Portland State University
Chart Changes to Accommodate Budget Models and Fiscal Reporting

Dee Wendler
March 15, 2012
The Big Picture – Organization Codes

- Campus wide effort to review and update org code structure
- Orgs are becoming much more important in fiscal reporting
  - New Performance Base Budgeting
  - Cognos

- Traditionally Org code structures mirrored the Organization Chart

- New model aligns them with:
  - The “major pillars” of the University
  - Fiscal reporting centers within each pillar

Need to consider WHAT activities do you want to monitor & report on?
Organization Codes

Major Pillars: Level 1

100000  President’s Office
150000  University Advancement
200000  Office of Academic Affairs
330000  Student Affairs – SA & EM
400000  RSP VP Research & Strategic Partnerships
600000  FADM
800000  Student Financial Aid
900000  General University
Organization Codes

Major Pillars: - Level 2

200000 Office of Academic Affairs
  200100 Office of the Provost
  200200 Office of the VP Academic Affairs
  200400 Office of VP Academic Programs
  200500 Graduate Studies & Research
  200800 International Affairs
  220000 CLAS
  240000 SSW
  250000 SBA
Major Reporting Centers:

240000  SSW
240100  School of Social Work
200200  Regional Research Institute
200400  Child & Family Studies
Organization Codes

Departmental Org Code Review/Revisions:

• Organization code lists sent to each department

• Need to review, revise and return to BAO by **04/13/12**

• New code structures will take effect 07/01/12

Cannot change an Org rollup structure mid-year!
Departmental Org Code Review/Revisions:

Review with an eye to what you want to report on:

- Major reporting centers
- Organizations within a fund
- Funds within an organization
- Structures you want to “roll up”
- Structures you want to “drill down”
- Room for expansion
Questions on Org Codes?
Introducing: Departmental General Funds!
Departmental General Funds

The current world:

- One BIG general fund: 001100!
- Budget allocated by org/prog/activity
- Index codes used for tracking/reporting
- Currently cannot run departmental GF reports by fund
- No ability to review a departmental balance sheet by fund
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Beginning Balance</th>
<th>Debit/Credit</th>
<th>Current Balance</th>
<th>Debit/Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>A0901</td>
<td>Cash On-Hand - Interfund</td>
<td>36,181,852.52</td>
<td>Debit</td>
<td>31,330,797.94</td>
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<tr>
<td>A1001</td>
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<td>A1003</td>
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<td>A3002</td>
<td>Tuition &amp; Fees Receivable</td>
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<td>Debit</td>
<td>60,980,411.00</td>
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<tr>
<td>A3003</td>
<td>Other SIS Receivables</td>
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<td>Debit</td>
<td>1,783,013.21</td>
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<td>Third Party Contracts Receivable</td>
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<td>A3070</td>
<td>Returned Checks Receivable</td>
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<td>135,406.67</td>
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<td>A3101</td>
<td>Third Party Non-SIS AVR</td>
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<td>A3102</td>
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<td>A3109</td>
<td>Miscellaneous AVR Non-SIS</td>
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<td>132.76</td>
<td>Credit</td>
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<td>Travel Advance Receivable</td>
<td>22,737.96</td>
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<td>110,131.14</td>
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</tbody>
</table>

* - denotes amount is opposite of Normal Balance

Total: ALL ACCOUNTS 0.00
Proposal:
- Establish separate Departmental General Funds
- Budget is allocated by Budget Office to Departmental General Fund
- Facilitates “roll up” & “drill down” reporting:
  - Fund within Org
  - Org within Fund
- Can generate departmental balance sheet
## Departmental General Funds

**Hypothetical Structure:**

<table>
<thead>
<tr>
<th>DGF</th>
<th>DGF - LVL2</th>
<th>RUR</th>
<th>TITLE</th>
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<td>PSU General Operations</td>
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<td>059110</td>
<td></td>
<td>LAS CLAS E&amp;G FUND ROLL-TEST</td>
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<td>LAS CLAS Fund A Data Test</td>
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<td>LAS CLAS Fund C Data Test</td>
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Questions???