Past Year Expenditure Update by Item report and **Past Year Incremental RTL Adjustments report**

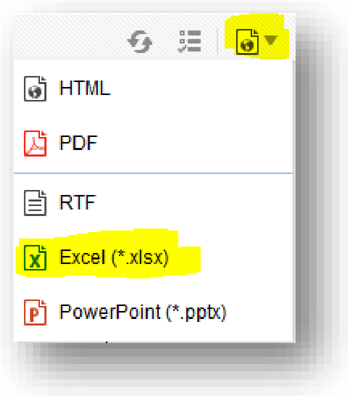
Instructions for running reports and adding formulas are included below.

<u>How to Run the Expenditure Report</u>

1. Select the report in the BI report menu:
   Explore > BI Publisher (right-click and "**Open in New Window"**) **>** select **CalPLN27 >** select **Reports for Departments >** select **Past Year Expenditure Update by Item** report.

2. Select the POV (report parameters):
   a. **Year:** "FY27." The report defaults to FY27 (2027-28 budget) and will provide the rolled over past year 2025-26 data.
   b. **Entity:** Select your BU.
   c. **Version**: Pick the following versions:
      a. Version 1 ("GB Public Initials"): This version includes rolled over data representing 2025-26 data when the 2026 Budget Act was enacted.
      b. Version 2 ("GB Dept Working"): This version includes the same information as GB Public Initials, and will change as departments enter adjustments throughout the fall process.
   d. **Fund:** Select the appropriate fund.
   e. **Character code, Fund Class, P98:** Defaults to "All" for each parameter.
      a. For a **capital outlay only** report, run the capital outlay version of this report, the "Past Year Expenditure Update by Item – Capital" report.
      b. For a **support only** report, please select all character codes <u>except</u> CO.
   f. **Click Apply.**

3. Export the report to Excel and print, save, or send, as necessary.



Adding Formulas to Past Year Expenditure Update by Item (Initial Expenditure Report)

The report has 3 sections: GB Public Initials, GB Dept Working, and Changes to Initial. Do the following once you have exported the report to Excel:

1. In the second section of the report (GB Dept Working):
   a. **Change title** to "Past Year Actuals."
   b. **Add formulas to all rows** in the "Budgetary Expenditure PY" column and in the "Totals" row at the bottom (see salmon/blue colored cells in attachment below). Request Amount + Estimated Savings (negative adjustments in Hyperion) + Carryover (negative adjustments in Hyperion) = Budgetary Expenditures.

2. In the third section of the report (Changes to Initial):
   a. **Delete** all the data.
   b. **Add Formulas** to all columns. <u>The formula within each of the three sections should be Past Year Actuals minus GB Public Initials.</u> For example, the formula for the Incremental Request Amount PY in the Changes to Initial section should equal the Request Amount in the Past Year Actual section minus the Request Amount in the GB Public Initials section (see salmon-colored cells in screenshot below).

3. **Add formulas** to the Totals row at the bottom of the table to sum data in each column (see salmon-colored cells in screenshot below).

4. **Enter data** in the Past Year Actual section for Request Amount, Savings, Carryover, and FTE (positions) to match appropriate accounting reports. The Budgetary Expenditures column, all columns in the Changes to Initial section, and the Totals row are formula-driven will automatically populate.

5. The formula-driven data in the Changes to Initial section with the exception of Budgetary Expenditures is the data departments should key in or upload into Hyperion. To upload, copy information from that section and paste into upload template (see steps below).

   Step1 – Past year report

				Changes to Initial				
				Incremental Request Amount PY	Incremental Estimated Savings PY	Incremental Estimated Carryover PY	Incremental Budgetary Expenditure	Incremental FTE PY
Item	ENY	Program	Category	(Update via a new BBA) Savings & Carryovers generally are negative				
0567 001 0001	ENY 2025	0340-Support	5100000-Earnings - Permanent Civil Service Employees	-4,000,000	0	0	-4,000,000	0.0
0567 102 0123	ENY 2025	0340-Support	5324350-Rents and Leases	-200,000	0	0	-200,000	0.0
0567 109 0123	ENY 2025	0340-Support	5346900-Information Technology - Other	-13,536,000	3,600,000	0	-9,936,000	-2.0

Step 2 – Transfer data into a Past Year BBA upload template

a) Expenditures

				Request Amount PY	Estimated Savings PY	Estimated Carryover PY
0567 001 0001	ENY 2025	0340-Support	5100000-Earnings - Permanent Civil Service Employees	-4,000,000	0	0
0567 102 0123	ENY 2025	0340-Support	5324350-Rents and Leases	-200,000	0	0
0567 109 0123	ENY 2025	0340-Support	5346900-Information Technology - Other	-13,536,000	3,600,000	0

b) Positions

				FTE PY
0567 109 0123	ENY 2025	0340-Support	5346900-Information Technology - Other	-2.0

Step 3 – Upload data into Hyperion – See Attachment II (PY Expenditure Example tab) for a sample report.

NOTE

To verify Hyperion entries tie to the Fund Condition Statement submitted in the package, run the Detailed Multi-Year Expenditures_Dept report (BI report) and filter for the specific string and ENY. Review the total in the Budgetary Expenditure PY column to see if the incremental adjustments plus the CSL equals the totals in the backup reports.

How to Run the Revenue Report

1. Select the report in the FR report menu:
   Explore > select **CalPLN27 >** select **Reports for Departments >** select **Past Year Incremental RTL Adjustments** report (Financial Reporting).
2. Select the POV (report parameters):

   a. **Year:** "FY27" (because we are building the 2027-28 budget). The report will provide the rolled over past year 2025-26 data.
   b. **Entity:** Select your BU.
   c. **Fund:** Select the appropriate fund.
   d. **Click OK.**
   e. **Version:** Pick the following versions:
      a. Version 1 ("GB Public Initials"): This version includes rolled over data representing 2025-26 data when the 2026 Budget Act was enacted.
      b. Version 2 ("GB Dept Working"): This version includes the same information as GB Public Initials, and will change later as departments enter adjustments throughout the fall process.
   f. **Click OK.**

3. Export the report to Excel and print, save, or send, as necessary.

Adding Formulas to Past Year Incremental RTL Adjustments (Initial RTL Report)

The report has 3 sections: Revenues PY, Revenue Transfer PY, and Loans PY. Do the following once you have exported the report to Excel:

1. In each section, make these changes:
    a. **Change the title** of the middle columns from "GB Dept Working" to "Past Year Actuals" (see yellow cells in screenshot below.)
    b. **Delete** all data in the Difference columns.
    c. **Add formulas** to the Difference column for the Revenues PY section only. The formula should be the Past Year Actuals minus GB Public Initials (see blues cells in screenshot below).
    d. **Add formulas** to the Total row at the bottom (green cells) to sum all data in each column.
    e. **Enter data** in the Past Year Actual columns to match appropriate accounting reports. The Difference columns are now formula-driven and will automatically populate, as well as the Totals row.
    f. Departments will enter their values in the Past Year Actual columns.

Past Year Incremental RTL Adjustments
(in Whole Dollars)

2027-28 Total Fund
XXXX-Department of Example

						Revenues PY			Revenue Transfer PY			Loans PY		
						GB Public Initials	Past Year Actuals	Difference	GB Public Initials	Past Year Actuals	Difference	GB Public Initials	Past Year Actuals	Difference
Entity	Fund	Fund Class	Category	BR Name	BR Title	Initial Past Year (Rolled Over CSL)	Match/Reconcile to Financial Statements	Increment (update via a new RTL)	Initial Past Year (Rolled Over BRs)	Match/Reconcile to Financial Statements	(update existing RTL)	Initial Past Year (Rolled Over BRs)	Match/Reconcile to Financial	(update existing RTL)
BU XXXX	0001-General Fund	G	6540000-Revenue Transfers From Other Funds	XXXX-558-RTL-2025-GB	Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to General Fund (0001) per Revenue and Taxation Code Section 8352.5(b)	0		0	38,000		-38,000	0		0
BU XXXX	0001-General Fund	G	6230000-Loans to Other Funds	XXXX-659-RTL-2025-GB	Loan Repayment from General Fund (0001) to Public Transportation Account, State Transportation Fund (0046) per Budget Act of 2010 as amended by Chapter 38,	0		0	0		0	-29,000		29,000
BU XXXX	0041-Aeronautics Account, State Transportation Fund	S	4140000-Document Sales	Current Service Level		1,000		-1,000	0		0	0		0
					Totals	1,000	0	-1,000	38,000	0	-38,000	-29,000	0	29,000

2. **For revenues**, the formula-driven data in the Difference column is the data departments should input into Hyperion in a new BR. **For Revenue Transfers and Loans**, the data in the Past Year Actuals columns is the data departments should input into Hyperion in the existing rolled over BRs. See Attachment II (PY RTL Example tab) for a sample report.

NOTE

To verify Hyperion entries tie to the Fund Condition Statement submitted in the package, run the RTL by Fund report or the Schedule of RTLs report for a specific fund to verify that totals tie to the backup reports.

For questions, please contact your Finance Budget Analyst.