



**SAN FRANCISCO
STATE UNIVERSITY**



FINANCIAL OVERSIGHT

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SF STATE FINANCIAL OVERSIGHT REVIEW

PURPOSE

The purpose of financial oversight and monitoring is to exercise due diligence over University financial activities through planning and reporting. This includes budget development, ongoing financial monitoring, and compliance with the budget.

San Francisco State University must exercise clear and transparent due diligence in overseeing its financial activities and establishing reporting and monitoring requirements necessary to fulfill its fiduciary duties. In achieving the above expectations, the campus must review its budget plan performance, provide better-defined policy guidance to the administration, set expenditures parameters, define reporting requirements, and conform to the relevant guiding principle from ICSUAM 2002

SCOPE

Each year, S.F. State will conduct at least two comprehensive financial reviews during the fall, winter and/or spring to identify any problematic financial situations that have occurred or may be expected to occur before the end of the fiscal year. The objective of the financial review is twofold:

1. To perform a division-level analysis of current YTD actuals expenditures compared to prior YTD actuals and full-year revised projection compared to full-year revised budget.
2. To identify material concerns (Revenues: **under by 5% and \$5,000 less**, Expenses: **overspending by 5% and \$5,000 more**, when comparing fiscal year Revised Projection to fiscal year Revised Budget), that may have a quantifiable impact on the current budget.

The scope of the reviews will include a comprehensive budget review for all revenue and expenditure activities for all funds, including General, Lottery, Capital, Self-Support, and Trust funds. In addition, the fall, winter, and spring financial reviews will include formal meetings with senior management and business managers to review each unit's financial performance. While the primary focus of the two meetings varies, the feedback and discussions assist management in planning the budget for the upcoming fiscal year and forecasting for the next academic year.

FINANCIAL REVIEW PROCESS

OVERVIEW:

Each Cabinet must provide a detailed analysis for each Division (Finance Data Warehouse or FDW defines this as Level 4). A written report submitted to the Budget Administration and Operations office (BAO) addressing material items (Revenues: **under by 5% and \$5,000 less**, Expenses: **overspending by 5% and \$5,000 more**, when comparing fiscal year Revised Projection to fiscal year Revised budget) that will have an adverse effect on the current budget by fiscal year-end.

These reports completed by the Cabinet/Division will serve as an attachment to the comprehensive financial review report that the BAO will prepare for the CFO and President's review.

The comprehensive financial review will include:

- Review of financial position
- Operating budget surplus / deficit
- Future commitments
- Capital project review
- Deficit review
- Other issues

OBJECTIVE:

The primary objective of the financial review is to determine if the funds available for the remainder of the fiscal year are adequate to maintain planned service levels.

To achieve the objective as mentioned above, it is required for each Cabinet – down to the Department level to:

1. Current Year Projection Department Roster & Other Compensation:
 - a. Reconciliation of all single incumbent positions by assessing the FTE and salary base's accuracy and projecting the vacancies filled by June 30.
 - b. Reconciliation of all the salary budgeted at the G.L. account and their projection to June 30.
2. Financial Review Reports:
 - a. Verify revenues and expenses in the Financial Review Reports to the campus Data Warehouse Financial Reporting System, year to date (YTD)
 - b. Review and analyze YTD actuals compared to their YTD actuals prior year
 - c. Review and analyze, current fiscal year Current Year Projection (CYP) compared to the current fiscal year Revised budget and report any material variances defined as, Revenues: under by 5% and \$5,000 less, Expenses: overspending by 5% and \$5,000 more when comparing fiscal year CYP to fiscal year Revised Budget.

REQUIRED BUDGET ELEMENTS:

The Financial Review Reports give you:

1. Revenues: Breakdown of current YTD revenues by program with actual comparative YTD for the prior fiscal year, current year Original Budget, and current year Revised budget; planners will be using the CYP OpEx and Revenue to input projected Revenue for the remainder of the year. PBCS CYP instruction manual will provide instructions on how to use the form.
2. Expenditures: YTD expenditures for each category with comparative YTD actual expenditures, current year Original Budget, and current year Revised budget. Planners will be using

the CYP OpEx and Revenue to input projected expenses for the remainder of the year. PBCS CYP instruction manual will provide instructions on how to use the form.

3. **Other Compensation:** YTD expenditures for each account with comparative YTD actual expenditures, current year Original Budget, and current year Revised budget. It is an additional opportunity to plan the salary expenditures that are not categorized as single incumbent and are budgeted and planned at the GL account. Samples: The CYP Other Compensation pages will have forms available for pool positions and other salaries accounts such as overtime, shift differential, and more.

REPORTING REQUIREMENTS:

The following requirements are provided to assist you in completing the required financial analysis, and at a specific timeline, BOA will be locking your submission as the final report.

Financial Review Report

General Fund (NG001, NG025, NR101, SE001, SU001, SU002, SU003, & SU004); Indirect Cost (NR201), Cost Recovery (NR301), Programs and Initiatives (NR401) Self-Support and Trust Fund (Lottery, IRA.)

The Financial Report is used for Division level (defined as Level 4 for in FDW), Cabinet, General Fund, Indirect Cost, Cost Recovery, Miscellaneous General Fund, Self-Support and Trust Fund.

- Financial Review Report provides Revenues and Expenses for the fund grouping (See Fund Chart Index for definition) by subaccount category that applies to your Cabinet/Division/Self-Support/Trust Fund.
- The Division reports roll-up to the Total Cabinet Report.

Current Year Projection Department Roster:

Each unit will run and revise the CYP Department Roster form for all single incumbent positions, including funds.

- Vacancies will need to be reviewed and adjusted based on any H.R. actions are planned for the rest of the fiscal year.
- If correction must occur to actuals, please include adjustments to the future periods, and follow up with LCD adjustments, as necessary.

Certification of Financial Actions:

Each Cabinet is required to provide a memorandum (Certification of financial actions) commenting on the outcome of their financial review process and include comments on the financial conditions of each Division. Material variances must be explained and identified in the written report. Material variance is defined as Revenues: under by 5% and \$5,000 less, Expenses: overspending by 5% and \$5,000 more in General Fund, IDC, Cost Recovery, Self-Support, and Trust Funds, and 50% Misc, when comparing fiscal year Current Year Projection to fiscal year Revised budget. Additional items to note within the report include service level changes, growth issues, unmet needs, trend issues, new programs, reserves, or other factors that currently have or are expected to impact the budget.

Summary

When you are completed with your review and analysis, you will submit back to the BAO office:

- ✓ Financial Review Reports (General Fund, I.D.C., Cost Recovery, Misc. General Fund, Self-Support and Trust Fund)
- ✓ CYP Department Roster
- ✓ Certification of Financial Actions

FINANCIAL REVIEW TIMELINE

TASK	TIME FRAME	RESPONSIBILITY
Training and Q&A sessions provided at the cabinet-level	Ongoing through duration of the financial review process	BAO & Cabinets
Call for financial oversight review	Two weeks before Accounting Period Close	BAO
Accounting Period Close	Soon after end of the calendar month	Fiscal Affairs
Open the Current Year Projection (CYP) module in SF_PBCS System	The day after Accounting Period Close	BAO
Continually monitor progress and provide support	Four weeks	BAO
Cabinet/Division reports reviewed and Certification of Financial Actions submitted to BAO	Soft Close: <i>5 PM DEADLINE TO SUBMIT DATA</i> First Snapshot in CYP	BAO & Cabinets
Cabinet/Division reports reviewed and changes to Certification of Financial Actions submitted to BAO if needed	Hard Close: Final Snapshot in CYP, and all CYP users access set to view only at <i>5 PM</i>	BAO & Cabinets
Financial report submitted to the University President	After CFO and VP's reviews	BAO

SAMPLE TEMPLATE: FINANCIAL REVIEW REPORT: CABINET/DIVISION/SELF SUPPORT/TRUST FUND



**San Francisco State University
Financial Review Report
6020-BUDGET_ADMIN_&_OPER_OFFICE
Fund: NG001-GENERAL SUPPORT & STUDENT FEES**

	Actual FY 20-21 YTD 3-September	Actual FY 21-22 YTD 3-September	Change from Prior Year c=b-a	% of Year Expenses d	Original Budget FY 21-22 Standard YearTotal e	Revised Budget FY 21-22 Standard YearTotal f	Actual FY 21-22 YTD 3-September g	Forecast 4-October to 12-June h	Current Year Projection FY 21-22 YTD YearTotal i i=g+h	Change from Revised Budget j j=i-f	% k k=i/f
General Fund Allocation	-	-									
All Revenue	-	-									
Total Revenue / Other Sources	-	-									
601100-Academic Salary	-	-									
601103-Graduate Assistant	-	-									
601190-Academic Salaries-Lump Sum Vac	-	-									
601304-Teaching Associates	-	-									
601804-Winter Session Fac	-	-									
601806-Part Time Faculty	-	-									
601807-Substitute Faculty	-	-									
601809-Extension Faculty	-	-									
601810-Summer Session Fac	-	-									
601825-Research Fellow	-	-									
601827-Honorarium For Emp Sal Or Ben	-	-									
601828-Reimb Release Time Salary	-	-									
601829-Faculty Salary Reimbursement	-	-									
601833-Academic Salaries-Lump Sum Vac	-	-									
Instructional Faculty	-	-									
Management & Supervisory	75,421	69,681	(5,740)	17%	411,365	411,365	69,681	(69,681)	-	(411,365)	(100%)
Support Staff	58,878	39,252	(19,626)	17%	235,512	235,512	39,252	(39,252)	-	(235,512)	(100%)
Salary & Wages	134,299	108,933	(25,366)	17%	646,877	646,877	108,933	(108,933)	-	(646,877)	(100%)
Operating Expenses	8,286	1,031	(7,255)	7%	14,368	14,368	1,031	(1,031)	-	(14,368)	(100%)
Total Operating Expenses	8,286	1,031	(7,255)	7%	14,368	14,368	1,031	(1,031)	-	(14,368)	(100%)
Total Operating Expenses w/o Benefits	142,585	109,964	(32,621)	17%	661,245	661,245	109,964	(109,964)	-	(661,245)	(100%)
All Transfers In	-	-									
All Transfers Out	-	-									
Net Transfers	-	-									
Operating Income (Loss) excluding Benefits	(142,585)	(109,964)	32,621	17%	(661,245)	(661,245)	(109,964)	109,964	-	661,245	(100%)
Benefits	74,565	59,397	(15,168)	16%	362,824	362,824	59,397	(59,397)	-	(362,824)	(100%)
Operating Income (Loss)	(217,150)	(169,361)	47,789	17%	(1,024,069)	(1,024,069)	(169,361)	169,361	-	1,024,069	(100%)

Financial Review Report Column Definitions:

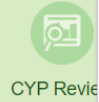
Column	Description
a	Actual data for prior YTD - Please use the 'Financial Summary by Year' under the Financial Reporting in FDW to obtain this data. Instructions are in the following section.
b	Actual data for current YTD - Please use the 'Financial Summary by Year' under the Financial Reporting in FDW to obtain this data. Instructions are in the following section.
c	Change from Prior Year = Column b minus Column a or current YTD actuals minus prior year YTD actuals
d	% of Year Expenses = Column b divided by Column for actual current YTD divided by current full-year Revised Budget.
e	Current fiscal year Original Budget. Details can be found in PBCS as Final Budget and Manage My Budget as of Period in FDW.
f	Current fiscal year Revised budget. This can be found in Manage My Budget as of Period in FDW.
g	Actual data for current YTD – This Column is the same as column b.
h	Forecast for the remainder of the F.Y. includes the amount you feel is necessary, so the Revised Projection is what you expect.
i	Current Year Projection which is the sum of Column g and h.
j	Change from Revised Budget = Column i minus Column f or Current Year Projection minus Revised Budget.
k	Column j divided by Column f or the Change of Revised Projection to Revised Budget over Revised Budget. Material variances must be explained and identified. Material variances are defined as Revenues: under by 5% and \$5,000 less, Expenses: overspending by 5% and \$5,000 more, when comparing fiscal year Revised Projection to fiscal year Revised Budget).

SAMPLE TEMPLATE: CURRENT YEAR PLAN DEPARTMENT ROSTER REPORT

After the campus training sessions on SF_PBCS Current Year Projection (CYP), Business Managers will have the opportunity to manage their department positions. Data management is similar to workforce planning in planning budgetary solutions (PBCS). The below functions are available and required for managing each position in CYP.

Manage Position	CYP Vacate Position
	CYP Fill Position
	CYP Add Employee Assignment
	CYP Sync Position from H.R. load

Funding	By Employee
	By Position
	By Department



Department Roster Department Roster by User Variable Department Roster by J

Planner: CYP Department Roster

Years	Scenario	Department
FY20	CYP	6240-CUSTODIAL_SERVICES

Alvarado, Cesar - 918832348	Custodian:00008175
Au, Yin Ching - 906993326	Custodian:00008745
Alvarado, Maria Del Carmen - 906993365	Custodian:00008040
Bamba, Fe - 918826654	Custodian:00004051
Buhay, Benjamin - 913734515	Custodian:00006130
Barrios, Ramses - 916424488	Custodian:00004592
Chen, Yunxiang - 918833050	Custodian:00006519
Cunanan, Edward - 900023779	Administrator I:00007966
Cole, Shelley - 900026860	Administrator II:00001334
Carbajal, Silvio - 900031800	Custodian:00003720
Campos, Shirley - 900043383	Custodian:00004688
Calderon, Orfilia - 900043825	Custodian:00004728
Chan Tong, Lin - 900044423	Custodian:00004775

- CYP Funding Navigation...
- CYP Roster Navigation...
- CYP Manage Position...
 - CYP Vacate Position
 - CYP Fill Position
 - CYP Add Employee Assignment
 - CYP Sync Position from HRLoad
- Edit
- Adjust
- Supporting Detail
- Change History
- Lock/Unlock Cells
- Filter
- Sort
- Analyze
- New Ad Hoc Grid
- Show Reasons for Read-Only Cells
- Predictive Planning
- Business Rules
- Smart Push Details

	Base Salary	Salary Adjustments	Merit Amount	Confirmed	Total Salary
	BegBalance	BegBalance	BegBalance	BegBalance	BegBalance
0.5	686				6,8
50	102				8,
00	204				6,
50	184				7,
50	102				8,
50	102				8,
2010 - Custodian	0.50	686			6,
3318 - Administrator I	1.00	304			8,
3312 - Administrator II	1.00	044			6,
2010 - Custodian	0.50	234			8,
2010 - Custodian	1.00	204			6,
2010 - Custodian	1.00	224			7,
2010 - Custodian	1.00	204			6,

SAMPLE TEMPLATE: CERTIFICATION OF FINANCIAL ACTIONS

CERTIFICATION OF FINANCIAL ACTIONS

Fiscal Year _____

Date: _____

Period (check one)

Fall Review _____ Winter Review _____ Spring Review _____

Division/Cabinet: _____

Fiscal Officer: _____
(Print Name)

Please list any Division/Self Support/Trust Fund in your Cabinet that you anticipate will experience a fiscal year Revised Projection material variance compared to your fiscal year Revised Budget. (Attach a separate sheet if necessary).

Division/Self Support/Trust Fund	FY Revenue Variance Under 5% and \$5,000 less	FY Expense Variance Over 5% and \$5,000 more
<i>Ex: Division 1</i>		<i>18% over and \$68,000 more in Salaries –See attached for an explanation</i>
<i>Ex: Division 2</i>	<i>6% under and \$18,000 less in Revenue –See attached for explanation</i>	

Describe in a separate document the nature of the financial changes and assess the impact that the changes will have on your Cabinet's/Division's/Self Support's/Trust Fund's planned year-end financial position by including the following:

- (i) the reason for the occurrence
- (ii) the actions were taken by your Cabinet to resolve this particular occurrence
- (iii) the measures were taken by your Cabinet to prevent events such as this from occurring again
- (iv) Explanation of material variances (Defined as Revenue: under 5% and \$5,000 less, Expenses: overspending by 5% and \$5,000 more when comparing fiscal year Revised projection to fiscal year Revised Budget)

CERTIFICATION

Each cabinet's/division's fiscal officer is required to complete and sign the following certification form.

I certify the above information provided in Variance Report for the

Fall Review _____ Winter Review _____ Spring Review _____,

FY _____ is correct as of the date indicated below, and that

[Division/Cabinet]

has informed the Budget Office, at least at the campus financial review, of any significant actuals or projected variances from annual revenues or expenditures that were approved in the annual budget.

Name: _____

Title: _____

Signature: _____ Date: _____

Name: _____

Title: _____

Signature: _____ Date: _____

TECHNICAL AND FINANCIAL DATA INFORMATION

Revenue and expense accounts include all transactions that have been processed through the review period.

The review can include:

- a. Filled and vacant positions (salary base and FTE)
- b. Vendor payments and open encumbrances
- c. Receipts, hospitality, travel, and training
- d. Expenditure transfers/Journal entries
- e. Budget transfers and augmentations
- f. Recharges
- g. Expenditure Transfers: Expenditure transfers must be included when projecting expenses. If an expense is being transferred out, it is a reduction to the department's expenses. The department receiving the expenditure will show it as an increase in expenses. Coordinate with the appropriate department to ensure that all planned expenditure transfers are accounted for in both areas' projected expenses.
- h. Budget transfers: Validate that your area has received all the agreed allocations and funded one-time approved programs/projects.

PROJECTION:

The financial review provides the opportunity to look at what funds are remaining to cover expenses for the remaining fiscal year when you project the expected costs for the rest of the fiscal year that must be covered within the budget available.

The following is a sample of items/topics to keep in mind when projecting the remaining year expenses:

- Any salary action from the review period until year-end and not receiving a budget allocation should be included.
- Are you expecting to purchase equipment for the rest of the year?
- Have you reconciled all the open commitments against your contractual agreements and close the ones that are already paid off?
- Will budget transfers take place to either increase or decrease your funds?
- Is there an annual one-time expense that has not occurred yet?
- How many vacant positions do you have and the estimated hire date?

- Historical information is always helpful. Look at your June 30 data from the prior year to see what actuals by account code were and your available budget balance.

CAPITAL PROJECT REVIEW

CAPITAL FRAMEWORK

The core function of the capital budget is to help control expenditures. The university sets spending limits by adopting the capital budget and through the authorization for individual capital projects. Like an annual operating budget, a multi-year capital budget requires difficult decisions and balancing scarce resources with unlimited demands. With proper planning, from the onset of a capital project idea/need, the university can prioritize and ensure capital needs are adequately met while managing limited resources. The nature and importance of individual projects, along with fiscal constraints, will dictate which ones will be accomplished in year one and which ones will be accomplished in years two, three, four, and beyond.

After completing the Capital Project Review Template, BAO will incorporate the report and analysis into the comprehensive financial review report (as detailed in the Financial Review Process section) for the CFO and President's review.

SCOPE:

The capital project review will occur quarterly. The quarterly review will include key performance indicators such as project information, scheduling, budget, actual expenditures, open commitments, forecast, funding source, and budget variance analysis for the current fiscal year.

REQUIRED CAPITAL PROJECT ELEMENTS:

The Capital Project Review Report gives you:

1. **Project Information:** Each project has its unique Project ID set up in Common Financial System (CFS). Project Name that contains the building name and project title. Project Manager who is responsible and managing the project. Project schedule that is the tentative start date and end date. Project status provides the project's current phase—funding sources such as financed funding, State Appropriation, Reserve, etc.
2. **Budget:** The current fiscal year budget includes the forward carry funding from the prior year, current fiscal year approved new funding and amendment of the budget during the fiscal year. The budget balance is a quick snapshot that shows the project is under or over budget.
3. **Expenditures:** YTD expenditures and open commitments for each project. The forecast for the project costs through the end of the current fiscal year.

REPORTING REQUIREMENTS:

- Review and update the information for Project Manager, Completion Date, and Project Status.
- Review the Spent YTD and Open Commitment columns. The source data is FDW as of the accounting period close.
- Provide the forecast for the project costs through the end of the current fiscal year. If the project is over the budget, explain and prepare the amended project charter for the additional funding request.

SAMPLE TEMPLATE: CAPITAL PROJECT REVIEW REPORT

Capital Project Review Report																			
Status (as of the review period)											CFY Capital Budget				FDW Data as of Acctg. Period Close				
No	Project #	Project Name (Bldg. -Title)	Project Manager	Start Date	On Hold	Planning Phase	Design Phase	Construction Phase	Completion Phase	Cancelled	Completion Date	a	b	c	d = a+b+c	e	f	g	h = d-e-f-g
												Carry Forward	New Funding	Amendment CFY	Budget CFY	Spent YTD	Open Commitments	Forecast	Budget Balance
1	DM17BH001	BH-Hallway Floor Replacement	Frank Fasano	07/31/17							09/30/18	-	100,000	-	100,000	-	-		100,000
2	DM17BH002	BH-Sewer Pipe Replacement	Frank Fasano	07/31/17							06/30/18	-	307,500	-	307,500	-	-		307,500
3	DM17BH003	BH & Gym-Sewerage Repairs	Frank Fasano	07/31/17							08/31/18	-	202,950	-	202,950	-	-		202,950
4	DM17CW001	CW ADA Pathways / Roadways Maintenance	Frank Fasano	07/31/17							06/30/18	-	246,000	-	246,000	1,500	-		244,500
5	DM17CW002	CW Door Replacement	Frank Fasano	07/31/17							06/30/18	-	222,550	-	222,550	-	-		222,550
6	DM17CW003	CW-Rekeying BUS, HSS, & Old ADM Bldgs	Frank Fasano	07/31/17							09/30/18	-	146,000	-	146,000	-	-		146,000
7	DM17CY002	Corp. Yard Emergency Transfer Switches	Frank Fasano	07/31/17							07/31/18	-	15,000	-	15,000	-	-		15,000
8	DM17TH001	TH-Fire Marshal Corrections	Frank Fasano	07/31/17							12/31/17	-	100,000	-	100,000	-	-		100,000
9	MC17ADM01	ADM-Roof Replacement	Frank Fasano	07/31/17							08/31/18	-	400,000	-	400,000	-	-		400,000
10	MC17ADM02	ADM-1st Floor Ceiling & Lighting	Frank Fasano	07/31/17							08/31/18	-	300,000	-	300,000	-	-		300,000
11	MC17CW001	CW Elevator Door Upgrade	Frank Fasano	07/31/17							08/31/18	-	60,000	-	60,000	-	-		60,000
12	MC17UPD01	UP-Head End Security System Replacement	Frank Fasano	07/31/17							09/30/18	-	200,000	-	200,000	-	-		200,000
		TOTAL										-	2,300,000	-	2,300,000	1,500	-	-	2,298,500

Capital Project Review Report Column Definitions:

Col- umn	Description
a	Carry Forward funding from the prior year.
b	The current fiscal year (CFY) approved new funding.
c	CFY amended funding for the project.
d	CFY Budget = Carry forward (column a) + CFY New funding (column b) + CFY Amendment (column c).
e	Actual data for current YTD as of the accounting period close.
f	Open encumbrance as of the accounting period close.
g	Forecast for the project costs through the end of the current fiscal year. (i.e., If December month is closed, forecast from January to June)
h	Budget Balance = CFY Budget (column d) - YTD actuals (column e) - Open commitments (column f) - Forecast (column g).

APPENDIX A

FINANCE DATA WAREHOUSE (FDW.) GUIDANCE FOR FINANCIAL REVIEW

The Financial Reporting Dashboard Reports

The Financial Reporting dashboard is designed for managing budgets. This dashboard allows the user to filter reports based on selected fund and account attributes and campus unique trees for department, fund, account, and project tree levels.

Financial Reporting Dashboard Reports for S.F. State Financial Reviews

There are nine Financial Dashboard Reports. For this financial review, we would like to introduce two Dashboard Reports listed below.

Page/Report Name	Page / Report Description
Manage My Budget as of Period	This page is designed to produce budget reports, actuals, encumbrances, pre-encumbrances, and available balance data based on a limited number of filters, including fund, department, account, project, program, and class Chartfields and the departmental hierarchy. Manage My Budget page defaults to account type 50 (Revenue) and account type 60 (Expense).
Financial Summary by Year	Based on the year and accounting period indicated in the filter, this page is designed to produce reports of budget or actuals based on a vast number of filters, including the Chartfields, state, and CSU attributes, trees, and PeopleSoft Chartfield attributes. These reports can be limited to any account type or all-inclusive for assets, liabilities, equity, revenue, and expense.

On the Home Page: Select Business Unit: SFCMP, Select primary budget ledger: Standard Budget, select original budget scenario INITL_BUD, and click 'Apply.'

The screenshot shows the 'Financial Reporting' dashboard interface. At the top, there are navigation links: Home, Dashboards, Open, and Signed. Below this is a horizontal menu with several options: Home (highlighted with a red box), Manage My Budget as of Period, Financial Summary As of Period, Financial Summary Between Periods, Financial Summary by Year, Trial Balance, and Inception to Date. Underneath the menu is a section titled 'Default Settings for this Dashboard'. It contains three dropdown menus: 'Select primary business unit for campus level reporting' (set to SFCMP - San F), 'Select primary budget ledger' (set to Standard Budget), and 'Select original budget scenario only' (set to INITL_BUD). To the right of these dropdowns are 'Apply' and 'Reset' buttons.

MANAGE MY BUDGET AS PERIOD & FINANCIAL SUMMARY BY YEAR

Using the advanced filters, enter a department tree to get report results by Division.

REPORT FILTERS	MANAGE MY BUDGET AS OF PERIOD	FINANCIAL SUMMARY BY YEAR
Business Unit	SFCMP	SFCMP
Fiscal Year	Current Year	Between: Prior Year – Current Year
Period	Accounting Period Close	From: 1 to Accounting Period Close
Account Type	50 – Revenues & 60 - Expenditures	50 – Revenues & 60 - Expenditures
Budget Ledger	Standard Budget	Standard Budget
Fund	Refer to the 'Fund Table Index'	Refer to the 'Fund Table Index'
Dept Tree	DEPART_ROLLUP	DEPART_ROLLUP
SUGGESTED COLUMN SELECTORS		
Column 1	Dept Level 4 Fdescr	Dept Level 4 Fdescr
Column 2	Fund Fdescr	Fund Fdescr
Column 3	Acct Cat Fdescr	Acct Cat Fdescr
Column 4	Acct Fdescr	Acct Fdescr
Column 5	Program Fdescr (Apply for Self-Support Report, optional Operating Fund Report)	Program Fdescr (Apply for Self-Support Report, optional for Operating Fund Report)
Column 6	Hide	Hide
REPORT VIEW SELECTORS		
Select Report View	Standard with Original Budget	Summary by Year (Actuals)

Sample: FDW – Manage My Budget as of Period

Financial Reporting Home Dashboards Open Signed In

Home **Manage My Budget as of Period** Financial Summary As of Period Financial Summary Between Periods Financial Summary by Year Trial Balance Inception to Date Reports Cash Fund

Report Filters

Business Unit SFCMP - San F	Fiscal Year 2020	As of Period 4	Account Type 50 - Revenues;	Account Category --Select Value--	Budget Ledger Standard Budge	Fund CF Status --Select Value--
Fund TD001 - Tf-Hou	Dept --Select Value--	Account --Select Value--	Project --Select Value--	Program --Select Value--	Class --Select Value--	
NOT Fund NOT --Select Value--	NOT Dept ID NOT --Select Value--	NOT Account NOT --Select Value--	NOT Project NOT --Select Value--	NOT Program NOT --Select Value--	NOT Class NOT --Select Value--	NOT Acct Cat NOT --Select Value--
Dept Tree Name --Select Value--	Dept Level 1 --Select Value--	Dept Level 2 --Select Value--	Dept Level 3 --Select Value--	Dept Level 4 --Select Value--	Dept Level 5 --Select Value--	FIRMS Object Code --Select Value--

Apply Filters Reset Filters

Manage My Budget - As of Period
 Business Unit = SFCMP - San Francisco State University, Fiscal Year = 2020, Period = 4
 Manage My Budget - As of Period
 Time run: 10/8/2020 9:33:07 AM

Show Column 1: Dept Level 4 Fdescr Column 2: Fund Fdescr Column 3: Acct Cat Fdescr Column 4: Account Fdescr Column 5: Program Fdescr Column 6: Hide

Select Report View: Standard with Original Budget

Dept Level 4 Fdescr	Fund Fdescr	Acct Cat Fdescr	Account Fdescr	Program Fdescr	Month to Date Actuals	Month to Date Encumbrances	Original Budget	Current Budget	Prior Year(s) Actuals	Year to Date Actuals	Actuals	Encumbrances	Balance Available
HSG DIN & CONF SVCS - Housing Dining & Conf Services	TD001 - Tf-Housing Dorm Oper & Rev	504 - Sales and Services of Auxiliary Enterprises	504001 - Rental	- - -	(2,928,534.12)	0.00				(12,843,852.72)	(12,843,852.72)	0.00	12,843,852.72
				2177 - Fall 2017					9,627.18	9,627.18	0.00	(9,627.18)	
				2197 - Fall 2019	8,226.00	0.00			54,422.58	54,422.58	0.00	(54,422.58)	

Sample: FDW – Financial Summary by Year

Financial Reporting

Report Filters

Business Unit: SFCMP - San F
 Fiscal Year: Between 2018 - 2020
 Period From: Between 1 - 4
 Account Type: 50 - Revenues;
 Account Category: --Select Value--
 Budget Ledger: Standard Budg
 Fund CF Status: --Select Value--

Fund: TD001 - Tf-Housing Dorm Oper & Rev
 Dept: --Select Value--
 Account: --Select Value--
 Project: --Select Value--
 Program: --Select Value--
 Class: --Select Value--

NOT Fund: NOT --Select Value--
 NOT Dept ID: NOT --Select Value--
 NOT Account: NOT --Select Value--
 NOT Project: NOT --Select Value--
 NOT Program: NOT --Select Value--
 NOT Class: NOT --Select Value--
 NOT Acct Cat: NOT --Select Value--

Advanced Filters

Dept Tree: DEPART_ROLL
 Dept Level 1: --Select Value--
 Dept Level 2: --Select Value--
 Dept Level 3: --Select Value--
 Dept Level 4: --Select Value--
 Dept Level 5: --Select Value--

Fund Tree: --Select Value--
 Fund Level 1: --Select Value--
 Fund Level 2: --Select Value--
 Fund Level 3: --Select Value--
 Fund Level 4: --Select Value--
 Fund Level 5: --Select Value--

Account Tree: --Select Value--
 Acct Level 1: --Select Value--
 Acct Level 2: --Select Value--
 Acct Level 3: --Select Value--
 Acct Level 4: --Select Value--
 Acct Level 5: --Select Value--

Financial Summary by Year

Business Unit = SFCMP - San Francisco State University, Fiscal Year = 2018,2020, Period = 1,4
 Fiscal Summary by Year
 Time run: 10/8/2020 8:42:42 AM

Show Column 1: Dept Level 4 Fdescr
 Column 2: Fund Fdescr
 Column 3: Acct Cat Fdescr
 Column 4: Acct Fdescr
 Column 5: Prog Fdescr
 Column 6: Hide

Select Report View: Summary by Year (Actuals)

Dept Level 4 Fdescr	Fund Fdescr	Acct Cat Fdescr	Acct Fdescr	Prog Fdescr	Actuals		
					2018	2019	2020
ADMIN FIN - Administration & Finance	TD001 - Tf-Housing Dorm Oper & Rev	504 - Sales and Services of Auxiliary Enterprises	504002 - Facility Rental	- - -	(177,706.00)	(400.00)	
				3020 - Facility & Catering (HDCS)	(4,584.00)	(46,717.28)	

CAPITAL PROJECT REVIEW REPORT INSTRUCTION

REPORT FILTERS	FINANCIAL SUMMARY AS OF PERIOD
Business Unit	SFCMP
Fiscal Year	Current Year
Period	Accounting Period Close
Account Type	60 – Expenditures
Budget Ledger	Standard Budget
Fund	Refer to the 'Fund Table Index'
Dept	Refer to the 'Fund Table Index'
Project	Refer to the Capital Project Review Report Template (Provided by the Budget Office via email when the call for the review)
NOT Account	670xxx
SUGGESTED COLUMN SELECTORS	
Column 1	Project Fdescr
Column 2	Fund Fdescr
Column 3	Dept Fdescr
Column 4	Acct Fdescr
Column 5	Hide
Column 6	Hide
REPORT VIEW SELECTORS	
Select Report View	Standard with Pre-Enc

Sample: FDW – Financial Summary AS of Period

Financial Reporting Home Dashboards ▼ Open ▼ S

Home Manage My Budget as of Period **Financial Summary As of Period** Financial Summary Between Periods Financial Summary by Year Trial Balance Inception to Date Reports Cash Fund Balance P

Report Filters

Business Unit: SFCMP - San F ▼ Fiscal Year: 2020 ▼ Accounting Period (as of): 4 ▼ Account Type: 60 - Expenditur ▼ Account Category: --Select Value-- ▼ Budget Ledger: Standard Budg ▼ Fund CF Status: --Select Value-- ▼

Fund: DC404 - Electri ▼ Dept: --Select Value-- ▼ Account: --Select Value-- ▼ Project: --Select Value-- ▼ Program: --Select Value-- ▼ Class: --Select Value-- ▼

NOT Fund: NOT --Select Value-- ▼ NOT Dept ID: NOT --Select Value-- ▼ NOT Account: NOT --Select Value-- ▼ NOT Project: NOT --Select Value-- ▼ NOT Program: NOT --Select Value-- ▼ NOT Class: NOT --Select Value-- ▼ NOT Acct Cat: NOT --Select Value-- ▼

▲ Financial Summary - As of Period

Business Unit = SFCMP - San Francisco State University, Fiscal Year = 2020, Period = 4
 Financial Summary As of Period
 Time run: 10/8/2020 8:55:05 AM

Show Column 1: Project Fdescr ▼ Column 2: Fund Fdescr ▼ Column 3: Dept Fdescr ▼ Column 4: Acct Fdescr ▼ Column 5: Hide ▼ Column 6: Hide ▼

Select Report View: Summarized ▼

Project Fdescr ▲▼	Fund Fdescr	Dept Fdescr	Acct Fdescr	Current Budget	Actuals	Encumbrances	Balance Available	% Used Fiscal Year
96142002 - Replace Electrical Substation	DC404 - Electrical Substation Replace	6270 - Capital Projects	607021 - Design Other		60,170.40	0.00	(60,170.40)	
			607022 - Capital - Preliminary Plan [P]		0.00	0.00	0.00	
			607031 - Capital - Construction [C]	3,475,000.00	3,407,393.98	0.00	67,606.02	98%
			607033 - Capital - Construction Other		2,415.91	0.00	(2,415.91)	
DC404 - Electrical Substation Replace Total				3,475,000.00	3,469,980.29	0.00	5,019.71	100%

APPENDIX B

CSU. Fund Matrix for Capital Projects¹

		Unrestricted		Restricted		
"Funding Source"	Internally Funded Non-Recurring Maintenance and Repair CSU Funds	Internally Funded Capital Improvement CSU Funds	Financed CSU Funds	Externally Funded NRMR CSU Funds ⁴	Externally Funded CIMP CSU Funds ⁴	
Purpose	To record "non-recurring" maintenance and repair (NRMR) expenditures	To record capital improvement project (CIMP) expenditures	To record Long & Short Term financing NRMR & CIMP projects	To record "non-recurring" maintenance and repair (NRMR) from externally funded sources	To record CIMP Donations for a project	
Non-Enterprise Funds	485 - TF-CSU Operating Fund	486 - TF-Academic Maintenance & Repair (PM001)	487 - TF-Academic Capital Improvements (PC001)	230 - DCF-Academic Capital Outlay (DCxxx => set up per AO received)	550 - TF-Restricted Expendable-Capital Projects (TX501)	550 - TF-Restricted Expendable-Capital Projects (TX500)
	General Fund	017 - General Fund Capital Outlay (GCxxx => set up per AO/CPO)	017 - General Fund Capital Outlay (GCxxx => set up per AO/CPO)			
	463 - Instructional Related Activities (IRA) ⁵	491 TF-Special Projects Fund-Special Projects (ST501)	491 TF-Special Projects Fund-Special Projects (ST500)			
	496 TF-Miscellaneous Trust ³	491 TF-Special Projects Fund-Special Projects (ST501)	491 TF-Special Projects Fund-Special Projects (ST500)		550 - TF-Restricted Expendable-Capital Projects (TX501)	550 - TF-Restricted Expendable-Capital Projects (TX500)
	Auxiliary Organization	538 - Auxiliary Org.- Maintenance & Repair ²	539 - Auxiliary Org.-Capital Improvement ² (TB501 => in general, TB500 => Holloway Housing Project Only)	228 - Auxiliary Organizations	538 - Auxiliary Org.- Maintenance & Repair	539 - Auxiliary Org.-Capital Improvement
Enterprise Funds (Self-Support)	Housing	532 - TF-Housing Maintenance & Repair (TM503)	533 - TF-Housing Capital Improvements (TD501)	221 - DCF-Housing (DC106 => housing acquire stownstown per project)	532 - TF-Housing Maintenance & Repair (TD502)	533 - TF-Housing Capital Improvements (TD500)
	Parking	474 - TF-Parking Maintenance & Repair (TP503)	473 - TF-Parking Capital Improvements (TP500)	222 - DCF-Parking (DCxxx => set up per project)	474 - TF-Parking Maintenance & Repair (TP502)	473 - TF-Parking Capital Improvements (TP501)
	Health Center	454 - TF-Facility Maintenance & Repair	453 - TF-Facility Capital Improvements	223 - DCF-Auxiliary Facilities (Used for Health Facilities)	454 - TF-Facility Maintenance & Repair	453 - TF-Facility Capital Improvements
	Student Union	535 - TF-Campus Union Maintenance & Repair (TU503 => Student Union, TU507 => Student Rec.)	536 - TF-Campus Union Capital Improvements (TU502 => Student Union, TU506 => Student Rec.)	224 - DCF-Campus Unions (DCxxx => set up per project)	535 - TF-Campus Union Maintenance & Repair (TU501 => Student Union, TU505 => Student Rec.)	536 - TF-Campus Union Capital Improvements (TU500 => Student Union, TU504 => Student Rec.)
	Extended Education	443 - TF-Extended Education Maintenance & Repair (TC801)	442 - TF-Extended Education Capital Improvements (TC800)	229 - DCF-Extended Education	443 - TF-Extended Education Maintenance & Repair (TC803)	442 - TF-Extended Education Capital Improvements (TC802)

¹ 1-Not used. 2 - Use only when the Auxiliary is benefiting from the project. Auxiliary donations should be recorded to the enterprise fund benefitting from the donation or non-enterprise projects are to be recorded to CSU fund 550. 3- Permanent transfer of funds should use Transfer in/out accounts while loans are to use Due to/from accounts. 4- The default net asset category (NAC) of CSU fund 550 is 834 Restricted Expendable-Capital Projects. However, the Enterprise Funds default NAC is 881 Unrestricted and therefore a GAAP override for the restricted portion is required to NAC 834 Restricted Expendable-Capital Projects. 5- Mandatory IRA fee must be approved for this specific purpose. Revenues other than then mandatory IRA fee recorded in this CSU fund are not subject to this restriction.

FUND TABLE INDEX

FUND GROUPING NAME	FUNDS INCLUDED	DEPT IDS INCLUDED
Operating Fund	NG001, NG025, NG100, NR101, SE001, SU001-SU004	All Dept IDs - SFCMP
Indirect Cost	NR201	All Dept IDs - SFCMP
Cost Recovery	NR301	All Dept IDs - SFCMP
Athletic Fund	NG001, TA650, TA652-TA666	For NG001: All Depts in- cluded in Athletics Program, All other Funds use All Dept I.D.s – SFCMP
Campus Rec Fund	TA050, TU004, TT784	All Dept IDs - SFCMP
CCSC Facilities	TU007	All Dept IDs - SFCMP
CEL Fund	TC001, TC003, TC004, TC005	All Dept IDs - SFCMP
Children’s Campus Fund	TR153, TR154	8117
Downtown Campus	TR109	6018
Housing Fund	TD001, TD003-008, TD010, TR560	All Dept IDs - SFCMP
IRA Fund	TAXXX, excluding TA050, TA 650, TA652-TA666	All Dept IDs - SFCMP
Misc. Fee	TSXXX	All Dept IDs - SFCMP
Lottery Fund	TLXXX	All Dept IDs - SFCMP
Parking Fund	TP001-TP004, TP021-26	All Dept IDs - SFCMP
Student Health Fund	TH100, TH201, TH202, TH302, TH303, TH304, TH305, TR640, TR641, TT541, TT543	All Dept I.D.s - SFCMP
Program and Initiatives	NR401	
Capital Project Fund	Refer to the APPENDIX B	ITS: 6042 Capital: 6270 Deferred Maintenance: 6255

ACCOUNT CATEGORY DEFINITIONS FOR FINANCIAL REVIEW TEMPLATE²

	Acct Cat Fdescr	Account Fdescr
Revenues	501 - Higher Education Fees	501001 - State University Tuition Fee
		501002 - Non-Residence Tuition Fee
		501004 - Application Fee
		501005 - Student Health Fee
		501102 - I.R.A. Fee
		501110 - Miscellaneous Fees
		501111 - Cmp based mandatory fees
		501112 - St suppor admin fee/facilities
		501201 - Professional MBA Tuition Fee
		501400 - AllowanceDoubtfulHigherEdnFees
		501801 - MBA Fee-Coll of Business
		501802 - Transcripts
		501803 - Library Fines
		501804 - Late Registration Fee
		501805 - Bad Check Fee
		501806 - Late Fee
	502 - PaCE Fees	502101 - ContEdu-S/S Degree Prgm
		502102 - ContEdu-Cert Prgm
		502104 - ContEdu-Open University
		502105 - CE-Special Session-Other
		502301 - CE-Regular Non Credit
		502303 - CE-CEU Credits
	503 - Gifts Grants and Contracts	503114 - Other Fed Non-Op Grants(CARES)
		503401 - Contribution
	504 - Sales and Services of Auxiliary Enterprises	504001 - Rental
		504002 - Facility Rental
		504003 - Parking Revenue
		504004 - Parking Coin Gates
		504006 - Parking Fines
		504007 - Facility Fee
		504008 - Campus Union Fee
		504009 - Space Rental Revenue
		504010 - Food Services
		504090 - Sales and Serv Aux Fac-Othr
		504400 - AllowanceDoubtfulAuxEnterprise
		504401 - AllowDoubtfulHealthFeeCampus
	505 - Reimbursements	505201 - Reimbursements-External
	508 - Revenue from Investments	508001 - Interest-RMP

² Chart of accounts [Fiscal Affairs -forms-and-documents](#)

Acct Cat Fdescr	Account Fdescr
580 - Other Financial Sources	580001 - Rental of State Property
	580020 - Sales and Serv Educ Act
	580090 - Misc Revenue
	580092 - CSURMA dividend revenue
	580093 - Other Non-operating revenue
	580094 - Cost Recovery from CSU in 0948
	580095 - Cost Recovery from Auxiliaries
	580194 - Cost Recovery from Other CSU F
	580813 - Accounting Svcs Fee Recovery
	580818 - IDC Cost Recovery from CSU465
604 - Communications	604001 - Telephone
	604090 - Other Communications
605 - Utilities Group	605001 - Utilities Electric
	605002 - Utilities Gas
	605004 - Utilities Water
	605005 - Utilities Sewage
	605006 - Hazard Waste Removal
	605090 - Non-Hzrd Waste Rmvl
	605801 - Other Utilities
606 - Travel	606001 - Travel In State
	606002 - Travel Out Of State
608 - Library Acquisitions	608001 - Library Materials
	608003 - Library Serials
	608004 - Library Periodicals
	608005 - Subscription-Library
	608800 - Library Audio Visual
609 - Financial Aid	609001 - Gf State Eop Grant
	609002 - Gf State Univ Grant
	609005 - Student Scholarships
	609008 - Graduate Business Grant
612 - State Pro Rata Charges Group	612001 - State Prorata
613 - Contractual Services Group	613001 - Contractual Services
	613801 - Independent Contractors
	613805 - Reprographic Expenses
616 - Information Technology Costs	616002 - IT Hardware Capital
	616003 - IT Software Capital
	616801 - CPO software update and suppor
	616802 - IT Hardware Non-Capital
	616803 - IT Software Non-Capital
	616805 - IT Communication Non-Capital
	616806 - IT Infrastructure Non-Capital
617 - Services from Other Funds/Agencies Group	617001 - Serv From Other Fund
	617090 - Services from Auxiliary Org
	617101 - Svc Btw Cmp & CO (Interagency)
	617801 - Accounting Services Fee
619 - Equipment Group	619001 - Deprec Equipment-Non Instr
	619002 - Instructional Equipment-Deprec
	619800 - Non-Deprec Equipment-Non Instr
	619801 - Instructional Equip-Non-Deprec
	619905 - Leased Equipment

Acct Cat Fdescr	Account Fdescr
660 - Misc. Operating Expenses	660001 - Postage and Freight
	660002 - Printing
	660003 - Supplies And Service
	660009 - Professional Development
	660010 - Insurance Premiums
	660012 - Insurance Claims Deductible
	660014 - State Service Charges for SRB
	660016 - Property Insurance Premium Exp
	660017 - Advertise and Promotional Publ
	660019 - Litigation Cost
	660025 - Overhead-Systemwide
	660041 - Space Rental
	660045 - St Union Return of Surplus
	660046 - Wells Fargo Bank Charges
	660061 - R&M - Building Maintenance
	660062 - R&M - Custodial Services
	660064 - R&M - Landscape and Grounds Ma
	660088 - Lost Revenue
	660090 - Expenses-Other
	660105 - Interfund Pension Loan Repayme
	660800 - Space Rental
	660803 - Cost recovery - space rental
	660804 - Stipends
	660805 - Budget Adjustments
	660807 - Publicity
	660808 - Property Insurance
	660809 - Carry-forward: Other Expenses
	660811 - United Parcel Svc
	660812 - Insurance Payment
	660816 - Honorarium
	660822 - Tuition & Fees
	660825 - Taxes/Assessments
	660830 - NDI/IDL Premium
	660841 - Recruitment Agency Fees
	660846 - Cost recovery-expenses
	660855 - Cost Recovery - Bldg Maintenanc
	660888 - Reserve-Encumbrance
	660890 - Membership Fee/Sub Oth Thn Lib
	660937 - Security Alarms
	660939 - Trash/Recycling
	660945 - Custodial Service
660947 - Memberships	
660952 - Janitorial Svs	
660972 - FISCAL/REPORTING/ACCTG FEE	
690 - Expenditure Adjustments	690003 - GF Payroll Allocations/Expendi

	Acct Cat Fdescr	Account Fdescr
Transfer in/c	506 - Transfers In From Other Funds/Appropriations	570000 - Tr In within the same CSU Fund
		570472 - TrInfrmCSU472-TFPkgRevFd-PrkFe
		570537 - TrInfrmCSU537-TFAuxOrgOps&Rev
		571000 - Trf in same CSU 0948-interagy
	680 - Operating Transfers Out	670000 - Tr Out within the same CSU Fun
		670435 - Tr Out to CSU 435 - TF Unrestr
		670471 - TrOutCSU471-TFPkgRev-Fines&For
		670491 - TrOutCSU491-TFSplPjtFd-SpecPrj
		670532 - TrOutCSU532-HsgOprtns&Rev
		670535 - TrOutCSU535-TFCmpUnMaint&Rep
		670536 - Tr Out to CSU 536 -TF Campus U
		671000 - Trf Out same CSU 0948-interagy
Expenses	601 - Regular Salaries and Wages	601030 - President
		601100 - Academic Salary
		601101 - Department Chair
		601103 - Graduate Assistant
		601201 - MPP/Supervisory
		601300 - Support Staff Salary
		601301 - Overtime
		601302 - Temporary Help
		601303 - Student Assistant
		601304 - Teaching Associates
		601804 - Winter Session Fac
		601806 - Part Time Faculty
		601810 - Summer Session Fac
		601816 - Post Cert-Spec Assgn
		601819 - Stu Assist W&Benefit
		601821 - Shift Differential
		601822 - Executive Auto Allow
		601825 - Research Fellow
		601827 - Honorarium for Emp sal or ben
		601828 - Reimb Release Time Salary
		601833 - Academic Salaries-Lump Sum Vac
		601834 - Staff Salaries - Lump Sum Vac
		601835 - MPP Salaries - Lump Sum Vac
	602 - Work Study	602001 - Gf Workstudy On Camp
		602802 - Federal W/S Reimbursement
	603 - Benefits Group	603001 - O.A.S.D.I.
		603003 - Dental Insurance
		603004 - Health And Welfare
		603005 - Retirement
		603011 - Life Insurance
		603012 - Medicare
		603013 - Vision Care
		603014 - Long-Term Disability
		603015 - Flexcash
		603091 - Dental Care Annuitants
		603092 - Medical Benefits for Annuitant
		603094 - Employee Moving and Relocation
		603818 - Reimb Release Time Benefits