

PRELIMINARY BUDGETARY COMPLIANCE / FUND BALANCE ANALYSIS

INTRODUCTION



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The University of Georgia



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University of Georgia
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TRAINING OBJECTIVES

- ① Who completes the forms
- ① When forms are due
- ① Importance of due dates
- ① How to save forms
- ① Purpose of forms
- ① Select line-by-line instructions



WHO COMPLETES THE FORM?

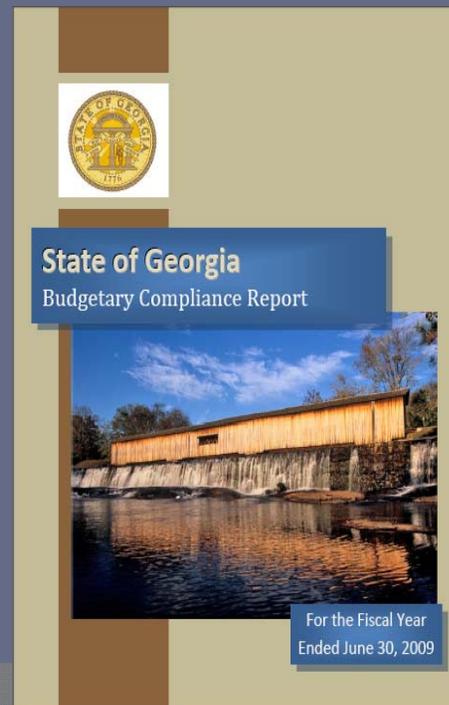
◎ ALL Appropriated Organizations

- PeopleSoft Users
- Non PeopleSoft Users
- Regardless of whether you receive audited financial statements from external CPA firm.



APPROPRIATED ORG DEFINED

- ⦿ Appropriated Organization—Defined
 - Included in annual appropriations bill.
 - Part of the BCR—the Budgetary Compliance Report



WHEN FORM IS DUE

- ⦿ August 20, 2010
 - Non PeopleSoft, Not audited by external CPA
- ⦿ September 7, 2010
 - Appropriated organizations NOT receiving external CPA audited financial statements
- ⦿ September 30, 2010
 - Appropriated organizations receiving external CPA audited financial statements.
- ⦿ Check SAO's website for due date

www.sao.georgia.gov



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IMPORTANCE OF DUE DATES

- ① Due dates are driven by CAFR/BCR completion dates
- ① Deadlines are EVERYONE's responsibility
- ① Possible audit finding for late forms



SAVING FORM

- ◎ EMAIL to SAO_Reporting@sao.ga.gov
- ◎ Name file:
 - XXX_Form10_Fund Balance Worksheet.xls
 - XXX = your entity's code number

TWO PURPOSES OF FORM

1. Ensures accuracy of information in BCR
 - ✓ Validates G/L activity by funding source within program
2. Identifies ending fund balance
 - ✓ By funding source within program
 - ✓ By financial statement classification



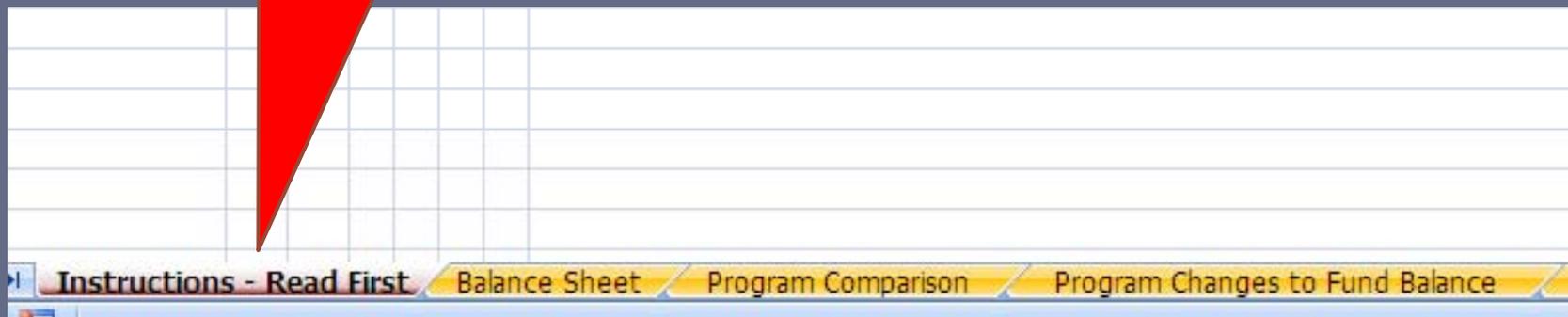
WORKBOOK CONTENTS

Contains:

File submission info

SAO contact info

Detailed line-by-line instructions

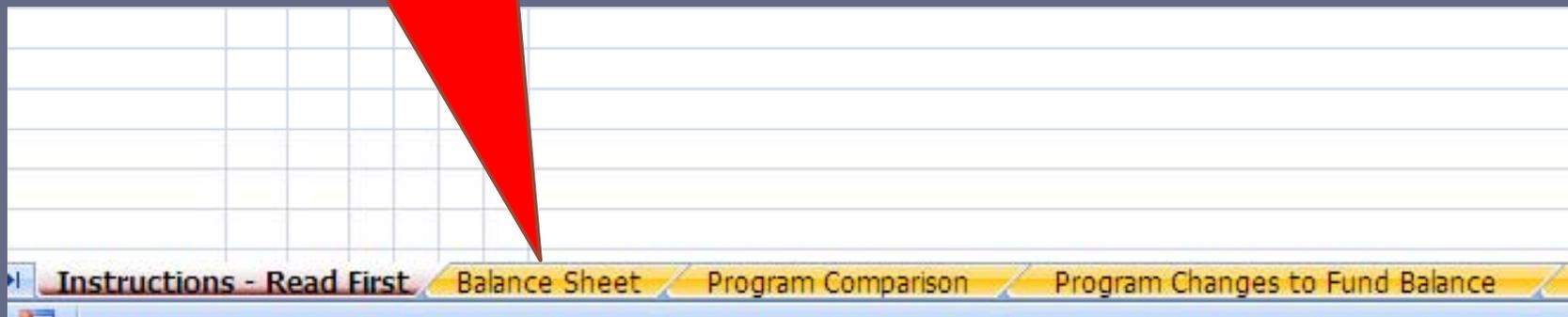


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WORKBOOK CONTENTS

Balance Sheet
Review Purposes Only
PCA Required for Required Changes



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WORKBOOK CONTENTS

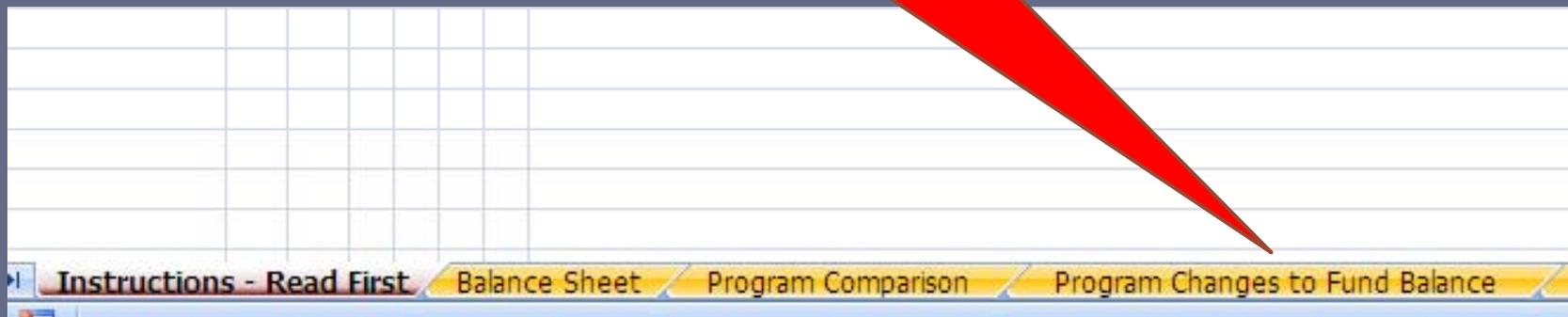
Compares CY funds available and
CY expenditures to final budget



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WORKBOOK CONTENTS

PY BCR Fund Balances
(+) (-)Activity in CY Fund Balance
CY Prelim Fund Balance



WORKBOOK CONTENTS

Summarizes all proposed post closing adjustments.

All FB ACct Txn FB Txn to Identify Proposed Adjustments Identification of FB Other Funds

WORKBOOK CONTENTS

Identifies fund balance by type:
Surplus or reserved

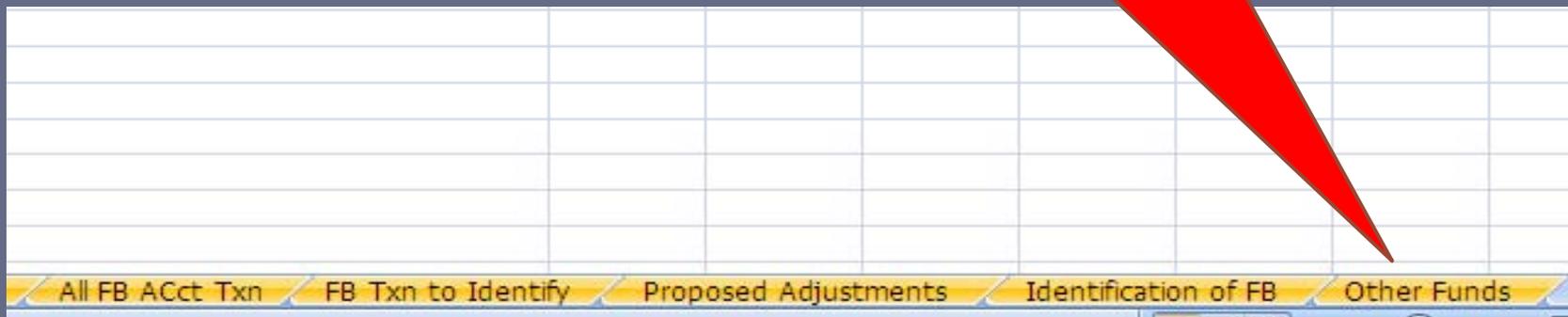
Describes reserves

All FB ACct Txn	FB Txn to Identify	Proposed Adjustments	Identification of FB	Other Funds

WORKBOOK CONTENTS

Informational purposes only

Agrees to Other Funds in Program Comparison Tab



The image shows a screenshot of a spreadsheet with a grid of cells. A red callout box points to the 'Other Funds' tab in the spreadsheet's tab bar. The tab bar contains five tabs: 'All FB ACct Txn', 'FB Txn to Identify', 'Proposed Adjustments', 'Identification of FB', and 'Other Funds'.

All FB ACct Txn	FB Txn to Identify	Proposed Adjustments	Identification of FB	Other Funds

PRELIMINARY BCR PROGRAM COMPARISON WORKSHEET

Line-by-Line Instructions

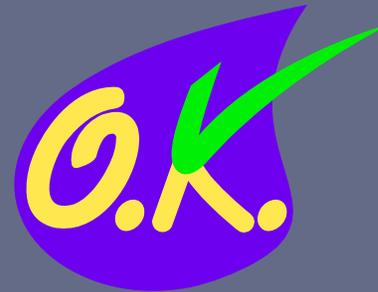


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PROGRAM COMPARISON

- ① You receive completed worksheet
- ① Your job—validate the info



PROGRAM COMPARISON

ALL CELLS ARE PROTECTED

Original Appropriation	Amended Appropriation	Final Budget	Funds Available Compared to Budget				Expenditures Compared to Budget		Excess (Deficiency) of Funds Available
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)	Actual	Variance Positive (Negative)	Over/(Under) Expenditures
SECTION 1			SECTION 2				SECTION 3		SECTION 4

SECTION 1: Current Year Budget

SECTION 2: CY Funds Available Compared to Budget

SECTION 3: CY Expenditures Compared to Budget

SECTION 4: Excess (Deficiency)

SECTION 1—CY BUDGET

http://www.legis.state.ga.us/legis/2009_10/house/budget/reports/AFY_2010_Bill_Final_Conf_Cmte.pdf

SECTION 1				
I	J	K	L	M
A		B		C
				
Original Appropriation		Amended Appropriation		Final Budget



SECTION 1—CY BUDGET

C	D	E	F	G	H	I	J	K	L	M
PARDONS AND PAROLES, STATE BOARD OF						A		B		C
						Original Appropriation		Amended Appropriation		Final Budget
Parole Supervision										
State Appropriation										
State General Funds						40,325,126.00		37,308,021.00		37,308,021.00
Federal Funds										
Federal Funds Not Specifically Identified						806,050.00		806,050.00		1,314,327.00
Other Funds						-		-		181,474.00
American Recovery and Reinvestment Act of 2009										
Federal Funds Not Specifically Identified						-		-		131,306.00
Total Parole Supervision						41,131,176.00		38,114,071.00		38,935,128.00

Program Comparison

270.100 Parole Supervision

The purpose of this appropriation is to transition offenders from prison back into the community as law abiding citizens by providing drug testing, electronic monitoring, parole supervision, and substance abuse treatment, and collecting supervision fees, victims' compensation, and restitution.

	Original Appropriation	Amended Appropriation	Appropriation (HB 119)	Final Budget
TOTAL STATE FUNDS	\$39,381,145	\$39,542,976	\$40,325,126	\$40,325,126
State General Funds	\$39,381,145	\$39,542,976	\$40,325,126	\$40,325,126
TOTAL FEDERAL FUNDS	\$806,050	\$806,050	\$806,050	\$806,050
Federal Funds Not Itemized	\$806,050	\$806,050	\$806,050	\$806,050
TOTAL PUBLIC FUNDS	\$40,187,195	\$40,349,026	\$41,131,176	\$41,131,176

Original Appropriation



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SECTION 1—CY BUDGET

C	D	E	F	G	H	I	J	K	L	M
PARDONS AND PAROLES, STATE BOARD OF						A		B		C
						Original Appropriation		Amended Appropriation		Final Budget
Parole Supervision										
State Appropriation										
State General Funds						40,325,126.00		37,308,021.00		37,308,021.00
Federal Funds										
Federal Funds Not Specifically Identified						806,050.00		806,050.00		1,314,327.00
Other Funds						-		-		181,474.00
American Recovery and Reinvestment Act of 2009										
Federal Funds Not Specifically Identified						-		-		131,306.00
Total Parole Supervision						41,131,176.00		38,114,071.00		38,935,128.00

262.100 Parole Supervision

Appropriation (HB 947)

The purpose of this appropriation is to transition offenders from prison back into the community as law abiding citizens by providing drug testing, electronic monitoring, parole supervision, and support for abuse treatment, and collecting supervision fees, victims' compensation, and restitution.

TOTAL STATE FUNDS	\$37,424,579	\$37,050,546	\$37,308,021	\$37,308,021
State General Funds	\$37,424,579	\$37,050,546	\$37,308,021	\$37,308,021
TOTAL FEDERAL FUNDS	\$806,050	\$806,050	\$806,050	\$806,050
Federal Funds Not Itemized	\$806,050	\$806,050	\$806,050	\$806,050
TOTAL PUBLIC FUNDS	\$38,230,629	\$37,856,596	\$38,114,071	\$38,114,071

Amended
Appropriation



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SECTION 1—CY BUDGET

Program Comparison

C	D	E	F	G	H	I	J	K	L	M
<u>PARDONS AND PAROLES, STATE BOARD OF</u>						A	B	C		
						Original Appropriation	Amended Appropriation	Final Budget		
Parole Supervision										
State Appropriation										
State General Funds						40,325,126.00	37,308,021.00	37,308,021.00		
Federal Funds										
Federal Funds Not Specifically Identified						806,050.00	806,050.00	1,314,327.00		
Other Funds						-	-	181,474.00		
American Recovery and Reinvestment Act of 2009										
Federal Funds Not Specifically Identified						-	-	131,306.00		
Total Parole Supervision						41,131,176.00	38,114,071.00	38,935,128.00		



SECTION 1—CY BUDGET

● Importance of Verification of Original and Final Budget

Confirm, for each appropriated agency, that *Original Appropriation* amounts reported in the *Statement of Program Revenues and Expenditures by Funding Source Compared to Budget - Budget Fund* agree with the Office of Planning and Budget's financial management system, *BudgetNet*.

We did not note any exceptions as a result of our procedures.

Confirm, for each appropriated agency, that *Final Budget* amounts reported in the *Statement of Program Revenues and Expenditures by Funding Source Compared to Budget - Budget Fund* agree with the Office of Planning and Budget's financial management system, *BudgetNet*.

We did not note any exceptions as a result of our procedures.

0. Recalculate final budgeted amounts for appropriated agencies in the *Statement of Program Revenues and Expenditures by Funding Source Compared to Budget - Budget Fund*. Determine if there are any variances with the amounts reported in the Office of Planning and Budget's financial management system, *BudgetNet*.

We did not note any exceptions as a result of our procedures.



SECTION 1—CY BUDGET

- Importance of Verification of Original and Final Budget--CAFR

State of Georgia

Required Supplementary Information

Budgetary Comparison Schedule

Budget Fund

For the Fiscal Year Ended June 30, 2008

(expressed in thousands)

Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
Original	Final		



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SECTION 2—Funds Available Compared to Budget

O	P	Q	R	S	T	U
D		E		F		G
Funds Available Compared to Budget						
Current Year		Prior Year		Total		Variance
Revenues		Carry-Over		Funds Available		Positive (Negative)



SECTION 2—Funds Available Compared to Budget

O	P	Q	R	S	T	U
D		E		F		G
Funds Available Compared to Budget						
Current Year		Prior Year		Total		Variance
Revenues		Carry-Over		Funds Available		Positive (Negative)



CY Revenues MUST have BOTH:
CURRENT FISCAL YEAR
CURRENT BUDGET YEAR



SECTION 2—Funds Available Compared to Budget

<p>Current Year Revenues (Column D)</p>	<p>Revenues that have both a current FISCAL year/current BUDGET year. Should match:</p> <p>BD031_PBCR_Query—identified as “current year revenues”</p> <p>GL080_query—useful to very small agencies</p>
<p>Prior-Year Carry-Over (Column E)</p>	<p><i>PY Budgetary Compliance Report</i> Analysis of Fund Balance—Reserved</p>

SECTION 2—Proving CY Revenues (Column D)

BD031_PBCR_query (PIVOT TABLE)

	A	B	C	D	E
1					
2					
3	Sum of \$ An			Column Label	
4	Program	FASTR Prog Desc	FS Type	C - Current Year Revenue	D - Prior Year Revenue
5	6210100	Administration	FED2	(23,215.00)	
6			ST2	(6,649,837.00)	
7			ZFED2	(555,355.00)	
8	6210100 Total			(6,228,407.00)	
9	6210200	Clemency Decisions	FED2	(4,500.00)	
10			OTH2	(11,123.34)	
11			ST2	(6,581,889.00)	
12			ZFED2	(194,040.00)	
13	6210200 Total			(6,791,552.34)	
14	6210300	Victims Services	ST2	(420,364.00)	
15	6210300 Total			(420,364.00)	
16	6210400	Parole Supervision	FED2	(1,312,165.04)	(914,155.57)
17			OTH2	(181,466.88)	(5,742.50)
18			ST2	(37,308,021.00)	
19			ZFED2	(131,304.50)	
20	6210400 Total			(38,932,957.42)	(919,897.87)
21	Grand Total			(52,373,280.76)	(919,897.87)
22					
23			FED2	(398,009.47)	
24			OTH2	(175,724.58)	

PARDONS AND PAROLES, STATE BOARD OF		D
Program Comparison		
		Current Year Revenues
Parole Supervision		
State Appropriation		
State General Funds		37,308,021.00
Federal Funds		
Federal Funds Not Specifically Identified		398,009.47
Other Funds		175,724.58
American Recovery and Reinvestment Act of 2009		
Federal Funds Not Specifically Identified		131,304.50
Total Parole Supervision		38,013,059.55

Note that all general ledger credit balances are included on this sheet as positive numbers



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SECTION 2—Proving Carry-Over (Column E)

				PARDON AND PAROLES, STATE BOARD OF	
				Program Comparison	
				D	E
				Funds Available Co	
				Current Year Revenues	Prior Year Carry-Over
BD031_PBCR_query PIVOT TABLE					
Sum of \$ An	Column Label				
Program	FASTR Prog Desc	FS Type	C - Current Y		
6210100	Administration	FED2 ST2 ZFED2			
6210100 Total					
6210200	Clemency Decisions	FED2 OTH2 ST2 ZFED2			
6210200 Total					
6210300	Victims Services	ST2			
6210300 Total					
6210400	Parole Supervision	FED2 OTH2 ST2 ZFED2			
6210400 Total					
Grand Total					

PAROLE SUPERVISION		D	E
State Appropriation			
State General Funds		37,308,021.00	-
Federal Funds			
Federal Funds Not Specifically Identified		398,009.47	914,155.57
Other Funds		175,724.58	5,742.30
American Recovery and Reinvestment Act of 2009			
Federal Funds Not Specifically Identified		131,304.50	-
Total Parole Supervision		38,013,059.55	919,897.87
	(194,040.00)		
	(6,791,552.34)		
	(420,364.00)		
	(420,364.00)		
	(1,312,165.04)		(914,155.57)
	(181,466.88)		(5,742.30)
	(37,308,021.00)		
	(131,304.50)		
	(38,932,957.42)		(919,897.87)
	(52,373,280.75)		(919,897.87)

**PY BCR Reserved
Fund Balance**

Carry-Over Notes

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of Georgia
Fiscal Leadership for Georgia



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- Accounting Procedures Manual
- Accounting Policy Manual (Revised)
- Accounting Directives
- Other Procedural Functions
- Policy Drafts for Comments

Additional/Updated Policies and Procedures

- [Journal Entry Documentation Policy \(effective 7/1/08\)](#)
- [Prior Year Carry-Over \(Accounting\)\(effective 7/1/08\)](#)



- ✓ Only book to 492/493 accounts for PY carry-over
- ✓ No adjustments to any revenue accounts for CY reserve



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SECTION 2—Proving Carry-Over (Column E)

Analysis of Fund Balance		
Surplus	Reserved	Total
\$ 3,092	\$	3,092
9,782	-	9,782
60	-	60
9,842	-	9,842
172,277	-	172,277
-	914,156	914,156
-	5,742	5,742
172,277	919,898	1,092,175

PY BCR

D	E
Funds Available Co	
Current Year Revenues	Prior Year Carry-Over
37,308,021.00	-
398,009.47	914,155.57
175,724.58	5,742.30
131,304.50	-
38,013,059.55	919,897.87

Program Comparison Report



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SECTION 2—Total Funds Available (Column F)



<u>PARDONS AND PAROLES, STATE BOARD OF</u>	D	E	F	G
	Funds Available Compared to Budget			
	Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Parole Supervision				
State Appropriation				
State General Funds	37,308,021.00	-	37,308,021.00	-
Federal Funds				
Federal Funds Not Specifically Identified	398,009.47	914,155.57	1,312,165.04	(2,161.96)
Other Funds	175,724.58	5,742.30	181,466.88	(7.12)
American Recovery and Reinvestment Act of 2009				
Federal Funds Not Specifically Identified	131,304.50	-	131,304.50	(1.50)
Total Parole Supervision	38,013,059.55	919,897.87	38,932,957.42	(2,170.58)

**COLUMN D
PLUS COLUMN E
COLUMN F**



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SECTION 2—Budget Variance (Column G)

<u>PARDONS AND PAROLES, STATE BOARD OF</u>	C	D	E	F	G	
		Funds Available Compared to Budget				
	Final Budget	Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)	
Parole Supervision						
State Appropriation						
State General Funds	37,308,021.00	37,308,021.00	-	37,308,021.00	-	
Federal Funds						
Federal Funds Not Specifically Identified	1,314,327.00	398,009.47	914,155.57	1,312,165.04	(2,161.96)	
Other Funds	181,474.00	175,724.58	5,742.30	181,466.88	(7.12)	
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	131,306.00	131,304.50	-	131,304.50	(1.50)	
Total Parole Supervision	38,935,128.00	38,013,059.55	919,897.87	38,932,957.42	(2,170.58)	

Column F Total Funds Available
Less Column C Final Budget
Column G Budget Variance



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SECTION 3—CY Expenditures Compared to Budget

C	D	E	F	G	H	V	W	X	Y	Z
<u>PARDONS AND PAROLES, STATE BOARD OF</u>							H		I	
							Expenditures Compared to Budget			
									Variance	
							Actual		Positive (Negative)	
Parole Supervision										
State Appropriation										
State General Funds							37,293,084.44		14,936.56	
Federal Funds										
Federal Funds Not Specifically Identified							386,351.53		927,975.47	
Other Funds							178,162.36		3,311.64	
American Recovery and Reinvestment Act of 2009										
Federal Funds Not Specifically Identified							131,304.50		1.50	
Total Parole Supervision							37,988,902.83		946,225.17	



SECTION 3—CY Expenditures

C	D	E	F	G	H	V	W	X	Y	Z
<u>PARDONS AND PAROLES, STATE BOARD OF</u>							H		I	
							Expenditures Compared to Budget			
							Actual		Variance	
									Positive (Negative)	
Parole Supervision										
State Appropriation										
State General Funds							37,293,084.44		14,936.56	
Federal Funds										
Federal Funds Not Specifically Identified							386,351.53		927,975.47	
Other Funds							178,162.36		3,311.64	
American Recovery and Reinvestment Act of 2009										
Federal Funds Not Specifically Identified							131,304.50		1.50	
Total Parole Supervision							37,988,902.83		946,225.17	



SECTION 3—Proving CY Expenditures

BD031_PBCR_query
PIVOT TABLE

Program	FASTR Prog Desc	FS Type	G - Expe
6210100	Administration	FED2	
		ST2	
		ZFED2	
6210100 Total			
6210200	Clemency Decisions	FED2	
		OTH2	
		ST2	
		ZFED2	
6210200 Total			
			6,781,191.97
6210300	Victims Services	ST2	385,972.49
6210300 Total			
			385,972.49
6210400	Parole Supervision	FED2	386,351.53
		OTH2	178,162.36
		ST2	37,293,084.44
		ZFED2	131,304.50
6210400 Total			
			37,988,902.83
Grand Total			
			51,383,648.54

C	D	E	F	G	H	V	W	X	Y
PARDONS AND PAROLES, STATE BOARD OF									
							H		I
							Expenditures Compared to Budget		
									Variance
							Actual		Positive (Negative)
Parole Supervision									
State Appropriation									
State General Funds							37,293,084.44		14,936.56
Federal Funds									
Federal Funds Not Specifically Identified							386,351.53		927,975.47
Other Funds							178,162.36		3,311.64
American Recovery and Reinvestment Act of 2009									
Federal Funds Not Specifically Identified							131,304.50		1.50
Total Parole Supervision							37,988,902.83		946,225.17



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SECTION 3—Variance (Column I)

<u>PARDONS AND PAROLES, STATE BOARD OF</u>	C	H	I
	Final Budget	Expenditures Compared to Budget	
		Actual	Variance Positive (Negative)
Parole Supervision			
State Appropriation			
State General Funds	37,308,021.00	37,293,084.44	14,936.56
Federal Funds			
Federal Funds Not Specifically Identified	1,314,327.00	386,351.53	927,975.47
Other Funds	181,474.00	178,162.36	3,311.64
American Recovery and Reinvestment Act of 2009			
Federal Funds Not Specifically Identified	131,306.00	131,304.50	1.50
Total Parole Supervision	38,935,128.00	37,988,902.83	946,225.17

Column C—Final Budget
Less Column H—Actual Expenditures
Column I Variance



SECTION 4—Excess (Deficiency)

Column J

<u>PARDONS AND PAROLES, STATE BOARD OF</u>		J
		Excess (Deficiency)
		of Funds Available
		Over/(Under)
		Expenditures
Parole Supervision		
State Appropriation		
State General Funds		14,936.56
Federal Funds		
Federal Funds Not Specifically Identified		925,813.51
Other Funds		
American Recovery and Reinvestment Act of 2009		
Federal Funds Not Specifically Identified		-
Total Parole Supervision		944,054.59

Total Funds Available
(Column F)
LESS:
Total Expenditures
(Column H)
Excess (Deficiency)



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PRELIM BCR PROGRAM COMPARISON WORKSHEET

I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
A	B	C	D	E	F	G	H	I	J										
			Funds Available Compared to Budget				Expenditures Compared to Budget			Excess (Deficiency) of Funds Available									
Original Appropriation	Amended Appropriation	Final Budget	Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)	Actual	Variance Positive (Negative)	Over/(Under) Expenditures										
SECTION 1			SECTION 2				SECTION 3												

SECTION 4

- SECTION 1: Current Year Budget
- SECTION 2: CY Funds Available Compared to Budget
- SECTION 3: CY Expenditures Compared to Budget
- SECTION 4: Excess (Deficiency)

PROGRAM CHANGES TO FUND BALANCE



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OVERVIEW—PROGRAM CHANGES TO FUND BALANCE

- Includes changes to fund balance
 - Activity from GL
 - Balances reporting in PY BCR.

Instructions - Read First

Program Comparison

Program Changes to Fund Balance

All FB ACct Txn

FB Txn to Identify

Proposed Adjustments

Identification of FB



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FUND BALANCE--THEORETICALLY

- ① What is fund balance?
 - In a governmental fund, fund balance is the difference between your assets and liabilities.
 - It is the equity of a governmental fund.

FUND BALANCE--THEORETICALLY

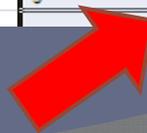
- What types of transactions make up your fund balance accounts?
 - Beginning Balance
 - Reported in PY BCR
 - Current year transactions
 - Revenues
 - Expenditures
 - Adjustments

	C	D	E	F	G	H	I	J	K	L	M	N
5												
6					PARDONS AND PAROLES, STATE BOARD OF		A.1 (+)		A.2 (+)		A (+)	
7												
8												
9							P/S		SAO Y/E JE			
10							Beginning Fund		to allocate		Beginning Fund	
11							Balance/(Deficit)		Beg FB by		Balance/(Deficit)	
12							July 1		Prog / FS		July 1	
13												
14					Administration							
15					State Appropriation							
16					State General Funds		\$ (750,105.57)		\$ 753,197.01		\$ 3,091.44	
17					Federal Funds							
18					Federal Funds Not Specifically Identified		0.35		-		0.35	
19					American Recovery and Reinvestment Act of 2009							
20					Federal Funds Not Specifically Identified		-		-		-	
21												
22					Total Administration		(750,105.22)		753,197.01		3,091.79	
23												
24					Clemency							
25					State Appropriation							
26					State General Funds		138,770.37		(128,988.17)		9,782.20	
27					Federal Funds							
28					Federal Funds Not Specifically Identified		-		-		-	
29					American Recovery and Reinvestment Act of 2009							
30					Federal Funds Not Specifically Identified		-		-		-	
31					Other		60.00		-		60.00	
32												
33					Total Clemency		138,830.37		(128,988.17)		9,842.20	
34												
35					Parole Supervision							
36					State Appropriation							
37					State General Funds		885,754.13		(713,477.19)		172,276.94	
38					Federal Funds							
39					Federal Funds Not Specifically Identified		524,699.85		389,456.07		914,155.92	
40					Other Funds		5,742.30		-		5,742.30	
41					American Recovery and Reinvestment Act of 2009							
42					Federal Funds Not Specifically Identified		-		-		-	
43												
44					Total Parole Supervision		1,416,196.28		(324,021.12)		1,092,175.16	
45												



PROGRAM CHANGES TO FUND BALANCE

	C	D	E	F	G	H	I	J	K	L	M	N
5												
6	PARDONS AND PAROLES, STATE BOARD OF						A.1 (+)		A.2 (+)		A (+)	
7												
8												
9							P/S		SAO Y/E JE			
10							Beginning Fund		to allocate		Beginning Fund	
11							Balance/(Deficit)		Beg FB by		Balance/(Deficit)	
12							July 1		Prog / FS		July 1	
42					Federal Funds Not Specifically Identified		-		-		-	
43												
44					Total Parole Supervision		1,416,196.28		(324,021.12)		1,092,175.16	
45												
46					Victims Services							
47					State Appropriation							
48					State General Funds		56,373.51		(32,390.37)		23,983.14	
49												
50												
51					State Appropriation							
52					State General Funds		(121,658.37)		121,658.37		-	
53					Federal Funds							
54					Federal Funds Not Specifically Identified		389,455.72		(389,455.72)		-	
55					Other Funds		-		-		-	
56												
57							267,797.35		(267,797.35)		-	
58												
59					Total Operating Activity		1,129,092.29		0.00		1,129,092.29	
60												
61												
62												
64												
65					Budget Unit Totals		\$ 1,129,092.29		\$ 0.00		\$ 1,129,092.29	
66												



Program Changes to FB—Col. A

	C	D	E	F	G	L	M	N
5								
6					PARDONS AND PAROLES, STATE BOARD OF		A (+)	
7								
8								
9								
10								
11								
12								
34								
35					Parole Supervision			
36					State Appropriation			
37					State General Funds		172,276.94	
38					Federal Funds			
39					Federal Funds Not Specifically Identified		914,155.92	
40					Other Funds		5,742.30	
41					American Recovery and Reinvestment Act of 2009			
42					Federal Funds Not Specifically Identified		-	
43								
44					Total Parole Supervision		1,092,175.16	
45								

Program Changes to FB

Analysis of Fund Balance			
Surplus	Reserved	Total	
\$ 3,092	\$ -	\$ 3,092	
9,782	-	9,782	
60	-	60	
9,842	-	9,842	
172,277	-	172,277	
-	914,156	914,156	
-	5,742	5,742	
172,277	919,898	1,092,175	

PY BCR



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Program Changes to FB—Col. B

Analysis of Fund Balance		
Surplus	Reserved	Total
\$ 3,092	\$ -	\$ 3,092
9,782	-	9,782
60	-	60
9,842	-	9,842
172,277	-	172,277
-	914,156	914,156
-	5,742	5,742
172,277	919,898	1,092,175

PY BCR

C	D	E	F	G	L	M	N	O	P
PARDONS AND PAROLES, STATE BOARD OF						A (+)		B (-)	
								Fund Balance Carried Over from Prior Period as Funds Available	
						Beginning Fund Balance/(Deficit) July 1			
Parole Supervision									
State Appropriation									
State General Funds						172,276.94		-	
Federal Funds									
Federal Funds Not Specifically Identified						914,155.92		(914,155.57)	
Other Funds						5,742.30		(5,742.30)	
American Recovery and Reinvestment Act of 2009									
Federal Funds Not Specifically Identified								-	
Total Parole Supervision						1,092,175.16		(919,897.87)	

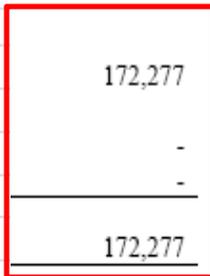
Program Changes to FB—Col. C

C	D	E	F	G	P	Q	R
PARDONS AND PAROLES, STATE BOARD OF						C (+/-)	
						Return of Fiscal Year 2009 Surplus	
Parole Supervision							
State Appropriation							
State General Funds						-	
Federal Funds							
Federal Funds Not Specifically Identified						-	
Other Funds						-	
American Recovery and Reinvestment Act of 2009							
Federal Funds Not Specifically Identified						-	
Total Parole Supervision						-	

Program Changes to FB

Analysis of Fund Balance		
Surplus	Reserved	Total
3,092	\$ -	\$ 3,092
9,842	-	9,842
172,277	-	172,277
-	914,156	914,156
-	5,742	5,742
172,277	919,898	1,092,175

PY BCR



Program Changes to FB—Col. C

PY SURPLUS REFUND (Moved to Adjustment for Remittance of Prior Year Surplus)										
46500	10100	390001	209,134.07	APVCHR3453	1/4/2010	01	62101	ST2	2010	
46500	10100	390001	0.35	APVCHR3453	1/4/2010	30605	62104	FED2	2010	
46500	10100	390001	60.00	APVCHR3453	1/4/2010	60002	62102	OTH2	2010	
			209,194.42	Organization did not post return of prior year surplus, by program as reported, in FY 2009 BCR;						
				Must make correcting entry to fund balance via PCA						



Program Changes to FB—Col. C

<u>PARDONS AND PAROLES, STATE BOARD OF</u>	<u>Analysis of Fund Balance</u>		
	<u>Surplus</u>	<u>Reserved</u>	<u>Total</u>
Administration			
State Appropriation			
State General Funds	\$ 3,092	\$ -	\$ 3,092
Clemency			
State Appropriation			
State General Funds	9,782	-	9,782
Other	60	-	60
Total Clemency	<u>9,842</u>	<u>-</u>	<u>9,842</u>
Parole Supervision			
State Appropriation			
State General Funds	172,277	-	172,277
Federal Funds			
Federal Funds Not Specifically Identified	-	914,156	914,156
Other Funds	-	5,742	5,742
Total Parole Supervision	<u>172,277</u>	<u>919,898</u>	<u>1,092,175</u>
Victims Services			
State Appropriation			
State General Funds	23,983	-	23,983
Total Operating Activity	<u>209,194</u>	<u>919,898</u>	<u>1,129,092</u>
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	<u>-</u>	<u>-</u>	<u>0</u>
Budget Unit Totals	<u>\$ 209,194</u>	<u>\$ 919,898</u>	<u>\$ 1,129,092</u>

Propose a PCA to correct PY Surplus recorded to only one program



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Program Changes to FB—Col. D

C	D	E	F	G	R	S	T
<u>PARDONS AND PAROLES, STATE BOARD OF</u>					D (+/-)		
Program Changes to FB					Prior Period Adjustments		
					(Rev/Exp w/prior BudRef)		
Parole Supervision							
State Appropriation							
State General Funds					62,903.07		
Federal Funds							
Federal Funds Not Specifically Identified					1,024.61		
Other Funds					-		
American Recovery and Reinvestment Act of 2009							
Federal Funds Not Specifically Identified					-		
Total Parole Supervision					63,927.68		

A	B	C	G
Sum of \$ An			
Program	FASTR Prog Desc	FS Type	J - Prior Year Rev/Exp
6210400	Parole Supervision	FED2	(1,024.61)
		OTH2	
		ST2	(62,903.07)
		ZFED2	
6210400 Total			(63,927.68)

BD031 Query,



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Program Changes to FB—Col. E-F

C	D	E	F	G	U	V	W	X
PARDONS AND PAROLES, STATE BOARD OF					E (+/-)		F (+/-)	
					Prior Period Adjustments (FB A/C Txn)		Other Adjustments	
Parole Supervision								
State Appropriation								
State General Funds					-		-	
Federal Funds								
Federal Funds Not Specifically Identified					-		-	
Other Funds					-		-	
American Recovery and Reinvestment Act of 2009								
Federal Funds Not Specifically Identified					-		-	
Total Parole Supervision					-		-	

COLUMN F:

- ✓ Changes in inventory reserves
- ✓ Transfer of entire program activity from one budget unit to another.



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Program Changes to FB—Col. G

C	D	E	F	G	X	Y	Z
PARDONS AND PAROLES, STATE BOARD OF						G (-)	
EARLY RETURN OF FY 2010 SURPLUS							
46500	10100	390001		10,135.77	APVCHR6370	6/24/2010 01	62101 ST2 2010
46500	10100	390001		374.98	APVCHR6370	6/24/2010 01	62101 ST2 2010
46500	10100	390001		398.53	APVCHR6370	6/24/2010 01	62101 ST2 2010
46500	10100	390001		37,905.35	APVCHR6370	6/24/2010 01	62104 ST2 2010
46500	10100	390001		(24,997.72)	APCLS61542	6/30/2010 01	62104 ST2 2010
46500	10100	390001		24,997.72	APVCHR1421	6/30/2010 01	62104 ST2 2010
46500	10100	390001		24,997.72	APVCHR9103	6/30/2010 01	62104 ST2 2010
				73,812.35			
State General Funds						(62,903.07)	
Federal Funds							
Federal Funds Not Specifically Identified						-	
Other Funds						-	
American Recovery and Reinvestment Act of 2009							
Federal Funds Not Specifically Identified						-	
Total Parole Supervision						(62,903.07)	

All FB Trans W/S

Sum to Program 62104 = \$62903.07

Program Changes to FB—Col. H

C	D	E	F	G	Z	AA	AE	AC	AD	AA
PARDONS AND PAROLES, STATE BOARD OF						H (+/-)		I (+/-)		
								(A+B+C+D+E+F+G+H)		
						Excess (Deficiency)		Ending Fund		
						of Funds Available		Balance/(Deficit)		
						Over/(Under)		June 30		
						Expenditures				
Parole Supervision										
State Appropriation										
State General Funds						14,936.56		187,213.50		14,936.56
Federal Funds										
Federal Funds Not Specifically Identified						925,813.51		926,838.47		925,813.51
Other Funds						3,304.52		3,304.52		3,304.52
American Recovery and Reinvestment Act of 2009										
Federal Funds Not Specifically Identified						-		-		-
Total Parole Supervision						944,054.59		1,117,356.49		944,054.59

**Program Comparison W/S,
Column J**



Program Changes to FB—Col. I

C	D	E	F	G	Z	AA	AE	AC	AD
<u>PARDONS AND PAROLES, STATE BOARD OF</u>						H (+/-)		I (+/-) (A+B+C+D+E+F+G+H)	
						Excess (Deficiency) of Funds Available Over/(Under) Expenditures		Ending Fund Balance/(Deficit) June 30	
Parole Supervision									
State Appropriation									
				State General Funds		14,936.56		187,213.50	
Federal Funds									
				Federal Funds Not Specifically Identified		925,813.51		926,838.47	
Other Funds									
				Other Funds		3,304.52		3,304.52	
American Recovery and Reinvestment Act of 2009									
				Federal Funds Not Specifically Identified		-		-	
Total Parole Supervision						944,054.59		1,117,356.49	

COLUMN I =

**Preliminary Fund
Balance at June 30
Based on your GL
transactions**



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Program Changes to FB—SUMMARY

COL #	COLUMN DESCRIPTION	WHERE INFO CAME FROM
A	Beg Balance, July 1	PY BCR
B	FB Carried Forward from PY	BY BCR/GL Entries
C	FY2009 Return of Surplus	PY BCR/GL Entries
D	PPA-Rev/Exp prior BUDGET Ref	BD031 query, Column J GL080 query (SMALL org)
E	PPA—not identified as PY reporting entries	“ALL FB Acct Txn” W/s
F	Other Adjustments—not identified	“ALL FB Acct Txn” W/S
G	FY2010 Early Surplus Return	“ALL FB Acct Txn” W/S
H	Excess (Def) of Funds Available Over/Under Expenditures	Column J of “Prelim BCR Program Comparison” W/S
I	Total Fund Balance	Calculation of all columns in this worksheet

POLL THE AUDIENCE

1. Is this the first time you have seen this calculation?
2. How many of you track your fund balance by funding source within programs during the fiscal year—by other methods than reviewing revenues/expenditures?
3. If the answer to 2 is yes, what methods do you use?

ALL FUND BALANCE ACCOUNT TRANSACTIONS

Instructions - Read First

Program Comparison

Program Changes to Fund Balance

All FB ACct Txn

FB Txn to Identify

Proposed Adjustments

Identification of FB



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ALL FB ACCT TXN—OVERVIEW

- ① Informational purposes only!
- ① Purpose
 - Validate location of fund balance transaction reclassifications

ALL FB ACCT TXN—OVERVIEW

- ① ALL fund balance transactions for periods 1 through 998—
- ① QUERY
 - SAO_RPT_88A_SUR_001_ALL_3XX
 - Exclude anything in 328 accounts



ALL FB ACCT TXN WORKSHEET

A	B	C	D	E	F	G	H	I	J	K	L
Unit	Fund	Account	Sum Amount	Journal ID	Date	Fund Src	Program	FS Type	Bud Ref	Budget Period	Descr
PY SURPLUS REFUND (Moved to Adjustment for Remittance of Prior Year Surplus)											
46500	10100	390001	209,134.07	APVCHR3453	1/4/2010	01	62101	ST2	2010		
46500	10100	390001	0.35	APVCHR3453	1/4/2010	30605	62104	FED2	2010		
46500	10100	390001	60.00	APVCHR3453	1/4/2010	60002	62102	OTH2	2010		
			209,194.42								
Organization did not post return of prior year surplus, by program as reported, in FY 2009 BCR; Must make correcting entry to fund balance via PCA											
COLUMN C—Program Changes to FB W/S											
FY 2010 CARRYOVER ENTRY											
46500	10100	337001	1,929.61	100001	7/16/2009	48903	62104	OTH2	2010		Carry insurance funds forward
46500	10100	337001	695.19	100001	7/16/2009	48924	62104	OTH2	2010		Carry insurance funds forward
46500	10100	337001	3,117.50	100001	7/16/2009	48930	62104	OTH2	2010		Carry insurance funds forward
46500	10100	337001	914,155.57	10010	8/20/2009	10409	62104	FED2	2010		Carry forfeited Property funds
			919,897.87								
COLUMN B—Program Changes to FB W/S											
EARLY RETURN OF FY 2010 SURPLUS											
46500	10100	390001	10,135.77	APVCHR6370	6/24/2010	01	62101	ST2	2010		
46500	10100	390001	374.98	APVCHR6370	6/24/2010	01	62102	ST2	2010		
46500	10100	390001	398.53	APVCHR6370	6/24/2010	01	62103	ST2	2010		
46500	10100	390001	37,905.35	APVCHR6370	6/24/2010	01	62104	ST2	2010		
46500	10100	390001	(24,997.72)	APCLS61542	6/30/2010	01	62104	ST2	2010		
46500	10100	390001	24,997.72	APVCHR1421	6/30/2010	01	62104	ST2	2010		
46500	10100	390001	24,997.72	APVCHR9103	6/30/2010	01	62104	ST2	2010		
			73,812.35								
COLUMN G—Program Changes to FB W/S											
OFFSETTING TRANSACTIONS											
46500	10100	337001	(926,830.02)	10099	6/30/2010	10409	62104	FED2	2010		Set-up reserves for insurance
46500	10100	337001	(3,304.52)	10099	6/30/2010	48019	62104	OTH2	2010		Set-up reserves for insurance
46500	10100	390001	926,830.02	10099	6/30/2010	10409	62104	FED2	2010		Set-up reserves for insurance
46500	10100	390001	3,304.52	10099	6/30/2010	48019	62104	OTH2	2010		Set-up reserves for insurance
46500	A1	390001	(764.87)	10017	9/14/2009	10518		FED2	2010		Correct fund classification an
46500	A1	390001	764.87	10079	5/12/2010	10518		FED2	2010		Correct A-1 entry
46500	10100	390001	764.87	10017	9/14/2009	10518	62104	FED2	2010		Correct fund classification an
46500	10100	390001	764.87	APVCHR3453	1/4/2010	10518	62104	FED2	2010		
46500	A1	390001	(764.87)	APVCHR3453	1/4/2010	10518	62104	FED2	2010		
46500	10100	390001	(764.87)	10079	5/12/2010	10518	62104	FED2	2010		Correct A-1 entry
			0.00								
NETTED TO ZERO											



ALL FB ACCT TXN—ACTION NEEDED

○ ACTION NO. 1

- Review information on W/S
 - These are YOUR transactions



○ ACTION NO. 2

- Propose Adjusting Entries
 - Must be verifiable, documented
 - Must be approved by SAO and DOAA
 - Procedures on SAO's website



FUND BALANCE TRANSACTIONS TO IDENTIFY

Instructions - Read First

Program Comparison

Program Changes to Fund Balance

All FB ACct Txn

FB Txn to Identify

Proposed Adjustments

Identification of FB



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FB Txn to Identify--Example

	A	B	C	D	E	F	G	H	I	J	K	L
1	Unit	Fund	Account	Sum Amount	Journal ID	Date	Fund Src	Program	FS Type	Bud Ref	Budget Period	Descr
2	UNIDENTIFIED - PRIOR PERIOD ADJUSTMENTS											
3	None											
4												
5												
6												
7												
8												
9												



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FB Txn to Identify--Overview

- Facts about this worksheet:
 - Excerpt from ALL FB ACCT TXN worksheet
 - Transactions have been sorted and subtotaled
 - By program and
 - By funding source within program



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FB Txn to Identify—OVERVIEW

More Facts:

- Includes all transactions not identified as
 - PY reporting transaction, such as prior year surplus refund
 - CY reporting transaction, such as early return of surplus



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FB Txn to Identify—EXAMPLE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	UNIDENTIFIED ADJUSTMENTS/PRIOR PERIOD ADJUSTMENTS (Column E)													Original Txn Account
2	46100	10100	390100	215.25	APVCHR3 30106	ST2	01	2010				3010612	12/15/2009	
3	46100	10100	390100	(717.04)	ARDJ6665 30106	ST2	01	2010			AR Direct	3010612	7/23/2009	466 - Contributions and Donati
4	46100	10100	390100	(2,008.03)	ARDJ7175 30106	ST2	01	2010			AR Direct	3010612	8/6/2009	419xxx - Penalties and Interes
5	46100	10100	390100	(1,142.95)	ARDJ7446 30106	ST2	01	2010			AR Direct	3010612	8/24/2009	467xxx - Unclaimed Property
6	46100	10100	390100	(1,189.51)	ARDJ7719 30106	ST2	01	2010			AR Direct	3010612	9/15/2009	Lottery Proceeds
7	46100	10100	390100	(590.52)	ARDJ7852 30106	ST2	01	2010			AR Direct	3010612	9/29/2009	Nursing Home Provider Fees
8	46100	10100	390100	(170.00)	ARDJ8050 30106	ST2	01	2010			AR Direct	3010612	10/16/2009	468xxx - Other Revenues
9	46100	10100	390100	(183.83)	ARDJ8343 30106	ST2	01	2010			AR Direct	3010612	11/19/2009	All Expenditures
10	46100	10100	390100	(369.00)	ARDJ8562 30106	ST2	01	2010			AR Direct	3010612	12/17/2009	Offsetting transaction
11	46100	10100	390100	(9,028.60)	ARDJ8865 30106	ST2	01	2010			AR Direct	3010612	2/4/2010	
12	46100	10100	390100	(519.26)	ARDJ8945 30106	ST2	01	2010			AR Direct	3010612	2/25/2010	
13	46100	10100	390100	(56.00)	ARDJ9004 30106	ST2	01	2010			AR Direct	3010612	3/11/2010	
14	46100	10100	390100	(412.48)	ARDJ9034 30106	ST2	01	2010			AR Direct	3010612	3/18/2010	
15	46100	10100	390100	(52.07)	ARDJ9060 30106	ST2	01	2010			AR Direct	3010612	3/25/2010	
16	46100	10100	390100	(308.55)	ARDJ9121 30106	ST2	01	2010			AR Direct	3010612	4/8/2010	
17	46100	10100	390100	(176.00)	ARDJ9202 30106	ST2	01	2010			AR Direct	3010612	4/29/2010	
18	46100	10100	390100	(389.16)	ARDJ9411 30106	ST2	01	2010			AR Direct	3010612	6/16/2010	
19	46100	10100	390100	(12.10)	ARDJ9461 30106	ST2	01	2010			AR Direct	3010612	6/24/2010	
20	46100	10100	390100	(408.00)	ARDJ9554 30106	ST2	01	2010			AR Direct	3010612	6/30/2010	
21				(17,517.85)										



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FB Txn to Identify—Action Needed

○ FIRST ACTION REQUIRED

- Examine transactions
 - These are YOUR transactions
- Correct transactions—no action required
- Propose adjusting entries for those not recorded correctly
 - Must be verifiable, documented
 - Must be approved by SAO and DOAA



FB Txn to Identify—Action Needed



○ ACTION # 2

- For all non-offsetting transactions
 - Use drop down box (Column N)
 - Identify where non-offsetting transactions were originally recorded



PROPOSED ADJUSTMENTS

Instructions - Read First	Program Comparison	Program Changes to Fund Balance	All FB ACct Txn	FB Txn to Identify	Proposed Adjustments	Identification of FB
---------------------------	--------------------	---------------------------------	-----------------	--------------------	----------------------	----------------------



Proposed Adjustments

① TWO PURPOSES

- Summarize all PCAs
 - By type of account
 - Revenue
 - Expenditure
 - Prior Period Adjustment
- Summarize effect of PCAs on FB
 - By funding source within program



Proposed Adjustments

- Worksheet Structure
 - 2 Parts
- Part A
 - Agency Identification

	A	B	C	D	E
1	Fund Balance Analysis				
2					
3	A.	Entity Code:	_____		
4		Entity Name:	_____		
5		Prepared by:	_____		
6		Telephone #:	_____		
7					
8					



Proposed Adjustments

Part B

A	B	C	D	E	F	G	H	I	J	K	
B. PROPOSED ADJUSTMENTS											
<p>Note that all general ledger credit balances are included on this sheet as positive numbers. Include credits as positive numbers and debits as negative numbers in all columns</p>											
		Fund Balances	SUMMARY OF PROPOSED POST CLOSING ADJUSTMENTS (Prepared by Agency)						Total Proposed Adjusted Fund Balances		
		Linked from "Program Changes to Fund Balance"	Current Year Revenues	Current Year Expenditures	Prior Period Adjustments	Total					
Parole Supervision											
State Appropriation											
		State General Funds	187,213.50					0.00		187,213.50	
Federal Funds											
		Federal Funds Not Specifically Identified	926,838.47					0.00		926,838.47	
		American Recovery and Reinvestment Act of 2009									
		Federal Funds Not Specifically Identified	0.00					0.00		0.00	
		Other Funds	3,304.52					0.00		3,304.52	
Total Environmental Protection			1,117,356.49	0.00	0.00	0.00	0.00	0.00	0.00	1,117,356.49	



Proposed Adjustments

A	B	C	D	E	F	G	H	I	J	K
B. PROPOSED ADJUSTMENTS										
<div style="border: 1px solid orange; padding: 5px;"> Note that all general ledger credit balances are included on this sheet as positive numbers. Include credits as positive numbers and debits as negative numbers in all columns </div>										Total Proposed Adjusted Fund Balances
		Fund Balances	SUMMARY OF PROPOSED POST CLOSING ADJUSTMENTS (Prepared by Agency)							
		Linked from "Program Changes to Fund Balance"	Current Year Revenues	Current Year Expenditures	Prior Period Adjustments	Total				
Parole Supervision										
State Appropriation										
		State General Funds	187,213.50				0.00			187,213.50
Federal Funds										
		Federal Funds Not Specifically Identified American Recovery and Reinvestment Act of 2009	926,838.47				0.00			926,838.47
		Federal Funds Not Specifically Identified	0.00				0.00			0.00
		Other Funds	3,304.52				0.00			3,304.52
Total Environmental Protection			1,117,356.49	0.00	0.00	0.00	0.00			1,117,356.49



CREDIT adjustments entered as positive amounts and **INCREASE** fund balance.
DEBIT adjustments entered as negative amounts and **DECREASE** fund balance.

Proposed Adjustments

A	B	C	D	E	F	G	H	I	J	K	
B. PROPOSED ADJUSTMENTS					SUMMARY OF PROPOSED POST CLOSING ADJUSTMENTS (Prepared by Agency)						Proposed Adjusted Fund Balances
		Fund Balances			Current Year Revenues	Current Year Expenditures	Prior Period Adjustments	Total			
		Linked from "Program Changes to Fund Balance"									
Administration											
	State Appropriation										
	State General Funds	(205,216.88)			207,000.00		CR	207,000.00		1,783.12	
	Federal Funds										
	Federal Funds Not Specifically Identified	0.00						0.00		0.00	
	American Recovery and Reinvestment Act of 2009										
	Federal Funds Not Specifically Identified	0.00						0.00		0.00	
	Total Administration	(205,216.88)			207,000.00	0.00	0.00	207,000.00		1,783.12	
Clemency											
	State Appropriation										
	State General Funds	20,142.57						0.00		20,142.57	
	Federal Funds										
	Federal Funds Not Specifically Identified	0.00						0.00		0.00	
	American Recovery and Reinvestment Act of 2009										
	Federal Funds Not Specifically Identified	0.00						0.00		0.00	
	Other	0.00						0.00		0.00	
	Total Clemency	20,142.57			0.00	0.00	0.00	0.00		20,142.57	
Parole Supervision											
	State Appropriation										
	State General Funds	187,213.50			(185,000.00)			(185,000.00)		2,213.50	
	Federal Funds										
	Federal Funds Not Specifically Identified	926,838.47						0.00		926,838.47	
	American Recovery and Reinvestment Act of 2009										
	Federal Funds Not Specifically Identified	0.00						0.00		0.00	
	Other Funds	3,304.52						0.00		3,304.52	
	Total Environmental Protection	1,117,356.49			(185,000.00)	0.00	0.00	(185,000.00)		932,356.49	
Victim Services											
	State Appropriation										
	State General Funds	58,374.65			(22,000.00)			(22,000.00)		36,374.65	
		58,374.65			(22,000.00)			(22,000.00)		36,374.65	
		990,656.83			0.00	0.00	0.00	0.00		990,656.83	



Proposed Adjustments

A	B	C	D	E	F	G	H	I	J	K
B. PROPOSED ADJUSTMENTS										
			Fund Balances	SUMMARY OF PROPOSED POST CLOSING ADJUSTMENTS (Prepared by Agency)						Proposed Adjusted Fund Balances
			Linked from "Program Changes to Fund Balance"	Current Year Revenues	Current Year Expenditures	Prior Period Adjustments	Total			
Administration										
		State Appropriation								
		State General Funds						207,000.00		1,783.12
		Federal Funds								
		Federal Funds Not S						0.00		0.00
		American Recovery and								
		Federal Funds Not S						0.00		0.00
		Total Administration						0.00	207,000.00	1,783.12
Clemency										
		State Appropriation								
		State General Funds						0.00		20,142.57
		Federal Funds								
		Federal Funds Not S						0.00		0.00
		American Recovery and Reinvestment Act of 2009								
		Federal Funds Not Specifically Identified	0.00					0.00		0.00
		Other	0.00					0.00		0.00
		Total Clemency	20,142.57		0.00	0.00	0.00	0.00	0.00	20,142.57
Parole Supervision										
		State Appropriation								
		State General Funds	187,213.50		(185,000.00)			(185,000.00)		2,213.50
		Federal Funds								
		Federal Funds Not Specifically Identified	926,838.47					0.00		926,838.47
		American Recovery and Reinvestment Act of 2009								
		Federal Funds Not Specifically Identified	0.00					0.00		0.00
		Other Funds	3,304.52					0.00		3,304.52
		Total Environmental Protection	1,117,356.49		(185,000.00)	0.00	0.00	(185,000.00)		932,356.49
Victim Services										
		State Appropriation								
		State General Funds	58,374.65		(22,000.00)			(22,000.00)		36,374.65
			58,374.65		(22,000.00)	0.00	0.00	(22,000.00)		36,374.65
		Total	990,656.83		0.00	0.00	0.00	0.00	0.00	990,656.83

Why do you have a new **PROPOSED** adjusted fund balance and not a new **ADJUSTED** fund balance?

Instructions—Post Closing Adjustments

- Procedures for Post Closing Adjustments

- www.sao.georgia.gov

- Reporting
- Year-End Reporting
- Reporting Forms

- Due September 10, 2010

- Submit PCA Forms

- SAO_Reporting.ga.gov
- fusska@audits.ga.gov



IDENTIFICATION OF FUND BALANCE

Instructions - Read First	Program Comparison	Program Changes to Fund Balance	All FB ACct Txn	FB Txn to Identify	Proposed Adjustments	Identification of FB
---------------------------	--------------------	---------------------------------	-----------------	--------------------	----------------------	----------------------



Purpose of Form

- ◎ PURPOSE of Worksheet
 - Analysis of fund balance by type
 - Part B
 - By program
 - By funding source
 - Allows for description of various reserves
 - Part C
 - Based on Proposed Adjusted Fund Balance

Fund Balance Elements

- ① TWO Main Elements
 - Surplus
 - Return to State Treasury

All appropriated funds, except for the mandatory appropriations required by the Constitution of Georgia, remaining unexpended and not contractually obligated at the expiration of the General Appropriations Act shall lapse.



Fund Balance Elements

◎ TWO Main Elements

- Surplus

- Return to State Treasury

- Reserved Fund Balance

- Unexpended at the end of the fiscal year

- Restricted by contract

- Legally restricted



RESERVED FUND BALANCE

- ⦿ Reserved for Inventories
- ⦿ Reserved for Permanent Fund Principal
- ⦿ Reserved for Federal Financial Assistance
- ⦿ Reserves established by Georgia Constitution/Acts of General Assembly
- ⦿ Reserves that include other restrictions, such as donations

RESERVED FUND BALANCE

- ⦿ Reserves established by Georgia Constitution/Acts of General Assembly
 - Very limited definition
 - Only pertain to certain State organizations
 - Not returned to Treasury
- ⦿ Identification
- ⦿ Proper approvals

RESERVED FUND BALANCE

- ⊙ Includes, but not limited to:
 - Motor Fuel Tax Funds
 - Tobacco Settlement Funds
 - Indigent Care Trust Fund
 - Self Insurance Trust Fund

PART A

D3 fx =+'Proposed Adjustments'!C3

	A	B	C	D	
1	Fund Balance Analysis				
2					
3	A.	Entity			0.00
4		Entity			0.00
5		Prepa			0.00
6		Teleph			0.00
7					
8					



Part B

IDENTIFICATION OF ADJUSTED FUND BALANCES BY FUNDING SOURCE WITHIN PROGRAM

	Total Fund Balances Linked from "Proposed Adjustments"	ANALYSIS OF FUND BALANCES (Prepared by Agency)						Analysis Not Complete If Cell Has Value
		Reserve					Total	
		Surplus/(Deficit)	#1 (Inventory)	#2	#3	#7		
PART B								
Parole Supervision								
State Appropriation								
State General Funds	14,936.56						0.00	14,936.56
Federal Funds								
Federal Funds Not Specifically Identified	926,838.47			926,838.47			926,838.47	0.00
American Recovery and Reinvestment Act of 2009								
Federal Funds Not Specifically Identified	0.00						0.00	0.00
Other Funds	3,304.52					3,304.52	3,304.52	(0.00)
Total Parole Supervision	945,079.55	0.00	0.00	926,838.47	3,304.52	0.00	930,142.99	14,936.56

Note that all general ledger credit balances are included on this sheet as positive numbers. Include credits as positive numbers and debits as negative numbers in all columns



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Part B

**TOTAL ADJUSTED
FUND BALANCE**

IDENTIFICATION OF ADJUSTED FUND BALANCES BY FUNDING SOURCE WITHIN PROGRAM

	Total Fund Balances Linked from "Proposed Adjustments"	ANALYSIS OF FUND BALANCES (Prepared by Agency)						Analysis Not Complete If Cell Has Value
		Surplus/(Deficit)	Reserve					
			#1 (Inventory)	#2	#3	#7	Total	
PART B								
Parole Supervision								
State Appropriation								
State General Funds	14,936.56						0.00	14,936.56
Federal Funds								
Federal Funds Not Specifically Identified	926,838.47		926,838.47				926,838.47	0.00
American Recovery and Reinvestment Act of 2009								
Federal Funds Not Specifically Identified	0.00						0.00	0.00
Other Funds	3,304.52				3,304.52		3,304.52	(0.00)
Total Parole Supervision	945,079.55	0.00	0.00	926,838.47	3,304.52	0.00	930,142.99	14,936.56

Note that all general ledger credit balances are included on this sheet as positive numbers. Include credits as positive numbers and debits as negative numbers in all columns



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Part B

IDENTIFICATION OF ADJUSTED FUND BALANCES BY FUNDING SOURCE WITHIN PROGRAM

	Total Fund Balances Linked from "Proposed Adjustments"	ANALYSIS OF FUND BALANCES (Prepared by Agency)					Total	Analysis Not Complete If Cell Has Value
		Reserve						
		Surplus/(Deficit)	#1 (Inventory)	#2	#3	#7		
PART B								
Parole Supervision								
State Appropriation								
State General Funds	14,936.56					0.00		14,936.56
Federal Funds								
Federal Funds Not Specifically Identified	926,838.47			926,838.47			926,838.47	0.00
American Recovery and Reinvestment Act of 2009								
Federal Funds Not Specifically Identified	0.00					0.00		0.00
Other Funds	3,304.52				3,304.52		3,304.52	(0.00)
Total Parole Supervision	945,079.55	0.00	0.00	926,838.47	3,304.52	0.00	930,142.99	14,936.56

Note that all general ledger credit balances are included on this sheet as positive numbers. Include credits as positive numbers and debits as negative numbers in all columns

Identification of surplus, deficits or reserves



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Part B

ZERO

IDENTIFICATION OF ADJUSTED FUND BALANCES BY FUNDING SOURCE WITHIN PROGRAM

	Total Fund Balances Linked from "Proposed Adjustments"	ANALYSIS OF FUND BALANCES (Prepared by Agency)						Analysis Not Complete If Cell Has Value
		Reserve					Total	
		Surplus/(Deficit)	#1 (Inventory)	#2	#3	#7		
PART B								
Parole Supervision								
State Appropriation								
State General Funds	14,936.56						0.00	14,936.56
Federal Funds								
Federal Funds Not Specifically Identified	926,838.47			926,838.47			926,838.47	0.00
American Recovery and Reinvestment Act of 2009								
Federal Funds Not Specifically Identified	0.00						0.00	0.00
Other Funds	3,304.52				3,304.52		3,304.52	(0.00)
Total Parole Supervision	945,079.55	0.00	0.00	926,838.47	3,304.52	0.00	930,142.99	14,936.56



Part B

ZERO

IDENTIFICATION OF ADJUSTED FUND BALANCES BY FUNDING SOURCE WITHIN PROGRAM

PART B	Total Fund Balances Linked from "Proposed Adjustments"	ANALYSIS OF FUND BALANCES (Prepared by Agency)					Total	Analysis Not Complete If Cell Has Value
		Surplus/(Deficit)	Reserve					
			#1 (Inventory)	#2	#3			
<p>Note that all general ledger credit balances are included on this sheet as positive numbers. Include credits as positive numbers and debits as negative numbers in all columns</p>								
Parole Supervision								
State Appropriation								
State General Funds	14,936.56	14,936.56					14,936.56	0.00
Federal Funds								
Federal Funds Not Specifically Identified	926,838.47			926,838.47			926,838.47	0.00
American Recovery and Reinvestment Act of 2009								
Federal Funds Not Specifically Identified	0.00						0.00	0.00
Other Funds	3,304.52				3,304.52		3,304.52	(0.00)
Total Parole Supervision	945,079.55	14,936.56	0.00	926,838.47	3,304.52	0.00	945,079.55	0.00

PART C

	Total Fund Balances Linked from "Proposed Adjustments"	ANALYSIS OF FUND BALANCES (Prepared by Agency)						Analysis Not Complete If Cell Has Value
		Surplus/(Deficit)	Reserve					
			#1 (Inventory)	#2	#3	#7	Total	
Reserved for Inventories		0.00					0.00	0.00
	990,656.83	0.00	926,838.47	3,304.52	0.00		990,656.83	0.00
PART C								
Add lines as necessary to provide descriptions indicated in instructions								
Reserve 1		0.00						0.00
Inventories								
Reserve 2			926,838.47				926,838.47	
Asset Forfeiture	Federal Requirements Govern							
Reserve 3				3,304.52			3,304.52	
Insurance Recovery	None							
Reserve 4								0.00
Reserve 5								0.00
Reserve 6								0.00
Reserve 7						0.00		0.00
Total Reserves		0.00	926,838.47	3,304.52	0.00		930,142.99	
Surplus								
General Funds		60,513.84					60,513.84	
Tobacco Funds								0.00
Lottery Funds								0.00
Motor Fuel Funds								0.00
Brain and Spinal Injury Trust Fund								0.00
Total Surplus		60,513.84					60,513.84	
Total Fund Balance		60,513.84	0.00	926,838.47	3,304.52	0.00	990,656.83	



Section C

	Total Fund Balances Linked from "Proposed Adjustments"	ANALYSIS OF FUND BALANCES (Prepared by Agency)						Analysis Not Complete If Cell Has Value
		Surplus/(Deficit)	Reserve					
			#1 (Inventory)	#2	#3	#7	Total	
Reserved for Inventories		0.00					0.00	0.00
	990,656.83	60,513.84	0.00	926,838.47	3,304.52	0.00	990,656.83	0.00
PART C								
Add lines as necessary to provide descriptions indicated in instructions	Reference Enabling Legislation							
Reserve 1		0.00					0.00	
Inventories								
Reserve 2				926,838.47			926,838.47	
Asset Forfeiture	Federal Requirements Govern							
Reserve 3					3,304.52		3,304.52	
Insurance Recovery	None							
Reserve 4							0.00	
Reserve 5							0.00	
Reserve 6							0.00	
Reserve 7						0.00	0.00	
Total Reserves		0.00		926,838.47	3,304.52	0.00	930,142.99	
Surplus								
General Funds		60,513.84					60,513.84	
Tobacco Funds							0.00	
Lottery Funds							0.00	
Motor Fuel Funds							0.00	
Brain and Spinal Injury Trust Fund							0.00	
Total Surplus		60,513.84					60,513.84	
Total Fund Balance		60,513.84	0.00	926,838.47	3,304.52	0.00	990,656.83	

↑
SURPLUS
↓

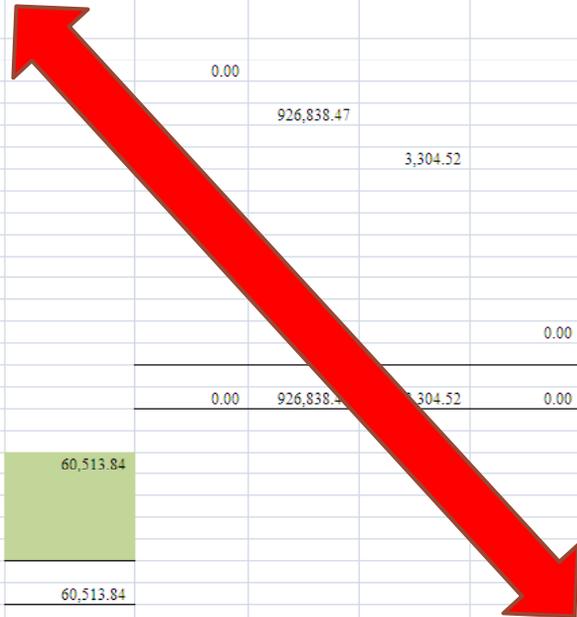


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Check Points

	Total Fund Balances Linked from "Proposed Adjustments"	ANALYSIS OF FUND BALANCES (Prepared by Agency)						Analysis Not Complete If Cell Has Value
		Surplus/(Deficit)	Reserve				Total	
			#1 (Inventory)	#2	#3	#7		
Reserved for Inventories			0.00				0.00	0.00
	990,656.83	60,513.84	0.00	926,838.47	3,304.52	0.00	990,656.83	0.00
PART C								
Add lines as necessary to provide descriptions indicated in instructions	Reference Enabling Legislation							
Reserve 1 Inventories			0.00					0.00
Reserve 2 Asset Forfeiture	Federal Requirements Govern			926,838.47				926,838.47
Reserve 3 Insurance Recovery	None				3,304.52			3,304.52
Reserve 4								0.00
Reserve 5								0.00
Reserve 6								0.00
Reserve 7						0.00		0.00
Total Reserves			0.00	926,838.47	3,304.52	0.00	930,142.99	
Surplus								
General Funds		60,513.84						60,513.84
Tobacco Funds								0.00
Lottery Funds								0.00
Motor Fuel Funds								0.00
Brain and Spinal Injury Trust Fund								0.00
Total Surplus		60,513.84						60,513.84
Total Fund Balance		60,513.84	0.00	926,838.47	3,304.52	0.00	990,656.83	



Part C Reserves

Written reserve requests should be submitted as follows

Submit requests for reservations of State funds and lapsable Other funds to:

Office of Planning and Budget

ATTN: Lorette Sibilly

270 Washington Street, S.W., 8th Floor

Atlanta, Georgia 30334

E-mail a copy of the request to: mrodgers@sao.ga.gov

Send a copy of the request to:

Mr. Russell Hinton, State Auditor

270 Washington Street, SW, Suite 1-156

Atlanta, Georgia 30334-8400

Requests should indicate the reason for the request, legal authorization therefore, the intended usage of the reserved funds and the program and funding source. The request should be accompanied by documentation supporting the calculation of the amount requested.



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Part C Reserves

Part C.	Reserves		
		<p>In the space provided, include a description of each classification of reserve. Such description can include a section of the OCGA, the name of a federal grant or an indication that a reserve request has been prepared and submitted to OPB. Generally, fund balances may be reserved for each of the following types of funding sources</p>	
		<p>State Funds - State funds are lapsable. State funds may be reserved only with the approval of the Office of Planning and Budget (OPB) and upon review by the Department of Audits and Accounts (DOAA). See instructions below for submission of reserve requests.</p>	
		<p>Federal Funds - As most federal funds received by State organizations are from reimbursement based grants, there generally should be no ending fund balances in federal fund sources. Federal funding source ledgers should be carefully examined to ensure that federal funding source fund balances are legitimate. Federal funding source fund balances may exist if the grants received by an organization are not reimbursement based. No reserve requests are required for the reservation of federal funds, however, federal funds reserves are subject to audit by DOAA and documentation of the justification for reserving federal funds should be retained for auditors' review.</p>	
		<p>Other Funds - Other funds may or may not be subject to lapse. Other funds may be reserved if a specific section of the OCGA allows their retention or the code section creating the collection of these funds does not indicate that they are lapsable. Lapsable other funds may be reserved only with the approval of OPB and upon review by DOAA. See instructions below for submission of reserve requests.</p>	



Questions About Form?

- CAFR Team Member
- CC'd on email containing form



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