Agenda

- 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
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

<table>
<thead>
<tr>
<th>Calendar Years</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
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<tr>
<td>Q1</td>
<td>Q2</td>
<td>Q3</td>
<td>Q4</td>
<td>Q1</td>
<td>Q2</td>
<td>Q3</td>
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<td>Q2</td>
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<td>Q1</td>
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<td>Pre-Wave</td>
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<td>O&amp;M</td>
<td>O&amp;M</td>
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<td>O&amp;M</td>
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<td>Wave 3</td>
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<td>24 Months</td>
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</table>

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SWT Objectives

- 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

Conduct Wave 2 Working Sessions

- **Objective**
  - Define and validate DRAFT processes to best meet the State’s needs independent of the software details
  - Clarify requirements

- **Audience**
  - Department of General Services (DGS)

- **Key Outputs**
  - Revised DRAFT To-Be Processes with department input

- **Tools / Methods**
  - Interactive Working Sessions with department SMEs
  - Gather additional input on:
    - As-Is Process
    - Statutes, Reg, Policy
    - To-Be Process, Benefits, Challenges

Conduct Wave 1 Solution Walkthroughs

- **Objective**
  - Provide departments with an understanding of Wave 1 FI$Cal business processes
  - Demonstration of Wave 1 FI$Cal solution
  - Identify where Wave 1 solution may not meet the needs of new departments

- **Audience**
  - Wave 2 Departments absent in Wave 1

- **Key Outputs**
  - New departments prepared for CRP sessions
  - Key Considerations
  - Action Items and concerns from departments

- **Tools / Methods**
  - Solution Walkthroughs
  - Wave 1 FI$Cal Solution

Conduct Wave 2 Conference Room Pilots

- **Objective**
  - Conduct a systematic review of how FI$Cal requirements and DRAFT To-Be Processes are enabled by the FI$Cal software solution

- **Audience**
  - Wave 1 and Wave 2 departments

- **Key Outputs**
  - Revised DRAFT To-Be Processes with department input
  - Basis for System Configurations and Functional Designs

- **Tools / Methods**
  - Interactive CRP Sessions with Department SMEs
  - CRP Sandbox

Validate and Approve Process Designs

- **Objective**
  - Validate and document final business process designs
  - Confirm how requirements are met

- **Audience**
  - Project team with department input

- **Key Outputs**
  - Final Business Process Designs
  - Update Requirements Traceability Matrix
  - RICEF Inventory

- **Tools / Methods**
  - Conduct follow-up meetings / validation sessions as necessary
  - Resolve open issues / outstanding decisions

Department Participation and Input

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Ground Rules & Guiding Principles

- **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

Legend
- Pre-Wave
- Wave 1
- Wave 2
- Wave 3

- Asset Mgmt
- ePro / PO
- Accounts Payable
- Project Mgmt
- Project Costing
- Grants
- Contracts
- Billing
- Accounts Receivable
- Loans
- General Ledger / Commitment Control

- Capital Assets
- Project Details
- Expenditures, Payables
- Goods Received
- Encumbrances
- Expenditures
- Vouchers
- Purchase Orders
- Journals, F&A, Budgets
- Encumbrances
- Unbilled AR, Revenue
- Bond Transactions
- GL Journals
- Cash Data
- Customer Invoices
- Loan Data
- GL Journals

- Refunds
FI$Cal Procurement Solution

Legend
- Pre-Wave
- Wave 1
- Wave 2

VMF Vendors
VMF Bidders
VMF SB/DVBE
Item Master

Pre-Wave
Wave 1
Wave 2

eProcurement (Requisitions)
Strat. Sourcing (RFX Solicitation)
Contract Management

P-Card (Cal-Card)

Purchasing (Purchase Order)

Receipts
Encumbrances
PO Qty/Amt

Asset Mgmt
Project Costing
Accounts Payable

General Ledger / Commitment Control

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FI$Cal Budgeting Solution

Legend
- Pre-Wave
- Wave 1
- Wave 2

Other Sources (Spreadsheet Templates) → Statistical Data
SCO Payroll → HR Data

Smart View for Office

Hyperion Public Sector Planning & Budgeting

Budget Books
→ PDF
→ HTML

Actuals and Budget Data

Final Budget Data

General Ledger / Commitment Control
FI$Cal Accounting Modules

- **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

- 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

- 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)

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Subsystem Journal Entry</strong></td>
<td>Accounting entries from FI$Cal subsystems (AP, AR, LD, PC, CM, AM) are summarized and posted in the General Ledger as journals</td>
</tr>
<tr>
<td><strong>Manual Journal Entry</strong></td>
<td>Journals entered online. These are typically used for adjustments, error corrections and manual accruals.</td>
</tr>
<tr>
<td><strong>Spreadsheet Journal Entry</strong></td>
<td>Journals created via a user initiated upload process using a Microsoft Excel-based template.</td>
</tr>
<tr>
<td><strong>General Ledger Business Unit</strong></td>
<td>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.</td>
</tr>
</tbody>
</table>
## Journals – Key Terms (2 of 2)

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

<table>
<thead>
<tr>
<th>Journal ID</th>
<th>GL BU</th>
<th>Account</th>
<th>Fund</th>
<th>Program</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABC1234567</td>
<td>7760</td>
<td>Out of State Travel</td>
<td>1000</td>
<td>1234</td>
<td>5,000</td>
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<tr>
<td>9552222222</td>
<td>0820</td>
<td>Exhibits</td>
<td>0001</td>
<td>5544</td>
<td>10,000</td>
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<td>XYZ9876543</td>
<td>7760</td>
<td>In State Travel</td>
<td>1000</td>
<td>1234</td>
<td>2,000</td>
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<tr>
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<td>0820</td>
<td>Exhibits</td>
<td>1000</td>
<td>3200</td>
<td>15,000</td>
</tr>
</tbody>
</table>

### Ledger

<table>
<thead>
<tr>
<th>GL BU</th>
<th>Account</th>
<th>Fund</th>
<th>Program</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7760</td>
<td>Out of State Travel</td>
<td>1000</td>
<td>1234</td>
<td>3,000</td>
</tr>
<tr>
<td>7760</td>
<td>In State Travel</td>
<td>1000</td>
<td>1234</td>
<td>(3,000)</td>
</tr>
<tr>
<td>0820</td>
<td>Exhibits</td>
<td>0001</td>
<td>5544</td>
<td>10,000</td>
</tr>
<tr>
<td>0820</td>
<td>Conferences</td>
<td>0001</td>
<td>5544</td>
<td>(10,000)</td>
</tr>
<tr>
<td>0820</td>
<td>Exhibits</td>
<td>1000</td>
<td>3200</td>
<td>15,000</td>
</tr>
<tr>
<td>0820</td>
<td>Conferences</td>
<td>1000</td>
<td>3200</td>
<td>(15,000)</td>
</tr>
</tbody>
</table>
Transaction Sources | Ledgers

- Manual adjustments (GL journals)
- AP – vouchers/payments
- AR / BI – invoices/collections
- GL – adjustments/accruals/etc.
- PC – Funds Distribution
- CM – Bank transfers, etc.
- LD – Labor Distribution
- Manual adjustments (GL)
- AM – depreciation / asset capitalization

Cash Basis

Modified Accrual Basis

Accrual Adjustments

Accrual Balances
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
<table>
<thead>
<tr>
<th>Journal Processor</th>
<th>Decision / Outcome</th>
<th>Automated Step</th>
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<tr>
<td>Manual Step</td>
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</tr>
<tr>
<td>Journal Approver</td>
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Enter and Process Manual Journals with Journal Approval

<table>
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<tr>
<th>Journal Processor</th>
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<tbody>
<tr>
<td></td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Journal Approver</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>
Enter and Process Manual Journals with Journal Approval

Journal Processor

Start

Prepare Journal → Journal Edit → Pass? Yes → Budget Check

No → Update Journal

No → Pass?

Journal Approver
Enter and Process Manual Journals with Journal Approval

Start

Journal Processor

- Prepare Journal
- Journal Edit
- Pass?
- Yes: Budget Check
- No: Update Journal
- Pass?
- No: Result
- Result
  - Reject and Resubmit
  - Approve
- No: Pass?
- Yes: Update Journal

Result

Journal Approver

- Review Journal
- Reject and Delete
- Approve
- Post Journal
- Delete Journal
- Stop
Enter and Process Manual Journals w/out Journal Approval

**Journal Processor**
- Start
  - Prepare Journal
  - Journal Edit
    - Pass? (Yes: Budget Check, No: Update Journal)
      - No: Update Journal
      - Yes: Budget Check
        - No: Post Journal (Stop)
        - Yes: Post Journal (Stop)

**Journal Approver**
Enter and Process Subsystem Journals

<table>
<thead>
<tr>
<th>Batch Processing</th>
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<tbody>
<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Journal Processor</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>
Enter and Process Subsystem Journals

Batch Processing


Journal Processor

Start
Enter and Process Subsystem Journals

Batch Processing

- Journal Generation
- Journal Edit
- Pass?
  - Yes: Post Journal
  - No: Cycle
- Stop

Start
Enter and Process Subsystem Journals

Batch Processing

1. Journal Generation
2. Journal Edit
3. Pass?
   - Yes: Post Journal
   - No: Create Suspense Entries
4. Stop

Journal Processor
Enter and Process Subsystem Journals

Batch Processing


No → Create Suspense Entries

Start → Create Suspense Clearing Journal

Journal Processor
### Header Information

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
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<tbody>
<tr>
<td>Unit</td>
<td>3980</td>
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<tr>
<td>Journal ID</td>
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<tr>
<td>NEXT</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>05/15/2014</td>
</tr>
<tr>
<td>Long Description</td>
<td>Journal for Wave 2 Solution Walkthrough</td>
</tr>
<tr>
<td>Ledger Group</td>
<td>MODACCRL</td>
</tr>
<tr>
<td>Ledger</td>
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<td>Fiscal Year</td>
<td>2013</td>
</tr>
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<td>Source</td>
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<td>Period</td>
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<tr>
<td>ADB Date</td>
<td>05/15/2014</td>
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<tr>
<td>SJE Type</td>
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<tr>
<td>Auto Generate Lines</td>
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</tr>
<tr>
<td>Save Journal Incomplete Status</td>
<td></td>
</tr>
<tr>
<td>Autobalance on 0 Amount Line</td>
<td></td>
</tr>
<tr>
<td>Entered By</td>
<td>Z_FUNC_SUPER_USER Function Super User</td>
</tr>
</tbody>
</table>

### Additional Information

- **Currency Defaults:** USD / CRRNT / 1
- **Attachments:** (0)
- **Reversal:** Do Not Generate Reversal
- **Commitment Control**
- **Last Updated On:**
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:

*Source: ONL  Fiscal Year: 2013
Reference Number:

Journal Class:

Transaction Code: GL

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 Section

- **Unit:** 3980
- **Journal ID:** NEXT
- **Date:** 05/15/2014
- **Long Description:** Journal for Wave 2 Solution Walkthrough
- **Adjusting Entry:** Non-Adjusting Entry
- **Fiscal Year:** 2013
- **Period:** 11
- **ADB Date:** 05/15/2014

### Ledger Group

- **Ledger Group:** MODACCRL
- **Ledger:**
- **Source:** PNL
- **Reference Number:**
- **Journal Class:**
- **Transaction Code:** GL

### Additional Settings

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

### Currency Defaults

- **Currency Defaults:** USD / CRRNT / 1

### Attachments

- **Attachments:** (0)

### Reversal

- **Reversal:** Do Not Generate Reversal

### User Information

- **Entered By:** Z_FUNC_SUPER_USER (Function Super User)
- **Entered On:**
- **Last Updated On:**

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<th><strong>Entered By:</strong> Z_FUNC_SUPER_USER</th>
<th><strong>Function Super User</strong></th>
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</thead>
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<td></td>
</tr>
<tr>
<td><strong>Journal ID:</strong></td>
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<td><strong>Date:</strong> 05/15/2014</td>
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<tr>
<td><strong>Long Description:</strong></td>
<td><strong>Journal for Wave 2 Solution Walkthrough</strong></td>
<td></td>
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<td><strong>Ledger:</strong></td>
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<td></td>
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<tr>
<td><strong>Source:</strong> 10NL</td>
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<td></td>
</tr>
<tr>
<td><strong>Reference Number:</strong></td>
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<td></td>
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<td><strong>Journal Class:</strong></td>
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<td><strong>Transaction Code:</strong></td>
<td>GL</td>
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<tr>
<td><strong>Fiscal Year:</strong> 2013</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Period:</strong> 11</td>
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<td><strong>ADB Date:</strong> 05/15/2014</td>
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<tr>
<td><strong>Currency Defaults:</strong> USD / CRRNT / 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Attachments (0)</strong></td>
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<tr>
<td><strong>Commitment Control</strong></td>
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</tr>
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<td><strong>Auto Generate Lines</strong></td>
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<tr>
<td><strong>Save Journal Incomplete Status</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Autobalance on 0 Amount Line</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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#### FI$Cal Interface Preview

**Header: Lines, Totals, Errors, Approval**

- **Unit:** 3980  
- **Journal ID:**  
- **NEXT**
- **Date:** 05/15/2014
- **Change Values**

**Template List**

<table>
<thead>
<tr>
<th>Select</th>
<th>Line</th>
<th>*Unit</th>
<th>*Ledger</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐</td>
<td>1</td>
<td>3980</td>
<td>MODACCO</td>
</tr>
<tr>
<td>☐</td>
<td>2</td>
<td>3980</td>
<td>MODACCO</td>
</tr>
</tbody>
</table>

**Lines to add:**

1. **Inter/IntraUnit**
2. **Process:**
   - Edit Journal
   - Budget Check Journal
   - Copy Journal
   - Delete Journal
   - Edit / Pre-Check
   - Edit Chartfield

**Totals**

<table>
<thead>
<tr>
<th>Unit</th>
<th>Total Lines</th>
<th>Total Debits</th>
<th>Total Credits</th>
<th>Journal Status</th>
<th>Budget Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>3980</td>
<td>2</td>
<td>1.00</td>
<td>1.00</td>
<td>N</td>
<td>N</td>
</tr>
</tbody>
</table>
Journal Demonstration
Process
Labor Distribution
Labor Distribution Overview

- 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
<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Activity Sheet (Activity Sheet)</td>
<td>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.</td>
</tr>
<tr>
<td>Employee Groups (Groups)</td>
<td>Employees within an Agency Code and Reporting Unit that share common characteristics (e.g., default ChartField combinations and percentages)</td>
</tr>
<tr>
<td>Group Activity Sheet</td>
<td>Activity Sheet that includes all hours worked by the members of a group</td>
</tr>
</tbody>
</table>
# Labor Distribution Key Terms

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjustment</td>
<td>Activity Sheets entered to adjust previously recorded time for either an individual or a group</td>
</tr>
<tr>
<td>Activity Sheet</td>
<td></td>
</tr>
<tr>
<td>Defaults</td>
<td>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.</td>
</tr>
<tr>
<td>Task IDs</td>
<td>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.</td>
</tr>
</tbody>
</table>
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
Maintain LD Configuration

GL Enter and Process Labor Distribution – Maintain Configuration

<table>
<thead>
<tr>
<th>Department</th>
<th>FISCal Service Center</th>
</tr>
</thead>
<tbody>
<tr>
<td>E</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Statewide Config Maint Needed?</td>
</tr>
<tr>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>Notify FSC</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Depti Config Maint Needed?</td>
</tr>
<tr>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>Maintain Department Configuration</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Done</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Maintain Statewide Configuration</td>
</tr>
<tr>
<td></td>
<td>Notify Depti Complain</td>
</tr>
</tbody>
</table>

May 21, 2014
**Employee Options**

- **Set ID:** 3080
- **Employee ID:** 1000002
- **Last Name:** Smith
- **Middle Initial:**
- **First Name:** Timothy

**Options**

- **Effective Date:** 01/01/1901
- **Status:** Active
- **Group Time Reporting:** No
- **Group Default:** No
- **Reporting Structure:** 39600300

**Default Gross Pay Account**

- **Account:** 5105000
- **Alt Account:** 0000000000

**Employee Group ID**

- **Payroll Agency Code:**
- **Reporting Unit:**

**Individual Employee**

- **Activity Sheet Required:** No
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 | First 1 of 1 Last

<table>
<thead>
<tr>
<th>*Percent</th>
<th>Task ID</th>
<th>Reference</th>
<th>*Fund</th>
<th>ENY</th>
<th>Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>003</td>
<td>0001</td>
<td>2013</td>
<td>373000010</td>
</tr>
</tbody>
</table>

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

A. Interface from Dept System?
   - Yes: Run Inbound PAS Interface
   - No: Enter/Upload Personal Activity Sheets (PAS)

B. Validate Personal Activity Sheet
   - Errors? (Yes): Run Activity Sheet Staging Table Error Report
   - No: Process Labor Distribution

C. Contact Employee

D. Maintain Configuration
   - Yes: Missing Configuration?
   - No: Contact Employee
**Personal Activity Sheet**

**Business Unit:** 3980  
**Calendar Year:** 2014  
**Calendar Month:** 4  
**Employee ID:** 1000002  
**Last Name:** Smith  
**First Name:** Timothy  
**Submit Date:** 05/15/2014  
**Time(HH:MM):** __________

**Sequence Number:** 1  
**Status:** Not Processed

**Payroll Agency Code:**  
**Reporting Unit:**  
**Group Description:**

---

**Total Activity Sheet Form Hours:** 40.00

**Total Hours Entered:** 40.00

**Difference:** 0.00

---

**Lines**

<table>
<thead>
<tr>
<th>Line Number</th>
<th>Hours</th>
<th>Earnings Type</th>
<th>Charge Default</th>
<th>Task ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>40.00</td>
<td>REG</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

---

**Distribution Lines**

<table>
<thead>
<tr>
<th>Distribution Line</th>
<th>Distribution Line Hours</th>
<th>Reference</th>
<th>*Fund</th>
<th>ENY</th>
<th>Program</th>
<th>PC Bus Unit</th>
<th>Project</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>0.00</td>
<td>004</td>
<td>0001</td>
<td>2013</td>
<td>3730000130</td>
<td></td>
</tr>
</tbody>
</table>
GL - Enter and Process Labor Distribution – Add/Revise Personal Activity Sheet

- Contact Impacted Employee
- Complete or Correct PAS
- Load Activity Sheets
GL Enter and Process Labor Distribution – Resolve Errors

Process Labor Distribution

Update Configuration

Override Budget

Missing Activity Sheets? No

Invalid Configuration? No

Invalid Activity Sheets? No

Override Budget? No

Execute Budget Transfer

Contact Employee

No

Yes

Yes
Labor Distribution Technology Considerations

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

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Allocations</strong></td>
<td>An automated process that creates General Ledger journals to reclassify (allocate) ledger amounts based on user-specified rules</td>
</tr>
<tr>
<td><strong>Allocation Type</strong></td>
<td>Defines an allocation’s <em>calculation method</em> (copy, prorata, arithmetic, fixed percentage, fixed amount)</td>
</tr>
<tr>
<td><strong>Allocation Pool</strong></td>
<td>The <em>amount to be allocated</em>, typically balances from a ledger although other data sources can be used</td>
</tr>
<tr>
<td><strong>Allocation Basis</strong></td>
<td>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 <em>basis</em>.</td>
</tr>
</tbody>
</table>
## Allocations Key Terms (2 of 2)

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Allocation Target</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Allocation Offset</strong></td>
<td>The ChartField combination(s) to which an allocation is balanced, or offset. This is typically a credit entry for an expenditure allocation.</td>
</tr>
<tr>
<td><strong>SpeedTypes</strong></td>
<td>Shortcut codes used in GL and AR to populate an accounting string on a transaction</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Component</th>
<th>Account</th>
<th>Program</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pool</td>
<td>RENT</td>
<td>11001</td>
<td>$40</td>
</tr>
<tr>
<td></td>
<td>OFFICE SUPPLIES</td>
<td>11001</td>
<td>$80</td>
</tr>
<tr>
<td></td>
<td>TELEPHONE CHRGS</td>
<td>11001</td>
<td>$80</td>
</tr>
<tr>
<td></td>
<td>CUSTODIAL CHRGS</td>
<td>11001</td>
<td>$200</td>
</tr>
<tr>
<td>Target</td>
<td>RENT</td>
<td>12001</td>
<td>$40</td>
</tr>
<tr>
<td></td>
<td>OFFICE SUPPLIES</td>
<td>12001</td>
<td>$80</td>
</tr>
<tr>
<td></td>
<td>TELEPHONE CHRGS</td>
<td>12001</td>
<td>$80</td>
</tr>
<tr>
<td></td>
<td>CUSTODIAL CHRGS</td>
<td>12001</td>
<td>$200</td>
</tr>
</tbody>
</table>
Allocation Types

➢ Spread Evenly

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Account</th>
<th>Program</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pool</td>
<td>RENT</td>
<td>Clearing Program</td>
<td>$400</td>
</tr>
<tr>
<td>Basis</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>11001</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>12000</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>13000</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>22001</td>
<td>N/A</td>
</tr>
<tr>
<td>Target</td>
<td></td>
<td>11001</td>
<td>$100</td>
</tr>
<tr>
<td></td>
<td>RENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>RENT</td>
<td>12000</td>
<td>$100</td>
</tr>
<tr>
<td></td>
<td>RENT</td>
<td>13000</td>
<td>$100</td>
</tr>
<tr>
<td></td>
<td>RENT</td>
<td>22001</td>
<td>$100</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Component</th>
<th>Account</th>
<th>Program</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pool</td>
<td>RENT</td>
<td>CLEARING</td>
<td>$400</td>
</tr>
<tr>
<td>Basis</td>
<td></td>
<td>11001</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>12000</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>13000</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>22001</td>
<td>50%</td>
</tr>
<tr>
<td>Target</td>
<td>RENT</td>
<td>11001</td>
<td>$40</td>
</tr>
<tr>
<td></td>
<td>RENT</td>
<td>12000</td>
<td>$80</td>
</tr>
<tr>
<td></td>
<td>RENT</td>
<td>13000</td>
<td>$80</td>
</tr>
<tr>
<td></td>
<td>RENT</td>
<td>22001</td>
<td>$200</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Component</th>
<th>Account</th>
<th>Program</th>
<th>Amount</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pool</td>
<td>RENT</td>
<td>CLEARING</td>
<td>$400</td>
<td>-</td>
</tr>
<tr>
<td>Basis</td>
<td>FLOORSPACE</td>
<td>11001</td>
<td>100 SQF</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td>FLOORSPACE</td>
<td>12000</td>
<td>200 SQF</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>FLOORSPACE</td>
<td>13000</td>
<td>200 SQF</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>FLOORSPACE</td>
<td>22001</td>
<td>500 SQF</td>
<td>50%</td>
</tr>
<tr>
<td>Target</td>
<td>RENT</td>
<td>11001</td>
<td>$40</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td>RENT</td>
<td>12000</td>
<td>$80</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>RENT</td>
<td>13000</td>
<td>$80</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>RENT</td>
<td>22001</td>
<td>$200</td>
<td>50%</td>
</tr>
</tbody>
</table>
Process Allocations

- Central Allocation Maintainer
  - Maintain Allocation Configuration

- Allocation Processor
  - Run Allocation

- Central/Department
  - Review Allocation Results

- Central/Department Journal Processor
  - Process Journal

Key Points
- Allocations configuration is maintained centrally by the FSC
- Departments execute their allocations whenever needed – FSC involvement is not required
<table>
<thead>
<tr>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Allocation Maintainer</td>
</tr>
<tr>
<td>Departmental Allocation Maintainer</td>
</tr>
<tr>
<td>Dept. Journal Approver</td>
</tr>
</tbody>
</table>
Financial Statements Overview

- 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

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Period Close</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>General Ledger Year-End Close</strong></td>
<td>A process that generates closing entries for nominal Accounts and rolls forward opening balances for real Accounts</td>
</tr>
<tr>
<td><strong>Budget Year-End Close</strong></td>
<td>A process that generates budget ledger entries that: 1) Revert spending authority for expiring budgets and, 2) Roll forward into the next Budget Period (year) remaining spending authority for open budgets</td>
</tr>
</tbody>
</table>
Period Close

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

Complete Transactions ➔ Reconcile and Adjust Balances ➔ Close Period ➔ Run Month End Reports

- Complete transaction processing
- Run preliminary reports

May 21, 2014

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

- 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

- 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

- 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

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Information</td>
<td>Information maintained by state agencies that is not exempt from disclosure under the provisions of state or federal laws.</td>
</tr>
<tr>
<td>Confidential Information</td>
<td>Information maintained by state agencies that is exempt from disclosure under the provisions of state or federal laws.</td>
</tr>
<tr>
<td>Sensitive Information</td>
<td>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.</td>
</tr>
<tr>
<td>Personally Identifiable Information (PII)</td>
<td>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.</td>
</tr>
</tbody>
</table>
## Data Protection – Key Terms

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted Information</td>
<td>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.</td>
</tr>
</tbody>
</table>
# Data Protection Processes & Fields

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

**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).
Data Protection – Next Steps

- 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

- Key Considerations
- Future Action Items
- Action Items
- Concerns
Question and Answer

FI$Cal Project Information:
http://www.fiscal.ca.gov/

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Guide to Symbols in Flows

- **Start/End**: Indicates point at which the process begins or ends. Does not represent any activity.
- **Decision**: Shows a decision point, such as yes/no. Each path emerging from the diamond is labeled with one of the possible answers.
- **System Task**: Represents an individual step or activity in Fi$Cal.
- **Manual Task**: Represents an individual step or activity in the process that is made out of Fi$Cal.
- **Input Documents**: A paper document (or email) that is used for entering data in the process. For electronic data the Interface shape is used.
- **Connector**: On/Off-Page Connector. Used to avoid complex overlapping connector lines or to continue a process on a subsequent page. Connectors are labeled with UPPER CASE letters.
- **Interface**: Data conversion from one electronic system to another.
- **Batch Process**: Represents a batch process within Fi$Cal.
- **Flow Arrow**: An arrow indicating the flow of data or process.
- **Intra Integration Process**: A input or Output to some other process within the same capability.
- **Output Documents**: An electronic document that is created by the process and can be printed (for example—any kind of report).
ChartField / UCM Codes Cross-reference

- **Legacy**
  - Organization Codes
    - Level 1
    - All Other
  - Index
  - Fund
  - Subfund
  - Program
  - Element
  - Component
  - Task
  - Project

- **FI$CAL**
  - Business Unit
  - Reporting Structure
  - Fund
  - Program
  - Project
  - Service Location
  - Agency Use
  - Statistics Code
  - Budget Period
  - Account
  - Alternate Account
  - Appropriation Reference
  - Enactment Year

- **Legacy**
  - Object Code
  - Receipt Code
  - GL Code
  - Agency Source
  - Agency Object
  - Appropriation Reference
  - Year of Enactment

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