



**FI\$Cal**

*Financial Information System for California*

# Financial Statements Design Validation

***October 1, 2015***

# Schedule/Calendar

| Session ID   | Session Description   | Participants    | Dates            | Location       |
|--------------|---|-----------------|------------------|----------------|
|              | Kick Off presentation   | Disb/DAR/Audits | 9/09 -- 1 to 4   | Jade           |
|              | Kick Off presentation   | Disb/DAR/Audits | 9/16 -- 9 to 12  | Jade           |
| <b>AP</b>    | <b>3 -3 hour sessions</b>   |                 |                  |                |
| 1            | Payment Processing – Part 1                                       | Disb/DAR/Audits | 9/22 -- 9 to 12  | Sapphire/Topaz |
| 2            | Payment Processing – Part 2                                       | Disb/DAR/Audits | 9/22 -- 1 to 4   | Sapphire/Topaz |
| 3            | Post Issuance   | Disb/DAR/Audits | 9/23 -- 9 to 12  | Sapphire/Topaz |
| <b>CM/AR</b> | <b>4 -3 hour sessions</b>   |                 |                  |                |
| 1            | Overview of solution:<br>SCO Focus<br>STO Focus                   | DAR             | 9/29 -- 9 to 12  | Jade/Amethyst  |
| 2            | Deposit and Transfers/Payroll ARs                                 | DAR             | 9/29 -- 1 to 4   | Jade/Amethyst  |
| 3            | Bank Statements & Reconciliation:<br>CTS Accounts<br>STO Accounts | DAR             | 9/30 -- 9 to 12  | Jade/Amethyst  |
| 4            | STO Cash Forecasting  | STO             | 9/30 -- 1 to 4   | Jade/Amethyst  |
| <b>FI</b>    | <b>2 - 3 hour sessions</b>  |                 |                  |                |
| 1            | Overview of solution (ledgers, trees, nVision)                    | DAR             | 10/01 -- 9 to 12 | Jade/Amethyst  |
| 2            | Budgetary Legal and CAFR Reports                                  | DAR             | 10/01 -- 1 to 4  | Jade/Amethyst  |
| A.           | <b>Week off to update FDs</b>                                     |                 | 10/6 -- 10/8     |                |

# Schedule/Calendar

| Session ID | Session Description  | Participants    | Dates            | Location       |
|------------|--|-----------------|------------------|----------------|
| <b>LA</b>  | <b>2 - 3 hour sessions</b>   |                 |                  |                |
| 1          | Overview of Solution<br>Configuring Loans<br>Recording Loan Transactions | DAR             | 10/13 -- 9 to 12 | Sapphire/Topaz |
| 2          | Accruing Interest<br>Daily General Fund Loans                            | DAR             | 10/13 -- 1 to 4  | Sapphire/Topaz |
| <b>DM</b>  | <b>2 - 3 hour sessions</b>   |                 |                  |                |
| 1          | Configuring Bonds<br>Processing Bonds                                    | DAR             | 10/14 -- 9 to 12 | Sapphire/Topaz |
| 2          | Bond Inquiries and Reports   | DAR             | 10/14 -- 1 to 4  | Sapphire/Topaz |
| <b>AP</b>  |  |                 |                  |                |
| 4          | Registered Warrants  | Disb/DAR/Audits | 10/15 -- 9 to 12 | Sapphire/Topaz |
| <b>GL</b>  | <b>3 - 3 hour session</b>  |                 |                  |                |
| 1          | GL Journal Workflow<br>Automated Transfers<br>Cash Accounting            | DAR             | 10/20 -- 9 to 12 | Sapphire/Topaz |
| 2          | Non-FI\$Cal Department Interfaces  | DAR             | 10/20 -- 1 to 4  | Sapphire/Topaz |
| 3          | Cash Validation  | DAR/Disb        | 10/21 -- 9 to 12 | Sapphire/Topaz |
|            |  |                 |                  |                |
|            | <b>General Overflow</b>  |                 | 10/22 -- 9 to 4  | Sapphire/Topaz |

# Agenda

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- FI\$Cal Project Overview
- Financial Statements Solution Overview
- Detailed Technical Explanations
  - Ledgers
  - Trees
  - Timespans
  - nVision Layouts
- CAFR Publication Solution

# Why are we here?

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- These presentations are at a high level to introduce you to the functions being designed
- On July 1, 2017, FI\$Cal becomes book of record for the SCO and STO replacing many legacy system and integrating with others
- Approximately 250+ CTS accounts will be configured in FI\$Cal which will affect all the State departments
- All the future wave, deferred and exempt departments will continue to process their Deposit Slip and eFITS transactions as they do today
- WE NEED YOUR INPUT, don't be afraid to ask questions

# 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)

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# Financial Statements Overview

# Key FI Concepts and Terms

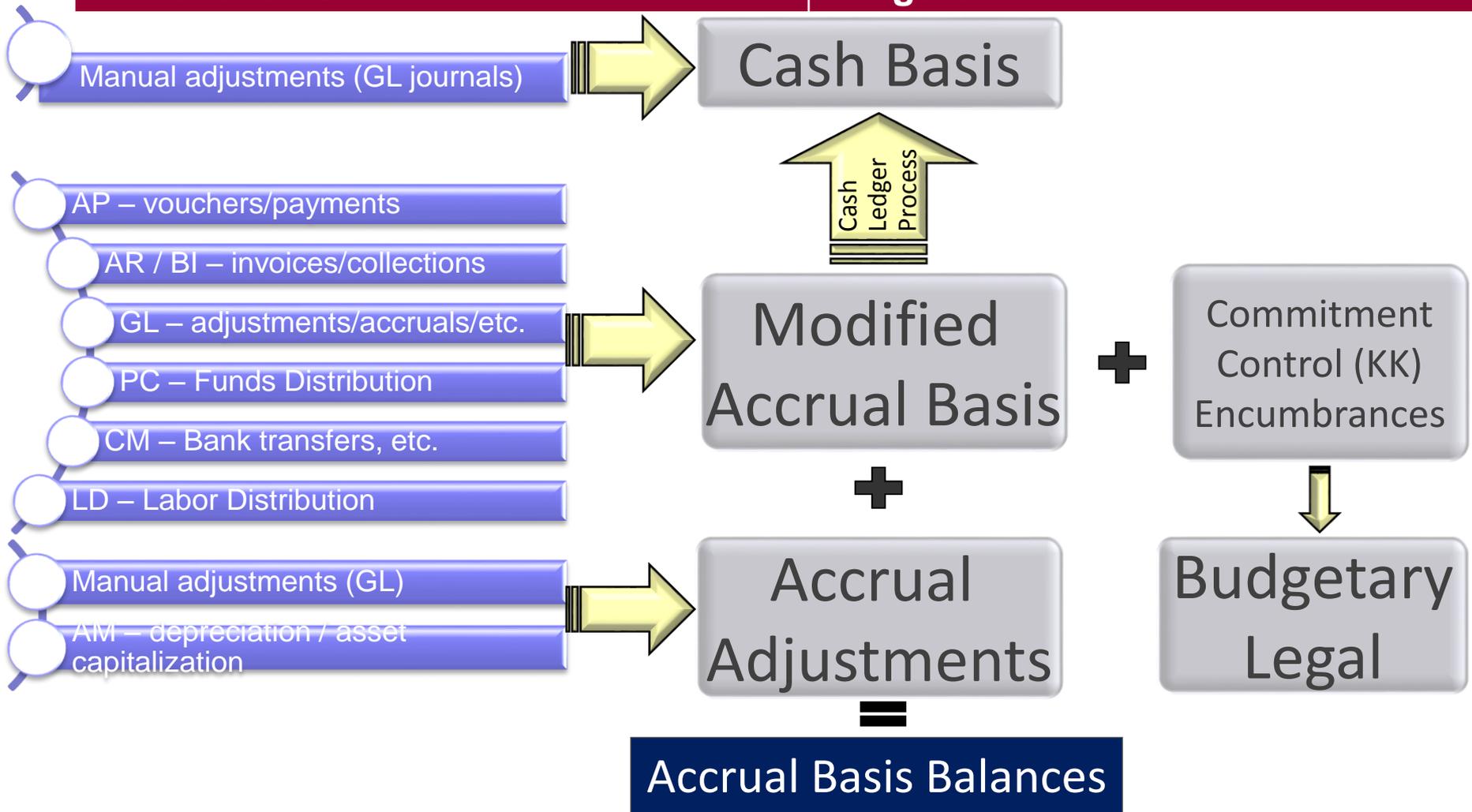
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- **Ledger**– PeopleSoft General Ledger stores the results of business transactions on the Ledger table.
- **Timespans** – Timespans control the number of periods for which data is extracted and summarized from the Ledger table.
- **Trees** – Specify how the system groups together the values of a field for purposes of reporting or security access
- **nVision Reporting** - nVision is PeopleSoft's unique enterprise reporting tool that leverages Microsoft Excel features (along with nVision features) to define and produce financial statements.

# Ledger Illustration

## Transaction Sources

## Ledgers



# Tree Agenda

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Logic to Be Used in Creating the CAFR and BLBR Trees

Chart of Accounts (COA) Mapping to UCM Legacy Accounts

# Agenda

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Logic to Be Used in Creating the CAFR and BLBR Trees

Chart of Accounts (COA) Mapping to UCM Legacy Accounts

# SCO Index Hierarchy

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## GAAP

- Indexes used in the analysis of the CAFR Account and Fund Trees
  - Agency Index (02A)
  - Fund Index (02F)
  - Account Index (03)

## BLBR

- Indexes used in the analysis of the BLBR Account and Fund Trees
  - Fund Index (02F)
  - Account Index (03)
  - GenCode Index (19)

# SCO GAAP Index Hierarchy

Account Code

| SCO Acct Codes (0,5,6,7,9)   | Account Titles                               | Generic Codes |
|------------------------------|--|---------------|
| <b>CURRENT ASSETS (GAA_)</b> |  |               |
| 011                          | Cash and pooled investments                  | GAAA          |
| 012                          | Investments                                  | GAAC          |
| 013                          | Amount on deposit with U.S. Treasury         | GAAD          |
| 014                          | Cash and pooled investments - restricted     | GAAM          |
| 015                          | Investments - restricted                     | GAAS          |
| 016                          | Provision for deferred - offset 1602 account | GAAG          |
|                              |  |               |
|                              |  |               |

# SCO GAAP Index Hierarchy

Index (03) – GenCode & Account

| SCO Account Code                       | Account | Sub Account | GenCode | Title                          |
|--|---------|-------------|---------|--------------------------------|
| <b>CURRENT ASSETS (GAA_)</b>           |         |             |         |                                |
|  | 0011    | 0000000     | GAAA    | CASH & POOLED INV (MG ADJ)     |
|  | 1100    | 0000000     | GAAA    | CASH IN STATE TREAS/AGY ACCTS  |
|  | 1110    | 0000000     | GAAA    | AGENCY GENERAL CASH            |
|  | 1115    | 0000000     | GAAA    | GENERAL CASH, REMIT IN TRANSIT |
|  | 1120    | 0000000     | GAAA    | AGENCY TRUST FUND CASH         |
| <b>011 Cash and pooled investments</b> |         |             |         |                                |

# CAFR Account Tree

| 1 | 2    | A  | B                   | C  | D              | F                 | G |  |
|---|------|--|---------------------|--|----------------|-------------------|---|--|
|   | 1    | <b>Fiduciary Funds and Similar Component Units</b> |                     |  |                |                   |   |  |
|   | 2    |  | SCO<br>Account Code | Legacy<br>Account  | Sub<br>Account | Account<br>Titles |   |  |
|   | 3    | <b>ASSETS</b>                                      |                     |  |                |                   |   |  |
| + | 20   |  | 011                 | Cash and pooled investments  |                |                   |   |  |
|   | 21   |  |                     | Investments, at fair value:  |                |                   |   |  |
| + | 23   |  |                     | Short-term   |                |                   |   |  |
| + | 25   |  |                     | Equity securities  |                |                   |   |  |
| + | 27   |  |                     | Debt securities  |                |                   |   |  |
| + | 29   |  |                     | Real estate  |                |                   |   |  |
| + | 31   |  |                     | Other  |                |                   |   |  |
| + | 33   |  |                     | Securities lending collateral  |                |                   |   |  |
| + | 160  |  | 022                 | Receivables (net)  |                |                   |   |  |
| + | 3648 |  | 024                 | Due from other funds (account 5024 and 5035 are used in the automated adjustments) |                |                   |   |  |
| + | 3981 |  | 025                 | Due from other governments   |                |                   |   |  |
| + | 3986 |  | 028                 | Prepaid items (used in EN, IS, CU, & AG only)                                      |                |                   |   |  |
| + | 4008 |  | 437                 | Loans receivable   |                |                   |   |  |
| + | 4025 |  | 032                 | Other current assets   |                |                   |   |  |
|   | 4026 | <b>LIABILITIES</b>                                 |                     |  |                |                   |   |  |
| + | 4155 |  | 610                 | Accounts payable   |                |                   |   |  |
| + | 4170 |  | 630                 | Due to other governments   |                |                   |   |  |

# FI\$Cal Account Reporting Tree

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**FI\$Cal**

**Tree Viewer**

|                                  |                              |
|----------------------------------|------------------------------|
| <b>SetID</b> STATE               | <b>Last Audit</b> Valid Tree |
| <b>Effective Date</b> 01/01/1901 | <b>Status</b> Active         |
| <b>Tree Name</b> ACCT_REPORTING  | Account Reporting Tree       |

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- 📁 **ALL\_ACCOUNTS - ALL\_ACCOUNTS**
  - 📁 65 - Unapp InterUnit Transfers
  - 📁 1110 - General Cash - CTS Accounts
  - 📁 1120 - Agency Trust Fund Cash
  - 📁 1130 - Revolving Fund Cash
  - 📁 1140 - Cash in State Treasury
  - 📁 1160 - Cash in Agency Accts-Banks
  - 📁 1170 - Cash in Agency Accts-US Treas
  - 📁 1180 - Cash with Fiscal Agents
  - 📁 1190 - Cash on Hand
  - 📁 1210 - SMIF Deposits

# CAFR Account Tree

| 1 | 2  | A  | B                | C                           | D           | E                      | F                              |
|---|----|--|------------------|-----------------------------|-------------|------------------------|--------------------------------|
|   | 1  | <b>Fiduciary Funds and Similar Component Units</b> |                  |                             |             |                        |                                |
|   | 2  |  | SCO Account Code | Legacy Account              | Sub Account | Generic Code (GenCode) | Account Titles                 |
|   | 3  | <b>ASSETS</b>                                      |                  |                             |             |                        |                                |
|   | 4  |  |                  | 0011                        | 0000000     | GAAA                   | CASH & POOLED INV (MG ADJ)     |
|   | 5  |  |                  | 1100                        | 0000000     | GAAA                   | CASH IN STATE TREAS/AGY ACCTS  |
|   | 6  |  |                  | 1110                        | 0000000     | GAAA                   | AGENCY GENERAL CASH            |
|   | 7  |  |                  | 1115                        | 0000000     | GAAA                   | GENERAL CASH, REMIT IN TRANSIT |
|   | 8  |  |                  | 1120                        | 0000000     | GAAA                   | AGENCY TRUST FUND CASH         |
|   | 9  |  |                  | 1130                        | 0000000     | GAAA                   | AGENCY REVOLVING FUND CASH     |
|   | 10 |  |                  | 1140                        | 0000000     | GAAA                   | CASH IN STATE TREASURY         |
|   | 11 |  |                  | 1150                        | 0000000     | GAAA                   | CASH IN TRANSIT TO ST TREASURY |
|   | 12 |  |                  | 1160                        | 0000000     | GAAA                   | CASH IN AGENCY ACCTS BK/S&L    |
|   | 13 |  |                  | 1180                        | 0000000     | GAAA                   | CASH WITH FISCAL AGENTS        |
|   | 14 |  |                  | 1180                        | 0999999     | GAAA                   | ACCRUAL                        |
|   | 15 |  |                  | 1190                        | 0000000     | GAAA                   | AGENCY CASH ON HAND            |
|   | 16 |  |                  | 1210                        | 0000000     | GAAA                   | DEPOSITS IN SMIF               |
|   | 17 |  |                  | 1211                        | 0000000     | GAAA                   | DEPOSITS IN SMIF               |
|   | 18 |  |                  | 2710                        | 0000000     | GAAA                   | PERMANENT CASH REVOLVING FUND  |
|   | 19 |  |                  | 5011                        | 0000000     | GAAA                   | CASH & POOLED INV (AG ADJ)     |
|   | 20 |  | 011              | Cash and pooled investments |             |                        |                                |
|   | 21 |  |                  | Investments, at fair value: |             |                        |                                |
|   | 23 |  |                  | Short-term                  |             |                        |                                |

# FI\$Cal Account Reporting Tree

## Tree Viewer

|                |                |                        |            |
|----------------|----------------|------------------------|------------|
| SetID          | STATE          | Last Audit             | Valid Tree |
| Effective Date | 01/01/1901     | Status                 | Active     |
| Tree Name      | ACCT_REPORTING | Account Reporting Tree |            |

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-  **ALL\_ACCOUNTS - ALL\_ACCOUNTS**
  -  65 - Unapp InterUnit Transfers
    -  [1109100] - Pending Cash Transfers - GL
    -  [1109200] - Pending Cash Transfers - AP
    -  [1109300] - Pending Cash Transfers - AR
    -  [1109400] - Pending Cash Transfers - CM
    -  [1109500] - Pending Cash Transfers - PC
    -  [1109600] - Pending Cash Transfers - LD
    -  [6510000] - Unapp InterUnit Transfers Out
    -  [6520000] - Unapp InterUnit Transfers In
  -  1110 - General Cash - CTS Accounts
    -  [1101000] - General Cash - CTS Accounts
  -  1120 - Agency Trust Fund Cash
    -  [1101400] - Agency Trust Fund Cash
  -  1130 - Revolving Fund Cash
    -  [1101200] - Revolving Fund Cash
  -  1140 - Cash in State Treasury
    -  [1104000] - Cash in State Treasury

# CAFR Fund Tree

| 1 | 2  | 3   | 4 |   | A  | B | C | D | E | F | G | H |  |
|---|----|---|---|---|--|---|---|---|---|---|---|---|--|
|   | 1  | Source: 2014 CAFR Fund Code Index             |   |   |  |   |   |   |   |   |   |   |  |
|   | 2  | <b>FIDUCIARY FUNDS - WITH FUND CODE INDEX</b> |   |   |  |   |   |   |   |   |   |   |  |
| - | 3  |   |   | Fiduciary Funds and Similar Component Units |  |   |   |   |   |   |   |   |  |
|   | 4  | +   |   | (004)                                       | Private Purpose Trust                      |   |   |   |   |   |   |   |  |
|   | 18 | +   |   | (004)                                       | Pension and Other Employee Benefit Trust   |   |   |   |   |   |   |   |  |
|   | 58 | +   |   | (004)                                       | Investment Trust / Local Agency Investment |   |   |   |   |   |   |   |  |
|   | 62 | +   |   | (004)                                       | Agency                                     |   |   |   |   |   |   |   |  |

# CAFR Fund Tree

| 1 | 2  | 3   | 4 | A                    | B  | C                           | D | E | F | G | H | I | J |
|---|----|---|---|----------------------|--|-----------------------------|---|---|---|---|---|---|---|
|   | 1  | Source: 2014 CAFR Fund Code Index                       |   |                      |  |                             |   |   |   |   |   |   |   |
|   | 2  | <b>FIDUCIARY FUNDS - WITH FUND CODE INDEX</b>           |   |                      |  |                             |   |   |   |   |   |   |   |
|   | 3  | Fiduciary Funds and Similar Component Units             |   |                      |  |                             |   |   |   |   |   |   |   |
|   | 4  | <b>(004) Private Purpose Trust</b>                      |   |                      |  |                             |   |   |   |   |   |   |   |
|   | 5  |   |   | (004, 650, 002, 100) | Scholarshare Program Trust                     |                             |   |   |   |   |   |   |   |
|   | 6  |   |   |                      | 0563000  | SCHOLARSHARE PRG TRUST FUND |   |   |   |   |   |   |   |
|   | 7  |   |   |                      | 7651000  | AUTOMATED ADJUSTMENT        |   |   |   |   |   |   |   |
|   | 8  |   |   | (004, 650, 002, 200) | Unclaimed Property                             |                             |   |   |   |   |   |   |   |
|   | 11 |   |   | (004, 650, 002, 900) | Other Private Purpose Trust                    |                             |   |   |   |   |   |   |   |
|   | 18 | <b>(004) Pension and Other Employee Benefit Trust</b>   |   |                      |  |                             |   |   |   |   |   |   |   |
|   | 19 |   |   | (004, 600, 002, 100) | Public Employees' Retirement                   |                             |   |   |   |   |   |   |   |
|   | 22 |   |   | (004, 600, 002, 200) | State Teachers' Retirement                     |                             |   |   |   |   |   |   |   |
|   | 26 |   |   | (004, 600, 002, 400) | Judges' Retirement                             |                             |   |   |   |   |   |   |   |
|   | 29 |   |   | (004, 600, 002, 450) | Judges' Retirement II                          |                             |   |   |   |   |   |   |   |
|   | 32 |   |   | (004, 600, 002, 300) | Legislators' Retirement                        |                             |   |   |   |   |   |   |   |
|   | 35 |   |   | (004, 600, 002, 250) | Deferred Compensation                          |                             |   |   |   |   |   |   |   |
|   | 47 |   |   | (004, 600, 002, 990) | Other Pension and Other Employee Benefit Trust |                             |   |   |   |   |   |   |   |
|   | 58 | <b>(004) Investment Trust / Local Agency Investment</b> |   |                      |  |                             |   |   |   |   |   |   |   |
|   | 62 | <b>(004) Agency</b>                                     |   |                      |  |                             |   |   |   |   |   |   |   |

# FI\$Cal Fund Class Type Tree

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**FI\$Cal**

**Tree Viewer**

|                                  |                                 |
|----------------------------------|---------------------------------|
| <b>SetID</b> STATE               | <b>Last Audit</b> Valid Tree    |
| <b>Effective Date</b> 01/01/1901 | <b>Status</b> Active            |
| <b>Tree Name</b> FUND_CLASS_TYPE | <b>Fund Classification Tree</b> |

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-  FundByClassType - All Funds
  -  GeneralFund - General Fund
    -  0001 - General Fund
      -  [00010 - 000199999]
  -  SpecialFunds - Special Funds
    -  0002 - Property Acquisition Law Money
      -  [00020 - 000299999]
    -  0003 - Motor Vehicle Parking Facil Mo
      -  [00030 - 000399999]
    -  0004 - Breast Cancer Fund
      -  [00040 - 000499999]
    -  0006 - Disability Access Account
      -  [00060 - 000699999]

# BLBR Fund Tree

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- BLBR Fund Tree – Same approach as the CAFR Fund Tree where columns are going to be Fund(s) and they will be grouped by a given Fund classification.

For example:

## **Governmental Cost Funds – Special Fund Types**

- General Fund Special Accounts
- Feeder Funds
- Transportation Funds
- Other Governmental Cost Funds

# BLBR Account Tree

- BLBR Account Tree – Same approach as the CAFR Account Tree where rows will be Account(s).

| 1 | 2    | A  | B    | C  | D          | E       | F     |
|---|------|--|------|--|------------|---------|-------|
|   | 1    | <b>Governmental Cost Funds</b>                       |      |  |            |         |       |
|   | 2    | <b>General Fund Special Accounts - Balance Sheet</b> |      |  |            |         |       |
|   | 3    |  |      | Account                                    | SubAccount | GenCode | Title |
|   | 4    | <b>ASSETS</b>  |      |  |            |         |       |
| + | 17   |  | GAAA | CASH IN STATE TREASURY AND AGENCY ACCOUNTS |            |         |       |
| + | 20   |  | GAAB | DEPOSITS IN SURPLUS MONEY INVESTMENT FUND  |            |         |       |
| + | 96   |  | GAAE | RECEIVABLES                                |            |         |       |
| + | 2859 |  | GAAF | DUE FROM OTHER FUNDS                       |            |         |       |
| + | 2879 |  | GAAI | DUE FROM OTHER GOVERNMENTS                 |            |         |       |
| + | 2917 |  | GAAK | PREPAID EXPENSES                           |            |         |       |
| + | 3344 |  | GAAP | INTERFUND LOANS RECEIVABLE                 |            |         |       |
| + | 3351 |  | GAAX | OTHER ASSETS                               |            |         |       |
|   | 3352 | <b>LIABILITIES</b>                                   |      |  |            |         |       |
| + | 3365 |  | GBAA | ACCOUNTS PAYABLE                           |            |         |       |
| + | 6218 |  | GBAD | DUE TO OTHER FUNDS                         |            |         |       |

# BLBR Account Tree

| 1 | 2  | A  | B    | C  | D          | E       | F                              | G | H |
|---|----|--|------|--|------------|---------|--------------------------------|---|---|
|   | 1  | <b>Governmental Cost Funds</b>                       |      |  |            |         |                                |   |   |
|   | 2  | <b>General Fund Special Accounts - Balance Sheet</b> |      |  |            |         |                                |   |   |
|   | 3  |  |      | Account                                    | SubAccount | GenCode | Title                          |   |   |
|   | 4  | <b>ASSETS</b>  |      |  |            |         |                                |   |   |
|   | 5  |  |      | 1100                                       | 0000000    | GAAA    | CASH IN STATE TREAS/AGY ACCTS  |   |   |
|   | 6  |  |      | 1110                                       | 0000000    | GAAA    | AGENCY GENERAL CASH            |   |   |
|   | 7  |  |      | 1115                                       | 0000000    | GAAA    | GENERAL CASH, REMIT IN TRANSIT |   |   |
|   | 8  |  |      | 1120                                       | 0000000    | GAAA    | AGENCY TRUST FUND CASH         |   |   |
|   | 9  |  |      | 1130                                       | 0000000    | GAAA    | AGENCY REVOLVING FUND CASH     |   |   |
|   | 10 |  |      | 1140                                       | 0000000    | GAAA    | CASH IN STATE TREASURY         |   |   |
|   | 11 |  |      | 1150                                       | 0000000    | GAAA    | CASH IN TRANSIT TO ST TREASURY |   |   |
|   | 12 |  |      | 1160                                       | 0000000    | GAAA    | CASH IN AGENCY ACCTS BK/S&L    |   |   |
|   | 13 |  |      | 1180                                       | 0000000    | GAAA    | CASH WITH FISCAL AGENTS        |   |   |
|   | 14 |  |      | 1180                                       | 0999999    | GAAA    | ACCRUAL                        |   |   |
|   | 15 |  |      | 1190                                       | 0000000    | GAAA    | AGENCY CASH ON HAND            |   |   |
|   | 16 |  |      | 2710                                       | 0000000    | GAAA    | PERMANENT CASH REVOLVING FUND  |   |   |
| - | 17 |  | GAAA | CASH IN STATE TREASURY AND AGENCY ACCOUNTS |            |         |                                |   |   |
| + | 20 |  | GAAB | DEPOSITS IN SURPLUS MONEY INVESTMENT FUND  |            |         |                                |   |   |
| + | 96 |  | GAAE | RECEIVABLES                                |            |         |                                |   |   |

# BLBR Fund Tree

|    | A  | B    | J                             | K                             | M               |
|----|--|------|-------------------------------|-------------------------------|-----------------|
| 1  | <b>Governmental Cost Funds</b>               |      |                               |                               |                 |
| 2  | <b>General Fund Special Accounts - FUNDS</b> |      |                               |                               |                 |
| 3  | Fund   | BLB  | Description1                  | Description2                  | LegalRef        |
| 4  | 0434000                                      | 0434 | AIR TOXICS INVENTORY AND      | ASSESSMENT ACCOUNT            | CHAP 1252/87    |
| 5  | 0485000                                      | 0485 | ARMORY DISCRETIONARY          | IMPROVEMENT ACCOUNT           | CH 212/85       |
| 6  | 0012000                                      | 0012 | ATTORNEY GENERAL ANTITRUST    | ACCOUNT                       |                 |
| 7  | 0120000                                      | 0120 | CA MEXICAN-AMERICAN VETERANS' | MEMORIAL BEAUT & ENHANC ACCT  | GOV CODE 1340   |
| 8  | 0442000                                      | 0442 | CALIFORNIA OLYMPIC TRAINING   | ACCOUNT                       | CH 1182/89      |
| 9  | 0020000                                      | 0020 | CALIFORNIA STATE LAW LIBRARY  | SPECIAL ACCOUNT               | CH 1149192      |
| 10 | 1003000                                      | 1003 | CLEANUP LOANS & ENVIRONMENTAL | ASSTNCE TO NEIGHBORHOODS ACCT |                 |
| 11 | 0318000                                      | 0318 | COLLINS-DUGAN CONSERVATION    | CORPS REIMBURSEMENT ACCOUNT   | CH. 976/96      |
| 12 | 0050000                                      | 0050 | COLORADO RIVER MANAGEMENT     | ACCOUNT                       |                 |
| 13 | 0030000                                      | 0030 | COUNTY SCHOOL SERVICE FUND    | CONTINGENCY ACCOUNT           |                 |
| 14 | 0242000                                      | 0242 | COURT COLLECTION ACCOUNT      |                               | ABOLISH 2002    |
| 15 | 0460000                                      | 0460 | DEALERS' RECORD OF SALE       | SPECIAL ACCOUNT               |                 |
| 16 | 0566000                                      | 0566 | DEPARTMENT OF JUSTICE CHILD   | ABUSE FUND                    |                 |
| 17 | 0142000                                      | 0142 | DEPARTMENT OF JUSTICE SEXUAL  | HABITUAL OFFENDER FUND        | 11170(B)(5) PNL |
| 18 | 0496000                                      | 0496 | DEVELOPMENTAL DISABILITIES    | SERVICES ACCOUNT              | CH 121/86       |
| 19 | 0006000                                      | 0006 | DISABILITY ACCESS ACCOUNT     |                               |                 |
| 20 | 3207000                                      | 3207 | EDUCATION PROTECTION ACCOUNT  |                               |                 |
| 21 | 0465000                                      | 0465 | ENERGY RESOURCES PROGRAMS     | ACCOUNT                       |                 |
| 22 | 0479000                                      | 0479 | ENERGY TECHNOLOGIES RESEARCH, | DEVELOPMENT, AND DEMO ACCOUNT |                 |
| 23 | 0082000                                      | 0082 | EXPORT DOCUMENT PROGRAM FUND  |                               | H&S SEC 26267   |

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Break

# Agenda

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Logic to Be Used in Creating the CAFR and BLBR Trees

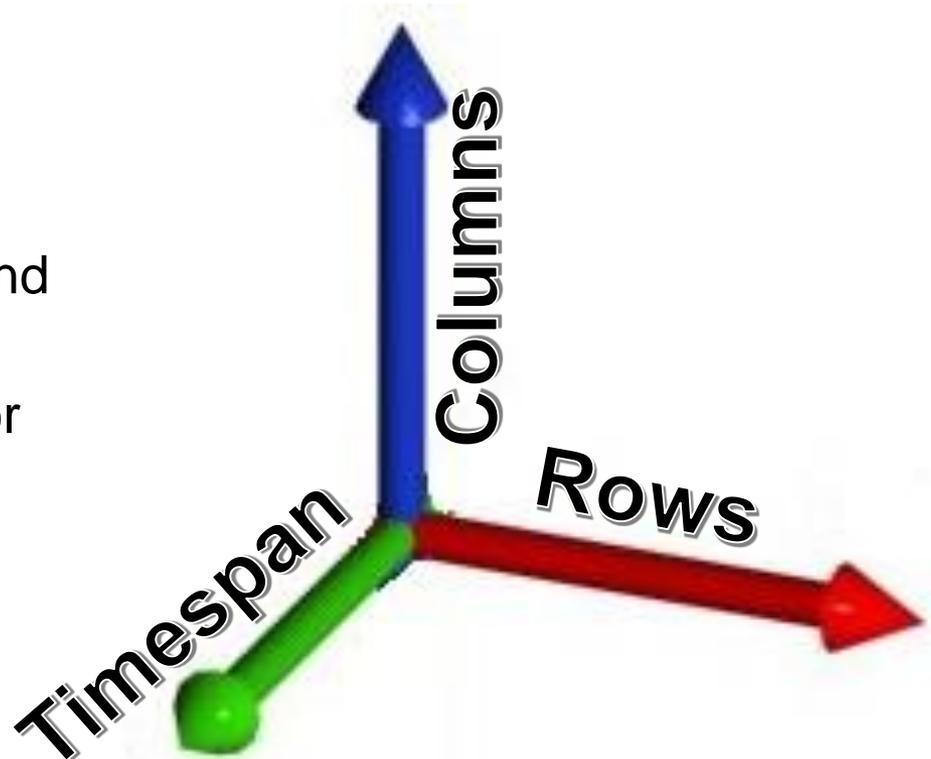
Chart of Accounts (COA) Mapping to UCM Legacy Accounts

# COA Mapping to UCM Values

| 1 | 2  | A  | B                 | C                           | D                         | E                              | F          | H   | I | J |  |
|---|----|--|-------------------|-----------------------------|---------------------------|--------------------------------|------------|---|---|---|--|
|   | 1  | <b>Fiduciary Funds and Similar Component Units</b> |                   |                             |                           |                                |            | <b>FI\$Cal COA</b>  |   |   |  |
|   | 2  | SCO<br>Account Code                                | Legacy<br>Account | Sub<br>Account              | Generic Code<br>(GenCode) | Account<br>Titles              | Acct_Final | Outline_View  |   |   |  |
|   | 3  | <b>ASSETS</b>                                      |                   |                             |                           |                                |            |   |   |   |  |
|   | 4  |  | 0011              | 0000000                     | GAAA                      | CASH & POOLED INV (MG ADJ)     | #N/A       | #N/A  |   |   |  |
|   | 5  |  | 1100              | 0000000                     | GAAA                      | CASH IN STATE TREAS/AGY ACCTS  | 110        | . . . 110 - Cash in State Treasury and Agency Accounts    |   |   |  |
|   | 6  |  | 1110              | 0000000                     | GAAA                      | AGENCY GENERAL CASH            | 1101000    | . . . 1101000 - General Cash - CTS Accounts               |   |   |  |
|   | 7  |  | 1115              | 0000000                     | GAAA                      | GENERAL CASH, REMIT IN TRANSIT | 0          | 0   |   |   |  |
|   | 8  |  | 1120              | 0000000                     | GAAA                      | AGENCY TRUST FUND CASH         | 1101400    | . . . 1101400 - Agency Trust Fund Cash                    |   |   |  |
|   | 9  |  | 1130              | 0000000                     | GAAA                      | AGENCY REVOLVING FUND CASH     | 1101200    | . . . 1101200 - Revolving Fund Cash                       |   |   |  |
|   | 10 |  | 1140              | 0000000                     | GAAA                      | CASH IN STATE TREASURY         | 1104000    | . . . 1104000 - Cash in State Treasury                    |   |   |  |
|   | 11 |  | 1150              | 0000000                     | GAAA                      | CASH IN TRANSIT TO ST TREASURY | 0          | 0   |   |   |  |
|   | 12 |  | 1160              | 0000000                     | GAAA                      | CASH IN AGENCY ACCTS BK/S&L    | 1105000    | . . . 1105000 - Cash in Agency Accounts - Banks / S&Ls    |   |   |  |
|   | 13 |  | 1180              | 0000000                     | GAAA                      | CASH WITH FISCAL AGENTS        | 1107000    | . . . 1107000 - Cash with Fiscal Agents                   |   |   |  |
|   | 14 |  | 1180              | 0999999                     | GAAA                      | ACCRUAL                        | 1107000    | . . . 1107000 - Cash with Fiscal Agents                   |   |   |  |
|   | 15 |  | 1190              | 0000000                     | GAAA                      | AGENCY CASH ON HAND            | 1100000    | . . . 1100000 - Cash on Hand                              |   |   |  |
|   | 16 |  | 1210              | 0000000                     | GAAA                      | DEPOSITS IN SMIF               | 1120000    | . . . 1120000 - Deposits in Surplus Money Investment Fund |   |   |  |
|   | 17 |  | 1211              | 0000000                     | GAAA                      | DEPOSITS IN SMIF               | #N/A       | #N/A  |   |   |  |
|   | 18 |  | 2710              | 0000000                     | GAAA                      | PERMANENT CASH REVOLVING FUND  | 1901000    | . . . 1901000 - Permanent Cash Revolving Fund             |   |   |  |
|   | 19 |  | 5011              | 0000000                     | GAAA                      | CASH & POOLED INV (AG ADJ)     | #N/A       | #N/A  |   |   |  |
| - | 20 |  | 011               | Cash and pooled investments |                           |                                |            |   |   |   |  |
|   | 21 |  |                   | Investments, at fair value: |                           |                                |            |   |   |   |  |
| + | 23 |  |                   | ?                           | Short-term                |                                |            |   |   |   |  |

# Key FI Concepts and Terms

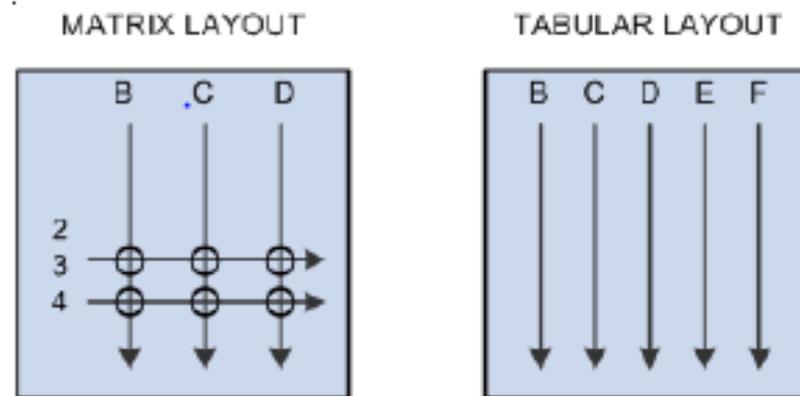
- **Timespans**
  - 'Z-Axis' of Matrix Report Layouts
  - Year-to-Date (YTD) timespan for most Year End Financial Reports
    - YTD - 1 to 10 Years for Schedules
  - Specifies which Account Periods will be queried



# Key FI Concepts and Terms

## ■ Layouts

- Types on nVision report Layouts:
  - **Matrix**
  - **Tabular**
- The Major difference between them is how they specify the data to retrieve from the database. Matrix layout rely on the physical intersection of criteria to achieve results and the tabular requires a PeopleSoft query.



# nVision Layout

|    | B                            | C              | F              | G                     | J | K                                | P | Q                            | T | U                         | Z | A     | AB |
|----|------------------------------|----------------|----------------|-----------------------|---|----------------------------------|---|------------------------------|---|---------------------------|---|-------|----|
| 2  | <b>Balance Sheet</b>         |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 3  | <b>Governmental Funds</b>    |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 4  | <b>June 30, %FY4%</b>        |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 5  | <b>(amount in thousands)</b> |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 6  |                              |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 7  |                              | <u>General</u> | <u>Federal</u> | <u>Transportation</u> |   | <u>Environmental and Natural</u> |   | <u>Nonmajor Governmental</u> |   | <u>Total Governmental</u> |   |       |    |
| 8  |                              |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 9  | <b>ASSETS</b>                |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 10 | Cash and pooled investments  | 0.00           | 0.00           | 0.00                  |   | 0.00                             |   | 0.00                         |   | 0.00                      | ✓ | #REF! |    |
| 11 | Investments                  | 0.00           | 0.00           | 0.00                  |   | 0.00                             |   | 0.00                         |   | 0.00                      | ✓ | #REF! |    |
| 12 | Receivables(net)             | 0.00           | 0.00           | 0.00                  |   | 0.00                             |   | 0.00                         |   | 0.00                      | ✓ | #REF! |    |
| 13 | Due from other funds         |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 14 | Due from other governments   | 0.00           | 0.00           | 0.00                  |   | 0.00                             |   | 0.00                         |   | 0.00                      | ✓ | #REF! |    |
| 15 | Interfund receivables        | 0.00           | 0.00           | 0.00                  |   | 0.00                             |   | 0.00                         |   | 0.00                      | ✓ | #REF! |    |
| 16 | Loans receivable             | 0.00           | 0.00           | 0.00                  |   | 0.00                             |   | 0.00                         |   | 0.00                      | ✓ | #REF! |    |
| 17 | Other Asset                  |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 18 | <b>Total Assets</b>          | <u>0.00</u>    | <u>0.00</u>    | <u>0.00</u>           |   | <u>0.00</u>                      |   | <u>0.00</u>                  |   | <u>0.00</u>               | ✓ | #REF! |    |
| 19 |                              |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 20 | <b>LIABILITIES</b>           |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 21 |                              |                |                |                       |   |                                  |   |                              |   |                           |   |       |    |
| 22 | Accounts payable             | 0.00           | 0.00           | 0.00                  |   | 0.00                             |   | 0.00                         |   | 0.00                      | ✓ | #REF! |    |
| 23 | Due to other funds           | 0.00           | 0.00           | 0.00                  |   | 0.00                             |   | 0.00                         |   | 0.00                      | ✓ | #REF! |    |
| 24 | Due to component units       | 0.00           | 0.00           | 0.00                  |   | 0.00                             |   | 0.00                         |   | 0.00                      | ✓ | #REF! |    |
| 25 | Due to other governments     | 0.00           | 0.00           | 0.00                  |   | 0.00                             |   | 0.00                         |   | 0.00                      | ✓ | #REF! |    |
| 26 | Interfund Payables           | 0.00           | 0.00           | 0.00                  |   | 0.00                             |   | 0.00                         |   | 0.00                      | ✓ | #REF! |    |

Nodes from CAFR Fund Tree

Nodes from CAFR Account Tree

Page 1

Page 1

# End of Session 1

# Overview of CAFR and BDGL

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The State of California Comprehensive Annual Financial Report (CAFR) is released for the prior fiscal year ending on June 30<sup>th</sup>. The report is prepared by the State Controller's Office in accordance with generally accepted accounting principles (GAAP) accepted in the United States of America. The CAFR is broken up into three sections: Introductory, Financial and Statistical.

The State of California Budgetary/Legal Basis Annual Report presents information on those financial activities of the State over which the Governor, the Legislature, and other elected officials have direct or indirect governing and fiscal control.

There are a total of 67 RICEF in CAFR and 34 in BDGL

# Functional Design Structure

---

- 1 Category
- 2 Requirements-to-Traceability Matrix (RTM) Cross Reference
- 3 Application Overview
  - 3.1 Supported Business Processes
  - 3.2 Processing Overview
- 4 Assumptions and Constraints
- 5 Application Flow Diagram
- 6 File Processing
- 7 Conversion Impact
- 8 Configuration Impact
- 9 Change Management Impact
- 10 Security/Sensitive Data Impact
- 11 Technical Impact
- 12 Related Work Units
- 13 Testing Scenarios
- 14 Functional Design Layout
- 15 Open Issues
- 16 Input Provided By
- 17 Change Log
- 18 Sign-offs

# Key FI Concepts and Terms

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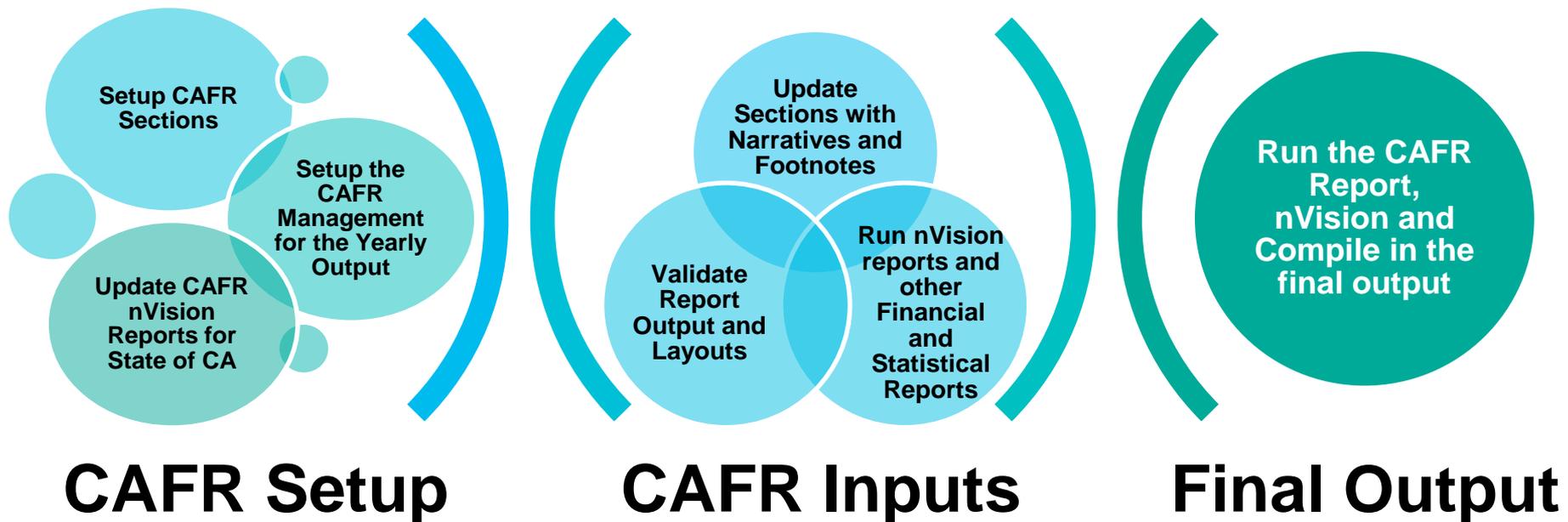
- **Drilldown** – Gives a user the ability to view lower level information than is initially displayed in order to do analysis of information in a high level summarized report.
- **nPlosion** – Enables user to specify tree node or multiple detail value criteria in a report layout and have rows or columns inserted at runtime for each underlying intermediate or detailed level of summarization that makes up the criteria
- **BI Publisher** - BIP provides the ability to design and create report layout templates with the more common desktop applications of Microsoft Word and Adobe Acrobat, and renders XML data based on those templates. With a single template, you can generate reports in many formats (PDF, RTF, Excel, HTML, and so on) and in many languages.

# CAFR Publication

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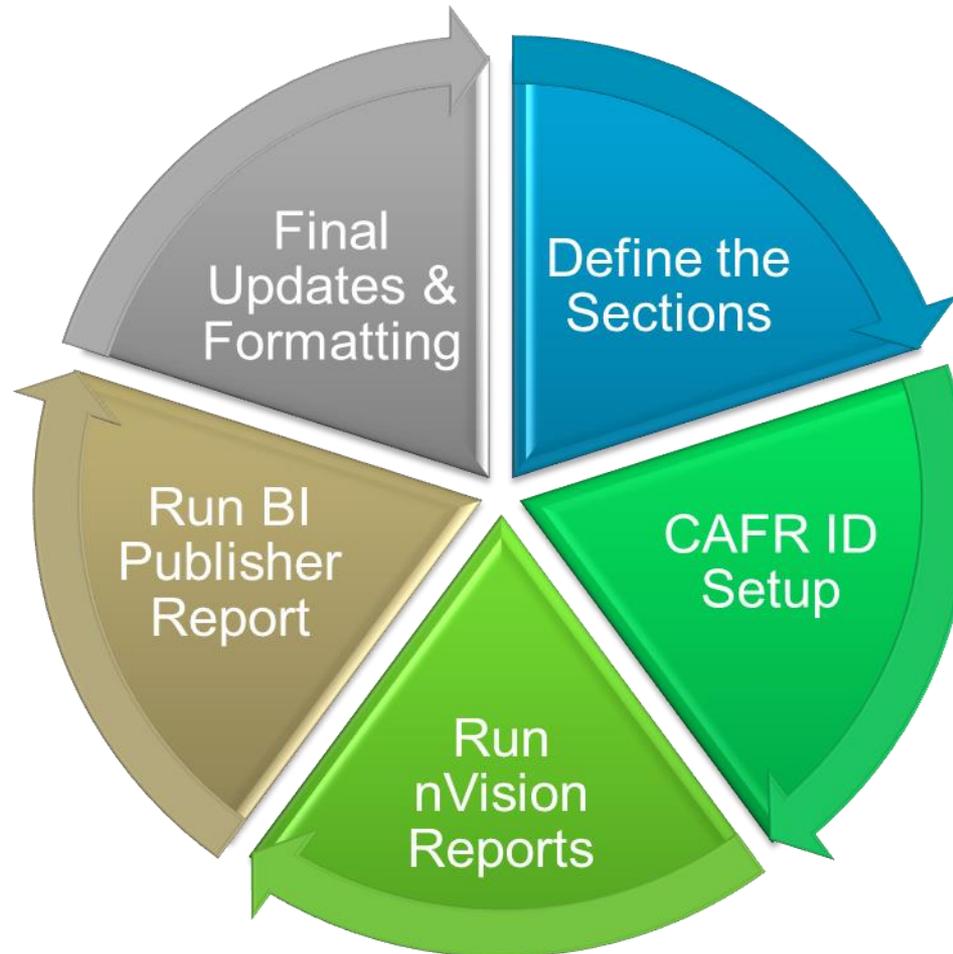
- ODMF 0000 in process to capture the requirement for the publication part and this will be handles through a new extension.
- nVision reports will be used to generate the Financial Statement reports.
- BI Publisher will be used to generate an overall document containing the Publication details such as Index, Cover Sheet , narratives, footnotes etc.
- Above both will be combined in a master document.
- The Proposed solution is presented further in the coming slides.

# CAFR Framework & Reports



# CAFR Process Flow

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# New Publication Features

---

- Publication Sections
  - Assignable with Task IDs and Due Dates
  - Tracking System with Status Updates
  - Contained in a Single Dashboard
  - All Narrative Edits made online
  - Simultaneous Editing
  - Effective Dating and Version Control
  - Online Files and Backup

# New Publication Features

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- nVision Reports
  - Direct Database Updates
  - Preloaded Report Requests
  - Minimal Layout Modifications
  - Tree Management
  - Drilldown Capability
  - Uniform Style Sheets

# New Publication Features

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- Desktop Publishing
  - Single Master File with Refresh Capability
  - PeopleSoft Delivered Functionality, Custom Design
  - Automated Compiling
  - Master nVision Report Folders
  - Master Narrative Folders
  - Automated Page Numbering
  - Table of Contents and Indexing

# CAFR Framework

Favorites ▾ Main Menu ▾ AESG ▾ Reports ▾ AESG CAFR Section Setup 🔍  
 All ▾ Search [ ] >> Advanced Search 🔍 Last Search Results 🔍

**AESG CAFR Setup Details**

AESG Task ID CCSF001INT

Scroll Area Find | View All First 1 of 1 Last  
 Effective Date 01/01/2015 [ ] Effective Status Active ▾ Do Not Display   
 Long Descr INTRODUCTORY SECTION  
 Sequence Number 10 Hierarchy Level Lvl 1 ▾  
 Report ID [ ]

<Insert Introductory Image Here>  
*Earthmoving for construction of the new seismically resistant Calaveras Dam located in Sunol, Ca. This is the largest local reservoir of the Hetch Hetchy Regional Water System.*

- Controller's Letter of Transmittal
- Certificate of Achievement – Government Finance Officers Association
- City and County of San Francisco Organization Chart
- List of Principal Officials

Favorites ▾ Main Menu ▾ AESG ▾ Reports ▾ AESG CAFR ID Config 🔍  
 All ▾ Search [ ] >> Advanced Search 🔍 Last Search Results 🔍

**AESG CAFR Config Task Assign**

CAFR ID CCSF\_CAFR  
 \*Description CCSF CAFR

**Title Page Details**  
 Title 1 City and County of San Francisco  
 Title 2 California  
 Title 3 [ ]  
 Report Start 07/01/2014 [ ]  
 Report End 06/30/2015 [ ]

| AESG Task ID | Sequence Number | Long Description   | Excluded                 | Assigned to | Due Date | Task Status   |
|--------------|-----------------|--|--------------------------|-------------|----------|---------------|
| 1 CCSF001    | 10              | INTRODUCTORY SECTION   | <input type="checkbox"/> | [ ]         | [ ]      | In Progress ▾ |
| 2 CCSF002    | 20              | CONTROLLER'S LETTER OF TRANSMITTAL                                   | <input type="checkbox"/> | [ ]         | [ ]      | In Review ▾   |
| 3 CCSF003    | 30              | CERTIFICATE OF ACHIEVEMENT - GOVERNMENT FINANCE OFFICERS ASSOCIATION | <input type="checkbox"/> | [ ]         | [ ]      | ▾             |
| 4 CCSF004    | 40              | CITY AND COUNTY OF SAN FRANCISCO                                     | <input type="checkbox"/> | [ ]         | [ ]      | ▾             |

## CAFR Sections & Items

- Section Title
- Section Body
- TOC Hierarchy Level
- Sequence Order

## CAFR Section & Task Management

- Task
- Assign to Staff Member
- Task Due Date
- Task Status



# DEMO

# Recap

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1. Addresses all requirements
2. Improves quality and accelerates the design and implementation of year end reporting
3. Ability to analyze reports individually
4. Ability to make edits and updates online, in one location
5. Ability to track progress and assign tasks
6. Single Master CAFR file created



# Question and Answer