Cal Poly Finance Training

- Funding Sources
- Chart of Accounts
- Finance PolyData Dashboard - Intro
Funding Sources
Funding Sources within the CSU

- Cal Poly is one of the 24 Campuses within the California State University System (CSU)
  - CSU (Cal Poly) receives funding from a number of different sources.
  - Governance is based on the source of funds
  - Funds are governed by one of the following:
    - CSU Executive Order 1000
    - State of California rules, regulations, legislation, State Constitution, etc
State University Trust

- Funds recorded in California State University Trust Fund shall be established within the CSU Fund categories and types.
  - These funds shall be regulated solely by Executive Order 1000 and by CSU policies, standards, and definitions issued by the Executive Vice Chancellor and Chief Financial Officer, or designees.
  - On Deposit in Wells Fargo Bank
The Office of the State Controller establishes statewide Funds to account for resources appropriated by acts of the state legislature.

Campus administration of these Funds shall conform to accounting rules issued by the State Controller, depository rules issued by the State Treasurer, other relevant state regulations, and relevant provisions of state law.

Typically capital construction funds
Auxiliary Organizations

- While they are closely affiliated with the CSU, the Auxiliary Orgs (501.c.3) are legally separate, private, non-profit, corporations organized consistent with the California Education and Corporation Codes, and their funds are not the property of the State of California.
  - ASI
  - Cal Poly Corporation
  - Cal Poly Foundation
  - Cal Poly Housing Corporation
  - Equipment purchased with these funds is transferred to the state and becomes the property of the State of California

- These Organization are separate entities with their own set of business processes. This presentation does not include these organizations.
Funding Sources within the CSU

- Funds deposited within State University Trust
  - General Fund/Student Fee Revenue
    - CSU Operating Fund
  - Instructional Related Activity (IRA) Fee
  - Housing License Revenue
  - Parking Permit Revenue
  - Continuing Education Fee Revenue
  - Lottery
  - Campus Union
Funding Sources within the CSU

- Funds on Deposit with State Controller
  - Capital Outlay
  - Special Revenue Bond Funds
  - Other
Main Operating Fund

- General Fund/Student Fee Revenue
  - CSU Operating Fund
  - The primary purpose of the CSU Operating Fund is to record revenues and expenditures for state-supported instruction.
  - Used to record state tax revenue and student fees. The state tax revenue portion, which is annually allocated by the California Legislature to the CSU, is the main source of funds for the University operating budget. A secondary source of funds is student fees such as the CSU State University Fee, Non-Resident Tuition, Application Fee, Health Services fee, and other fees.
IRA (Instructionally Related Activities)

- **Use of Funds**
  - Funding source are fees collected for the mandatory IRA Fee and or revenue generated by the IRA program itself.
  - IRA funds are to be used solely for the support of instructionally related activities as defined in [Section 89230 of the Education Code](#) and by CSU System-wide policy. As a general rule, expenditure of IRA funds follows the same principles and guidelines as required of CSU Operating Fund monies.
  - Exception: Different Guidelines under Hospitality Policy
  - If capital equipment is purchased whose use will not be restricted to IRA programs/activities, IRA funds may be employed only in proportion to the anticipated IRA use.
  - Expenditure for awards that are the culmination of a group(s) or individual(s) efforts through competition or as a normal part of program activities will be allowed. Awards will normally be in the form of trophies, plaques, ribbons, and other similar items, the value of which is primarily intangible and limited to the recipient(s).
  - Departments are allocated IRA Funds by an annual cash transfer.
Lottery Education Fund

■ Funding source
  - Cash generated from the sale of California State Lottery tickets, a portion of which is allocated to CSU campuses

■ Departments are allocated Lottery Funds by an annual budget allocation
Lottery Guidelines

2. Supplemental

It is the clear intent of the California State Lottery Act of 1984 "...that the net revenues of the California State Lottery shall not be used as substitute funds but rather shall supplement the total amount of money allocated for public education in California." See Government Code Section 8880.1.

Government Code Section 8880.5 states:

"It is the intent...that all funds allocated from the California State Lottery Education Fund shall be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other noninstructional purpose." Therefore, capital outlay, research, and noninstructional activities are specifically prohibited by the Lottery Act.

To summarize, the most important criteria governing use of lottery revenue are as follows:

a. Must supplement, not supplant, state funding of instruction.

b. Must be widely acknowledged as a valuable enhancement of the instructional program.

c. Must be widely acknowledged as consistent with the provisions of the California State Lottery Act of 1984.

d. Must not make long-term funding commitments.
Housing

Funding Source

- Revenues are generated from license fees paid by dormitory residents and must be used exclusively for the self-supporting housing program
Parking

Funding Source

- Parking revenue is generated from the sale of parking permits and fines paid for citations issued.
  - Parking permit revenue must be used to maintain parking lots and parking staff
  - Citation income must be used for administration of citations and alternate transportation.
Continuing Education Revenue Fund (CERF)

- **Funding Source**
  - These sources are generated by student fees for enrollment in Continuing Education courses.
  - Funds must be used for self-supporting instruction in the Continuing Education program.
Campus Union

Funding Source

- Revenues are generated from the mandatory University Union fee.
- Exclusively for the self-supporting Campus University Union facilities and related programs.
Capital Outlay

- Funding Source
  - There are two sources of funds for CSU capital outlay programs
    - state tax revenues appropriated by the state legislature
    - the proceeds from the sale of bonds.
  - funding is allocated to the University as either
    - Minor Capital Outlay (projects of $400,000 or less)
    - Major Capital Outlay (projects greater than $400,000).
  - The funding must be used for the construction projects specified.
Sample Cal Poly Funds recorded in State University Trust – Governed by EO1000

<table>
<thead>
<tr>
<th>Csu Fund Code</th>
<th>State Fund Number</th>
<th>Csu Fund Name</th>
<th>CSU Fund Type Description</th>
<th>Cal Poly Fund Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>441</td>
<td>0948</td>
<td>TF CERF Extended Education</td>
<td>CSU Proprietary - Enterprise</td>
<td>MKxxx</td>
</tr>
<tr>
<td>452</td>
<td>0948</td>
<td>TF Facility Revenue Fund-Health Facilities Fee</td>
<td>CSU Proprietary - Enterprise</td>
<td>MMxxx</td>
</tr>
<tr>
<td>461</td>
<td>0948</td>
<td>TF-Associated Student Body Trust</td>
<td>CSU Fiduciary - Agency</td>
<td>MNxxx</td>
</tr>
<tr>
<td>463</td>
<td>0948</td>
<td>TF-Instructionally Related Activities Trust</td>
<td>CSU Proprietary - Enterprise</td>
<td>MOxxx</td>
</tr>
<tr>
<td>464</td>
<td>0948</td>
<td>TF-International Programs Trust</td>
<td>CSU Proprietary - Enterprise</td>
<td>NFxxx</td>
</tr>
<tr>
<td>465</td>
<td>0948</td>
<td>TF-Contracts and Grant Trust</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>MPxxx</td>
</tr>
<tr>
<td>466</td>
<td>0948</td>
<td>TF-Endowment Trust</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>MQxxx</td>
</tr>
<tr>
<td>471</td>
<td>0948</td>
<td>TF Parking Revenue Fund-Fines and Forfeitures</td>
<td>CSU Proprietary - Enterprise</td>
<td>MSxxx</td>
</tr>
<tr>
<td>472</td>
<td>0948</td>
<td>TF Parking Revenue Fund-Parking Fees</td>
<td>CSU Proprietary - Enterprise</td>
<td>MTxxx</td>
</tr>
<tr>
<td>473</td>
<td>0948</td>
<td>TF Parking Revenue Fund-Construction</td>
<td>CSU Proprietary - Enterprise</td>
<td>MUxxx</td>
</tr>
<tr>
<td>474</td>
<td>0948</td>
<td>TF Parking Revenue Fund-Maintenance and Equipm</td>
<td>CSU Proprietary - Enterprise</td>
<td>MVxxx</td>
</tr>
<tr>
<td>481</td>
<td>0948</td>
<td>TF Lottery Education Fund</td>
<td>CSU Proprietary - Enterprise</td>
<td>MYxxx</td>
</tr>
<tr>
<td>485</td>
<td>0948</td>
<td>TF CSU Operating Fund</td>
<td>CSU Proprietary - Enterprise</td>
<td>SL001 / MRxxx</td>
</tr>
<tr>
<td>491</td>
<td>0948</td>
<td>TF Special Projects Fund-Special Projects</td>
<td>CSU Proprietary - Enterprise</td>
<td>MWxxx</td>
</tr>
<tr>
<td>496</td>
<td>0948</td>
<td>TF Miscellaneous Trust</td>
<td>CSU Proprietary - Enterprise</td>
<td>Mxxxx</td>
</tr>
<tr>
<td>499</td>
<td>0948</td>
<td>TF Revolving Fund</td>
<td>CSU Proprietary - Internal Service</td>
<td>MZ100</td>
</tr>
<tr>
<td>531</td>
<td>0948</td>
<td>TF Housing-Operations and Revenue</td>
<td>CSU Proprietary - Enterprise</td>
<td>NCxxx</td>
</tr>
<tr>
<td>532</td>
<td>0948</td>
<td>TF Housing-Maintenance and Repair</td>
<td>CSU Proprietary - Enterprise</td>
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</tr>
<tr>
<td>533</td>
<td>0948</td>
<td>TF Housing-Construction</td>
<td>CSU Proprietary - Enterprise</td>
<td>NDxxx</td>
</tr>
<tr>
<td>534</td>
<td>0948</td>
<td>TF Campus Union-Operations and Revenue</td>
<td>CSU Proprietary - Enterprise</td>
<td>NHxxx</td>
</tr>
<tr>
<td>535</td>
<td>0948</td>
<td>TF Campus Union-Maintenance and Repair</td>
<td>CSU Proprietary - Enterprise</td>
<td>NIxxx</td>
</tr>
<tr>
<td>536</td>
<td>0948</td>
<td>TF Campus Union-Construction</td>
<td>CSU Proprietary - Enterprise</td>
<td>NDxxx</td>
</tr>
<tr>
<td>541</td>
<td>0948</td>
<td>TF Pooled Investment Fund</td>
<td>CSU Fiduciary - Investment Trust</td>
<td>MZ200</td>
</tr>
<tr>
<td>542</td>
<td>0948</td>
<td>TF Capital Project Management</td>
<td>CSU Proprietary - Enterprise</td>
<td>NGxxx</td>
</tr>
</tbody>
</table>
## Cal Poly Funds on deposit with State Controller

<table>
<thead>
<tr>
<th>Csufund Code</th>
<th>State Fund Number</th>
<th>Csufund Name</th>
<th>CSU Fund Type Description</th>
<th>Cal Poly Fund Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>0001</td>
<td>General Fund General Support</td>
<td>SCO Governmental - General Fund</td>
<td>ADxxx</td>
</tr>
<tr>
<td>221</td>
<td>0576</td>
<td>Dorm Construction Fund - Housing</td>
<td>SCO Proprietary - Enterprise</td>
<td>GAxxx</td>
</tr>
<tr>
<td>222</td>
<td>0576</td>
<td>Dorm Construction Fund - Parking</td>
<td>SCO Proprietary - Enterprise</td>
<td>GAxxx</td>
</tr>
<tr>
<td>319</td>
<td>6028</td>
<td>2002 Higher Education Capital Outlay Bond Fund</td>
<td>SCO Governmental - State Capital Outlay</td>
<td>EBxxx</td>
</tr>
<tr>
<td>320</td>
<td>6041</td>
<td>2004 Higher Education Capital Outlay Bond Fund</td>
<td>SCO Governmental - State Capital Outlay</td>
<td>ECxxx</td>
</tr>
<tr>
<td>321</td>
<td>6048</td>
<td>2006 University Capital Outlay Bond</td>
<td>SCO Governmental - State Capital Outlay</td>
<td>EDxxx</td>
</tr>
</tbody>
</table>
### Cal Poly Financial Aid Funds

<table>
<thead>
<tr>
<th>Csu Fund Code</th>
<th>State Fund Number</th>
<th>Csu Fund Name</th>
<th>CSU Fund Type Description</th>
<th>Cal Poly Fund Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>401</td>
<td>0948</td>
<td>TF-Supplemental Educ Opportunity Grants</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>MAxxx</td>
</tr>
<tr>
<td>403</td>
<td>0948</td>
<td>TF-Perkins Loans</td>
<td>CSU Fiduciary - Agency</td>
<td>MBxxx</td>
</tr>
<tr>
<td>408</td>
<td>0948</td>
<td>TF-Pell Grant Program</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>MCxxx</td>
</tr>
<tr>
<td>409</td>
<td>0948</td>
<td>TF-College Work Study Program</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>MDxxx</td>
</tr>
<tr>
<td>411</td>
<td>0948</td>
<td>TF-ACG/SMART Grants</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>NBxxx</td>
</tr>
<tr>
<td>421</td>
<td>0948</td>
<td>TF-State Educational Opportunity Grant Program</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>MExxx</td>
</tr>
<tr>
<td>422</td>
<td>0948</td>
<td>TF-State University Grant Program</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>MFxxx</td>
</tr>
<tr>
<td>424</td>
<td>0948</td>
<td>TF-California Grant Programs</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>MGxxx</td>
</tr>
<tr>
<td>431</td>
<td>0948</td>
<td>TF-Miscellaneous Financial Aid</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>MHxxx</td>
</tr>
<tr>
<td>432</td>
<td>0948</td>
<td>TF-Campus Scholarships and Grants Trust</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>MIxxx</td>
</tr>
<tr>
<td>433</td>
<td>0948</td>
<td>TF-Campus Student Loans Trust</td>
<td>CSU Fiduciary - Private Purpose Trust</td>
<td>MJxxx</td>
</tr>
</tbody>
</table>
Chart of Accounts
Cal Poly uses ORACLE PeopleSoft Application for Finance, HR and Student
Chart of Accounts (PeopleSoft as used by the CSU)

- PeopleSoft chartfields define transactions
  - Six chartfields
    - Fund
    - DeptID
    - Account
    - Program
    - Project
    - Class
  - Each act as a unique dimension of the transaction
  - Fund Dept and Account are required on all transactions
Chart of Accounts

**Fund**
- Defines the funding source
- Transactions must net to zero by fund
- Trial Balance is generated by fund (debits=credits)
- CSU attributes are added to each PeopleSoft Fund
  - SCO Fund, CSU Fund, etc
    - CSU Reporting is based on these attributes
  - The Fund attributes provide the necessary information to provide CSU Systemwide and SCO reporting
- First 2 digits define the funding source
  - Sample – MY002 indicates a specific campus fund in the Lottery CSU Fund
- Format
  - XX999
Chart of Accounts

- DeptID
  - Defines the campus department originating the transactions
  - Six digit number
    - Last 2 digits indicate a sub-department
      - Example
        - Academic Affairs = 120000
        - Summer Advising = 120001 which indicates Summer Advising is a sub-dept of the Academic Affairs department
  - DeptID’s represent the campus organization structure
    - Example:
      - 120000 - Academic Affairs (Level 1)
        - 102500 - College of Ag (Level 2)
        - 100100 – Agriculture Education (Level 3)
    - The campus organization structure is maintained in a “Peoplesoft Tree”
Level 1 is Defined by the Divisions – sample Academic Affairs

Level 2 is Defined as reporting to Level 1 – Sample – College of Ag or Academic Senate report to Academic Affairs

Level 3 is defined as reporting to level 2 – Sample – Wine and Viticulture reports to College of Ag
Chart of Accounts

- Account
  - Defines the nature of the transactions, Asset, Liability, Revenue, Expense, Equity
  - CSU attributes are added to each PeopleSoft Account
    - The account attributes provide the necessary information to provide CSU Systemwide and SCO reporting
  - The values of this chartfield are based on required values for systemwide reporting common to all CSU Campuses
    - Campuses can further expand the values for unique needs
  - Six digit numeric
Chart of Accounts

- **Program**
  - Typically defines a set of ongoing campus activities
  - Cal Poly uses this chartfield to identify the third party that needs to be billed to be reimbursed for transaction made on their behalf.
    - Only used for this purpose in Fund SL002 – Reimbursed Activity
    - Used in combination with the Project Chartfield which defines the Auxiliary account number being billed
  - Sample Cal Poly uses the program
    - College Based Fee
    - User Fee
    - Miscellaneous Course Fees
  - 5 digit alpha numeric value
Chart of Accounts

Project
- Defines a set of activities for a specific time period
- Primarily used to define projects with a beginning and ending date
  - Major Capital Outlay
  - Minor Capital Outlay
  - Special Repair
  - ITS Projects
  - Etc
- Cal Poly uses this chartfield in combination with the program chartfield to identify the Foundation, ASI or Corporation account being invoiced
  - Only used for this purpose in Fund SL002 – Internal Activity
- 6 digit alpha numeric value
Chart of Accounts

- **Class**
  - Defines specific cost reporting for a campus department
  - Cal Poly has a set of “generic” class values for departments to use as needed
    - CU001 thru CU125
      - User defined 1 thru User defined 125
      - Represents 125 values a department can use as needed
  - Cal Poly uses the class chartfield to define the academic quarter on revenue transactions
  - Cal Poly uses the class chartfield to define the course number on Miscellaneous Course Fee revenue transactions
Some Common Chartfield Values

- **Fund**
  - SL001 – CSU Operating Fund
  - MYxxx – Lottery
  - MOxxx – IRA

- **Account**
  - 660003 – Supplies and Service
  - 606001 – Travel In-State
  - 619001 – Equipment

- **Program**
  - AAxxx – College Based Fee
Sample transactions using the PeopleSoft Chartfields

<table>
<thead>
<tr>
<th>Fund</th>
<th>DeptID</th>
<th>Account</th>
<th>Program</th>
<th>Project</th>
<th>Class</th>
<th>Transaction Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SL001</td>
<td>102500</td>
<td>606001</td>
<td></td>
<td></td>
<td></td>
<td>College of Ag - Operating Fund Travel</td>
</tr>
<tr>
<td>SL001</td>
<td>204500</td>
<td>613001</td>
<td></td>
<td>SR1419</td>
<td></td>
<td>Special Repair - Serrano Barn</td>
</tr>
<tr>
<td>SL001</td>
<td>CAPOLY</td>
<td>501800</td>
<td></td>
<td>CF001</td>
<td></td>
<td>State University Fee - Undergrad - Fall Quarter</td>
</tr>
<tr>
<td>MY014</td>
<td>112500</td>
<td>660003</td>
<td></td>
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<td>College of Engineering - Lottery Fund Supplies and Service</td>
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<td>SL001</td>
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<td>College of Engineering - Operating Fund Supplies and Service</td>
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<tr>
<td>SL001</td>
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<td>660003</td>
<td>AA004</td>
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<td>College of Engineering - Operating Fund Supplies and Service - CBF</td>
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<tr>
<td>SL002</td>
<td>CAPOLY</td>
<td>660003</td>
<td>R1000</td>
<td>Z27000</td>
<td>CU004</td>
<td>Reimb Activity - Corporation - Swanton Pacific - Supplies and Service</td>
</tr>
<tr>
<td>SL001</td>
<td>100100</td>
<td>606001</td>
<td></td>
<td></td>
<td></td>
<td>Agriculture Education - Operating Fund - Travel - dept defined activity</td>
</tr>
</tbody>
</table>

1,459 397 1,245 281 5,350 694 # Number of Active Values as of November 17 - Cal Poly
Finance PolyData Dashboard
What is a Dashboard?

A Visual Display
of the
most important information
needed to achieve one or more
Objectives,
consolidated or arranged on a
single screen
so the information can be
monitored at a glance

-Stephen Fey, Intelligent Enterprise
Cal Poly’s Poly Data Dashboards – Access by the Portal
Cal Poly’s POLYDATA

- All financial information is distributed via the Cal Poly POLYDATA dashboards

- Finance Dashboards are:
  - Finance
  - Labor Cost
  - Decision Support (Executive)
Welcome to AFD Business Services Customer Connection

The Business Services group provides a wide range of financial and business services to the Cal Poly community. These services include: purchasing, travel, payroll, university cashier’s, financial reports, budget, equipment tracking, training & information on managing your funds through dashboards, as well as use of the PeopleSoft Finance Application. At one time or another, almost all faculty and staff will be in need of business services and we have developed the Customer Connection as a resource to the information, forms and contacts that will assist you in doing your job.

We have organized the web site in several ways so that information can be easily located: by category, by office, and alphabetically by activity. In addition, we have grouped activities into broad categories based on a common function. We have also provided a search function for this site and a comprehensive list of the staff available to assist you. Please feel free to contact us at any time should you have questions, or if you have suggestions for improving our web site.

Hot Topics

- 2012/2013 Fiscal Year End Schedule Memo
- Updated Travel Forms: Travel Form 1A (before your trip) / Travel Form 262 (after your trip)
- Please email us with any suggestions for improving our web site