

SAN FRANCISCO STATE UNIVERSITY



FINANCIAL OVERSIGHT

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Date	Description of Changes	Modified By
10/23/2024	NR401 – Program and Initiative is required in CYP	Jennifer Khuu
10/07/2026	Update the new SFSU branding	Jennifer Khuu

This publication can be found at:
<https://budget.sfsu.edu/budget-process-financial-oversight>
 SF State Budget Administration and Operations developed the SF_PBCS User Guide.

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SF STATE FINANCIAL OVERSIGHT REVIEW

PURPOSE

The purpose of financial oversight and monitoring is to promote responsible stewardship of University financial resources through effective budget planning, financial reporting, and ongoing monitoring. This process includes budget development, assessment of financial performance, forecasting, and monitoring compliance with the approved budget.

San Francisco State University is responsible for maintaining clear, transparent oversight of its financial activities and for establishing the reporting and monitoring requirements necessary to fulfill its fiduciary responsibilities. To support these responsibilities, the University reviews budget performance, provides policy guidance, establishes expenditure parameters, defines reporting requirements, and follows the applicable guiding principles in ICSUAM 2002.

SCOPE

Each year, SF State will conduct at least two comprehensive financial reviews in Fall and Winter, a central office review in Spring, and a year-end budget performance review. These reviews identify existing or emerging financial concerns before the end of the fiscal year. The financial review has two primary objectives:

1. To perform a division-level analysis of current-year-to-date (YTD) actual expenditures compared with prior-year YTD actual expenditures, and of the full-year Current Year Projection (CYP) compared with the full-year Revised Budget.
2. To identify material unfavorable variances that may have a quantifiable impact on the current-year budget. For purposes of this review, material variances are defined as revenues projected to be at least 5% and \$5,000 below the Revised Budget, or expenses projected to be at least 5% and \$5,000 above the Revised Budget.

The reviews include a comprehensive assessment of revenue and expenditure activity across all applicable funds, including General, Lottery, Capital, Self-Support, and Trust funds. Fall, winter, and spring reviews also include formal meetings with senior management and business managers to discuss each unit's financial performance, projected year-end position, and significant budget risks. These discussions support current-year financial management and inform planning and forecasting for the upcoming fiscal and academic years.

FINANCIAL REVIEW PROCESS

OVERVIEW:

Each Cabinet must provide a detailed financial analysis for each Division, defined in the Finance Data Warehouse (FDW) as Level 4. Each Cabinet must also submit a written report to Budget Administration and Operations (BAO) addressing material unfavorable variances expected to affect the current-year budget by fiscal year-end adversely. Material variances are defined as revenues projected to be at least 5% and \$5,000 below the Revised Budget, or expenses projected to be at least 5% and \$5,000 above the Revised Budget.

Cabinet and Division reports will be included as supporting documentation in the comprehensive financial review prepared by BAO for the CFO's and President's review.

The comprehensive financial review will address the following:

Overall financial position

Operating budget surplus or deficit

Future financial commitments

Capital project financial status

Deficit status and corrective actions

Other significant financial issues

OBJECTIVE:

The primary objective of the financial review is to determine whether available resources are sufficient to support planned service levels through the end of the fiscal year.

To achieve this objective, each Cabinet, through the Department level, is required to complete the following:

1. Current Year Projection (CYP) Department Roster and Other Compensation:
 - a. Reconcile all single-incumbent positions by validating FTE and salary-base information and projecting vacancy activity through June 30.
 - b. Reconcile salary budgets maintained at the general ledger (GL) account level and project related costs through June 30.
2. Financial Review Reports:
 - a. Verify YTD revenues and expenses reported in the Financial Review Reports against the campus Finance Data Warehouse (FDW).
 - b. Review and analyze current-year YTD actuals compared with prior-year YTD actuals.
 - c. Review and analyze the current fiscal year Current Year Projection (CYP) compared with the current fiscal year Revised Budget. Report all material unfavorable variances, defined as revenues projected to be at least 5% and \$5,000 below the Revised Budget, or expenses projected to be at least 5% and \$5,000 above the Revised Budget.

REQUIRED BUDGET ELEMENTS:

The Financial Review Reports provide the following information:

1. **Revenues:** YTD revenue by program, including comparative prior-year YTD actuals, current-year Original Budget, and current-year Revised Budget. Planners will use the CYP OpEx and Revenue forms to project revenue for the remainder of the fiscal year. Refer to the PBCS CYP instruction manual for form instructions.
2. **Expenditures:** YTD expenditures by category, including comparative prior-year YTD actual expenditures, current-year Original Budget, and current-year Revised Budget. Planners will use the CYP OpEx and Revenue forms to project expenses for the remainder of the fiscal year. Refer to the PBCS CYP instruction manual for form instructions.
3. **Other Compensation:** YTD expenditures by account, including comparative prior-year YTD actual expenditures, current-year Original Budget, and current-year Revised Budget. This section projects salary expenditures not associated with single-incumbent positions and budgeted and planned at the GL account level. CYP Other Compensation forms are available for pooled positions and other salary accounts, including overtime, shift differential, and similar compensation categories.

REPORTING REQUIREMENTS:

The following requirements support timely completion of the financial review and analysis. BAO will lock submissions at the designated deadline; after that time, the submitted information will be considered final.

Financial Review Report

The Financial Review Report includes the General Fund (NG001, NG025, NR101, SE001, SU001, SU002, SU003, and SU004); Indirect Cost (NR201); Cost Recovery (NR301); Programs and Initiatives (NR401); Self-Support funds; and Trust funds, including Lottery and IRA.

The Financial Review Report is prepared at the Division level (defined in FDW as Level 4) and rolls up to the Cabinet level. Reporting includes the General Fund, Indirect Cost, Cost Recovery, Miscellaneous General Fund, Self-Support, and Trust funds.

- The Financial Review Report presents revenues and expenses by applicable fund grouping and subaccount category for each Cabinet, Division, Self-Support fund, and Trust fund. Refer to the Fund Table Index for fund-grouping definitions.
- Division-level reports roll up to the Total Cabinet Report.

Current Year Projection Department Roster:

Each unit must review and update the CYP Department Roster for all single-incumbent positions across applicable funds.

- Review and adjust projected vacancy activity based on planned HR actions for the remainder of the fiscal year.
- If actual activity requires correction, reflect the corresponding adjustment in future projection periods and follow up with Labor Cost Distribution (LCD) adjustments, as necessary.

Certification of Financial Actions:

Each Cabinet is required to submit a Certification of Financial Actions memorandum summarizing the results of its financial review and the financial condition of each Division. All material variances must be identified and explained in the written report. Material variances are defined as revenues projected to be at least 5% and \$5,000 below the Revised Budget, or expenses projected to be at least 5% and \$5,000 above the Revised Budget, for the General Fund, Indirect Cost, Cost Recovery, Self-Support, and Trust funds; the document also applies a 50% threshold to Miscellaneous General Fund activity. The memorandum should also identify service-level changes, growth pressures, unmet needs, significant trends, new programs, reserve considerations, and other factors that currently affect or are expected to affect the budget.

Summary

Upon completion of the review and analysis, submit the following to BAO:

- ✓ Financial Review Reports (General Fund, Indirect Cost, Cost Recovery, Miscellaneous General Fund, Self-Support, and Trust funds)
- ✓ Current Year Projection (CYP) Department Roster
- ✓ Certification of Financial Actions memorandum

FINANCIAL REVIEW TIMELINE

TASK	TIME FRAME	RESPONSIBILITY
Cabinet-level training and Q&A sessions	Ongoing throughout the financial review process	BAO & Cabinets
Issue call for financial oversight review	Two weeks before accounting period close	BAO
Accounting period close	Shortly after the end of the calendar month	Fiscal Affairs
Open the Current Year Projection (CYP) module in SF_PBCS	Day after accounting period close	BAO
Monitor progress and provide ongoing support.	Four weeks	BAO
Review Cabinet/Division reports and submit Certification of Financial Actions to BAO	Soft Close: 5:00 p.m. deadline for data submission; first CYP snapshot	BAO & Cabinets
Review Cabinet/Division reports and submit any required revisions to the Certification of Financial Actions to BAO.	Hard Close: final CYP snapshot; all CYP user access changes to view-only at 5:00 p.m.	BAO & Cabinets
Submit comprehensive financial review to the University President	After CFO and Vice President 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

PART: NCSP-GENERAL SUPPORT & STUDENT FEES										
Actual FY 20-21 YTD 3-September	Actual FY 21-22 YTD 3-September	Change from Prior Year c 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=j/f
a	b	c	d	e	f	g	h	i	j	k
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:

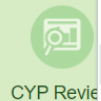
Column	Description
a	Prior-year YTD actuals. Obtain this data from 'Financial Summary by Year' under Financial Reporting in FDW. See the instructions in the following section.
b	Current-year YTD actuals. Obtain this data from 'Financial Summary by Year' under Financial Reporting in FDW. See the instructions in the following section.
c	Change from Prior Year = Column b - Column a (current-year YTD actuals less prior-year YTD actuals).
d	% of Year Expenses = current-year YTD actual expenses (Column b) divided by the current full-year Revised Budget (Column f).
e	Current fiscal year Original Budget. Details are available in PBCS as Final Budget and in 'Manage My Budget as of Period' in FDW.
f	Current fiscal year Revised Budget. This amount is available in 'Manage My Budget as of Period' in FDW.
g	Current-year YTD actuals; this is the same amount shown in Column b.
h	Forecast for the remainder of the fiscal year: estimated revenue or expense activity expected from the end of the YTD review period through June 30.
i	Current Year Projection (CYP) = Column g + Column h.
j	Change from Revised Budget = Column i - Column f (Current Year Projection less Revised budget).
k	Variance % = Column j divided by Column f. Material unfavorable variances must be identified and explained. Material variances are defined as revenues projected to be at least 5% and \$5,000 below the Revised Budget, or expenses projected to be at least 5% and \$5,000 above the Revised Budget.

SAMPLE TEMPLATE: CURRENT YEAR PLAN DEPARTMENT ROSTER REPORT

Following campus training on the SF_PBCS Current Year Projection (CYP), Business Managers will manage and update departmental position projections. CYP position management is similar to workforce planning in PBCS. The following functions are available and, as applicable, required to maintain each position in CYP.

Manage Position	CYP Vacate Position
	CYP Fill Position
	CYP Add Employee Assignment
	CYP Sync Position from HR 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
2010 - Custodian	0.50	686			6,860
3318 - Administrator I	1.00	102			8,100
3312 - Administrator II	1.00	204			6,300
2010 - Custodian	0.50	184			7,100
2010 - Custodian	0.50	102			8,100
2010 - Custodian	0.50	102			8,100
2010 - Custodian	0.50	686			6,860
2010 - Custodian	1.00	304			8,400
2010 - Custodian	1.00	044			6,400
2010 - Custodian	0.50	234			8,200
2010 - Custodian	1.00	204			6,200
2010 - Custodian	1.00	224			7,200
2010 - Custodian	1.00	204			6,200

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)

List each Division, Self-Support fund, or Trust fund within your Cabinet that is projected to have a material variance between the fiscal year Current Year Projection and Revised Budget. Attach a separate sheet if you need additional space.

Division/Self-Support/Trust Fund	FY Revenue Variance: at least 5% and \$5,000 below Revised Budget	FY Expense Variance: at least 5% and \$5,000 above Revised Budget
<i>Ex: Division 1</i>		18% and \$68,000 above budget in Salaries - see at- tached explanation.
<i>Ex: Division 2</i>	6% and \$18,000 below budget in Revenue - see attached explanation.	

In a separate document, describe the nature of each material financial variance and assess its impact on the planned year-end financial position of the Cabinet, Division, Self-Support fund, or Trust fund. Include the following:

- (i) The cause of the variance.
- (ii) Actions taken or planned by the Cabinet to address the variance.
- (iii) Measures implemented or planned to mitigate recurrence of the underlying issue.
- (iv) An explanation of each material variance. Material variances are defined as revenues projected to be at least 5% and \$5,000 below the Revised Budget, or expenses projected to be at least 5% and \$5,000 above the 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 balances should include all transactions processed through the applicable review period.

The financial review may include the following items:

- a. Filled and vacant positions, including salary base and FTE
- b. Vendor payments and open encumbrances
- c. Receipts, hospitality, travel, and training expenditures
- d. Expenditure transfers and journal entries
- e. Budget transfers and augmentations
- f. Recharges
- g. Expenditure transfers: Include all planned expenditure transfers in projected expenses. An expense transferred out reduces the originating department's expenses; the department receiving the transfer records a corresponding increase in expenses. Coordinate with the appropriate department to ensure that planned expenditure transfers are reflected consistently in both areas' projections.
- h. Budget transfers: Confirm that your area has received all agreed-upon allocations and that approved one-time programs and projects have been appropriately funded.

PROJECTION:

The financial review provides an opportunity to assess whether available resources are sufficient to cover projected expenses through the end of the fiscal year. Projections should incorporate all expected revenues, expenditures, commitments, and known financial actions for the remainder of the year.

Consider the following items when projecting activity through fiscal year-end:

- Include salary actions expected between the review period and year-end that will not receive a corresponding budget allocation.
- Identify planned equipment purchases expected before year-end.
- Reconcile open commitments to contractual obligations and close commitments that have been fully paid or are no longer required.
- Include anticipated budget transfers that will increase or decrease available resources.
- Identify annual or one-time expenses that have not yet occurred.
- Review vacant positions and incorporate estimated hire dates into salary projections.
- Use historical information as a reference. Review prior-year June 30 activity to assess actual expenditures by account code and the resulting budget balance.

CAPITAL PROJECT REVIEW

CAPITAL FRAMEWORK

The capital budget establishes authorized spending levels for capital projects and supports effective control of capital expenditures. Because capital plans extend across multiple years, the University must prioritize projects within available resources and balance competing needs. Early planning enables the University to assess project scope, timing, funding, and institutional priority. Fiscal constraints and project requirements will determine which projects proceed in the current year and which are scheduled for future years.

After the Capital Project Review Template is completed, BAO will incorporate the report and related analysis into the comprehensive financial review, as described in the Financial Review Process section, for the CFO's and President's review.

SCOPE:

The capital project review is conducted quarterly and includes key financial and project-management indicators, including project information, schedule, budget, YTD actual expenditures, open commitments, forecast, funding source, and current-year budget variance analysis.

REQUIRED CAPITAL PROJECT ELEMENTS:

The Capital Project Review Report provides the following information:

1. **Project Information:** Each project has a unique Project ID established in the Common Financial System (CFS). The Project Name identifies the building and project title. The Project Manager is the individual responsible for managing the project. The project schedule includes the planned start and completion dates, and Project Status identifies the project's current phase. Funding sources may include financing proceeds, State appropriations, reserves, and other approved sources.
2. **Budget:** The current fiscal year (CFY) budget includes prior-year carryforward funding, approved new funding for the current fiscal year, and budget amendments processed during the fiscal year. The Budget Balance provides a point-in-time indication of whether projected project costs are within the authorized budget.
3. **Expenditures:** The report includes YTD expenditures and open commitments for each project, together with the forecast of additional project costs through the end of the current fiscal year.

REPORTING REQUIREMENTS:

- Review and update the Project Manager, Completion Date, and Project Status fields.
- Review the Spent YTD and Open Commitments columns. Source data is obtained from FDW as of the accounting period close.
- Provide a forecast of project costs through the end of the current fiscal year. If projected project costs exceed the authorized budget, explain the variance and prepare an amended project charter to support any 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			
												a	b	c	d = a+b+c	e	f	g	h = d-e-f-g
No	Project #	Project Name (Bldg. -Title)	Project Manager	Start Date	On Hold	Planning Phase	Design Phase	Construction Phase	Completion Phase	Cancelled	Completion Date	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:

Column	Description
a	Carryforward funding from the prior fiscal year.
b	Current fiscal year (CFY) approved new funding.
c	CFY budget amendments for the project.
d	CFY Budget = Carryforward (Column a) + CFY New Funding (Column b) + CFY Amendment (Column c).
e	Current-year YTD actual expenditures as of the accounting period close.
f	Open commitments as of the accounting period close.
g	Forecast of additional project costs through the end of the current fiscal year (for example, if December is closed, forecast January through 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 supports budget monitoring and analysis. Users can filter reports using selected fund and account attributes and campus-specific hierarchy trees for department, fund, account, and project levels.

Financial Reporting Dashboard Reports Used for SF State Financial Reviews

The Financial Reporting dashboard includes nine reports. The following two reports are used to support the financial review process.

Page/Report Name	Page / Report Description
Manage My Budget as of Period	Produces budget, actual, encumbrance, pre-encumbrance, and available-balance data using selected filters, including fund, department, account, project, program, class ChartFields, and departmental hierarchy. The page defaults to Account Type 50 (Revenue) and Account Type 60 (Expense).
Financial Summary by Year	Produces budget or actual data for the selected fiscal year and accounting period using a broad set of filters, including ChartFields, state and CSU attributes, trees, and PeopleSoft ChartField attributes. Reports may be limited to selected account types or may include assets, liabilities, equity, revenue, and expense.

On the Home page, select Business Unit SFCMP, Primary Budget Ledger 'Standard Budget,' and Original Budget Scenario 'INITL_BUD,' then select 'Apply.'



MANAGE MY BUDGET AS PERIOD & FINANCIAL SUMMARY BY YEAR

Using Advanced Filters, enter the applicable department tree to produce Division-level report results.

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 ▼

OK

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
Home
Dashboards ▼
Open ▼
Signed In As

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
Performance R

Report Filters

Business Unit
SFCMP - San F ▼

Fiscal Year
Between 2018 ▼ - 2020 ▼

Period From
Between 1 ▼ - 4 ▼

Period To

Account Type
50 - Revenues; ▼

Account Category
--Select Value-- ▼

Budget Ledger
Standard Budge ▼

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_ROLI ▼

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) ▼

					Actuals		
Dept Level 4 Fdescr	Fund Fdescr ▲▼	Acct Cat Fdescr	Acct Fdescr	Prog Fdescr	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 SELEC-TORS	
Select Report View	Standard with Pre-Enc

Sample: FDW – Financial Summary AS of Period

Financial Reporting

[Home](#)
[Dashboards](#)
[Open](#)

[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](#)

Report Filters

Business Unit

Fiscal Year

Accounting Period (as of)

Account Type

Account Category

Budget Ledger

Fund CF Status

SFCMP - San F

2020

4

60 - Expenditur

--Select Value--

Standard Budge

--Select Value--

Fund

Dept

Account

Project

Program

Class

DC404 - Electri

--Select Value--

--Select Value--

--Select Value--

--Select Value--

--Select Value--

NOT Fund

NOT Dept ID

NOT Account

NOT Project

NOT Program

NOT Class

NOT Acct Cat

NOT

--Select Value--

NOT

--Select Value--

NOT

--Select Value--

NOT

--Select Value--

NOT

--Select Value--

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:

Column 2:

Column 3:

Column 4:

Column 5:

Column 6:

Project Fdescr

Fund Fdescr

Dept Fdescr

Acct Fdescr

Hide

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 Projects

Unrestricted				Restricted		
	"Funding Source"	Internally Funded Non-Recurring Maintenance and Repair CSU Funds	Internally Funded Capital Improvement CSU Funds	Financed CSU Funds	Externally Funded NRMF CSU Funds ⁴	Externally Funded CIMP CSU Funds ⁴
	Purpose	To record "non-recurring" maintenance and repair (NRMF) expenditures	To record capital improvement project (CIMP) expenditures	To record Long & Short Term financing NRMF & CIMP projects	To record "non-recurring" maintenance and repair (NRMF) 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
	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-Camp 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-Camp 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)

FUND TABLE INDEX

FUND GROUPING NAME	FUNDS INCLUDED	DEPARTMENT 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 included in Athletics Program, All other Funds use All Dept I.Ds – SFCMP.
Campus Rec Fund	TA050, TU004, TT784	All Dept IDs - SFCMP
CCSC Facilities	TU007	All Dept IDs - SFCMP
CPaGE Fund	TC001, TC003, TC004, TC005	All Dept IDs - SFCMP
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 APPENDIX B	ITS: 6042 Capital: 6270 Deferred Maintenance: 6255

ACCOUNT CATEGORY DEFINITIONS FOR FINANCIAL REVIEW TEMPLATE¹

	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
	503 - Gifts Grants and Contracts	502303 - CE-CEU Credits
		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

¹ 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 Maintenan
	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