

Plan of Financial Adjustment Reconciliation (ABOR)

Table of Contents

Purpose 2

Reports/Queries for Reconciliation 2

Reconciliation Steps 2

Attachment 1 4

Attachment 2..... 5

Attachment 3..... 6

Attachment 4..... 7

Attachment 4B..... 8

Attachment 5..... 9

Purpose

To reconcile Plan of Financial Adjustment (PFA) transactions between the Budgetary Legal Ledger (BUDLEGAL) and Cash Validation/Cash Validation Appropriation Control (CV/CVAC) ledgers to determine the pending PFA amount for each appropriation account.

Departments will use this reconciliation to support the pending PFA amount on the Agency Reconciliation worksheet.

Reports/Queries for Reconciliation

- FI\$Cal Appropriation Activity Detail Report (RPTFI149)
- Trial Balance Report (ZGL061) - BUDLEGAL
- DFQ_GL_08_PFA_KK_SUMMARY

Reconciliation Steps

The procedure outlined below provides the steps to reconcile PFA with the following scenarios:

- The reconciliation period is as of July 20X3 (period 1).
- The department's Clearing Account/primary appropriation has a one-year encumbrance availability period; thus, the budget period is the same as the enactment year.
- In fiscal year 20X3, the valid enactment years for the Clearing Account are 20X1, 20X2, and 20X3.
- Based on the above information, there will be three budget periods to reconcile, 20X1, 20X2, and 20X3.

1. Prepare three worksheets, one for each budget period.

2. Complete the header section on each worksheet:

- a. Enter the reconciliation information.
- b. Enter the primary and special appropriation information applicable to each budget period. See Attachment 1.

3. Complete the **Carryover Balance** section:

- a. For budget periods 20X1 and 20X2, enter the pending PFA balances as of the previous fiscal year (6/30/20X3, period 998). See Attachments 1 and 2.
- b. There are no carryover balances for the current budget period, 20X3.

4. PFA transaction section:

PFA-eligible transactions

- a. Run the DFQ_GL_08_PFA_KK_SUMMARY query for period 1 and create a pivot table to summarize the total PFA-eligible transactions by budget period and appropriation. See Attachment 3.
- b. Confirm that the total between the primary appropriation (source) and special appropriations (targets) for each budget period is zero.
- c. Confirm that all PFA-eligible transactions in the query result have been summarized (there are no outstanding amounts on the rows where the "Summarized" column is blank).
- d. Copy the total PFA amounts from the query pivot table to the corresponding budget period and appropriation account on the reconciliation worksheet (opposite sign). See Attachments 1 and 3.

Cash Journal Entries

- e. Obtain period 1 FI\$Cal Appropriation Activity Detail Report in Excel and review the PFA transactions. The document type used in the report for PFA is "PFA Journal". See Attachments 4 and 4B.
- f. Copy the Cash Journal ID, date, and the transaction amounts from the report to the corresponding budget period and appropriation account on the reconciliation worksheet (same sign). See Attachments 1, 4, and 4B.
- g. Confirm that the net total of each document number is zero. See Attachment 1.

5. **Pending PFA** section:

- a. Confirm the formula in each column of the Pending PFA row is correct.
 - o The pending amount is the sum of the carryover balance, PFA-eligible transactions, and cash journal entries up to the end of the reconciliation period. See Attachment 1.
 - o The total pending PFA by fund for all budget periods combined must match the balance of account 1110101 on the Trial Balance. See Attachments 1 and 5.

Attachment 1

PLAN OF FINANCIAL ADJUSTMENT RECONCILIATION BU 8860 Department of Finance As of 07/31/20X3

Budget Period 20X1 FY 20X3-X4 Period 1		2	Fund: ENY: Reference: Program:	0001 20X1 001 9999	0001 20X1 001 6770	0001 20X1 001 6775 (15)	0001 20X1 001 6780	0001 20X1 001 6785	0001 20X1 001 9900100	0001 20X1 001 9900200	3314 1990 501 6770	9740 20X1 001 6770	Total
Carryover Balance	Pending PFA as of 06/30/20X3	3A		3,922.21	(922.69)	(3,670.87)	(5.99)	783.64	(23.08)	23.08	0.00	(106.30)	0.00
Period 1	PFA-eligible transactions	4D		1,851.17	(576.30)	0.00	(436.23)	(174.58)	(319.15)	319.15	0.00	(664.06)	0.00
	CB11020220	4F	7/25/20X3	(251.34)	922.69	0.00	5.99	(783.64)	23.08	(23.08)	0.00	106.30	0.00
													0.00
													0.00
Pending PFA as of 07/31/20X3		5A		5,522.04	(576.30)	(3,670.87)	(436.23)	(174.58)	(319.15)	319.15	0.00	(664.06)	0.00

Budget Period 20X2 FY 20X3-X4 Period 1		2	Fund: ENY: Reference: Program:	0001 20X2 001 9999	0001 20X2 001 6770	0001 20X2 001 6780	0001 20X2 001 6785	0001 20X2 001 9900100	0001 20X2 001 9900200	3314 1990 501 6770	9740 20X2 001 6770	Total
Carryover Balance	Pending PFA as of 06/30/20X3	3A		7,881,588.38	(3,015,495.26)	(812,527.05)	(649,098.13)	(1,379,185.17)	1,379,185.17	(695,542.21)	(2,708,925.73)	0.00
Period 1	PFA-eligible transactions	4D		795,727.07	(279,337.20)	(143,883.98)	(87,033.44)	(97,943.35)	97,943.35	(3,968.37)	(281,504.08)	0.00
	CB11031944	4F	7/26/20X3	(7,544,670.84)	2,873,062.00	840,120.07	625,447.92	1,277,241.47	(1,277,241.47)	695,542.21	2,510,498.64	0.00
												0.00
Pending PFA as of 07/31/20X3		5A		1,132,644.61	(421,770.46)	(116,290.96)	(110,683.65)	(199,887.05)	199,887.05	(3,968.37)	(479,931.17)	0.00

Budget Period 20X3 FY 20X3-X4 Period 1		2	Fund: ENY: Reference: Program:	0001 20X3 001 9999	0001 20X3 001 6770	0001 20X3 001 6780	0001 20X3 001 6785	0001 20X3 001 9900100	0001 20X3 001 9900200	3314 1990 501 6770	9740 20X3 001 6770	Total
		3B										
Period 1	PFA-eligible transactions	4D		5,752,503.76	(2,160,779.78)	(959,125.48)	(434,672.07)	(940,686.29)	940,686.29	(104,957.47)	(2,092,968.96)	0.00
												0.00
												0.00
Pending PFA as of 07/31/20X3		5A		5,752,503.76	(2,160,779.78)	(959,125.48)	(434,672.07)	(940,686.29)	940,686.29	(104,957.47)	(2,092,968.96)	0.00

Prepared by: U.R. Dunne
Reviewed by: Ree V.R.

Date: 8/20/20X3
Date: 8/21/20X3

Note: in this example, there are no PFA journal entries associated with enactment year 20X3 Clearing Account posted by the SCO in period 1.

Attachment 2

PFA Reconciliation as of 6/30/20X3.

Budget Period 20X1 FY 20X2-X3 (Period 998)	Fund: ENY: Reference: Program:	0001 20X1 001 9999	0001 20X1 001 6770	0001 20X1 001 6775	0001 20X1 001 6780	0001 20X1 001 6785	0001 20X1 001 9900100	0001 20X1 001 9900200	9740 20X1 001 6770	3314 1990 501 6770	Total
Pending PFA as of 06/30/20X3	3A	3,922.21	(922.69)	(3,670.87)	(5.99)	783.64	(23.08)	23.08	(106.30)	0.00	0.00

PFA Reconciliation as of 6/30/20X3.

Budget Period 20X2 FY 20X2-X3 (Period 998)	Fund: ENY: Reference: Program:	0001 20X2 001 9999	0001 20X2 001 6770	0001 20X2 001 6780	0001 20X2 001 6785	0001 20X2 001 9900100	0001 20X2 001 9900200	9740 20X2 001 6770	3314 1990 501 6770	Total
Pending PFA as of 06/30/20X3	3A	7,881,588.38	(3,015,495.26)	(812,527.05)	(649,098.13)	(1,379,185.17)	1,379,185.17	(2,708,925.73)	(695,542.21)	0.00

Attachment 3

Pivot Table from the DFQ_GL_08_PFA_KK_SUMMARY for period 1

Sum of Sum Amount												
Fiscal Year	Period	Eligible PFA	Summarized	Budget Period	Fund	ENY	Approp Ref	Program	Total			
20X3	1	PFA	Y	20X1	0001	20X1	001	6770	576.30	4C		
								6780	436.23			
								6785	174.58			
								9999	(1,851.17)			
								9900100	319.15			
								9900200	(319.15)			
								6770	664.06			
								9740	20X1			
								001	001			
								6770	664.06			
				20X1 Total		0.00		4B				
				20X2	0001	20X2	001		6770		279,337.20	
									6780		143,883.98	
									6785		87,033.44	
									9999		(795,727.07)	
									9900100		97,943.35	
									9900200		(97,943.35)	
									6770		3,968.37	
									3314		1990	
									501		501	
									6770		281,504.08	
									9740		20X2	
									001		001	
									6770		281,504.08	
				20X2 Total		0.00			4B			
				20X3	0001	20X3	001				6770	2,160,779.78
											6780	959,125.48
											6785	434,672.07
											9999	(5,752,503.76)
											9900100	940,686.29
											9900200	(940,686.29)
											6770	104,957.47
											3314	1990
											501	501
											6770	2,092,968.96
											9740	20X3
											001	001
											6770	2,092,968.96
				20X3 Total		0.00					4B	

Query parameters:

DFQ_GL_08_PFA_KK_SUMMARY - PFA Summ-LD/ALO/11N/12N/PFR

*Business Unit	8860
*Fiscal Year	20X3
*From Period	1
*To Period	1
From ENY ~ (Blank for All)	
To ENY ~ (Blank for All)	
Fund ~ (Blank for All)	
Program From ~ (Blank for All)	
Program To~(Blank for All)	
Approp Ref~(Blank for All)	
Svc Loc From~(Blank for All)	
Svc Loc To~(Blank for All)	
Tran Type ~ (Blank for All)	
Budget Period~(Blank for All)	

FISCAL Appropriation Activity Detail Report for period 1 (Fund 0001)

Business Unit: 9860 Agency: DEPARTMENT OF FINANCE
Fiscal Year: 20X3
Period Ending: July 31, 20X3

Fund	Fund Description													
0001	GENERAL FUND	Approp	Refer	Program	Account	Encumbrance	Availability Date	Reversion Date	Program/Revenue Description	Statute	Budget/Adjustment/Associated R	Advances	Expenditure/Revenue	Avail/Unrealized
Ledger Group	ENY	001	6770	50	06/30/20X2		06/30/20X4	6770-STATE BUDGET			(2,363,670.89)	0.00	922.69	(2,362,748.20)
CC_CV_APR	20X1													
CASH Journal Date	CASH Journal ID	MODACCRL	J	MODACCRL	MODACCRL	Document Type	Document ID	BU Affiliate	Budget Period	Document Description	Budget/Adjustment	Advances	Expenditure/Revenue	Avail/Unrealized
07/01/20X3										BEGINNING BALANCE				
										BFORWARD	(2,363,670.89)	0.00	0.00	(2,363,670.89)
										Associated Revenue	0.00			0.00
07/25/20X3	4F CB11020220	07/25/20X3	001101589	GLEXT	PFA Journal	4E	0011015893		20X1	IN ACCORDANCE WITH OUR COM	0.00	0.00	922.69	922.69
										ENDING BALANCE	(2,363,670.89)	0.00	922.69	(2,362,748.20)
Fund	Fund Description													
0001	GENERAL FUND	Approp	Refer	Program	Account	Encumbrance	Availability Date	Reversion Date	Program/Revenue Description	Statute	Budget/Adjustment/Associated R	Advances	Expenditure/Revenue	Avail/Unrealized
Ledger Group	ENY	001	6780	50	06/30/20X2		06/30/20X4	6780-STATE AUDITS AND EVALUATIONS			(2,885,366.75)	0.00	5.99	(2,885,360.76)
CC_CV_APR	20X1													
CASH Journal Date	CASH Journal ID	MODACCRL	J	MODACCRL	MODACCRL	Document Type	Document ID	BU Affiliate	Budget Period	Document Description	Budget/Adjustment	Advances	Expenditure/Revenue	Avail/Unrealized
07/01/20X3										BEGINNING BALANCE				
										BFORWARD	(2,885,366.75)	0.00	0.00	(2,885,366.75)
										Associated Revenue	0.00			0.00
07/25/20X3	4F CB11020220	07/25/20X3	001101589	GLEXT	PFA Journal	4E	0011015893		20X1	IN ACCORDANCE WITH OUR COM	0.00	0.00	5.99	5.99
										ENDING BALANCE	(2,885,366.75)	0.00	5.99	(2,885,360.76)
Fund	Fund Description													
0001	GENERAL FUND	Approp	Refer	Program	Account	Encumbrance	Availability Date	Reversion Date	Program/Revenue Description	Statute	Budget/Adjustment/Associated R	Advances	Expenditure/Revenue	Avail/Unrealized
Ledger Group	ENY	001	6785	50	06/30/20X2		06/30/20X4	6785-STATEWIDE ACCOUNTING POLICIES, CONSULTING			(1,235,323.59)	0.00	(783.64)	(1,236,107.23)
CC_CV_APR	20X1													
CASH Journal Date	CASH Journal ID	MODACCRL	J	MODACCRL	MODACCRL	Document Type	Document ID	BU Affiliate	Budget Period	Document Description	Budget/Adjustment	Advances	Expenditure/Revenue	Avail/Unrealized
07/01/20X3										BEGINNING BALANCE				
										BFORWARD	(1,235,323.59)	0.00	0.00	(1,235,323.59)
										Associated Revenue	0.00			0.00
07/25/20X3	4F CB11020220	07/25/20X3	001101589	GLEXT	PFA Journal	4E	0011015893		20X1	IN ACCORDANCE WITH OUR COM	0.00	0.00	(783.64)	(783.64)
										ENDING BALANCE	(1,235,323.59)	0.00	(783.64)	(1,236,107.23)
Fund	Fund Description													
0001	GENERAL FUND	Approp	Refer	Program	Account	Encumbrance	Availability Date	Reversion Date	Program/Revenue Description	Statute	Budget/Adjustment/Associated R	Advances	Expenditure/Revenue	Avail/Unrealized
Ledger Group	ENY	001	9900100	50	06/30/20X2		06/30/20X4	9900100-ADMINISTRATION			(829,805.14)	0.00	23.08	(829,782.06)
CC_CV_APR	20X1													
CASH Journal Date	CASH Journal ID	MODACCRL	J	MODACCRL	MODACCRL	Document Type	Document ID	BU Affiliate	Budget Period	Document Description	Budget/Adjustment	Advances	Expenditure/Revenue	Avail/Unrealized
07/01/20X3										BEGINNING BALANCE				
										BFORWARD	(829,805.14)	0.00	0.00	(829,805.14)
										Associated Revenue	0.00			0.00
07/25/20X3	4F CB11020220	07/25/20X3	001101589	GLEXT	PFA Journal	4E	0011015893		20X1	IN ACCORDANCE WITH OUR COM	0.00	0.00	23.08	23.08
										ENDING BALANCE	(829,805.14)	0.00	23.08	(829,782.06)
Fund	Fund Description													
0001	GENERAL FUND	Approp	Refer	Program	Account	Encumbrance	Availability Date	Reversion Date	Program/Revenue Description	Statute	Budget/Adjustment/Associated R	Advances	Expenditure/Revenue	Avail/Unrealized
Ledger Group	ENY	001	9900200	50	06/30/20X2		06/30/20X4	9900200-ADMINISTRATION - DISTRIBUTED			829,805.14	0.00	(23.08)	829,782.06
CC_CV_APR	20X1													
CASH Journal Date	CASH Journal ID	MODACCRL	J	MODACCRL	MODACCRL	Document Type	Document ID	BU Affiliate	Budget Period	Document Description	Budget/Adjustment	Advances	Expenditure/Revenue	Avail/Unrealized
07/01/20X3										BEGINNING BALANCE				
										BFORWARD	829,805.14	0.00	0.00	829,805.14
										Associated Revenue	0.00			0.00
07/25/20X3	4F CB11020220	07/25/20X3	001101589	GLEXT	PFA Journal	4E	0011015893		20X1	IN ACCORDANCE WITH OUR COM	0.00	0.00	(23.08)	(23.08)
										ENDING BALANCE	829,805.14	0.00	(23.08)	829,782.06
Fund	Fund Description													
0001	GENERAL FUND	Approp	Refer	Program	Account	Encumbrance	Availability Date	Reversion Date	Program/Revenue Description	Statute	Budget/Adjustment/Associated R	Advances	Expenditure/Revenue	Avail/Unrealized
Ledger Group	ENY	001	9999	50	06/30/20X2		06/30/20X4	CALSTARS CLEARING ACCOUNT			10,340.18	0.00	(794.12)	9,546.06
CC_CV_APR	20X1													
CASH Journal Date	CASH Journal ID	MODACCRL	J	MODACCRL	MODACCRL	Document Type	Document ID	BU Affiliate	Budget Period	Document Description	Budget/Adjustment	Advances	Expenditure/Revenue	Avail/Unrealized
07/01/20X3										BEGINNING BALANCE				
										BFORWARD	10,340.18	0.00	0.00	10,340.18
										Associated Revenue	0.00			0.00
07/25/20X3	4F CB11020220	07/25/20X3	001101589	GLEXT	PFA Journal	4E	0011015893		20X1	IN ACCORDANCE WITH OUR COM	0.00	0.00	(251.34)	(251.34)
										ENDING BALANCE	10,340.18	0.00	(794.12)	9,546.06

* For illustration purposes, some columns and rows are hidden.

FI\$Cal Appropriation Activity Detail Report for period 1 (Fund 9740)

RPTFI149

FI\$Cal

Appropriation Activity Detail Report

Date: 8/11/20X3

Run Time: 14:58:44

Page No: 1

Business Unit: 8860

Agency: DEPARTMENT OF FINANCE

Fiscal Year: 20X3

Period Ending: July 31, 20X3

Fund	Fund Description											
9740	CENTRAL SERVICE COST RECOVERY											
Ledger Group	ENY	Approp Refer	Program	Account	Encumbrance Availability Date	Reversion Date	Program/Revenue	Statute	Budget/Adjustment/Associated R	Advances	Expenditure/Revenue	Avail/Unrealized
CC_CV_APR	20X1	001	6770	50	06/30/20X2	06/30/20X4	6770-STATE BUDGET		(1,574,752.74)	0.00	802.08	(1,573,950.66)

CASH Journal Date	CASH Journal ID	MODACCRL J	MODACCRL	MODACCRL	Document Type	Document ID	BU Affiliate	Budget Period	Document Description	Budget/Adjustment	Advances	Expenditure/Revenue	Avail/Unrealized
07/01/20X3									BEGINNING BALANCE				
									BFORWARD	(1,574,752.74)	0.00	695.78	(1,574,056.96)
									Associated Revenue	0.00			0.00
07/25/20X3	4F CB11020220	07/25/20X3	001101589	GLEXT	PFA Journal	4E 0011015893		20X1	IN ACCORDANCE WITH OUR CON	0.00	0.00	106.30	4F 106.30
									ENDING BALANCE	(1,574,752.74)	0.00	802.08	(1,573,950.66)

Attachment 5

Trial Balance as of 7/31/20X3

Report ID: ZGL061

FI\$Cal

Page No: 1

DEPARTMENT OF FINANCE Trial Balance

Business Unit: 8860

As Of: 07/31/X3

Run Date: 08/11/20X3

Ledger: BUDLEGAL

Run Time 08:04:26

Fiscal Year: 20X3

Period From: 1 To Period: 1

Fund: 0001 General Fund

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1100000	Cash on Hand	\$ 100.00	\$ 0.00	\$ 100.00	\$ 0.00
1101000	General Cash - CTS Accounts	\$ 638,758.45	\$ 0.00	\$ 638,758.45	\$ 0.00
1101200	Revolving Fund Cash	\$ 189,970.16	\$ 10,029.84	\$ 0.00	\$ 200,000.00
1109100	Pending Cash Transfers - GL	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109110	SCO Legacy Interface Trans	\$ 0.00	\$ 6,457,110.09	\$ 6,457,110.09	\$ 0.00
1109140	Pnd Cash Tran-BLL Contra Asset	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109200	Pending Cash Transfers - AP	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109300	Pending Cash Transfers - AR	\$ 0.00	\$ 1,333,138.88	\$ 1,333,138.88	\$ 0.00
1109600	Pending Cash Transfers - LD	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1110101	Intraunit Acc Acct-LD/PFA Alloc	\$ 3,404,574.24	\$ 9,535,874.76	\$ 10,257,958.97	\$ 2,682,490.03
1110102	Intraunit Acc Acct-NonPFA Alloc	\$ 0.00	\$ 158,666.51	\$ 158,666.51	\$ 0.00
1110110	Intraunit Pending PFA Accrual	\$ -3,404,574.24	\$ 10,646,085.53	\$ 7,241,511.29	\$ 0.00

5A

Report ID: ZGL061

FI\$Cal

Page No: 1

Business Unit: 8860

DEPARTMENT OF FINANCE Trial Balance

Run Date: 08/11/20X3

Ledger: BUDLEGAL

As Of: 07/31/X3

Run Time 08:06:18

Fiscal Year: 20X3

Period From: 1 To Period: 1

Fund: 3314 California Cannabis Fund

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1108000	BLL Cash in State Treasury	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109110	SCO Legacy Interface Trans	\$ 0.00	\$ 58,266,520.67	\$ 58,266,520.67	\$ 0.00
1109140	Pnd Cash Tran-BLL Contra Asset	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1110101	Intraunit Acc Acct-LD/PFA Alloc	\$ -695,542.21	\$ 838,812.37	\$ 252,196.00	\$ -108,925.84
1110110	Intraunit Pending PFA Accrual	\$ -695,542.21	\$ 0.00	\$ 695,542.21	\$ 0.00

5A

Report ID: ZGL061

FI\$Cal

Page No: 1

DEPARTMENT OF FINANCE Trial Balance

As Of: 07/31/X3

Run Date: 08/11/20X3

Run Time 08:06:18

Business Unit: 8860

Ledger: BUDLEGAL

Fiscal Year: 20X3

Period From: 1 To Period: 1

Fund: 9740 Central Service Cost Recovery

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1109100	Pending Cash Transfers - GL	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109110	SCO Legacy Interface Trans	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109140	Pnd Cash Tran-BLL Contra Asset	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109600	Pending Cash Transfers - LD	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1110101	Intraunit Acc Acct-LD/PFA Alloc	\$ -2,709,032.03	\$ 2,560,449.99	\$ 2,424,982.15	\$ -2,573,564.19
1110102	Intraunit Acc Acct-NonPFA Alloc	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

5A