



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 for completion of Fund Condition Statements. **After YEC is complete, prior year reports may no longer be requested by agencies. Departments can complete and submit special report request (form 92) to the CALSTARS System Support Unit to order prior year reports. This process will be at an additional cost to the department.**

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 during 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 be set until just **before** the department initiates YEC (Run YEC Indicator = **C**). In the new FFY these indicators should be set before recording any new year transactions.

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 authorization from either their departments CALSTARS analyst or by contacting 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 (Continued)
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, excluding revisions when forms 571 E & F are completed 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 **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: Prior to the last day of the month, Departments may run YEC on the same day or after Cost Allocation/Fund Split (CA/FS) is run. During the YEC process, closing nominal accounts will not affect CA/FS.
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 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 the system will automatically set the Run YEC indicator to "D".

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

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CFY010-1 *****
                                DEPARTMENT OF AIR QUALITY                *****
                                CALSTARS                                PRELIMINARY YEC PROCESSING        REPORT                *****
08/21/13 (18.18) *****                                RUN PAGE:                1

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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	10	00	00	000	000	001	0001	00	1	0	00	000	10	570000	RR	1	

Close Nominal Accounts to Fund Balance (Batch Type YT)

Nominal accounts are closed to the appropriate fund balance account by the CFY047 program. This program performs the following:

Generated Transactions

Several transactions are generated by CALSTARS to close the nominal accounts to the correct Fund Balance or Retained Earnings account in the GL File based upon the Shared Fund Indicator and the GAAP Fund Type in the D22 Fund Descriptor Table. Batch Type **YT** is assigned to each transaction. The system generated closing transactions are:

- TC 501 - YEC-To Close Debit Balance Account (to Fund Balance-Clearing Account)-General Ledger File-Shared Fund
- TC 502 - YEC-To Close Credit Balance Account (to Fund Balance-Clearing Account)-General Ledger File-Shared Fund
- TC 595 - YEC-To Close Debit Balance Account (to Fund Balance-Unappropriated)-General Ledger File-Non-shared Fund
- TC 596 - YEC-To Close Credit Balance Account (to Fund Balance-Unappropriated)-General Ledger File-Non-shared Fund
- TC 583 - YEC-To Close Debit Balance Account (to Retained Earnings)-General Ledger File-Non-shared Proprietary Fund (GAAP Indicator **E** or **I** on the D22 Fund Descriptor Table)
- TC 584 - YEC-To Close Credit Balance Account (to Retained Earnings)-General Ledger File-Non-shared Proprietary Fund (GAAP Indicator **E** or **I** on the D22 Fund Descriptor Table)

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 an invalid GL, Fund or Transaction Year, a message is displayed on the CFY047-1 Report.

Report

The transactions generated by this program are shown on the CFY047-1, CALSTARS General Ledger Close Report (Exhibit VI-6). If the program is unable to generate a transaction, one of the following messages is issued:

IMPORTANT: This report should be reviewed to verify that no messages were issued. If you have one or more of the following messages, call the HOTLINE before proceeding with the YEO process.

<u>Message</u>	<u>Meaning</u>
BAD GL-ACCT-NO	The record contained a GL that was not found in the D31 General Ledger Account Descriptor Table. The record was deleted from the GL File.
BAD GL-FUND	The fund code for the GL record in the GL File was not found in the D22 Fund Descriptor Table. The GL record was saved.
PRIOR YR REC PURGED	A record was found that is older than the transaction year being closed. The record was deleted from the GL File.

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
 08/21/13 (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-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
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	XXXXXXXXXX	XX	ZZ,ZZZ,ZZZ,ZZZ.99	X
	501	12	13		0001						1140					4,700,000.00	
	502	12	13		0001						9811					4,700,000.00	
	501	12	13		0240						1140					926.64	
	502	12	13		0240						8000					358,067.42	
	501	12	13		0240						9000					286,745.77	
	502	12	13		0240						9891					48.97	
	596	12	13		0298						8000					13,824,858.16	
	596	12	13		0298						8100					363,418.08	
	595	12	13		0298						9000					16,189,946.56	
	595	12	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 displayed.

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								
08/20/2013 (18:17) *****		CALSTARS														ALLOTMENT FILE CARRY FORWARD		REPORT		ORG PAGE: 1						
		AGENCY ACTIVITY																RUN PAGE: 4								
INDEX	PCA-NO	FFY	PROG	ELEM	COMP	TASK	REF	FUND	FS	METH	FDCT	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	XXX	ZZZ	ZZZ	ZZZ	ZZ9.99-
	TC	FFY	FM	INDEX	AS	FND-FS-M-FD	OD	PCA-NO	AO	PROJ-NO	WP	LOC										TRANS	AMOUNT	REV		
	XXX	XX	XX	XXXX	XX	XXXX	X	XX	XXX	XXXXX	XX	XXXXXX	XX	XXXXXX								XXXXXXXXXXXXXXXXXXXX	X			
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	00	CM0&PY13 = 0 PURGED
0000	00000	09	11	15	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	CM0&PY13 = 0 PURGED
0000	00000	09	11	20	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	CM0&PY13 = 0 PURGED
0000	00000	09	21	50	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	CM0&PY13 = 0 PURGED
0000	00000	10	11	10	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	CM0&PY13 = 0 PURGED
0000	00000	10	11	15	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	ADVANCE ZERO PURGED
0000	00000	10	11	20	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	ADVANCE ZERO PURGED
0000	00000	10	11	40	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	CM0&PY13 = 0 PURGED
0000	00000	10	11	50	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	CM0&PY13 = 0 PURGED
0000	00000	10	11	51	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	ADVANCE ZERO PURGED
0000	00000	10	11	60	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	ADVANCE ZERO PURGED
0000	00000	10	21	15	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	CM0&PY13 = 0 PURGED
0000	00000	10	21	50	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	ADVANCE ZERO PURGED
0000	00000	10	96	97	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	CM0&PY13 = 0 PURGED
0000	00000	12	21	06	000	000	000	0000	0	0	00	0	0	00	000	00	00	00	00	00	00	00	00	00	00	BAD APPN SYM-PURGED

Appropriation File Carry Forward (Batch Type YU)

Appropriation File records are carried forward to the new year by the CSY045 program. This program performs the following:

Generated Transactions

The CSY045 process generates transactions to carry forward appropriation balances in the Appropriation File to the new year. Batch Type **YU** is assigned to each transaction. Refer to Exhibits VI-8 through VI-11 for an explanation of how the AS Table Reversion Indicators affect the records carried forward in the Appropriation File Carry Forward process. The generated transactions posted to the Appropriation File should be reviewed by analyzing the B03, B04 and HB4 Reports. Amounts are carried forward to the following columns on the B03 and B04 Reports, as described below, shown in the order displayed on the B03 Report. The number in parentheses (*n* or *nn*) refers to the field numbers shown on the B03 and B04 Reports.

APPROPRIATION-BUDGET (1) - The following fields are summed to determine the amount that is carried forward (posted with TC 680) to the "Appropriation-Budget (1)" column ^{a/}.

<u>Report Field</u>	<u>Normal Balance</u>
Appropriation-Budget (1)	-
Revisions (2)	+ or -
Reserves (3)	+
Net-Transfers (4) ^{b/}	+ or -
Appropriation Advance (7)	+
Allocation-to-Units (8)	+
Allocation-From-Headquarters (9) ^{a/}	-
Expenditures (14)	+

^{a/} If there is an amount in the "Allocation-From-Headquarters (9)" column, TC 658 is generated instead of TC 680, and the sum of all fields listed above is posted to the "Allocation-From-Headquarters (9)" column.

^{b/} Both Operating Transfer-In and Operating Transfer-Out records are shown in the same AP Net Transfers (4) bucket. Operating Transfer-In records with Source codes beginning with 3XXXXX will not be carried forward to the new year. Operating Transfer-Out records will be carried forward into the new year with TC 680.

Note that when the HB4 Report is requested using the PM option after YEC:

- ☛ The "Beginning Balance per AP File" row reflects the net appropriation after prior year has closed (includes the impact of year-end close).
- ☛ The "Ending Balance (History + AP File)" row includes system generated transaction codes that bring net appropriation forward. Therefore, 'HY + AP' is double the actual appropriation.

NOTE: This system effect is due to the CMn file building process and only occurs in July.

AND

☉ The "Ending Balance per AP File" row is correct.

REVISIONS (2) - Not posted. Refer to the Appropriation-Budget.

RESERVES (3) - Posted with TC 684. TC 680 also posts the same amount to the "Appropriation-Budget (1)" column.

NET-TRANSFERS (4) - Not posted. Refer to the Appropriation-Budget.

REVERSION (5) - Not posted.

APPROPRIATION ADVANCE (7) - Not posted. Refer to the Appropriation-Budget.

ALLOCATION TO UNITS (8) - Not posted. Refer to the Appropriation-Budget.

ALLOCATION FROM HEADQUARTERS (9) - Not posted. Refer to the Appropriation-Budget.

ESTIMATED REIMBURSEMENTS (10) - The net sum of "Estimated Reimbursements (10)" and "Reimbursements Earned (11)" is carried forward and posted to "Estimated Reimbursements (10)" with TC 683. TC 683 does not post to the Operating File (e.g., Q25 Report).

ESTIMATED REVENUE (12) - Revenue balances are not carried forward except for Federal Trust Fund (Fund 0890). The net sum of "Estimated Revenue (12)" and "Revenue Earned (13)" is carried forward and posted with TC 686 to "Estimated Revenue (12)". TC 686 does not post to the Operating File (e.g., Q25 Report).

EARNED REIMBURSEMENTS (11) - Not posted. Refer to the "Estimated Reimbursements (10)".

EARNED REVENUE (13) - Not posted. Refer to the "Estimated Revenue (12)".

EXPENDITURES (14) - Not posted. Refer to the Appropriation-Budget.

ENCUMBRANCES (15) - TC 671 posts the net sum of PY13 Encumbrances and Annual Allocated Encumbrances to the Start-of-Year Encumbrances field. TC 699 (generated by the DF Carry Forward CSY046 program) posts the encumbrances carry forward for the disbursing fund shown in the Document File.

OBLIGATIONS (16) - Not posted.

MONTHLY ALLOCATED ENCUMBRANCES (20) - Not posted.

ANNUAL ALLOCATED ENCUMBRANCES (33) - Not posted.

PENDING REVISIONS (6) - Posted with TC 681.

NET COST ALLOCATION (18) and **SCO PFA POSTED (19)** - If the amounts in these two columns are not equal at year-end, TCs 702 and 703 are generated to carry forward these amounts forward and posts them to "Net Cost Allocation (18)" and "SCO PFA Posted (19)", respectively.

ADVANCES (17) - Posted with TC 701.

ACCRUED ABATEMENTS (32) - Posted with TC 722. Posts to the original FFY.

NOTE: This field is labeled Accrued Payables (32) on the B04 Report.

UNREMITTED ABATEMENTS (23) - Posted with TC 716. Posts to the current FFY if continuous appropriation.

IN-TRANSIT ABATEMENTS (26) - Posted with TC 719. Posts to the original FFY.

ACCRUED REIMBURSEMENTS (21) - Posted with TC 714. Posts to the original FFY.

UNREMITTED REIMBURSEMENTS (24) - Posted with TC 717. Posts to the current FFY if continuous appropriation.

IN-TRANSIT REIMBURSEMENTS (27) - Posted with TC 720. Posts to the original FFY.

ACCRUED REVENUE (22) - Posted with TC 715. Posts to the original FFY.

UNREMITTED REVENUE (25) - Posted with TC 718. Posts to the current FFY if continuous appropriation.

IN-TRANSIT REVENUE (28) - Posted with TC 721. Posts to the original FFY.

The CSY045 program also generates the following transactions which are not reflected on the B03 and B04 Reports:

- TC 654 - YEC-Load New SOY Payables-AP/GL File (re-establishes the new start of year payable based on the sum of accrued reimbursements, accrued revenue, and accrued payables).
- TC 704 - YEC-Reverse SOY Enc-AP File Only (repost prior year start of year encumbrances as a reversal in the SOY-Encumbrance field of the AP File).
- TC 723 - YEC-Reverse PY SOY Payable-AP File Only (reverse prior year AP-SOY payable in the AP File).
- TC 724 - YEC-Load SCO Budget-AP File Only (posts SCO Budget-PY 13 back into the AP File).
- TC 725 - YEC-Load SCO Advances-AP File Only (posts SCO Advances-PY 13 back into the AP File).

TC 725 - YEC-Load SCO Expenditures-AP File Only (posts SCO Expenditures-PY 13 back into the AP File).

Other File Activity

If the record is for a reverting appropriation and there is an amount present in Advances field, that amount is rolled forward and all other financial fields are zeroed. If the amounts in the Net Cost Allocation and SCO PFA Posted fields do not offset each other, these amounts are also rolled forward. Otherwise, the record is deleted and the message "Reverted" is displayed.

Report

The transactions generated by this program are displayed on the CSY045-1, CALSTARS Appropriation File Carry Forward Report (Exhibit VI-12). In addition, the following messages may display on the report:

<u>Message</u>	<u>Meaning</u>
BAD APPN SYM	The Appropriation Symbol record was not found in the AS Table. The appropriation record was deleted from the AP File.
CALL HOTLINE	Current year activity was detected for a record set to revert. The appropriation record was deleted from the AP File. Call the Hotline for assistance.
CC DELETED	All appropriation control records established prior to the current FFY were deleted from the AP File.
CM0 ERR-AP REV	Current year activity was detected for a record set to revert. The appropriation record was deleted. (This message appears only on the CFY045-3 Report.)
CM0 & PY13=0 PURGE	The record was deleted because there was no current or prior year activities. All appropriation record amount fields contained zeros.
PY AMT ZEROED	Indicates a non-reverted record that was carried forward. The PY bucket was set to zero.
REVERTED	The record was deleted because the appropriation record reverted and the data was not related to any real account.

EXHIBIT VI-8
HOW TABLE REVERSION INDICATOR AFFECT RECORDS CARRIED FORWARD IN THE
APPROPRIATION FILE CARRY FORWARD PROCESS

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = 0

Reversion:

0 - Reversion does not apply

Situation:

Typically applies to Budget Act appropriations for support, local assistance and minor capital outlay that are available for encumbrance and expenditure in the first year and for liquidating encumbrances in the second and third years. Reversion Indicator **0** also applies to any appropriation in the last year available for both encumbrance and expenditure (e.g., Capital Outlay appropriation in the third year).

Appropriation File
Carry Forward:

Accounts and their number that appear on the B03 and B04 Reports are:

Appropriation-**Budget (1)** - Unexpended balance carries forward to the new accounting year. The records maintain their original FFY.

Appropriation **Pending Revision (6)** - Balance carries forward to the new accounting year. The records maintain their original FFY.

Appropriation **Reserves (3)** - Balance carries forward to the new accounting year. The records maintain their original FFY.

Encumbrances (15) - Unliquidated balance carries forward to the new accounting year. The records maintain their original FFY.

Cash-in-Transit (26, 27, 28) - Carries forward to the new accounting year. The records maintain their original FFY.

Unremitted Cash (23, 24, 25) - Carries forward to the new accounting year. The records maintain their original FFY.

Accrued Payables (32) - Carries forward to the new accounting year. The records maintain their original FFY.

Estimated Reimbursements (10) - The sum of 'Estimated Reimbursements' and 'Reimbursements Earned' carries forward to the new accounting year. The records maintain their original FFY.

EXHIBIT VI-9
HOW TABLE REVERSION INDICATOR AFFECT RECORDS CARRIED FORWARD IN THE
APPROPRIATION FILE CARRY FORWARD PROCESS

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = 1

<u>Reversion:</u>	1 - Reversion applies
<u>Situation:</u>	Any appropriation that reverts on June 30.
<u>Appropriation File Carry Forward:</u>	Accounts and their number that appear on the B03 and B04 Reports are: Appropriation- Budget (1) - Nothing is carried forward. Appropriation Pending Revision (6) - Not applicable. There should be no amounts remaining. Appropriation Reserves (3) - Not applicable. There should be no amounts remaining. Encumbrances (15) - Not applicable. All encumbrances must be liquidated. Any remaining encumbrances will be deleted during the YEC process. Estimated Reimbursements (10) - Nothing is carried forward.
<u>Comments:</u>	For reverting appropriations, there should be no balances for Unremitted Cash, Cash-in-Transit, Payables, Encumbrances, Reserves, Advances or Pending Revision in the appropriation file. Any receivable must be reclassified to GL 1319 - Accounts Receivable-Other. The "Net Cost Allocation" and "SCO PFA Posted" columns must net to zero. If any real accounts (GL 1110-4700) remain, they are carried forward.

EXHIBIT VI-10
HOW TABLE REVERSION INDICATOR AFFECT RECORDS CARRIED FORWARD IN THE
APPROPRIATION FILE CARRY FORWARD PROCESS

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = 2

Reversion:

2 - Continuing Appropriation

Situation:

Typically includes appropriations that continue encumbrance and expenditure availability beyond the first year of availability (e.g., Capital Outlay).

Appropriation File
Carry Forward:

Accounts and their number that appear on the B03 and B04 Reports are:

Appropriation-**Budget (1)** - Unexpended balance carries forward to the new accounting year. The existing FFY on the records changes to the new FFY. The carry forward transaction automatically posts to BudSeq **001**. A Budget Sequence Table must exist for the new year if OC Budget CY-SCH10 Indicator =Y.

Appropriation **Pending Revision (6)** - Balance carries forward to the new FFY. The FFY on the records changes to the new FFY.

Appropriation **Reserves (3)** - Balance carries forward to the new FFY. The records maintain the original FFY.

Accrued Payables (32) - Carries forward to the new accounting year. The records maintain their original FFY.

Encumbrances (15) - Unliquidated balance carries forward to the new accounting year. The FFY on the records changes to the new FFY.

Cash-in-Transit (26, 27, 28) - Balance carries forward to the new FFY. The records maintain the original FFY.

Unremitted Cash (23, 24, 25) - Balance carries forward to the new FFY. The records change to the new FFY.

Estimated Reimbursements (10) - The sum of 'Estimated Reimbursements' and 'Reimbursements Earned' carries forward to the new accounting year. The existing FFY on the records changes to the new FFY.

Accrued Reimbursements (21) - Balance carries forward to the new FFY. The records maintain the original FFY.

Transactions generated by the YEC process may require new year tables to already be established. Refer to CPM Volume 7, Chapter 1 for further information.

EXHIBIT VI-11
HOW TABLE REVERSION INDICATOR AFFECT RECORDS CARRIED FORWARD IN THE
APPROPRIATION FILE CARRY FORWARD PROCESS

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = 9

Reversion: **9 - Continuing Appropriation**

Situation: Typically includes statutory appropriations, which continue availability from year to year.

Appropriation File Carry Forward: Accounts and their number that appear on the B03 and B04 Reports are:

Appropriation-**Budget (1)** - Unexpended balance carries forward to the new accounting year. The existing FFY on the records changes to the new FFY. The carry forward transaction automatically posts to BudSeq **001**. A Budget Sequence Table must exist for the new year if OC Budget CY-SCH10 Indicator =Y.

Appropriation **Pending Revision (6)** - Balance carries forward to the new FFY. The FFY on the records changes to the new FFY.

Appropriation **Reserves (3)** - Balance carries forward to the new FFY. The records maintain the original FFY.

Accrued Payables (32) - Carries forward to the new accounting year. The records maintain their original FFY.

Encumbrances (15) - Unliquidated balance carries forward to the new accounting year. The FFY on the records changes to the new FFY.

Cash-in-Transit (26, 27, 28) – Balance carries forward to the new FFY. The records maintain the original FFY.

Unremitted Cash (23, 24, 25) – Balance carries forward to the new FFY. The records change to the new FFY.

Estimated Reimbursements (10) - The sum of 'Estimated Reimbursements' and 'Reimbursements Earned' carries forward to the new accounting year. The FFY on the records changes to the new FFY.

Accrued Reimbursements (21) - Balance carries forward to the new FFY. The records maintain the original FFY.

Transactions generated by the YEC process may require new year tables to already be established. Refer to CPM Volume 7, Chapter 1 for further information.

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

CSY045-1 *****	DEPARTMENT OF AIR QUALITY										*****	ORG NUMBER: 9990				
08/20/2013 (18:17) *****	CALSTARS APPROPRIATION FILE CARRY FORWARD										REPORT	ORG PAGE: 2				
	AGENCY ACTIVITY											RUN PAGE: 29				

TC	FFY	FM	INDEX	AS	FUND	FD	OD	TRANS	AMOUNT	REV	SOURCE					
XX	XX	XX	XXXX	XXX	XXXX	XX	XXX	XXXXXXXXXXXXXXXXXXXX	X	XXXXXX						
SEC	AS	FFY	PG-EL-COM-TSK	REF	FUND	FD	CH	C-OBJ-OD	RV	ENACT	SOURCE	AT	ADVANCE (CM0)	ADCANCE (CM1)	MESSAGE	
XX	XXX	XX	XX XX XXX XXX XXXX	XX	XXXX	XX	X X	XX XXX X	XX	XXXXXX	XX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
00	000	09	00 00 000 000	001	0890	00	1	0 00 000		07	000000	CC	0.00	0.00	CC DELETED	
00	000	09	00 00 000 000	101	0890	00	1	0 00 000		07	000000	CC	0.00	0.00	CC DELETED	
00	000	09	00 00 000 000	980	0890	00	1	0 00 000		44	000000	CC	0.00	0.00	CC DELETED	
00	000	10	00 00 000 000	001	0001	00	1	0 00 000		08	000000	CC	0.00	0.00	CC DELETED	
00	011	11	00 00 000 000	001	0001	00	1	0 00 000 0		09	000000	00	0.00	0.00	PY AMT ZEROED	
	680	12	01	011	0001					360,703.41						
	671	12	01	011	0001					247,273.09						
	716	12	01	011	0001					89.72						
00	011	12	10 00 000 000	001	0001	00	1	0 00 000 0		10	000000	00	0.00	0.00	PY AMT ZEROED	
00	012	06	00 00 000 000	502	0001	00	1	0 00 000 1		04	000000	00	0.00	0.00	REVERTED	
00	021	10	21 00 000 000	017	0001	00	1	0 00 000 1		08	000000	00	0.00	0.00	REVERTED	
00	140	08	10 00 000 000	001	0140	00	1	0 00 000 0		06	000000	00	0.00	0.00	BAD APPN SYM	
00	140	09	10 00 000 000	001	0140	00	1	0 00 000 0		07	000000	00	0.00	0.00	BAD APPN SYM	
00	204	10	10 00 000 000	001	0123	00	1	0 00 000 1		08	000000	00	0.00	0.00	REVERTED	
	680	11	01	204	0123					3,164,015.87						
	671	11	01	204	0123					401,040.51						
	702	11	01	204	0123					30,637,309.13						
	703	11	01	204	0123					30,637,309.13						
00	300	11	00 00 000 000	001	0001	00	1	0 00 000 0		09	000000	90	0.00	0.00	CM0&PY13=O PURG	
	683	12	01	300	0001					69,962.23						
	717	12	01	300	0001					3,157.00						
00	300	12	00 00 000 000	001	0001	00	1	0 00 000 0		09	000000	90	0.00	0.00	PY AMT ZEROED	
00	317	11	00 00 000 000	017	0001	00	1	0 00 000 0		09	000000	90	0.00	0.00	CM0&PY13=O PURG	
	683	12	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	11	00 00 000 000	980	0942	00	1	0 00 000 1		09	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	
08/20/2012 (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 XXXX X X XX X	X	X XX X	X XX XXX XXXX	XXXXXXXX XX X	XXXXXXXXXXXXXXXXXXXX									
LIQUIDATION (CM0) COLLECT/PAY (CM0) RETENTION (CM0) MESSAGE																	
XXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX																	
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	12	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	11	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	11	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	12	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	12	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	10	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	10	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	10	10 00 000	000	001 0001 G	1 00 0	0 00 000	6150	MA050004	00 1		0.00			0.00		REVERTED APPN
	699	11	01 0100			223	01100										1,200.92
	696	11	01 0100			223	01100										1,200.92
	699	11	01 0100			418	01100										7,676.30
	696	11	01 0100			418	01100										7,676.30
	699	11	01 0100			246	01100										1,964.64
	696	11	01 0100			246	01100										1,964.64
00	900	11	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	11	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	11	01 9500			227	99600										3,263.03
	696	11	01 9500			227	99600										3,263.03
	699	11	01 9500			227	99950										10,033.74
	696	11	01 9500			227	99950										10,033.74
	699	11	01 5910			238	13019		400152	13							595.00
	696	11	01 5910			238	13019		400152	13							595.00
	699	11	01 9500			227	99950										2,756.82
	696	11	01 9500			227	99950										2,756.82

Move Encumbrances Of Continuing Appropriations To New FFY (Batch Types YZ & YY)

All encumbrances of continuing appropriations are reported as expenditures at year-end. For ease of accounting, CALSTARS moves encumbrances of continuing appropriations to the current FFY. Encumbrances are automatically moved to the new FFY by the CSY050 and CSY051 programs as follows:

Generated Transactions

CSY050 – Liquidate Prior Year Encumbrance

For all records with a Reversion Indicator of **2** or **9**, the CSY050 program generates TC 212 or TC 213 to close encumbrance documents in the old fiscal year. These transactions post with Batch Type **YZ**. The Current Document Number for these transactions is **CSY050DF-00** and the Reference Document Number is the liquidated document's Current Document Number.

CSY051 – Rolls Encumbrances To New FFY

For all records with a Reversion Indicator of **2** or **9**, the CSY051 program generates TCs 211, 212 or 213, 210 and/or TC 381 to open the encumbrance documents in the new fiscal year. These transactions post with Batch Type **YY**. For TC 211 the Current Document Number is the original Document File Document Number, and the Reference Document Number is **CSY051DF-00**. For all other TCs listed above, the Current Document Number is **CSY051DF-00**, and the Reference Document Number is the original Document File Document Number.

Other File Activity

For records with Appropriation Symbols that are no longer in the AS Table, no transactions are generated. These records are printed on the CSY050-1 and CSY051-1 Reports with the message "Bad Appn Sym".

Reports

The transactions generated by these programs are shown on the CSY050-1, CALSTARS Continuing Approp. Close Enc. In Old Year At YEC Report, and the CSY051-1, CALSTARS Continuing Approp. Repost Enc In New Year At YEC (Exhibit VI-14). In addition, the following messages may appear on the report:

<u>Message</u>	<u>Meaning</u>
BAD APPN SYM	The Appropriation Symbol on the encumbrance document is not in the prior fiscal year's AS Table. Departments must re-establish AS Table records for all documents without a valid Appropriation Symbol. If the re-established Appropriation Symbol has a Reversion Indicator of 2 or 9 , departments must manually carry forward Document File records using the transaction codes described above. If the re-established Appropriation Symbol is not 2 or 9 , no further action is required.

BAD PCA-NO

The PCA of the encumbrance document is not in the Program Cost Account (PCA) Table. However, the transaction is still created using the PCA and funding information from the DF. This transaction posts to the Error Suspense File and requires correction.

ABNORM SIGN AMT

This message appears only on the CSY051-1 Report when the amount in the "Collections/Payments" field is positive (normal balance is negative). This message is for information only. TC 381 is still created and posted. Since this is an abnormal balance, the cause should be researched.

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
08/20/2013 (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 for GL 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 reasons 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

Subsidiary File Carry Forward

Subsidiary File (SF) records are carried forward to the new year by the CFY049 program. This program performs the following:

Generated Transactions

No transactions are generated by this process.

Other File Activity

During the YEC process, prior year ending balances in the SF are summed and carried forward to the beginning balances for the current year. This process is performed by an internal program rather than by the generation of accounting transactions. The prior year records are purged from the SF File after the process is completed.

Report

The records carried forward by this program are shown on the CFY049-1, CALSTARS Subsidiary File Carry Forward Report (Exhibit VI-18). In addition, the following messages may appear on the report:

<u>Message</u>	<u>Meaning</u>
DEL-BALANCE = ZERO	The sum of the Beginning Balance, Adjustment Amount, Increase, and Decrease was equal to zero. The record was deleted from the SF File.
DEL-BAL ROLL TO NEW YEAR	The prior year balance was rolled forward and added to the current year activity. The prior year record was deleted from the SF File.
DEL-SF YR < SM PFY	A SF File record was encountered that was older than the prior year. The record was deleted from the SF File.
DEL-SF FOR BUDGET GL	Subsidiary records against budgetary GLs are deleted. This aligns the SF File with GL File, which deletes Budgetary during the year-end process.
DEL-SF FOR NOMINAL GL	Subsidiary records against nominal GLs are deleted. This aligns the SF File with GL File, which closes all nominal accounts into Fund Balance during the year-end process.
RECORD ADDED	A record was created for the new transaction year in the SF. The prior year balance was established in the "Beginning-Balance" field of the new record.
	NOTE: If the prior year balance exceeded \$99,999,999,999.99 (the maximum record field size), multiple new records

are created to carry forward the prior year balance.

RECORD UPDATED

A matching current year SF File record was found. The prior year balance was added to the "Beginning-Balance" field of the matching record.

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. 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

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 *****
                                DEPARTMENT OF AIR QUALITY
                                CALSTARS          BATCHED FM13 ACCRUALS FOR REVERSAL
                                *****
08/02/13 (16.58) *****
                                REPORT
                                *****
                                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
130802AN00100001	12	0001		SUB-1319-00		593	R	01				990.71
* BATCH ID: 130802AN001				BATCH COUNT:	1	BATCH AMOUNT:						990.71
130802AN00200001	12	0001		A2GL1400-00		524	R	01				5,230.12
130802AN00200002	12	0001		A2GL1710-00		521	R	01				15,628.00
130802AN00200003	12	0001		A2GL3010-00		527	R	01				1,775.21
* BATCH ID: 130802AN002				BATCH COUNT:	3	BATCH AMOUNT:						22,633.33
130802AN00300001	11	0001		RECL6297-01		541	R	01				105.64
130802AN00300002	11	0001		RECL6297-02		540	R	01				105.64
130802AN00300003	12	0001		RECL6297-03		541	R	01				1,474,030.78
130802AN00300004	12	0001		RECL6297-04		541	R	01				997,608.38
130802AN00300005	12	0001		RECL6297-05		540	R	01				2,471,639.16
* BATCH ID: 130802AN003				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.

EXHIBIT VI-21
 CSY048-1: CALSTARS GENERAL LEDGER OPEN REPORT

CFY048-1 ***** DEPARTMENT OF AIR QUALITY ***** ORG NUMBER: 9990
 CALSTARS GENERAL LEDGER OPEN REPORT ORG PAGE: 1
 08/20/13 (18.15) ***** 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-	ZZ,ZZZ,ZZZ,ZZZ.99-	ZZ,ZZZ,ZZZ,ZZZ.99-	XXXXXXXXXXXXXXXXXXXX			
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	XX	XXX	XXXX	XX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XX	ZZ,ZZZ,ZZZ,ZZZ.99	X
00	12	0001	00	0	000000	483	1140	D			59,000,000.00		.00	GL DETAIL REC PURGED		
00	12	0001	00	0	000000	501	1140	C			59,000,000.00-		.00	GL DETAIL REC PURGED		
00	12	0001	00	0	000000	501	5570	D			59,000,000.00		.00	GL DETAIL REC PURGED		
00	12	0001	00	0	000000	502	5570	C			59,000,000.00-		.00	GL DETAIL REC PURGED		
00	12	0001	00	0	000000	483	9811	C			59,000,000.00-		.00	CLOSE TYPE=2 PURGED		
00	12	0001	00	0	000000	502	9811	D			59,000,000.00		.00	CLOSE TYPE=2 PURGED		
00	12	0448	00	0	000000	101	1110	D			54,362.00		.00	GL DETAIL REC PURGED		
00	12	0448	00	0	000000	102	1110	D			4,541.50		.00	GL DETAIL REC PURGED		
00	12	0448	00	0	000000	108	1110	D			180.00		.00	GL DETAIL REC PURGED		
00	12	0448	00	0	000000	171	1110	C			149,867.00-		.00	GL DETAIL REC PURGED		