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VI Year-End Closing - YEC and YEO Processes

The automated year-end close (YEC) and year-end open (YEO) processes are the last system managed year-end processes in the annual cycle. This chapter describes the automated CALSTARS process for closing the old year and opening the new year and the actions required by departments. YEC and YEO processes are performed in two steps and are discussed separately.

Departments should not begin YEC until **all** of the year-end financial reports have been completed and have been verified as correct. Revisions to prior year financial reports after YEC/YEO has been completed require complicated adjustments to CALSTARS beginning balances. Departments should not run YEC/YEO until the financial reports have been thoroughly reviewed by upper management and are confident revisions to the reports will not be necessary. Prior year management and accounting/budget office reports must also have been requested, received and verified as valid. **After YEC is complete, prior year reports may no longer be requested.**

REVERTED APPROPRIATIONS

Before executing YEC, departments must verify that no current year activity has been posted to reverted appropriation accounts (i.e., prior-prior year, etc). Determine the reverted appropriation accounts by reviewing a current Appropriation Symbol (AS) Table listing. During YEC/YEO process, the system looks at the Reversion Indicator of **1** to identify reverting appropriations. Review the current month (FM=**CM**) B03, Control Report of Appropriation Status, and the B04, Detail Report of Appropriation Status, to verify that no activity has been recorded. If postings have occurred, corrections must be posted before beginning the automated YEC process.

Prior-prior year revenue appropriations were set to revert for the CFY023-Revenue Reversal/Reclassification process. If current year activity was recorded to these accounts, departments may want to consider resetting the AS Reversion Indicator to **0** before running YEC/YEO to prevent the system from stopping the running of YEC.

CONTINUING APPROPRIATIONS

Before executing YEC, departments must review the D18 (PY) Encumbrances of Continuing Appropriations Report to verify that the department intends to have all encumbrances for continuing appropriations shown on the report rolled to the new FFY. All encumbrances for continuing appropriations (Reversion Indicator **2** or **9**) will automatically roll to the new FFY during the YEC process.

When encumbrances roll forward to the new FFY, new FFY tables are used to create the encumbrance documents. If the department does not want encumbrances for a specific appropriation to automatically roll to the new FFY, the Reversion Indicator in the AS Table must be changed to **0** prior to running the YEC process. The D18 Report lists all encumbrances for continuing appropriations that will be rolled to the new FFY during the YEC process. Refer to Exhibit VI-1 for an example of the D18 Report.

AUTOMATED REVERSAL TRANSACTIONS

During the YEC/YEO process the system generates automated transactions to reverse accrual transactions entered with the automated reversal batch information discussed in Chapter II, section *FM 13 Adjusting Entry/Reclassification Batches for Automatic Reversal*. Prior to beginning the YEC process, departments should order a Y01, Listing of Accruals to be Reversed in the New Year Report. This report should be reviewed to verify that all posted transactions should be reversed in the new fiscal year. Inappropriate transactions cannot be deleted from the Year-End Adjustment (YA) File; however, automated reversal transactions generated in the new fiscal year may result in errors that require correction or additional adjusting entries.

SET ORF, UNCLEARED COLLECTIONS, AND ALLOTMENT FILE PROCESSING INDICATORS

Depending on department preferences, the following OC and AS Table system processing indicators may need to be changed before running the YEC process:

ORF FFY - The ORF FFY Indicator in the new year OC Table record is set as follows:

N - Do not increment the FFY/EY to the new FFY/EY on Office Revolving Fund documents (Fund 0998) during the automated YEC process. (A blank value is the same as **N**).

C - Increment the FFY/EY to the new FFY/EY on Office Revolving Fund documents (Fund 0998) during the automated YEC process.

NOTE: If the Document Number/Suffix already exists in the new FFY, the old FFY document is not rolled to the new FFY.

UNCLEAR COLL FFY - The Uncleared Collections FFY Indicator in the new year OC Table record is set as follows:

N - Do not increment the FFY/EY to the new FFY/EY on GL 3730, Uncleared Collections documents during the automated YEC process. (A blank value is the same as **N**).

C - Increment the FFY/EY to the new FFY/EY on GL 3730, Uncleared Collections documents during the automated YEC process.

NOTE: If the Document Number/Suffix already exists in the new FFY, the old FFY document is not rolled to the new FFY.

ALLOTMENT FILE PROCESSING - If allotments are used, the Allotment File Process Indicator in the AS Table must be set before executing YEC. This value should be the same for all AS Table records within a FFY. Departments should also review open prior year AS records to insure this indicator is set properly. The values are:

- 1 - Carry forward allotment amounts equal to encumbrances remaining at year end.
- 5 - Carry forward allotment amounts equal to the unexpended amounts remaining at year end.
- 9 - Post inception-to-date and roll the allotment, encumbrance, expenditure and balance amounts forward to the new FFY.

A fourth Allotment File option is to discontinue carrying allotment balances forward into new years and discontinue posting information to prior year allotments. To use this option:

Change the AS Table(s) - set the Allotment File Process Indicator to **blank** and the Allotment Object Level Indicator to **0**.

- ✦ Change the IC Table(s) - set the Allotment Organization Level Indicator to **0**.
- ✦ Change the PCA Table(s) - set the Allotment Program Level Indicator to **0**.
- ✦ If the fund has a Fund Detail, set the Allotment Fund Level Indicator in the D23 Fund Detail Descriptor Table to **0**.

WARNING 1: The allotment posting indicators in the four tables listed above should **not** be set until just **before** the department initiates YEC (Run YEC Indicator = **C**). These indicators in the new FFY tables should be set **before** recording any transaction in the new year.

WARNING 2: If a department uses the procedures outlined above before all year-end adjusting entries are posted, 'Document File No Match' problems may occur when posting transactions that affect the "Adjustments" column of the Document File reports. Transactions that affect the "Liquidations" column of the Document File reports are **not** affected.

GENERAL REVIEW PRIOR TO YEC/YEO

| | REPORTS/TABLES | REVIEW |
|--|------------------------------|--|
| Year-end report checklist | Reports | All year-end issues resolved. |
| Final FM13 reconciliations | Reports | All reconciliations completed and approved by final reviewer. |
| Final PY (FM13) reports | Reports | All reports have been reviewed for accuracy. |
| Report request (PY) | Reports | All reports have been received. |
| Reverting appropriations | Table: AS Tables | Verify Reversion Indicator is set to '1'. |
| Reverting appropriations | Reports: B03/B04 (CM) | Verify no new year activity for reverting appropriations. |
| Continuous appropriations (Encumbrances) | Tables: AS Table BS Table | Verify Reversion Indicator is set to '9' (PY). Verify Budget Sequence '001' is established in the current year (if applicable). |
| Continuous appropriations (Encumbrances) | Reports: D18 (PY) | Verify encumbrances are valid and should roll to the new fiscal year. |
| Table | Table: OC (CY) | Verify the following indicator are set for the agency: Check File Bud Seq Unclr Coll FFY ORF FFY |
| Table | Table: OC (CY) | Recommend running YEC/YEO before CA/FS. Refer to <i>Monthly Cost Allocation and Fund Split Considerations</i> section in this Chapter for further information. |
| Grant Projects | Report: F01 (PY) | Verify Grant Projects entitlement periods are valid. |

APPROVAL TO PROCEED WITH YEC

Departments cannot begin the automated YEC process without clearance from the CALSTARS Hotline analyst. Before calling the CALSTARS Hotline, complete Part I of the Year-End Closing Checklist (Exhibit VI-2). Departments may make a copy of Exhibit VI-2 or print a copy from our web site at:

<http://www.dof.ca.gov/html/calstars/calsdocs/optools/yecchecklist.pdf>.

All items on the Checklist must be marked "Yes" or "N/A". Correct any items marked "No" before requesting approval to begin the automated YEC process. The Hotline analyst will verify that Part I of the checklist has been completed by the department before approving the request to proceed. Part II of the Year-End Closing Checklist is used to complete the year-end process. Refer to Exhibit VI-3 for a summary of the year-end process and the Year-End Run Indicator values.

WARNING 1: Do not set the Run YEC Indicator to **C** until all of the year-end financial reports are completed and all of the CALSTARS year-end financial reports have been produced, validated and filed. After the Run YEC Indicator is set to **C**, year-end reports may no longer be requested through the Command **G.3**, Request Standard Reports screen.

WARNING 2: Revisions to prior year financial reports after YEC/YEO has been completed require complicated adjustments to CALSTARS beginning balances. Departments should not run YEC/YEO until the financial reports have been thoroughly reviewed by upper management and are confident revisions to the reports will not be necessary.

EXHIBIT VI-2
YEAR END CLOSING CHECKLIST

Department Name _____ Organization Code _____

Part I

Check the appropriate column. Your agency must correct all "NO" answers before YEC will be initiated. Discuss these items with the HOTLINE or the CALSTARS Analyst assigned to your agency if needed.

| <u>Yes</u> | <u>No</u> | <u>N/A</u> | <u>G01 Trial Balance</u> |
|------------|-----------|------------|---|
| ___ | ___ | ___ | 1. Cost Allocation Clearing (GL 6297) is zero in all funds. |
| ___ | ___ | ___ | 2. System Clearing (GL 9998) is zero in all funds. |
| ___ | ___ | ___ | 3. Payroll Clearing (GL 6201) is zero in all funds. |
| ___ | ___ | ___ | 4. Claims-in-Process (GL 3021) is zero in all funds. |
| | | | <u>B04 Appropriation Status</u> |
| ___ | ___ | ___ | 5. The Clearing Account contains NO Reimbursement or Revenue postings. True? |
| ___ | ___ | ___ | 6. The Net Cost Allocation and SCO PFA Posted amounts are equal and show opposite signs for reverting appropriations. |
| ___ | ___ | ___ | 7. The Reserves, Accrued, and Cash (unremitted and in-transit) fields are zero for reverting appropriations. |
| ___ | ___ | ___ | 8. All fields are zero on "CM" fiscal period reports for reverting appropriations. (Any balances stop the closing process.) |
| | | | <u>Document File Reports</u> |
| ___ | ___ | ___ | 9. All reverting appropriation Accounts Receivable were reclassified to Accounts Receivable—Other (GL 1319). |
| ___ | ___ | ___ | 10. All document report (D06) General Ledger Account balances agree with G01 Report General Ledger Account balances. |
| ___ | ___ | ___ | 11. The S01 Report Subsidiary File balances agree with Document File (D09 or D10) general ledger account balances. |
| | | | <u>Appropriation Symbol Table</u> |
| ___ | ___ | ___ | 12. Reversion indicators are set for all FFY's appropriately (0, 1, 2, or 9). |
| ___ | ___ | ___ | 13. The D18 Report (PY) was reviewed and the agency desires to have all encumbrances for continuing appropriations shown on the report rolled to the new FFY. (Reversion Indicator must be changed to 0 if agency desires to maintain encumbrances in prior FY) |
| | | | <u>Budget Sequence Table</u> |
| ___ | ___ | ___ | 14. Budget Sequence Number 001 is established for all continuing appropriation items (one for each separate item). |

EXHIBIT VI-2
YEAR-END CLOSING CHECKLIST

| <u>Yes</u> | <u>No</u> | <u>N/A</u> | <u>General Review</u> |
|--------------------|-----------|------------|--|
| — | — | — | 15. No prior year (FM 13) entries, including revisions, are recorded in CALSTARS after year-end statements are sent or transmitted to SCO. |
| — | — | — | 16. The Error Suspense File was reviewed and no prior year (FM 13) entries exist. |
| — | — | — | 17. All Prior Year (FM13) reports were ordered and received. |
| — | — | — | 18. The Y01, Listing of Accruals to be Reversed in the New Year, was ordered, received, and reviewed. |
| — | — | — | 19. Upper management has confirmed adjustments to PY financial statements are not necessary. |
| Reviewed by: _____ | | | Date: _____ |

Part II

After review of the preceding checklist and correction of all "NO" answers, perform the following steps to initiate and complete the YEC/YEO process.

YEC

- ___ Contact CALSTARS Hotline at (916) 327-0100 to set YEC.
- ___ Set Run YEC Indicator in OC Table to **C**.
- ___ Order G01 (PY) Report, (Period Option **Y**) after YEC completed (OC YEC Indicator = **D**).
- ___ Review and verify all nominal accounts are closed.

YEO

- ___ Set Run YEC Indicator in OC table to **E**.
- NOTE:** If Prior Month CA/FS has already run, set PM Open Indicator to **C, N, or T**.
- ___ Order G01 (CM), Report (Period Option **Y**).
- ___ Verify all beginning balances agree with ending balances on G01 (PY) Report.
- ___ Verify all applicable accruals and adjusting entries have been reversed.

Retain this checklist on file.

EXHIBIT VI-3
SUMMARY OF YEAR-END PROCESS AND YEAR-END RUN INDICATOR VALUES

| OC TABLE RUN YEC INDICATOR | SYSTEM ACTION | REQUIRED DEPARTMENT ACTION |
|----------------------------------|---|---|
| Blank | - - - | Set the RUN YEC indicator to C to execute YEC. NOTE: Departments may run YEC on the same day or after Cost Allocation/Fund Split (CA/FS) is run. |
| C | System performs the close. Run YEC indicator set to D ; PRIOR MONTH OPEN and PRIOR YEAR OPEN indicators set to Y . Only nominal accounts are closed. | Review the Error File to insure that closing transactions were not rejected. All errors must be corrected before setting the next step. NOTE: Request a G01 (PY), Period option Y , Report and review it to insure that the nominal accounts (GLs 8000 and 9000-series) are closed. This report is also used to verify opening balances on a G01 (CM) , Period option Y , Report requested after running YEO. |
| D | System-supplied by the C process to indicate process complete. | Set the RUN YEC indicator to E to execute YEO. NOTE: If year-end adjusting entries are being reversed during YEO and the OC Table Prior Month Open Indicator is set to Y , determine whether CA/FS has already run. If CA/FS has been run, the Prior Month Open Indicator must be set to C , T or N . This will cause automated reversal transactions to post in the Current Month. |
| E | Generates the beginning balance GL transactions and sets the Run YEC indicator to X . The PRIOR YEAR OPEN indicator is set to N (closed). FM 13 adjusting entry batches are reversed if automated reversal was selected at input. | Review the Error File to ensure that opening balance transactions (TCs 6nn) did not post to the Error File. Request a G01 (CM) Report to verify beginning balances. (Refer to Note 1, above.) Any balance in GL 9998 - Start-of-System Clearing must be analyzed. Call the Hotline for assistance. |
| X | System-supplied | All Done! |

AUTOMATED YEAR-END CLOSE PROCESS

The automated YEC process, which is initiated by setting the OC Table Run YEC indicator to **C**, closes nominal accounts into fund balance accounts and generates transactions for the nightly system update process, which updates the following six files in the new fiscal year:

- ✦ Allotment File
- ✦ Appropriation File
- ✦ Document File
- ✦ Cash Control File
- ✦ Operating File
- ✦ Subsidiary File.

Exhibit VI-4 summarizes the various automated year-end processes and provides information on the chapter reference, batch types and transaction codes for each process.

If there is current year (FM 01, etc.) activity in an appropriation with a Reversion Indicator of **1**, the YEC process will not run and no transactions will be generated. Instead, CFY010-1, Preliminary YEC Processing Report (Exhibit VI-5), is generated with the other daily transaction reports. If a CFY010-1 Report is produced, the department must:

- ✦ Change the associated AS Table record to show the appropriation is not reverted (i.e., use a later Reversion Date and a Reversion Indicator other than **1**) if appropriate.

NOTE: If table maintenance will correct all the errors on the CFY010-1 Report, YEC can be run the same day the tables are updated because the nightly processing order is Table Maintenance, YEC, and the IEUP.

OR

- ✦ Reverse all of the current year (FM 01, etc.) financial activity for the reverted appropriation.

After the table maintenance or corrections are posted and verified, call the Hotline again. The CALSTARS Hotline analyst must review the checklist again and then reset the YEC authorization.

The following section details the individual YEC programs that the system executes when the department sets the Run YEC Indicator to **C**.

After the YEC process is run, the Run YEC Indicator is automatically set to **D** by the system.

EXHIBIT VI-4
AUTOMATED YEAR-END PROCESSES

| FM | PROCESS | CPM Vol 7 Reference | Batch Types | TRANSACTION CODES (TCs) | FILE POSTINGS/ COMMENTS | PROCESS NAME ^{a/} |
|----|---|---------------------|-------------|---|---|----------------------------|
| 10 | Automated A-4 Entry-Reclassify Items for Reverted Appropriations | Chapter I | YQ | 210 or 212; (555/572/574) or (556/573/575) and 576 or 577 | Various files. For reverting encumbrance, abatement and reimbursement documents. | CFY022 |
| 12 | Automated A-9 Entry-Reclassify A/R Revenue for Reverted Appropriations | Chapter I | YP | (457/460/461/473) and 576 or 577 | Various files. For "reverting" A/R revenue documents. | CFY023 |
| PY | Automated Governmental Year-end Statements | Chapter IV-B | 01-99 | Auto year-end TCs 750, 753-760 | History file. For automated year end reporting on DB3 report only. RDD1 report queue. | CSYDB3-x |
| PY | Automated Year-end Close (YEC)-Close Nominal Accounts to Fund Balance | Chapter VI | YT | 501, 502, 583, 584, 595, 596 | General Ledger file. | CFY047GL |
| PM | YEC-Allotment File Carry Forward | Chapter VI | YV | 655, 656, 657, 711 | Allotment file. | CSY044AL |
| | | | | 696 | Allotment and General Ledger files. | |
| PM | YEC-Appropriation File Carry Forward | Chapter VI | YU | 654, 658, 671, 680, 683, 684, 686 | Appropriation and General ledger files. | CSY045AP |
| | | | | 701-704, 714-725 | Appropriation file. | |
| PM | YEC-Document File Carry Forward | Chapter VI | YX | 699 | Allotment, Appropriation, General Ledger, and Operating files for encumbrance docs. Process does not generate Document File transactions. | CSY046DF |
| | | | | 696 | Allotment and General Ledger files for encumbrance docs. Process does not generate Document File transactions. | |
| PM | YEC-Move Encumbrances of Continuing Appropriation to New FFY. For encumbrances with AS Reversion Indicator 2 or 9 . | Chapter VI | YZ | 212, 213 | Various files. Liquidate prior year encumbrance documents. | CSY050DF |
| | | | YY | 210, 211, 212, 213, 210, 381 | Various files. Roll encumbrances to new FFY. | CSY051DF |
| PM | YEC-Cash Control File Carry Forward | Chapter VI | YO | 662, 663, 664 | Cash Control file. For federal or funds with the D22 Fund Descriptor Table Shared Fund Indicator S . | CSY052CC |
| PM | YEC-Operating File Carry Forward | Chapter VI | N/A | None | Operating File process does not generate transactions. | CFY056 |
| PM | YEC-Subsidiary File Carry Forward | Chapter VI | N/A | None | Subsidiary File process does not generate transactions. | CFY049 |
| PM | YEC-Grant Project File Purge | Chapter VI | N/A | None | Grant Project file process does not generate transactions. | CSY054 |
| PM | Automated Year-end Open (YEO)-Carry Forward Real Accounts | Chapter VI | YS | 691, 692 | General Ledger file. | CFY048GL |
| PM | YEO-Automated Reversal of FM 13 Adjusting Entry Batches | Chapter VI | AN | Various year-end accrual TCs. | Various files. Process reverses transactions entered in FM 13 with Batch Type 00 and Batch numbers A01-A99 . | CFY061 |

^{a/} System generated reports from these processes are in the ROPES queue **YEC1** (except CSYDB3-x).

EXHIBIT VI-5
CFY010-1: PRELIMINARY YEC PROCESSING REPORT

CFY010-1 *****
 CALSTARS DEPARTMENT OF AIR QUALITY *****
 PRELIMINARY YEC PROCESSING REPORT
 08/21/11 (18.18) *****
 ORG NUMBER: 9990
 ORG PAGE: 1
 RUN PAGE: 1

YOUR AGENCY HAS SET THE OC-YEAR-END-RUN-IND TO "C", HOWEVER, YOUR AGENCY HAS NOT BEEN SELECTED FOR YEAR END PROCESSING BECAUSE CURRENT YEAR ACTIVITY WAS FOUND ON A REVERTING APPROPRIATION. THE REVERTING APPROPRIATION RECORD(S) CONTAINING CURRENT FISCAL YEAR ACTIVITY ARE LISTED BELOW. PLEASE CONTACT YOUR ANALYST OR THE HOTLINE.

| ***** | | | | | | | | | | | | | | | | | | AS |
|--------------------------------------|---------|----------|-----|------|------|------|------|-----|------|----|------|-----|-----|---------|----------|--------|-----------|---------|
| APPROPRIATION FILE RECORD KEY FIELDS | | | | | | | | | | | | | | | | | | TABLE |
| ***** | | | | | | | | | | | | | | | | | | RECORD |
| ORG | SECTION | APPN-SYM | FFY | PROG | ELEM | COMP | TASK | REF | FUND | FD | CHAR | CAT | OBJ | OBJ-DTL | ENACT-YR | SOURCE | ACCT-TYPE | REV-IND |
| **** | ** | *** | ** | ** | ** | *** | *** | *** | **** | ** | * | * | ** | *** | ** | ***** | ** | * |
| 9990 | 00 | 989 | 08 | 00 | 00 | 000 | 000 | 001 | 0001 | 00 | 1 | 0 | 00 | 000 | 08 | 570000 | RR | 1 |

EXHIBIT VI-6
CFY047-1: CALSTARS GENERAL LEDGER CLOSE REPORT

CFY047-1 ***** DEPARTMENT OF AIR QUALTY ***** ORG NUMBER: 9990
 CALSTARS GENERAL LEDGER CLOSE REPORT ORG PAGE: 1
 08/21/11 (18.18) ***** RUN PAGE: 1

 AGENCY ACTIVITY

| SECTION | TRAN | YR | FUND | FD | GAAP | PROJECT | GL-TRAN | ACCT | NO | DR-CR | CURR | BAL | PY13 | START-OF-YR | MESSAGE | |
|---------|------|------|-------|-----|--------------|---------|---------|------|--------------------|--------------------|-----------------------|-----------------------|--------------|--------------|-------------------|--------------|
| XX | XX | XXXX | XX | X | XXXXXX | XXX | XXXX | X | ZZ,ZZZ,ZZZ,ZZZ.99- | ZZ,ZZZ,ZZZ,ZZZ.99- | XXXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| TC | FFY | FM | INDEX | AS | FUND-FS-M-FD | OD | GL-ACCT | AO | PROJ-NO | WP | LOC | VENDOR | NO/SUF | TRANS | AMOUNT | REV |
| XXX | XX | XX | XXXX | XXX | XXXX | X X XX | XXX | XXXX | XX | XXXXXX | XX | XXXXXX | XXXXXXXXXX | XX | ZZ,ZZZ,ZZZ,ZZZ.99 | X |
| | 501 | 10 | 13 | | 0001 | | | | | | 1140 | | | | 4,700,000.00 | |
| | 502 | 10 | 13 | | 0001 | | | | | | 9811 | | | | 4,700,000.00 | |
| | 501 | 10 | 13 | | 0240 | | | | | | 1140 | | | | 926.64 | |
| | 502 | 10 | 13 | | 0240 | | | | | | 8000 | | | | 358,067.42 | |
| | 501 | 10 | 13 | | 0240 | | | | | | 9000 | | | | 286,745.77 | |
| | 502 | 10 | 13 | | 0240 | | | | | | 9891 | | | | 48.97 | |
| | 596 | 10 | 13 | | 0298 | | | | | | 8000 | | | | 13,824,858.16 | |
| | 596 | 10 | 13 | | 0298 | | | | | | 8100 | | | | 363,418.08 | |
| | 595 | 10 | 13 | | 0298 | | | | | | 9000 | | | | 16,189,946.56 | |
| | 595 | 10 | 13 | | 0298 | | | | | | 9812 | | | | 2,000,000.00 | |

Allotment File Carry Forward (Batch Type YV)

Allotment File records are carried forward to the new year by the CSY044 program. This program performs the following:

Generated Transactions

Transactions are generated to bring allotment balances forward into the new year. Batch Type **YV** is assigned to each transaction. This process uses the Allotment File Processing Indicator coding in a department's AS Table records to bring balances forward. Refer to section *Set ORF, Uncleared Collections, and Allotment File Processing Indicators* in this chapter for detailed information regarding indicators. The system generated transactions are:

NOTE: The manner in which these following transaction codes are posted is determined by the settings of the AS Table Allotment Object Level Indicator, the IC Table Allotment Organization Level Indicator, the PCA Table Allotment Program Level Indicator and the D23 Allotment Fund Level Indicator. If all four of these indicators are set to **0**, the generated transactions will not be posted.

Without regard to the Allotment File Processing Indicator:

TC 711 - YEC-Load Advances-AL File Only (posts Advances-PY 13 back into the AL File). Advances are carried forward because they support a real account in the GL File.

Allotment File Processing Indicator for the FFY = **blank** or **1**:

NOTE: The encumbrance amount is used to establish the allotment amount carried forward using TC 696 that is generated by the Document File Carry Forward program (CSY046).

Allotment File Processing Indicator for the FFY = **5**:

TC 656 - YEC-Load Net or Total Estimated Reimb-Allot File (posts the net of Estimated Reimbursements-PY 13 and Reimbursements Earned-PY 13 into the Estimated Reimbursements field of the AL File).

TC 696 - YEC-Load Allot Bal or Post Encumb-AL/GL File (brings forward the net allotment balance-PY 13, including Expenditures).

Allotment File Processing Indicator for the FFY = **9**:

TC 655 - YEC-Load Total Earned Reimb-AL File-No GL Support

TC 656 - YEC-Load Net or Total Estimated Reimb-Allot File (posts the total Estimated Reimbursements-PY 13 into the Estimated Reimbursements field of the AL File).

TC 657 - YEC-Load Incep to Date Exp-AL File-No GL Support (posts Cash Expenditures-PY 13 back into the AL File).

TC 696 - YEC-Load Allot Bal or Post Encumb-AL/GL File (brings forward the entire allotment balance-PY 13, including Expenditures).

Other File Activities

If the record is for a reverting appropriation and there is an amount present in the Advances field, that amount is rolled forward and all other financial fields are zeroed. Otherwise, the record is deleted and the message "Advance Zero Purged" is issued.

If the record is for a non-reverting appropriation, advances are rolled forward (to the CM0, CM1 and CM2 buckets as appropriate based on the month YEC occurs).

If the Reversion Indicator equals **2** or **9**, the FFY is changed to the SM-CFY and the Method will be derived based on the current FFY PCA Table. If the Method cannot be determined, the transaction will be built with a space, which will cause the transaction to post to the Error Suspense File, where it can be fixed through Error Correction.

Report

The transactions generated by this program are shown on the CSY044-1, CALSTARS Allotment File Carry Forward Report (Exhibit VI-7). In addition, the following messages may appear on the report:

| <u>Message</u> | <u>Meaning</u> |
|----------------------------------|--|
| ADVANCE ZERO PURGED | This message is issued when the Reversion Indicator = 1 and the Advances field = 0 . Indicates the AL record was deleted from the AL File. |
| BAD APPN SYM-PURGED | The Appropriation Symbol of the AL record was not found in the AS Table. The AL record was deleted from the AL File. |
| CALL HOTLINE CM0 ERR | Current year activity was detected for a record set to revert. The allotment record was deleted from the AL File. Call the Hotline for help. |
| CM0 ERR-AL REV | Current year activity was detected for a record that was set to revert. The allotment record was deleted from the AL File. (This message appears on CSY044-3 Report only.) |
| CM0 & PY13 = 0 PURGED | The AL record was deleted from the AL File because there was no current or prior year activity. All AL record amount fields contained zeros. |

EXHIBIT VI-7
 CSY044-1: CALSTARS ALLOTMENT FILE CARRY FORWARD

| CSY044-1 ***** | DEPARTMENT OF AIR QUALITY | ***** | ORG NUMBER: 9990 | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------|------------------------------|--------|------------------|------|------|------|-----|------|-----|--------|------|---------|-----|--------|-------------------------|----|-----|------|------|-------|--------|--------|-----|---------|---------------------|
| CALSTARS | ALLOTMENT FILE CARRY FORWARD | REPORT | ORG PAGE: 1 | | | | | | | | | | | | | | | | | | | | | | |
| 08/20/2011 (18:17) ***** | ***** | ***** | RUN PAGE: 4 | | | | | | | | | | | | | | | | | | | | | | |
| AGENCY ACTIVITY | | | | | | | | | | | | | | | | | | | | | | | | | |
| INDEX | PCA-NO | FFY | PROG | ELEM | COMP | TASK | REF | FUND | FS | METH | FDET | CHAR | CAT | OBJ | OBJDET | AO | SEC | SUBS | UNIT | SUNIT | SSUNIT | PURGED | REC | MESSAGE | |
| XXXX | XXXXX | XX | XX | XX | XXX | XXX | XXX | XXXX | X | X | XX | X | X | XX | XXX | XX | XX | XX | XX | XX | XX | ZZZ | ZZZ | ZZZ | ZZ9.99- |
| TC | FFY | FM | INDEX | AS | FND | FS | M | FD | OD | PCA-NO | AO | PROJ-NO | WP | LOC | | | | | | | | | | | |
| XXX | XX | XX | XXXX | XX | XXXX | X | X | XX | XXX | XXXXX | XX | XXXXXX | XX | XXXXXX | XXXXXXXXXXXXXXXXXXXXX X | | | | | | | | | | |
| 0000 | 00000 | 06 | 11 | 15 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | CM0&PY13 = 0 PURGED |
| 0000 | 00000 | 07 | 11 | 15 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | CM0&PY13 = 0 PURGED |
| 0000 | 00000 | 07 | 11 | 20 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | CM0&PY13 = 0 PURGED |
| 0000 | 00000 | 07 | 21 | 50 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | CM0&PY13 = 0 PURGED |
| 0000 | 00000 | 08 | 11 | 10 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | CM0&PY13 = 0 PURGED |
| 0000 | 00000 | 08 | 11 | 15 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | ADVANCE ZERO PURGED |
| 0000 | 00000 | 08 | 11 | 20 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | ADVANCE ZERO PURGED |
| 0000 | 00000 | 08 | 11 | 40 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | CM0&PY13 = 0 PURGED |
| 0000 | 00000 | 08 | 11 | 50 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | CM0&PY13 = 0 PURGED |
| 0000 | 00000 | 08 | 11 | 51 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | ADVANCE ZERO PURGED |
| 0000 | 00000 | 08 | 11 | 60 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | ADVANCE ZERO PURGED |
| 0000 | 00000 | 08 | 21 | 15 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | CM0&PY13 = 0 PURGED |
| 0000 | 00000 | 08 | 21 | 50 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | ADVANCE ZERO PURGED |
| 0000 | 00000 | 08 | 96 | 97 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | CM0&PY13 = 0 PURGED |
| 0000 | 00000 | 10 | 21 | 06 | 000 | 000 | 000 | 0000 | 0 | 0 | 00 | 0 | 0 | 00 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | BAD APPN SYM-PURGED |

EXHIBIT VI-12
 CSY045-1: CALSTARS APPROPRIATION FILE CARRY FORWARD REPORT

CSY045-1 ***** DEPARTMENT OF AIR QUALITY ***** ORG NUMBER: 9990
 CALSTARS APPROPRIATION FILE CARRY FORWARD REPORT ORG PAGE: 2
 08/20/2011 (18:17) ***** RUN PAGE: 29

AGENCY ACTIVITY

| TC | FFY | FM | INDEX | AS | FUND | FD | OD | TRANS AMOUNT | | | | REV | SOURCE | | | |
|-----|-----|-----|-------------------|------|------|------|----|--------------------|---------------|--------|--------|------------|----------------------|----------------------|----------------------|--|
| XX | XX | XX | XXXX | XX | XXXX | XX | XX | XXXXXXXXXXXXXXXXXX | X | XXXXXX | | XXXXXX | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | |
| SEC | AS | FFY | PG-EL-COM-TSK | REF | FUND | FD | CH | C-Obj-OD | RV | ENACT | SOURCE | AT | ADVANCE (CM0) | ADCANCE (CM1) | MESSAGE | |
| XX | XX | XX | XX XX XXX XXX XXX | XXXX | XX | XXXX | XX | X X XX XXX X | XX | XXXXXX | XX | XXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | |
| 00 | 000 | 07 | 00 00 000 000 | 001 | 0890 | 00 | 1 | 0 00 000 | 06 | 000000 | CC | | 0.00 | 0.00 | CC DELETED | |
| 00 | 000 | 07 | 00 00 000 000 | 101 | 0890 | 00 | 1 | 0 00 000 | 06 | 000000 | CC | | 0.00 | 0.00 | CC DELETED | |
| 00 | 000 | 07 | 00 00 000 000 | 980 | 0890 | 00 | 1 | 0 00 000 | 44 | 000000 | CC | | 0.00 | 0.00 | CC DELETED | |
| 00 | 000 | 08 | 00 00 000 000 | 001 | 0001 | 00 | 1 | 0 00 000 | 07 | 000000 | CC | | 0.00 | 0.00 | CC DELETED | |
| 00 | 011 | 09 | 00 00 000 000 | 001 | 0001 | 00 | 1 | 0 00 000 0 | 08 | 000000 | 00 | | 0.00 | 0.00 | PY AMT ZEROED | |
| | 680 | 10 | 01 | 011 | 0001 | | | | 360,703.41 | | | | | | | |
| | 671 | 10 | 01 | 011 | 0001 | | | | 247,273.09 | | | | | | | |
| | 716 | 10 | 01 | 011 | 0001 | | | | 89.72 | | | | | | | |
| 00 | 011 | 10 | 10 00 000 000 | 001 | 0001 | 00 | 1 | 0 00 000 0 | 09 | 000000 | 00 | | 0.00 | 0.00 | PY AMT ZEROED | |
| 00 | 012 | 04 | 00 00 000 000 | 502 | 0001 | 00 | 1 | 0 00 000 1 | 03 | 000000 | 00 | | 0.00 | 0.00 | REVERTED | |
| 00 | 021 | 08 | 21 00 000 000 | 017 | 0001 | 00 | 1 | 0 00 000 1 | 07 | 000000 | 00 | | 0.00 | 0.00 | REVERTED | |
| 00 | 140 | 06 | 10 00 000 000 | 001 | 0140 | 00 | 1 | 0 00 000 0 | 05 | 000000 | 00 | | 0.00 | 0.00 | BAD APPN SYM | |
| 00 | 140 | 07 | 10 00 000 000 | 001 | 0140 | 00 | 1 | 0 00 000 0 | 06 | 000000 | 00 | | 0.00 | 0.00 | BAD APPN SYM | |
| 00 | 204 | 08 | 10 00 000 000 | 001 | 0123 | 00 | 1 | 0 00 000 1 | 07 | 000000 | 00 | | 0.00 | 0.00 | REVERTED | |
| | 680 | 09 | 01 | 204 | 0123 | | | | 3,164,015.87 | | | | | | | |
| | 671 | 09 | 01 | 204 | 0123 | | | | 401,040.51 | | | | | | | |
| | 702 | 09 | 01 | 204 | 0123 | | | | 30,637,309.13 | | | | | | | |
| | 703 | 09 | 01 | 204 | 0123 | | | | 30,637,309.13 | | | | | | | |
| 00 | 300 | 09 | 00 00 000 000 | 001 | 0001 | 00 | 1 | 0 00 000 0 | 08 | 000000 | 90 | | 0.00 | 0.00 | CM0&PY13=O PURG | |
| | 683 | 10 | 01 | 300 | 0001 | | | | 69,962.23 | | | | | | | |
| | 717 | 10 | 01 | 300 | 0001 | | | | 3,157.00 | | | | | | | |
| 00 | 300 | 10 | 00 00 000 000 | 001 | 0001 | 00 | 1 | 0 00 000 0 | 09 | 000000 | 90 | | 0.00 | 0.00 | PY AMT ZEROED | |
| 00 | 317 | 09 | 00 00 000 000 | 017 | 0001 | 00 | 1 | 0 00 000 0 | 08 | 000000 | 90 | | 0.00 | 0.00 | CM0&PY13=O PURG | |
| | 683 | 10 | 01 | 317 | 0001 | | | | 22,243.23 | | | | | | | |
| 00 | 951 | 45 | 00 00 000 000 | 601 | 0942 | 00 | 2 | 0 00 000 0 | 45 | 000000 | 00 | | 0.00 | 0.00 | PY AMT ZEROED | |
| | 680 | 45 | 01 | 915 | 0942 | 51 | | | 382,841.42 | | | | | | | |
| | 680 | 45 | 01 | 915 | 0942 | 51 | | | 154,023.03 | | | | | | | |
| 00 | 951 | 45 | 00 00 000 000 | 601 | 0942 | 51 | 2 | 0 00 000 0 | 45 | 000000 | 90 | | 0.00 | 0.00 | PY AMT ZEROED | |
| 00 | 981 | 09 | 00 00 000 000 | 980 | 0942 | 00 | 1 | 0 00 000 1 | 08 | 000000 | RR | | 0.00 | 0.00 | CM0&PY13=O PURG | |

Document File Carry Forward (Batch Type YX)

Document File (DF) records are carried forward to the new year by the CSY046 program. This program performs the following:

Generated Transactions

This program generates TC 699 transactions to reestablish the balance of all prior year encumbrances in the Appropriation, Allotment, Operating and General Ledger Files. Batch Type **YX** is assigned to each transaction. If the AS Table Allotment Processing Indicator is **1**, a TC 696 is also generated to post the encumbrance amount as allotment authority.

Other File Activity

The Document File carry forward program also performs the following:

- ✳ For each DF record, the amounts in the PY 13 fields are carried forward and added to the amounts in the current year fields to the (CM0 (CM), CM1 (PM) and CM2 (PPM) buckets as appropriate based on the month YEC occurs). The record is shown on the CSY046-1 Report with no message.
- ✳ Deletes all GL 6170-Obligations records. All Obligations amounts should have been accrued at year-end. The record is shown on the CSY046-1 Report with the message "Purged GL 6170".
- ✳ Deletes all GL 6150-Encumbrances records where the AS Table Reversion Indicator = **1**. The record is shown on the CSY046-1 Report with the message "Reverted Appn".
- ✳ If the new year OC Table ORF and/or Uncleared Collections FFY Indicator is set to **C**, ORF (Fund 0998) and/or Uncleared Collections (GL 3730) documents are incremented to the FFY/EY. Documents that are incremented to the new FFY are shown on the CSY046-1 Report with no message.

ORF and Uncleared Collections documents **are** incremented to the new FFY as follows:

- Individual documents with a unique document number/suffix that have zero or non-zero balances will be incremented providing that an identical document number/suffix does not exist in the new FFY.
- If multiple documents have the same document number/suffix, but are for different fiscal years, and all documents have zero balances, the newest fiscal year document is incremented to the new FFY. All other documents with the same document number/suffix remain in their existing FFY.
- If multiple documents have the same document number/suffix, but are for different fiscal years, and all documents have non-zero balances, the newest fiscal year document is incremented to the new FFY. All other documents with the same document number/suffix remain in their existing FFY.

- ✦ If multiple documents have the same document number/suffix, but are for different fiscal years, and the documents have a mix of zero and non-zero balances, the newest fiscal year document with a non-zero balance is incremented to the new FFY. All other documents with the same document number/suffix remain in their existing FFY.

ORF and Uncleared Collections documents **are not** incremented to the new FFY if an identical document number/suffix already exists in the new FFY. Documents not incremented to the new FFY are shown on the CSY046-1 Report with the message "FFY NOT ROLLED".

Report

The CSY046-1, CALSTARS Encumbrance Carry Forward Report (Exhibit VI-13), displays:

- ✦ Transactions generated carry forward encumbrances in the Appropriation, Allotment, Operating and GL Files.
- ✦ ORF and Uncleared Collections documents incremented to the new FFY/EY.
- ✦ Records with messages as described below.

| <u>Message</u> | <u>Meaning</u> |
|-----------------------|--|
| AMOUNTS ALL0 | The DF record was deleted because all CM0 and PY13 amount fields were zero. |
| BAD APPN SYM | The encumbrance DF record contained an Appropriation Symbol code not found in the AS Table. The DF record was deleted. |
| BAD PCA-NO | The PCA shown on the encumbrance DF record was not found in the PCA Table. The transaction was created using this PCA and funding information but the transaction posted to the Error Suspense File. |
| REVERTED APPN | The encumbrance DF record relates to a reverted appropriation and was deleted. |
| PURGED GL 6170 | Prior year DF records relating to obligations were deleted. All obligation amounts should have been accrued at year-end. |
| FFY NOT ROLLED | DF records are not incremented to the new FFY if the OC Table ORF and/or Uncleared Collections FFY Indicator is set to N or is Blank . In addition, if the Indicator(s) is set to C , DF records are not incremented to the new FFY if an identical document number/suffix already exists in the new FFY. |

EXHIBIT VI-13
 CSY046-1: CALSTARS ENCUMBRANCE CARRY FORWARD REPORT

CSY046-1 ***** DEPARTMENT OF AIR QUALITY ***** ORG NUMBER: 9990
 CALSTARS ENCUMBRANCE CARRY FORWARD REPORT ORG PAGE: 97
 08/20/2011 (18:17) ***** RUN PAGE: 155

AGENCY ACTIVITY

| SEC | AS | FFY | PG-EL-COM-TSK | REF | FND-FS-M-FD | CH | C-OBJ-OD | GLA | DOC-NO/SFX | RV | DOCUMENT (CM0) | ADJUSTMENT(CM0) | MESSAGE | | | | |
|---|-----|-----|---------------|-------------|---------------|---------------|-------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|----------------------|-----------|----------------|
| XX | XX | XX | XX XX XXX XXX | XXX XXX XXX | XXXX X X XX X | X XX XXX XXXX | XXXXXX XX X | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | | | | |
| LIQUIDATION (CM0) COLLECT/PAY (CM0) RETENTION (CM0) MESSAGE | | | | | | | | | | | | | | | | | |
| XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX | | | | | | | | | | | | | | | | | |
| TC | FFY | FM | INDEX | AS | FND-FS-M-FD | OD | PCA-NO | AO | PROJ-NO | WP | LOC | MULTI | PURP | VENDOR NO/SUF | TRANS | AMOUNT | REV |
| XXX | XX | XX | XXXX | XXX | XXXX X X XX | XXX | XXXXX | XX | XXXXXX | XX | XXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XX | XXXXXXXXXXXXXXXXXXXX | X | |
| 00 | G62 | 10 | 40 26 107 | 000 | 301 6028 B | 4 04 3 | 0 00 000 | 6150 | CB03-032 | 00 0 | | 0.00 | | | 0.00 | | BAD APPN SYM |
| 00 | 000 | 09 | 00 00 000 | 000 | 000 0998 0 | 0 00 0 | 0 00 000 | 1400 | 00153060 | 00 0 | | 14,874.49 | | | 0.00 | | FFY NOT ROLLED |
| | | | | | | | | | | | | 14,874.49- | | | 0.00 | | |
| 00 | 000 | 09 | 00 00 000 | 000 | 000 0998 0 | 0 00 0 | 0 00 000 | 1710 | 05602979 | 30 0 | | 14,874.49 | | | 0.00 | | FFY NOT ROLLED |
| | | | | | | | | | | | | 14,874.49- | | | 0.00 | | |
| 00 | 000 | 11 | 00 00 000 | 000 | 000 0998 0 | 0 00 0 | 0 00 000 | 1190 | LOAD1190 | 00 0 | | 300.00 | | | 0.00 | | |
| | | | | | | | | | | | | 0.00 | | | 0.00 | | |
| 00 | 000 | 10 | 00 00 000 | 000 | 000 0998 0 | 0 00 0 | 0 00 000 | 1400 | 00081070 | 00 0 | | 24,479.91 | | | 0.00 | | FFY NOT ROLLED |
| | | | | | | | | | | | | 24,479.91- | | | 24,479.91- | | |
| 00 | 011 | 08 | 10 00 000 | 000 | 001 0001 G | 1 00 0 | 0 00 000 | 6150 | MA050002 | 00 1 | | 0.00 | | | 0.00 | | REVERTED APPN |
| 00 | 011 | 08 | 10 00 000 | 000 | 001 0001 G | 1 00 0 | 0 00 000 | 6150 | PO050001 | 00 1 | | 0.00 | | | 0.00 | | REVERTED APPN |
| 00 | 011 | 08 | 10 00 000 | 000 | 001 0001 G | 1 00 0 | 0 00 000 | 6150 | MA050004 | 00 1 | | 0.00 | | | 0.00 | | REVERTED APPN |
| | 699 | 09 | 01 0100 | | | | 223 01100 | | | | | | BWAY | | | 1,200.92 | |
| | 696 | 09 | 01 0100 | | | | 223 01100 | | | | | | BWAY | | | 1,200.92 | |
| | 699 | 09 | 01 0100 | | | | 418 01100 | | | | | | MTAT | | | 7,676.30 | |
| | 696 | 09 | 01 0100 | | | | 418 01100 | | | | | | MTAT | | | 7,676.30 | |
| | 699 | 09 | 01 0100 | | | | 246 01100 | | | | | | MTAT | | | 1,964.64 | |
| | 696 | 09 | 01 0100 | | | | 246 01100 | | | | | | MTAT | | | 1,964.64 | |
| 00 | 900 | 09 | 00 00 000 | 000 | 001 0014 D | 1 00 1 | 0 00 000 | 6150 | CD050952 | 00 0 | | 0.00 | | | 0.00 | | AMOUNTS ALL 0 |
| 00 | 900 | 09 | 00 00 000 | 000 | 001 0014 D | 1 00 1 | 0 00 000 | 6150 | CD050999 | 00 0 | | 0.00 | | | 0.00 | | AMOUNTS ALL 0 |
| | 699 | 09 | 01 9500 | | | | 227 99600 | | | | | | | | | 3,263.03 | |
| | 696 | 09 | 01 9500 | | | | 227 99600 | | | | | | | | | 3,263.03 | |
| | 699 | 09 | 01 9500 | | | | 227 99950 | | | | | | | | | 10,033.74 | |
| | 696 | 09 | 01 9500 | | | | 227 99950 | | | | | | | | | 10,033.74 | |
| | 699 | 09 | 01 5910 | | | | 238 13019 | 400152 13 | | | | | | | | 595.00 | |
| | 696 | 09 | 01 5910 | | | | 238 13019 | 400152 13 | | | | | | | | 595.00 | |
| | 699 | 09 | 01 9500 | | | | 227 99950 | | | | | | | | | 2,756.82 | |
| | 696 | 09 | 01 9500 | | | | 227 99950 | | | | | | | | | 2,756.82 | |

Cash Control File Carry Forward (Batch Type YO)

Cash Control (CC) File records are carried forward to the new year by the CSY052 program. This program performs the following:

Generated Transactions

This process generates the transactions to bring forward the balances within the CC File. Batch Type **YO** is assigned to each transaction. The generated transactions are:

- TC 662 - Reload the cash balance at the level of the SCO 44 account cash for Fund 0890, or reload the available cash balance for non-federal funds.
- TC 663 - Reload the total unexpended appropriation cash of Fund 0890.
- TC 664 - Reload the ending SMIF balance into the current FFY.

These transactions are not generated if the D22 Fund Descriptor Table Shared Fund Indicator = **S**.

Other File Activity

All activity from this program results from the system generated transactions described above. If the program is unable to generate a transaction due to one of the causes shown below, a message is displayed on the CSY052-1 Report.

Report

The transactions generated by this program are shown on the CSY052-1, CALSTARS Control File Carry Forward Report (Exhibit VI-15). In addition, the following messages may appear on the report:

| <u>Message</u> | <u>Meaning</u> |
|--|--|
| AMOUNTS ALL 0 - PURGED | A Cash Control record was encountered with no current year activity and a prior year balance of zero. The record was deleted from the CC File. |
| FUND INDICATOR INVALID - PURGED | The D22 Fund Descriptor Table did not contain a valid Shared Fund Indicator for the fund. The record was deleted from the CC File. |
| INVALID FUND - PURGED | The fund was not found on the D22 Fund Descriptor Table. The record was deleted from the CC File. |

EXHIBIT VI-15
 CSY052-1: CALSTARS CASH CONTROL FILE CARRY FORWARD REPORT

| CSY052-1 ***** | | | | | | | | | | DEPARTMENT OF AIR QUALITY | | ***** | | ORG NUMBER: | 9990 |
|--------------------------|------|-------------|------------|---------|----|------------|-----|-------------------|--------------------------------------|---------------------------------|--|--------|--|-------------|------|
| CALSTARS | | | | | | | | | | CASH CONTROL FILE CARRY FORWARD | | REPORT | | ORG PAGE: | 1 |
| 08/20/2011 (18:17) ***** | | | | | | | | | | | | | | RUN PAGE: | 1 |
| AGENCY ACTIVITY | | | | | | | | | | | | | | | |
| SECT | FUND | FUND-DETAIL | FED-CAT-NO | PROJECT | WP | TRANS-CODE | REV | TRANS-AMT | MESSAGE | | | | | | |
| XX | XXXX | XX | XXXXXXXX | XXXXXX | XX | XXX | X | ZZ,ZZZ,ZZZ,ZZ9.99 | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | | | | | | |
| 00 | 0112 | | | | | | | | AMOUNTS ALL 0 - PURGED | | | | | | |
| 00 | 0124 | | | | | 662 | | 567.24 | | | | | | | |
| 00 | 0124 | | | | | 664 | | 58,000.00 | | | | | | | |
| 00 | 0311 | | | | | 662 | R | 146,680.28 | | | | | | | |
| 00 | 0422 | | | | | | | | AMOUNTS ALL 0 - PURGED | | | | | | |
| 00 | 0601 | | | | | 662 | | 331.41 | | | | | | | |
| 00 | 0601 | | | | | 664 | | 4,713,000.00 | | | | | | | |
| 00 | 0660 | 06 | | | | | | | AMOUNTS ALL 0 - PURGED | | | | | | |
| 00 | 0660 | 59 | | | | | | | AMOUNTS ALL 0 - PURGED | | | | | | |
| 00 | 0660 | 96 | | | | | | | AMOUNTS ALL 0 - PURGED | | | | | | |
| | | | | | | | | | FUND INDICATOR INVALID - PURGE | | | | | | |
| 00 | 0660 | 93 | | | | | | | AMOUNTS ALL 0 - PURGED | | | | | | |
| 00 | 0660 | 94 | | | | | | | AMOUNTS ALL 0 - PURGED | | | | | | |
| 00 | 0744 | 34 | | | | | | | AMOUNTS ALL 0 - PURGED | | | | | | |
| 00 | 0768 | | | | | 662 | | 797,325.74 | | | | | | | |
| 00 | 0768 | | | | | 664 | | 36,000.00 | | | | | | | |
| 00 | 0768 | 05 | | | | 662 | R | 790,065.34 | | | | | | | |
| 00 | 0768 | 73 | | | | 662 | | 26,133.60 | | | | | | | |
| 00 | 0768 | 73 | | | | 664 | R | 1,289,000.00 | | | | | | | |
| 00 | 0890 | | 11419011 | 114191 | 10 | 662 | | 15,858.10 | | | | | | | |
| 00 | 0890 | | 11419011 | 114191 | 10 | 663 | | 95,589.32 | | | | | | | |
| 00 | 0890 | | 11419012 | 114192 | 08 | 663 | R | 38,099.27 | | | | | | | |
| 00 | 0890 | | 11419021 | 114194 | 08 | 666 | | 88,919.14 | | | | | | | |
| 00 | 0890 | | 11420011 | 114205 | 09 | 663 | | 80,637.12 | | | | | | | |
| 00 | 0890 | | 45310012 | 000002 | 09 | 663 | | 159,807.00 | | | | | | | |
| 00 | 0942 | 02 | | | | 662 | | 700.39 | | | | | | | |
| 00 | 0942 | 02 | | | | 664 | | 52,000.00 | | | | | | | |

Operating File Carry Forward

Operating (OP) File records are carried forward to the new year by the CFY056 program. This program performs the following:

Generated Transactions

No transactions are generated by this process.

Other File Activity

OP File balances from the prior year are carried forward to the current year as follows:

| <u>Prior Year</u> | | <u>Current Year</u> |
|----------------------|-----------------|------------------------------------|
| CURRENT-BAL-PY13 | MOVED TO | CURRENT-MONTH-PY13 |
| CURRENT-BAL-PY13 | ADDED TO | PRIOR-YEAR-BAL (PY1) |
| PRIOR-YEAR-BAL (PY1) | ADDED TO | PRIOR-YEAR-BAL (PY1) ^{a/} |

^{a/} This step is not performed if the GL is 6150, 6151 or 6160.

This process is performed by an internal program rather than by the generation of transactions. The prior year records are purged from the OP File after the process is complete.

If the program is unable to carry forward a record due to one of the causes shown below, a message is displayed on the CFY056-1 Report.

Report

The records carried forward by this program are shown on the CFY056-1, CALSTARS Operating File Purge Merge Report (Exhibit VI-16). The OP control key is defined in Exhibit VI-17. In addition, the following messages may appear on the report:

| <u>Message</u> | <u>Meaning</u> |
|---------------------------|---|
| 1= ZERO BAL PURGED | Any OP File record that contained zero balances for all prior years was deleted. |
| 2= NO AS APPN SYM | An OP File record was found with no matching Appropriation Symbol in the AS Table. The OP File record was deleted. |
| 3= GL6170 PURGED | All prior year OP File records related to obligations were deleted. All obligations should have been accrued at year end. |
| 4= BAD TRANS YEAR | An OP File record with a transaction year older than the prior fiscal year was found. The OP File record was deleted. |
| 5= REVER 1 PURGED | An OP File record relating to a reverted appropriation was found. The OP File record was deleted. |
| 6= REVER 3 PURGED | An OP File record was found relating to a reverted appropriation where the Fund was not 0890. The OP File record was deleted. |

EXHIBIT VI-17
OPERATING FILE CONTROL KEY

| <u>FIELD NAME</u> | <u>START</u> | <u>LENGTH</u> |
|--------------------|--------------|---------------|
| ORG-CODE | 1 | 4 |
| GL-ACCT-NO | 5 | 4 |
| D-I-TRANS-IND | 9 | 1 |
| INDEX | 10 | 4 |
| SECTION | 14 | 2 |
| SUB-SECTION | 16 | 2 |
| UNIT | 18 | 2 |
| SUB-UNIT | 20 | 2 |
| SUB-SUB-UNIT | 22 | 2 |
| LOCATION | 24 | 6 |
| FUND4 | 30 | 4 |
| SUB-FUND4 | 34 | 4 |
| FUND-SOURCE | 38 | 1 |
| METHOD | 39 | 1 |
| FUND-DETAIL-1 | 40 | 1 |
| FUND-DETAIL | 41 | 2 |
| APPN-SYM | 43 | 3 |
| PROG | 46 | 2 |
| ELEM | 48 | 2 |
| COMPONENT | 50 | 3 |
| TASK | 53 | 3 |
| CHAR | 56 | 1 |
| REFERENCE | 57 | 3 |
| SEQUENCE | 60 | 2 |
| PCA-LEVEL-1 | 62 | 5 |
| PCA-NO | 67 | 5 |
| PCA-TYPE | 72 | 1 |
| PCA-ACTIVITY | 73 | 4 |
| PROJ-TYPE | 77 | 1 |
| PROJ-NO | 78 | 6 |
| WORK-PHASE | 84 | 2 |
| CATEGORY | 86 | 1 |
| OBJECT | 87 | 2 |
| OBJ-DETAIL | 89 | 3 |
| AGCY-OBJ | 92 | 2 |
| ENACT-YR4 | 94 | 4 |
| SOURCE | 98 | 6 |
| AGCY-SOURCE | 104 | 2 |
| FFY4 | 106 | 4 |
| TRANS-YR4 | 110 | 4 |
| MULTI-PURPOSE-CODE | 114 | 12 |
| CFIS-GL-ACCT-NO | 126 | 4 |

EXHIBIT VI- 18
CFY049- 1: CALSTARS SUBSIDIARY FILE CARRY FORWARD REPORT

```

CFY049-1 *****
                                CALSTARS
08/21/2011 (06.00) *****
                                DEPARTMENT OF AIR QUALITY
                                SUBSIDIARY FILE CARRY FORWARD
                                REPORT
                                *****
                                ORG NUMBER: 9990
                                ORG PAGE: 1
                                RUN PAGE: 1
                                AGENCY ACTIVITY
*****
SEC  TRANS-YR  FUND FD  PROJECT  GLAN  SUBSIDIARY  AMOUNT  MESSAGE
--  ----  -
00   2011   0001 00  000000  1400  00010000  99,999,999,999.99  RECORD ADDED
00   2011   0001 00  000000  1400  00010000   9,999,999,999.99  RECORD ADDED
00   2010   0001 00  000000  1400  00010000 109,999,999,999.98  DEL-BAL ROLL TO NEW YEAR
00   2011   0001 00  000000  2140  08900000  99,999,999,999.99  RECORD ADDED
00   2010   0001 00  000000  2140  08900000  99,999,999,999.99  DEL-BAL ROLL TO NEW YEAR
00   2010   0001 00  000000  3110  00010000           0.00  DEL-BALANCE = ZERO
00   2010   0001 00  000000  9811  00010000
00   2011   0298 00  000000  1400  24600000  99,999,999,999.99  RECORD UPDATED
00   2010   0298 00  000000  1400  24600000  99,999,999,999.99  DEL-BAL ROLL TO NEW YEAR

```

Grant Project File Purge

Project Control records are purged from the Grant Project File during the YEC process if the Project Number/Work Phase Table record was deleted prior to YEC. Only one transaction message (**PC NO MATCH - GP REC DELETED**) is generated during the CSY054 process. The Key to the Grant Project File records that are deleted are printed on the CSY054-1, CALSTARS Year-End Close Grant Project Purge Process Report (Exhibit VI-19).

Verification of the YEC Process

After completing the YEC process, the following two checks **must** be completed:

- ❖ The Error Suspense File **must** be reviewed to ensure that no closing transactions were rejected. For example, errors may occur if: GLs are maintained by project and the project has been deleted from the PC Table; established Section General Ledger levels are inconsistent; etc. ***The YEO process cannot begin (due to system edits) if transactions from YEC are on the Error Suspense File. Departments cannot key error corrections to YEC transactions and set YEO on the same day.***
- ❖ After all YEC transactions have successfully posted, departments must request a G01 (PY) Report. Ensure that the nominal accounts (GLs 8000-9999) are closed and have ending balances of **0.00**. If all nominal accounts are closed, the department may proceed with YEO.

NOTE: It is recommended to keep the G01 (PY) Report on file for audit purposes.

AUTOMATED YEAR-END OPEN PROCESS

YEO (open the new year) is the second step of the process. It generates transactions that create opening balances in the GL File and reverses FM 13 adjusting entries if the automated reversal option was selected at input.

Automated Reversal of FM 13 Adjusting Entries Batches During YEO

During YEO, batches that were previously input to FM 13 and coded according to the Automated Accrual Reversal Process requirements discussed in Chapter II, section *Use of Fiscal Month for Year-End Adjustments*, are automatically reversed. These batches were recorded in the Year-End Adjustments (YA) File as they were entered. CALSTARS selects all transactions from the YA File for reversal.

NOTE: Reversal of transactions inappropriately included in automatic reversal batches may result in errors that require correction or additional adjusting transactions. A Y01 (PY) report, as displayed in Chapter II, Exhibit II-3, may be useful to identify inappropriate transactions.

The following changes are made to each transaction when they are assembled into the reversing batches:

- ✧ Batch Date is changed to the current processing date.
- ✧ Batch Type is changed to **AN**.
- ✧ Batch Number is changed to **001** and is incremented by one for each original batch/processing date combination.

NOTE: If the batch posted over two days, the reversal process creates two batches sequenced in processing date order.

- ✧ The Reverse Code field is changed to its opposite value:
 - **blank** becomes **R**
 - **R** becomes **blank**
- ✧ Fiscal Month is changed as follows:
 - If the Current FM is **01** (July), the FM is set to 01.
 - OR**
 - If the prior FM is closed (OC Table Prior Month Open Indicator is **C**, **N** or **T**), the FM is set to the current FM.
 - OR**
 - If neither condition applies, the FM is set to the prior FM.

The CFY061-1, CALSTARS Batched FM13 Accruals for Reversal Report (Exhibit VI-20), is produced when the transactions from the YA File are assembled into reversing batches. It displays the reversal batches which will be processed in the next regular batch processing cycle. The last page of the report contains the total transaction counts and batch headers. These counts should be used when performing the daily system reconciliation.

EXHIBIT VI-19
 CSY054-1: CALSTARS YEAR END CLOSE GRANT PROJECT PURGE PROCESS REPORT

CSY054-1 ***** DEPARTMENT OF AIR QUALITY ***** ORG NUMBER: 9990
 CALSTARS YEAR END CLOSE GRANT PROJECT PURGE REPORT ORG PAGE: 5
 08/20/2011 (17:59) ***** RUN PAGE: 5

AGENCY ACTIVITY

| PROJ-NO | WP | PCA-NO | FUND | FD | FS | CAT | OBJ | OBJ-DTL | AO | SOURCE | AGENCY | VENDOR-NO | VEND-SUFFIX | MESSAGE |
|---------|----|--------|------|----|----|-----|-----|---------|----|--------|--------|------------|-------------|------------------------------|
| 47801S | 02 | 23312 | 0001 | 00 | G | 3 | 17 | 294 | 00 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 47801S | 02 | 23312 | 0001 | 00 | G | 3 | 17 | 297 | 00 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 47801S | 02 | 23312 | 0001 | 00 | G | 3 | 17 | 302 | 00 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 47801S | 02 | 23312 | 0001 | 00 | G | 3 | 18 | 312 | 00 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 47801S | 02 | 23312 | 0001 | 00 | G | 3 | 18 | 314 | 00 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 47801S | 02 | 23312 | 0001 | 00 | G | 3 | 21 | 332 | 00 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 823961 | 01 | 00000 | 0886 | 00 | A | 6 | 66 | 751 | 04 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 823961 | 01 | 00000 | 0886 | 00 | A | 6 | 66 | 751 | 04 | 580200 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 823961 | 01 | 86706 | 0886 | 00 | A | 0 | 00 | 000 | 00 | 250300 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 823961 | 01 | 86706 | 0886 | 00 | A | 0 | 00 | 000 | 00 | 261900 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 823961 | 01 | 86706 | 0886 | 00 | A | 0 | 00 | 000 | 00 | 299100 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 823961 | 01 | 86706 | 0886 | 00 | A | 0 | 00 | 000 | 00 | 299500 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 823961 | 01 | 86706 | 0886 | 00 | A | 0 | 00 | 000 | 00 | 299500 | 01 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 823961 | 01 | 86706 | 0886 | 00 | A | 0 | 00 | 000 | 00 | 299500 | 02 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 9456G2 | 06 | 09004 | 0890 | 00 | A | 3 | 11 | 207 | 00 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 9456G2 | 06 | 09004 | 0890 | 00 | A | 3 | 27 | 427 | 30 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 9456G2 | 06 | 09004 | 0890 | 00 | A | 6 | 61 | 702 | 00 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 9456G2 | 06 | 09004 | 0890 | 00 | A | 6 | 61 | 702 | 06 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 9456G2 | 06 | 09004 | 0890 | 00 | A | 6 | 61 | 702 | 30 | 000000 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |
| 9456G2 | 06 | 09004 | 0890 | 00 | A | 6 | 61 | 702 | 30 | 580200 | 00 | 0000000000 | 00 | PC NO MATCH - GP REC DELETED |

EXHIBIT VI-20
CFY061-1: CALSTARS BATCHED FM13 ACCRUALS FOR REVERSAL

CFY061-1 *****
CALSTARS DEPARTMENT OF AIR QUALITY *****
BATCHED FM13 ACCRUALS FOR REVERSAL REPORT
08/02/11 (16.58) *****
ORG NUMBER: 9990
ORG PAGE: 1
RUN PAGE: 1

| *-- TRANS ID --* | FFY | FUND | FD | DOCUMENT NUMBER | GLAN | TRANS CODE | REV | FM | INDEX | OBJ/AGCY | PCA | TRANSACTION AMOUNT |
|-------------------------|-----|------|----|--------------------|------|---------------|-----|-----------------------|-------|----------|--------------|--------------------|
| 110802AN00100001 | 10 | 0001 | | SUB-1319-00 | | 593 | R | 01 | | | | 990.71 |
| * BATCH ID: 110802AN001 | | | | BATCH COUNT: | 1 | BATCH AMOUNT: | | 990.71 | | | | |
| 110802AN00200001 | 10 | 0001 | | A2GL1400-00 | | 524 | R | 01 | | | | 5,230.12 |
| 110802AN00200002 | 10 | 0001 | | A2GL1710-00 | | 521 | R | 01 | | | | 15,628.00 |
| 110802AN00200003 | 10 | 0001 | | A2GL3010-00 | | 527 | R | 01 | | | | 1,775.21 |
| * BATCH ID: 110802AN002 | | | | BATCH COUNT: | 3 | BATCH AMOUNT: | | 22,633.33 | | | | |
| 110802AN00300001 | 09 | 0001 | | RECL6297-01 | | 541 | R | 01 | | | | 105.64 |
| 110802AN00300002 | 09 | 0001 | | RECL6297-02 | | 540 | R | 01 | | | | 105.64 |
| 110802AN00300003 | 10 | 0001 | | RECL6297-03 | | 541 | R | 01 | | | | 1,474,030.78 |
| 110802AN00300004 | 10 | 0001 | | RECL6297-04 | | 541 | R | 01 | | | | 997,608.38 |
| 110802AN00300005 | 10 | 0001 | | RECL6297-05 | | 540 | R | 01 | | | | 2,471,639.16 |
| * BATCH ID: 110802AN003 | | | | BATCH COUNT: | 5 | BATCH AMOUNT: | | 4,943,489.60 | | | | |
| | | | | | | | | TOTAL TRANS COUNT/AMT | 9 | | 4,967,113.64 | |
| | | | | | | | | TOTAL BATCH HEADERS | 3 | | | |

Important Considerations

Monthly Cost Allocation and Fund Split Considerations

The reversal of all transactions in the YA File occurs during the YEO process. YEO is independent of the monthly cost allocation/fund split (CA/FS) cycle; however, if a department is using the automated reversal process and has transactions that post to GL 9000-Expenditures, CA/FS may be required.

WARNING: If CA/FS has already run for the Prior Month, automated reversal transactions must be directed to post to the Current Month. This is to ensure that the generated reversal transactions from the YA File are available for CA/FS the next time it is run.

The YEC process sets the OC Table Prior Month Open Indicator to **Y**. If nothing is done, YEO (and the YA File, by default) posts to the Prior Month. To ensure that the YA File posts to the Current Month, set the OC Table Prior Month Open Indicator to **T** (preferred) or **N** after running YEC and before running YEO. Refer to the chart for further clarification:

| SUMMARY OF POSTING SITUATIONS | |
|---|--|
| SITUATION | ACTION |
| YA File and YEO run before monthly CA/FS | None. Automated reversal entries and YEO transactions will post to the prior month and be available for monthly CA/FS (i.e., the prior month's closing). |
| YA File and YEO run after monthly CA/FS | Set OC Table Prior Month Open Indicator to T or N . Automated reversal entries (batch type AN) and YEO entries (batch type YS) will post in the current month. |

All transactions posted to the YA File will be reversed

The automated adjusting entry reversal process does not evaluate transactions to determine if they should be reversed. Departments must review the reports described in the sections above to insure that only appropriate transactions have posted to the YA File.

YA File Purged on May 1

In preparation for the next year-end close process, all transactions remaining in the YA File on May 1 will be purged. Transactions are removed from the YA File when they are put in reversal batches during the YEO process. Since most departments run YEO long before May, the YA File will usually be empty by May 1.

IMPORTANT: If a department has not run the YEO process by May 1, any transactions in the YA File will be lost. Reversing transactions will then require manual input.

History File Purge

Online History (HY) File activity for the prior-prior-prior fiscal year is purged as part of the YEO process. For additional information on the Online HY File, refer to CPM Volume 1, Chapter VII Online File Inquiry.

Open General Ledger (Batch Type YS)

When the new year OC Table Run YEC Indicator is set to **E** the CFY060-1, CALSTARS Year-End Open Verification Report, is issued. This one-page report contains one of two messages:

NEW YEAR OPEN WILL BE PROCESSED FOR YOUR ORGANIZATION

This message indicates the OC Table Run YEC Indicator **E** setting was accepted and the transactions generated from the process should be posted in the next system update.

OR

NEW YEAR OPEN PROCESS DID NOT RUN BECAUSE OF YEAR-END CLOSE ENTRIES ON THE ERROR FILE

YEO cannot begin if errors from YEC are on the Error Suspense File. If the new OC Table Run YEC Indicator is set to **E**, the CFY060-1 Report will be issued daily until YEC errors are cleared. Once corrections are made and successfully processed, the YEO process will start with no further action by the department.

NOTE: The YEO process will not start until the following day after the errors are cleared.

Generated Transactions

CALSTARS generates transactions to bring forward beginning general ledger balances:

TC 691 - YEC-To Load New Year **Debit Balance** - General Ledger File

TC 692 - YEC-To Load New Year **Credit Balance** - General Ledger File

The fiscal month of these batches is determined as follows:

- ☛ If the Current FM is **01** (July), the FM is set to 01.
- ☛ If the prior FM is closed (OC Table Prior Month Open Indicator is **C, N** or **T**), the FM is set to the current FM.
- ☛ If neither condition applies, the FM is set to the prior FM.

Report

The CFY048-1, CALSTARS General Ledger Open Report (Exhibit VI-21), shows the transactions that were generated to load beginning general ledger balances. The following transaction messages may be found on the CFY048-1 Report:

| <u>Message</u> | <u>Meaning</u> |
|-----------------------------|--|
| CLOSE TYPE=0 PURGED | Prior year budgetary records are deleted from the GL File during YEO. |
| CLOSE TYPE=2 PURGED | The GL nominal accounts were closed into Fund Balance and are deleted. |
| GL DETAIL REC PURGED | The prior year GL real account record was deleted after the ending balance was reestablished in the new fiscal year. |
| PRIOR YR REC PURGED | A GL record was encountered that was older than the year being closed. The record was deleted from the GL File. |

If Project General Ledgers are used, a lookup of the Work Phase is performed that matches the Project number in the GL File. When a PC Table record is not found, Work Phase cannot be applied and therefore posts to the Error Suspense File. If the department no longer maintains Project General Ledgers, deleting the Project from the transaction through error correction allows the entry to post.

Completion of YEO Process

After the YEO process is run, CALSTARS automatically sets the OC Table Run YEC Indicator to **X**, indicating the completion of YEC/YEO. The OC Table Prior Year Open Indicator is also automatically set to **N**.

Verify the beginning balances carried forward by comparing the FM=PY G01 Report (requested **after** YEC but **before** YEO) to a CM G01 Report requested (**after** YEO) with a Report Period Option of **Y**. Verify that the ending balance on the PY G01 Report agrees with the beginning balance on the CM G01 Report for the real accounts (i.e., the cash, receivable and payable accounts). The balance brought forward for GL 6150, Encumbrances, should be verified in the same manner.

AUTOMATED REPORTS GENERATED FROM YEC AND YEO

Many one-time reports are generated as a result of the year-end closing and opening processes. All of these reports must be carefully labeled and filed to maintain a complete record for audit purposes.

