

# **A Guide to Legal Basis Year-End Close in CMS Baseline PeopleSoft Financials 8.4**



## REVISION CONTROL

**Document Title:** CSU Year-End Business Process –  
Legal Closing Process Guide

**Author:** CMS FUG Legal Close Subcommittee

**File Reference:** YE Training-Configuration Set-up and Process Guide.doc

Date	By	Action	Pages
6/3/2003	D.Brothwell, CPSLO	Initial distribution	All

## Review/Approval History

Date	By	Action	Pages

## Table of Contents

	Page
I. Helpful Year-End Report Catalog.....	7
1. SAM99 – Reconciliation of State Controller's Account with Agency Records .....	7
1.1. Run Control to create the month end SAM99 WITHOUT the SCO's accrual reversal tape: 7	
1.2. Run Control to create the month end SAM99 WITH the SCO's accrual reversal tape: 8	
1.3. Run Control to create the year end report AND the year end tape SAM99 WITH the SCO's accrual reversal tape: .....	8
1.4. Run Control to create SAM99 for a particular fund. For this example the fund is DRF-Housing (0580) and it is as of December Without the Accrual Tape, expense only:.....	9
2. SAM06 – Final Budget Report 10	
2.1. Run Control to create the month end SAM06 (sample as of 4/30/03): .....	10
2.2. Run Control to create a SAM06 as of 4/30/03 for CSU Fund 001 for the Year of Appropriation "2000":.....	11
2.3. Run Control to create a SAM06 as of 4/30/03 for CSU Fund 001 for all Years – Reimbursed Activity ONLY (Program Code 1100):.....	11
2.4. Run Control to create a SAM06 as of 4/30/03 for CSU Fund 001, all Years – with sub-totals for Program Group (Instruction, Academic Support, Student Services, etc):.....	12
3. Trial Balance – SCO/CSU Fund – This report is designed as an audit to SAM7. The SCO/CSU report will audit down to the CSU Fund Level. If you want a Trial Balance by PS Fund within CSU Fund then run the SCO/CSU Fund/PS Fund report (Section 4)	13
3.1. Trial Balance – SCO/CSU .....	13
4. Trial Balance – SCO/CSU Fund/PS Fund.....	14
4.1. Trial Balance – SCO/CSU/PS Fund.....	14
5. SAM07 Trial Balance 15	
5.1. SAM07 Trial Balance Sample run control to create SAM 7 for all fund pre-close. If the Pre-Close is not checked then the report will be based on the future year period 0 data, ie. Post close. Note the SCO Fund Range and CSU Fund Range – this report can be run for a single SCO and/or a single CSU Fund.....	15
6. SAM18A 16	
6.1. SAM18A - AP Open Liabilities.....	16
6.2. SAM18A – PO Open Encumbrances .....	17
6.3. SAM18A – GL Journal Ln Detail .....	18
7. Helpful Queries 19	
7.1. Sample query to identify those funds whose CSU Appropriation Reversion Date is the upcoming 6/30/YY:.....	19
7.2. Sample query to assist with the reconciliation of "Due To" and "Due From". This query can be run monthly:.....	20
7.3. Sample query to assist with analyzing abnormal balances at month/year end:.....	21
8. Baseline Reports Cross-Reference .....	22
II. FNAT Key Issues.....	24

1.	Introduction	24
2.	Fund Summary	24
2.1.	General Fund Non-Appropriated Uncleared Collections.....	24
2.2.	General Fund Non-Appropriated Refunds to Reverted Appropriations (SCO Revenue 5000)	24
2.3.	General Fund Non-Appropriated Miscellaneous Revenue (SCO Rev 1614).....	24
2.4.	General Fund Non-Appropriated Escheat Unclaimed Checks (SCO Rev 1610) .....	25
2.5.	General Fund Non-Appropriated Sale of Fixed Assets (SCO Rev 1604) .....	25
2.6.	General Fund Revolving Fund Advance (Category 97) .....	26
2.7.	General Fund Pre Pay Other Funds (Category 98) .....	26
2.8.	Higher Education Fees & Income Collected in Advance.....	26
2.9.	Higher Education Fees & Income Collected from Reverted Appropriations .....	26
3.	Enterprise Revenue FNAT Issue.....	26
4.	Procedures for adding a new FNAT key effective 7-1 .....	27
5.	Table A	28
5.1.	General Fund.....	28
5.2.	Higher Ed Fees & Income .....	29
III.	Accounting Date Options.....	30
6.	Accounts Payable	30
6.1.	AP Business Unit - Current Date:.....	30
6.2.	Control Group Option: .....	31
6.3.	Voucher Origin (PeopleSoft Bug – Do Not Use): .....	<b>Error! Bookmark not defined.</b>
6.4.	Voucher Level Accounting Date: .....	32
7.	Purchasing	33
7.1.	PO Accounting Date: .....	33
7.2.	PO Change Order Accounting Date: .....	34
8.	General Ledger	37
8.1.	Journal Date: .....	37
8.2.	Reversing Journal Date: .....	37
IV.	Year-End Closing Baseline Configuration and Processing .....	39
1.	Fund Tree Set-up	39
1.1.	Multiple Fund Equity: .....	42
1.2.	Revenue and Expense Roll-forward:.....	<b>Error! Bookmark not defined.</b>
1.3.	403001 & 403002 Roll-forward:.....	<b>Error! Bookmark not defined.</b>
2.	Actual Ledger Closing Rule	<b>Error! Bookmark not defined.</b>
2.1.	Multiple Fund Equity Panel:.....	<b>Error! Bookmark not defined.</b>
2.2.	Roll Forward Options Panel: .....	<b>Error! Bookmark not defined.</b>
2.3.	Default Retained Earnings/Fund Equity (Header Panel):.....	<b>Error! Bookmark not defined.</b>
3.	Actual Closing Request	<b>Error! Bookmark not defined.</b>

3.1.	Actual Closing Request Panel:.....	<b>Error! Bookmark not defined.</b>
V.	Campus Level Accounts.....	51
VI.	Year-End Encumbrance Processing .....	52
VII.	Checklist .....	53

## I. Helpful Year-End Report Catalog

### 1. SAM99 – Reconciliation of State Controller’s Account with Agency Records

#### 1.1. Run Control to create the month end SAM99 WITHOUT the SCO’s accrual reversal tape:

<b>Navigation:</b> CSU Manage SCO/State Requirements\ SAM Reports\ SAM 99 Reconciliation	<b>SAM99 Reconciliation</b>	
	Run Control ID: SAM99 <a href="#">Report Manager</a> <a href="#">Process Monitor</a> <input type="button" value="Run"/>	
	<div style="border: 1px solid black; padding: 5px;">           SCO Fund: <input type="text"/> SCO Subfund: <input type="text"/> Approp Ref: <input type="text"/>            *Fiscal Year: 2003 *Accounting Period: 12 Yr of Enact/Rev: <input type="text"/>            SCO Acct Type 2: <input type="text"/>            File Name: <input type="text"/>            Audit Trail Indicator <input type="checkbox"/> Accr Rev Tape <input type="checkbox"/> Year End Tape <input type="checkbox"/> </div>	
	<div style="border: 1px solid black; padding: 5px;"> <div style="text-align: right;">Find   View All First 1 of 1 Last</div>           *Business Unit: SLCMP *Budget Ledger: CONTROL           <div style="text-align: right;">+ -</div> </div>	
	<div style="border: 1px solid black; padding: 5px;"> <div style="text-align: right;">Find   View All First 10 of 10 Last</div>           *Scenario: OPRBBA           <div style="text-align: right;">+ -</div> </div>	

This run control will produce a SAM99 for all funds. When run without the Accrual Reversal Tape from the SCO the accrual reversals on the SAM99 will come from period zero of the ledger. The bottom of the run control indicates the ledger and scenario’s where the budget information is stored.

## 1.2. Run Control to create the month end SAM99 WITH the SCO's accrual reversal tape:

<b>Navigation:</b> <b>CSU Manage</b> <b>SCO/State</b> <b>Requirements\</b> <b>SAM Reports\</b> <b>SAM 99</b> <b>Reconciliation</b>	<b>SAM99 Reconciliation</b>	
	Run Control ID: SAM99 <a href="#">Report Manager</a> <a href="#">Process Monitor</a> <input type="button" value="Run"/>	
	<div> SCO Fund: <input type="text"/> SCO Subfund: <input type="text"/> Approp Ref: <input type="text"/>  *Fiscal Year: 2003 *Accounting Period: 12 Yr of Enact/Rev: <input type="text"/>  SCO Acct Type 2: <input type="text"/>  File Name: <input type="text"/>  Audit Trail Indicator <input type="checkbox"/> Accr Rev Tape <input checked="" type="checkbox"/> Year End Tape <input type="checkbox"/> </div>	
	<div> <div>Find   View All First 1 of 1 Last</div> *Business Unit: SLCMP *Budget Ledger: CONTROL  <div>Find   View All First 10 of 10 Last</div> *Scenario: OPRBBA </div>	

When run with the Accrual Reversal Tape from the SCO, period zero of the ledger will not be read, but instead the actual values from the tape will be used.

## 1.3. Run Control to create the year end report AND the year end tape SAM99 WITH the SCO's accrual reversal tape:

<b>Navigation:</b> <b>CSU Manage</b> <b>SCO/State</b> <b>Requirements\</b> <b>SAM Reports\</b> <b>SAM 99</b> <b>Reconciliation</b>	<b>SAM99 Reconciliation</b>	
	Run Control ID: SAM99 <a href="#">Report Manager</a> <a href="#">Process Monitor</a> <input type="button" value="Run"/>	
	<div> SCO Fund: <input type="text"/> SCO Subfund: <input type="text"/> Approp Ref: <input type="text"/>  *Fiscal Year: 2003 *Accounting Period: 12 Yr of Enact/Rev: <input type="text"/>  SCO Acct Type 2: <input type="text"/>  File Name: /opt/apps/fspsoft/xfer/in/fslotfp/Year_End_SAM99_2003.csv  Audit Trail Indicator <input type="checkbox"/> Accr Rev Tape <input checked="" type="checkbox"/> Year End Tape <input checked="" type="checkbox"/> </div>	
	<div> <div>Find   View All First 1 of 1 Last</div> *Business Unit: SLCMP *Budget Ledger: CONTROL  <div>Find   View All First 10 of 10 Last</div> *Scenario: OPRBBA </div>	



This is a sample of a year-end Sam99 Run with the Year End Tape. This sample is directing the file to the server. Therefore the file would need to be uploaded to the server. Note: The actual file name must be FISCAL.DMMDDYYA.AGYACR, where MMDDYY is the Month/Day/Year you are transmitting the file to the SCO. Note: When the accrual reversal tape is loaded it should be loaded into Accounting Period 12. [Laurie review for process](#)

**1.4. Run Control to create SAM99 for a particular fund. For this example the fund is DRF-Housing (0580) and it is as of December Without the Accrual Tape, expense only:**

<b>Navigation:</b> CSU Manage SCO/State Requirements\ SAM Reports\ SAM 99 Reconciliation	<b>SAM99 Reconciliation</b>		
	Run Control ID: SAM99		<a href="#">Report Manager</a> <a href="#">Process Monitor</a> <input type="button" value="Run"/>
	SCO Fund: 0580	SCO Subfund:	Approp Re:
	*Fiscal Year: 2003	*Accounting Period: 12	Yr of Enact/Rev:
	SCO Acct Type 2: Expend		
File Name:			
Audit Trail Indicator <input type="checkbox"/> Accr Rev Tape <input type="checkbox"/> Year End Tape <input type="checkbox"/>			
<div> <div>Find   View All First 1 of 1 Last</div> <div>           *Business Unit: SLCMP           *Budget Ledger: CONTROL           <input type="button" value="+"/> <input type="button" value="-"/> </div> <div> <div>Find   View All First 10 of 10 Last</div> <div>           *Scenario: OPRBBA           <input type="button" value="+"/> <input type="button" value="-"/> </div> </div> </div>			

## 2. SAM06 – Final Budget Report

The SAM06 is a report of revenue and expense accounts only. It was originally designed to monitor appropriated funds only. The appropriated budgets less the actual expense/revenue activity and less encumbrance activity leaving the appropriation balance available. This is referred to as BBA or now in PeopleSoft RSA (Remaining Spending Authority). The CMS Baseline 8.4 SAM06 will print all funds revenue and expense activity, both appropriated and none. These funds are reported at the SCO fund levels. There is no audit report in the SAM06 format.

### 2.1. Run Control to create the month end SAM06 (sample as of 05/31/2004):

<p><i>Navigation:</i>  <b>CSU Manage</b>  <b>SCO/State</b>  <b>Requirements\</b>  <b>SAM Reports\</b>  <b>SAM 99</b>  <b>Reconciliation</b>  <b>SAM06 Final</b>  <b>Budget Report</b></p>	<div style="border: 1px solid black; padding: 5px;"> <p><b>SAM06 Final Budget</b></p> <p>Run Control ID: SAM06 <span style="float: right;"><a href="#">Report Manager</a> <a href="#">Process Monitor</a> <span style="border: 1px solid black; padding: 2px 5px;">Run</span></span></p> <p>*Business Unit: SLCMP <input type="text"/> *Fiscal Year: 2003 <input type="text"/> Program Group: <input type="text"/> <input type="text"/></p> <p>*Accounting Period: 11 <input type="text"/> Program Code: <input type="text"/> <input type="text"/></p> <p>Appropriation Yr of Enactment: <input type="text"/></p> <p><input type="checkbox"/> Include Pre ENC <input type="checkbox"/> Program Group Detail</p> <p><input type="checkbox"/> Final Book Year End <input type="checkbox"/> Program Code Detail</p> <div style="border: 1px solid black; padding: 2px;"> <p><b>CSU Fund Range</b></p> <p>From: 000 <input type="text"/> Thru: 999 <input type="text"/></p> </div> <div style="border: 1px solid black; padding: 2px;"> <p><b>Budget Ledger</b> <span style="float: right;"><a href="#">Find</a>   <a href="#">View All</a> First 1 of 1 Last</span></p> <p>*Ledger: CONTROL <input type="text"/> <span style="float: right;">+ -</span></p> <p><b>Scenario</b> <span style="float: right;"><a href="#">Find</a>   <a href="#">View All</a> First 1 of 1 Last</span></p> <p>Scenario: <input type="text"/> <span style="float: right;">+ -</span></p> </div> </div>
---	---

**2.2. Run Control to create a SAM06 as of 5/31/04 for CSU Fund 001 for the Year of Appropriation "2001":**

<b>Navigation:</b> CSU Manage SCO/State Requirements\ SAM Reports\ SAM 99 Reconciliation SAM06 Final Budget Report	<b>SAM06 Final Budget</b>	
	Run Control ID: SAM06 <a href="#">Report Manager</a> <a href="#">Process Monitor</a> <span>Run</span>	
	*Business Unit: SLCMP	*Fiscal Year: 2003
	*Accounting Period: 11	Program Group:
	Appropriation Yr of Enactment: 2000	Program Code:
	CSU Fund Range From: 001 Thru: 001	
	<input type="checkbox"/> Include Pre ENC	<input type="checkbox"/> Program Group Detail
	<input type="checkbox"/> Final Book Year End	<input type="checkbox"/> Program Code Detail
	<b>Budget Ledger</b> <span>Find   View All</span> <span>First 1 of 1 Last</span>	
	*Ledger: CONTROL	
<b>Scenario</b> <span>Find   View All</span> <span>First 1 of 1 Last</span>		
Scenario:		

**2.3. Run Control to create a SAM06 as of 05/31/04 for CSU Fund 001 for all Years – Reimbursed Activity ONLY (Program Code 1100):**

<b>Navigation:</b> CSU Manage SCO/State Requirements\ SAM Reports\ SAM 99 Reconciliation SAM06 Final Budget Report	<b>SAM06 Final Budget</b>	
	Run Control ID: SAM06 <a href="#">Report Manager</a> <a href="#">Process Monitor</a> <span>Run</span>	
	*Business Unit: SLCMP	*Fiscal Year: 2003
	*Accounting Period: 11	Program Group:
	Appropriation Yr of Enactment:	Program Code: 1100
	CSU Fund Range From: 001 Thru: 001	
	<input type="checkbox"/> Include Pre ENC	<input type="checkbox"/> Program Group Detail
	<input type="checkbox"/> Final Book Year End	<input type="checkbox"/> Program Code Detail
	<b>Budget Ledger</b> <span>Find   View All</span> <span>First 1 of 1 Last</span>	
	*Ledger: CONTROL	
<b>Scenario</b> <span>Find   View All</span> <span>First 1 of 1 Last</span>		
Scenario:		

**2.4. Run Control to create a SAM06 as of 4/30/03 for CSU Fund 001, all Years – with sub-totals for Program Group (Instruction, Academic Support, Student Services, etc):**

<b>Navigation:</b> CSU Manage SCO/State Requirements\ SAM Reports\ SAM 99 Reconciliation SAM06 Final Budget Report	<b>SAM06 Final Budget</b>	
	Run Control ID: SAM06	<a href="#">Report Manager</a> <a href="#">Process Monitor</a> <span>Run</span>
	*Business Unit: SLCMP	*Fiscal Year: 2003
	*Accounting Period: 11	Program Group:
	Appropriation Yr of Enactment:	Program Code:
	<input type="checkbox"/> Include Pre ENC	<input checked="" type="checkbox"/> <b>Program Group Detail</b>
	<input type="checkbox"/> Final Book Year End	<input type="checkbox"/> Program Code Detail
	<b>CSU Fund Range</b> From: 001 Thru: 001	
	<b>Budget Ledger</b> <span>Find   View All</span> <span>First 1 of 1 Last</span> *Ledger: CONTROL <b>Scenario</b> <span>Find   View All</span> <span>First 1 of 1 Last</span> Scenario:	

3. **Trial Balance – SCO/CSU Fund** – This report is designed as an audit to SAM7. The SCO/CSU report will audit down to the CSU Fund Level. If you want a Trial Balance by PS Fund within CSU Fund then run the SCO/CSU Fund/PS Fund report (Section 4)

3.1. **Trial Balance – SCO/CSU**

<p><i>Navigation:</i>  <b>CSU Manage  SCO/State  Requirements\  Trial Balance  Reports\  Trial Balance by  SCO\CSU Fund</b></p>	<p><b>Trial Balance SCO/CSU Fund</b></p> <p>Run Control ID: SAM07 <a href="#">Report Manager</a></p> <p><b>Report Request Parameters</b></p> <p>*Business Unit: SLCMP <input type="text"/></p> <p>*Fiscal Year: 2003 <input type="text"/></p> <p>*Accounting Period: 11 <input type="text"/></p> <p>Appropriation Chapter: <input type="text"/></p> <p><b>SCO Fund Range</b></p> <p>From: 0580 <input type="text"/> Thru: 0580 <input type="text"/></p> <p><b>CSU Fund Range</b></p> <p>From: 261 <input type="text"/> Thru: 261 <input type="text"/></p> <p><b>State GL Acct Range</b></p> <p>From: 11100000 <input type="text"/> Thru: 98110574 <input type="text"/></p> <p>Check the Show PS Detail to see PS ChartFields on Report</p> <p>Show PS Detail <input type="checkbox"/></p>																																																																								
<p><i>Sample:</i></p>	<p>Report ID: CSUGL005  Bus. Unit: SLCMP--San Luis Obispo</p> <p>SCO Fund #: 0580 Calif State University Dorm Revenue Fund (DRF)  CSU Fund #: 261 DRF-Housing</p> <p>PeopleSoft Finan  <b>TRIAL BALANCES BY SCO</b>  As of: 11/2000</p> <table border="1"> <thead> <tr> <th>GL Account</th> <th>Account Title</th> <th>Debit</th> <th></th> </tr> </thead> <tbody> <tr> <td>11100000</td> <td>General Cash</td> <td>781,248.42</td> <td></td> </tr> <tr> <td>13140000</td> <td>Accounts Receivable-Operating Revenue</td> <td>31,270.92</td> <td></td> </tr> <tr> <td>13150000</td> <td>Accounts Receivable-Dishonored Checks</td> <td>10.00</td> <td></td> </tr> <tr> <td>13190000</td> <td>Accounts Receivable-Other</td> <td>3,365.00</td> <td></td> </tr> <tr> <td>13903140</td> <td>Allowance Uncollec Accts-A/R Operating Revenue</td> <td>0.00</td> <td>6,</td> </tr> <tr> <td>13903150</td> <td>Allowance Uncollec Accts-A/R Dishonored Checks</td> <td>0.00</td> <td>1,</td> </tr> <tr> <td>30100000</td> <td>Accounts Payable</td> <td>0.00</td> <td>68,</td> </tr> <tr> <td>31140001</td> <td>Due to General Fund</td> <td>0.00</td> <td>75,</td> </tr> <tr> <td>34300000</td> <td>Operating Revenue Collected in Advance</td> <td>0.00</td> <td>3,583,</td> </tr> <tr> <td>35100000</td> <td>Deposits</td> <td>0.00</td> <td>1,</td> </tr> <tr> <td>55400000</td> <td>Retained Earnings</td> <td>0.00</td> <td>11,010,</td> </tr> <tr> <td>55700000</td> <td>Fund Balance-Clearing Account</td> <td>20,524,952.42</td> <td>7,283,</td> </tr> <tr> <td>80500000</td> <td>Revenue from Use of Property/Money</td> <td>0.00</td> <td>16,333,</td> </tr> <tr> <td>80900000</td> <td>Other Revenue</td> <td>0.00</td> <td>28,</td> </tr> <tr> <td>90000000</td> <td>Appropriation/Operating Expenditures</td> <td>8,043,821.38</td> <td>41,</td> </tr> <tr> <td></td> <td>CSU Fund Total 261</td> <td>29,384,668.14</td> <td>38,436,</td> </tr> <tr> <td></td> <td>SCO Fund Total 0580</td> <td>29,384,668.14</td> <td>38,436,</td> </tr> </tbody> </table>	GL Account	Account Title	Debit		11100000	General Cash	781,248.42		13140000	Accounts Receivable-Operating Revenue	31,270.92		13150000	Accounts Receivable-Dishonored Checks	10.00		13190000	Accounts Receivable-Other	3,365.00		13903140	Allowance Uncollec Accts-A/R Operating Revenue	0.00	6,	13903150	Allowance Uncollec Accts-A/R Dishonored Checks	0.00	1,	30100000	Accounts Payable	0.00	68,	31140001	Due to General Fund	0.00	75,	34300000	Operating Revenue Collected in Advance	0.00	3,583,	35100000	Deposits	0.00	1,	55400000	Retained Earnings	0.00	11,010,	55700000	Fund Balance-Clearing Account	20,524,952.42	7,283,	80500000	Revenue from Use of Property/Money	0.00	16,333,	80900000	Other Revenue	0.00	28,	90000000	Appropriation/Operating Expenditures	8,043,821.38	41,		CSU Fund Total 261	29,384,668.14	38,436,		SCO Fund Total 0580	29,384,668.14	38,436,
GL Account	Account Title	Debit																																																																							
11100000	General Cash	781,248.42																																																																							
13140000	Accounts Receivable-Operating Revenue	31,270.92																																																																							
13150000	Accounts Receivable-Dishonored Checks	10.00																																																																							
13190000	Accounts Receivable-Other	3,365.00																																																																							
13903140	Allowance Uncollec Accts-A/R Operating Revenue	0.00	6,																																																																						
13903150	Allowance Uncollec Accts-A/R Dishonored Checks	0.00	1,																																																																						
30100000	Accounts Payable	0.00	68,																																																																						
31140001	Due to General Fund	0.00	75,																																																																						
34300000	Operating Revenue Collected in Advance	0.00	3,583,																																																																						
35100000	Deposits	0.00	1,																																																																						
55400000	Retained Earnings	0.00	11,010,																																																																						
55700000	Fund Balance-Clearing Account	20,524,952.42	7,283,																																																																						
80500000	Revenue from Use of Property/Money	0.00	16,333,																																																																						
80900000	Other Revenue	0.00	28,																																																																						
90000000	Appropriation/Operating Expenditures	8,043,821.38	41,																																																																						
	CSU Fund Total 261	29,384,668.14	38,436,																																																																						
	SCO Fund Total 0580	29,384,668.14	38,436,																																																																						

## 4. Trial Balance – SCO/CSU Fund/PS Fund

### 4.1. Trial Balance – SCO/CSU/PS Fund

<p><i>Navigation:</i> CSU Manage SCO/State Requirements\ Trial Balance Reports\ Trial Balance by SCO\CSU\PS Fund</p>	<p><b>Trial Balance SCO/CSU/PS Fund</b></p> <p>Run Control ID: SAM07 <a href="#">Report Manager</a> <a href="#">Process Monitor</a> <input type="button" value="Run"/></p> <p><b>Report Request Parameters</b></p> <p>*Business Unit: SLCMP <input type="button" value="Q"/></p> <p>*Fiscal Year: 2003 <input type="button" value="Q"/></p> <p>*Accounting Period: 11 <input type="button" value="Q"/></p> <p>Appropriation Chapter: <input type="text"/></p> <p>Show PS Detail <input checked="" type="checkbox"/></p> <p><b>SCO Fund Range</b></p> <p>From: 0580 <input type="button" value="Q"/> Thru: 0580 <input type="button" value="Q"/></p> <p><b>CSU Fund Range</b></p> <p>From: 261 <input type="button" value="Q"/> Thru: 261 <input type="button" value="Q"/></p> <p><b>State GL Acct Range</b></p> <p>From: 11100000 <input type="button" value="Q"/> Thru: 98940000 <input type="button" value="Q"/></p>																																																																				
<p><i>Sample:</i></p>	<p>Report ID: CSU01006 Bus. Unit: SLCMP--San Luis Obispo</p> <p>SCO Fund #: 0580 Calif State University Dorm Revenue Fund (DRF) CSU Fund #: 261 DRF-Housing PS Fund #: HA001 DRF-HSG Housing Expenditures</p> <p>GL</p> <table border="1"> <thead> <tr> <th>Account</th> <th>Account Title</th> <th>Debit</th> <th>Credit</th> </tr> </thead> <tbody> <tr> <td>11100000</td> <td>General Cash</td> <td></td> <td></td> </tr> <tr> <td>101001</td> <td>General Cash</td> <td></td> <td>103,630.54</td> </tr> <tr> <td></td> <td>GL Acct Total</td> <td>0.00</td> <td>103,630.54</td> </tr> <tr> <td>13190000</td> <td>Accounts Receivable-Other</td> <td></td> <td></td> </tr> <tr> <td>103007</td> <td>AR-Other</td> <td>3,365.00</td> <td></td> </tr> <tr> <td></td> <td>GL Acct Total</td> <td>3,365.00</td> <td>0.00</td> </tr> <tr> <td>30100000</td> <td>Accounts Payable</td> <td></td> <td></td> </tr> <tr> <td>201001</td> <td>Accounts Payable</td> <td></td> <td>71,242.18</td> </tr> <tr> <td>201800</td> <td>Use Tax Payable</td> <td></td> <td>130.76</td> </tr> <tr> <td></td> <td>GL Acct Total</td> <td>0.00</td> <td>71,372.94</td> </tr> <tr> <td>31140001</td> <td>Due to General Fund</td> <td></td> <td></td> </tr> <tr> <td>202826</td> <td>Due to GF - RF Claims Offset</td> <td></td> <td>64,468.27</td> </tr> <tr> <td></td> <td>GL Acct Total</td> <td>0.00</td> <td>64,468.27</td> </tr> <tr> <td>55400000</td> <td>Retained Earnings</td> <td></td> <td></td> </tr> <tr> <td>305021</td> <td>Retained Earnings</td> <td>16,385,730.38</td> <td></td> </tr> <tr> <td></td> <td>GL Acct Total</td> <td>16,385,730.38</td> <td>0.00</td> </tr> </tbody> </table>	Account	Account Title	Debit	Credit	11100000	General Cash			101001	General Cash		103,630.54		GL Acct Total	0.00	103,630.54	13190000	Accounts Receivable-Other			103007	AR-Other	3,365.00			GL Acct Total	3,365.00	0.00	30100000	Accounts Payable			201001	Accounts Payable		71,242.18	201800	Use Tax Payable		130.76		GL Acct Total	0.00	71,372.94	31140001	Due to General Fund			202826	Due to GF - RF Claims Offset		64,468.27		GL Acct Total	0.00	64,468.27	55400000	Retained Earnings			305021	Retained Earnings	16,385,730.38			GL Acct Total	16,385,730.38	0.00
Account	Account Title	Debit	Credit																																																																		
11100000	General Cash																																																																				
101001	General Cash		103,630.54																																																																		
	GL Acct Total	0.00	103,630.54																																																																		
13190000	Accounts Receivable-Other																																																																				
103007	AR-Other	3,365.00																																																																			
	GL Acct Total	3,365.00	0.00																																																																		
30100000	Accounts Payable																																																																				
201001	Accounts Payable		71,242.18																																																																		
201800	Use Tax Payable		130.76																																																																		
	GL Acct Total	0.00	71,372.94																																																																		
31140001	Due to General Fund																																																																				
202826	Due to GF - RF Claims Offset		64,468.27																																																																		
	GL Acct Total	0.00	64,468.27																																																																		
55400000	Retained Earnings																																																																				
305021	Retained Earnings	16,385,730.38																																																																			
	GL Acct Total	16,385,730.38	0.00																																																																		

## 5. SAM07 Trial Balance

- 5.1. **SAM07 Trial Balance** Sample run control to create SAM 7 for all fund pre-close. If the Pre-Close is not checked then the report will be based on the future year period 0 data, ie. Post close. Note the SCO Fund Range and CSU Fund Range – this report can be run for a single SCO and/or a single CSU Fund.

<b>Navigation:</b> CSU Manage SCO/State Requirements\ SAM Reports\ SAM 07 Trial Balance	<p><b>SAM07 Trial Balance</b></p> <p>Run Control ID: SAM07 <a href="#">Report Manager</a> <a href="#">Process Monitor</a> <input type="button" value="Run"/></p> <p><b>Report Request Parameters</b></p> <p>*Business Unit: <input type="text" value="SLCMP"/> <input type="button" value="Q"/></p> <p>*Fiscal Year: <input type="text" value="2003"/></p> <p>*Accounting Period: <input type="text" value="11"/></p> <p>Pre-Close <input checked="" type="checkbox"/></p> <table border="1"> <tr> <td colspan="2"><b>SCO Fund Range</b></td> <td colspan="2"><b>CSU Fund Range</b></td> </tr> <tr> <td>From: <input type="text" value="0001"/> <input type="button" value="Q"/></td> <td>Thru: <input type="text" value="6028"/> <input type="button" value="Q"/></td> <td>From: <input type="text" value="000"/> <input type="button" value="Q"/></td> <td>Thru: <input type="text" value="999"/> <input type="button" value="Q"/></td> </tr> </table>	<b>SCO Fund Range</b>		<b>CSU Fund Range</b>		From: <input type="text" value="0001"/> <input type="button" value="Q"/>	Thru: <input type="text" value="6028"/> <input type="button" value="Q"/>	From: <input type="text" value="000"/> <input type="button" value="Q"/>	Thru: <input type="text" value="999"/> <input type="button" value="Q"/>
	<b>SCO Fund Range</b>		<b>CSU Fund Range</b>						
From: <input type="text" value="0001"/> <input type="button" value="Q"/>	Thru: <input type="text" value="6028"/> <input type="button" value="Q"/>	From: <input type="text" value="000"/> <input type="button" value="Q"/>	Thru: <input type="text" value="999"/> <input type="button" value="Q"/>						

## 6. SAM18A

Use of these reports is contingent on the campus business practices for recording Accounts Payable and Accrued Liabilities, specifically the use of separate control accounts for different types of transactions. (See "Campus Level Accounts" section, below).

### 6.1. SAM18A - AP Open Liabilities

If one control account is used for all transaction types and this report is run with a "Voucher Status Option" of "Posted", then the results represent a subset of the total balance in the control account. As configured in the panel shot below, this report would represent posted vouchers with Accounting Dates less than or equal to June 30, 2004 only. Note: this is a "point in time" report and cannot be rerun after closing; because, vouchers with Accounting Dates less than or equal to the report "As of Date" that were "Unposted" as of the closing may have become "Posted" subsequently and would therefore be included if the report were rerun.

If separate control accounts are used for different transaction types and this report is run with a "Voucher Status Option" of "Posted", then the results represent the audit detail to the total balance in the respective Accounts Payable subsystem control account as of the report "As of Date".

<b>Navigation:</b> <b>CSU Manage</b> <b>SCO/State</b> <b>Requirements\</b> <b>SAM Reports\</b> <b>SAM 18A AP</b> <b>Open Liabilities</b>	<b>SAM18A - AP Open Liabilities</b>	
	Run Control ID: SAM07	<a href="#">Report Manager</a> <a href="#">Process Monitor</a> <span style="background-color: yellow; border: 1px solid black; padding: 2px 5px;">Run</span>
	*Request ID:	<input type="text" value="OPENLIAB"/> <input type="text" value="Open Liab-SAM18A"/>
	*Process Frequency:	<input type="text" value="Process Once"/> ▼
	*As of Date:	<input type="text" value="06/30/2004"/> <input type="button" value="BT"/>
	Business Unit:	<input type="text" value="SLCMP"/> <input type="button" value="Q"/>
	Voucher Status	<input type="text" value="Posted"/> ▼
	Option:	
	SCO Fund Range	
	From:	<input type="text" value="0001"/> <input type="button" value="Q"/> <input type="text" value="0998"/> <input type="button" value="Q"/>



## 6.2. SAM18A – PO Open Encumbrances

This report was designed prior to the creation of the CSUGL015 SQR Process, and assuming that campuses would use the delivered Receipt Accrual process. Subsequent Year-End Closing prototyping efforts determined that the delivered Receipt Accrual process was inefficient and incomplete in meeting the CSU's Year-End Encumbrance Accounting requirements. Therefore the official Year-End report of Obligations and Encumbrance Accruals audit detail based on Purchasing activity should be the reporting output of the CSUGL015 SQR process.

<b>Navigation:</b> <b>CSU Manage</b> <b>SCO/State</b> <b>Requirements\</b> <b>SAM Reports\</b> <b>SAM 18A PO</b> <b>Open</b> <b>Encumbrances</b>	<b>SAM18A - PO Open Encumbrances</b>	
	Run Control ID: SAM07	<a href="#">Report Manager</a> <a href="#">Process Monitor</a> <a href="#">Run</a>
	<b>Report Request Parameters</b>	
	*Business Unit: <input type="text" value="SLCMP"/> <input type="button" value="Q"/> San Luis Obispo *As of Date: <input type="text" value="06/30/2004"/> <input type="button" value="BT"/> <input type="checkbox"/> Exclude POs Received?  <b>SCO Fund Range</b> From: <input type="text" value="0001"/> <input type="button" value="Q"/> Thru: <input type="text" value="0998"/> <input type="button" value="Q"/>	

### 6.3. SAM18A – GL Journal Ln Detail

This report provides the journal entry audit detail for accounts specified in the “Account Range” section of the run control. The report’s output is intended to provide audit detail for any Obligation accruals created by a journal entry. The use of this report is contingent on the campus’ use of separate control accounts for different types of transactions.

If one control account is used for all transaction types, Accounts Payable subsystem and CSUGL015 journals will be included with manual accrual journals on this report.

If separate control accounts are used for different transaction types, this report can be run separately for each different control account to provide distinct audit detail.

<b>Navigation:</b> <b>CSU Manage</b> <b>SCO/State</b> <b>Requirements\</b> <b>SAM Reports\</b> <b>SAM 18A GL</b> <b>Journal Detail</b>	<p><b>SAM18A - GL Journal Detail</b></p> <p>Run Control ID: SAM07 <a href="#">Report Manager</a> <a href="#">Process Monitor</a> <input type="button" value="Run"/></p> <p><b>Report Request Parameters</b></p> <p>*Business Unit: <input type="text" value="SLCMP"/> <input type="button" value="Q"/> San Luis Obispo</p> <p><b>SCO Fund Range</b></p> <p>From: <input type="text" value="0001"/> <input type="button" value="Q"/> Thru: <input type="text" value="0998"/> <input type="button" value="Q"/></p> <p><b>Account Range</b></p> <p>From: <input type="text" value="201809"/> <input type="button" value="Q"/> To: <input type="text" value="201809"/> <input type="button" value="Q"/></p> <p><b>Date Range</b></p> <p>*From: <input type="text" value="07/01/2003"/> <input type="button" value="Q"/> *To: <input type="text" value="06/30/2004"/> <input type="button" value="Q"/></p>

## 7. Helpful Queries

### 7.1. Sample query to identify those funds whose CSU Appropriation Reversion Date is the upcoming 6/30/YY:

**Navigation:**  
PeopleTools/Query  
Query Manager

SLO\_CMS\_FUND\_REVERT\_P is a public query that will prompt you on the reversion date.

You should run this query for 06/30/XXXX and 12/31/XXXX.

Records
Query
Expressions
Prompts
Fields
Criteria
Having
View SQL
Preview

Query Name: SLO\_CMS\_FUND\_REVERT\_P      Description: DAF-Shows reverting frnds at ye

[Add Criteria](#)   [Group Criteria](#)

Criteria	Expression 1	Condition Type	Expression 2	Edit	Delete
	A.EFFDT - Effective Date	Eff Date <=	Current Date	<a href="#">Edit</a>	<a href="#">-</a>
AND	A.SETID - SetID	equal to	B.SETID - SetID	<a href="#">Edit</a>	<a href="#">-</a>
AND	A.FUND_CODE - Fund Code	equal to	B.FUND_CODE	<a href="#">Edit</a>	<a href="#">-</a>
AND	B.EFFDT - Effective Date	Eff Date <=	Current Date	<a href="#">Edit</a>	<a href="#">-</a>
AND	B.CSU_FUND_ATTR_KEY - Fund Attribute Key	equal to	C.CSU_FUND_ATTR_KEY - *****	<a href="#">Edit</a>	<a href="#">-</a>
AND	C.EFFDT - Effective Date	Eff Date <=	Current Date	<a href="#">Edit</a>	<a href="#">-</a>
AND	D.CSU_FUND_CODE - CSU Fund Code	equal to	C.CSU_FUND_CODE - *****	<a href="#">Edit</a>	<a href="#">-</a>
AND	D.EFFDT - Effective Date	Eff Date <=	Current Date	<a href="#">Edit</a>	<a href="#">-</a>
AND	E.CSU_SCO_FUND - SCO Fund	equal to	D.CSU_SCO_FUND - *****	<a href="#">Edit</a>	<a href="#">-</a>
AND	E.EFFDT - Effective Date	Eff Date <=	Current Date	<a href="#">Edit</a>	<a href="#">-</a>
AND	C.CSU_APPROP_REV_DT - Appropriation Reversion Date	equal to	:1	<a href="#">Edit</a>	<a href="#">-</a>

[Save](#)
[Save As](#)
[New Query](#)
[Preferences](#)
[Properties](#)
[New Union](#)
[Return to Search](#)

**Results:**

Records
Query
Expressions
Prompts
Fields
Criteria
Having
View SQL
Preview

Approp Rev Date = 2004-06-30

View All | [Rerun Query](#) | [Download to Excel](#)

First [1](#) 1-6 of 6 [Last](#)

	Fund	Descr	Approp Rev Date	Approp Avail To	FNAT Key	Approp Year	Budget Year	Approp Chapter
1	AD200	2000-2001 General Fund Expense	06/30/2004	06/30/2002	108617	2000	2000	0052
2	AF200	2000-2001 Gen Fund Rev Tran In	06/30/2004	06/30/2002	108626	2000	2000	0052
3	BD200	2000-2001 Reimb Activity Exp	06/30/2004	06/30/2002	120253	2000	2000	0052
4	BF200	2000-2001 Reimb Activity Rev	06/30/2004	06/30/2002	108635	2000	2000	0052
5	CD200	2000-2001 Tran Out of Fund 498	06/30/2004	06/30/2002	108938	2000	2000	0052
6	EA006	HE98 2001 Minor Capital Outlay	06/30/2004	06/30/2002	112541	2001	2001	0106

Once these funds have been identified the balance sheet should be reviewed. All remaining activity should be reviewed. There should be NO balances on these balance sheets as they are reverting.

## 7.2. Sample query to assist with the reconciliation of “Due To” and “Due From”. This query can be run monthly:

**Navigation:**  
PeopleTools/Query  
Query Manager

**Results:**

Records Query Expressions Prompts Fields Criteria Having View SQL Preview

[View All](#) | [Rerun Query](#) | [Download to Excel](#) First 1-100 of 4481

	Fund	Descr	Account	Descr	Sum Total Amt	
1	MB001	PERK Perkins Loans	105001	Due from General Fund	0.000	0
2	MB001	PERK Perkins Loans	105001	Due from General Fund	-20000.000	3
3	MB001	PERK Perkins Loans	105001	Due from General Fund	20000.000	8
4	ME001	TF-SEOP State Ed Op Grant Prog	105001	Due from General Fund	0.000	0
5	ME001	TF-SEOP State Ed Op Grant Prog	105001	Due from General Fund	563143.000	2
6	ME001	TF-SEOP State Ed Op Grant Prog	105001	Due from General Fund	-187714.000	3
7	ME001	TF-SEOP State Ed Op Grant Prog	105001	Due from General Fund	-187715.000	7
8	ME001	TF-SEOP State Ed Op Grant Prog	105001	Due from General Fund	-187714.000	8
9	MF001	TF-SUG State University Grant	105001	Due from General Fund	0.000	0
10	MF001	TF-SUG State University Grant	105001	Due from General Fund	5113300.000	2
11	MF001	TF-SUG State University Grant	105001	Due from General Fund	-1704433.000	3
12	MF001	TF-SUG State University Grant	105001	Due from General Fund	-1704434.000	7
13	MF001	TF-SUG State University Grant	105001	Due from General Fund	-1704433.000	8
14	MO007	TF-IRA Athletics-General	105001	Due from General Fund	34600.000	0
15	MO014	TF-IRA Rodeo	105001	Due from General Fund	0.000	0

**Criteria:**

Records Query Expressions Prompts Fields **Criteria** Having View SQL Preview

**Query Name:** SLO\_GL\_DUETO\_DUEFROM\_RECON\_T **Description:** SEC-Due To/Due From Recon

[Add Criteria](#) [Group Criteria](#)

Logical	Expression1	Condition Type	Expression 2	Edit	Delete
	(A.ACCOUNT - Account	like	105%	<a href="#">Edit</a>	<a href="#">-</a>
OR	A.ACCOUNT - Account	like	202%)	<a href="#">Edit</a>	<a href="#">-</a>
AND	A.BUSINESS_UNIT - Business Unit	equal to	SLCMP	<a href="#">Edit</a>	<a href="#">-</a>
AND	A.CURRENCY_CD - Currency Code	equal to	USD	<a href="#">Edit</a>	<a href="#">-</a>
AND	A.FISCAL_YEAR - Fiscal Year	equal to	2003	<a href="#">Edit</a>	<a href="#">-</a>
AND	A.ACCOUNT - Account	equal to	B.ACCOUNT	<a href="#">Edit</a>	<a href="#">-</a>
AND	B.EFFDT - Effective Date	Eff Date <=	Current Date	<a href="#">Edit</a>	<a href="#">-</a>
AND	A.FUND_CODE - Fund Code	equal to	C.FUND_CODE	<a href="#">Edit</a>	<a href="#">-</a>
AND	C.EFFDT - Effective Date	Eff Date <=	Current Date	<a href="#">Edit</a>	<a href="#">-</a>
AND	A.ACCOUNTING_PERIOD - Accounting Period	less than	12	<a href="#">Edit</a>	<a href="#">-</a>

[Save](#)
[Save As](#)
[New Query](#)
[Preferences](#)
[Properties](#)
[New Union](#)
[Return to Search](#)

### 7.3. Sample query to assist with analyzing abnormal balances at month/year end:

*Navigation:*  
PeopleTools/Query  
Query Manager

Create query by adding Records, Fields, & Criteria similar to the example (**Campus specific, based on local business practices**)

**Query to highlight potentially abnormal Credit balances**

*Criteria:*

Records
Query
Expressions
Prompts
Fields
Criteria
Having
View SQL
Preview

Query Name: SLO\_GL\_ABNORMAL\_CREDITS\_P      Description: SEC-Abnormal Balance-credit

[Add Criteria](#)   [Group Criteria](#)

Logical	Expression 1	Condition Type	Expression 2
	A.BUSINESS_UNIT - Business Unit	equal to	SLCMP
AND	A.CURRENCY_CD - Currency Code	equal to	USD
AND	(A.ACCOUNT - Account	like	1%
AND	A.ACCOUNT - Account	not in list	('101001','105804')
AND	A.ACCOUNT - Account	not like	104%
AND	A.ACCOUNT - Account	not like	106%
AND	A.ACCOUNT - Account	equal to	A.ACCOUNT
AND	A.FISCAL_YEAR - Fiscal Year	equal to	:1

[Edit](#)   [-](#)

Include a "Having Criteria" Sum amount less than \$0

*Results:*

Records
Query
Expressions
Prompts
Fields
Criteria

**Fiscal Year = 2003**

[View All](#) | [Rerun Query](#) | [Download to Excel](#)

	Fund	Account	Descr
1	MX042	104003	Allow Uncoll-AR Revenue
2	HA002	201001	Accounts Payable
3	MI028	201001	Accounts Payable
4	ZZ007	201001	Accounts Payable
5	ZZ100	201001	Accounts Payable
6	AD203	201800	Use Tax Payable
7	BD202	201800	Use Tax Payable
8	HA001	201800	Use Tax Payable
9	HA009	201800	Use Tax Payable
10	MS001	201800	Use Tax Payable
11	MX031	201804	AP-BR Dir Dep Clrg
12	ZZ007	201805	AP-BR Acct Pay Clrg
13	MB001	201808	AP - FA Disbursements
14	MG007	201808	AP - FA Disbursements

## 8. Baseline Reports Cross-Reference

Item Number (per CO Year End Instr)	Report or Document Description	FRS Report Ref	State Ref	CMS Report Ref	Comments
3	Adjustment to Controller's Accounts		SAM03 Form 576	None	Prepare Manually
5	Final Budget Report	SAM06B		SAM06	Delivered in Baseline
7	Pre-Closing Trial Balance	SAM07		SAM07	Delivered in Baseline
8	Post-Closing Trail Balance	SAM07		SAM07	Delivered. Runs off Period 0 can only be run after close.
9	Analysis of Change in Fund Balance	SAM09A		None	Prepare Manually
11	Bank Reconciliation	SAM11B		None	Prepare Manually
12	Analysis of Cash in Transit			None	Prepare Manually
14a	Report of Bank and/or Savings & Loan Assn. Outside State Treasury		445	None	Prepare Manually
14b	Report of Bank and/or Savings & Loan Assn. Outside State Treasury	Attachment VI (Form)		None	Prepare Manually
14c	Reconciliation of General Ledger Balances to 14b	Attachment VI (Form)		None	Prepare Manually
16	Schedule of Accounts Receivable			None	Prepare Manually
17	Schedule of Accounts Payable	SAM18A			Delivered in Baseline.
18	Statement of Changes in General Fixed Assets	Report 18		None	Prepare Manually
19	General Fixed Assets Report	SAM19 SAM19A		None	Prepare Manually
20	Statement of Financial Condition	SAM20		None	Prepare Manually
22	Statement of Contingent Liabilities		Sections 7979-8751	None	Prepare Manually
23	Report and Explanation of Due To Due From Other Funds	SAM18B		None	Prepare Manually
24	Audit Trail Reports			Varies	Resides Electronically in Database
25	Letter of Transmittal and Report Certification	Attachment II (Form)		None	Prepare Manually
26	Report Table of Contents with Page Numbers			None	Prepare Manually
31	Report of Allocation Orders Pending	Attachment VII (Form)		None	Prepare Manually

99	Reconciliation of State Controller's Accounts with Agency Accounts	SAM99		SAM99	Delivered in Baseline
	FIRMS Pre-Closing File	FSJ099 & FSJ100		FIRMS Extract	Delivered in Baseline. Select "FIRMS Period" = 06 "Fourth Quarter Accounting Data" on FIRMS Extract process parameters panel.
	FIRMS Post-Closing File	FSJ099 & FSJ100		FIRMS Extract	Delivered in Baseline. Select "FIRMS Period" = 14 "Post Closing Accounting Data" on FIRMS Extract process parameters panel.
	FIRMS Auxiliary Organization File			None	Prepare Manually
	SAM99 Year-End Report Tape to State Controller			SAM99 SCO File	Delivered in Baseline. Select Checkbox on SAM99 Reconciliation process parameters panel.

## **II. FNAT Key Issues**

### **1. Introduction**

When a Fund ChartField is created in PeopleSoft Financials it requires a CSU Fund Attribute value be assigned to it. This CSU Fund Attribute is commonly referred to as a FNAT key. The FNAT key ties all activity within PeopleSoft Financials to required external reporting, SAM99, claims, FIRMS, etc. The FNAT key must be correct in order to reconcile the SAM99. In the case of a few funds, the FNAT key needs to be changed each year effective 7/1/XXXX. In addition, a few of these funds will need 1) a journal entry each year to transfer balance to the prior year account and 2) include the reversal of period 0 as a reconciling factor until the SAM99 is run with the SCO accrual reversal tape. This business process paper is intended to document these funds and the steps necessary to update the FNAT keys each year.

### **2. Fund Summary**

Table A (below) indicates the funds that require the FNAT key be changed each year in order for the SAM99 to match the controllers' information to the campus. In addition it also indicates when funds require a beginning year journal entry to move the balances from an account titled "current year" to and account titled "prior year". (Note: the legacy system was modified to handle the "roll" from current year to prior year, in addition to some "hard coding" in the SAM99 in regards to matching on fiscal year. PeopleSoft was not modified to handle this nor, was the SAM99 hard coded. Campuses are expected to handle this manually. To date, it had not been a problem.)

A brief summary of the funds included in this business process paper and their purpose follows:

#### **2.1. General Fund Non-Appropriated Uncleared Collections**

Monies are deposited here that can not be readily identified. When they are researched and the appropriate accounting information is determined these funds are then transferred to the correct account. There is never a balance in Fund Balance Clearing for these funds as they are not remitted to the State. There is one fund for this activity on the campus and the FNAT key does not get changed. (Campus would normally have one fund value, Cal Poly value ZZ005)

#### **2.2. General Fund Non-Appropriated Refunds to Reverted Appropriations (SCO Revenue 5000)**

Refunds to the campus of monies originally expended from an appropriation that has since reverted are deposited in this fund. This cash is remitted to the State Controller. The SCO had one account for this activity and the fiscal year is one-year back of the current year. Since the controller had one account the campus has one fund and the FNAT key on this fund needs to be changed each year to match the SCO fiscal year. Examples of monies deposited here are abatements from vendors and/or payroll adjustments. (Campus would normally have one fund, Cal Poly ZZ006)

#### **2.3. General Fund Non-Appropriated Miscellaneous Revenue (SCO Rev 1614)**

The Miscellaneous Revenue fund was formerly named ZZ009 and ZZ010, for CY and PY respectively. These fund names were designed to be used every year and always be the same for CY and PY. Because of FNAT key issues and the SAM99 handling of accrual reversals we have decided it is necessary for a new fund to be created for each fiscal year. The new naming



convention for these funds is ZRMXX. For fiscal year 2003-2004 the fund is ZRM03, for prior year the fund is ZRM02.

Miscellaneous revenue includes any revenue received for activity prior to the existence of fund 498 (prior to 1985), cash overages, and interest from fee installment plan. These monies are remitted to the state controller. The state controller maintains two accounts for this activity, one current year and one prior year. At the end of the fiscal year the state controller does not roll the balance of either of these accounts forward. The campus activity is reflected in two funds, both of which need to have the FNAT key changed each year. Since the controller closes out both of these accounts as of 7/1 the campus activity should be recorded such that the revenue will close to fund balance as part of the close process. Each year the campus will have to create a new CY fund. In the event that there is any activity left in a PPY fund the FNAT key for that fund will have to be mapped to the PY fund, so that we will match the controller. (Campus needs a current year and prior year account, ZRMXX-CY, ZRMXX-PY).

#### **2.4. General Fund Non-Appropriated Escheat Unclaimed Checks (SCO Rev 1610)**

The Escheat Unclaimed Checks fund was formerly named ZZ015 and ZZ008, for CY and PY respectively. These fund names were designed to be used every year and always be the same for CY and PY. Because of FNAT key issues and the SAM99 handling of accrual reversals we have decided it is necessary for a new fund to be created for each fiscal year. The new naming convention for these funds is ZREXX. For fiscal year 2003-2004 the fund is ZRE03, for prior year the fund is ZRE02.

The controller will post activity to this account for outstanding checks that have not cleared. In addition, the campus will cancel checks and the net result of the cancelled check (cash) will be transferred to the escheat account and then remitted to the SCO. Should the check have to be re-issued a claim is processed against this account to re-issue the cancelled check. The state controller maintains two accounts for this activity, one current year and one prior year. At the end of the fiscal year the state controller does not roll the balance of either of these accounts forward. The campus activity is reflected in two funds, both of which need to have the FNAT key changed each year. Since the controller closes out both of these accounts as of 7/1 the campus activity should be recorded such that the revenue will close to fund balance as part of the close process. Each year the campus will have to create a new CY fund. In the event that there is any activity left in a PPY fund the FNAT key for that fund will have to be mapped to the PY fund, so that we will match the controller. (Campus needs a current year and prior year account, Cal Poly value ZREXX-CY & ZREXX-PY).

#### **2.5. General Fund Non-Appropriated Sale of Fixed Assets (SCO Rev 1604)**

Revenues from the sale of fixed assets are deposited into this fund. The state controller maintains two accounts for this activity, one current year and one prior year. At the end of the fiscal year the state controller does not roll the balance of either of these accounts forward. The campus activity is reflected in two funds, both of which need to have the FNAT key changed each year. Since the controller closes out both of these accounts as of 7/1 the campus activity should be recorded such that the revenue will close to fund balance as part of the close process.

(Campus needs a current year and prior year account, Cal Poly value no campus funds at this time ).

## **2.6. General Fund Revolving Fund Advance (Category 97)**

The monies in this fund are transferred from the current year general fund appropriation as soon as the budget act is signed. These funds are used to pay advances, claims, etc and then claim scheduled are processed against the various funds to reimburse the revolving fund. The controller has one active revolving fund at any one time and therefore the campus can have one fund. The FNAT key should be changed as soon as the SCO transfers from prior year to the current year. (Campus would normally have one fund value, Cal Poly value ZZ001).

## **2.7. General Fund Pre Pay Other Funds (Category 98)**

The monies in this fund are transferred from the current year general fund appropriation as soon as the budget act is signed. These funds are used to advance funds to other state agencies to use on our behalf. (Not used by all campuses) The controller has one active fund at any one time and therefore the campus can have one fund. The FNAT key should be changed as soon as the SCO transfers from prior year to the current year. (Campus would normally have one fund value, Cal Poly value ZZ002 ).

## **2.8. Higher Education Fees & Income Collected in Advance**

Monies deposited in this fund are collected in advance of the year for which they are charged. For example, Fees collected in May or June for the upcoming Fall Quarter. These funds can be remitted to the state as income collected in advance (Campus would normally have one fund, Cal Poly value ZZ012).

## **2.9. Higher Education Fees & Income Collected from Reverted Appropriations**

Moines received here are revenues collected against appropriations that have reverted. (Campus would normally have one fund value, Cal Poly value – no fund at this time)

## **3. Enterprise Revenue FNAT Issue**

In addition to the funds indicated above, any PeopleSoft Fund established as Proprietary-Enterprise Revenue funds will need to have the FNAT changed each new fiscal year for the REVENUE ONLY. Not changing the FNAT will cause the SAM99 to be out of balance.

Examples

- CSU Fund 181 – Acct Type R
- CSU Fund 201 – Acct Type R
- CSU Fund 204 – Acct Type R
- CSU Fund 203 – Acct Type R
- CSU Fund 261 – Acct Type R
- CSU Fund 263 – Acct Type R
- CSU Fund 265 – Acct Type R
- CSU Fund 282 – Acct Type R
- CSU Fund 301 – Acct Type R
- CSU Fund 302 – Acct Type R
- CSU Fund 304 – Acct Type R
- CSU Fund 303 – Acct Type R

#### 4. Procedures for adding a new FNAT key effective 7-1

Insert a row on the Fund Definition tab effective with the new year fiscal year July 1 date

*Navigation:*  
**Set Up Financials**  
**Supply Chain\**  
**Common**  
**Definitions\**  
**Design**  
**Chartfields\**  
**Define Values\**  
**Chartfield Values\**  
**Fund**

Fund Definition
CSU Fund Attributes
CSU Reimb Funds

### Fund Code

SetID: SLCMP      Fund Code: ZZ001

Effective Date						Customize   Find   View All	First ◀ 1-3 of 3 ▶ Last
	Effective Date	Status	Descr	Short Description	Attributes		
1	07/01/2003	Active	GF-Revolving Fnd Advance-(001)		<a href="#">Attributes</a>	+ -	
2	07/01/2002	Active	GF-Revolving Fnd Advance-(001)		<a href="#">Attributes</a>	+ -	
3	01/01/1900	Active	GF-Revolving Fnd Advance-(001)		<a href="#">Attributes</a>	+ -	

Go to the CSU Fund Attribute Tab and assign the appropriate FNAT key for the new year.

Fund Definition		CSU Fund Attributes		CSU Reimb Funds	
<b>SetID:</b>	SLCMP	<b>Fund Code:</b>	ZZ001	GF-Revolving Fnd Advance-(001)	
<div> <div>Scroll Area</div> <div>Find   View All First 1 of 3</div> </div>					
<b>Effective Date:</b>	07/01/2003	<b>Status:</b>	Active		
<b>FNAT Key:</b>	111289				
<b>CSU Fund Code:</b>	001	General Fund General Support			
<b>SCO Fund:</b>	0001	General Fund			
<b>SCO Subfund:</b>	000	General Fund			
<b>FIRMS Project:</b>	00000	Non Capital Outlay Project			
<b>Fund Proc Type:</b>	1104	Governmental: General Fund Revolving Fund Advance			
<b>Legal Fund Grp:</b>	G	General Fund			
<b>Legal Fund Type:</b>	G	Governmental			
<b>SCO Category:</b>	97	<b>SCO Acct Type 1:</b>	Exp/TOut	<b>Approp Chapter:</b>	0157
<b>Approp Year:</b>	2003	<b>SCO Acct Type 2:</b>	Expend	<b>SCO Prgm Code:</b>	00
<b>Approp Ref #:</b>	001	<b>SCO Rev Acct:</b>		<b>SCO Element:</b>	00
<b>Approp Seq:</b>	00	<b>Federal Catalog:</b>	00000000	<b>SCO Component:</b>	000
<b>Net Asset Cat:</b>	881	<b>Approp Rev Date:</b>	06/30/2006	<b>SCO Task:</b>	000
<b>GAAP Fund Type:</b>	1	<b>Approp Avail To:</b>	06/30/2004	<b>SCO Recon Type:</b>	A
<b>Budget Year:</b>	2003	<b>Pgm Atrib Key:</b>		<b>Legal Fund Src:</b>	G
<b>Approp Purp:</b>	SUPPORT				

## 5. Table A

### 5.1. General Fund

Sample PS Fund	Description	SCO-Fund-Revenue-Category	CSU Fund	New Year Action Required
ZZ005	GFNA - Uncleared Collections	0001-0000-00-R	020	None
ZZ006	GFNA – Refunds to Reverted App	0001-5000-00-D	020	Change FNAT to CY
ZZ007	GFNA – Other Non-Appropriation	0001-0000-00-D	020	None
ZREXX	GFNA – CY Escheat Unclaimed Checks	0001-1610-00-R	020	Create New Year Fund
ZREXX	GFNA – PY Escheat Unclaimed	0001-1610-00-	020	Move any PPY

	Checks	R		balances to PY and Inactivate PPY funds
ZRMXX	GFNA – CY Miscellaneous Revenue	0001-1614-00-R	020	Create New Year Fund
ZRMXX	GFNA – PY Miscellaneous Revenue	0001-1614-00-R	020	Move any PPY balances to PY and Inactivate PPY funds
None	GFNA – CY Sale of Fixed Assets	0001-1604-00-R	020	Change FNAT to CY, Transfer balance of accruals to PY
None	GFNA – PY Sale of Fixed Assets	0001-1604-00-R	020	Change FNAT to match SCO Fiscal Year
ZZ001	GF Revolving Fund Advance	0001-0000-97-D	001	Change FNAT to CY after Budget Act signed
ZZ002	GF Pre Pay Other Funds	0001-0000-98-D	001	Change FNAT to CY after Budget Act signed

## 5.2. Higher Ed Fees & Income

<b>PS Fund</b>	<b>Description</b>	<b>SCO-Fund-Revenue-Category</b>	<b>CSU Fund</b>	<b>New Year Action Required</b>
ZZ012	High Ed Fees & Inc Collected in Advance	0498-0000-00-R	085	Change FNAT to match SCO Fiscal Year
None	High Ed Fees & Inc Collected from			

### III. Accounting Date Options – There are primarily two ways to derive the Accounting Date on transactions posting to the Ledger. It is either done in the Subsystem, Accounts Payable/Purchasing, or through the Journal Generation Process. The following explains how to use the Subsystems to derive the Accounting Date.

**(Need something on what the impacts of deriving the accounting date using the Journal Generation processes are, related to reporting.)**

#### 1. Accounts Payable

In PeopleSoft Payables there are four different options to derive the Accounting Date in the Accounts Payable SubSystem. These options are: Business Unit, Control Group option, Voucher Origin, or Voucher level. However, Voucher Origin, will not be used (the functionality does not work).

**During Year End, Cal Poly will primarily use the Business Unit and Control Group Option to control the Accounting Date.**

The following is a brief summary of each of the options and how they will be used at Cal Poly.

##### 1.1. AP Business Unit - Current Date:

<b>Navigation:</b> <b>Set Up</b> <b>Financials</b> <b>Supply Chain\</b> <b>Business Unit</b> <b>Related\</b> <b>Payables\</b> <b>Payables</b> <b>Definition</b>	<b>Definition</b> <b>SUT Options</b> <b>Voucher Build</b> <b>Matching</b> <b>Payments</b> <b>Numbering</b>		
	Unit:	SLCMP	Description: San Luis Obispo
			Short Description: SLO Campus
	<b>Accounting Information</b>		
	General Ledger Unit:	SLCMP	Ship To: 070_108
	Accounting Entry Template:	STANDARD	<a href="#">Update Open Periods</a>
<b>Posting Option</b>			
*Post Date Indicator:	Use Specific Date	<input checked="" type="checkbox"/> Open For Voucher Posting	
Post Thru Date:	06/30/2004	<input type="checkbox"/> Post Unapproved Vouchers	
		<input type="checkbox"/> Post Unmatched Vouchers	
<b>Miscellaneous</b>			
Location:	001_129	<a href="#">ID Numbers</a>	
<b>Revaluation Posting Option</b>			
*Revalue Option:	Voucher		

When setting up the Payables Options under SLCMP, SLSTD, and SLEMP Business Unit, the Accounting Date Options specified here will default through the hierarchy onto individual vouchers. The date specified here is the overall default accounting date, unless overridden at a lower level (Control Group or Voucher). The "Use Current Date" option defaults the current system date onto the voucher as the accounting date. The "Use Specific Date" option allows for a specific date that will default onto **all** the vouchers created for SLCMP, SLSTD, and SLEMP AP Business Unit.

For Year End, this will be changed to “Use Specific Date” so as to default the Accounting Date to the FY that is being closed. For example, on July 1, 2003, this date will be set to June 30, 2003. This will cause all vouchers to default to the prior year, unless overridden at the Group or Voucher level. This will remain in effect until AP is closed (7/11). After confirmation, this will be changed back to the “Use Current Date”,

## 1.2. Control Group Option:

<b>Navigation:</b> <b>Set Up Financials</b> <b>Supply Chain\</b> <b>Business Unit</b> <b>Related\</b> <b>Payables\</b> <b>Payables Option</b>	<b>Payables Options</b> <b>Vouchering Options 1</b> <b>Vouchering Options 2</b> <b>Payment Options</b> <b>Tax Options</b> <b>VAT Options</b>
	SetID: SLCMP   San Luis Obispo
	<b>Accounting Date Options</b> Find   View All   First 1 of 1 Last
	Effective Date: 01/01/1900   Status: Active
	<div> <div>Accounting Date Indicator</div> <div> <input type="radio"/> Use Current Date <input checked="" type="radio"/> Use Specific Date 06/30/2004 </div> </div>

Under the Control Group option, if the “Default” under the Accounting Date options is selected, the accounting date will default to the Accounting Date Option selected at the Business Unit level. However, this date can be overridden by selecting “Use Current Date” or “Use Specific Date”.

**For Year-End, the Control Group option will be used for those vouchers that should be posted into the New Year. For example, the AP Technicians will sort their invoices into groups based on the FY the expense should be applied to. For those invoices that should be in the New Year, a separate group will be set up and the Accounting Date Option will be selected to “Use Current Date”. This will remain in effect until AP is closed (7/11). After confirmation, the AP Tech will not need to make any changes to this panel; “Default” will be selected.**

### 1.3. Voucher Level Accounting Date:

**Navigation:**  
Accounts Payable\  
Vouchers\ Entry\  
Regular Entry\  
Add

The screenshot shows the 'Accounting Information' tab of a voucher entry screen. At the top, fields include Style: Regular, Entry Status: Postable, Unit: SLCMP, Voucher ID: 00101333, Budget Status: Not Chkd, and Post Status: Unposted. Below this is a 'Copy from a Source Document' section with PO Unit, Purchase Order, and Worksheet Copy Option fields. The 'Vendor' section on the left lists details for OCEANA PUBLICATIONS INC. The 'Invoice' section on the right shows Invoice No: 12345, Invoice Date: 06/30/2004, and a circled 'Acctg Date: 06/30/2004'. The 'Invoice Lines' section at the bottom shows a table with one line item. In this table, the 'Budget Date' for line 1 is circled in red, showing '06/30/2004'.

Item	Description	Quantity	UOM	Unit Price	Extended Amt
1		1.0000	EA		100.00

MOC	Amount	Quantity	GL Unit	Budget Date	Account	Open Item	Oper Unit	Fund	Department
1	100.00	1.0000	SLCMP	06/30/2004	660003			AD203	102500

The Accounting Date may be overridden for individual Vouchers by specifying the Accounting Date on the Accounting Information panel. Using this method requires greater attention on the part of persons entering vouchers. The budget date will also need to be changed on each line of the voucher.

**This won't be a practice used at Year-End. The only exception would be if AP has closed, and it is necessary to post an invoice to the prior year. This would be on a case by case basis. Any vouchers that need to be posted to the New Year between 07/01 and the date AP closes will need to have the accounting date and the budget date manually changed on the voucher.**



## 2. Purchasing

In PeopleSoft Purchasing there is only one place the Accounting Date is derived from. It is on the Purchase Order Header Panel. This date automatically defaults to the system date.

### 2.1. PO Accounting Date:

<b>Navigation:</b> <b>Purchasing\</b> <b>Purchase Orders\</b> <b>Maintain Purchase</b> <b>Orders\ Add</b>	<b>PO Header Details</b>	
	Unit: SLCMP PO: 2003202543	
	<b>Header Details</b>	
	Vendor: NO VENDOR-001 PO Date: 06/29/2004 Budget Status: Not Chk'd *PO Type: GEN PO Ref: Online Src From Req 2003102236 *Billing Location: 001_129 Billing Address Origin: ONL Online <input type="checkbox"/> Tax Exempt ID: Letter of Credit ID:	
	<b>Currency</b>	
Currency Code: USD Exchange Rate Detail Rate Date: 06/29/2004 Exchange Rate: 1.00000000 Rate Type: CRRNT Base Currency: USD		
<b>Process Control Option</b>		
<input checked="" type="checkbox"/> Hold From Further Processing <input checked="" type="checkbox"/> Dispatch *Method: Print Accounting Template: STANDARD <b>Acctg Date:</b> 06/29/2004		
OK Cancel Refresh		

The Accounting Date is specified on the Purchase Order Header panel.

**During Year End, Cal Poly will primarily use the system date unless the Encumbrance needs to be recognized in the prior year. Then the Accounting Date will be overridden.**

## 2.2. PO Change Order Accounting Date:

When Change Orders are created, it is important that the PO Accounting Date is reflected accurately. The following shows how to validate and change the Accounting Date.

Creating a Change Order to an existing PO. CHANGE ORDER TO HAVE NEW YEAR DATE?

Line	Item	Item Description	UOM	PO Qty	Amount	USD
1		WATER TREATMENT SERVICES	LOT	1.0000		USD

Sched	Due Date	Ship To	PO Qty	Price	Amount	USD
1	06/30/2008	070_108	1.0000			USD

After the appropriate changes have been made, go to the PO Header Panel and Change the "Acctg Date" accordingly.

**Navigation:**  
**GO-** Administer  
Procurement/M  
anage Purchase  
Orders  
**Use-** Purchase  
Order/  
Header

The screenshot shows the 'Manage Purchase Orders - Use - Purchase Order' window. The 'Acctg Date' field is highlighted with a red circle and contains the value '063003'. Other fields include Unit: SLCMP, PO: 2003200004, Change Order: 1, Vendor: CENT COAS-004, PO Date: 06/11/2003, PO Type: Serv Order, PO Ref: (empty), Origin: ONL (Online), Bill Addr: 001\_129, Tax Exempt: (unchecked), ID: (empty), Process Control Option: (unchecked), Dispatch: (checked), Method: Print, Post Document: (checked), Acctg Date: 063003, Template: STANDARD, Merch Total Amt: USD, Adjustment: (empty), PO Total Amount: (empty), Status Values: PO Status: Approved, Receipt: Not Recvd, Budget Check: Valid, Actions: (various icons), FSLOCNV, Header, Update/Display.

You will receive the following message. Select "OK".

The screenshot shows a 'Warning Message ...' dialog box. The message text is 'You have entered a future accounting date. (9350,56)'. There are two buttons at the bottom: 'OK' and 'Explain'.

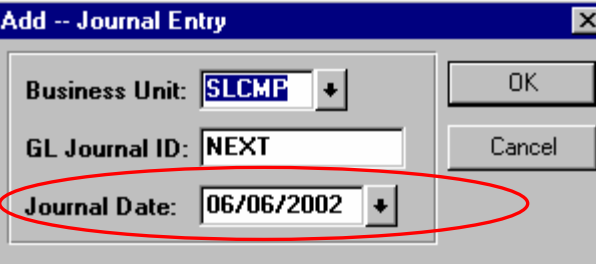
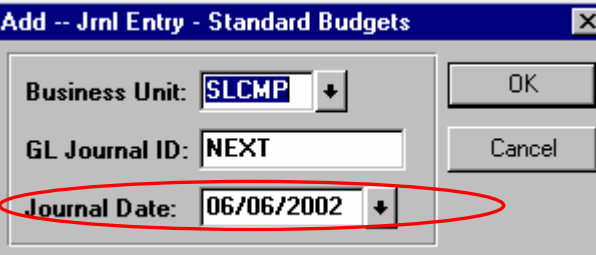
The PO Encumbrance Accounting Date is now changed.

The screenshot shows the 'Manage Purchase Orders - Use - Purchase Order' window. The 'Acctg Date' field is circled in red and contains the value '06/30/2002'. Other fields include 'Unit: SLCMP', 'PO: 2001204419', 'Change Order: 1', 'Vendor: FISH SCIE-001', 'PO Date: 05/22/2002', 'PO Type: Reg Order', 'PO Ref: Online Sourced from Req', 'Origin: ONL', 'Bill Addr: 001\_129', 'Merch Total Amt: 50760.63 USD', 'Adjustment: 3680.15', 'PO Total Amount: 54440.78', 'Status Values: PO Status: Approved, Receipt: Not Recvd, Budget Check: Not Chk'd', 'Process Control Option: Dispatch (checked), Method: Print, Post Document (unchecked), Acctg Date: 06/30/2002, Template: STANDARD', and 'Actions'.

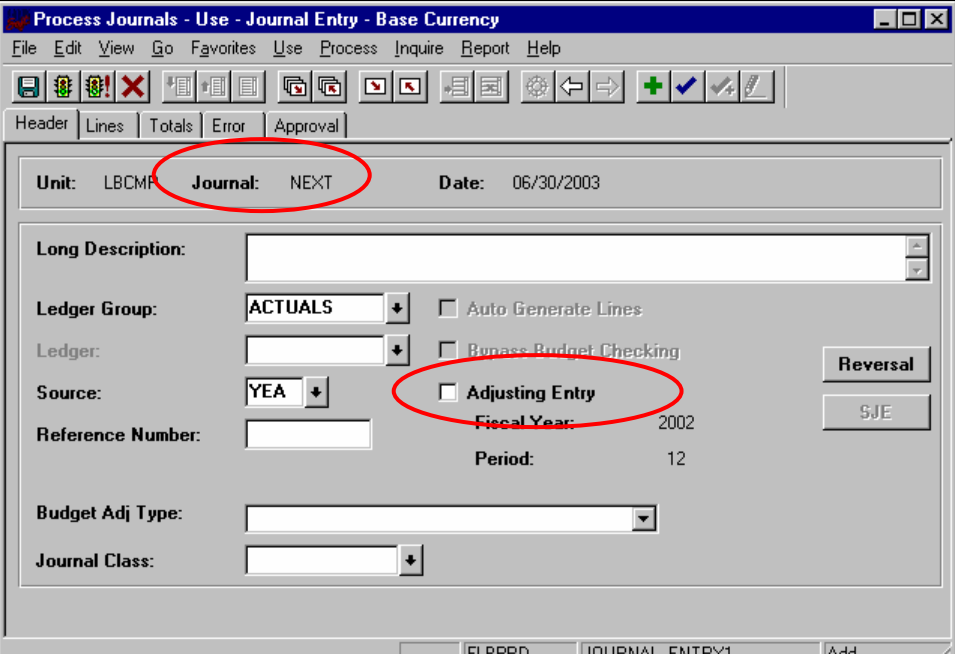
### 3. General Ledger

Within PeopleSoft General Ledger, the Journal Date is equivalent to the Accounting Date place on Subsystem transactions. A user has the ability to specify the Journal Date when journal entries are initially created ("Add"). The Journal Date may not be changed after the journal entry has been added.

#### 3.1. Journal Date:

<b>Actuals Journal Entry</b> <i>Navigation:</i> <b>GO-</b> Process Financial Information/Process Journals <b>Use-</b> Journal Entry – Base Currency/Header/Add		
<b>Budget Journal Entry</b> <i>Navigation:</i> <b>GO-</b> Process Financial Information/Process Journals <b>Use-</b> Jrnl Entry – Standard Budgets/Header/Add		

#### 3.2. Reversing Journal Date:

<i>Navigation:</i> <b>GO-</b> Process Financial Information/Process Journals <b>Use-</b> Journal Entry – Base Currency/Header/Add	
---	--

	<div data-bbox="527 247 1247 617"> <h3>GL Journal Entry Processing</h3> <div> <input type="radio"/> Do Not Generate Reversal           <input checked="" type="radio"/> <b>Beginning of Next Period</b> <input type="radio"/> End of Next Period           <input type="radio"/> On Date Specified By User         </div> <div>           Reversal Date: <input type="text"/> </div> <div> <input type="button" value="OK"/> <input type="button" value="Cancel"/> </div> </div>																		
<p>After the journal has been posted the reversing entry is created</p>	<div data-bbox="527 617 1377 1295"> <h3>Update/Display -- Journal Entry - Base Currency</h3> <div>           Business Unit: <input type="text" value="LBCMP"/>           GL Journal ID: <input type="text" value="0000005646"/>           Journal Date: <input type="text"/> </div> <div> <input type="button" value="OK"/> <input type="button" value="Cancel"/> <input type="button" value="Search"/> <input type="button" value="Detail"/> <input type="button" value="Use Query"/> <input type="button" value="New Query"/> </div> <div>           Journal Header Status: <input type="text"/>           Budget Checking Header Status: <input type="text"/>           Source: <input type="text"/> </div> <table border="1"> <thead> <tr> <th>Unit</th> <th>Journal</th> <th>Date</th> <th>Seq</th> <th>Status</th> <th>Budget Check</th> </tr> </thead> <tbody> <tr> <td>LBCMP</td> <td>0000005646</td> <td>2002-07-01</td> <td>0</td> <td>Posted</td> <td>Valid</td> </tr> <tr> <td>LBCMP</td> <td>0000005646</td> <td>2002-06-30</td> <td>0</td> <td>Posted</td> <td>Valid</td> </tr> </tbody> </table> </div>	Unit	Journal	Date	Seq	Status	Budget Check	LBCMP	0000005646	2002-07-01	0	Posted	Valid	LBCMP	0000005646	2002-06-30	0	Posted	Valid
Unit	Journal	Date	Seq	Status	Budget Check														
LBCMP	0000005646	2002-07-01	0	Posted	Valid														
LBCMP	0000005646	2002-06-30	0	Posted	Valid														

## **IV. Year-End Closing Baseline Configuration and Processing**

CSU business practices dictate that certain funds close to different fund balance accounts. Additionally, for FIRMS reporting, project to date balances of nominal accounts for appropriated funds must roll forward to period zero.

The year-end process is maintained through two year-end close trees, chartfield value sets and the year end close rules. After all these tools have been updated to reflect the changes for the current year the year-end close process can be run. This guide details the configuration and maintenance required for establishing trees and closing rules.

### **1. Fund Tree Set-up**

There are two trees that are used for the fiscal year end close process. These trees need to be updated and maintained before you run the fiscal year end close. See the Cal Poly Tree Business Process Guide for information on how to create trees.

#### **YE\_END\_CLOSE Tree**

Cal Poly has identified six different fund balance accounts to which various funds close their nominal accounts. An additional category is defined –*Reverted*– to which funds are assigned that have reverted at year end. This is done so that we can set our tree so that it edits that ALL funds are on the tree.

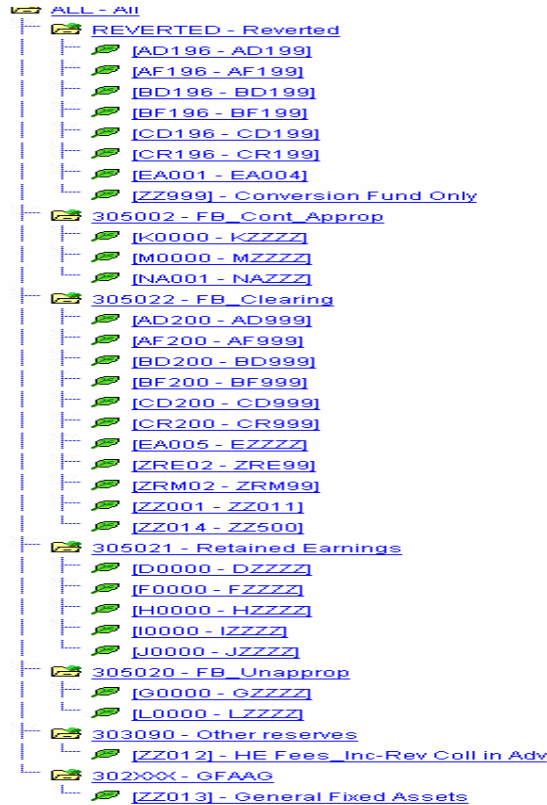
Note: 1). As appropriated funds revert, they will need to be moved to the Reverted category.

2). Fund ZZ013 - GFAAG – does not “close” at year end. However, with the tree definition set to include all detail values, this fund needs to be included. It is excluded from the rules as detailed in the next section of this document.

**PeopleTools>Tree Manager**

The YE\_END\_CLOSE tree details which funds will close their balances to which fund equity account.

**2. YE\_END\_CLOSE**



**3. YE\_END\_CLOSE\_ROLLFORWD Tree**

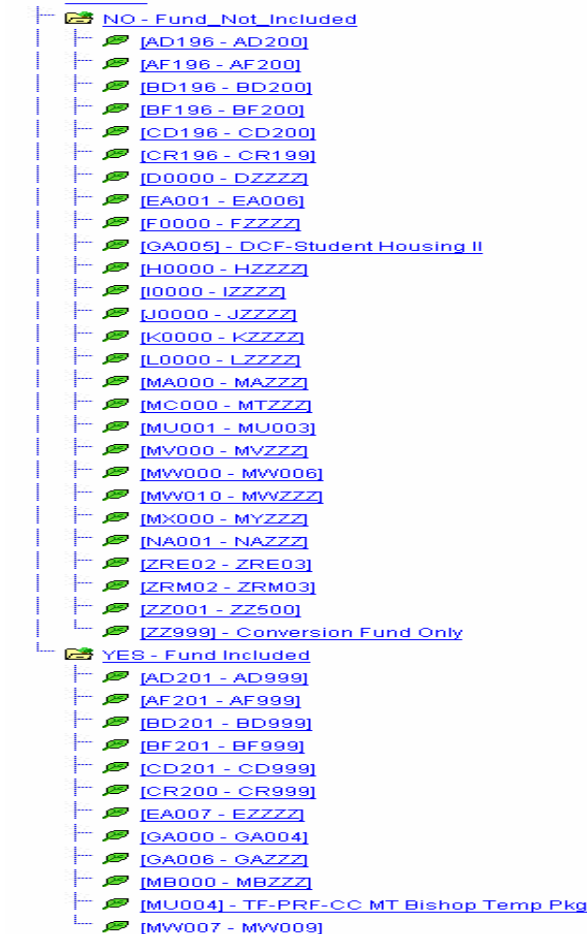
As mentioned earlier, certain funds are required to carry forward their nominal Revenue and Expenditure account balances to the New Year. In other words, after closing revenue and expenditure balances to the appropriate fund balance account (as detailed in the above tree), these same accounts will roll forward their balances to period 0 of the next fiscal year. The balances in period 0 will be cumulative over the years as a fund remains active. This is done so that all cumulative reporting of an appropriated fund can be done from the current PeopleSoft Fiscal Year.



**PeopleTools>Tree Manager**

**4. YE\_END\_CLOSE\_ROLLFORWD  
ORWD**

The YE\_END\_CLOSE\_ROLLFORWD tree details which funds will be rolling their balances forward to the new year.



Note that the type of funds which roll forward are the appropriated funds (GF and Minor Capital Outlay) and Perkins loan fund (for federal reporting purposes, this fund is required to report life-to-date activity in various accounts and that is accomplished by using the roll forward functionality). In addition, any enterprise or trust funds that are established for a particular project that has a life greater than one year can be rolled forward so that project to date reporting can be done.

All funds that are reverting should be brought up to the NO section at year end. You should ask the owner of any non-appropriated funds that are being rolled-forward if that fund still needs to be active in the following year along with whether there are any funds that should have Revenue and Expense rolled forward for project reporting

## 2.0 DEFINE YEAR END CLOSING RULES

The next steps in configuring year end close rules in PeopleSoft are detailed below.

### Chart Field Value Sets

The first step is to review the chart field value sets (CFV sets) that will be used in the Year-End close. A new effective dated row will need to be added every fiscal year end.

<p><b>5. PeopleTools&gt;Set Up Financials/Supply Chain&gt;Design Chart fields&gt;Chart field Value Sets</b></p>	<p>The Chart field Value Sets are used to define sets of chart field values to be used during closing.</p>
---	--

**Chartfield Values**

SetID: SLCMP      Chartfield Value Set: 305002

**Effective Date**      Find | View All      First 1 of 1 Last

\*Effective Date: 06/30/2004      \*Status: Active      + -

\*Ledger Template: STANDARD

\*Description: 305002 FB Continuing Approp

Comments:

**Values by Chartfields**      Find | View All      First 1 of 1 Last

\*Field Name: Fund Code      \*How Specified: Detail - Selected Parents      + -

Tree: YEAR\_END\_CLOSE      Select Values/Nodes: 1 of 1 Last

Level: Level\_2      \*Select Value: 305002      + -

The CFV sets that Cal Poly uses are named after the Fund Equity accounts. The Set above is going to look at the YEAR\_END\_CLOSE tree at the value 305002. The other CFV sets are 303090, 305020, 305021, 305022 and PTD\_ROLL\_FWD. This last CFV set looks at the YE\_CLOSE\_ROLLFORWD tree at the YES value.

## Year End Close Rules

The next step is to update the YE\_CLOSE\_RULE\_NEW. A new effective dated row will need to be added each fiscal year end.

## Closing Options

<p><b>6. PeopleTools&gt;General Ledger&gt;Close Ledgers&gt;Closing Rules</b></p>	<p>Closing rules define how PeopleSoft General Ledger will calculate retained earnings and carry forward balances to the new year.</p>
--	--

**Closing Options**   Net Income/Retained Earnings   Journal Options   Roll Forward Options

---

SetID: SLCMP   Closing Rule: YE\_CLOSE\_RULE\_NEW   Closing Type: Year End

**Effective Date** Find | View All   First 1 of 2 Last

\*Effective Date: 06/30/2004   \*Status: Active   + -

\*Description: Year End Closing Rules (8.4)   \*Ledger Template: STANDARD   🔍

[Year End Closing Options](#)

**Retained Earnings**

▼ Default Retained Earnings Customize | Find | First 1-2 of 2 Last

*ChartField	Retain CFV	ChartField Value	
ACCOUNT	<input type="checkbox"/>	777777	+ -
FUND_CODE	<input checked="" type="checkbox"/>		+ -

The default retained earning is used to capture any accounts that you may have inadvertently not included on the Net Income/Retained Earnings page. No activity should close to this default account.

## 7. Net Income Retained Earnings

PeopleTools>General  
Ledger>Close  
Ledgers>Closing Rules

Net Income/Retained Earnings page allows you to close to multiple Ret Earnings. This is where you will attach your CFV Sets for Retained Earnings.

[Closing Options](#) **Net Income/Retained Earnings** [Journal Options](#) [Roll Forward Options](#)

SetID: SLCMP Closing Rule: YE\_CLOSE\_RULE\_NEW Closing Type: Year End

Effective Date [Find](#) | [View All](#) First 1 of 2 Last

Effective Date: 06/30/2004 Status: Active

☒ Close To Multiple Ret Earnings

**Retain Earnings** [Find](#) | [View 1](#) First 1-5 of 5 Last

Chartfield Value Group Number: 1

**Profit/Loss** [Customize](#) | [Find](#) | [View All](#) First 1 of 1 Last

**Chartfield Value Set** [Update/New](#)

305002 [Update/New](#)

**Retained Earnings** [Customize](#) | [Find](#) | [View All](#) First 1-2 of 2 Last

*ChartField	Retain Value	ChartField Value		
Account	<input type="checkbox"/>	305002	<a href="#">+</a>	<a href="#">-</a>
Fund Code	<input checked="" type="checkbox"/>		<a href="#">+</a>	<a href="#">-</a>

Chartfield Value Group Number: 3

**Profit/Loss** [Customize](#) | [Find](#) | [View All](#) First 1 of 1 Last

**Chartfield Value Set** [Update/New](#)

305022 [Update/New](#)

**Retained Earnings** [Customize](#) | [Find](#) | [View All](#) First 1-2 of 2 Last

*ChartField	Retain Value	ChartField Value	Book Code	Bal Sheet Ind
Account	<input type="checkbox"/>	305022		<a href="#">+</a>
Fund Code	<input checked="" type="checkbox"/>			<a href="#">+</a>

Chartfield Value Group Number: 4

**Profit/Loss** [Customize](#) | [Find](#) | [View All](#) First 1 of 1 Last

**Chartfield Value Set** [Update/New](#)

305021 [Update/New](#)

All of the CFV sets for retained earnings should be attached on this page.

### Journal Options

The journal options page is not used at Cal Poly to create a journal, however the page requires a source value whether or not you check "create a Journal". Since we use these rules (SLCMP) to close both the SLCMP and SLCSU business units, the source that is used on this page **MUST** exist for both Business Units. Cal Poly separates the journal source values by setid, so we have created CNV as a source in both the SLCMP and SLCSU setid. Note: if this is not done the year end close job will error out. At year-end you will need to make sure that this page is populated as shown below.

<b>8. PeopleTools&gt;General Ledger&gt;Close Ledgers&gt;Closing Rules</b>	The Journal Options page allows you to specify how the journals from the closing process will appear in the GL.
---	---

Closing Options
Net Income/Retained Earnings
Journal Options
Roll Forward Options

SetID: SLCMP    Closing Rule: YE\_CLOSE\_RULE\_NEW    Closing Type: Year End

Effective Date Find | View All    First 1 of 2 Last

---

Effective Date: 06/30/2004    Status: Active

Journal ID Mask: NEXT    \*Source: CNV

Description: Journals from closing

☐ Create Journal Entries

Closing Doc Type:    OpenBal DocType:

## 9. Roll Forward Options

This panel uses the PTD\_ROLL\_FWD CFV set to roll forward the appropriate funds to period 0 of the next fiscal year. Set up the panel as shown.

PeopleTools>General Ledger>Close Ledgers>Closing Rules	The Roll Forward Options allows you to specify how funds will be rolled forward to the new year.
--	--

[Closing Options](#)
[Net Income/Retained Earnings](#)
[Journal Options](#)
[Roll Forward Options](#)

**SetID:** SLCMP    **Closing Rule:** YE\_CLOSE\_RULE\_NEW    **Closing Type:** Year End

**Effective Date** [Find](#) | [View All](#)    First 1 of 2 Last

**Effective Date:** 06/30/2004    **Status:** Active

☒ Do Not Roll Forward Zero Bal

**\*P/L to Roll Forward to Next Yr:** Part Cumul

Roll Forward Profit/Loss
 [Customize](#) | [Find](#) | [View All](#) |    First 1 of 1 Last

**Chartfield Value Set**

PTD\_ROLL\_FWD

## Year End Close Report

Before Year End you will need to run the Year End Close Rule Report and present the report and a copy of both year end close trees to the director of Fiscal Services and the Manager of Financial Reporting for review.

<b>10. PeopleTools&gt;General Ledger&gt;Close Ledgers&gt;Close Rule Report</b>	This report Details the close rules for the appropriate fiscal year.
--	--

Closing Rules

Run Control ID: YEAR\_END\_REPORT      [Report Manager](#)    [Process Monitor](#)    Run

Language: English

**Report Request Parameters**

SetID:	SLCMP
Closing Rule:	YE_CLOSE_RULE_NEW
As of Date:	06/30/2004

## V. 4.0 PROCESS YEAR END CLOSE REQUEST

The year end close process is a month long endeavor comprising a multitude of processing steps directed and monitored by the Financial Reports staff. After all the steps have been performed and year end reports have been run for archival purposes, the final step is to process the year end close.

<b>11. PeopleTools&gt;General Ledger&gt;Close Ledgers&gt;Request Ledger Close</b>	This allows you to close or unclosed the ledger.
---	--

Run Control ID: LEDGER\_CLOSE [Report Manager](#) [Process Monitor](#) Run

---

**Process Request Parameters** [Find](#) | [View All](#) First 1 of 1 Last

**Process Frequency**  
☐ Once  
☒ Always  
☐ Don't Run

Request Number: 1  
 \*Close Request Type: Close  
 Fiscal Year: 2003

Business Unit for Prompting: SLCMP  
 Check only, Do not process ☐

Closing Rule: YE\_CLOSE\_F  
 Ledger Grp: ACTUALS  
 Ledger: ACTUALS

**Closing Date Option**  
☐ BU Process Date ☒ As of Date Specify: 06/30/2004

**Selections**  
☒ Selected Detail Values ☐ Detail - Selected Parents  
 Tree SetID: Level: Tree:

**Business Unit to Close** [Customize](#) | [Find](#) | [View All](#) First 1 of 1 Last  
 \*Select Value  
 SLCMP

This run control needs to be filled out as detailed above to perform the close process. You can run the process with the check only, do not process box marked. This will perform validation checking but will not calculate retained earning or balance forward amounts.

During closing, PeopleSoft General Ledger performs validation checking for the business unit and closing rule. Specifically, the system checks whether the following conditions exist:



- All ChartFields in the closing rule are valid for the business unit and ledger.
- All ChartField values are valid.
- All retained earnings accounts are valid for the business unit.
- Any duplication or overlapping in the profit/loss selection criteria occurred (which could cause double entries to retained earnings accounts).

The system displays an error message if any of these validations fail.

## 12. Processing an Undo Close

**The year end close process can be completely reversed (as if no close process was executed, i.e. no audit trail) by selecting the Close Request Type *Unclose* option.**

To undo a year-end close enter the Ledger Group, Ledger (if necessary), fiscal year, and the business units you want to unclosed. [This seems to indicate that we would need to run the undo process.](#)

When you run an undo for a **year-end close** and you:

- Did not elect to create journal entries, the system clears the period 999 (results of year-end close) and period 0 (balance forward) rows from the ledger.
- Did elect to create journal entries, the system deletes the journal entries and clears the period 999 and period 0 rows.

**Note.** For year-end close, it is not necessary to Undo before re-running a year-end close because old amounts are always deleted first. [This seems to indicate that we will not have to run an undo if we want to re-close?](#)



## VI. Campus Level Accounts

CMS Baseline allows for campuses to make accounts at a lower level than the FIRMS Object code. Some campuses have found it beneficial to establish detail accounts to assist with monthly reconciliations and/or processes and year-end.

Detail fund balance clearing accounts can assist with reconciliation of SAM99. Listed below are samples:

<b>Account</b>	<b>Description</b>	<b>Activity</b>
305022	Fund Balance Clearing	Activity posted by SCO then campus notified
305800	FBC – Claims	Claim Schedules
305801	FBC – Plan of Fin Adj	Plan of Financial Adjustments
305802	FBC – Payroll	Payroll

Adds structure to the SAM99 Reconciliation process  
Common set of transactions to review per account  
Most issues within an account can be resolved by one department (staff)

Detail Accounts Payable accounts can assist with claims recon, year end accruals, reversals, etc:

<b>Account</b>	<b>Description</b>	<b>Activity</b>
201001	Accounts Payable	AP subsystem only – main business unit
201800	AP- Use Tax	Use Tax
201801	AP – Sales Tax	Sales Tax
201802	AP – Accrued PO Enc	Year End legal Encumbrance
201803	AP – Billing-Receivables	

Detail Account for Due to General Fund to be used by the claim process referring to Revolving Fund

<b>Account</b>	<b>Description</b>	<b>Activity</b>
202826	Due to RF Claims	Claims Proc (AAT Key = 202001 Due to GF)

## **VII. Year-End Encumbrance Processing**

CSU CMS Finance 7.5 Baseline process CSUGL015 was created to solve the CSU's Year-End Encumbrance processing requirements. Refer to CSU CMS Finance 7.5 Baseline document: "CMS-FUG CSUGL015 Configuration Guide.doc" for specific configuration and processing instructions.

REWRITE FOR 8.4

## **VIII. Checklist**

To be prepared by campus.