Finance System
General Ledger
Training

Campus Controller’s Office
UNIVERSITY OF COLORADO BOULDER

March 2016
About the Training

Welcome to this one-day Finance System General Ledger training. Topics will be presented by university staff experts who work in the Campus Controller’s Office and the Budget Office. Class materials consist of the document you are now reading.

Purpose

The goal of the Finance System General Ledger class is to give students

- A rudimentary understanding of higher education fund accounting
- An overview of campus budget theory and practices
- An understanding of how we use the Finance System general ledger to record and report on financial transactions.

Upon completion of the course you will have a working understanding of higher education fund accounting and be able to:

- Understand Finance System, its chart of accounts structure and maintenance process
- Set up or change the security access of a position
- Sign onto and navigate in Finance System
- Access Finance System forms
- Use the journal entry panels to transfer cash, correct errors, and make accrual entries
- Budget in Finance System for your department’s financial plans
- Purchase goods/services on-campus with an Interdepartmental Invoice (IN)
- Make a deposit of University money
- Access resources available to help you.

Key Ideas

There are two keys to understanding the Finance System.

The first is to be really comfortable with the chart of account structure and how it is used in higher education fund accounting to identify the resources available to the department, and for what activities the resources were spent.

The second then is learning the technical structure of Finance System.
Resources

The following resources and offices are available to help you with questions regarding managing your department’s finances, accounting, internal controls and using the Finance System.

**Area Accountant**

*Area Accountants* are your first line of assistance from the Campus Controller’s Office (CCO) for all general questions. They are ready to answer general Finance System accounting & financial reporting questions.

**Sponsored Projects Accountant**

*Grant Accountants*, If your question is specific to a sponsored project (fund 30, 31) call the Sponsored Projects Accounting (SPA) accountant assigned to that project. They are ready to answer sponsored projects accounting & financial reporting questions.

**Campus Controller’s Office (CCO) website**

[http://www.colorado.edu/controller/](http://www.colorado.edu/controller/)

- Accounting information
- Financial reporting information
- Internal controls
- Departmental business procedures

**Office of Planning, Budget, and Analysis (PBA)**

*Campus Budget and Finances How-To Guide and FAQ*

[http://www.colorado.edu/pba](http://www.colorado.edu/pba) (303) 492-8631

Email: ucb.budget@colorado.edu for anything related to your budget

Jan Baker, 303-492-8926, janet.baker@colorado.edu for budget JE questions

**Procurement Service Center (PSC)**

[https://www.cu.edu/psc/](https://www.cu.edu/psc/) Finance Procurement Help Desk (303) 837-2161; Fax: (303) 837-2160

Email: FinProHelp@cu.edu

- Accounts Payable
- Payment status on invoices
- Payment Vouchers
- Travel & Travel Card
- Purchasing (PO, SPO, Reqs)
- Finance & Reporting System problems

**Office of University Controller (OUC)**

[https://www.cu.edu/controller](https://www.cu.edu/controller)

Call the PSC FinProHelp line (303) 837-2161

- Step-by-Step Guides & Training
- Finance System resources
- Forms

**Employee Services (ES)**

[http://www.cu.edu/employee-services](http://www.cu.edu/employee-services)

- Help Desk (303) 735-6500
- Procedures Manual
- Payroll Calendar
- HRMS Step-by-Step Guides

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Finance System & GL Basic Training | Resources
Suggested Mailing Lists to Subscribe to

**User Alert.**
Receive monthly Procurement Service Center newsletter, Office of University Controller newsletter and notices, and the Employee Services Bulletin. User Alert notifies subscribers when a fiscal month is officially closed so that you can run final reports. It also notifies users of system problems, etc. Email uis@cu.edu and ask to be added to the User Alert list.

**UCB Departmental Administrator Email List.**
Maintained by the Campus Controller's Office. It is used to keep you advised of accounting and financial reporting issues, deadlines, proposed policies, changes in policy and procedures, major events, etc. from CCO. If you wish to be on the email list, complete the information at: http://www.colorado.edu/controller/subscribe.

Finance Administrative Policy Statements (APS)
The University's Finance APS's provide system-wide guidance, procedures, and requirements related to financial and procurement issues. A few of the key policies are bolded. All are available from the Office of Policy and Efficiency: https://www.cu.edu/ope. Keep in mind that only the Finance policies appear below; other policy areas include Academic/Research, Administrative/General, Facilities, HR, IT, Risk Management and Public Safety, and Students.

<table>
<thead>
<tr>
<th>APS Title</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Alcoholic Beverages Purchased for University Events</strong></td>
<td></td>
</tr>
<tr>
<td>Bank Accounts and Investment Account Restrictions</td>
<td></td>
</tr>
<tr>
<td>CU Foundation Transfers</td>
<td></td>
</tr>
<tr>
<td>Direct Spending from a Foundation on Behalf of the University</td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td></td>
</tr>
<tr>
<td>Fiscal Certification</td>
<td></td>
</tr>
<tr>
<td>Fiscal Code of Ethics</td>
<td></td>
</tr>
<tr>
<td>Fiscal Misconduct Reporting</td>
<td></td>
</tr>
<tr>
<td>Fiscal Roles and Responsibilities</td>
<td></td>
</tr>
<tr>
<td>License and Certification Fees, Memberships, or Dues</td>
<td></td>
</tr>
<tr>
<td>Officer Disclosure of Interests</td>
<td></td>
</tr>
<tr>
<td>Payment Card Cost and Risk; Acceptance of</td>
<td></td>
</tr>
<tr>
<td>Permanent Land Fund</td>
<td></td>
</tr>
<tr>
<td>Propriety of Expenses</td>
<td></td>
</tr>
<tr>
<td>Reimbursement for Work Done on Behalf of a University of Colorado Supporting Foundation</td>
<td></td>
</tr>
<tr>
<td>Travel Authorization</td>
<td></td>
</tr>
</tbody>
</table>

PSC Procedural Statements (PPS)
PPS provide instruction on how to comply with specific aspects of the APS and other regulations related to purchasing and payables. A few of the key procedures are bolded. All are available from the PSC web: https://www.cu.edu/psc/procedures.
### PSC Procedural Statement Title

- Advance Payment to Vendors
- After-the-Fact Purchases
- Alcoholic Beverages Purchased for University Events
- Business Expense Reimbursement
- Cash Advances
- Complimentary Tickets
- Official Functions
- Payment Voucher/Authorization
- Personal Technology & Telecommunications
- Petty Cash & Change Funds
- Recognition & Training
- **Sensitive Expenses**
- Student Payments
- Study Subject Payments
- Travel
- Travel Card Handbook
- Undocumented Reimbursement
- W-9 & Vendor Authorization

### Other Fiscal Management Policies and Resources

#### CCO Policies and Procedures
[http://www.colorado.edu/controller/policies-and-guidance](http://www.colorado.edu/controller/policies-and-guidance) includes CCO policies for the Boulder campus and links to policies issued by other offices.

#### Sponsored Projects key policies
(All are available on the above CCO policy webpage.)
- Cost Sharing Policy
- Cost Transfers
- Direct Costs
- Electronic Personnel Effort Reporting System (ePERs)
- Participant Support Costs
- Sponsored Projects Close Out Procedures

#### Departmental Financial Management Guide (The Guide)
An advanced reference for those who want to achieve a deeper understanding of higher education financial accounting and management. Eventually will be replaced by the Accounting Handbook (see below).

#### Step-by-Step Guides
Step-by-Step guides are available on a variety of topics accessible from the OUC website. For Concur Travel & Expense System and CU Marketplace go to
For the following go to [http://www.cu.edu/controller/](http://www.cu.edu/controller/) and navigate to the ‘Training’ tab.
- ePERs
- Finance System
- Fiscal Certification
SkillSoft offers CU employees and affiliates (POI’s) an array of online learning opportunities. CU courses available through SkillSoft cover areas such as budget and finance, supervision, discrimination and harassment, information security, environmental health and safety, HIPAA, procurement and HRMS. Skillport offers thousands of courses and Books 24x7. This online library features the unabridged contents of the latest and best business and technology books.

Access to SkillSoft is through the myCUinfo portal > Training > Start SkillSoft > Catalog menu > University of Colorado-Boulder Courses folder. SkillSoft questions can be directed to Employee Learning and Development, system_training@cu.edu, 303-860-5725 or visit https://www.cu.edu/eld.

Accounting Handbook
This is published by the OUC. The intent is to consolidate much of the financial guidance into one place. It is modeled, in part, on Boulder’s The Guide, and will reduce the number of separate procedures: https://content.cu.edu/controller/policiesandprocedures/accountinghandbook/.

PeopleSoft Finance System
- Finance System Values
- Balance Sheet Accounts
- Types of Financial Transactions
- Expenditure Control Attributes

Financial Management
- Cash Control
- Financial Review & Approval Process
- Fund Management
- Internal Controls & Compensating Controls
- Revenue Definition & Recognition
- Revenue Recognition - Special Revenue Types

Specialized Financial Management
- Capital Assets
- CU Foundation Transfer Requests
- Fundraising Events
- Gift in Kind
- Gift Revenues
- Gift SpeedType Setup
- Sales & Use Tax
- Sponsorships
Fiscal Roles Hierarchy

Adapted from the Fiscal Roles and Responsibilities Administrative Policy Statement.
**Fund Accounting**

**Fund Accounting:** To ensure the observance of limitations and restrictions placed on the use of the resources available to the University, the accounts are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into **funds** that are in accordance with the activities or objectives specified for the resources. Separate accounts are maintained for each fund. Funds with similar characteristics are combined. Accordingly, all financial transactions are recorded and reported by **fund group**.

**Fund:** A self-balancing set of records that includes assets, liabilities, revenue, expense, transfers, and fund balance. Each fund/organization/program or project combination is a fund. These are also ChartFields in the Finance System.

**Fund Group:** A collection of funds that have a common purpose. They are also used to identify a general classification of resources. The Finance System fund ChartField is a two-digit number that also defines our fund groups. Departments most commonly operate in those that are **bolded**.

| 10 | Unrestricted General Fund – Long Bill Appropriated |
| 11 | Unrestricted General Fund – Indirect Cost Recovery |
| 12 | Cost Share Unrestricted Gen Op |
| 20 | Auxiliary Fund – TABOR Enterprises |
| 22 | Cost Share Aux Enterprises |
| 26 | Auxiliary Fund – Other Exempt |
| 28 | Auxiliary Fund – Internal Service Center (ISC) |
| 29 | Auxiliary Fund – Non-Enterprises |
| 30 | Restricted Sponsored Fund – Federal, Local Govt, Private Sponsors |
| 31 | Restricted Sponsored Fund – State (Colorado) Government Sponsors |
| 32 | Cost Share Sponsored Projects |
| 34 | Restricted Gift Fund |
| 35 | Gift Projects (UCD only) |
| 36 | Development |
| 50 | Loan Fund – Federal, State & Private Funded |
| 60 | Endowment Fund |
| 70 | Cost Share for 7x Funds |
| 71 | Unexpended Plant Fund – Capital Construction & Construction in Progress Exempt |
| 72 | Unexpended Plant Fund – Renewal & Replacement Exempt |
| 73 | Retirement of Indebtedness Plant Fund Exempt |
| 74 | Investment in Plant Fund |
| 75 | Unexpended Plant Fund Capital Construction Non-Exempt |
| 76 | Unexpended Plant Fund Renewal & Replacement Non-Exempt |
| 77 | Retirement of Indebtedness Plant Fund Non-Exempt |
| 78 | Unexpended Plant Fund Auxiliary Renewal & Replacement – Exempt |
| 78 | Unexpended Plant Fund Auxiliary Renewal & Replacement – Non-Exempt |
| 80 | Agency Fund |
| 99 | GASB 34-35 Reporting |
Each Finance System transaction line is comprised of various fields of information referred to as a “ChartField.” ChartFields are classified as:

- Mandatory and must be completed by the user.
- Mandatory but their value defaults in and is not changed by the user.
- Optional to be used at the user’s discretion.

These fields are common to all Finance System module transactions — General Ledger actual and budget journal entries; Purchasing system purchase orders, requisitions and vouchers; Payroll system funding distribution, etc. However, their order of presentation may vary from screen to screen. The General Ledger Journal Entry screen is shown below and displays the various ChartFields described in the following pages.
The following are the transaction ChartFields:

<table>
<thead>
<tr>
<th>ChartField Description</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Speedtype</td>
<td>Mandatory entry</td>
</tr>
<tr>
<td>Fund</td>
<td>Mandatory entry</td>
</tr>
<tr>
<td>Organization</td>
<td>Mandatory entry</td>
</tr>
<tr>
<td>Program</td>
<td>Mandatory entry unless use Project</td>
</tr>
<tr>
<td>Project</td>
<td>Mandatory entry unless use Program</td>
</tr>
<tr>
<td>Activity</td>
<td>Mandatory entry for Project</td>
</tr>
<tr>
<td>An Type</td>
<td>Mandatory entry for Project</td>
</tr>
<tr>
<td>Account</td>
<td>Mandatory entry</td>
</tr>
<tr>
<td>Journal Line Description</td>
<td>Mandatory defaults to account title, highly recommend entering a meaningful transaction description</td>
</tr>
<tr>
<td>Amount</td>
<td>Mandatory, not an official ChartField, but is a transaction field</td>
</tr>
<tr>
<td>Sub-class</td>
<td>Optional entry</td>
</tr>
<tr>
<td>Reference</td>
<td>Optional entry</td>
</tr>
</tbody>
</table>

The ChartFields with which the user is most concerned are:

- Fund
- Organization
- Program, or Project/Grant
- Activity
- Sub-class
- Account
- Analysis Type
- Line Description

A Speedtype can also be used in place of the FOPP or FOPPAS. A Speedtype is nothing more than an 8-digit number that relates to a unique FOPP or FOPPAS combination of values to facilitate data entry. All transactions are edited for active and authorized.

Anatomy of a FOPPS

**Fund** (2-digit number) — Identifies the fund group under which the transactions will be reported. Hence, this identifies the type of money that is being spent. Navigation in Finance Production is Set Up Financials/Supply Chain/Common Definitions/Design ChartFields/Define Values/Chartfield Values/Fund Code.

**Organization** (5-digit number) — Who (department, center, institute, etc.) does this money belong to within the university? It also identifies a reporting level within that unit. Navigation in Fin Production is Set Up Financials/Supply Chain/Common Definitions/Design ChartFields/Define Values/Chartfield Values/Organization.

The first digit represents the CU campus.

<table>
<thead>
<tr>
<th>Organization</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1xxx</td>
<td>Boulder</td>
</tr>
<tr>
<td>2xxx *</td>
<td>Anschutz Medical Campus</td>
</tr>
<tr>
<td>3xxx *</td>
<td>Downtown Denver</td>
</tr>
<tr>
<td>4xxx</td>
<td>Colorado Springs</td>
</tr>
<tr>
<td>5xxx</td>
<td>Central Administration</td>
</tr>
<tr>
<td>6xxx *</td>
<td>University of Colorado Denver (consolidated)</td>
</tr>
</tbody>
</table>

*The identifier for the consolidated Downtown Denver and Anschutz Medical Campus is “6” and all Speedtypes for the consolidated campus begin with “6” in the Finance System. Organization numbers created for the Denver campus and the (former) Health Science Center prior to the consolidation will not change.*
Organization values are maintained in an Organization Tree that defines reporting rollup relationships. Access to the Org Tree is available through the CCO A-Z Directory, [http://www.colorado.edu/controller/resources](http://www.colorado.edu/controller/resources). Click on “O” and then “Org Tree.” Departments can have numerous organization values to represent sub-reporting segments of the department. The number of organization values a department has is dependent upon the reporting and management needs of the department.

**Program** (5-digit number) — A specific activity within the university. Navigation in Finance Production is Set Up Financials/Supply Chain/Common Definitions/Design ChartFields/Define Values/Chartfield Values/Program Code

Programs are Fiscal Year based which for the university is from 7/1/xx through 6/30/xx. This means that on 7/1/xx revenues, expenditures and transfers are reset to zero for monthly reporting. Although revenues, expenditures and transfers are reset each Fiscal Year, the program retains any balance sheet balances such as Cash from the previous year. Balance sheet account balances do not go away at the end of the Fiscal Year for monthly reporting purposes. Programs are used with funds 10, 11, 20, 26, 28, 29, 34, 72, 73, 74, 78, 80 and 99.

**Project** (7-digit number) — A specific sponsored activity within the university. Navigation in Finance Production is Set Up Financials/Supply Chain/Common Definitions/Design ChartFields/Define Values/Chartfield Values/Project

Projects are not Fiscal Year based for monthly reporting but instead are based on the award period. Project revenues and expenditures are not reset to zero each Fiscal Year end and therefore reflect the revenues and expenditures of the project from the start to the end of the award period. Projects are used with funds 12, 22, 30, 31, 32, 50, 70 and 71.  
*Note: Each activity will either be a Program or a Project, but never both.*

**Activity** Activity types are the labels that identify and group projects in Awards. It is to further differentiate projects for separate tracking. Most projects have only one activity, which is “1”. Projects can have more than one Activity. Naming convention is 1, 2, 3, etc.

**Sub-Class** (5-digit alpha/numeric field) — Tags an individual transaction at a lower level than the Program or Project ChartField to capture department defined needs. Navigation in Finance Production is Set Up Financials/Supply Chain/Common Definitions/Design ChartFields/Define Values/Chartfield Values/Sub-Class

Example: a department hosts a graduate student reception. The reception expenses are paid from a particular speedtype but expenses being paid from the speedtype are not necessarily all related to the reception. The department could use a sub-class on each transaction associated with the reception so that it could separate those transactions related to the reception and those that are not.

If a sub-class is used on a transaction, the sub-class field will print out on the Financial Statements. The 5-digit alpha and/or numeric field is defined by the department when the sub-class is set up. All existing sub-classes may be used by any department. However, the sub-class must be linked to a Speedtype.
**SpeedType** (8-digit number)

A speedtype is set up for every authorized fund/org/program or fund/org/project ChartField combination (FOPP). All transactions are edited against speedtype and combination tables to verify that the ChartField combination being used is a valid and active combination. A speedtype is a shortcut for a FOPP (instead of entering the entire FOPP).

For example, speedtype 11021010 is set up for 10-10519-16634 which is the general operating FOPP for CCO. The speedtype is structured to provide three pieces of information.

- First digit indicates the campus: 1 = Boulder campus
- Second and third digit indicate the fund: 10 = General Fund
- Digits 4-8 is the speedtype variable: 21010

**Account** (6-digit number)

Identifies the natural classification of the financial transaction whether it be a revenue, expense, asset, liability, etc. Navigation in Fin Production is Set Up Financials/Supply Chain/Common Definitions/Design ChartFields/Define Values/Chartfield Values/Account

<table>
<thead>
<tr>
<th>Title</th>
<th>Account Code Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td>000100 – 099999</td>
</tr>
<tr>
<td>Liabilities</td>
<td>100000 – 199899</td>
</tr>
<tr>
<td>Net Assets (Fund Balance)</td>
<td>199900 – 199999</td>
</tr>
<tr>
<td>Revenues</td>
<td>200000 – 399999</td>
</tr>
<tr>
<td>Service Center IN Revenue</td>
<td>380000 – 389997</td>
</tr>
<tr>
<td>Interdepartmental (ID) Revenue</td>
<td>390000 – 395999</td>
</tr>
<tr>
<td>Expenses</td>
<td>400000 – 989999</td>
</tr>
<tr>
<td>Cash Transfers</td>
<td>990000 – 999999</td>
</tr>
</tbody>
</table>

It is essential for departments to use an Account that best describes the activity that is being done. Account information is available from several sources.

- The "Quick Reference Card" (QRC) was prepared to provide a list of the accounts departmental administrators are required to use at a minimum to classify assets, liabilities, revenues, expenses and cash transfers. A printed QRC is available by sending an email to Accounting@Colorado.EDU.
- The complete Chart of Accounts is available from the OUC website: [http://www.cu.edu/node/45295](http://www.cu.edu/node/45295)
- The Cognos m-Fin ACCOUNT TREE LIST in the Look Ups folder is also available.

**General Budget Accounts**

The highest level in an account code series is the general budget. This is the level at which a budget is maintained. Use these accounts only for budget journal entries. Do not use this account code on any "actual" transactions, e.g., purchase orders, cash receipts, INs, petty cash, etc.

**User Option Accounts**

Generally where an account code ends in the digits "01" or "02" this is the highest reporting level of the code and at a minimum this code must be used. Where there are other digits at the end of a code, the code is a "user option" and may be used instead to achieve more detail, but it is not required.

Example:
485000 - Postal Costs General Budget
485102 - Postal Services
485108 - Overnight/Express Service

In this example, a department can budget at 485000 and record expenditures at either the broad 485102 level, or at a user-option level of 485108 to further identify the type of postal service expense.

Our Account structure allows us to set up “User Option” accounts for departments. While these are set up at the request of a department, these accounts are available to all users. Please note that the preference is to use accounts already established and there needs to be a strong case to set up a new user option account. In most cases an existing account will serve the needs of the department.

**Line Description** (a 30-digit alpha/numeric field) — The line description will default with the program or project title. However, the user is encouraged to enter information that better describes that accounting transaction. An example is “NCURA 43rd Annual Meeting” for a travel transaction.

**Analysis Type** Identifies the type of account in the project costing module. Applies to Projects only. There are 4 Main Analysis Types
- GLE – GL Expenses
- GLR – GL Revenues
- BAL – Balance Sheet Accounts
- BUD – Budget Transactions

**Requesting a New FOPPS**
Eventually you will have a need to set up a new FOPP to account for a new activity of the department. For example, the department is going to host a major conference and it wants a new FOPP to account for all the registration fees and the direct costs of the conference. Or you may have a need for a new user option account to better categorize your expenses.

New FOPPS and user option accounts are requested through the use of the appropriate OUC ChartField Request form [http://www.cu.edu/controller/forms-0](http://www.cu.edu/controller/forms-0). A Gift Fund form must be used for Gift (fund 34) requests.

Email the completed form(s) to Accounting@Colorado.EDU.

**Updating Departmental Attributes**
Each Organization, Program, and Project chartfield value has a number of attributes associated with it. These attributes provide meaning to the numeric value. Some of the attributes are controlled by the department and some are controlled by CCO. The departmentally controlled attributes are:

**Organization:** Description, Campus mailbox, Manager name, Phone number

**Program:** Description, Manager name, Long description, Manager phone number, campus mailbox, Fiscal Staff name and phone number

**Project:** Description, Manager name, Long description, Manager phone number, campus mailbox, Fiscal Staff name, phone number, contact address. Principals on Projects are always the Principle Investigator (PI) and can only change with approval from the Sponsor and Office of Contracts and Grants. Keeping this information current is important as it is used to contact people.
with questions, to run reports, and is vital for Expense System routing. Whenever there is a change in any of these chartfields, please send an email to Accounting@Colorado.EDU listing the Organization, Program or Project, the attribute that has changed, the old value of the attribute and the new value of the attribute. CCO staff will make the change in the Finance System. Only for changes to Fiscal Staff on sponsored projects (fund 30/31), use SPA’s Fiscal Staff Request form and send to SPA@colorado.edu.

Impact on Reporting

All transactions are sorted and reported monthly based on the fund/org/program or fund/org/project combination (FOPP). This tells us who (Campus Controller’s Office for example) is spending what type of money (general funds) on what activity (General Accounting administration).

Transactions are then reported individually or summarized by the accounts used within the fund/org/program or fund/org/project to tell us what type of financial activity has occurred. What is the cash, accounts receivable, inventory, accounts payable, unearned revenue balances? How much has been earned in auxiliary revenue or miscellaneous revenue? How much has been spent on faculty salary and benefits, classified staff salary and benefits, hourly wages and benefits, office supplies, copying costs, travel, conference registrations, capital equipment purchases, etc. And what are the individual transactions that make up these amounts.

Financial Statements

These are the formally published statements of the University reflecting its financial position as of a given point in time and the results of its operations over a period of time. Through fiscal year 2001 the financial statements consisted of a:
- Balance Sheet
- Statement of Changes in Fund Balance
- Statement of Current Funds Revenues, Expenditures and Other Changes
- Related Notes.

Per GASB Statement 35, beginning with fiscal year 2002 the financial statements consist of:
- Managements’ Discussion and Analysis
- Statement of Net Assets
- Statement of Revenues, Expenses and Changes in Net Assets
- Statement of Cash Flows
- Related Notes.

Debit and Credit Convention

Debit: An accounting convention designating an increase in assets and expenses and a decrease in liabilities, fund balance and revenue. It is represented by an entry on the left side of a T-account.

Credit: An accounting convention designating an increase in liabilities, fund balance and revenue or a decrease in assets and expenses. It is represented by an entry on the right side of a T-account.

<table>
<thead>
<tr>
<th>T - ACCOUNT</th>
<th>Debit Side</th>
<th>Credit Side</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase assets</td>
<td></td>
<td>Decrease assets</td>
</tr>
<tr>
<td>Increase expenses</td>
<td></td>
<td>Decrease expenses</td>
</tr>
<tr>
<td>Decrease liabilities</td>
<td></td>
<td>Increase liabilities</td>
</tr>
<tr>
<td>Decrease fund balance</td>
<td></td>
<td>Increase fund balance</td>
</tr>
<tr>
<td>Decrease revenues</td>
<td></td>
<td>Increase revenues</td>
</tr>
</tbody>
</table>
**Fund Accounting Terms and Definitions**: See the CCO website for a complete list: [https://www.colorado.edu/controller/sites/default/files/attached-files/guide_apenda.pdf](https://www.colorado.edu/controller/sites/default/files/attached-files/guide_apenda.pdf).

<table>
<thead>
<tr>
<th>UCB Fund</th>
<th>10</th>
<th>11</th>
<th>20</th>
<th>26</th>
<th>28</th>
<th>29</th>
<th>30</th>
<th>31</th>
<th>34</th>
<th>35</th>
<th>36</th>
</tr>
</thead>
<tbody>
<tr>
<td>NACUBO Supplemental Financial Statement Report Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Working Title</td>
<td>General Fund</td>
<td>ICR</td>
<td>Auxiliary TABOR Enterprises</td>
<td>Auxiliary Other Exempt Service Centers</td>
<td>Non-exempt Auxiliaries</td>
<td>Grants and Contracts</td>
<td>Grants and Contracts</td>
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<td>Purpose?</td>
<td>The primary state appropriated fund to account for the University missions of instruction, research, and public service and the related support services - academic services, student services, institutional support, operation &amp; maintenance of plant, scholarships &amp; fellowships. Does not include Continuing Education, International Education or Study Abroad.</td>
<td>Account for the F&amp;A revenue of the general fund. Also account for fund 10 compensated absence liability and expense.</td>
<td>Account for the self-funded activities formally designated by the Board of Regents as TABOR Enterprises.</td>
<td>Account for activities exempt from TABOR for purposes other than due to enterprise designation or being an internal service center. Primarily royalties, fixed price sponsored project contract residuals, and compensated absences of fund 29 employees.</td>
<td>Account for formally designated internal service centers.</td>
<td>Account for revenue generated through departmental activities that cannot be classified in funds 20, 26 or 28. This is the default fund for unrestricted revenue generated through departmental activities.</td>
<td>Account for sponsored projects authorized by the Office of Contracts and Grants from all sponsors except Colorado governments (Colorado cities, towns, counties, and the state). Includes Federal financial aid programs.</td>
<td>Account for sponsored projects authorized by the Office of Contracts and Grants from all state governments (Colorado cities, towns, counties, and the state). Pure state funded projects (i.e. not mixed with federal monies) will be set up in Fund 31 in order to track State funds for the contract management process that SB07-228 requires.</td>
<td>Account for all gifts to the University restricted for current operating purposes. Per Administrative Policy, gifts may be deposited with the University of Colorado Foundation and then transferred to PS for spending or deposited directly with the university. It depends on donor intent.</td>
<td>Account for gifts to the University from UPI and affiliates that need project-to-date budget accounting. Most of these are funded as spent.</td>
<td>Account for use by development staff.</td>
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<td>Funding source</td>
<td>Can only contain those revenues designated and approved by the Board of Regents to fund the general fund - state appropriations, tuition, instructional fees, certain student activity fees, investment revenue, rental of general fund supported space, and certain miscellaneous revenue. Includes miscellaneous sales to other University FOPPS recorded in accounts 390000-399999. Cash transfers in from fund 72 FOPPS. Cannot contain auxiliary operating revenue, any departmental self-generated revenue or cash transfers in from any other funds.</td>
<td>F&amp;A revenue.</td>
<td>Departmental self-generated sales to customers and cash transfers in from other unrestricted FOPPS. Includes miscellaneous sales to other University FOPPS recorded in accounts 390000-399999. Cash transfers in from Fund 72 FOPPS. Cannot contain auxiliary operating revenue, any departmental self-generated revenue or cash transfers in from any other funds.</td>
<td>Primarily royalties and residuals from sponsored projects fixed price contracts.</td>
<td>ISU sales to departments recorded in accounts 380000-389999 and cash sales to non-University entities recorded in accounts 325000-334999. Can also be cash transfers in from other unrestricted non-ISU FOPPS.</td>
<td>Departmental self-generated sales to customers and cash transfers in from other unrestricted FOPPS. Includes miscellaneous sales to other University FOPPS recorded in accounts 390000-399999.</td>
<td>Grants and contracts negotiated by OCG.</td>
<td>Grants and contracts negotiated by OCG.</td>
<td>Gifts from the CU Foundation or gifts given directly to the university by the donor.</td>
<td>Gifts from University Physicians Inc or Children’s Hospital Colorado.</td>
<td>Funding is provided from the CU Foundation management fees generated through earnings on the long-term investment pools as well as CU’s Pool Investment Earnings. Cash received is converted to budget for use in each program. With the exception of insignificant and infrequent ID revenue, there should be no revenue recorded in this fund.</td>
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<tr>
<td><strong>Operating orientation</strong></td>
<td>Departments spend expense budget and transfers in provided to accomplish purpose. Departments do not generate revenue except for miscellaneous sales to other University FOPPS recorded in accounts 390000-399999. Summary of budget, revenue, expenses &amp; transfers.</td>
<td>None. Used only to account for the F&amp;A revenue and compensated absences liability and expense for the general fund. There are no operations in this fund. However, this could change. Summary of budget, revenue, expenses &amp; transfers.</td>
<td>Departments spend and transfer out within funds raised either through sales or transfers in. Balance sheet.</td>
<td>Spend the funds generated through royalties and sponsored project fixed price contract residuals. Also used to record compensated absence liabilities and expense for fund 29 employees. Balance sheet.</td>
<td>Spend the funds generated through IN sales, cash sales and transfers IN. Abide by the federal cost rules. Balance sheet.</td>
<td>Departments spend and transfer out within funds raised either through sales or transfers in. Balance sheet.</td>
<td>Abide by the budget rules of the sponsors. Summary of budget, revenue, expenses &amp; transfers.</td>
<td>Abide by the budget and rules of the sponsors. Summary of budget, revenue, expenses &amp; transfers.</td>
<td>Spend only gifts brought over from the Foundation or gifts given directly to the university consistent with the restrictions placed on the use of the gifts. Balance sheet.</td>
<td>Abide by the budget consistent with the restrictions placed on the use of the gifts. Summary of budget, revenue, expense &amp; transfers.</td>
<td>The Office of Advancement (Development) spends expense budget provided to accomplish the fundraising mission. Funds raised through these efforts are deposited to the CUF directly or into a fund 34.</td>
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<tr>
<td><strong>Budgets (speedtypes with Available Resource Basis of BL require a budget)</strong></td>
<td>Continuing and temporary, departments expense and transfers only.</td>
<td>Revenue budget only</td>
<td>Revenue, expense and transfers, temporary</td>
<td>Revenue, expense and transfers, temporary</td>
<td>Revenue, expense and transfers, temporary</td>
<td>Expense only for the project</td>
<td>Expense only for the project</td>
<td>None except for special projects set up for fundraising special events</td>
<td>Expense only in the department project. Revenue recorded at dean's level.</td>
<td>Continuing and temporary budgets, expenses only related to development activities.</td>
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<td>Bal. sheet accounts = 0: Continuing budget = 0; BBA before encumbrances less than $1.00. No open payroll, PO, SPO, requisition, etc.</td>
<td>Bal. sheet accounts = 0: Continuation budget = 0; BBA before encumbrances less than $1.00. No open payroll, PO, SPO, requisition, etc.</td>
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**Finance System & GL Basic Training**

**Fund Accounting Summary**
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A note about TABOR: Passage of Colorado Senate Bill 04-189 in 2004 paved the way for the Board of Regents to approve resolutions on June 2 and July 8, 2004 designating the entire University as a TABOR enterprise effective July 1, 2004. TABOR “enterprises” are exempt from TABOR requirements. To qualify as an enterprise, a higher education institution must be a government-owned business authorized to issue its own revenue bonds and receive less than 10 percent of its annual revenue in grants from all state and local governments combined. With reduced state funding, the University met both of these criteria and on July 1, 2004, the University was designated as a TABOR enterprise beginning fiscal year 2005. The University maintains its designation as a TABOR enterprise as long as it continues to meet both eligibility requirements. Because the possibility exists, however remote, that it may lose its TABOR enterprise status, the University continues to use the same fund structure and accounting conventions that were developed to comply with TABOR reporting requirements. Some of the TABOR requirements and distinctions noted in this Summary are no longer in effect. They do, however, offer insight into the origins of the accounting practices that they refer to — accounting practices that are still in effect.
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<td>Purpose?</td>
<td>Account for loans made to students.</td>
<td>Account for capital construction projects. All new buildings. Remodeling and renovations estimated to cost $75,000 or more. Account for gifts restricted for use in capital construction projects. Include only projects to be capitalized. Non-capitalized projects should be in current funds.</td>
<td>Account for general funds set aside and gifts or grants restricted for the renewal and replacement of capital assets. Can only be used to buy equipment costing $5,000 or more. Do not use for equipment less than $5,000 or for supplies or other current operating expenses. Do not use for minor remodeling (less than $75,000).</td>
<td>Account for auxiliary funds set aside and gifts or grants restricted for the renewal and replacement of capital assets. Can only be used to buy equipment costing $5,000 or more. Do not use for equipment less than $5,000 or for supplies or other current operating expenses. Do not use for minor remodeling (less than $75,000).</td>
<td>Account for funds set aside and gifts or grants restricted to pay liabilities and debt related to the acquisition of capital assets. Typically includes revenue bond funds, certificates of deposit, lease purchase liabilities, mortgages payable and due to.</td>
<td>Account for the capital assets, accumulated depreciation on the capital assets, and related debt and liabilities. Includes constructed, purchased and donated capital assets.</td>
<td>Account for cash owned by parties external to the University but on deposit with the University. All dealings with agency funds are the same as dealing with external businesses, organizations and private people. Cannot contain any University funds.</td>
<td>To separate out non-budget activity from budgeted activity.</td>
<td>Make financial presentation entries to convert NACUBO fund group basis financial statements to GASB 34/35 entity wide basis financial statements. Examples - F&amp;A revenue/expense offset; scholarship allowances.</td>
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<tr>
<td>Funding source</td>
<td>Gifts restricted for loan fund purposes, income on investment of loan fund funds, and interest earned on student loans. Cash transfers in from other funds have to be approved by Accounting &amp; Business Support (ABS).</td>
<td>State capital appropriations, debt, gifts or sponsored projects restricted for construction, cash transfers in, income from investment of capital construction funds.</td>
<td>Cash transfers in from general fund FOPPS (fund 10), income from investment of R&amp;R funds, restricted gifts, proceeds from property sales, insurance on loss of capital assets.</td>
<td>Cash transfers in from auxiliary fund FOPPS (2x funds), income from investment of R&amp;R funds, restricted gifts, proceeds from property sales, insurance on loss of capital assets.</td>
<td>Cash transfers in from current funds FOPPS, income from investment of ROI funds, restricted gifts.</td>
<td>None. Used only for JEs to record fixed assets, depreciation, debt and payment of debt principal.</td>
<td>Deposits from external, private entities. No University of Colorado funds may be deposited to a fund 80 FOPPS.</td>
<td>As used and allocated</td>
<td>None. Balanced entries only for GASB 34/35 financial statement presentation.</td>
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</tbody>
</table>
### Operating orientation
- Lend money to students, collect principle and interest and use to re-loan to students and pay administrative expenses. Balance sheet.
- Spend budget to construct, remodel or renovate buildings, parking lots, non-structural improvements, etc. Balance sheet.
- Purchase equipment is the primary purpose. Remodel over $75,000 use 71. Remodel under $75,000 or non-capital expense, move funds back to 10. Balance sheet.
- Pay principle and interest on debt. Balance sheet.
- None. Used only for JEs to record fixed assets, depreciation, debt and payment of debt principal. Balance sheet.
- None. Used only for EEs to record fixed assets, depreciation, debt and payment of debt principal. Balance sheet.
- None. Used only for EEs to record fixed assets, depreciation, debt and payment of debt principal. Balance sheet.
- None. Used only for EEs to record fixed assets, depreciation, debt and payment of debt principal. Balance sheet.
- None. Used only for EEs to record fixed assets, depreciation, debt and payment of debt principal. Balance sheet.
- None. Used only for EEs to record fixed assets, depreciation, debt and payment of debt principal. Balance sheet.
- As used and allocated for GASB 34/35 financial statement presentation.

### Budgets (speedtypes with Available Resource Basis of BL require a budget)
- None
- Expense only for the project
- Expense and transfers, temporary
- None
- None
- None
- None
- None

### Pays Overhead?
- Admin fee
- No
- Pays PIE
- No
- Pays PIE
- No
- Pays PIE
- No
- Pays PIE
- No

### Pay transfer cash to?
- None
- 10, 20, 26, 29, 34, 50, 71, 72, 73, 78
- 10, 71, 72, 73
- 20, 26, 28, 29, 71, 73, 78
- 20, 26, 29, 71, 72, 73, 78
- 10, 20, 26, 29, 71, 72, 73, 78
- 10, 11, 20, 26

### Closing FOPPS
- Balance sheet accounts = 0; No open payroll, PO, SPO, requisition, etc.
- Balance sheet accounts = 0; No open payroll, PO, SPO, requisition, etc.
- Balance sheet accounts = 0; No open payroll, PO, SPO, requisition, etc.
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- Balance sheet accounts = 0; No open payroll, PO, SPO, requisition, etc.

### Cash
- Yes
- Yes
- Yes
- Yes
- Yes
- No
- Yes
- No
- No

### Petty cash
- No
- No
- No
- No
- No
- No
- No
- No
- No

### Change fund
- No
- No
- No
- No
- No
- No
- No
- No
- No

### Checking accts
- No
- No
- No
- No
- No
- No
- No
- No
- No

### Cash with treasurer
- No
- No
- Yes
- No
- No
- Yes
- No
- No
- No

### Deposits in transit
- No
- No
- No
- No
- No
- No
- No
- No
- No

### Cash with state treasurer
- No
- Unusual
- No
- No
- No
- No
- No
- No
- No

### Investments-Treasurer
- No
- No
- Only invest debt proceeds
- Yes
- No
- No
- No
- No
- No

### Accounts receivable
- Unusual
- Unusual
- Unusual
- Unusual
- Unusual
- Only overspent FOPPS
- No
- No
- No

### Loans receivable
- Yes
- No
- No
- No
- No
- No
- No
- No
- No

### Inventory
- No
- No
- No
- No
- No
- No
- No
- No
- No

### Prepaid/deferred expenses
- No
- Yes
- Unusual
- Unusual
- No
- No
- No
- No
- No

### Security in lieu of retainage
- No
- Unusual
- No
- No
- No
- No
- No
- No
- No

### Capital assets
- No
- Construction in
- No
- No
- Yes
- No
- No
- No
- No

### Due/to/from
- No
- Yes
- Unusual
- Unusual
- Yes
- No
- Yes
- No
- No

### Sales tax payable
- No
- Yes
- No
- No
- Yes
- No
- No
- No
- No

### Interest payable
- No
- Yes
- No
- No
- Yes
- No
- No
- No
- No

### Salary/wages payable
- No
- No
- No
- No
- No
- No
- No
- No
- No

### Payroll withholding
- No
- No
- No
- No
- No
- No
- No
- No
- No

### Retainage payable
- No
- Yes
- No
- No
- No
- No
- No
- No
- No

### Other accrued expenses
- Unusual
- Yes
- Unusual
- Unusual
- No
- No
- No
- No
- No

### Compensated absence liability
- No
- No
- No
- No
- No
- No
- Yes
- No
- No
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A List of All Your FOPPS

One handy piece of information to have on hand is a list of all FOPPS for your unit. The Cognos Reporting System can generate a list of your active FOPPS. Log in to the Reporting System from the portal: https://portal.prod.cu.edu/MyCUInfoFedAuthLogin.html > CU Resources tab > Reporting > Public Folders.

From within the Reporting System, click on the Finance folder

Click on the Look Ups folder

Click on Speedtype Look Up
Enter your **org number**, unselect inactive, and click the **Finish** button on the bottom of the page.

This returns a list of your active FOPPS

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Budgets

The section on budgets and budgeting is presented by a staff member from the Budget Office which is part of the Office of Planning, Budget, and Analysis (PBA) http://www.colorado.edu/pba. Be sure to bookmark their Campus Budget and Finances How-To Guide and FAQ (http://www.colorado.edu/pba/budget/Howto/Howto_FAQ.html). Chapter 8 of The Guide is all about Budgets: http://www.colorado.edu/controller/sites/default/files/attached-files/ch08.pdf. Handouts will be distributed in class and cover the following key areas:

General Fund Budgeting

Auxiliary Funds Budgeting

Budget Journal Entries (BJE)

Oh, it’s great here, all right, but I sort of feel uncomfortable in a place with no budget at all.
Finance System Access

Access to the University’s PeopleSoft Finance System is restricted to those whose job duties require it and who have met the training requirements. Follow these steps to gain access.

1. **Determine your access needs**

Work with your supervisor to determine the type of Finance System access you need in order to perform your duties (Inquiry or General Ledger). Your access needs determine your training requirements. **Current users** are welcome to take refresher courses, whether classroom trainings or online courses. **New Users** must first determine the type of access they require:

- **Inquiry Only**—Get this if your work in the Finance System is limited to looking things up.
- **General Ledger Inquiry and Update**—Get this if your work in the Finance System entails entering or approving any type of journal entry. (Note: temporary GL access can be granted for up to three months with reduced training requirements. Temporary access is typically for new employees during July and August when training is curtailed due to the fiscal year-end close, or for student employees who have training schedule conflicts with their classes.)

The following table shows Finance System training requirements for the different types of access:

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<thead>
<tr>
<th>PeopleSoft Finance System</th>
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<td>Training Course</td>
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<td>Fiscal Code of Ethics</td>
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</tr>
<tr>
<td>Finance System</td>
<td>Class (6 hr)</td>
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2. **Complete the Fiscal Code of Ethics training and Financial Inquiry training**

New users must complete the Fiscal Code of Ethics course, the Financial Inquiry course, and the Information Security and Privacy course prior to completing step #3. The courses are offered through SkillSoft, accessible via myCUinfo > Training > Start SkillSoft > Catalog > + next to University of Colorado - Boulder > [topic] > [course name]. This navigation is the same for all SkillSoft courses required for Finance System access.

3. **Request Finance System Access**

Request access using the University’s Oracle Identity Manager (OIM) system. In OIM, you will locate the role(s) you need, and place it in the shopping cart. Once all access roles are added to your cart, submit the cart for your supervisor’s approval. If you require additional training prior to access approval, the system will automatically generate an email advising you what specific training you must complete prior to your access being granted. Once you complete all or any additional required training, you may submit your cart. The link to gain access through UIS/OIM is [https://www.cu.edu/uis/access/access](https://www.cu.edu/uis/access/access).

If you have Finance System access questions, contact finance.access@colorado.edu

4. **Register for your classroom training**

Register for the classroom training by email to: controller.training@colorado.edu.
Remember that access to the PeopleSoft Finance System requires this Finance System training and m-Fin Financial Statement training.
Appendices

Exercises & Examples
The exercises that start on the next page demonstrate how to prepare a variety of journal entries and the effects that has on various financial reports. Examples of cash receipts and their effect on financial reports is also included, along with a look at an Outstanding Encumbrances report.

PowerPoint Training Slides
The PowerPoint presentation from class appears in the last section following the Exercises and Examples and concludes this training manual.
### FINANCIAL DETAIL

**FISCAL YEAR ACCOUNTING PERIOD:** 2011 6 -- DEC  
**THROUGH FISCAL YEAR ACCOUNTING PERIOD:** 2011 6 -- DEC

**PROGRAM PRINCIPAL:** HILLIARD, CORY RANDALL  
**PROGRAM FISCAL MANAGER:**

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**Exercise #1:**

A 1-day parking pass and an award trophy were purchased with the procurement card. The charges were itemized to 552601 (Other Operating Supplies) via the expense system. Create a journal entry to move these charges to 480112 (Parking Permits) and 550105 (Perf/Supp Awards NCash NonEmpl) respectively.
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<td>ESP0087170</td>
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<td><a href="http://WWW.NEWEGG.COM">WWW.NEWEGG.COM</a> WIRELESS STANDARD DESKTOP OPERATING SUPPLIES</td>
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**FINANCIAL DETAIL**

**FISCAL YEAR ACCOUNTING PERIOD:** 2011 6 -- DEC  
**THROUGH FISCAL YEAR ACCOUNTING PERIOD:** 2011 6 -- DEC

**SPEEDTYPE:** 12018703 -- WBB GENERAL OPERATIONS (ACTIVE)  
**FUND:** 20 -- AUXILIARY ENTERPRISES  
**ORG:** 10007 -- ATHLETICS - WOMEN'S BASKETBALL  
**PROGRAM:** 10001 -- GENERAL OPERATIONS  
**SUBCLASS:** NO SUBCLASS

**PROGRAM PRINCIPAL:** HILLIARD, CORY RANDALL  
**PROGRAM FISCAL MANAGER:**

---

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<th>FISCAL YEAR</th>
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<th>INVOICE ID</th>
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<td>MOVE TO 480112/550105</td>
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<td>105.00</td>
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**552601 -- OTHER OPERATING SUPPLIES**  
0.00  
698.16  
0.00  
(698.16)
### University of Colorado

(Interdepartmental Invoice) IN // JE (Journal Entry)

**Purpose:** Reception for recruitment weekend  
**Order Date:** 02/09/11  
**IN or JE Reference No.:** 858822

**Contact Person/Prepared by:** Lily Welch  
**Phone:**  
**Fax:** 

**IN Delivery Information (if to be delivered):**  
**Campus:**  
**Building:**  
**Room:**  
**Campus Mail Stop:** 

---

### Order Department (Expense) Information (Debit)

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<th>Line</th>
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<th>Account</th>
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<th>Program</th>
<th>Sub-Class</th>
<th>Project/Grant</th>
<th>QTY</th>
<th>U/I</th>
<th>Stock No.</th>
<th>Description or JE PURPOSE</th>
<th>Total Amount</th>
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<tbody>
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<td>10</td>
<td>10184</td>
<td>44588</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Rent a room.</td>
<td>180.00</td>
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**Certification Statement:** By signing below, Buyer certifies that the following statements are true:

If Fund 30/31 FOPPS are being used, I certify that all expenses are appropriate to be charged to the sponsored project(s) receiving the charge, that they meet the direct cost and other costing criteria, and that they are within the allowable timeframe.

**Order Department Authorization or JE Authorization:**  
**Order received by:**  
**Date:** 

**Service Department (Revenue) Information (Credit)**

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<th>Fund</th>
<th>Org</th>
<th>Program</th>
<th>Sub-Class</th>
<th>Project/Grant</th>
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<td>12979337</td>
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<td>29</td>
<td>10879</td>
<td>43489</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Political Science rental.</td>
<td>180.00</td>
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**Certification Statement:** By signing below, Seller certifies that the following statements are true:

If Fund 30/31 FOPPS are being used, I certify that all expenses are appropriate to be charged to the sponsored project(s) receiving the charge, that they meet the direct cost and other costing criteria.

**Service/Revenue Department:**  
**Campus Mail Stop:**  
**Order Completed by:** Lily Welch  
**Date:** 02/09/11

---

**Exercise #2:** Political Science rented a room from the Heritage Center for a recruiting reception. Create a journal entry to record the transactions per the above Interdepartmental Invoice (IN).
To record IN #0118426 for ID rental when Political Science rented a room from the Heritage Center for a recruiting reception.

<table>
<thead>
<tr>
<th>Ln</th>
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<th>Program</th>
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<td>2</td>
<td>12979337</td>
<td>ID Rev to Heritage Center</td>
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<td>-180.00</td>
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Total Lines: 2

Total Debits: 180.00 Total Credits: -180.00
## FINANCIAL DETAIL

**FISCAL YEAR ACCOUNTING PERIOD:** 2011 9 -- MAR

**THROUGH FISCAL YEAR ACCOUNTING PERIOD:** 2011 9 -- MAR

**SPEEDTYPE:** 12979337 -- HERITAGE CENTER (ACTIVE)

**FUND:** 29 -- OTHER SELF-FUNDED OPERATIONS

**ORG:** 10879 -- ALUMNI ASSOCIATION

**PROGRAM:** 43489 -- HERITAGE CENTER

**SUBCLASS:** NO SUBCLASS

**PROGRAM PRINCIPAL:** FOWLKES, DEBORAH W

**PROGRAM FISCAL MANAGER:** OLDROYD, CLARK E

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<th>FISCAL YEAR</th>
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**Total:** 0.00 (1,123.75) 0.00 1,123.75

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*gateway.prod.cu.edu May 10, 2011*
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**FINANCIAL DETAIL**

FISCAL YEAR ACCOUNTING PERIOD: 2011 9 -- MAR
THROUGH FISCAL YEAR ACCOUNTING PERIOD: 2011 9 -- MAR

PROGRAM PRINCIPAL: BICKERS, KENNETH NORMAN
PROGRAM FISCAL MANAGER: BAKER, ANDREW B.
### FINANCIAL DETAIL

**FISCAL YEAR ACCOUNTING PERIOD:** 2011 3 -- SEP
**THROUGH FISCAL YEAR ACCOUNTING PERIOD:** 2011 3 -- SEP

**SPEEDTYPE:** 12015846 -- VOLLEYBALL GENERAL OPERATIONS (ACTIVE)
**FUND:** 20 -- AUXILIARY ENTERPRISES
**ORG:** 10013 -- ATHLETICS - WOMEN'S VOLLEYBALL
**PROGRAM:** 10001 -- GENERAL OPERATIONS
**SUBCLASS:** NO SUBCLASS

**PROGRAM PRINCIPAL:** HILLIARD, CORY RANDALL
**PROGRAM FISCAL MANAGER:**

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**500400 -- IT SOFTWARE LICENSES**

| 500400 | 0.00 | 0.00 | 1,800.00 | EN_PO | PO | 1 | TRAN 0002889699 | Sep 2, 2010 | 2011 | 3 | SYSTEM | 0000368989 | SCOUTWARE-001 |
| 500400 SCOUTWARE ANNUAL LICENSE 10-11 | 0.00 | 1,800.00 | 0.00 | ACTUALS | AP | 1,806 | AP00755003 | Sep 8, 2010 | 2011 | 3 | NGUYEN, THUYLAN | 0000368989 | 4274 | SCOUTWARE-001 |
| 500400 | 0.00 | 0.00 | (1,800.00) | EN_PO | PO | 1 | TRAN 0002901188 | Sep 8, 2010 | 2011 | 3 | SYSTEM | 0000368989 | SCOUTWARE-001 |

| 500400 -- IT SOFTWARE LICENSES | 0.00 | 1,800.00 | 0.00 | (1,800.00) |

---

**Exercise #3:**
The annual licence for Scoutware was paid through Accounts Payable and charged to 12015846 (Volleyball General Operations) in error. Please prepare a JE to move the expense to the correct Speedtype, which is 12012431 (Volleyball Recruiting).
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<th>Line Description</th>
<th>Fund</th>
<th>Org</th>
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<td>20</td>
<td>10013</td>
<td>10002</td>
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<td>2</td>
<td>12015846</td>
<td>Move Scoutware to recruiting</td>
<td>20</td>
<td>10013</td>
<td>10001</td>
<td>500400</td>
<td>IT Software Licenses</td>
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Total Lines: 2  
Total Debits: 1,800.00  Total Credits: -1,800.00
### FINANCIAL DETAIL

**FISCAL YEAR ACCOUNTING PERIOD:** 2011 4 -- OCT  
**THROUGH FISCAL YEAR ACCOUNTING PERIOD:** 2011 4 -- OCT  

**SPEEDTYPE:** 12012431 -- VOLLEYBALL RECRUITING (ACTIVE)  
**FUND:** 20 -- AUXILIARY ENTERPRISES  
**ORG:** 10013 -- ATHLETICS - WOMEN'S VOLLEYBALL  
**PROGRAM:** 10002 -- RECRUITING  
**SUBCLASS:** NO SUBCLASS  

**PROGRAM PRINCIPAL:** HILLIARD, CORY RANDALL  
**PROGRAM FISCAL MANAGER:** NO SUBCLASS

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## FINANCIAL DETAIL

**FISCAL YEAR ACCOUNTING PERIOD:** 2011 4 -- OCT  
**THROUGH FISCAL YEAR ACCOUNTING PERIOD:** 2011 4 -- OCT

**SPEEDTYPE:** 12015846 -- VOLLEYBALL GENERAL OPERATIONS (ACTIVE)  
**FUND:** 20 -- AUXILIARY ENTERPRISES  
**ORG:** 10013 -- ATHLETICS - WOMEN'S VOLLEYBALL  
**PROGRAM:** 10001 -- GENERAL OPERATIONS  
**SUBCLASS:** NO SUBCLASS  

**PROGRAM PRINCIPAL:** HILLIARD, CORY RANDALL  
**PROGRAM FISCAL MANAGER:**

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<td>0000762009</td>
<td>Oct 12, 2010</td>
<td>2011</td>
<td>4</td>
<td>HAMUIN,LEANNE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**ACCT:** 500400 -- IT SOFTWARE LICENSES  
**JOURNAL LN DESC:** 500400 SCOUTWARE LLC SCOUTWARE LICENSE VB 8/10 IT SOFTWARE ACARD COONS 8/2010 173996 COONS, JAMES D.  
**BUDGET:** 0.00  
**ACTUAL:** 1,100.00  
**ENCUMB:** 0.00  
**AVAIL:** 700.00  
**FISCAL YEAR:** 2011  
**PRD:** 4  
**OPER NAME:** SYSTEM  
**PURCHASE ORDER ID:** ESP0078436  
**INVOICE ID:** 0000762009  
**VNDR:** HAMUIN,LEANNE  

---

cognos-gateway.mgnet.prod.cu.edu May 9, 2011  
m-Fin FINANCIAL DETAIL 3:18:28 PM
### Operating Summary

Fiscal Year 2014 Through Accounting Period 12 (Jun 30, 2014)

#### Available Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget (A)</th>
<th>Actuals (B)</th>
<th>Encumbr (C)</th>
<th>Available Balance (D=A-B-C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures Budget</td>
<td>1,608,402.00</td>
<td></td>
<td></td>
<td>1,608,402.00</td>
</tr>
<tr>
<td>Expenditures Actuals</td>
<td>1,553,205.00</td>
<td></td>
<td></td>
<td>(1,553,205.00)</td>
</tr>
<tr>
<td>Transfers Actuals</td>
<td>55,197.00</td>
<td></td>
<td></td>
<td>(55,197.00)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,608,402.00</strong></td>
<td><strong>1,608,402.00</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
</tr>
</tbody>
</table>

#### Revenues, Expenditures and Transfers

<table>
<thead>
<tr>
<th>Account</th>
<th>Continuing Budget</th>
<th>Temporary Budget</th>
<th>Total Budget (A)</th>
<th>Period 7 Through Period 12 Actuals (B)</th>
<th>To Date Actuals (C)</th>
<th>Budget BAL Before Encums (D=A-C)</th>
<th>Encums (E)</th>
<th>Budget BAL After Encums (F=D-E)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Student Aid</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>770000 -- Student Aid -- General Budget</td>
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<td>(213,500.00)</td>
<td>1,608,402.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,608,402.00</td>
<td>0.00</td>
<td>1,608,402.00</td>
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<tr>
<td>770103 -- UG Res Tuition AWD</td>
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<td>217,091.00</td>
<td>502,113.00</td>
<td>(502,113.00)</td>
<td>0.00</td>
<td>(502,113.00)</td>
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<tr>
<td>770104 -- UG Nontres Tuition AWD</td>
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<td>503,068.00</td>
<td>1,048,842.00</td>
<td>(1,048,842.00)</td>
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<td>(1,048,842.00)</td>
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<td>770105 -- Grad Res Tuition AWD</td>
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<td>0.00</td>
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<td>2,000.00</td>
<td>2,000.00</td>
<td>(2,000.00)</td>
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<td>(2,000.00)</td>
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<td>770106 -- Grad Nontres Tuition AWD</td>
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<td>250.00</td>
<td>350.00</td>
<td>(250.00)</td>
<td>0.00</td>
<td>(250.00)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,821,902.00</td>
<td>(213,500.00)</td>
<td>1,608,402.00</td>
<td>722,409.00</td>
<td>1,553,205.00</td>
<td>55,197.00</td>
<td>0.00</td>
<td>55,197.00</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td>1,821,902.00</td>
<td>(213,500.00)</td>
<td>1,608,402.00</td>
<td>722,409.00</td>
<td>1,553,205.00</td>
<td>55,197.00</td>
<td>0.00</td>
<td>55,197.00</td>
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</tbody>
</table>

**Exercise #4:** At fiscal year end, your Director asks you to transfer the available balance in 11013194 (Music Schlrs/p/Fishp) to the renewal and replacement Speedtype, which is 17219651 (Music Renewal/Replac).
<table>
<thead>
<tr>
<th>Ln</th>
<th>SpeedType</th>
<th>Line Description</th>
<th>Fund</th>
<th>Org</th>
<th>Program</th>
<th>Proi/Grant</th>
<th>Sub-Cls</th>
<th>Account</th>
<th>Journal Ln Ref</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1</td>
<td>11013194</td>
<td>T 17219651 FY14 year-end</td>
<td>10</td>
<td>10362</td>
<td>14840</td>
<td></td>
<td></td>
<td>997100</td>
<td>72</td>
<td>55,197.00</td>
</tr>
<tr>
<td></td>
<td>Music Schlrshp/Flshp</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Cash Transfer Out w/in Campus</td>
<td></td>
<td>-55,197.00</td>
</tr>
<tr>
<td>2</td>
<td>17219651</td>
<td>F 11013194 SCHLP FY14 year-end</td>
<td>72</td>
<td>10362</td>
<td>14894</td>
<td></td>
<td></td>
<td>995100</td>
<td>10</td>
<td>-55,197.00</td>
</tr>
<tr>
<td></td>
<td>Music Renewal/Replac</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Cash Transfer In W/in Campus</td>
<td></td>
<td>-55,197.00</td>
</tr>
<tr>
<td>3</td>
<td>11013194</td>
<td>Cash</td>
<td>10</td>
<td>10362</td>
<td>14840</td>
<td></td>
<td></td>
<td>000100</td>
<td></td>
<td>55,197.00</td>
</tr>
<tr>
<td></td>
<td>Music Schlrshp/Flshp</td>
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<td></td>
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<td>Cash</td>
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<td>-55,197.00</td>
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<tr>
<td>4</td>
<td>17219651</td>
<td>Cash</td>
<td>72</td>
<td>10362</td>
<td>14894</td>
<td></td>
<td></td>
<td>000100</td>
<td></td>
<td>55,197.00</td>
</tr>
<tr>
<td></td>
<td>Music Renewal/Replac</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>Cash</td>
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<td>-55,197.00</td>
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</table>

Total Debits: 110,394.00  Total Credits: -110,394.00
<table>
<thead>
<tr>
<th>ACCT</th>
<th>JOURNAL LN DESC</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>ENCUMB</th>
<th>AVAIL</th>
<th>BAE CODE</th>
<th>SRCE CODE</th>
<th>LN #</th>
<th>JOURNAL ID</th>
<th>JOURNAL DATE</th>
<th>FY</th>
<th>PRD</th>
<th>OPER NAME</th>
<th>REF</th>
<th>PO</th>
<th>INVOICE ID</th>
<th>VNDR NAME</th>
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<tbody>
<tr>
<td>400000 - 989999 -- EXPENDITURES</td>
<td></td>
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</tr>
</tbody>
</table>

| 770000 -- STUDENT AID--GENERAL BUDGET |
| 770000 T 11067865 FY14 MARCH BAND | (19,500.00) | 0.00 | 0.00 | B_CUR_TEMP | BC9 | 2 | 0001036612 | Jun 5, 2014 | 2014 | 12 | HOUCK, REGINA QUINTANA |
| 770000 -- STUDENT AID--GENERAL BUDGET | (19,500.00) | 0.00 | 0.00 | (19,500.00) |
| 770000 - 772499 -- STUDENT AID | (19,500.00) | 0.00 | 0.00 | (19,500.00) |
| 400000 - 989999 -- EXPENDITURES | (19,500.00) | 0.00 | 0.00 | (19,500.00) |

| 990000 -- 999999 -- TRANSFERS |

| 997100 -- CASH TRANSFER OUT W/IN CAMPUS |
| 997100 T 17219651 FY14 YEAR-END | 0.00 | 55,197.00 | 0.00 | ACTUALS | BC9 | 1 | 0001047380 | Jun 30, 2014 | 2014 | 12 | HOUCK, REGINA QUINTANA |
| 997100 -- CASH TRANSFER OUT W/IN CAMPUS | 0.00 | 55,197.00 | 0.00 | (55,197.00) |
| 995000 - 999999 -- VOLUNTARY TRANSFERS | 0.00 | 55,197.00 | 0.00 | (55,197.00) |
| 990000 - 999999 -- TRANSFERS | 0.00 | 55,197.00 | 0.00 | (55,197.00) |

| TOTAL | (19,500.00) | 55,197.00 | 0.00 | (74,697.00) |
**FINANCIAL DETAIL**

FISCAL YEAR ACCOUNTING PERIOD: **2014-12-JUN**

THROUGH FISCAL YEAR ACCOUNTING PERIOD: **2014-12-JUN**

**SPEEDTYPE:** 17219651 — MUSIC RENEWAL/REPLAC (ACTIVE)

**FUND:** 72 — RENEWAL & REPLACEMENT

**ORG:** 10362 — MUSIC-COLLEGE OF MUSIC

**PROGRAM:** 14894 — MUSIC RENEWAL/REPLAC

**SUBCLASS:** NO SUBCLASS

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<tr>
<th>ACCT</th>
<th>JOURNAL LN DESC</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>ENCUMB</th>
<th>AVAIL</th>
<th>BAE CODE</th>
<th>SRCE CODE</th>
<th>LN #</th>
<th>JOURNAL ID</th>
<th>JOURNAL DATE</th>
<th>FY</th>
<th>PRD</th>
<th>OPER NAME</th>
<th>REF</th>
<th>PO</th>
<th>INVOICE ID</th>
<th>VNDR NAME</th>
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<tr>
<td>200000 - 399999 — REVENUES</td>
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<tr>
<td>325500 — AUCTION PROCEEDS-PROPTY SALES</td>
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<td>325500</td>
<td>UCB AUCTION REVENUE</td>
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<td>0.00</td>
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<td>18</td>
<td>0001039593</td>
<td>Jun 19, 2014</td>
<td>2014</td>
<td>12</td>
<td>MICHKO,JILLIANDRA WATKINS</td>
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</tr>
<tr>
<td>325500 — AUCTION PROCEEDS-PROPTY SALES</td>
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<tr>
<td>325000 - 334999 — MISCELLANEOUS INCOME</td>
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</tr>
<tr>
<td>200000 - 399999 — REVENUES</td>
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</tr>
</tbody>
</table>

| 990000 — 999999 — TRANSFERS | | | | | | | | | | | | | | | | | |
| 995100 — CASH TRANSFER IN W/IN CAMPUS | | | | | | | | | | | | | | | | | |
| 995100 | F 11091491 PROG FY14 EOY | 0.00 | (100,000.00) | 0.00 | | ACTUALS | B09 | 2 | 0001047378 | Jun 30, 2014 | 2014 | 12 | HOUCK,REGINA QUINTANA | 10 |
| 995100 | F 11013194 SCHLP FY14 YEAR-END | 0.00 | (55,197.00) | 0.00 | | ACTUALS | B09 | 2 | 000104830 | Jun 30, 2014 | 2014 | 12 | HOUCK,REGINA QUINTANA | 10 |
| 995100 | F 11023942 FY14 YEAR-END | 0.00 | (45,500.00) | 0.00 | | ACTUALS | B09 | 2 | 0001048257 | Jun 30, 2014 | 2014 | 12 | HOUCK,REGINA QUINTANA | 10 |
| 995100 | F 11002288 SHAY START UP | 0.00 | (21,087.60) | 0.00 | | ACTUALS | B09 | 2 | 0001048332 | Jun 30, 2014 | 2014 | 12 | HOUCK,REGINA QUINTANA | 10 |
| 995100 | F 11023941 FY14 YEAR-END | 0.00 | (39,000.00) | 0.00 | | ACTUALS | B09 | 2 | 0001048395 | Jun 30, 2014 | 2014 | 12 | HOUCK,REGINA QUINTANA | 10 |

| 995100 — CASH TRANSFER IN W/IN CAMPUS | | | | | | | | | | | | | | | | | |
| 997100 — CASH TRANSFER OUT W/IN CAMPUS | | | | | | | | | | | | | | | | | |
| 997100 | T 10-10362-4794S | 0.00 | 50,421.00 | 0.00 | | ACTUALS | B09 | 1 | 0001042815 | Jun 30, 2014 | 2014 | 12 | HOUCK,REGINA QUINTANA | 10 |
| 997100 — CASH TRANSFER OUT W/IN CAMPUS | | | | | | | | | | | | | | | | | |

| 999000 — 999999 — TRANSFERS | | | | | | | | | | | | | | | | | |
| 990000 — 999999 — TRANSFERS | | | | | | | | | | | | | | | | | |

**TOTAL** | | | | | | | | | | | | | | | | | | 0.00 | (210,613.60) | 0.00 | 210,613.60
<table>
<thead>
<tr>
<th>SPDTYPE</th>
<th>BUDGET</th>
<th>ACTUALS</th>
<th>BAL BEFORE ENCUMBS</th>
<th>ENCUMBS</th>
<th>AVAILABLE BALANCE</th>
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<td>1,608,402.00</td>
<td>1,608,402.00</td>
<td>0.00</td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>
Cash Receipt (CR)

University of Colorado
Office of University Controller (OUC)

Effective Date: 03/08/2010

Purpose:
Used to deposit cash (paper/coin currency, checks, credit card checks, traveler’s checks, money orders, credit/debit card receipts, wire transfers) received by an organizational unit into an appropriate SpeedType.
For additional guidance, see the Finance Procedural Statement Cash Control.

Organizational Unit Contact Information

Organizational Unit Name: CU-Boulder Alumni Association
Campus Mailbox: CB 459
Contact Person: Carolyn Paul
Campus Phone: 2-3005

Organizational Unit Authorizing Signature

Date: CR (8/1)

Deposit Information

Each of the following types of cash should be submitted on a separate CR form: credit cards, advance deposits, foreign items.
Do not use the same SpeedType and Account for more than one line.
Complete a separate CR form for deposits of paper/coin currency for Fund 30/31/34 SpeedTypes, and a separate form for all other types of deposits to Fund 30/31/34 SpeedTypes. (See special processing instructions, below.)
Retain all backup documentation (e.g., check copies, check stubs, bills, statements) in organizational unit files.

<table>
<thead>
<tr>
<th>SpeedType</th>
<th>Account</th>
<th>Description</th>
<th>Reference</th>
<th>Amount</th>
<th>D/C</th>
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<td>12979338</td>
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<td>Koenig Rental</td>
<td></td>
<td>$250.00</td>
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Remarks

FEB 18'11 12:17

Totals

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<th></th>
<th>Total</th>
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<tr>
<td>Other</td>
<td></td>
<td></td>
<td>$250.00</td>
</tr>
</tbody>
</table>

Routing Information

Never send cash through campus or U.S. mail. Hand-deliver completed form, copy of completed form, cash, and calculator tape of all checks, to the appropriate campus bursar's office. Cashier will verify the deposit and validate the receipts. (For security reasons, cashier cannot leave the office to make copies of materials.)
For Funds 30/31: Deliver completed form, copy of completed form, deposit, and calculator tape of all checks, to the appropriate campus sponsored projects office. (Exception: Always take paper/coin currency directly to bursar's office.)

Each check must be endorsed/stamped with the following:
For Deposit Only
Regents of the University of Colorado
Organizational Unit Name
Campus Bank Account Number
SpeedType/Account # (use smaller font for this line of information so the bank does not mistake it for part of the Bank Account #)
## FINANCIAL DETAIL

**FISCAL YEAR ACCOUNTING PERIOD:** 2011 8 -- FEB  
**THROUGH FISCAL YEAR ACCOUNTING PERIOD:** 2011 8 -- FEB

**SPEEDTYPE:** 12979338 -- OPERATIONS (ACTIVE)  
**FUND:** 29 -- OTHER SELF-FUNDED OPERATIONS  
**ORG:** 10879 -- ALUMNI ASSOCIATION  
**PROGRAM:** 43490 -- OPERATIONS  
**SUBCLASS:** NO SUBCLASS

**PROGRAM PRINCIPAL:** FOWLKES, DEBORAH W  
**PROGRAM FISCAL MANAGER:** OLDROYD, CLARK E

<table>
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<tr>
<th>ACCT</th>
<th>JOURNAL LN DESC</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>ENCUMB</th>
<th>AVAIL</th>
<th>BAE CODE</th>
<th>SRC CODE</th>
<th>JRNL LINE #</th>
<th>JOURNAL ID</th>
<th>JOURNAL DATE</th>
<th>FISCAL YEAR</th>
<th>PRD</th>
<th>OPER NAME</th>
<th>PURCHASE ORDER ID</th>
<th>INVOICE ID</th>
<th>VNDR</th>
</tr>
</thead>
<tbody>
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<td>0.00</td>
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<td>(250.00)</td>
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</tbody>
</table>
**University of Colorado: CUBLD**  
**Office: REGENT**  
**Trans Date: 02/1/10**  
**Receipt: 17857**  
**Seq: 59  Register: 3**  
**Cashier: HUMP000001**  
**Target Amount: $199.00**  
**Total: $199.00**  
**Target Count: 1  Tender Count: 1**

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**Organizational Unit Contact Information**

<table>
<thead>
<tr>
<th>Organizational Unit Name</th>
<th>Chemistry and Biochemistry</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus Mailbox:</td>
<td>215 UCB</td>
</tr>
<tr>
<td>Contact Person:</td>
<td>Mark Stewart</td>
</tr>
<tr>
<td>Campus Phone:</td>
<td>303 492-7623</td>
</tr>
</tbody>
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---

**Deposit Information**

Each of the following types of cash should be submitted on a separate CR form: credit cards, advance deposits, foreign items. Do not use the same SpeedType and Account for more than one line. Complete a separate CR form for deposits of paper/coin currency, a separate CR form for all other types of deposits to Fund 30/31/34 SpeedTypes. (See special processing instructions, below.) Retain all backup documentation (e.g., check copies, check stubs, bills, statements) in organizational unit files.

<table>
<thead>
<tr>
<th>SpeedType</th>
<th>Account</th>
<th>Description</th>
<th>Reference</th>
<th>Amount</th>
<th>D/C</th>
</tr>
</thead>
<tbody>
<tr>
<td>11046556</td>
<td>500800</td>
<td>Apple Rebate</td>
<td></td>
<td>$199.00</td>
<td></td>
</tr>
</tbody>
</table>

---

**Remarks**

Rebate on ESP0073848

---

**Route Information**

Never send cash through campus or U.S. mail. Hand-deliver completed form, copy of completed form, cash, and calculator tape of all checks, to the appropriate campus bursar's office. Cashier will verify the deposit and validate the receipts. (For security reasons, cashier cannot leave the office to make copies of materials.)

For Funds 30/31: Deliver completed form, copy of completed form, deposit, and calculator tape of all checks, to the appropriate campus sponsored projects office. (Exception: Always take paper/coin currency directly to bursar's office.)

Each check must be endorsed/stamped with the following:

- For Deposit Only
- Regents of the University of Colorado
- Organizational Unit Name
- Campus Bank Account Number

SpeedType/Account #s (use smaller font for this line of information so the bank does not mistake it for part of the Bank Account #)
<table>
<thead>
<tr>
<th>ACCT</th>
<th>JOURNAL LN DESC</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>ENCUMB</th>
<th>AVAIL</th>
<th>BAE CODE</th>
<th>SRC CODE</th>
<th>JRN LINE #</th>
<th>JOURNAL ID</th>
<th>JOURNAL ID</th>
<th>FISCAL YEAR</th>
<th>PRD</th>
<th>OPER NAME</th>
<th>PURCHASE ORDER ID</th>
<th>INVOICE ID</th>
<th>VNDR</th>
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<tbody>
<tr>
<td>500800</td>
<td>COMPUTERS (BUNDLED&lt; $5000)</td>
<td>0.00</td>
<td>2,034.09</td>
<td>0.00</td>
<td>ACTUALS</td>
<td>ESP</td>
<td>S</td>
<td>ESP0073848</td>
<td>Sep 1, 2010</td>
<td>2011</td>
<td>3</td>
<td>SYSTEM</td>
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<td></td>
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<tr>
<td>500800</td>
<td>APPLE REBATE</td>
<td>0.00</td>
<td>1,835.09</td>
<td>0.00</td>
<td>ACTUALS</td>
<td>BDP</td>
<td>155</td>
<td>SFDPBD7379</td>
<td>Sep 21, 2010</td>
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</table>

Program Principal: SOUSA, MARCELO CARLOS
Program Fiscal Manager: CLARK, JILL B

- **Fiscal Year Accounting Period:** 2011 3 -- SEP
- **Through Fiscal Year Accounting Period:** 2011 3 -- SEP

**Speedtype:** 11046556 -- SOUSA LABORATORY START-UP (ACTIVE)
**Fund:** 10 -- UNRESTRICTED GEN OPER
**Org:** 10167 -- CHEMISTRY
**Program:** 29272 -- SOUSA RESEARCH
**Subclass:** NO SUBCLASS

**Journal LN Desc**

- **500800** -- COMPUTERS (BUNDLED< $5000)
- **500800** APPLE REBATE (199.00)
- **500800** -- COMPUTERS (BUNDLED< $5000) (1,835.09)

**Sources:**

- **APPLEONLINESTOREUS**
- **SOUSA APPLSTR**
- **SOUSA, MARCELO CARLOS**

**Vendors:**

- **COMPANIES: COMPUTER BUNDLES**

**Invoices:**

- **INVOICE ID:** 500800

**Gatesway prod cu edu May 10, 2011**

**m-Fin FINANCIAL DETAIL 8:03:37 AM**
## OUTSTANDING ENCUMBRANCES

**FISCAL YEAR 2011 THROUGH ACCOUNTING PERIOD 11 -- MAY**

**SPEEDTYPE:** 12015846 -- VOLLEYBALL GENERAL OPERATIONS (ACTIVE)

**FUND:** 20 -- AUXILIARY ENTERPRISES

**ORG:** 10013 -- ATHLETICS - WOMEN'S VOLLEYBALL

**PROGRAM:** 10001 -- GENERAL OPERATIONS

**SUBCLASS:** NO SUBCLASS

**EXPENSE PURPOSE:** 2000 -- AUXILIARY ENTERPRISES

**PROGRAM PRINCIPAL:** HILLIARD, CORY RANDALL

**PROGRAM FISCAL MANAGER:**

<table>
<thead>
<tr>
<th>ID</th>
<th>DATE</th>
<th>VENDOR NAME/DESCRIPTION</th>
<th>POSN</th>
<th>BEGIN DATE</th>
<th>END DATE</th>
<th>CURRENT REQUISITION/ PRE-ENCUMBRANCE</th>
<th>TOTAL REQUISITION/ PRE-ENCUMBRANCE</th>
<th>CURRENT ENCUMBRANCE</th>
<th>TOTAL ENCUMBRANCE</th>
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<td>May 10, 2011</td>
<td>ELDORADO ARTESIAN SPRINGS, INC</td>
<td></td>
<td></td>
<td></td>
<td>11.00</td>
<td>11.00</td>
<td>11.00</td>
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<td>337.60</td>
<td>337.60</td>
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<tr>
<td><strong>TOTAL FOR SPEEDTYPE: 12015846</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>348.60</strong></td>
<td><strong>348.60</strong></td>
<td><strong>348.60</strong></td>
<td><strong>348.60</strong></td>
</tr>
</tbody>
</table>

m-Fin OUTSTANDING ENCUMBRANCES 4:19:01 PM
Purpose

To discuss the basics of:

• Fund accounting structure
  • FOPPAS & Account

• Recording financial transactions
  • How to enter transactions into the finance system

First things first....

Resources available for help
GOT QUESTIONS??
Campus Controller’s Office (CCO)
www.colorado.edu/controller

- General Accounting (GA)
  - Area Accountants and other general accounting and reporting information

- Sponsored Project Accounting (SPA)
  - Grant Accountants and research-related accounting and reporting information

Chapter 2-1

GOT QUESTIONS??

About:
- Concur Travel & Expense System
- CU Marketplace
- Payment Vouchers
- Purchase Orders & SPO’s
- Procurement Cards
- Technical help, such as access to PeopleSoft, Concur, or CU Marketplace

Finance & Procurement Help Desk
(303) 837-2161
FinProHelp@cu.edu
http://www.cu.edu/psc/

Chapter 2-2

GOT QUESTIONS??

About:
- Payroll Procedures
- Payroll Calendar
- Payroll Forms

Employee Services Help Desk
(303) 860-4200
employeeservices@cu.edu
www.cu.edu/employee-services

Chapter 2-3
Resources

• Mailing Lists:
  ➢ PSC User Alerts
  ➢ Departmental Administrators (CCO)
  ➢ See training manual, page 5

• The Guide (Boulder-specific guidance)
  www.colorado.edu/controller

• The Accounting Handbook (system-wide guidance)
  https://www.cu.edu/controller/accounting-handbook

Policies

• Fiscal Roles and Responsibilities
• Propriety of Expenses
• Sensitive Expenses
• Alcoholic Beverage Purchased for University Events
**Fund Accounting - Definition**

The procedure by which resources are classified for accounting and reporting, in accordance with regulations or limitations from sources outside the institution or in accordance with directives issued by the governing board.

**Fund Accounting - Explained**

- **Identifies** the funding source (where did the $ come from?)
- **Classifies and Records**
  - Who, What, When, and How
- **Reports** the financial data **accurately**

**Fund**

Self-balancing Set of Records
- Assets and liabilities
- Revenue and expenses; and
- Net position

In PeopleSoft,  
**Fund** → **FOPPAS**

Fund+Organization+(Program or Project)+Activity+Subclass
"Chartfields" (FOPPAS & Account)

- **Fund** – Fund Group
- **Organization** – Dept, Center, or Institute
- **Program** – Activity or
- **Project + Activity** – Sponsored Activity
- **Sub-class** – Activity Identifier (optional)

**Account** - Classifies the transaction

---

"Fund" Chartfield

- **Fund** – funds for a common purpose
- **2-digit number** – see training manual pages 10 & 18-23.

<table>
<thead>
<tr>
<th>Common Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund 10</td>
</tr>
<tr>
<td>Unrestricted General</td>
</tr>
<tr>
<td>Auxiliary</td>
</tr>
<tr>
<td>Restricted Gifts</td>
</tr>
</tbody>
</table>

---

"Organization" Chartfield

- **Organization** – who (department) the money belongs to within the university.
- **5-digit number** – see training manual page 12

Examples –

- Admissions is Org 10045
- Campus Controller’s Office is Org 10519

Find your Org - [www.colorado.edu/controller](http://www.colorado.edu/controller)
“Program” Chartfield

- **Program** – Specific activity within the university.
- 5-digit number
- FY-based (7/1-6/30)

Examples -
- Excellence in American Entrepreneurship is Program 40646
- Boulder Surf Club is Program 38274

“Project” Chartfield

- **Project** – Specific sponsored activity (including grants and contracts) within the university.
- 7-digit number, Boulder Campus starts with 1
- NOT fiscal year based, based on the award period

Examples -
- NIH Mentor Prgm is Project #1574751
- Exploring Near-Surface Solar is Project #1547278

“Activity” Chartfield (new in 9.2)

- **Activity** – Further differentiates projects for separate tracking
- Multi-char alpha/numeric field assigned by CCO/dept
- Attached to Projects only

- Activities are new in 9.2
- Most projects have only one activity, which is “1”
- Projects can have more than one Activity. Naming convention is 1, 2, 3, etc.
“Subclass” Chartfield

- **Subclass** – Optional tag for a transaction to capture department-defined needs.
  - 5-digit alpha/numeric field assigned by dept

Examples –
- Native American Month is Subclass #CAB15
- Colorado 2012-2013 Alliance Gr is Subclass #CGA3

FOPPAS Shortcut - Speedtypes!

- **Speedtype** is an eight-digit number set up for every authorized FOPPAS

<table>
<thead>
<tr>
<th>1 -</th>
<th>XX -</th>
<th>XXXXX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus #</td>
<td>Fund #</td>
<td>Random #</td>
</tr>
</tbody>
</table>

- **Short-cut** - instead of entering entire FOPPAS, enter speedtype

“Account” Chartfield

- **Account** - Identifies the natural classification of the financial transaction.

Examples –
- 012900 - AR-Students
- 150400 - Deposits Held in Custody
- 240500 - Rev-Priv Gifts-In Kind-CU Fdn
- 500100 - IT Supplies
“Account” Chartfield, cont.

• Analysis Type – Identifies the type of account in the project costing module. Applies to Projects only.

• 4 Main Analysis Types
  • GLE – GL Expenses
  • GLR – GL Revenues
  • BAL – Balance Sheet Accounts
  • BUD – Budget Transactions

Change Requests

• Changing Departmental Attributes
  • Email Accounting@colorado.edu

• Request a New FOPPAS
  • Complete the Chartfield Request Form and Email to Accounting@colorado.edu

Impact - Reporting

• Transactions summarized within a FOPPS (Speedtype) tell us how much was spent in various areas and categories:
  • Salaries
  • Travel
  • Office Supplies
  • Capital equipment purchases;
  • Etc.

-Statement of Net Position (SNP)
-Statement of Revenue, Expenditures and Changes in Net Position (SRECNP)
-Statement of Cash Flows
Hands-On Training in the Practice Environment

Why do We (Depts.) Prepare Journal Entries?

- Make corrections to financial transactions
- Record activity in accordance with GAAP such as accruals for accounts receivable and revenue, allowance for bad debts, etc.
- Record IN revenue and expense
  - http://www.colorado.edu/controller/resources/internalsales-activity

Interdepartmental Invoice

- Use to process purchases from internal vendors.
- Process is dependent upon the Selling Department.
- Ensure Internal Controls are in place.
- Is an off-line transaction.
- Find forms at http://www.colorado.edu/controller/resources/cuforms

Chapter 10.1
Different Journal Entries for Special Purposes

- Budget Journal Entries – specifically for creating/updating budgets
- Actual Journal Entries – transactions recorded to the CU financial statements
- Payroll Expense Transfers – to move expenses involving payroll transactions; processed in HCM

Preparing Journal Entries

- Create an Actual JE
- Edit a JE and check the status
- Submit a JE
- Approve a JE
- Copy and reverse a JE
- Delete a JE

Finance Inquiry

- General Ledger
  - Chartfields
    - Speedtypes
    - Create/Update Journal Entries
- Practice environment:
  - fintrn.qa.cu.edu
    - User ID
    - Password: Journ@l316
Summary

✓ Basic understanding of the chart of accounts structure (FOPPs)
✓ How to get access to the Finance System
✓ Use the journal entry panel.
✓ Purchase goods/Services using Interdepartmental Invoice (IN).
✓ Make a deposit of university money (cash receipt).
✓ Access resources available to help you!

Resources

• Accounting & Business Support - Campus Controller’s Office
  • Accounting@colorado.edu

• Budget & Fiscal Planning
  • bfp@colorado.edu

• Procurement Service Center
  • FinProHelp@cu.edu

• UCB Bursar and Office of Cash Management
  • CashMgmt@colorado.edu

• Employee Services
  • Employeeservices@cu.edu