPE CAT Pgm 6775<br>001 E 90.15 | 2015 RF Advance Pgm 9990<br>001 D 97 | 2015 SRF Advance Pgm 9990<br>001 D 98 | TOTAL GEN FUND APPR | FUND 0001 Totals per Trial Balance<br>(Actual sign) | GL Accounts not posted to KK Per Trial Bal<br>(Opposite sign) | | GL ACCT<br>VAR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | Balance per SCO "tab run" (same sign) | | (4,092.06) | (16,286,678.68) | 11,229,551.08 | 2,977,000.00 | 200,000.00 | 42,000.00 | (1,842,219.66) | | | | |
| | Balances per FI$CAL Agency Recon Report: | | | | | | | | | | | | |
| | Receivables: (Enter GL Acct Name & #) | | | | | | | | | | | | |
| | Accounts Receivable - Abatements (GL 1311) | 1200100 | | | (1,284.69) | | | | (1,284.69) | 1,284.69 | | | 0.00 |
| | Accounts Receivable - Reimbursements (GL 1312) | 1200050 | | | | | | | 0.00 | 0.00 | | | 0.00 |
| | Accounts Receivable - Revenue (GL 1313) | 1200000 | | | | | | | 0.00 | 0.00 | | | 0.00 |
| | Due from Other Funds (GL 1410) | 1240000 | | | | (809,975.25) | | | (809,975.25) | 809,975.25 | | | 0.00 |
| B | Due from Other Appropriations (GL 1420) | 1240100 | | | | | | | 0.00 | 0.00 | | | 0.00 |
| | Payables: (Enter GL Acct Name & #) | | | | | | | | | | | | |
| | Voucher(s) not paid by SCO (GL 3010) | 2000000 | | 14,486.57 | 9,081.19 | | | | 23,567.76 | (23,567.76) | | | 0.00 |
| | Encumbrances (GL 3010) | 2000000 | | 477,179.28 | 99.78 | | | | 477,279.06 | 0.00 | | (1) | 477,279.06 |
| | Other: | | | | | | | | | | | | |
| | | | | | | | | | 0.00 | 0.00 | | | 0.00 |
| | Plan of Financial Adjustment (PFA) Pending - October | 1109100 | | 1,572,038.52 | (6,157,828.35) | | | | (4,585,789.83) | | | | |
| | Plan of Financial Adjustment (PFA) Pending - November | 1109100 | | 1,648,352.38 | (6,034,169.20) | | | | (4,385,816.82) | | | | |
| | | DATE | | | | | | | 0.00 | | | | |
| | Adjustments to SCO accounts: | CORR | | | | | | | 0.00 | | | | |
| C | SCO ADJUSTED BALANCE | | (4,092.06) | (12,574,621.93) | (954,550.19) | 2,167,024.75 | 200,000.00 | 42,000.00 | (11,124,239.43) | | | | |
| D | Bal Per FI$CAL ("D" opposite sign, "E" same sign) | DATE | (4,075.57) | (12,590,848.40) | 2,917.64 | 2,260,949.31 | 0.00 | 0.00 | (10,331,057.02) | | | | |
| | Adjustments to Fi$Cal: | | | | | | | | | | | | |
| | *Revolving Fund Cash (GL 1130)* | 1101200 | | | | | | | 0.00 | | 0.00 | | 0.00 |
| | *Advance to ORF not posted to Commitment Control (KK)* | 1222100 | | | | | 200,000.00 | | 200,000.00 | | (200,000.00) | (2) | 0.00 |
| | *Advance to SCIF & SRF not posted to Commitment Control (KK)* | 1309200 | | | | | | 42,000.00 | 42,000.00 | | (692,000.00) | (2) | (650,000.00) |
| E | *Vouchers - warrant date 12/2015* | | | 16,226.47 | 10,470.19 | | | | 26,696.66 | | | | |
| | *CAN1338860 11/10/15 - Not posted until 12/2015* | | (16.49) | | | | | | (16.49) | | | | |
| | *AR posted to incorrect program* | | | | | (93,924.56) | | | (93,924.56) | | | | |
| | *SCO JE #SLB1028XXX - not posted in Fi$Cal* | | | | (1,131,572.98) | | | | (1,131,572.98) | | | | |
| | *SCO JE #JEA0016543 - not posted in FI$Cal* | | | | 163,634.96 | | | | 163,634.96 | | | | |
| F | FI$CAL ADJUSTED BALANCE | | (4,092.06) | (12,574,621.93) | (954,550.19) | 2,167,024.75 | 200,000.00 | 42,000.00 | (11,124,239.43) | | | | |
| | Variance | | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | | | | |

A. SCO Cash Basis Balance
B. Accruals to the SCO
C. SCO Adjusted Appropriation Balance
D. Department Appropriation Balance (Commitment Control)
E. Department Reconciling Items
F. Department Adjusted Appropriation Balance

# SCO/Agency Reconciliation - Worksheet

***2) Reconcile Commitment Control to the General Ledger:***

***Commitment Control (KK):***

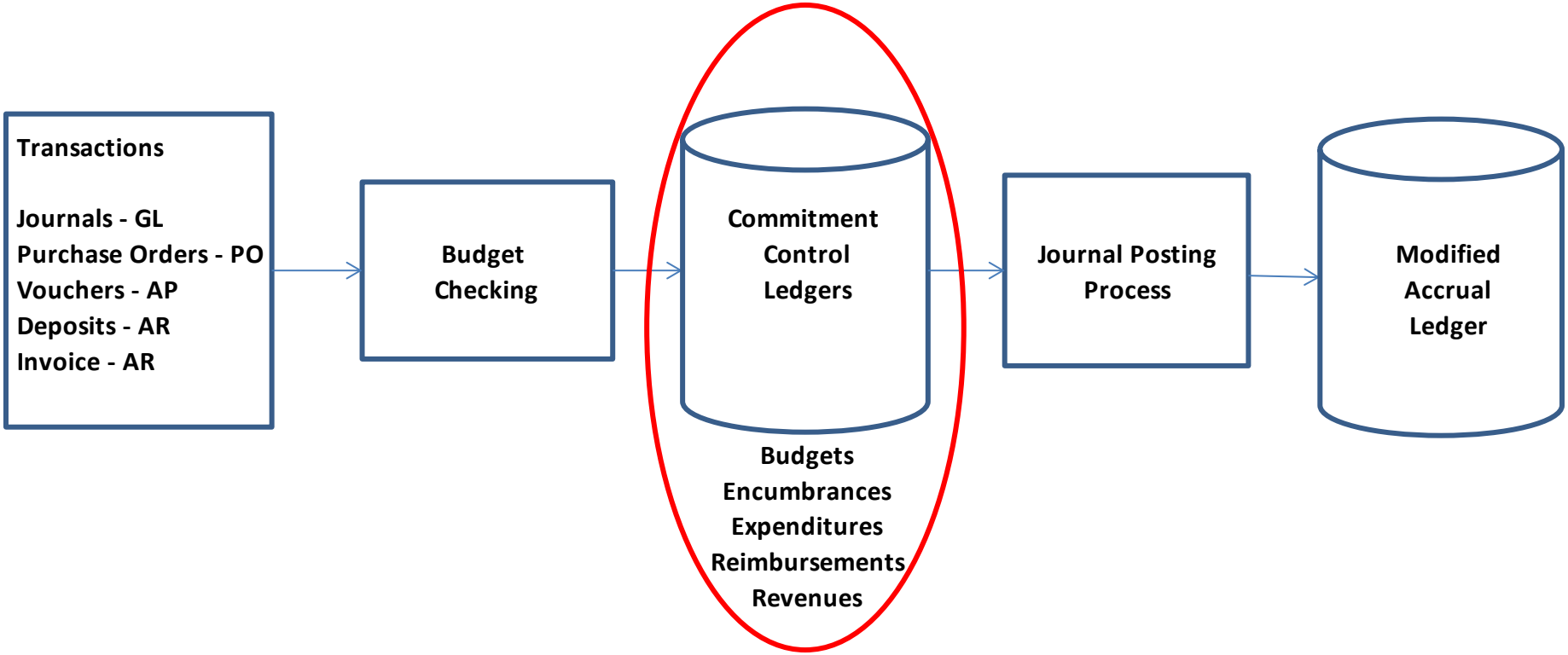
- Stores budget amounts and financial transactions that have been successfully budget checked against predefined budgets

***General Ledger (GL):***

- Stores financial transactions that have been approved, budget and edit checked successfully

**Purpose:** Ensure sub-module (e.g. Accounts Payable, Accounts Receivable) transactions have successfully budget checked to Commitment Control and posted to the General Ledger

# Commitment Control/General Ledger Transaction Flow




- Budgetary control is applied on all module transactions through the budget checking process
- Only transactions that pass budget checking will effect appropriations and reimbursement authority

# Commitment Control vs. General Ledger

***Commitment Control :***

- Budget
- Appropriated Encumbrances (Purchase Orders)
- Appropriated Expenditures
- Reimbursements
- Revenues

***General Ledger (MODACCRL Ledger):***

- Appropriated Expenditures
- Unappropriated Expenditures
- Reimbursements
- Revenues

***Note:*** Only appropriated transactions will post to Commitment Control (Appropriations)

# SCO Agency Reconciliation Worksheet – Commitment Control to GL

A

| FUND: 0001<br>FY 15/16 As of November 30, 2015 | ACCT TITLE<br>GL# | 2015 Escheat REVENUE<br>161000 | 2015 Annual Financial Plan<br>Pgm 6770<br>001 D 10 | 2015 CLEARING ACCOUNT<br>001 D 99 | 2015 Reimbursement REF TYPE CAT<br>Pgm 6775<br>001 F 90.15 | 2015 RF Advance<br>Pgm 9990<br>001 D 97 | 2015 SRF Advance<br>Pgm 9990<br>001 D 98 | TOTAL GEN FUND APPR | FUND 0001 Totals per Trial Balance<br>(Actual sign) | GL Accounts not posted to KK<br>Per Trial Bal<br>Opposite sign) | | GL ACCT<br>VAR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Balance per SCO "tab run" (same sign) | | (4,092.06) | (16,286,678.68) | 11,229,551.08 | 2,977,000.00 | 200,000.00 | 42,000.00 | (1,842,219.66) | | | | |
| Balances per FI$CAL Agency Recon Report: | | | | | | | | | | | | |
| Accounts Receivable - Abatements (GL 1311) | 1200100 | | | (1,284.69) | | | | (1,284.69) | 1,284.69 | | | 0.00 |
| Accounts Receivable - Reimbursements (GL 1312) | 1200050 | | | | | | | 0.00 | 0.00 | | | 0.00 |
| Accounts Receivable - Revenue (GL 1313) | 1200000 | | | | | | | 0.00 | 0.00 | | | 0.00 |
| Due from Other Funds (GL 1410) | 1240000 | | | | (809,975.25) | | | (809,975.25) | 809,975.25 | | | 0.00 |
| Due from Other Appropriations (GL 1420) | 1240100 | | | | | | | 0.00 | 0.00 | | | 0.00 |
| Payables: (Enter GL Acct Name & #) | | | | | | | | | | | | |
| Voucher(s) not paid by SCO (GL 3010) | 2000000 | | 14,486.57 | 9,081.19 | | | | 23,567.76 | (23,567.76) | | | 0.00 |
| Encumbrances (GL 3010) | 2000000 | | 477,179.28 | 99.78 | | | | 477,279.06 | 0.00 | | (1) | 477,279.06 |
| Other: | | | | | | | | | | | | |
| | | | | | | | | 0.00 | 0.00 | | | 0.00 |
| Plan of Financial Adjustment (PFA) Pending - October | 1109100 | | 1,572,038.52 | (6,157,828.35) | | | | (4,585,789.83) | | | | |
| Plan of Financial Adjustment (PFA) Pending - November | 1109100 | | 1,648,352.38 | (6,034,169.20) | | | | (4,385,816.82) | | | | |
| | DATE | | | | | | | 0.00 | | | | |
| Adjustments to SCO accounts: | CORR | | | | | | | 0.00 | | | | |
| SCO ADJUSTED BALANCE | | (4,092.06) | (12,574,621.93) | (954,550.19) | 2,167,024.75 | 200,000.00 | 42,000.00 | (11,124,239.43) | | | | |
| Bal Per FI$CAL ("D" opposite sign, "F" same sign) | DATE | (4,075.57) | (12,590,848.40) | 2,917.64 | 2,260,949.31 | 0.00 | 0.00 | (10,331,057.02) | | | | |
| Adjustments to Fi$Cal: | | | | | | | | | | | | |
| *Revolving Fund Cash (GL 1130)* | 1101200 | | | | | | | 0.00 | | 0.00 | | 0.00 |
| *Advance to ORF not posted to Commitment Control (KK)* | 1222100 | | | | | 200,000.00 | | 200,000.00 | | (200,000.00) | (2) | 0.00 |
| *Advance to SCIF & SRF not posted to Commitment Control (KK)* | 1309200 | | | | | | 42,000.00 | 42,000.00 | | (692,000.00) | (2) | (650,000.00) |
| *Vouchers - warrant date 12/2015* | | | 16,226.47 | 10,470.19 | | | | 26,696.66 | | | | |
| *CAN1338860 11/10/15 - Not posted until 12/2015* | | (16.49) | | | | | | (16.49) | | | | |
| *AR posted to incorrect program* | | | | | (93,924.56) | | | (93,924.56) | | | | |
| *SCO JE #SLB1028XXX - not posted in Fi$Cal* | | | | (1,131,572.98) | | | | (1,131,572.98) | | | | |
| *SCO JE #JEA0016543 - not posted in FI$Cal* | | | | 163,634.96 | | | | 163,634.96 | | | | |
| FI$CAL ADJUSTED BALANCE | | (4,092.06) | (12,574,621.93) | (954,550.19) | 2,167,024.75 | 200,000.00 | 42,000.00 | (11,124,239.43) | | | | |
| **Variance** | | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | | | | |

B

A. GL (Trial Balance) = Accruals (e.g. Due to/Due Fr, Account Payable, Accounts Receivable)

B. Commitment Control = Expenditure/Reimbursement/Revenue Accruals

# SCO Agency Reconciliation Worksheet

**Sources:**

- FI$Cal SCO Agency Reconciliation Report
- SCO Tab Run Report
- PFA Reconciliation Worksheet
- Budget Overview
- Queries

# FI$Cal - SCO/Agency Reconciliation Report

Report ID: ZGL013

FI$Cal
SCO/Agency Reconciliation Report
As Of:01/06/16

Page No: 27
Run Date: 01/06/2016
Run Time: 07:47:25

Fiscal Year: 2015 Accounting Period: 5

A

| SCO ACCOUNT: | Business Unit | Fund | EY | REF | PROGRAM | Element | Component | Task | AT | REV-ACCNT | Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 8860 | 0001 | 2015 | 001 | 10 | | | | D | 000000 | 16,286,678.68 |

| AGENCIES: | Business Unit | Fund | EY | REF | PROGRAM | PROJECT |
|---|---|---|---|---|---|---|
| | 8860 | 0001 | 2015 | 001 | 6770 | |

B

| | GL Account | Budget/Adjust Advance | Receipt/Disbursement | Balances |
|---|---|---|---|---|
| ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: | | $ 20,825,000.00 | 4,538,321.32 | 16,286,678.68 |
| APPLY: CURRENT YEAR ACCRUALS: | | | | |
| EXPENDITURES | | | | |
| Appropriated Expenses | 50 | | 14,486.57 | 14,486.57 |
| ENCUMBRANCES | | | | |
| Appropriated Expenses | 50 | | 477,179.28 | 477,179.28 |
| **TOTAL ACCRUALS** | | $ 0.00 | 491,665.85 | -491,665.85 |
| **SCO Adjusted Balance** | | $ 20,825,000.00 | 5,029,987.17 | 15,795,012.83 |

Adjustment to SCO Accounts | Date Corrected

_____ _____ $_____ _____ _____
_____ _____ $_____ _____ _____
_____ _____ $_____ _____ _____

SCO Final Adjusted Balance _____ $_____ _____ _____

C

| | | | | |
|---|---|---|---|---|
| **Balance Per Agency** | | $ 20,825,000.00 | 8,234,151.60 | 12,590,848.40 |

Adjustment to Agencies Accounts | Date Corrected

_____ _____ $_____ _____ _____
_____ _____ $_____ _____ _____
_____ _____ $_____ _____ _____

Agency Final Adjusted Balance $_____ _____ _____

Signature of Person Performing Reconciliation | Date | Signature of Person Performing Reconciliation | Date

A. Appropriation Information
B. SCO and Accrual Information
C. Department Information

# FI$Cal SCO/Agency Reconciliation Report (cont'd)

Report ID: ZGL013 | FI$Cal | Page No: 27

SCO/Agency Reconciliation Report

As Of:01/06/16

Fiscal Year: 2015 Accounting Period: 5 | Run Date: 01/06/2016 | Run Time: 07:47:25

A

| SCO ACCOUNT: | Business Unit | Fund | EY | REF | PROGRAM | Element | Component | Task | AT | REV-ACCNT | Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 8860 | 0001 | 2015 | 001 | 10 | | | | D | 000000 | 16,286,678.68 |

| AGENCIES: | Business Unit | Fund | EY | REF | PROGRAM | PROJECT |
|---|---|---|---|---|---|---|
| | 8860 | 0001 | 2015 | 001 | 6770 | |

**Appropriation Information Logic:**

1. SCO Account = Interface from the State Controller's Office
2. Agencies = Appropriation information is from Commitment Control

**Note:**

- Each appropriation/account will generate a separate report page (e.g. SCO account type D, F, R, 96, 97, 98)
- Clearing Account Program (9999) will not generate a report
- Prior Enactment Year appropriations (e.g. 2013, 2014) with no Program will be assigned 9990 in FI$Cal

# FI$Cal SCO/Agency Reconciliation Report (cont'd)

B

| | | GL Account | Budget/Adjust Advance | Receipt/Disbursement | Balances |
|---|---|---|---|---|---|
| ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: | | | $ 20,825,000.00 | 4,538,321.32 | 16,286,678.68 |
| APPLY: CURRENT YEAR ACCRUALS: | | | | | |
| EXPENDITURES | | | | | |
| | Appropriated Expenses | 50 | | 14,486.57 | 14,486.57 |
| ENCUMBRANCES | | | | | |
| | Appropriated Expenses | 50 | | 477,179.28 | 477,179.28 |
| | TOTAL ACCRUALS | | $ 0.00 | 491,665.85 | -491,665.85 |
| SCO Adjusted Balance | | | $ 20,825,000.00 | 5,029,987.17 | 15,795,012.83 |
| Adjustment to SCO Accounts | Date Corrected | | | | |
| _____ | _____ | | $_____ | _____ | _____ |
| _____ | _____ | | $_____ | _____ | _____ |
| _____ | _____ | | $_____ | _____ | _____ |
| SCO Final Adjusted Balance | _____ | | $_____ | _____ | _____ |

**SCO and Accrual Information Logic:**

1. Account Balance per SCO = Interface from the State Controller's Office
   - SCO Cash Basis balances
2. Accruals = Transactions not recognized by SCO for a specified period
   - Based on sub-modules or GL (AP vouchers , AR items, GL source type ACC)
3. SCO Adjusted Balance = SCO cash basis balance + Accruals

**Note:**

- Plan of Financial Adjustment (PFA) accrual information is not included on the FI$Cal SCO Agency Reconciliation Report

# FI$Cal SCO/Agency Reconciliation Report (cont'd)

| | GL Account | Budget/Adjust Advance | Receipt/Disbursement | Balances |
|---|---|---|---|---|
| **Balance Per Agency** | | $ 20,825,000.00 | 8,234,151.60 | 12,590,848.40 |
| Adjustment to Agencies Accounts | Date Corrected | | | |
| C | | $ | | |
| | | $ | | |
| | | $ | | |
| Agency Final Adjusted Balance | | $ | | |

**Department Information Logic:**

1. Budget/Adjust Advance = Budget Act Appropriation/Budget Adjustments
2. Receipt/Disbursement = Total Expenditures, Reimbursements or Revenue
3. Balance = Appropriation Balance

**Note:** Department Information on the FI$Cal SCO Agency Reconciliation Report is based on Commitment Control

# Reconciliation – Tips

- **Understand Chartfield values**
  - Reporting Structure
  - Program
  - Reference
  - Enactment Year (ENY)
  - Budget Period
- **Understand Transactions**
  - Voucher process flow (AP Module)
  - Account Receivables process flow (AR Module)
  - Deposits process flow (AR Module)
  - CALATERS process flow (AP Module)
  - Office Revolving Fund process flow (AP & AR Module)
- **Understand Report Logic**
  - Plan of Financial Adjustment Report
  - FI$Cal SCO/Agency Reconciliation Report
- **Keep Monthly Reconciliations current**

# Lunch Break

# SCO/Agency Reconciliation - Research Tools & Tips

# SCO/Agency Reconciliation Process

## Reports/Documents Needed:

- FI$Cal SCO/Agency Reconciliation Report *(Job Aid FI$Cal.186)*
- SCO Tab Run Report
- Budget Overview
- Queries
- PFA Reconciliation Worksheet
- Ledger Activity Report
- Trial Balance RPTGL061 *(Job Aid FI$Cal.080)*

# Run FI$Cal SCO/Agency Reconciliation Report

Main > Fi$Cal Processes > Fi$Cal Report > GL Report > Agency Reconciliation Report

Favorites Main Menu > FI$Cal Processes > FI$Cal Report > GL Reports > Agency Reconciliation Report

FI$Cal

Agency Reconciliation Report

Run Control ID: AgyRec Report Manager Process Monitor Run

| | | | | | |
|---|---|---|---|---|---|
| *Business Unit: | 8860 | SetID: | | Enactment Year: | |
| Account Tree Name: | | Account Tree Node: | | *Fiscal Year: | 2015 |
| Fund Tree Name: | FUND_CLASS_TYPE | Fund Tree Node: | 0001 | *Accounting Period: | 4 |
| Program Tree Name: | | Program Tree Node: | | Reference: | |
| Project Tree Name: | | Project Tree Node: | | Include Adjustment Period(s): | ☐ |

Save Return to Search Previous in List Next in List Notify Add Update/Display

Report ID: ZGL013 | FI$Cal | Page No: 30

SCO/Agency Reconciliation Report

As Of:01/10/16 | Run Date: 01/10/2016

Fiscal Year: 2015 Accounting Period: 4 | Run Time: 12:23:49

| | SCO ACCOUNT: | Business Unit | Fund | EY | REF | PROGRAM | Element | Component | Task | AT | REV-ACCNT | Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | 8860 | 0001 | 2015 | 001 | 30 | | | | D | 000000 | 5,817,113.09 |

| | AGENCIES: | Business Unit | Fund | EY | REF | PROGRAM | PROJECT |
|---|---|---|---|---|---|---|---|
| 2 | | 8860 | 0001 | 2015 | 001 | 6785 | |

| | | GL Account | A Budget/Adjust Advance | B Receipt/Disbursement | C Balances |
|---|---|---|---|---|---|
| 3 | ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: | | $ 6,284,000.00 | 466,886.91 | 5,817,113.09 |
| | APPLY: CURRENT YEAR ACCRUALS: | | | | |
| 4 | ENCUMBRANCES | | | | |
| | Appropriated Expenses | 50 | | 54,675.14 | 54,675.14 |
| | TOTAL ACCRUALS | | $ 0.00 | 54,675.14 | -54,675.14 |
| | SCO Adjusted Balance | | $ 6,284,000.00 | 521,562.05 | 5,762,437.95 |
| | Adjustment to SCO Accounts | Date Corrected | | | |
| | | | $ | | |
| | | | $ | | |
| | | | $ | | |
| | SCO Final Adjusted Balance | | $ | | |
| 5 | Balance Per Agency | | $ 6,284,000.00 | 1,862,235.24 | 4,421,764.76 |
| | Adjustment to Agencies Accounts | Date Corrected | | | |
| | | | $ | | |
| | | | $ | | |
| | | | $ | | |
| | Agency Final Adjusted Balance | | $ | | |

Enter as opposite sign

Enter as same sign

Enter as opposite sign

Report ID: ZGL013 | FI$Cal | Page No: 42

SCO/Agency Reconciliation Report

As Of:01/10/16 | Run Date: 01/10/2016

Fiscal Year: 2015 Accounting Period: 4 | Run Time: 17:04:59

| SCO ACCOUNT: | Business Unit | Fund | EY | REF | PROGRAM | Element | Component | Task | AT | REV-ACCNT | Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 8860 | 0001 | 2015 | 001 | 30 | | | | F | 000000 | 3,322,560.30 |

| AGENCIES: | Business Unit | Fund | EY | REF | PROGRAM | PROJECT |
|---|---|---|---|---|---|---|
| | 8860 | 0001 | 2015 | 001 | 6785 | |

| | GL Account | Budget/Adjust Advance | Receipt/Disbursement | Balances |
|---|---|---|---|---|
| ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: | | $ 4,891,000.00 | 1,568,439.70 | 3,322,560.30 |
| APPLY: CURRENT YEAR ACCRUALS: | | | | |
| TOTAL ACCRUALS | | $ 0.00 | 0.00 | 0.00 |
| SCO Adjusted Balance | | $ 4,891,000.00 | 1,568,439.70 | 3,322,560.30 |
| Adjustment to SCO Accounts | Date Corrected | | | |
| _____ | _____ | $_____ | _____ | _____ |
| _____ | _____ | $_____ | _____ | _____ |
| _____ | _____ | $_____ | _____ | _____ |
| SCO Final Adjusted Balance | _____ | $_____ | _____ | _____ |
| Balance Per Agency | | $ 4,891,000.00 | 1,615,401.98 | 3,275,598.02 |
| Adjustment to Agencies Accounts | Date Corrected | | | |
| _____ | _____ | $_____ | _____ | _____ |
| _____ | _____ | $_____ | _____ | _____ |
| _____ | _____ | $_____ | _____ | _____ |
| Agency Final Adjusted Balance | | $_____ | _____ | _____ |

Enter as same sign

_____ Signature of Person Performing Reconciliation Date

_____ Signature of Person Performing Reconciliation Date

Report ID: ZGL013

FI$Cal

SCO/Agency Reconciliation Report

As Of:01/10/16

Page No: 44

Run Date: 01/10/2016

Run Time: 17:06:38

Fiscal Year: 2015 Accounting Period: 4

| SCO ACCOUNT: | Business Unit | Fund | EY | REF | PROGRAM | Element | Component | Task | AT | REV-ACCNT | Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 8860 | 0001 | 2015 | | | | | | R | 161000 | -4,075.57 |
| | 8860 | 0001 | 2015 | | | | | | R | 161400 | -250.00 |
| | 8860 | 0001 | 2015 | | | | | | R | 163000 | -29.31 |
| | 8860 | 0001 | 2015 | | | | | | R | 164900 | 0.00 |

| AGENCIES: | Business Unit | Fund | EY | REF | PROGRAM | PROJECT |
|---|---|---|---|---|---|---|
| | 8860 | 0001 | 2015 | | 9990 | |

| | GL Account | Budget/Adjust Advance | Receipt/Disbursement | Balances |
|---|---|---|---|---|
| ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: | | $ 0.00 | 4,354.88 | -4,354.88 |
| APPLY: CURRENT YEAR ACCRUALS: | | | | |
| TOTAL ACCRUALS | | $ 0.00 | 0.00 | 0.00 |
| **SCO Adjusted Balance** | | $ 0.00 | 4,354.88 | -4,354.88 |
| Adjustment to SCO Accounts | Date Corrected | | | |
| _____ | _____ | $_____ | | |
| _____ | _____ | $_____ | | |
| _____ | _____ | $_____ | | |
| SCO Final Adjusted Balance | _____ | $_____ | | |
| **Balance Per Agency** | | $ 0.00 | 279.31 | -279.31 |
| Adjustment to Agencies Accounts | Date Corrected | | | |
| _____ | _____ | $_____ | | |
| _____ | _____ | $_____ | | |
| _____ | _____ | $_____ | | |
| Agency Final Adjusted Balance | | $_____ | | |

Enter as same sign

Signature of Person Performing Reconciliation Date

Signature of Person Performing Reconciliation Date

Report ID: ZGL013 | PI$Cal | Page No: 35

SCO/Agency Reconciliation Report

As Of:12/21/15

Run Date: 12/21/2015

Fiscal Year: 2015 Accounting Period: 4

Run Time: 08:02:44

| SCO ACCOUNT: | Business Unit | Fund | EY | REF | PROGRAM | Element | Component | Task | AT | REV-ACCNT | Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 8860 | 0001 | 2015 | 001 | | | | | D | 000000 | -248,705.76 |

| AGENCIES: | Business Unit | Fund | EY | REF | PROGRAM | PROJECT |
|---|---|---|---|---|---|---|
| | 8860 | 0001 | 2015 | 001 | 9990 | |

| | GL Account | Budget/Adjust Advance | Receipt/Disbursement | Balances |
|---|---|---|---|---|
| ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: | | $ -248,705.76 | 0.00 | -248,705.76 |
| APPLY: CURRENT YEAR ACCRUALS: | | | | |
| TOTAL ACCRUALS | | $ 0.00 | 0.00 | 0.00 |
| SCO Adjusted Balance | | $ -248,705.76 | 0.00 | -248,705.76 |
| Adjustment to SCO Accounts | Date Corrected | | | |
| _____ | _____ | $_____ | _____ | _____ |
| _____ | _____ | $_____ | _____ | _____ |
| _____ | _____ | $_____ | _____ | _____ |
| SCO Final Adjusted Balance | _____ | $_____ | _____ | _____ |
| Balance Per Agency | | $ 0.00 | 0.00 | 0.00 |
| Adjustment to Agencies Accounts | Date Corrected | | | |
| _____ | _____ | $_____ | _____ | _____ |
| _____ | _____ | $_____ | _____ | _____ |
| _____ | _____ | $_____ | _____ | _____ |
| Agency Final Adjusted Balance | | $_____ | _____ | _____ |

Signature of Person Performing Reconciliation Date

Signature of Person Performing Reconciliation Date

# Budget Overview - Commitment Control (Clearing Accounts)

Favorites | Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

FI$Cal

Home

Budget Inquiry Criteria

## Budget Overview

Inquiry: BUOVERVIEW Description: Budget Overview ENY 2013

Amount Criteria | Search | Clear | Reset

Budget Type

*Business Unit: 8860 Ledger Group/Set: Ledger Group Ledger Group: CC_APPROP

Appropriation Ledger

☐ View Stat Code Budgets

☐ Display Chart

TimeSpan

*Type of Calendar: Detail Accounting Period

Budget Criteria

Personalize | Find | View All | First 1 of 1 Last

| Select | Ledger Group | Detail Calendar | From Year | From Period | To Year | To Period | Include Adjustment Period(s) | Include Closing Adjustments |
|---|---|---|---|---|---|---|---|---|
| ☑ | CC_APPROP | SM | 1901 | 1 | 2015 | 4 | ☑ | ☐ |

ChartField Criteria

| ChartField | ChartField From Value | ChartField To | Info | ChartField Value Set | Update/Add |
|---|---|---|---|---|---|
| Account | % | % | | | Update/Add |
| ENY | 2013 | % | | | Update/Add |
| Fund | 0001 | % | | | Update/Add |
| Program | 9999 | 9999 | | | Update/Add |

Budget Status

☑ Open

☑ Closed

☑ Hold

Use **CC_APPROP** Ledger Group to search for all **Appropriation** (5XXXXXX) accounts.

For Prior ENYs use **1901** for the **From Year** to ensure inception to date information is included.

# Budget Overview - Commitment Control (Clearing Accounts)

Favorites | Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

FI$Cal

Home

Budget Inquiry Criteria

## Budget Overview

**Inquiry:** BUDVIEW **Description:** Budget Overview ENY 2015

Amount Criteria | Search | Clear | Reset

Budget Type

*Business Unit: 8860 Ledger Group/Set: Ledger Group Ledger Group: CC_APPROP

Appropriation Ledger

☐ View Stat Code Budgets

☐ Display Chart

TimeSpan

*Type of Calendar: Detail Accounting Period

Current ENY can use either **1901** or **current ENY** as **From Year**.

Budget Criteria

Personalize | Find | View All | First 1 of 1 Last

| Select | Ledger Group | Detail Calendar | From Year | From Period | To Year | To Period | Include Adjustment Period(s) | Include Closing Adjustments |
|---|---|---|---|---|---|---|---|---|
| ☑ | CC_APPROP | SM | 2015 | 1 | 2015 | 4 | ☑ | ☐ |

ChartField Criteria

| ChartField | ChartField From Value | ChartField To | Info | ChartField Value Set | Update/Add |
|---|---|---|---|---|---|
| Account | % | % | | | Update/Add |
| ENY | 2015 | % | | | Update/Add |
| Fund | 0001 | % | | | Update/Add |
| Program | 9999 | 9999 | | | Update/Add |
| Approp Ref | % | % | | | Update/Add |

Budget Status

☑ Open

☑ Closed

☑ Hold

# Budget Overview - Commitment Control (Clearing Accounts)

Favorites | Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

FI$Cal

Home

| | | |
|---|---|---|
| Business Unit: | 8860 | |
| Ledger Group: | CC_APPROP | Appropriation Budget |
| Type of Calendar: | Detail Accounting Period | |
| Amounts in Base Currency: | USD | |
| Revenue Associated: | ☑ | |

Return to Criteria  Max Rows: 99999  Display Options  Search

Change the default Max Rows to 99999 to include all transactions.

Ledger Totals (4 Rows)

| | | Net Transfers: |
|---|---|---|
| Budget: | 0.00 | 0.00 |
| Expense: | 21.30 | |
| Encumbrance: | 552.04 | |
| Pre-Encumbrance: | 7,225.38 | |
| Budget Balance: | -573.34 | |
| Associate Revenue: | 0.00 | |
| Available Budget: | -573.34 | |

Enter the amount to the SCO/Agency Recon Sheet on **Encumbrances** row (same sign).

Enter the amount to the SCO/Agency Recon Sheet on the **Balance Per Fi$Cal** row under Program 9999 (opposite sign).

Budget Overview Results  Personalize | Find | View All | First 1-4 of 4 Last

| | ENY | Account | Program | PC Bus Unit | Project | Activity | Fiscal Year | Period | Budget | Expense | Encumbrance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2015 | 50 | 9999 | | | | 2015 | 1 | 0.000 | 0.000 | 0.000 |
| 2 | 2015 | 50 | 9999 | | | | 2015 | 2 | 0.000 | 1,172.500 | 0.000 |
| 3 | 2015 | 50 | 9999 | | | | 2015 | 3 | 0.000 | -1,172.500 | 0.000 |
| 4 | 2015 | 50 | 9999 | | | | 2015 | 4 | 0.000 | 21.300 | 552.040 |

Click in the Expense amount to view the detailed transactions.

# Budget Overview - Commitment Control (Clearing Accounts)

Favorites | Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

FI$Cal

Inquiry Results

| | | |
|---|---|---|
| Business Unit: | 8860 | |
| Ledger Group: | CC_APPROP | Appropriation Budget |
| Type of Calendar: | Detail Accounting Period | |
| Amounts in Base Currency: | USD | |
| Revenue Associated: | ☑ | |

Return to Criteria  Max Rows: 99999  Display Options  Search

Ledger Totals (4 Rows)

| | | Net Transfers: |
|---|---|---|
| Budget: | 0.00 | 0.00 |
| Expense: | 21.30 | |
| Encumbrance: | 552.04 | |
| Pre-Encumbrance: | 7,225.38 | |
| Budget Balance: | -573.34 | |
| Associate Revenue: | 0.00 | |
| Available Budget: | -573.34 | |

Budget Overview Results  Personalize | Find | View All | First 1-4 of 4 Last

| | ENY | Account | Program | PC Bus Unit | Project | Activity | Fiscal Year | Period | Budget | Expense | Encumbrance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2015 | 50 | 9999 | | | | 2015 | 1 | 0.000 | 0.000 | 0.000 |
| 2 | 2015 | 50 | 9999 | | | | 2015 | 2 | 0.000 | 1,172.500 | 0.000 |
| 3 | 2015 | 50 | 9999 | | | | 2015 | 3 | 0.000 | -1,172.500 | 0.000 |
| 4 | 2015 | 50 | 9999 | | | | 2015 | 4 | 0.000 | 21.300 | 552.040 |

Click in the Expense amount to view the detailed transactions.

# Budget Overview - Commitment Control (Clearing Accounts)

Favorites | Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

FI$Cal

Home

## Activity Log

**Ledger:** CC_APR_EXP

Activity Log

Personalize | Find | View 100 | First 1-100 of 4097 Last

| | | Tran Line | Document Label | Document ID | Ref Bdgt? | Approp Ref | Fund | ENY | Account | Program | PC Bus Unit | Project | Activity | Bu |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | Journal ID: | 0000035165 | N | 001 | 0001 | 2015 | 50 | 9999 | | | | |
| | | 1 | Journal ID: | 0000035166 | N | 001 | 0001 | 2015 | 50 | 9999 | | | | |
| | | 1 | Journal ID: | 0000036570 | N | 001 | 0001 | 2015 | 50 | 9999 | | | | |
| | | 1 | Journal ID: | 0000038499 | N | 001 | 0001 | 2015 | 50 | 9999 | | | | |
| | | 1 | Journal ID: | 0000039741 | N | 001 | 0001 | 2015 | 50 | 9999 | | | | |
| | | 1 | Journal ID: | 0000040551 | N | 001 | 0001 | 2015 | 50 | 9999 | | | | |
| | | 3 | Journal ID: | 0000041161 | N | 001 | 0001 | 2015 | 50 | 9999 | | | | |
| | | 4 | Journal ID: | 0000041161 | N | 001 | 0001 | 2015 | 50 | 9999 | | | | |
| | | 1 | Journal ID: | 0000041161 | N | 001 | 0001 | 2015 | 50 | 9999 | | | | |

Click the icon to download all transactions to Excel spreadsheet for further research.

We can also use different queries and search in different modules to research for particular Journals, Vouchers, Accounts Receivables, Deposits, and Ledger Activities information.

**Period 4: Fund 0001, ENY 2015, Pgm 9999**

| Document Label | Document ID | Approp Ref | Fund | ENY | Account | Program | Year | Period | Tran Date | Monetary Amount | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Journal ID: | 0000035165 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 10/8/2015 | 974.52 | 974.52 | Post SCI0195511 10/5/15 |
| Journal ID: | 0000035166 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 10/8/2015 | 370.48 | 370.48 | Post CLA0000875 10/7/15 |
| Journal ID: | 0000036570 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 10/15/2015 | 74.58 | 74.58 | Man alloc PAR32064 10/5/2015 Gp ID # 979 |
| Journal ID: | 0000038499 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 10/22/2015 | 11.29 | 11.29 | Manually allocate PAR37416 10/20/15 |
| Journal ID: | 0000039741 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 10/27/2015 | 48.95 | 48.95 | Post CLT0020858, 10/22/15 |
| Journal ID: | 0000040551 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 10/29/2015 | 14,236.45 | 14,236.45 | Post IO15040631, 10/22/15 |
| Journal ID: | 0000041161 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 11/2/2015 | 81.63 | | |
| Journal ID: | 0000041161 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 11/2/2015 | 188,262.75 | | |
| Journal ID: | 0000041161 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 11/2/2015 | 24 | | |
| Journal ID: | 0000041161 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 11/2/2015 | 13,945.00 | 202,313.38 | Post JUS0000547, 10/23/15 |
| Journal ID: | 0000041162 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 11/2/2015 | -81.63 | | |
| Journal ID: | 0000041162 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 11/2/2015 | -188,262.75 | | |
| Journal ID: | 0000041162 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 11/2/2015 | -24 | | |
| Journal ID: | 0000041162 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 11/2/2015 | -13,945.00 | -202,313.38 | Manually allocate JUS0000547, 10/23/15 |
| Journal ID: | 0000043930 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 11/10/2015 | 915.12 | 915.12 | Post SCI0195925, 10/12/15 |
| Journal ID: | 0000043932 | 1 | 1 | 2015 | 50 | 9999 | 2015 | 4 | 11/10/2015 | -915.12 | -915.12 | Manually allocate SCI0195925, 10/12/15 |

# Budget Overview - Commitment Control (Reimbursement Accounts)

Main > Commitment Control > Review Budget Activities > Budget Overview

Favorites | Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

FI$Cal

Home

Budget Inquiry Criteria

Budget Overview

Inquiry: REIMB Description: REIMB ACCTS

Amount Criteria | Search | Clear | Reset

Budget Type

*Business Unit: 8860 Ledger Group/Set: Ledger Group Ledger Group: CC_REV

Revenue Budget Ledger

☐ View Stat Code Budgets

☐ Display Chart

TimeSpan

*Type of Calendar: Detail Accounting Period

Budget Criteria

Personalize | Find | View All | First 1 of 1 Last

| Select | Ledger Group | Detail Calendar | From Year | From Period | To Year | To Period | Include Adjustment Period(s) | Include Closing Adjustments |
|---|---|---|---|---|---|---|---|---|
| ☑ | CC_REV | SM | 2015 | 1 | 2015 | 4 | ☑ | ☐ |

ChartField Criteria

| ChartField | ChartField From Value | ChartField To | Info | ChartField Value Set | Update/Add |
|---|---|---|---|---|---|
| ENY | 2015 | % | | | Update/Add |
| Fund | 0001 | % | | | Update/Add |
| Program | 6785 | 6785055 | | | Update/Add |
| Approp Ref | 001 | % | | | Update/Add |
| PC Bus Unit | % | % | | | Update/Add |

Budget Status

☑ Open

☑ Closed

☑ Hold

Use **CC_REV** Ledger Group to search for all **Reimbursement** (48XXXXX) accounts.

For **Prior ENYs** use **1901** for the **From Year** to ensure inception to date information is included.

Select program for **ENY 2015** to research for balance of a **specified program**.

# Budget Overview - Commitment Control (Reimbursement Accounts)

Favorites | Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

FI$Cal

Home

| | | |
|---|---|---|
| **Business Unit:** | 8860 | |
| **Ledger Group:** | CC_REV | Reimbursements |
| **Type of Calendar:** | Detail Accounting Period | |
| **Amounts in Base Currency:** | USD | |
| **Revenue Associated:** | | |

Return to Criteria **Max Rows:** 99999 Display Options Search

Ledger Totals (4 Rows)

| | | Net Transfers: |
|---|---|---|
| **Revenue Estimate:** | 4,891,000.00 | 0.00 |
| **Recognized Revenue:** | 1,615,401.98 | |
| **Available Budget:** | 3,275,598.02 | |
| **Collected Revenue:** | 668,439.70 | |
| **Uncollected Revenue (Rec-Coll):** | 946,962.28 | |

Budget Overview Results

Personalize | Find | View All | First 1-4 of 4 Last

| | Fund | ENY | Program | PC Bus Unit | Project | Activity | Fiscal Year | Period | Revenue Estimate | Recognized Revenue | Collected Revenue | Available Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0001 | 2015 | 6785 | | | | 2015 | 1 | 4,891,000.000 | 0.000 | 0.000 | 4,891,000.00 |
| 2 | 0001 | 2015 | 6785 | | | | 2015 | 2 | 0.000 | 902,380.000 | 2,380.000 | -902,380.00 |
| 3 | 0001 | 2015 | 6785 | | | | 2015 | 3 | 0.000 | 347,486.740 | 347,486.740 | -347,486.74 |
| 4 | 0001 | 2015 | 6785 | | | | 2015 | 4 | 0.000 | 365,535.240 | 318,572.960 | -365,535.24 |

# Budget Overview - Commitment Control (Revenue Accounts)

Main > Commitment Control > Review Budget Activities >Budget Overview

Favorites | Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

FI$Cal

Home

Budget Inquiry Criteria

Budget Overview

Inquiry: REVENUE Description: REVENUE

Amount Criteria Search Clear Reset

Budget Type

*Business Unit: 8860 Ledger Group/Set: Ledger Group Ledger Group: CC_DTL_REV

Revenue Detail Ledger

☐ View Stat Code Budgets

☐ Display Chart

TimeSpan

*Type of Calendar: Detail Accounting Period

Budget Criteria

Personalize | Find | View All | First 1 of 1 Last

| Select | Ledger Group | Detail Calendar | From Year | From Period | To Year | To Period | Include Adjustment Period(s) | Include Closing Adjustments |
|---|---|---|---|---|---|---|---|---|
| ☑ | CC_DTL_REV | SM | 2015 | 1 | 2015 | 4 | ☑ | ☐ |

ChartField Criteria

| ChartField | ChartField From Value | ChartField To | Info | ChartField Value Set | Update/Add |
|---|---|---|---|---|---|
| Account | 41% | % | | | Update/Add |
| Rptg Structure | % | % | | | Update/Add |
| Svc Loc | % | % | | | Update/Add |
| ENY | 2015 | % | | | Update/Add |
| Fund | 0001 | % | | | Update/Add |

Budget Status

☑ Open

Use **CC_DTL_REV** Ledger Group to search for all revenue (41XXXXX) accounts.

As **CC_DTL_REV** Ledger Group (lower level) includes both **Revenue** and **Reimbursement** accounts, type **41%** in **Account** field to search for revenue accounts only.

# Budget Overview - Commitment Control (Revenue Accounts)

Favorites | Main Menu > Commitment Control > Review Budget Activities > Budgets Overview

FI$Cal

Home

| | | |
|---|---|---|
| **Business Unit:** | 8860 | |
| **Ledger Group:** | CC_DTL_REV | Detail Revenue |
| **Type of Calendar:** | Detail Accounting Period | |
| **Amounts in Base Currency:** | USD | |
| **Revenue Associated:** | | |

Return to Criteria  **Max Rows:** 99999  Display Options  Search

Ledger Totals (3 Rows)

| | | Net Transfers: |
|---|---|---|
| **Revenue Estimate:** | 0.00 | 0.00 |
| **Recognized Revenue:** | 279.31 | |
| **Available Budget:** | -279.31 | |
| **Collected Revenue:** | 279.31 | |
| **Uncollected Revenue (Rec-Coll):** | 0.00 | |

Budget Overview Results  Personalize | Find | View All | First 1-3 of 3 Last

| | ENY | Account | Program | PC Bus Unit | Project | Activity | Rptg Structure | Svc Loc | Fiscal Year | Period | Revenue Estimate | Recognized Revenue | Colle Reve |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2015 | 4170410 | 9999 | | | | 88609200 | | 2015 | 4 | 0.000 | 0.000 | 0 |
| 2 | 2015 | 4172500 | | | | | | | 2015 | 2 | 0.000 | 250.000 | 250 |
| 3 | 2015 | 4173500 | | | | | | | 2015 | 4 | 0.000 | 29.310 | 29 |

# Query for Revenue Account Balances - Alternative

Favorites | Main Menu > Reporting Tools > Query > Query Viewer

FI$Cal

Home | Worklist

New Wind

## Query Viewer

Enter any information you have and click Search. Leave fields blank for a list of all values.

*Search By: Query Name — begins with: ZZ_REV

Search | Advanced Search

## Search Results

*Folder View: -- All Folders --

Query — Personalize | Find | View All | First 1-2 of 2 Last

| Query Name | Description | Owner | Folder | Run to HTML | Run to Excel | Run to XML | Schedule | Add to Favorites |
|---|---|---|---|---|---|---|---|---|
| ZZ_REV_ACCRUAL | Revenue Accrual | Public | | HTML | Excel | XML | Schedule | Favorite |
| ZZ_REV_BAL_AGENCY | Balance Per Agency Values | Public | | HTML | Excel | XML | Schedule | Favorite |

# Query for Revenue Account Balances – Alternative (cont'd)

## ZZ_REV_BAL_AGENCY - Balance Per Agency Values

Business Unit: 8860

Fiscal Year: 2015

Period: 4

Fund: 0001

ENY: 2015

View Results

| | Business Unit | Fund | ENY | Account | Monetary Amount |
|---|---|---|---|---|---|

# Query for Revenue Account Balances – Alternative (cont'd)

| Balance Per Agency Values | | 3 | | |
|---|---|---|---|---|
| Business Unit | Fund | ENY | Account | Monetary Amount |
| 8860 | 0001 | 2015 | 4170410 | 0 |
| 8860 | 0001 | 2015 | 4172500 | 250 |
| 8860 | 0001 | 2015 | 4173500 | 29.31 |
| | | | Total | 279.31 |

DEPARTMENT OF FINANCE
FI$Cal - PFA WORKSHEET
AS OF October 31, 2015 (FM04)

| FI$Cal ENY | PG | REF | FUND | SCO PRGM | FI$Cal PFA Report ENY 13/14 | ENY 14/15 | ENY 15/16 | SCO | | TOTAL TO PFA | October Commitment Control | Oct Expd Variance | Deduct Placeholder Funds FSCU Asses. | Adjustments Program 9999 (one-sided) | Adjustments SCO will not *process | Adjustments Voucher #2439 cancelled | Adjusted Balance to PFA | COMMENTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 14 | 6785 | 001 | 0001 | 30 | | 463.27 | | | | 463.27 | 463.27 | 0.00 | | | | | 463.27 | |
| 14 | 6790 | 001 | 0001 | 32 | | 0.00 | | | | 0.00 | 0.00 | 0.00 | | | | | 0.00 | |
| 14 | 6800 | 001 | 0001 | 37 | | 495.19 | | | | 495.19 | 1,695.19 | (1,200.00) | | | | | 495.19 | |
| 14 | 9900100 | 001 | 0001 | 40 01 | | 323.12 | | | | 323.12 | 323.12 | 0.00 | | | | | 323.12 | |
| 14 | 9900200 | 001 | 0001 | 40 02 | | (323.12) | | | | (323.12) | (323.12) | 0.00 | | | | | (323.12) | |
| 14 | 9999 | 001 | 0001 | 99 | | (2,683.31) | | | | (2,683.31) | (2,683.31) | 0.00 | | | | | (2,683.31) | |
| 14 | 6785 | 011 | 0494 | 30 | | 0.00 | | | | 0.00 | 0.00 | 0.00 | | | | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 14 | 6785 | 011 | 0797 | 30 | | 0.00 | | | | 0.00 | 0.00 | 0.00 | | | | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 14 | 6785 | 011 | 0988 | 30 | | 0.00 | | | | 0.00 | 0.00 | 0.00 | | | | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 14 | 6770 | 001 | 9740 | 10 | | 834.22 | | | | 834.22 | 47,803.23 | (46,969.01) | | | | | 834.22 | |
| 14 | 6780 | 001 | 9740 | 20 | | 506.01 | | | | 506.01 | 132.72 | 373.29 | | | | | 506.01 | |
| 14 | 6790 | 001 | 9740 | 32 | | 0.00 | | | | 0.00 | 0.00 | 0.00 | | | | | 0.00 | |
| | | | | | | | | | | | | | | | | | 0.00 | Total 2014-15 |
| 15 | 6770 | 001 | 0001 | 10 | | | 1,572,038.52 | | | 1,572,038.52 | 1,604,704.55 | (32,666.03) | | | | | 1,572,038.52 | |
| 15 | 6775 | 001 | 0001 | 15 | | | 197,707.83 | | | 197,707.83 | 197,707.83 | 0.00 | | | 197,707.83 | | 0.00 | *Pg 15 - 100% reimb. No collections |
| 15 | 6780 | 001 | 0001 | 20 | | | 770,716.90 | | | 770,716.90 | 788,501.81 | (17,784.91) | | | | | 770,716.90 | |
| 15 | 6785 | 001 | 0001 | 30 | | | 460,696.91 | | | 460,696.91 | 460,715.11 | (18.20) | | | | | 460,696.91 | |
| 15 | 6790 | 001 | 0001 | 32 | | | 7,962.33 | | | 7,962.33 | 7,962.33 | 0.00 | | | | | 7,962.33 | |
| 15 | 6800 | 001 | 0001 | 37 | | | 780,940.52 | | | 780,940.52 | 799,329.19 | (18,388.67) | | | | | 780,940.52 | |
| 15 | 9900100 | 001 | 0001 | 40 01 | | | 683,567.34 | | | 683,567.34 | 684,126.17 | (558.83) | | | | | 683,567.34 | |
| 15 | 9900200 | 001 | 0001 | 40 02 | | | (684,126.17) | | | (684,126.17) | (684,126.17) | 0.00 | | | | | (684,126.17) | |
| 15 | 9999 | 001 | 0001 | 99 | | | (5,422,989.31) | | | (5,422,989.31) | (5,422,989.31) | 0.00 | (203,463.80) | 0.00 | (197,707.83) | (35,000.00) | (4,986,817.68) | *Pg 15 - 100% reimb. No collections |
| 15 | 6785 | 011 | 0494 | 30 | | | 61,795.93 | | | 61,795.93 | 61,795.93 | 0.00 | 61,795.93 | | | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0797 | 30 | | | 3,561.84 | | | 3,561.84 | 3,561.84 | 0.00 | 3,561.84 | | | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6785 | 011 | 0988 | 30 | | | 138,106.03 | | | 138,106.03 | 138,106.03 | 0.00 | 138,106.03 | | | | 0.00 | FSCU ASSESSMENTS - DO NOT PFA |
| 15 | 6770 | 001 | 9740 | 10 | | | 1,180,172.30 | | | 1,180,172.30 | 1,204,815.11 | (24,642.81) | | | | | 1,180,172.30 | |
| 15 | 6780 | 001 | 9740 | 20 | | | 179,822.69 | | | 179,822.69 | 183,662.39 | (3,839.70) | | | | | 179,822.69 | |
| 15 | 6785 | 001 | 9740 | 30 | | | 29,019.67 | | | 29,019.67 | 29,019.67 | 0.00 | | | | | 29,019.67 | |
| 15 | 6790 | 001 | 9740 | 32 | | | 6,006.67 | | | 6,006.67 | 6,006.67 | 0.00 | | | | | 6,006.67 | |
| | | | | | | | | | | | | | | | | | 0.00 | Total 2015-16 |
| TOTAL | | | | | 0.00 | 0.00 | (35,000.00) | 0.00 | 0.00 | (35,000.00) | 168,873.87 | (203,873.87) | 0.00 | 0.00 | 0.00 | (35,000.00) | 0.00 | |

# Ledger Activity Report - *Job Aid Fi$cal.218*

Main > General Ledger > General Reports > Ledger Activity

Favorites | Main Menu > General Ledger > General Reports > Ledger Activity

FI$Cal

## Ledger Activity Report

Run Control ID: Ledger_Activity  Report Manager  Process Monitor  Run

Language: English

### Report Request Parameters

Unit: 8860

Ledger: MODACCRL

Fiscal Year: 2015  Currency: USD

From Period: 1  To Period: 4

☐ Show Discrepancies Only  ☑ Show Journal Detail  ☐ Display Full Numeric Field

Include Adjustment Periods

| | Adjustment Period |
|---|---|
| 1 | |

Refresh

### ChartField Selection

Personalize | Find | First 1-15 of 15

| Sequence | ChartField Name | Include CF | Summarize | Detail | All Values | Value | To Value |
|---|---|---|---|---|---|---|---|
| 1 | Fund | ☑ | ☐ | ☐ | ☐ | 0001 | 0001 |
| 2 | Appropriation Reference | ☑ | ☐ | ☐ | ☐ | 001 | 001 |
| 3 | Year of Enactment | ☑ | ☐ | ☐ | ☐ | 2015 | 2015 |
| 4 | Program | ☑ | ☑ | ☐ | ☐ | | |
| 5 | Account | ☑ | ☑ | ☑ | ☐ | 1222100 | 1222100 |

# Ledger Activity Report - *Job Aid Fi$cal.218 (cont'd)*

PeopleSoft GL

Report ID: GLS7002 — GENERAL LEDGER ACTIVITY — Page No. 1

Bus. Unit: 8860--Department of Finance — Run Date 02/12/2016

Ledger: MODACCRL -- Modified Accrual Ledger — Run Time 15:47:56

For Fiscal Year 2015 Period 1 to 5

Fund: 0001 to 0001 Approp Ref: 001 to 001 ENY: 2015 to 2015 Program: to Account: 1222100 to 1222100 Currency Code: USD

| Cur | Journal Date | Journal ID | Seq | Line | Account | Program | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|---|
| USD | Beginning Balance: | | | | 1222100 | | | | 0.00 |
| | 07/24/2015 | 0000023015 | 1 | | | | | | |
| | | | | | 1222100 | | 200,000.00 | 0.00 | |
| | | | | | | | Period 1 Total: | | 200,000.00 |
| | 08/31/2015 | 0000026696 | 1 | | | | | | |
| | | | | | 1222100 | | 200,000.00 | 0.00 | |
| | 08/31/2015 | 0000033777 | 2 | | | | | | |
| | | | | | 1222100 | | 0.00 | 200,000.00 | |
| | | | | | | | Period 2 Total: | | 0.00 |
| USD | Total Activity: | | | | 1222100 | | | | 200,000.00 |
| | Ending Balance: | | | | | | | | 200,000.00 |

# Trial Balance (GLS7012) - Delivered

Main > GL > General Reports >Trial Balance

Favorites | Main Menu > General Ledger > General Reports > Trial Balance

FI$Cal

Home

## Trial Balance Report

Run Control ID: TB  Report Manager  Process Monitor  Run

Language: English

### Report Request Parameters

Unit: 8860  *Ledger: MODACCRL

Fiscal Year: 2015  Period: 4

Currency Option: Base  Currency:

☐ Display Full Numeric Field

Include Adjustment Periods

| | Adjustment Period |
|---|---|
| 1 | |

Refresh

### ChartField Selection

Personalize | Find | First 1-15 of 15 Last

| Sequence | ChartField Name | Include CF | Descr | Subtotal | Value | To Value |
|---|---|---|---|---|---|---|
| 1 | Fund | ☑ | ☐ | ☐ | 0001 | 0001 |
| 2 | Account | ☑ | ☑ | ☐ | | |
| 3 | Year of Enactment | ☑ | ☐ | ☐ | | |
| 4 | Program | ☑ | ☐ | ☐ | | |

# Trial Balance (GLS7012) – Delivered (cont'd)

Favorites › Main Menu › General Ledger › General Reports › Trial Balance

FI$Cal

## Process Scheduler Request

User ID 10001395 Run Control ID TB

Server Name PSUNX Run Date 01/15/2016

Recurrence Run Time 2:32:35PM Reset to Current Date/Time

Time Zone

Process List

| Select | Description | Process Name | Process Type | *Type | *Format | Distribution |
|---|---|---|---|---|---|---|
| ☑ | Trial Balance Report | GLS7012 | SQR Report | Web | CSV | Distribution |

Select **CSV Format** to obtain report in Excel format.

OK Cancel

# Trial Balance (GLS7012) – Delivered (cont'd)

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | PeopleSoft GL | | | | | | | |
| Report ID | GLS7012 | TRIAL BALANCE | Page No. | 1 | | | | |
| Bus. Unit: | 8860 | -- | Departme | Run Date | 12/3/2015 | | | |
| Ledger: | MODACCR | -- | Modified . | Run Time | 7:54:44 | | | |
| As of Yea | 2015 | and Period | 4 | | | | | |
| Base Curr | USD | | | | | | | |
| Fund | Account | | ENY | Program | Cur | Transaction Debit | Transaction Credit | Balance |
| | 1200000 | AR - Revenue | 2014 | | USD | 0 | 0 | 0.00 |
| | 1200050 | AR - Reimbursements | 2014 | 6770028 | USD | 167,954.00 | 167,954.00 | 0.00 |
| | | | | 6780 | USD | 136,705.88 | 136,705.88 | 0.00 |
| | | | 2015 | 6780 | USD | 11,924.07 | 11,924.07 | 0.00 |
| | 1200100 | AR - Abatements | | 9999 | USD | 4,564.80 | 4,564.80 | 0.00 |
| | | | 2013 | 6770010 | USD | 1,032.87 | 2,150.29 | -1,117.42 |
| | | | | 6770028 | USD | 241.61 | 483.22 | -241.61 |
| | | | | 6770037 | USD | 240.99 | 481.98 | -240.99 |
| | | | | 6780 | USD | 460.67 | 576.97 | -116.30 |
| | | | | 6785037 | USD | 977.27 | 1,794.51 | -817.24 |
| | | | | 6785055 | USD | 0 | 114.24 | -114.24 |
| | | | | 6800 | USD | 1,256.85 | 1,613.02 | -356.17 |
| | | | | 9900100 | USD | 3,662.04 | 3,978.87 | -316.83 |
| | | | | 9999 | USD | 21,560.81 | 16,035.83 | 5,524.98 |
| | | | 2014 | 6770010 | USD | 112.79 | 657.85 | -545.06 |
| | | | | 6780 | USD | 112.79 | 476.33 | -363.54 |
| | | | | 6785055 | USD | 0 | 228.47 | -228.47 |
| | | | | 6800 | USD | 0 | 244.81 | -244.81 |
| | | | | 9900100 | USD | 0 | 177.18 | -177.18 |
| | | | | 9999 | USD | 30,725.21 | 21,968.81 | 8,756.40 |
| | | | 2015 | 9999 | USD | 1,629.35 | 667.63 | 961.72 |
| | 1222100 | Adv to Agency & Off Rev Funds | | | USD | 200,000.00 | 0 | 200,000.00 |
| | | | 2014 | | USD | 0 | 200,000.00 | -200,000.00 |
| | | | 2015 | | USD | 400,000.00 | 200,000.00 | 200,000.00 |
| | 1240000 | Due From Other Funds | 2014 | | USD | 0 | 0 | 0.00 |
| | | | | 6770028 | USD | 16,006.46 | 16,006.46 | 0.00 |
| | | | | 6775 | USD | 2,222,588.65 | 2,222,588.65 | 0.00 |
| | | | | 6780 | USD | 5,044,740.58 | 5,044,740.58 | 0.00 |
| | | | | 6785019 | USD | 1,421,998.47 | 1,421,998.47 | 0.00 |
| | | | | 6785055 | USD | 0 | 0 | 0.00 |
| | | | | 9999 | USD | 0 | 0 | 0.00 |
| | | | 2015 | 6770028 | USD | 119,375.00 | 118,750.00 | 625.00 |
| | | | | 6775 | USD | 245,679.07 | 0 | 245,679.07 |
| | | | | 6780 | USD | 1,325,689.76 | 1,324,170.76 | 1,519.00 |
| | | | | 6785019 | USD | 640,474.70 | 640,474.70 | 0.00 |
| | | | | 6785055 | USD | 49,342.28 | 2,380.00 | 46,962.28 |
| | 1240100 | Due Fr Oth Approps - Same Func | 2013 | 6770 | USD | 0 | 0 | 0.00 |
| | | | | 6775 | USD | 0 | 0 | 0.00 |
| | | | | 6785 | USD | 0 | 0 | 0.00 |
| | | | | 6790 | USD | 0 | 0 | 0.00 |
| | | | | 6800 | USD | 0 | 0 | 0.00 |
| | | | | 9900100 | USD | 0 | 0 | 0.00 |

Insert this column and formula to net the Debit and the Credit columns. The amount should match with the Ending Balance amounts in the Trial Balance Report (ZGL061) for each Ledger account.

# Trial Balance Report (RPTGL061) - Custom

Main > Fi$Cal Processes > Fi$Cal Report > GL Reports > Trial Balance Reports

Favorites | Main Menu | > FI$Cal Processes | > FI$Cal Report | > GL Reports | > Trial Balance Reports

FI$Cal

Trial Balance Report

Run Control ID: TB Report Manager Process Monitor Run

Report Request Parameter

Personalize | Find | View All | First 1 of 2 Last

Unit: 8860 *Ledger: MODACCRL

Fiscal Year: 2015 To Period: 4

Fund: 0001 To Value: 0001

Adjustment Period

1

Save | Return to Search | Previous in List | Next in List | Notify | Add | Update/Display

# Trial Balance Report (RPTGL061) – Custom (cont'd)

Report ID: ZGL061

FI$Cal
DEPARTMENT OF FINANCE Trial Balance
As Of:10/31/15

Page No: 1

Run Date: 01/10/2016
Run Time 19:33:50

Business Unit: 8860
Ledger: MODACCRL
Fiscal Year: 2015
Period From: 1 To Period: 4

Fund: 0001 General Fund ( 998 )

| ACCOUNT | ACCOUNT TITLE | BEGINNING BALANCE | DEBITS | CREDITS | ENDING BALANCE |
|---|---|---|---|---|---|
| 1100000 | Cash on Hand | $ 100.00 | $ -100.00 | $ 0.00 | $ 0.00 |
| 1101000 | General Cash - CTS Accounts | $ 75.00 | $ -75.00 | $ 0.00 | $ 0.00 |
| 1101200 | Revolving Fund Cash | $ 192,245.24 | $ 200,000.00 | $ 392,245.24 | $ 0.00 |
| 1109100 | Pending Cash Transfers - GL | $ -0.01 | $ 18,270,080.94 | $ 27,189,263.77 | $ -8,919,182.84 |
| 1109200 | Pending Cash Transfers - AP | $ 0.00 | $ 25,742.99 | $ 25,692.99 | $ 50.00 |
| 1109300 | Pending Cash Transfers - AR | $ 0.00 | $ 1,653,113.48 | $ 1,653,113.48 | $ 0.00 |
| 1109600 | Pending Cash Transfers - LD | $ 0.00 | $ 5,997,850.42 | $ 3,607,780.75 | $ 2,390,069.67 |
| 1200000 | AR - Revenue | $ 250.00 | $ -250.00 | $ 0.00 | $ 0.00 |
| 1200050 | AR - Reimbursements | $ 185,149.00 | $ 11,924.07 | $ 197,073.07 | $ 0.00 |
| 1200100 | AR - Abatements | $ 15,190.40 | $ 10,155.40 | $ 14,982.56 | $ 10,363.24 |
| 1222100 | Adv to Agency & Off Rev Funds | $ 0.00 | $ 400,000.00 | $ 200,000.00 | $ 200,000.00 |
| 1240000 | Due From Other Funds | $ 2,623,620.48 | $ 1,679,676.36 | $ 4,008,511.49 | $ 294,785.35 |
| 1240100 | Due Fr Oth Approps - Same Fund | $ 6,813,156.89 | $ -6,236,372.62 | $ 576,784.27 | $ 0.00 |
| 1301100 | Expense Advances | $ 594.26 | $ -594.26 | $ 0.00 | $ 0.00 |
| 1301200 | Travel Advances | $ 0.00 | $ 8,322.99 | $ 8,322.99 | $ 0.00 |
| 1309200 | Prepay to Other Funds/Approps | $ 708,414.59 | $ 48,705.76 | $ 58,414.59 | $ 698,705.76 |
| 1906100 | Suspended Entries - AP | $ 0.00 | $ 4,419.61 | $ 4,419.61 | $ 0.00 |
| 1906700 | Suspended Entries - LD | $ 0.00 | $ 2,301.84 | $ 2,301.84 | $ 0.00 |
| 2000000 | Accounts Payable | $ -11,963.24 | $ 1,979,789.65 | $ 2,199,248.16 | $ -231,421.75 |
| 2000100 | Accrued Payables | $ -168,626.77 | $ -7,060.50 | $ -175,687.27 | $ 0.00 |
| 2010000 | Due to Other Funds - Current | $ -220,266.88 | $ 45,156.71 | $ -175,110.17 | $ 0.00 |
| 2011000 | Due to Other Approps-Same Fund | $ -6,420,777.25 | $ 1,138.74 | $ -6,419,638.51 | $ 0.00 |
| 2021000 | Due to Local Governments | $ 0.00 | $ 18,821.25 | $ 18,821.25 | $ 0.00 |
| 2052000 | Unearned Reimbursements | $ -900,000.00 | $ 900,000.00 | $ 0.00 | $ 0.00 |
| 2090100 | Uncleared Collections | $ -75.00 | $ 0.00 | $ -75.00 | $ 0.00 |
| 3501000 | Reserve - Advances | $ -650,000.00 | $ 0.00 | $ 0.00 | $ -650,000.00 |
| 3903000 | Fund Balance - Clearing | $ -2,167,086.71 | $ 0.00 | $ 0.00 | $ -2,167,086.71 |
| 4170410 | Capital Asset Trade In Proceed | $ 0.00 | $ 35,000.00 | $ 35,000.00 | $ 0.00 |
| 4172500 | Miscellaneous Revenue | $ 0.00 | $ 0.00 | $ 250.00 | $ -250.00 |
| 4173500 | Settlements - Other | $ 0.00 | $ 0.00 | $ 462.06 | $ -462.06 |
| 4810000 | Interdept Reim - Oth St Dept | $ 0.00 | $ 68,473.99 | $ 3,556,641.34 | $ -3,488,167.35 |
| 4840000 | Reimursements -Private Sectors | $ 0.00 | $ 1,947.50 | $ 11,924.07 | $ -9,976.57 |
| 5100000 | Earnings - Perm Civil Svc Empl | $ 0.00 | $ 28,414,740.39 | $ 20,020,633.72 | $ 8,394,106.67 |
| 5100150 | Earnings - Temp Civil Svc Empl | $ 0.00 | $ 372,662.12 | $ 24,091.14 | $ 348,570.98 |
| 5105000 | Earnings-Exempt/Statutory Empl | $ 0.00 | $ 338,667.60 | $ 0.00 | $ 338,667.60 |
| 5108000 | OT Earn Oth than to Temp Help | $ 0.00 | $ 63,984.55 | $ 24,224.13 | $ 39,760.42 |
| 5108200 | Flex Elect Contributions | $ 0.00 | $ 1,467,481.39 | $ 263,584.23 | $ 1,203,897.16 |
| 5108250 | Employee Merit Award PGM Contr | $ 0.00 | $ 139.62 | $ 82.73 | $ 56.89 |
| 5150150 | Dental Insurance | $ 0.00 | $ 372.10 | $ 0.00 | $ 372.10 |
| 5150210 | Disability Leave - Nonindustri | $ 0.00 | $ 68,261.30 | $ 20,881.93 | $ 47,379.37 |
| 5150350 | Health Insurance | $ 0.00 | $ 66,391.37 | $ 35,610.60 | $ 30,780.77 |

# Research for Transactions Posted in Fi$Cal

**Research for transactions posted in GL, AP & AR modules *(see Handout 3)***

**Journals**
Main > GL > Review Financial Information > Journals
Main > GL > Journals > Journal Entry > Create/Update Journal Entries

**Vouchers**
Main > AP > Review AP Info > Vouchers > Voucher
Main > AP > Review AP Info > Vouchers > Accounting Entries
Main > AP > Vouchers > Add/Update > Regular Entries

**Account Receivables**
Main > AR > Customer Accounts > Item Information >View/Update Item Details

**Deposits**
Main > AR > Payments > Review Payments > All Payments
Main > AR > Payments > Direct Journal Payments > Modify Accounting Entries

**Accrual Queries (Abatements, Encumbrances, Expenditure, Revenues, and Reimbursements) – *Job Aid Fi$Cal.225 (also see Handout 2)***
Main > Reporting Tools > Query > Query Viewer

# SCO/Agency Reconciliation – TIPS

- Advances to **ORF, SCIF, SRF** and **Refunds to Reverted Appropriations** are not posted to appropriations in Commitment Control. **Balance Per FI$Cal** for those accounts are **zero** and they should be listed as **Adjustments to FI$Cal** in the SCO/Agency Reconciliation Worksheet and carried all the way until year-end to be reported on financial reports.
- Make sure **Clearing Accounts** Balance per FI$Cal is always **Zero**. Costs remaining in the clearing account should be researched and corrected to allocate out to the appropriate programs.

# SCO/Agency Reconciliation – TIPS (cont'd)

- When running the **Budget Overview** query:
  - use year **1901** as the **From Year** for prior ENYs
  - for **Appropriation** accounts, use **CC_APPROP** Ledger Group
  - for **Reimbursement** accounts, use **CC_REV** Ledger Group
  - for **Revenue and/or Reimbursement** accounts, use **CC_DTL_REV** Ledger Group and **specify** Revenue or Reimbursement account in the **Account Chart Field**
- All accruals (Expenditures, Encumbrances, Abatements, Reimbursements, and Revenues) on the FI$Cal SCO/Agency Reconciliation Report can be verified and supported by different accrual queries. Use the queries to find the document numbers (voucher, item numbers etc.) for further research in Accounts Payable or Accounts Receivable modules.

# SCO/Agency Reconciliation – TIPS (cont'd)

- Use the **Delivered Trial Balance Report (GLS7012)** to obtain GL Account detail by ENY and Program. The delivered trial balance supports the **Custom Trial Balance Report (RPTGL061).**
- Use the **Ledger Activity Report** to search for **Journal ID's** and **Balances** by GL account. Search by Fund, Appropriation Ref, ENY, Program, and Account etc. Use the Journal ID for further research in other modules.
- Analyze **Accrual** data carefully. Report any differences between the FI$Cal SCO/Agency Reconciliation Report, Accruals Query, and the Trial Balance Report to the FI$Cal Service Center.

# SCO/Agency Reconciliation - REMINDERS

- Make sure the **variance line** at the bottom of the SCO/Agency Reconciliation Worksheet is always **zero** for all accounts.
- Make sure the GL accounts **variance column** on the SCO/Agency Reconciliation Worksheet is always **zero**, except for the Encumbrances, Advances to SCIF and SRF.
- Explain **variances** and **research** before making corrections.

# Questions??

# Break

# SCO/Agency Reconciliation - Practice