



**FI\$Cal**

*Financial Information System for California*

# Wave 1 Solution Walkthrough (SWT): General Ledger

for Wave 2 Departments

*May 21, 2014*

# Agenda

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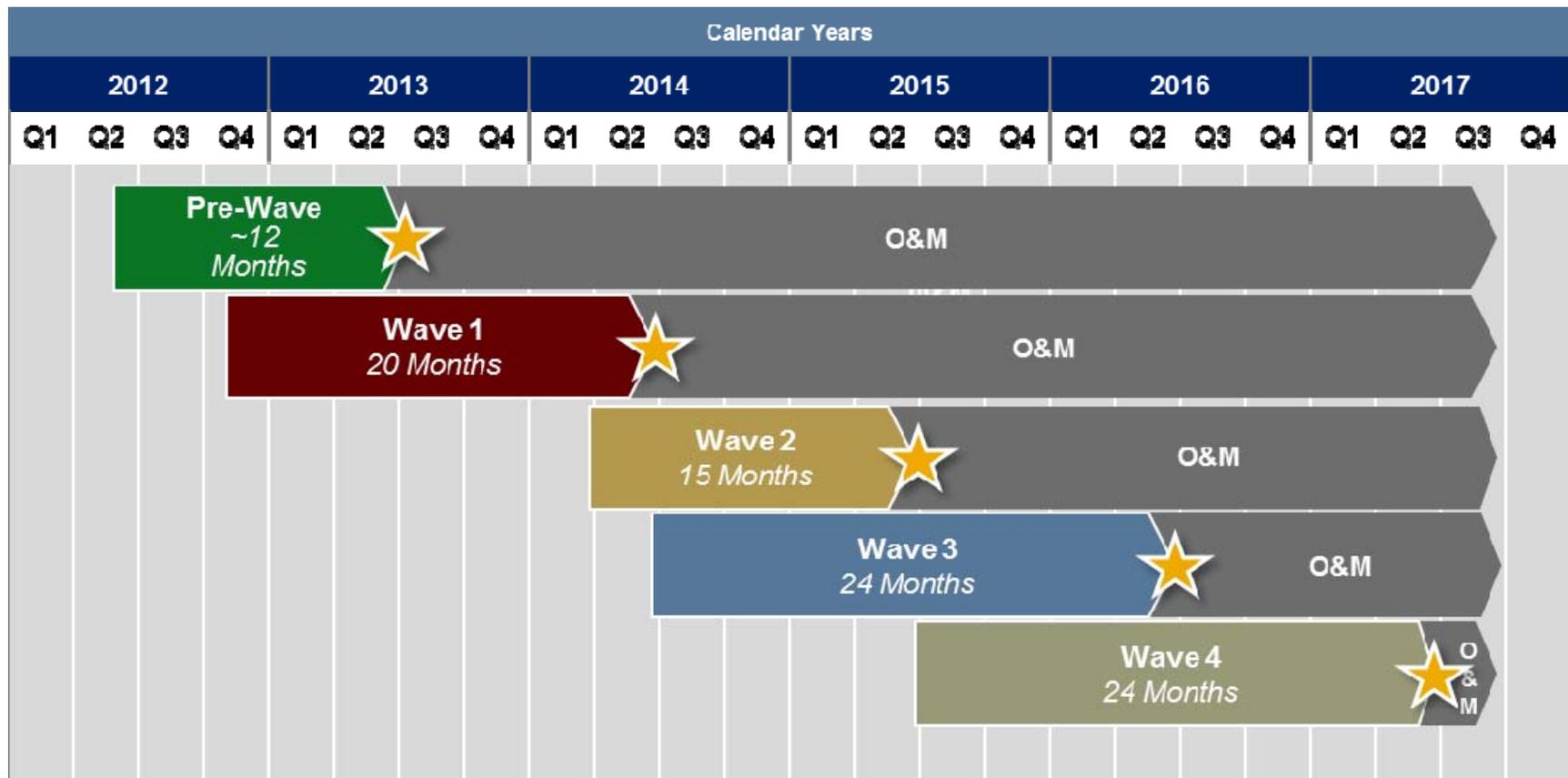
- FI\$Cal Project Overview
- Wave 1 Solution Walkthrough Objectives and Approach
- FI\$Cal Solution Overview
- Enter and Process Journals
- Process Labor Distribution
- Process Allocations
- Process Financial Statements
- Technology Considerations
- Session Recap

# FI\$Cal Project Overview

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- The Financial Information System for California (FI\$Cal) is a business transformation project for the State in the areas of budgeting, accounting, procurement, and cash management. The Project prepares the State to work in an integrated financial management system.
  
- California's Partner Agencies are working together to form the partnership to support FI\$Cal at the highest level:
  - Department of Finance (DOF)
  - Department of General Services (DGS)
  - State Controller's Office (SCO)
  - State Treasurer's Office (STO)

# FI\$Cal Wave Timeline

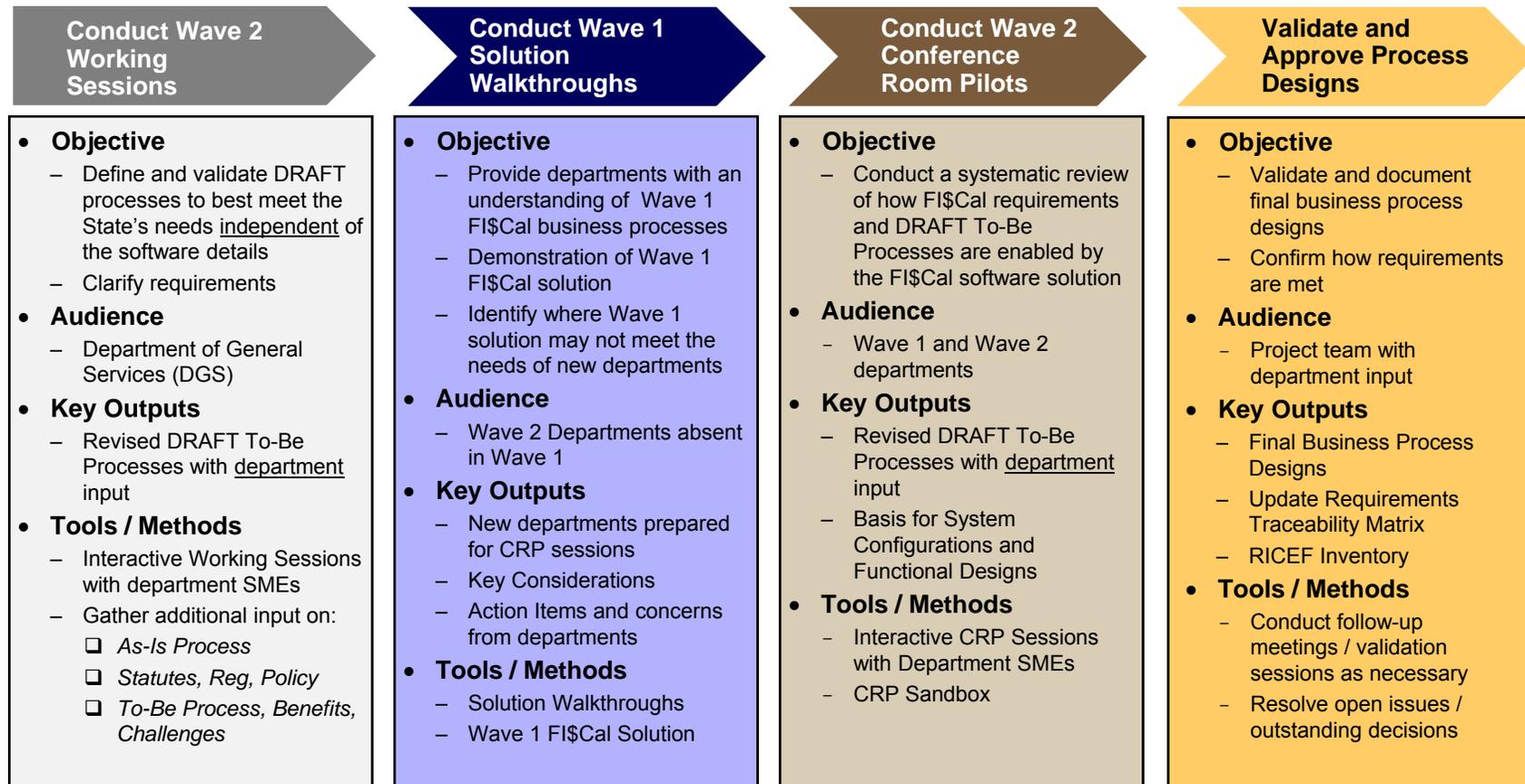


# SWT Objectives

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- The Wave 1 Solution Walkthroughs will provide:
  - An overview of each business process, including key terms and implemented functionality
  - A list of changes with the “To-Be” business process
  - An opportunity to begin thinking about updates to internal department processes
  - A demonstration of the FI\$Cal Wave 1 solution

# FI\$Cal Design Approach

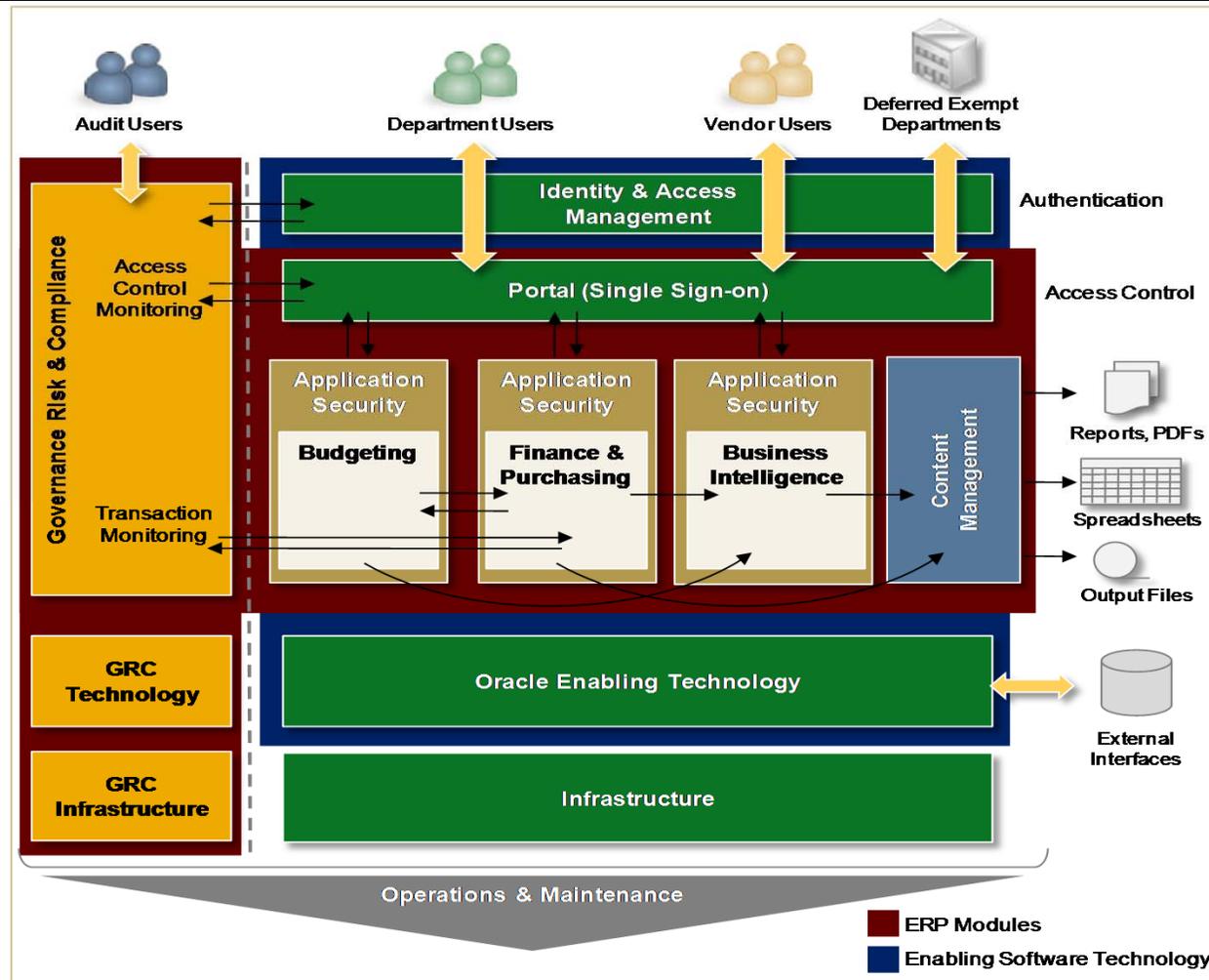


# Ground Rules & Guiding Principles

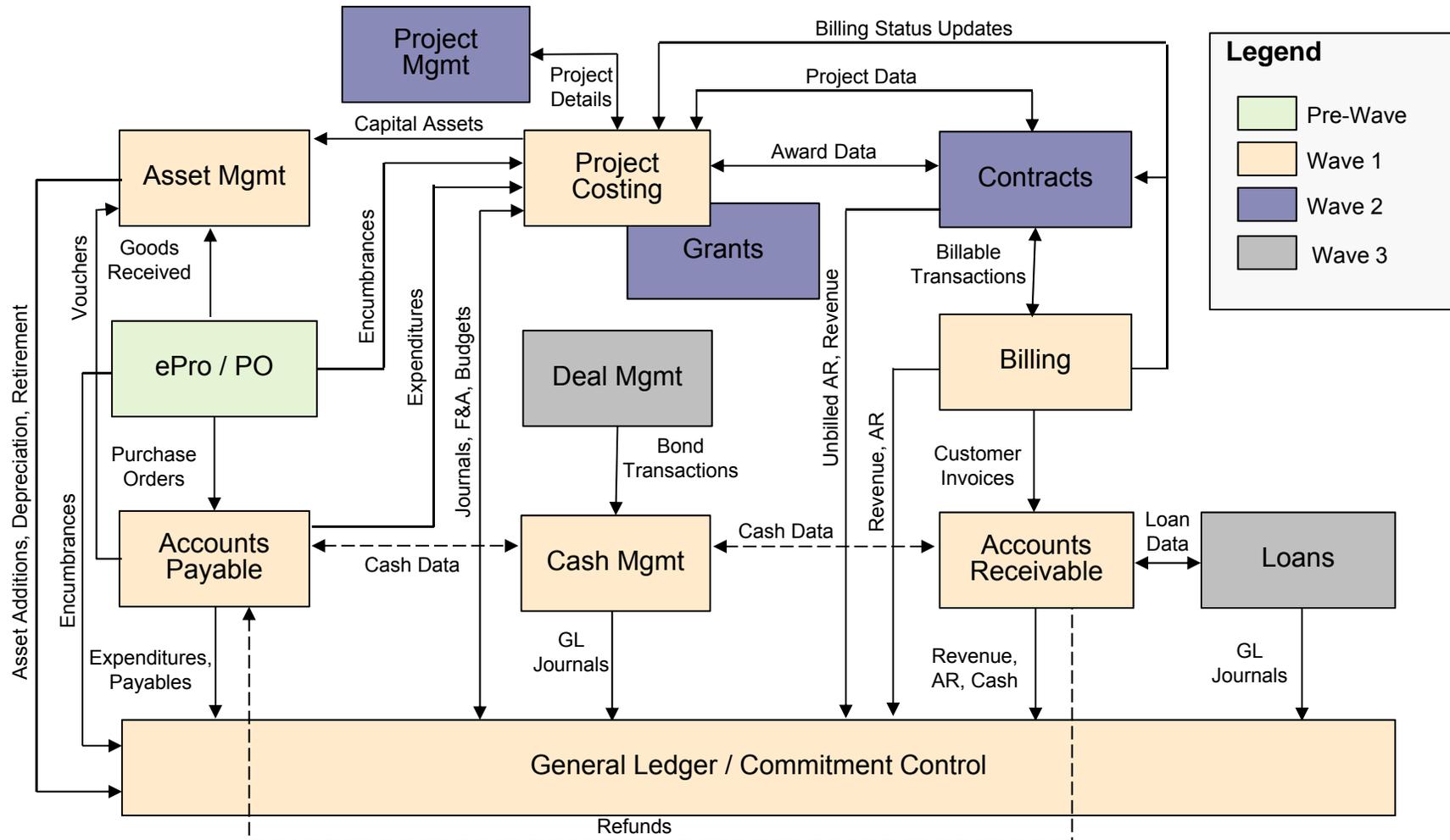
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- **Challenge** how the State does things today
- **Perspective** – Adopt a “Statewide” perspective
- **Silence is Consent** – Speak and share your thoughts
- **There are no bad questions** – Better to question than to assume
- **Consider best practices** and business process changes
- **Think of the data** and information you require

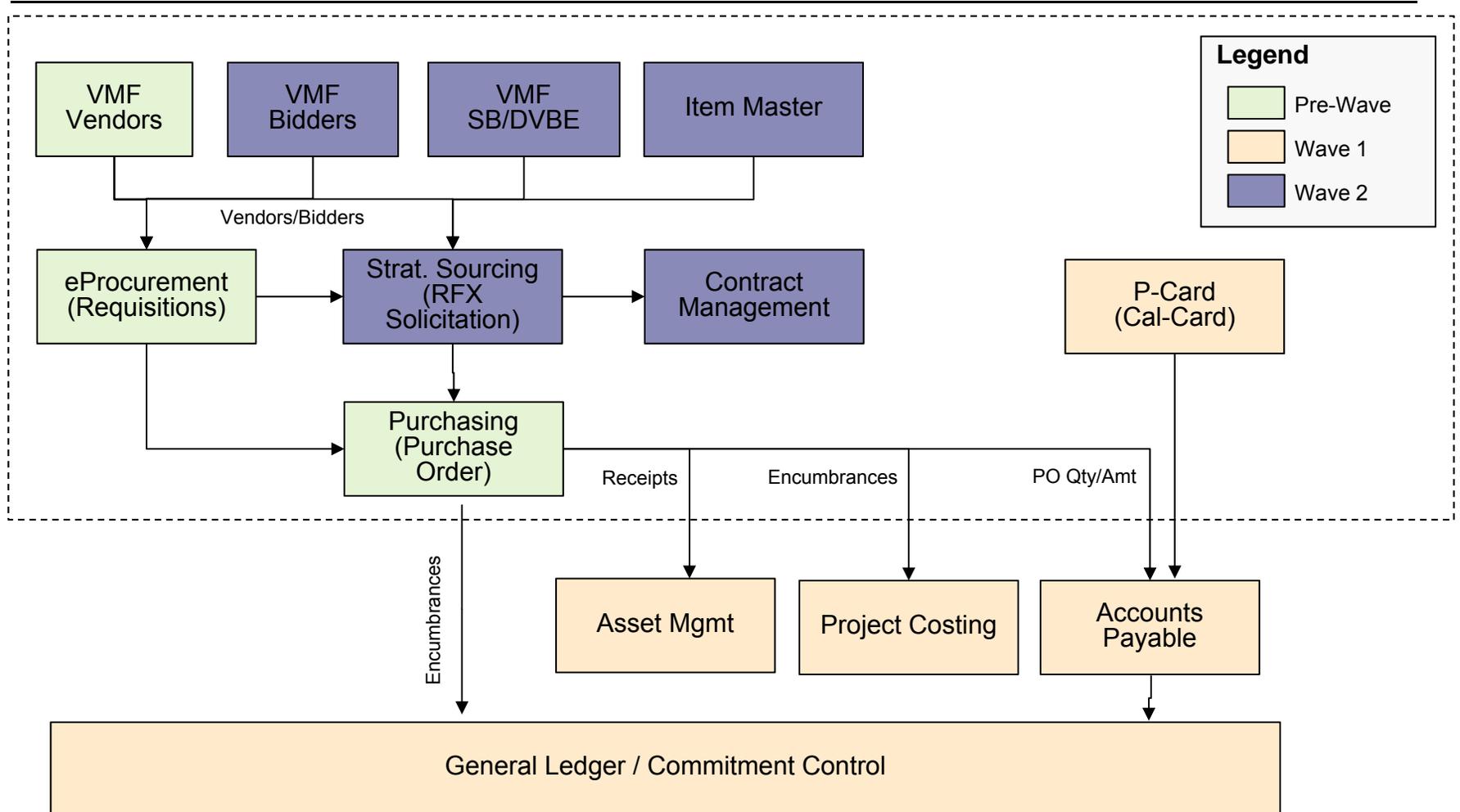
# FI\$Cal Solution Overview



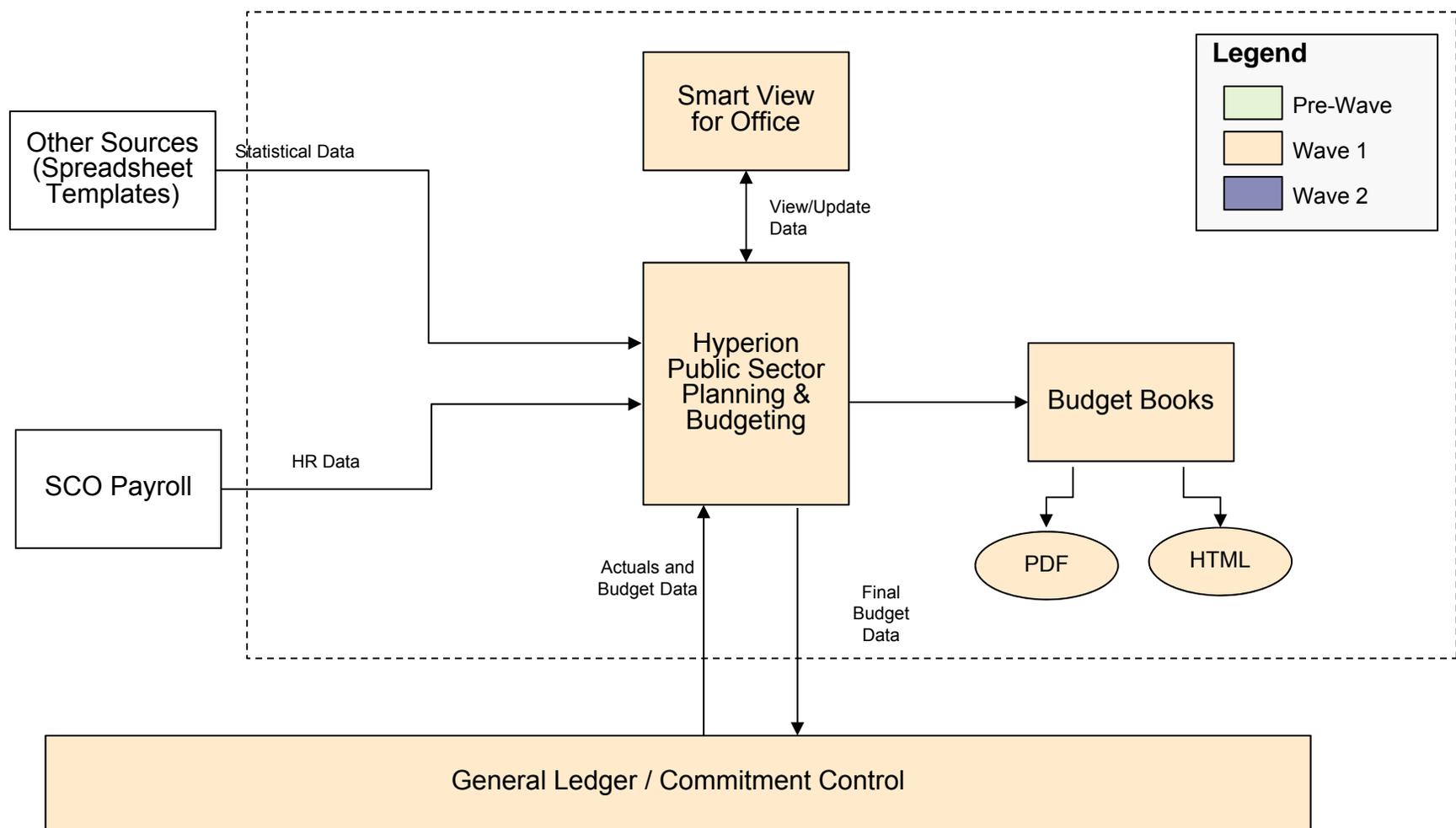
# FI\$Cal Accounting Solution



# FI\$Cal Procurement Solution



# FI\$Cal Budgeting Solution



# FI\$Cal Accounting Modules

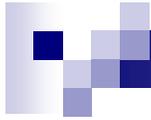
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- **Purchasing (PO)** – encumbrances
- **Accounts Payable (AP)** – expenditures
- **Accounts Receivable (AR)** and **Billing (BI)** – revenues and cash receipts
- **Cash Management (CM)** – transfers between bank accounts
- **Project Costing (PC)** – accumulates Project related transactions, creates entries to reclassify Project related expenditures (“Funds Distribution”) and to record project related revenue
- **Asset Management (AM)** – asset capitalization, depreciation and retirement entries (Accrual Adjustments ledger)
- **General Ledger (GL)** – adjustments, manual accruals, summarization of entries originating in other modules

# Wave 1 FI\$Cal GL Highlights

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- SCO Fiscal system continues to be the State's Book of Record for all departments, including those in FI\$Cal
- General Ledger balances will be maintained under three bases of accounting
  - Modified Accrual (*primary*)
  - Cash
  - Full Accrual
- Automated cost allocation functionality
- Labor Distribution functionality
- GL Journals are not subject to SCO approval in Waves 1 & 2



# Enter and Process Journals

# Journals – Overview

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- The Enter and Process Journals business process includes all activities related to the entry, validation, approval and posting of General Ledger journals
- Departments may choose to require online approvals of their journals by departmental managers
  - SCO will continue to approve journals for FI\$Cal departments in the SCO system using the current transaction request process
  - Journals must pass the Journal Edit and Budget Check processes before being eligible for approval and posting

# Journals – Key Terms (1 of 2)

<b>Term</b>	<b>Definition</b>
<b>Subsystem Journal Entry</b>	Accounting entries from FI\$Cal subsystems (AP, AR, LD, PC, CM, AM) are summarized and posted in the General Ledger as journals
<b>Manual Journal Entry</b>	Journals entered online. These are typically used for adjustments, error corrections and manual accruals.
<b>Spreadsheet Journal Entry</b>	Journals created via a user initiated upload process using a Microsoft Excel-based template.
<b>General Ledger Business Unit</b>	An organizational unit with a balanced set of books. A GL Business Unit will be defined for each Org Code to which appropriations are made.

# Journals – Key Terms (2 of 2)

Term	Definition
<b>ChartField</b>	An accounting classification code (Fund, Program, etc.). Similar in usage to existing UCM codes.
<b>ChartField Combination</b>	The combination ChartField <i>values</i> present in a single accounting entry or in a ledger. For example, Org 0820, Fund 0001 and Program 1234.
<b>Journal Edit Process</b>	A background process that validates GL journals for conditions such as invalid ChartField values, closed accounting periods and unbalanced entries.
<b>Budget Check Process</b>	A background process that validates GL journals for budgetary compliance, i.e. spending authority.
<b>Journal Post Process</b>	A background process that updates a ledger with amounts from a valid, approved journal.

# Journals & Ledgers

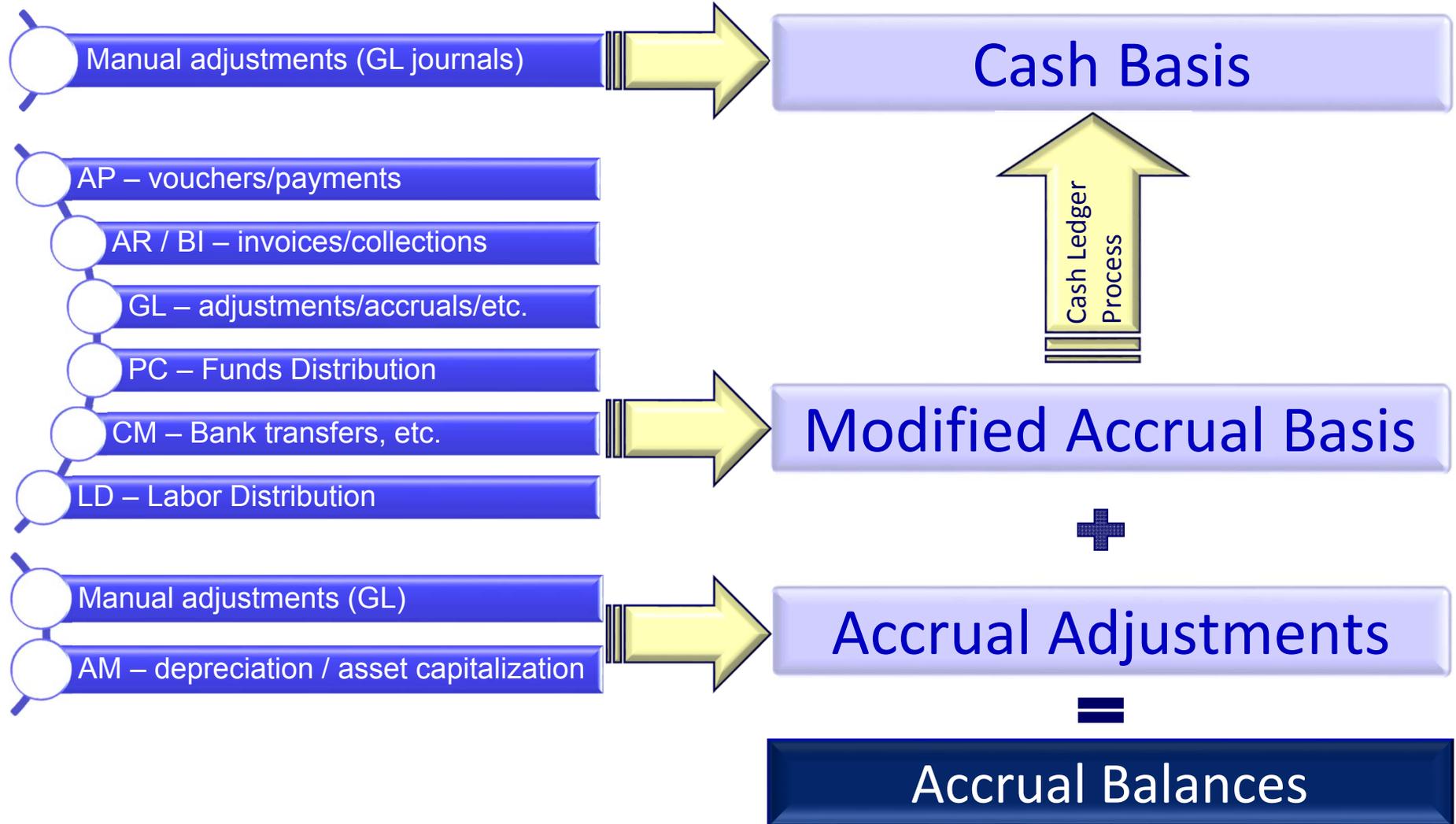
Journals					
Journal ID	GL BU	Account	Fund	Program	Amount
ABC1234567	7760	Out of State Travel	1000	1234	5,000
		In State Travel	1000	1234	(5,000)
9552222222	0820	Exhibits	0001	5544	10,000
		Conferences	0001	5544	(10,000)
XYZ9876543	7760	In State Travel	1000	1234	2,000
		Out of State Travel	1000	1234	(2,000)
1500000001	0820	Exhibits	1000	3200	15,000
		Conferences	1000	3200	(15,000)

↓ Posting ↓

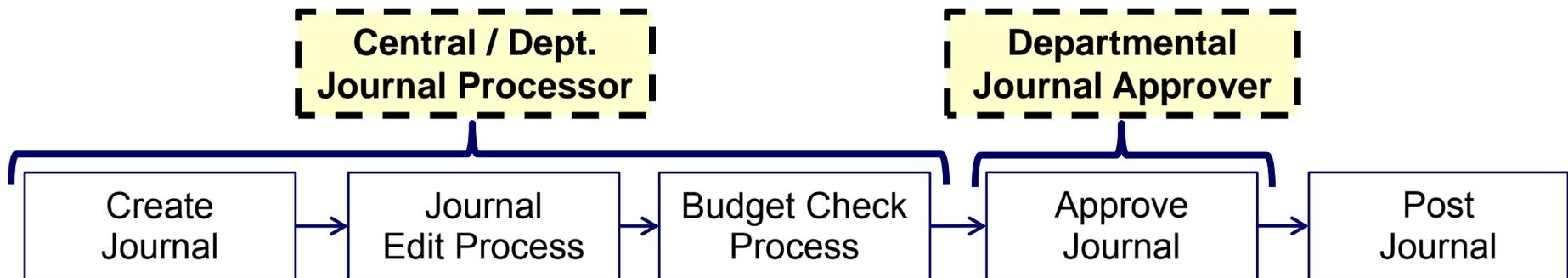
Ledger					
GL BU	Account	Fund	Program	Amount	
7760	Out of State Travel	1000	1234	3,000	
7760	In State Travel	1000	1234	(3,000)	
0820	Exhibits	0001	5544	10,000	
0820	Conferences	0001	5544	(10,000)	
0820	Exhibits	1000	3200	15,000	
0820	Conferences	1000	3200	(15,000)	

## Transaction Sources

## Ledgers

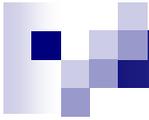


# Enter and Process Journals

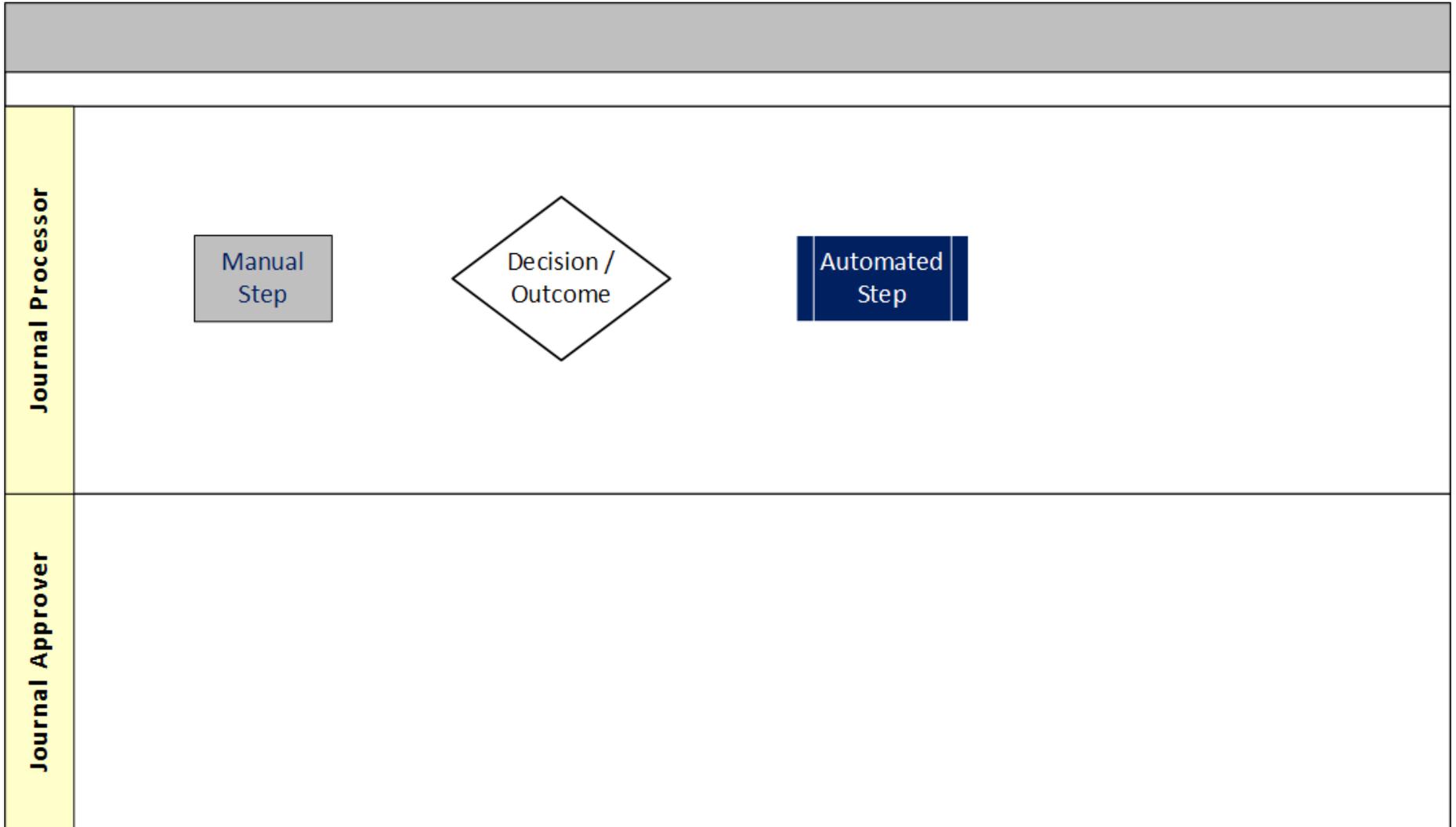
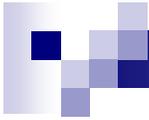


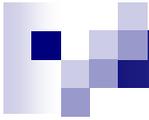
## Key Points

- Posted journals update ledger totals
- Journals must pass the Journal Edit and Budget Check processes to be eligible for approval and posting
- Departments decide if their journals require approval to post
- SCO will be involved in journal approval in *Wave 3* and later



<b>Journal Processor</b>	
<b>Journal Approver</b>	

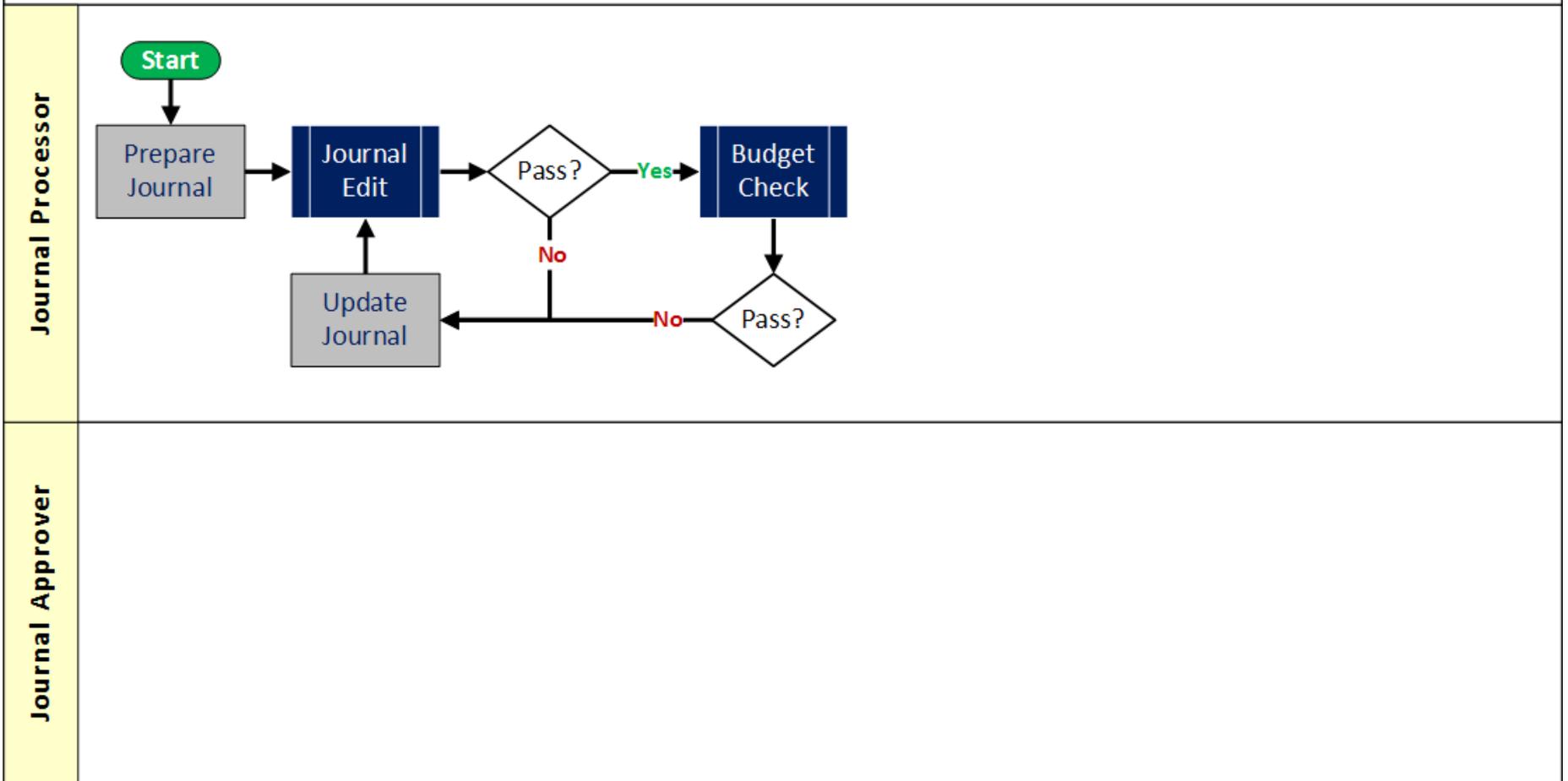




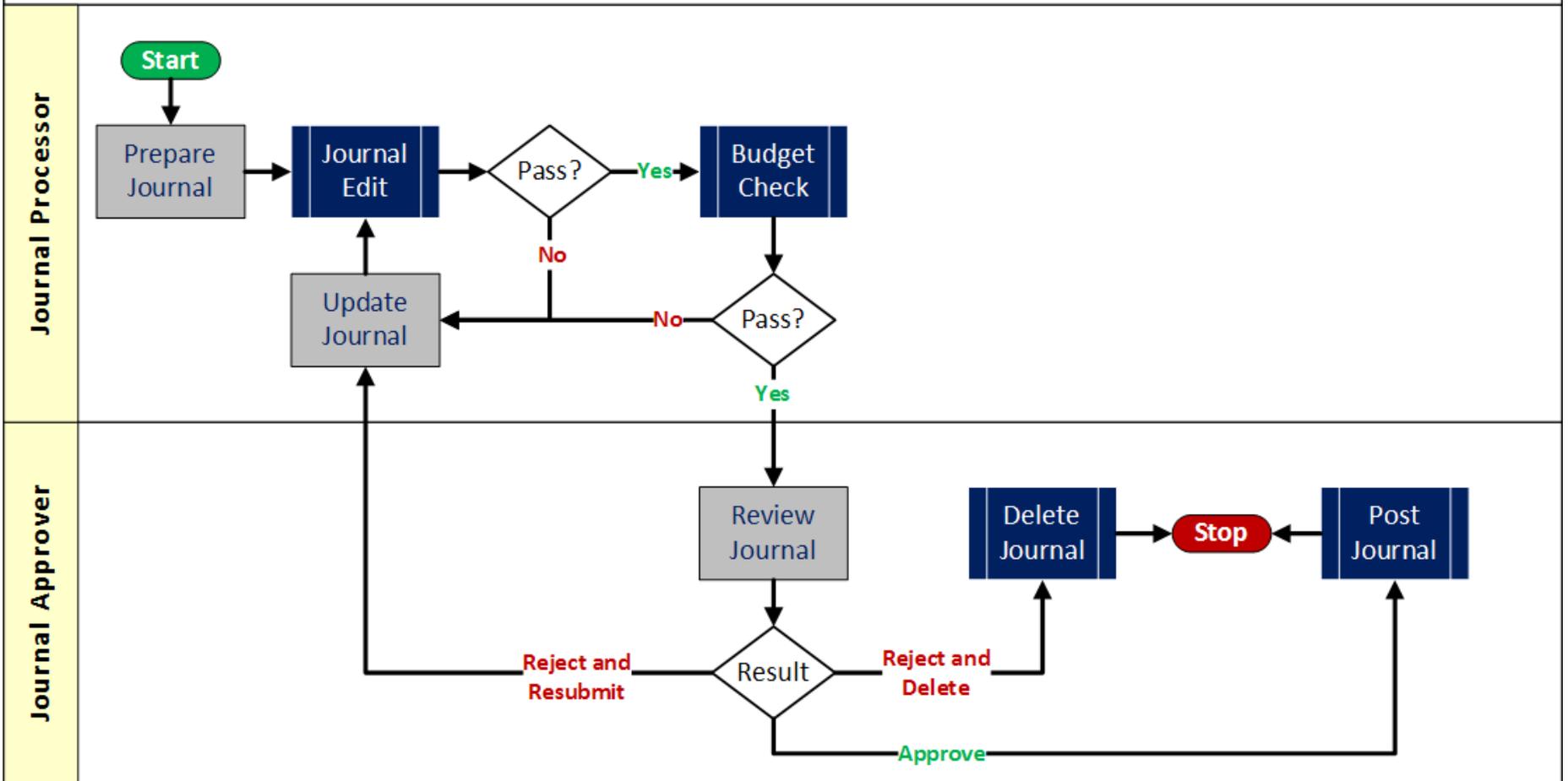
Enter and Process Manual Journals with Journal Approval

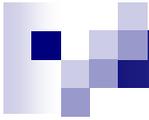
<b>Journal Processor</b>	
<b>Journal Approver</b>	

## Enter and Process Manual Journals with Journal Approval



## Enter and Process Manual Journals with Journal Approval

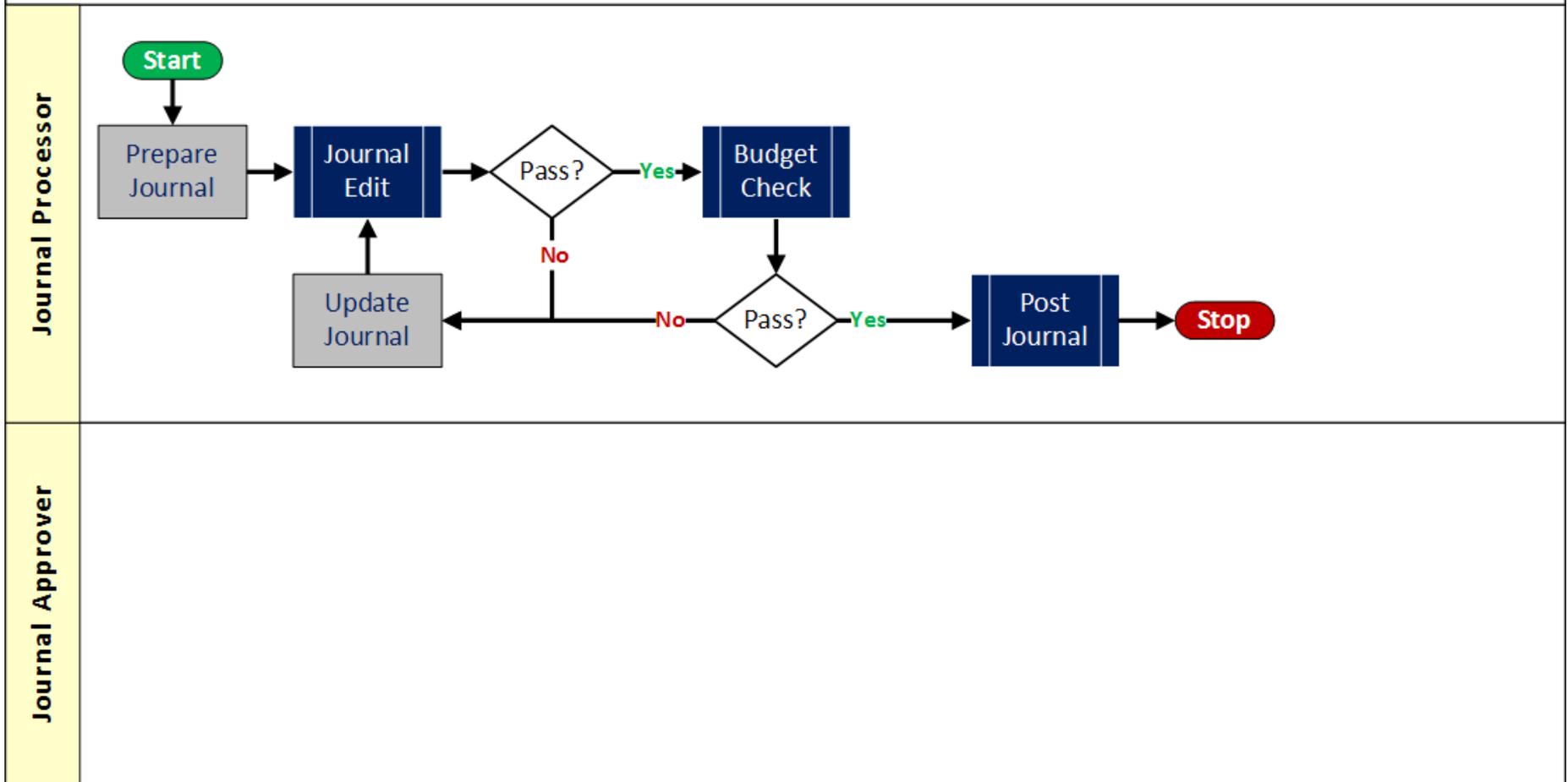


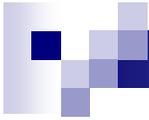


Enter and Process Manual Journals w/out Journal Approval

<b>Journal Processor</b>	
<b>Journal Approver</b>	

## Enter and Process Manual Journals w/out Journal Approval

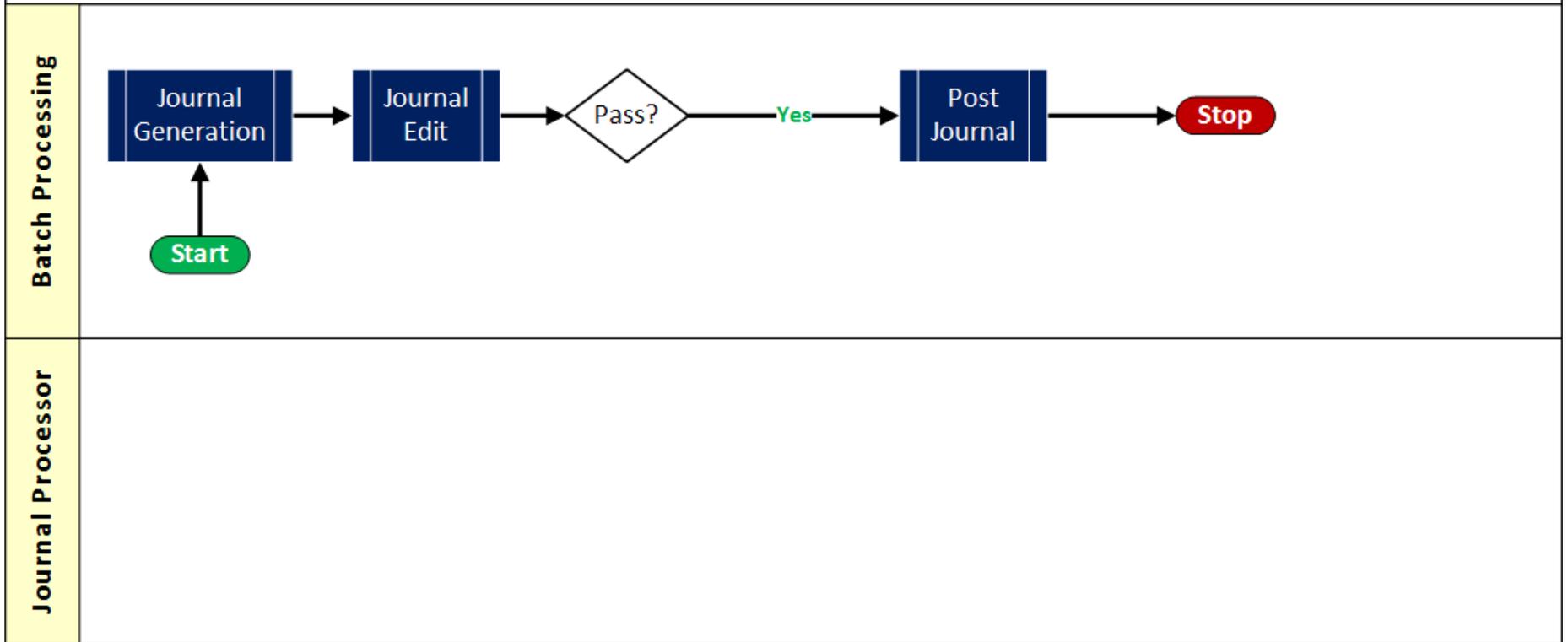




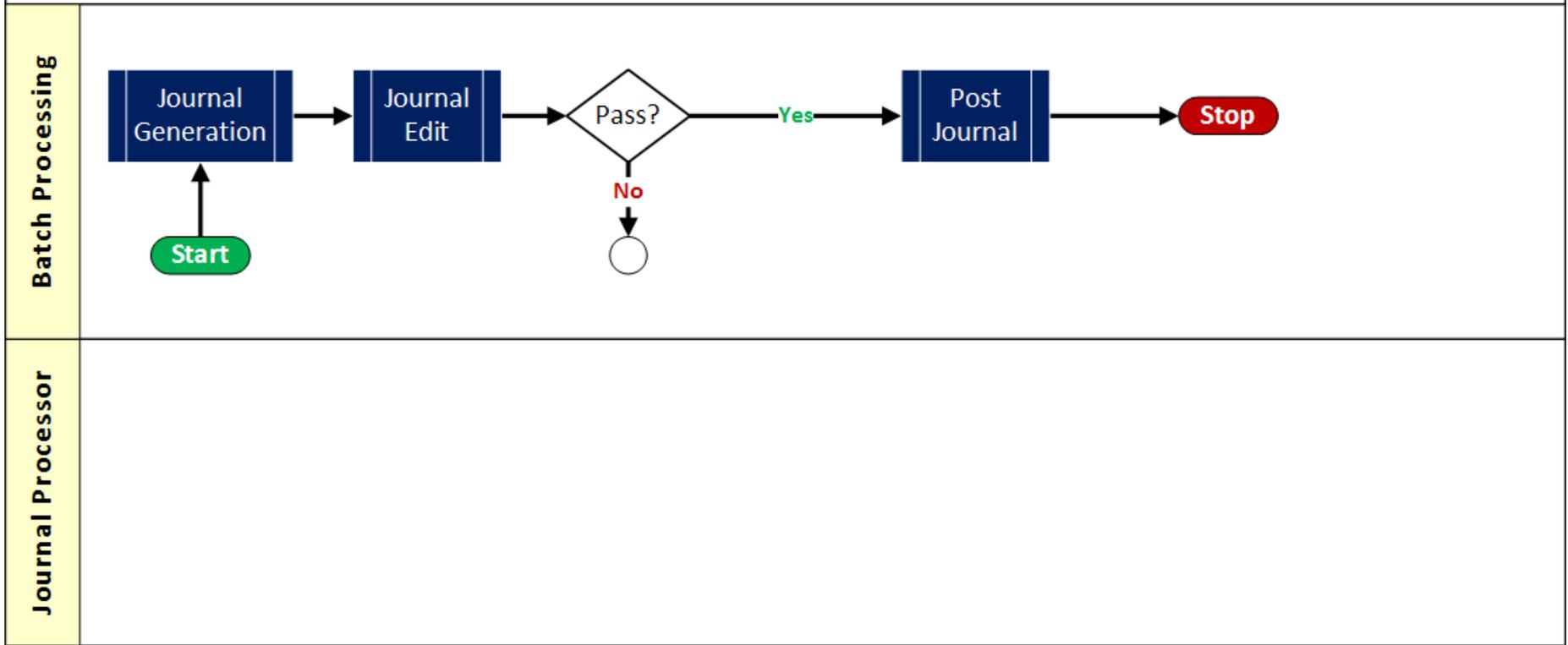
## Enter and Process Subsystem Journals

<b>Batch Processing</b>	
<b>Journal Processor</b>	

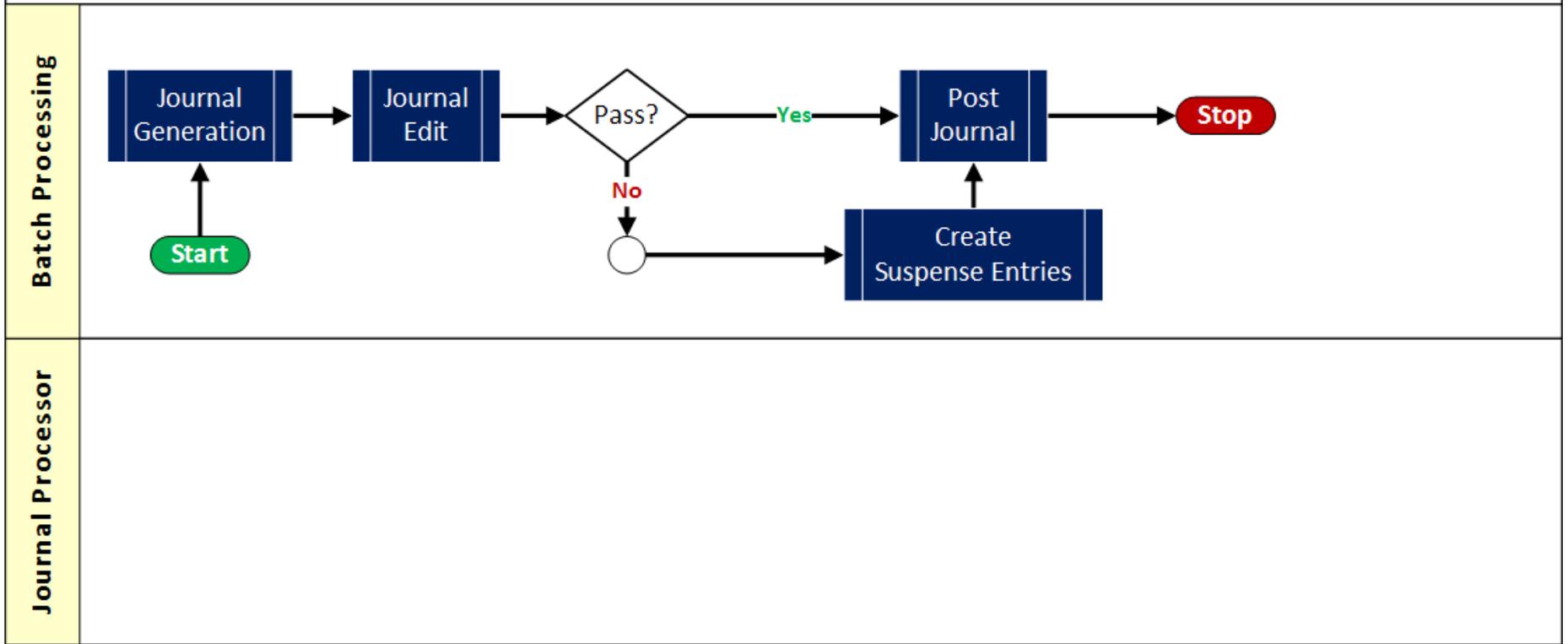
## Enter and Process Subsystem Journals



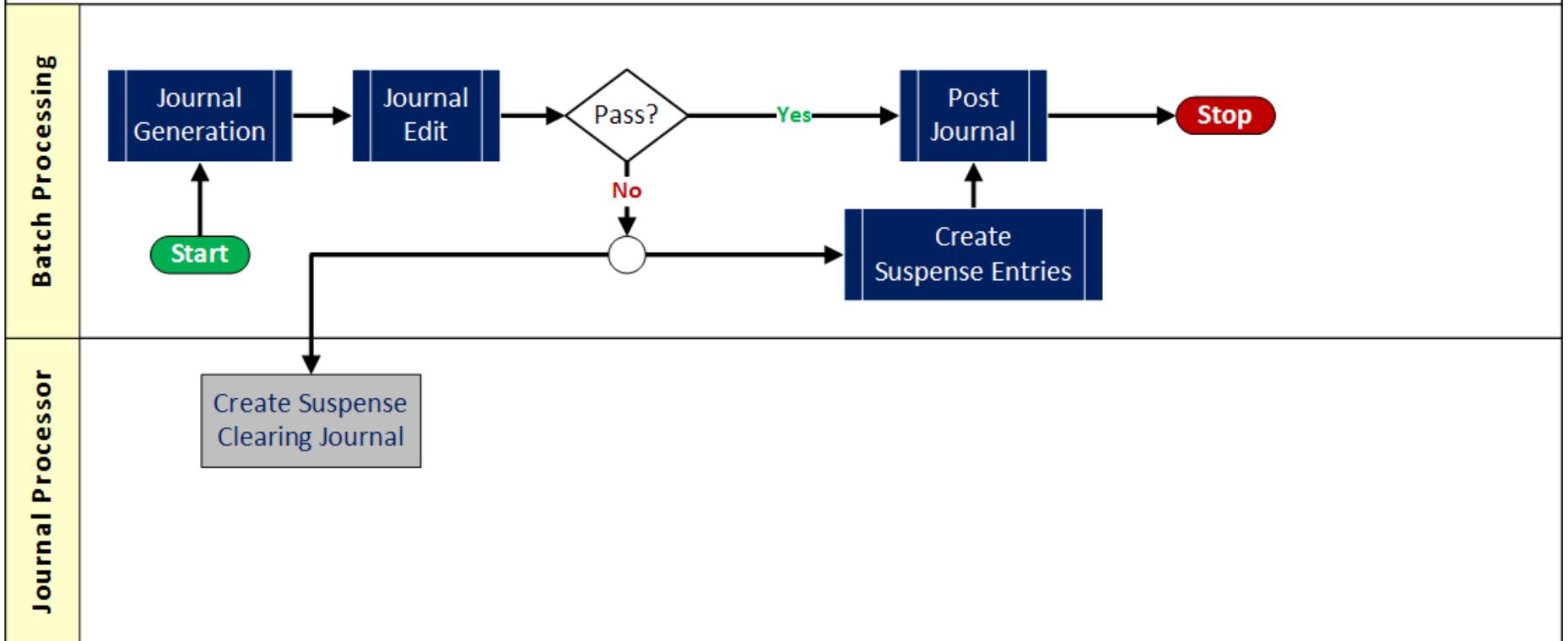
## Enter and Process Subsystem Journals



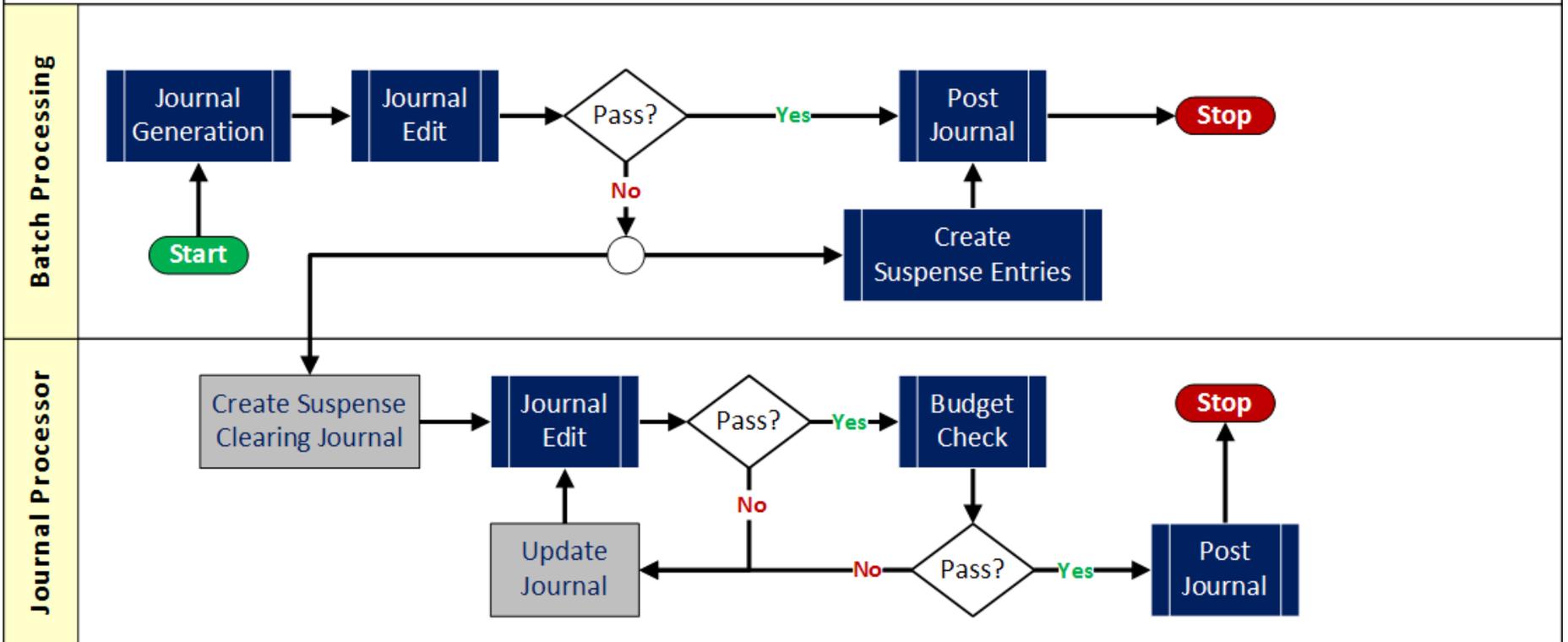
## Enter and Process Subsystem Journals



## Enter and Process Subsystem Journals



## Enter and Process Subsystem Journals



**Header** | Lines | Totals | Errors | Approval

Unit: 3980

Journal ID: NEXT

Date: 05/15/2014

Long Description: Journal for Wave 2 Solution Walkthrough

\*Ledger Group: MODACCRL

Adjusting Entry: Non-Adjusting Entry

Ledger:

Fiscal Year: 2013

\*Source: ONL

Period: 11

Reference Number:

ADB Date: 05/15/2014

Journal Class:

Transaction Code: GL

Auto Generate Lines

Save Journal Incomplete Status

Autobalance on 0 Amount Line

SJE Type:

Currency Defaults: USD / CRRNT / 1

Attachments (0)

Commitment Control

Reversal: Do Not Generate Reversal

Entered By: Z\_FUNC\_SUPER\_USER Function Super User

Entered On:

Last Updated On:

**Header** | Lines | Totals | Errors | Approval

Unit: 3980      Journal ID: NEXT      Date: 05/15/2014

Long Description: Journal for Wave 2 Solution Walkthrough

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Ledger:      Fiscal Year: 2013

\*Source: ONL      Period: 11

Reference Number:      ADB Date: 05/15/2014

Journal Class:       Auto Generate Lines

Transaction Code: GL       Save Journal Incomplete Status

Autobalance on 0 Amount Line

SJE Type:     

Currency Defaults: USD / CRRNT / 1

Attachments (0)      Commitment Control

Reversal: Do Not Generate Reversal

Entered By: Z\_FUNC\_SUPER\_USER      Function Super User

Entered On:

Last Updated On:

**Header** | Lines | Totals | Errors | Approval

Unit: 3980      Journal ID: NEXT      Date: 05/15/2014

Long Description: Journal for Wave 2 Solution Walkthrough

**\*Ledger Group:** MODACCRL

Adjusting Entry: Non-Adjusting Entry

Ledger:

Fiscal Year: 2013

\*Source: ONL

Period: 11

Reference Number:

ADB Date: 05/15/2014

Journal Class:

Transaction Code: GL

- Auto Generate Lines
- Save Journal Incomplete Status
- Autobalance on 0 Amount Line

SJE Type:

Currency Defaults: USD / CRRNT / 1

Attachments (0)

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Ledger:      Fiscal Year: 2013

\*Source: ONL      Period: 11

Reference Number:      ADB Date: 05/15/2014

Journal Class:       Auto Generate Lines

Transaction Code: GL       Save Journal Incomplete Status

SJE Type:       Autobalance on 0 Amount Line

Currency Defaults: USD / CRRNT / 1

Attachments (0)      Commitment Control

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Long Description: Journal for Wave 2 Solution Walkthrough

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Adjusting Entry: Non-Adjusting Entry

Ledger:

Fiscal Year: 2013

\*Source: ONL

Period: 11

Reference Number:

ADB Date: 05/15/2014

Journal Class:

Transaction Code: GL

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Journal Class:

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Journal Class:

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Attachments (0)

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Ledger:

Fiscal Year: 2013

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Period: 11

Reference Number:

ADB Date: 05/15/2014

Journal Class:

Transaction Code: GL

Auto Generate Lines

Save Journal Incomplete Status

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SJE Type:

Currency Defaults: USD / CRRNT / 1

Attachments (0)

Commitment Control

Reversal: Do Not Generate Reversal

Entered By: Z\_FUNC\_SUPER\_USER Function Super User

Entered On:

Last Updated On:

Header **Lines** Totals Errors Approval

Unit: 3980 Journal ID: NEXT Date: 05/15/2014

Template List

Inter/IntraUnit

\*Process:

- Edit Journal
- Budget Check Journal
- Copy Journal
- Delete Journal
- Edit / Pre-Check
- Edit Chartfield
- Edit Journal**
- Post Journal
- Print Journal (XMLP)
- Refresh Journal
- Submit Journal

Change Values

Process

Lines				Personalize   Find   [?]   [grid]					
Select	Line	*Unit	*Ledger	Account	Fund	ENY	Account	Alt Acct	Program
<input type="checkbox"/>	1	3980	MODACC		0001	2013	5108250	000000	3730000150
<input type="checkbox"/>	2	3980	MODACC		0001	2013	5108250	000000	3730000150

Lines to add:  + - [grid]

Totals		Personalize   Find   View All   [?]   [grid]				First	1 of 1	Last
Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status			
3980	2	1.00	1.00	N	N			

**FI\$Cal**

Header **Lines** Totals Errors Approval

Unit: 3980 Journal ID: NEXT Date: 05/15/2014

Template List Inter/IntraUnit \*Process: **Edit Journal** Change Values Process

Personalize | Find | [?] | [grid]

Fund	ENY	Account	Alt Acct	Program
0001	2013	5108250	000000	3730000150
0001	2013	5108250	000000	3730000150

Lines to add: 1 + - [calculator]

Personalize | Find | View All | [?] | [grid] First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
3980	2	1.00	1.00	N	N

Header **Lines** Totals Errors Approval

Unit: 3980 Journal ID: NEXT Date: 05/15/2014

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Inter/IntraUnit

\*Process:

- Edit Journal
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- Edit Chartfield
- Edit Journal**
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- Print Journal (XMLP)
- Refresh Journal
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Change Values

Process

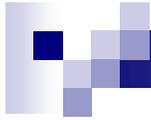
Lines

Select	Line	*Unit	*Ledger	Account	Fund	ENY	Account	Alt Acct	Program
<input type="checkbox"/>	1	3980	MODACC		0001	2013	5108250	000000	3730000150
<input type="checkbox"/>	2	3980	MODACC		0001	2013	5108250	000000	3730000150

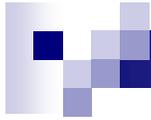
Lines to add:  + -

Totals

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
3980	2	1.00	1.00	N	N



# Journal Demonstration



# Process Labor Distribution

# Labor Distribution Overview

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- The Labor Distribution process creates accounting entries to reclassify payroll costs
  - The process creates accounting entries to distribute payroll costs at a lower level of detail based on departmentally defined rules and Activity Sheets
  - As costs are distributed, the process reverses the original charges – typically from a department’s “Payroll Clearing Account”
- Departments address errors and rerun Labor Distribution as needed
- Departments enter Adjustment Activity Sheets to correct errors in previously recorded costs

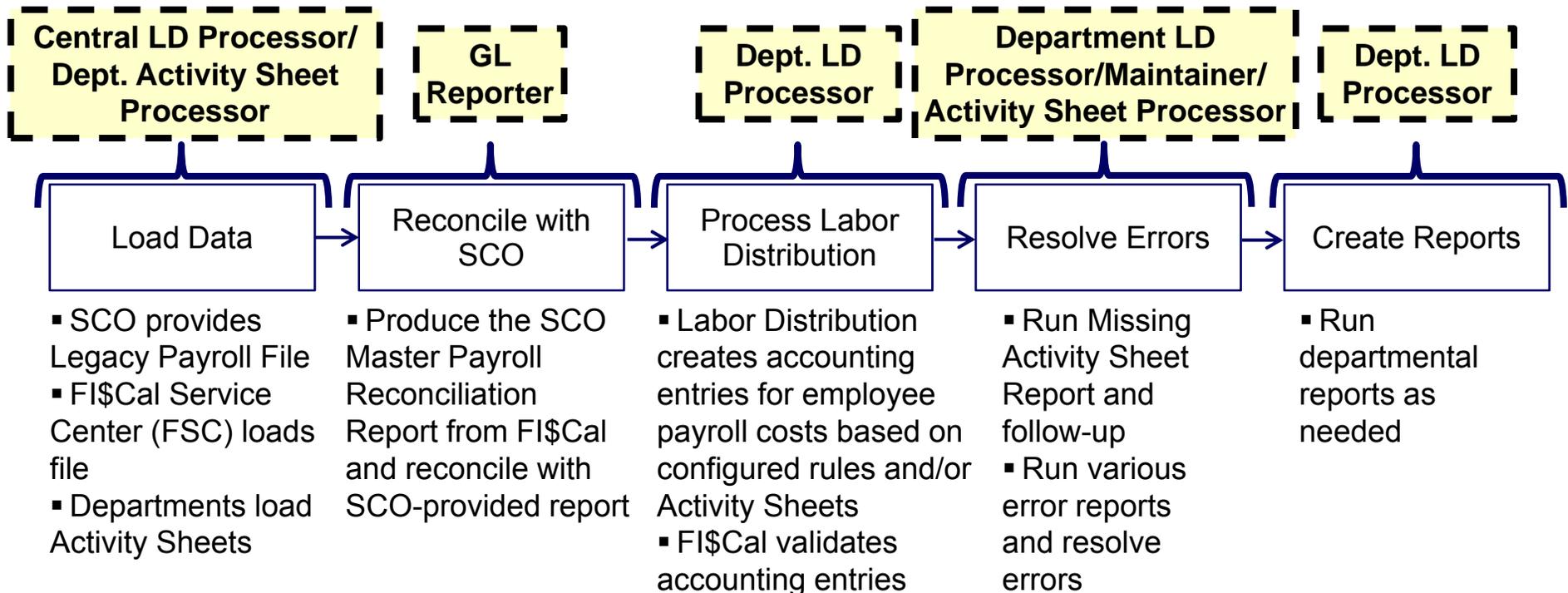
# Labor Distribution Key Terms

<b>Term</b>	<b>Definition</b>
<b>Personal Activity Sheet (Activity Sheet)</b>	The Labor Distribution (LD) term for timesheets. These identify the number of hours an employee or employee group worked by type (e.g., regular, overtime) and by ChartField combination.
<b>Employee Groups (Groups)</b>	Employees within an Agency Code and Reporting Unit that share common characteristics (e.g., default ChartField combinations and percentages)
<b>Group Activity Sheet</b>	Activity Sheet that includes all hours worked by the members of a group

# Labor Distribution Key Terms

Term	Definition
<b>Adjustment Activity Sheet</b>	Activity Sheets entered to adjust previously recorded time for either an individual or a group
<b>Defaults</b>	ChartField combinations for recording payroll costs. Defaults are configured at various levels and are used based on predefined hierarchies. Some defaults include multiple ChartField combinations and associated percentages for splitting costs across multiple funding sources.
<b>Task IDs</b>	Shortcut codes used to split payroll costs across ChartField combinations based on percentages. These simplify recording costs in ultimate funding sources. They are similar to SpeedCharts and PCAs, but like SpeedCharts, they are not recorded in accounting entries.

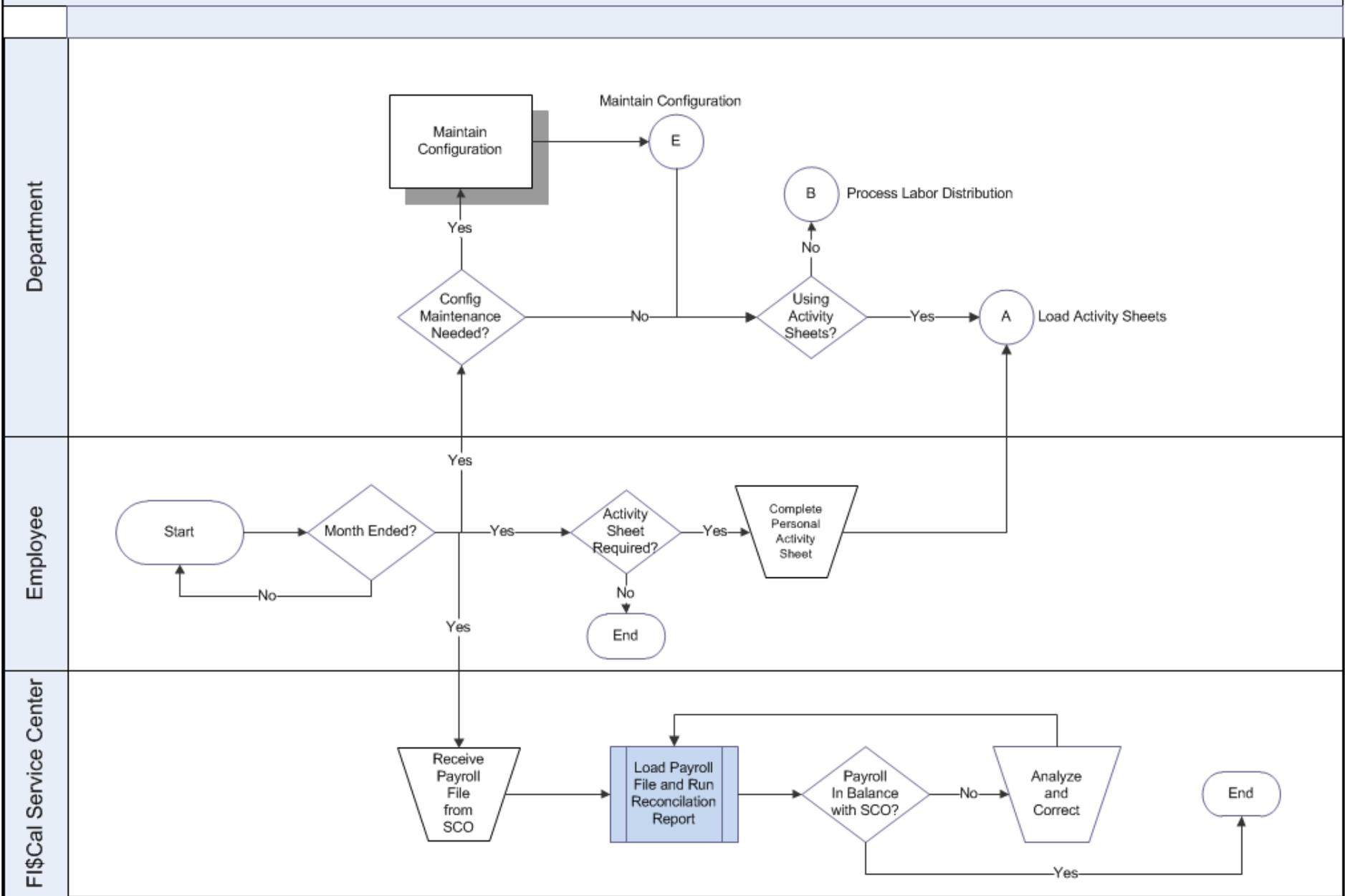
# Process Labor Distribution



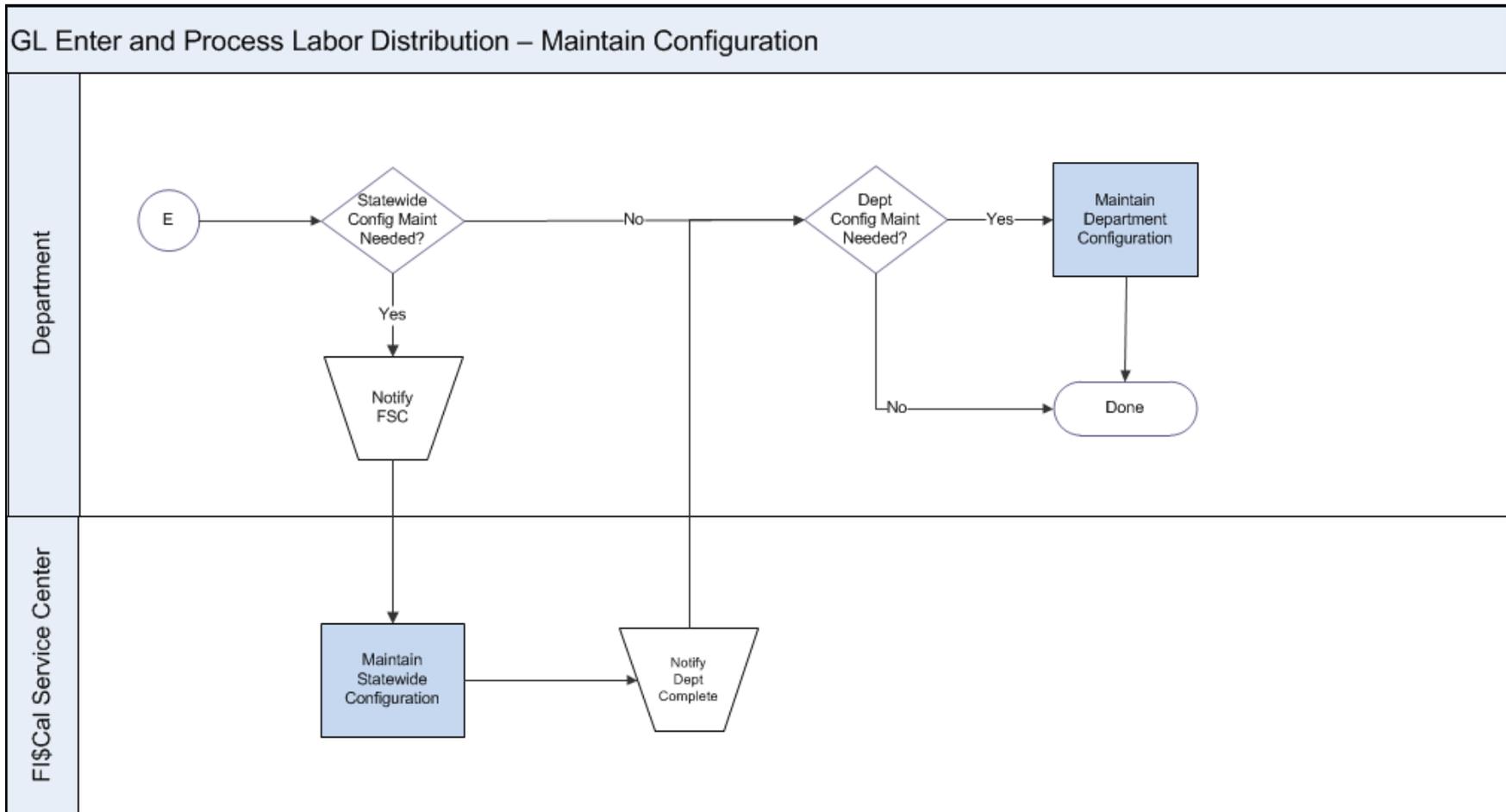
## Key Impacts

- FI\$Cal will provide three different methods for loading Activity Sheets
- Payroll will be reconciled with SCO before Labor Distribution is run

# GL Enter and Process Labor Distribution – Prepare for Labor Distribution



# Maintain LD Configuration





Options Defaults

### Employee Options

SetID: 3980 Employee Id: 1000002  
Last Name: Smith Middle Initial:  
First Name: Timothy

Options	Find	First	1 of 1	Last
*Effective Date:	<input type="text" value="01/01/1901"/>	*Status:	<input type="text" value="Active"/>	<input type="button" value="+"/> <input type="button" value="-"/>
*Group Time Reporting?:	<input type="text" value="No"/>			
*Group Default?:	<input type="text" value="No"/>			
Reporting Structure:	<input type="text" value="39800300"/>			
<b>Default Gross Pay Account</b>				
Account:	<input type="text" value="5105000"/>			
Alt Account:	<input type="text" value="0000000000"/>			
<b>Employee Group ID</b>				
Payroll Agency Code:	<input type="text"/>			
Reporting Unit:	<input type="text"/>			
<b>Individual Employee</b>				
Activity Sheet Required:	<input type="text" value="No"/>			



Options Defaults

## Employee Options

SetID: 3980 Employee Id: 1000002  
 Last Name: Smith  
 First Name: Timothy Middle Initial:  
 Effective Date: 01/01/1901 Status: Active Percentage 100.00

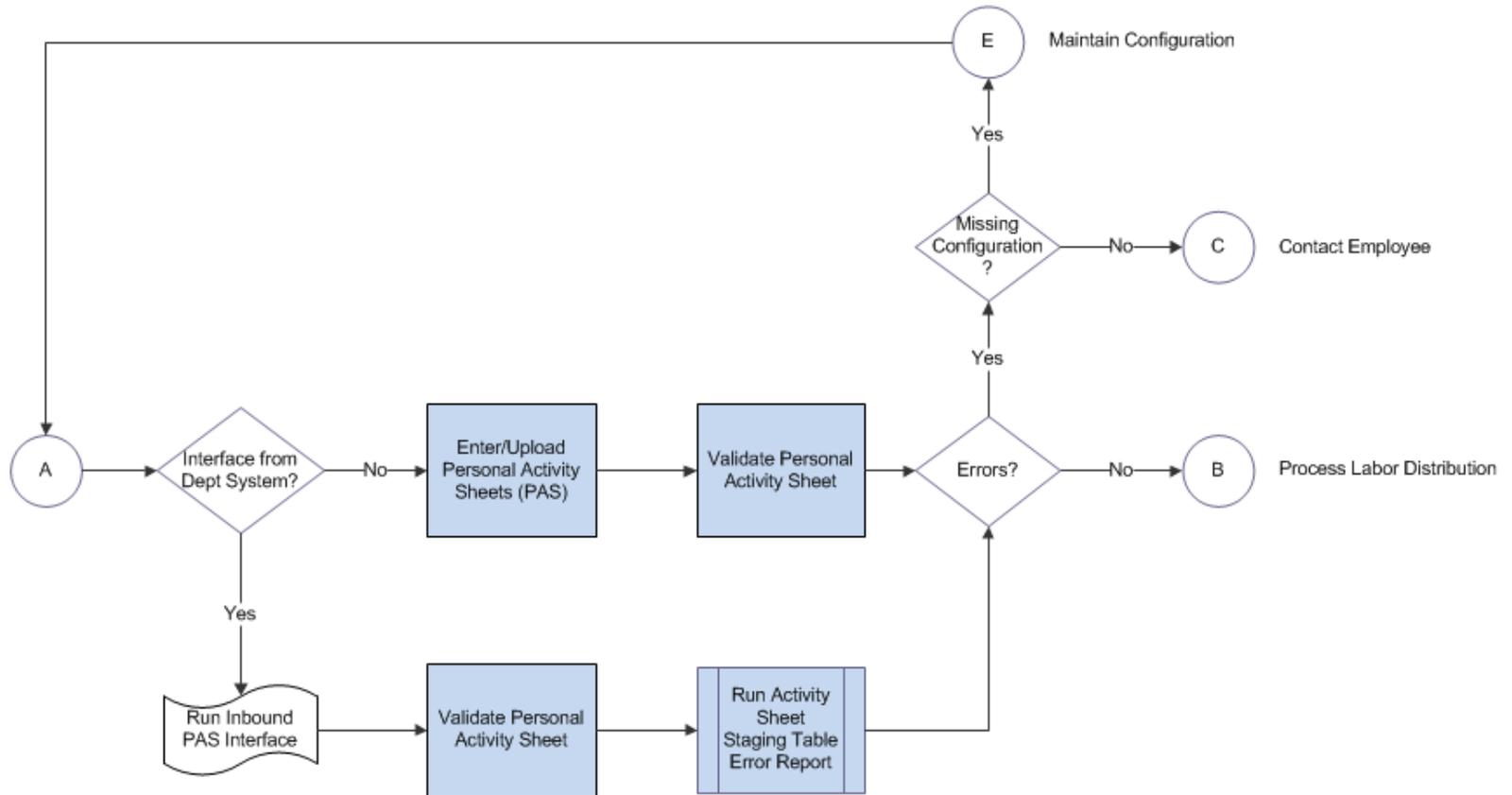
Personalize   Find						
*Percent	Task ID	Reference	*Fund	ENY	Program	
1	100.00	<input type="text" value="003"/>	<input type="text" value="0001"/>	<input type="text" value="2013"/>	<input type="text" value="373000010"/>	First 1 of 1 Last

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

Options | Defaults

# GL Enter and Process Labor Distribution – Load Activity Sheets

Department





## Personal Activity Sheet

Delete

Business Unit: 3980    Calendar Year: 2014    Calendar Month: 4    Sequence Number: 1    Status: Not Processed

Employee ID: 1000002    OR    Payroll Agency Code:

Last Name: Smith    Reporting Unit:

First Name: Timothy    Middle Initial:    Group Description:

Submit Date:      Time(HH:MM):     \*Total Activity Sheet Form Hours:

Total Hours Entered: 40.00

Difference: 0.00

### Lines

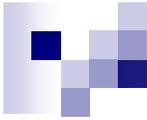
Find    First  1 of 1  Last

Line Number: 1    \*Hours:     \*Earnings Type:      \*Charge Default:      Task ID

### Distribution Lines

Personalize | Find |  |     First  1 of 1  Last

Distribution Line	Distribution Line Hours	Reference	*Fund	ENY	Program	PC Bus Unit	Project
1	1	0.00	<input type="text" value="004"/> <input type="button" value="🔍"/>	<input type="text" value="0001"/> <input type="button" value="🔍"/>	<input type="text" value="2013"/> <input type="button" value="🔍"/>	<input type="text" value="3730000130"/> <input type="button" value="🔍"/>	<input type="text"/> <input type="button" value="🔍"/>



### Personal Activity Sheet

Save

Update/Modify

Business Unit\*:  Payroll Agency Code~\*:   
 Employee Id~\*:  Reporting Unit~\*:

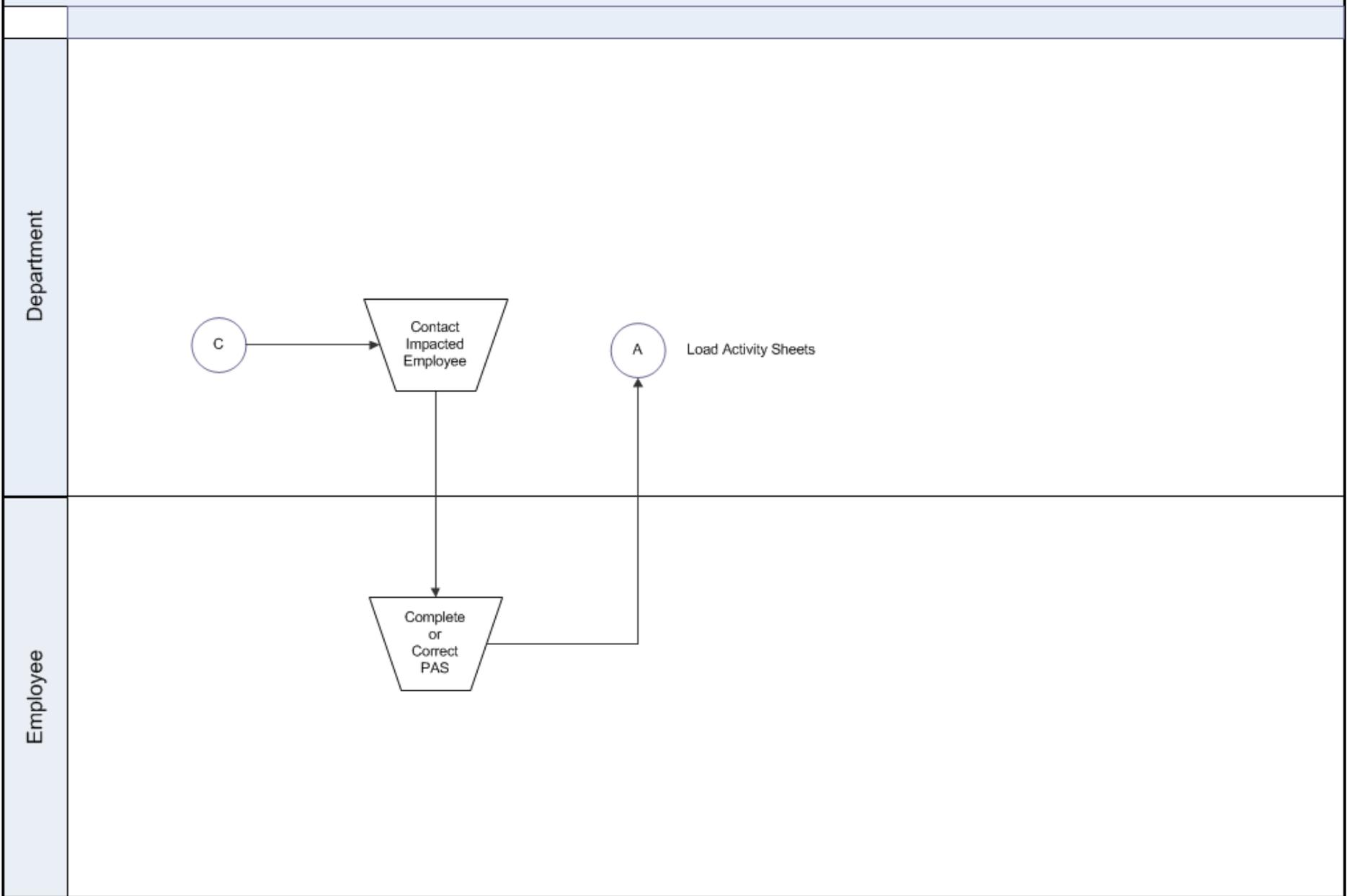
Pay Period Year\*:  Pay Period Month\*:   
 Submit Date:  Submit Time:   
 (HH:MM)

\* Required field  
 ~\* Conditionally required field

Total Activity Hours\*:  Total Hours Entered: 0 Difference: 0

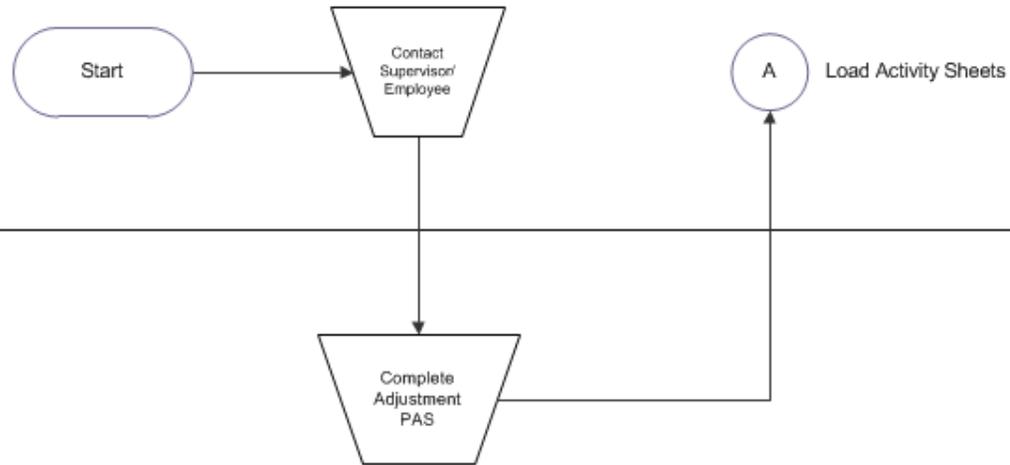
Line Number*	Worked Hours*	Earnings Type*	Charge Default*	Task Id	Approp Reference	Fund ~*	Year of Enactment	Program Code	PC Business Unit	Project ID	Activity ID	Source Type	Category	Sub category	Reporting Structure	Service Location	Agency Use
Unsign Nbr 5	Unsign Nbr (6.2)	Char 4	Char 1	Char 6	Char 8	Char 9	Char 6	Char 5	Char 5	Char 15	Char 15	Char 5	Char 5	Char 5	Char 10	Char 8	Char 10
1	<input type="text"/>																
2																	
3																	
4																	
5																	
6																	
7																	
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9																	
10																	
11																	

GL - Enter and Process Labor Distribution – Add/Revise Personal Activity Sheet



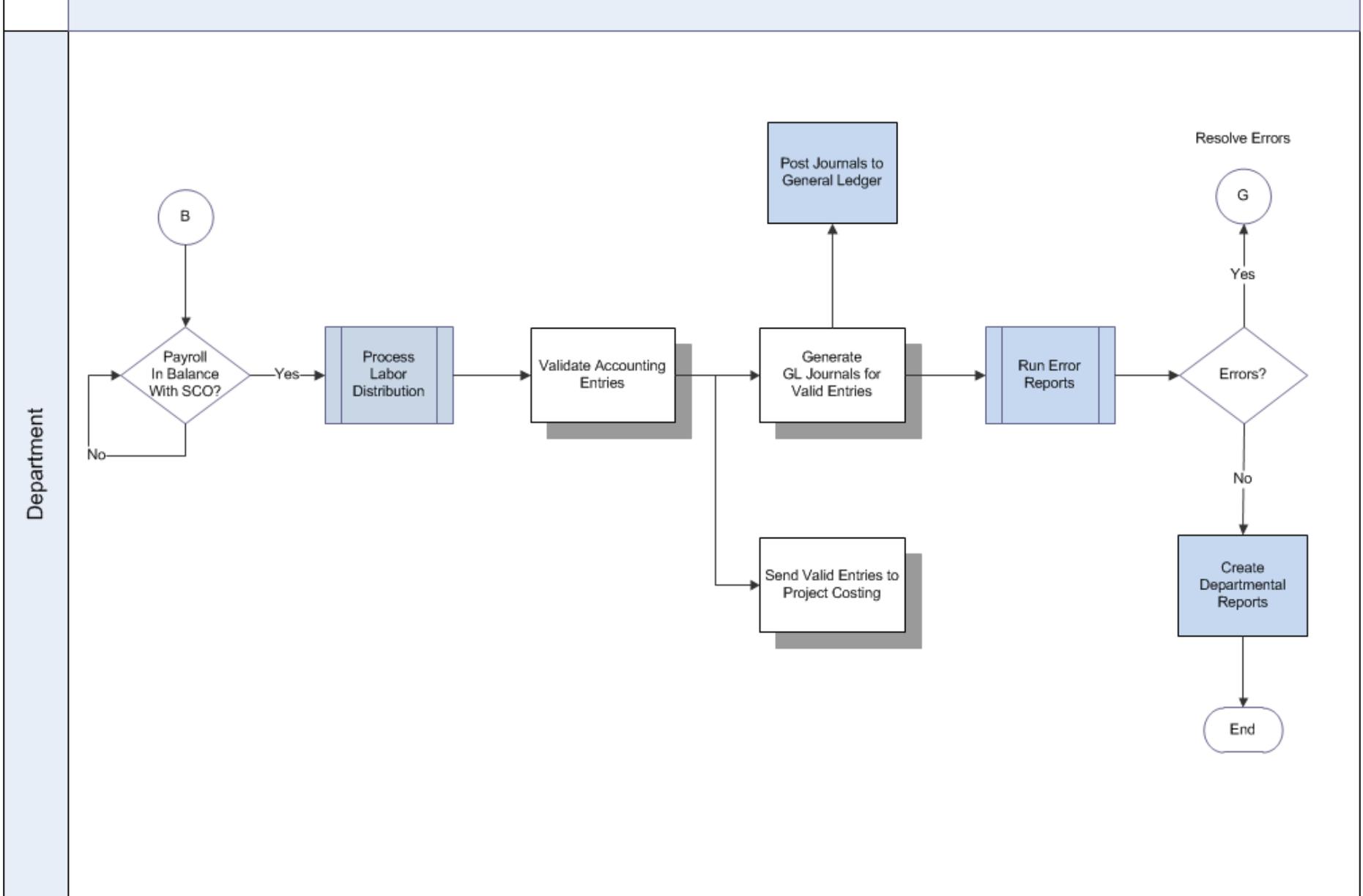
# GL Enter and Process Labor Distribution – Process Adjustments

Department

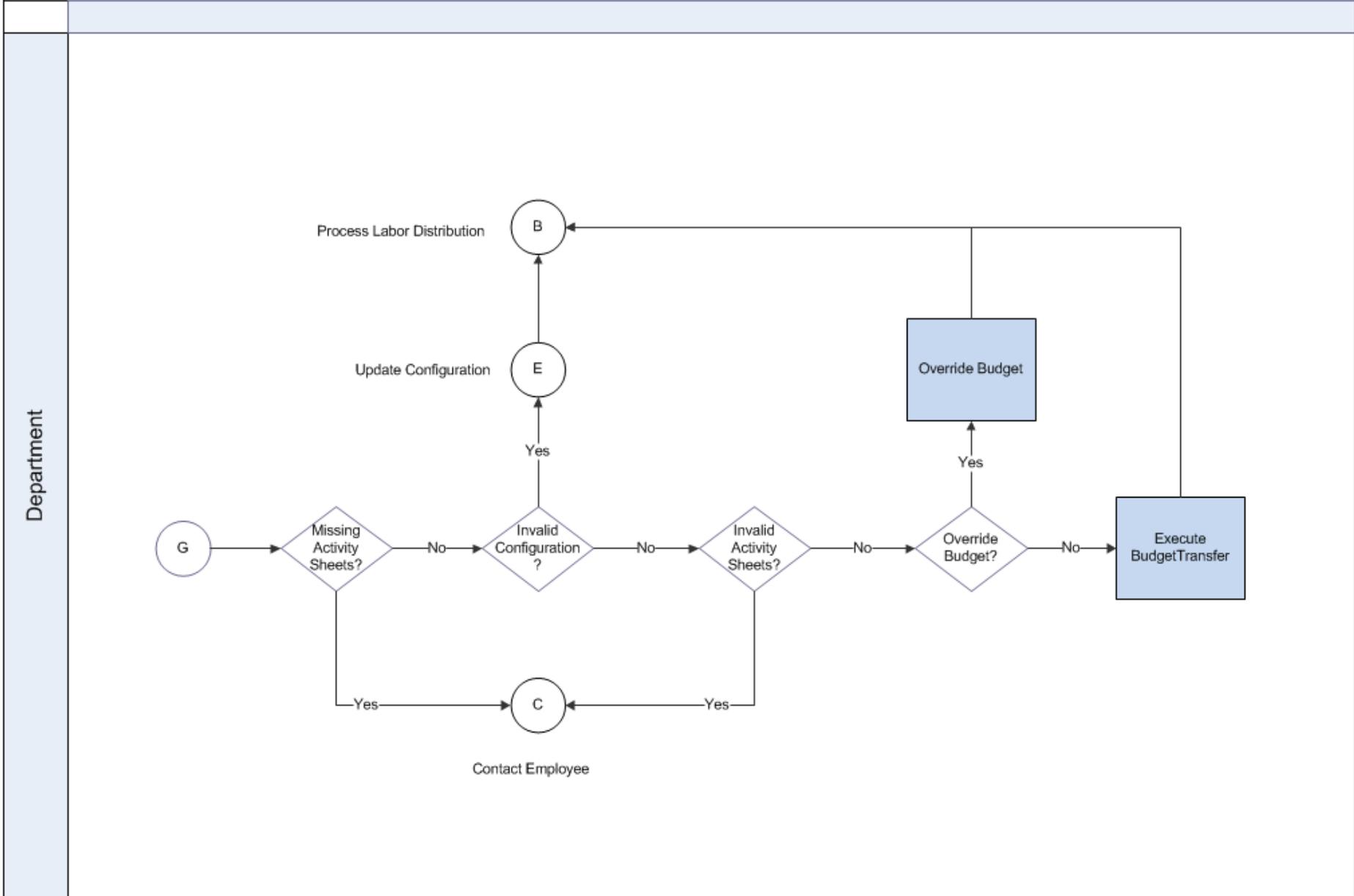


Employee

# GL Enter and Process Labor Distribution – Process Labor Distribution



# GL Enter and Process Labor Distribution – Resolve Errors



# Labor Distribution Technology Considerations

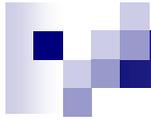
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## Interfaces:

- An interface to load employees into FI\$Cal and assign Employee IDs
- An interface to load payroll data into FI\$Cal from the SCO payroll system
- An Excel-based template to import Activity Sheets into FI\$Cal
- An interface to load Activity Sheets into FI\$Cal from external time capture systems

## Conversions:

- Historical payroll data will not be converted into FI\$Cal



# Process Allocations

# Allocations Overview

---

- The Allocations process creates GL journals to reclassify (allocate) *ledger balances* based on user-specified rules
- Similar to CALSTARS' cost allocation functionality
- Monthly or year-to-date amounts can be allocated
  - When allocating year to date amounts, journals can be configured to auto reverse
- Departments can define their allocations requirements
- There are no statewide allocations in Wave 1
- The FI\$Cal Service Center will maintain allocation configuration, but departments run the Allocations process
- Departments maintain the ChartField trees commonly used by allocations

# Allocations Key Terms (1 of 2)

Term	Definition
<b>Allocations</b>	An automated process that creates General Ledger journals to reclassify (allocate) ledger amounts based on user-specified rules
<b>Allocation Type</b>	Defines an allocation's <i>calculation method</i> (copy, prorata, arithmetic, fixed percentage, fixed amount)
<b>Allocation Pool</b>	The <i>amount to be allocated</i> , typically balances from a ledger although other data sources can be used
<b>Allocation Basis</b>	The rules that determine how a pool is allocated. For example, if rent costs (the pool) are to be allocated to units or divisions on the basis of their office space occupied, those units' square footage used would be the allocation's <i>basis</i> .

# Allocations Key Terms (2 of 2)

Term	Definition
<b>Allocation Target</b>	The ChartField combination(s) to which a pool is to be allocated. For example, when allocating administrative costs, the target is often the program(s) benefiting from those administrative services. This is typically a debit entry for an expenditure allocation.
<b>Allocation Offset</b>	The ChartField combination(s) to which an allocation is balanced, or offset. This is typically a credit entry for an expenditure allocation.
<b>SpeedTypes</b>	Shortcut codes used in GL and AR to populate an accounting string on a transaction

# Allocation Types

## ➤ Copy

- Copies Pool amounts to the Target and Offset, optionally with percentage changes
- Example: Reclassify \$400 from one Program to another Program at 100% of original cost

Component	Account	Program	Amount
Pool	RENT	11001	\$40
	OFFICE SUPPLIES	11001	\$80
	TELEPHONE CHRGS	11001	\$80
	CUSTODIAL CHRGS	11001	\$200
Target	RENT	12001	\$40
	OFFICE SUPPLIES	12001	\$80
	TELEPHONE CHRGS	12001	\$80
	CUSTODIAL CHRGS	12001	\$200

# Allocation Types

## ➤ Spread Evenly

- Spreads Pool amounts equally across the specified basis values
- Example: Allocate rent evenly across multiple Programs

Component	Account	Program	Amount
Pool	RENT	Clearing Program	\$400
Basis		11001	N/A
		12000	N/A
		13000	N/A
		22001	N/A
Target	RENT	11001	\$100
	RENT	12000	\$100
	RENT	13000	\$100
	RENT	22001	\$100

# Allocation Types

## ➤ Allocate on Fixed Basis

- Spreads the Pool across the ChartField values from the Basis, using percentage amounts configured for each basis.
- Example: Allocate \$400 from a central repository to 4 differing programs

Component	Account	Program	Amount
Pool	RENT	CLEARING	\$400
Basis		11001	10%
		12000	20%
		13000	20%
		22001	50%
Target	RENT	11001	\$40
	RENT	12000	\$80
	RENT	13000	\$80
	RENT	22001	\$200

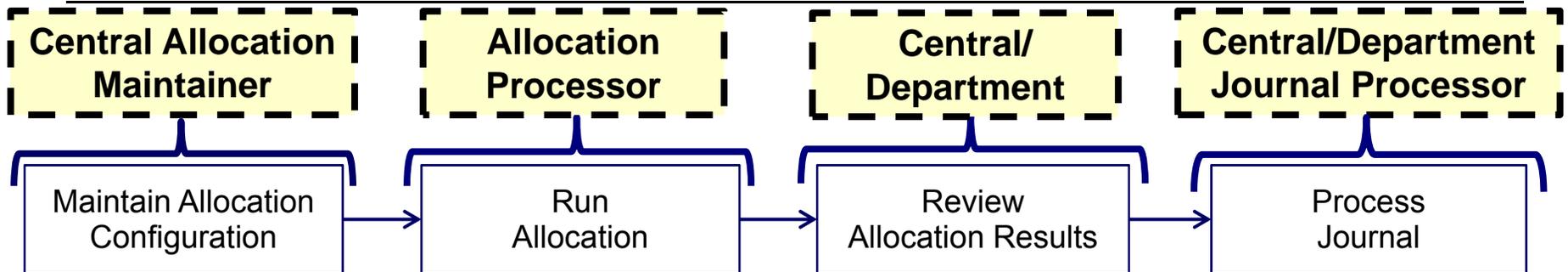
# Allocation Types

## ➤ Prorata with Record Basis

- Spreads the Pool across the ChartField values from the Basis, based on each basis' percentage of total
- Example: Allocate rent across multiple Programs on the basis of each Program's office space square footage occupied

Component	Account	Program	Amount	Percent
Pool	RENT	CLEARING	\$400	-
Basis	FLOORSPACE	11001	100 SQF	10%
	FLOORSPACE	12000	200 SQF	20%
	FLOORSPACE	13000	200 SQF	20%
	FLOORSPACE	22001	500 SQF	50%
Target	RENT	11001	\$40	10%
	RENT	12000	\$80	20%
	RENT	13000	\$80	20%
	RENT	22001	\$200	50%

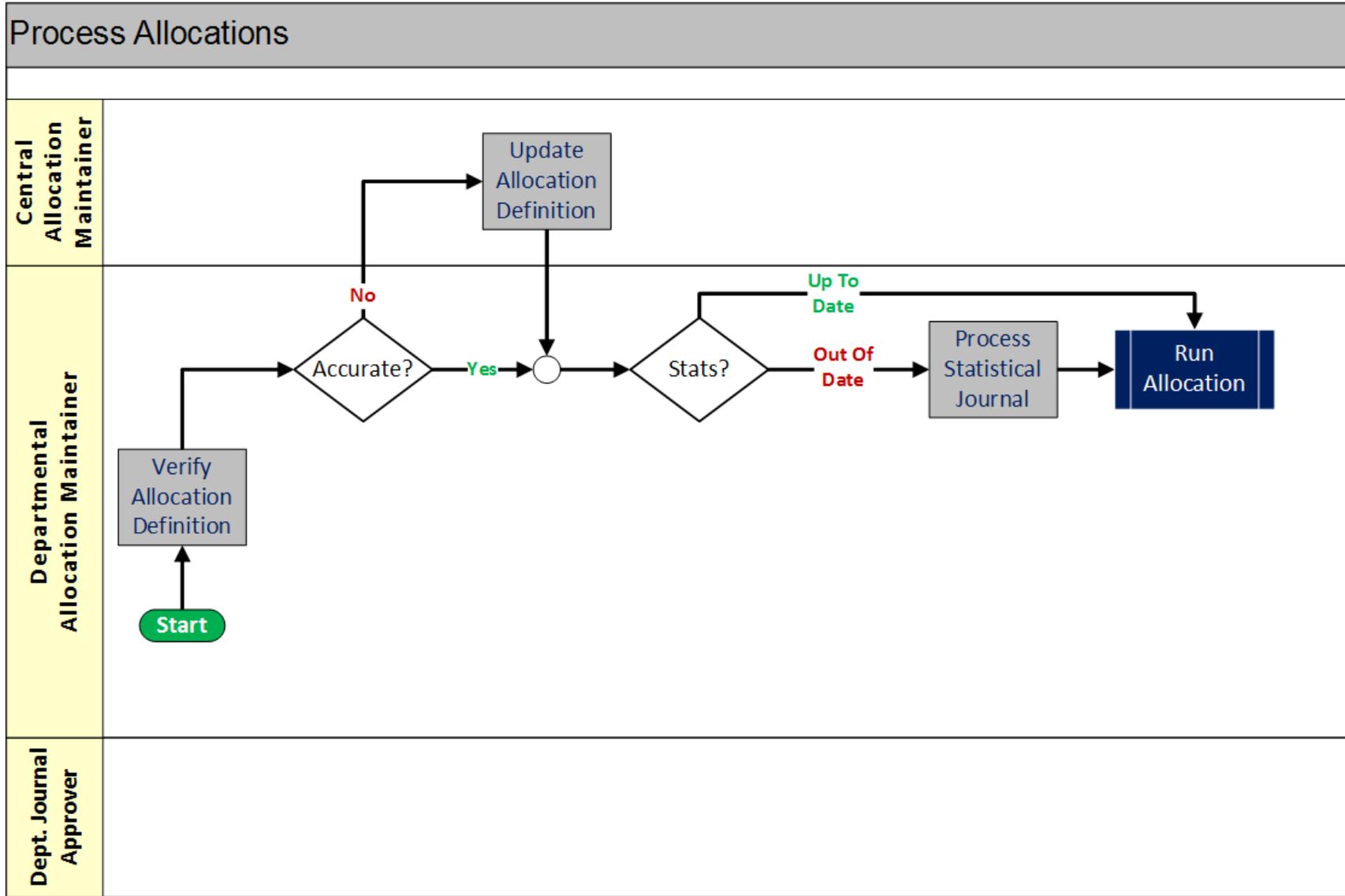
# Process Allocations

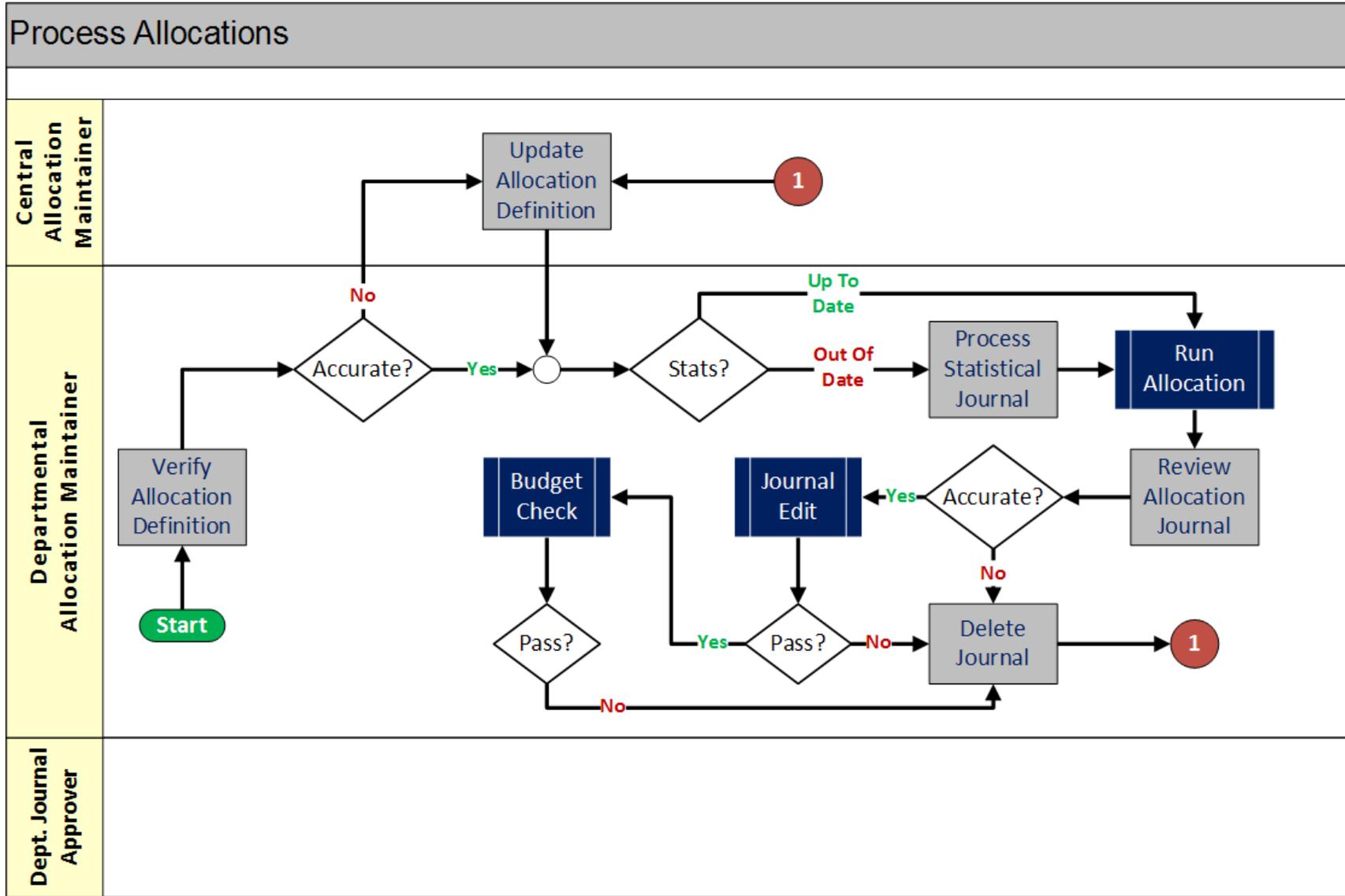


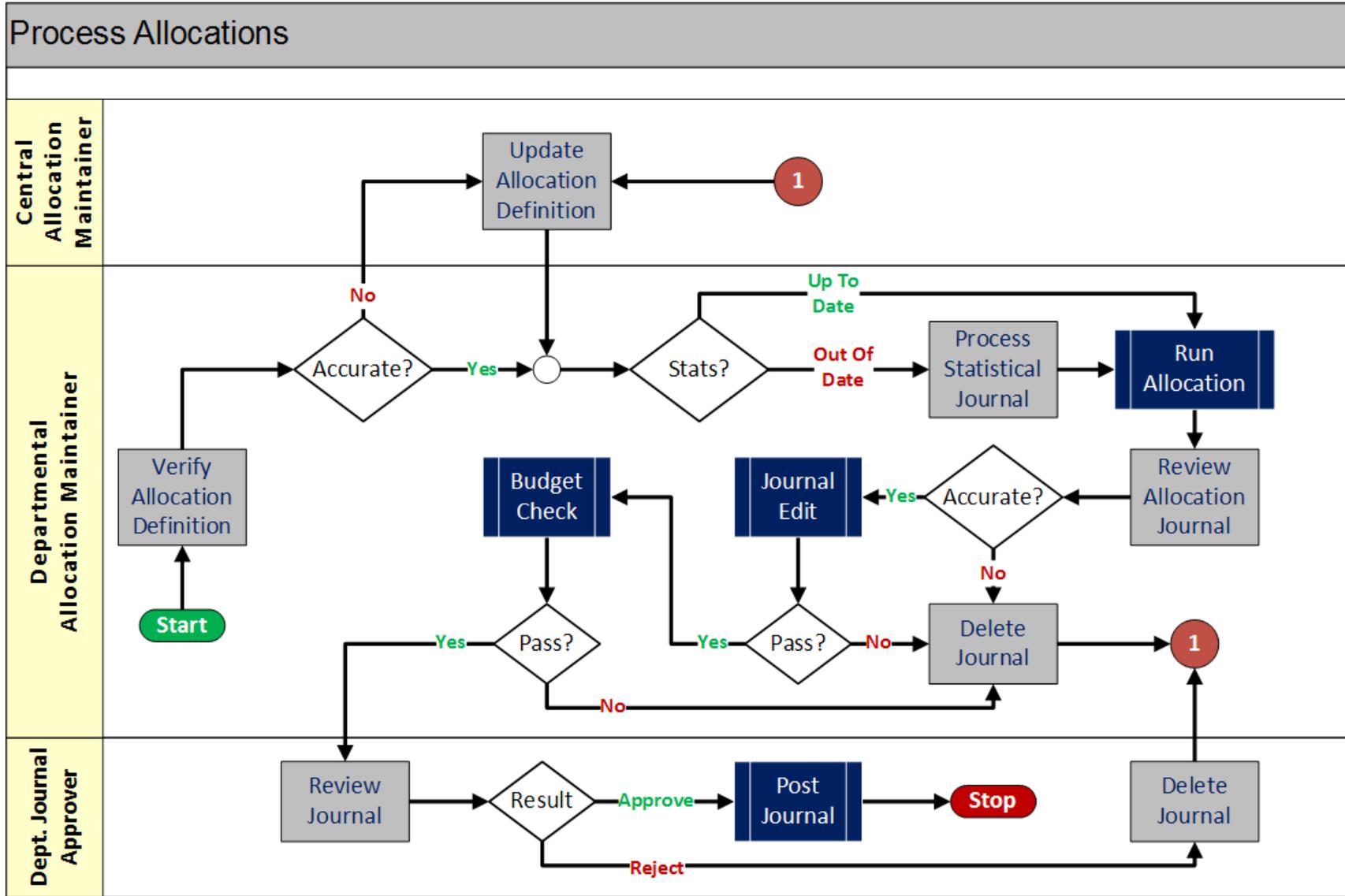
## Key Points

- Allocations configuration is maintained centrally by the FSC
- Departments execute their allocations whenever needed – FSC involvement is not required

Process Allocations	
Central Allocation Maintainer	
Departmental Allocation Maintainer	
Dept. Journal Approver	







# Financial Statements Overview

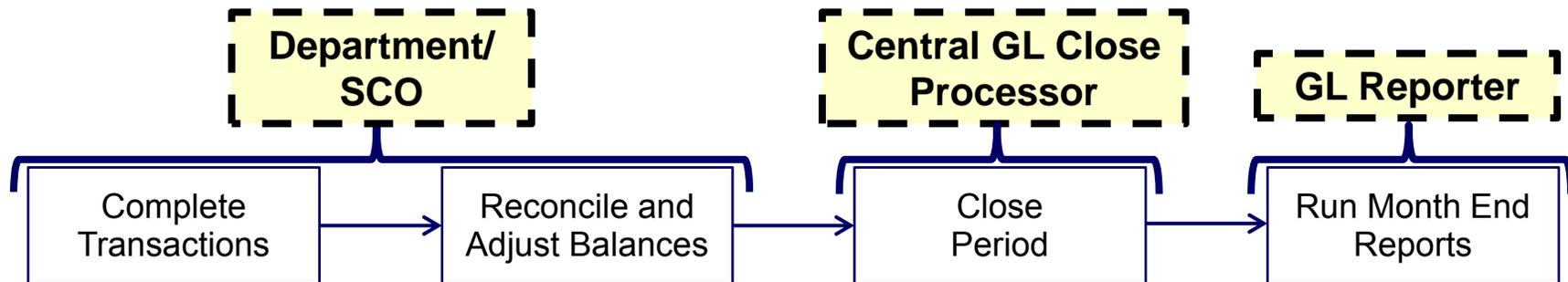
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- Budgetary/Legal basis and CAFR reports will be created from FI\$Cal beginning in Wave 3
- Enhanced departmental reporting will be available in the FI\$Cal Hyperion Financial Management system beginning in Wave 3
- The SCO will be responsible for:
  - Opening and closing accounting periods monthly
  - Executing the General Ledger Year-End Close and Budget Year-End Close processes at the end of each fiscal year

# Financial Statements Key Terms

Term	Definition
<b>Period Close</b>	A process that opens and/or closes accounting periods (months), thereby allowing or preventing entries from being recorded in them. Closing entries are not generated.
<b>General Ledger Year-End Close</b>	A process that generates closing entries for nominal Accounts and rolls forward opening balances for real Accounts
<b>Budget Year-End Close</b>	A process that generates budget ledger entries that: <ol style="list-style-type: none"> <li>1) Revert spending authority for expiring budgets and,</li> <li>2) Roll forward into the next Budget Period (year) remaining spending authority for open budgets</li> </ol>

# Period Close

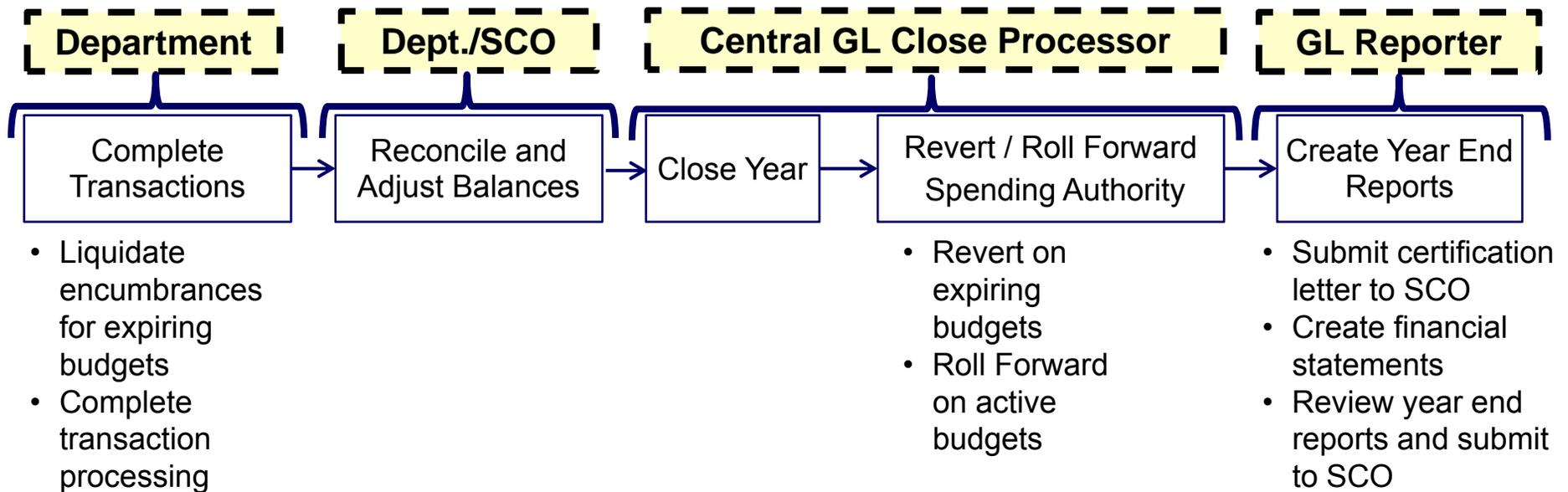


- Complete transaction processing
- Run preliminary reports

## Key Points

- Journals may not be posted to closed periods
- Any journals pending posting when their target accounting period closes must either be deleted or posted to the next open accounting period
- Closing a period does not remove its transactions from the system

# Year End Close (GL & Budget)



## Key Points

- Year end GL adjustments are recorded in an *adjustment period* (“Period 13”) to distinguish them from standard monthly transactions or adjustments
- Year end accrual journals can be configured to automatically reverse in the first period of the following fiscal year

# Financial Statements Technology Considerations

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- Interfaces:
  - Year-End accrual entries recorded in FI\$Cal will be interfaced into the SCO Fiscal system
  - FI\$Cal will provide a report based on an interface from SCO (“Tab Run”) to aid departments’ with their monthly SCO reconciliations

# Data Protection Overview

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- FI\$Cal will receive and retain various types of data that will need to be protected. All data can be classified as:
  - Public
  - Personally Identifiable Information (PII)
  - Sensitive
  - Confidential
  
- Various state agencies assisted FI\$Cal in the development of a **Data Classification and Protection Framework**

# Data Protection Overview

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- All data that is received, retained, and transmitted by FI\$Cal will be protected by:
  - Business Unit
  - Encryption
  - Role based access
- In addition, data classified as PII, sensitive, and confidential will receive the additional protection of:
  - Being masked
  - User access, including additions, updates, deletions and views, are tracked
  - Role based access limitations, such as Confidential User

# Data Protection – Key Terms

Term	Definition
<b>Public Information</b>	Information maintained by state agencies that is not exempt from disclosure under the provisions of state or federal laws.
<b>Confidential Information</b>	Information maintained by state agencies that is exempt from disclosure under the provisions of state or federal laws.
<b>Sensitive Information</b>	Information maintained by state agencies that requires special precautions to protect from unauthorized use, access, disclosure, modification, loss, or deletion. Sensitive information may be either public or confidential.
<b>Personally Identifiable Information (PII)</b>	Information that identifies or describes an individual. This information must be protected from inappropriate access, use, or disclosure and must be made accessible to data subjects upon request.

# Data Protection – Key Terms

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Term	Definition
<b>Restricted Information</b>	Information maintained by state agencies that is statutorily protected under the provisions of state or federal laws, and only shared if ordered by a court or the Legislature. A Vehicle Identification Number (VIN) associated with a secret investigation is an example of restricted information.

# Data Protection Processes & Fields

Process Name	Field Description	
Enter and Process Journals	Journal ID	Public
Enter and Process Journals	Description	
Enter and Process Journals	Journal Date	
Enter and Process Journals	Ledger Group	
Enter and Process Journals	Ledger	
Maintain Chart of Accounts	Account	
Maintain Chart of Accounts	Alternate Account	
Maintain Chart of Accounts	Fund	
Maintain Chart of Accounts	Reporting Structure	
Maintain Chart of Accounts	Program	
Maintain Chart of Accounts	Approp Reference	
Maintain Chart of Accounts	Year of Enactment	
Maintain Chart of Accounts	Project	
Maintain Chart of Accounts	Service Location	
Maintain Chart of Accounts	Agency Use	
Maintain Chart of Accounts	Statistics Code	
Labor Distribution	FI\$Cal-generated Employee ID	
Labor Distribution	Payroll Agency Code	
Labor Distribution	Reporting Unit	
Labor Distribution	Payment Type	
Labor Distribution	Payment Type Suffix	
Labor Distribution	Benefit Type	
Labor Distribution	Adjustment Code	
Labor Distribution	Clearance Type Code	
Labor Distribution	Clearance Number	
GL3 - Labor Distribution	Social Security Number	Sensitive

## FI\$Cal Standard Protection Framework

### Standard Data Protection level For:

Confidential (Protected under the Public Records Act), Electronic Protected Health Information (e/PHI), Federal Tax Information, Notice Triggering Information, Payment Card Industry, Personally Identifiable Information (PII) and Sensitive Information, the following is the Standard Data Protection Level:

1. Mandates that Govern the Collection of this Field – State Administrative Manual (SAM).
2. Federal Tax Information Labeling – None.
3. FI\$Cal Standard Protection Method(s):
  - Business Level Security.
  - Encryption.
  - Masked (SSN, TIN, and Payment Card).
  - Role Based.
4. FI\$Cal Standard Actions to be Tracked:
  - Add, Delete, Update and Read.
5. FI\$Cal Standard Data Retention: Average 7 Years. (No data disposal planned for FI\$Cal currently).

Public	Confidential	PII	Sensitive
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**General Ledger classified as Public with the exception of the fields highlighted to be Sensitive**

# Data Protection – Next Steps

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- FI\$Cal expects that the Data Classification and Protection Framework confirmed by Wave 1 departments will also meet the data protection requirements of Wave 2 departments
- Wave 2 departments will have an opportunity to request additional data protection in Wave 2 task *TECH201: Review Data Classification and Protection Framework*

# Session Recap

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- Key Considerations
- Future Action Items
- Action Items
- Concerns

# Question and Answer

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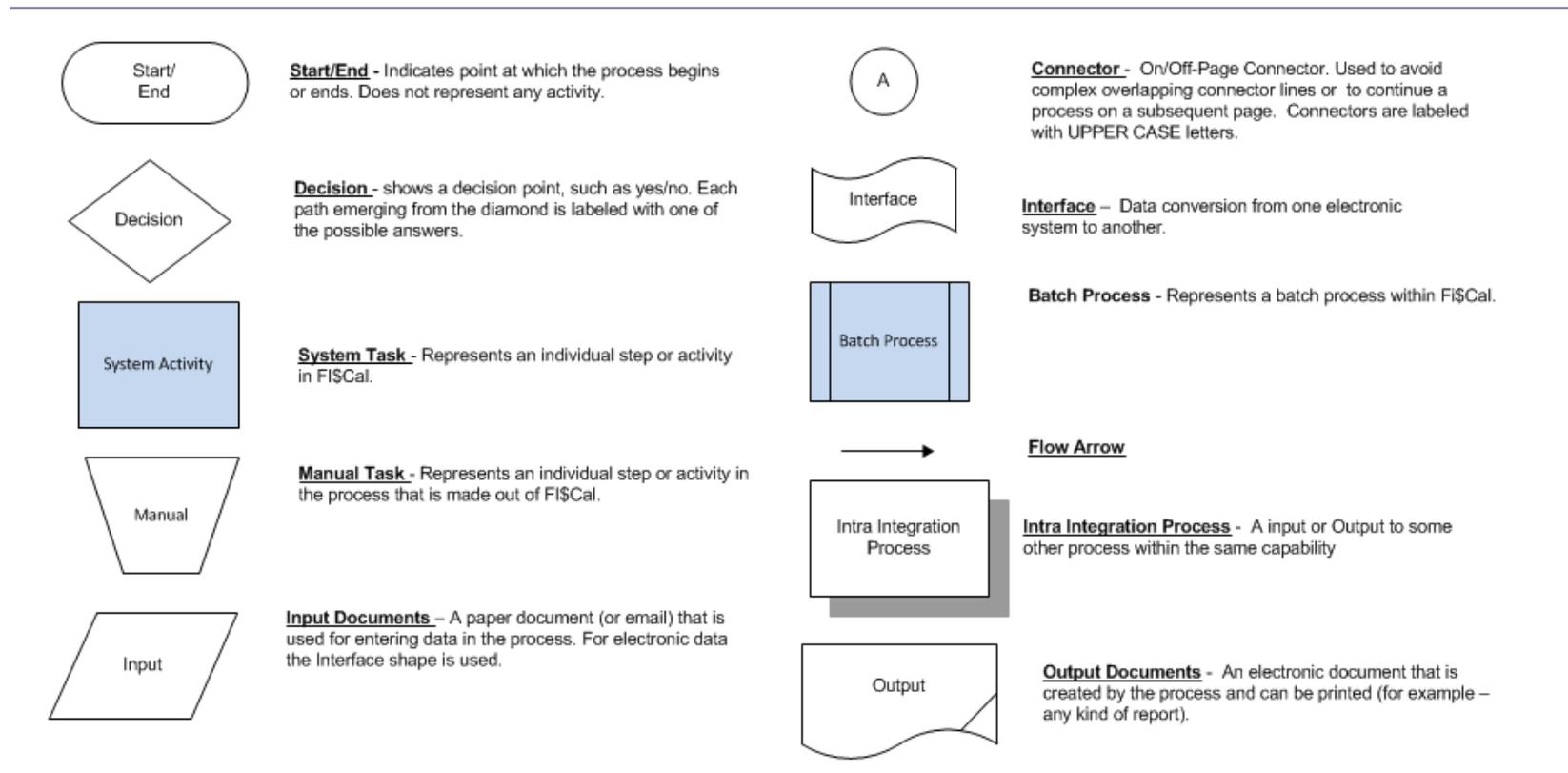
FI\$Cal Project Information:

<http://www.fiscal.ca.gov/>

or e-mail the FI\$Cal Project Team at:

[fiscal.cmo@fiscal.ca.gov](mailto:fiscal.cmo@fiscal.ca.gov)

# Guide to Symbols in Flows



# ChartField / UCM Codes Cross-reference

