<table>
<thead>
<tr>
<th>Project: Chart of Accounts Review</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program: Banner Initiatives</td>
</tr>
<tr>
<td>Created and submitted by: Teresa Hart and Mike Ulrich</td>
</tr>
<tr>
<td>Process Owners: [Teresa Hart, Mike Ulrich]</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>
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Definitions

Chart of Accounts (COA)

A Chart of Accounts defines the basis of an Accounting structure. Ellucian (Banner) refers to its Chart of accounts combination as a **FOAPAL**. The term FOAPAL is used to define the various elements of the accounting structure (**FOAP** defines the mandatory elements):

Mandatory elements:

- **Fund**: Identifies the source of revenue (where funds come from). Examples: 10xxx funds are state operating revenue and include state appropriations and tuition revenues; 20xxx funds are local operating revenue and include fee revenues. Mandatory element.
- **Organization**: Used to track the financial activities by functional reporting units; generally corresponds to Western’s organization chart (whose funds/budget responsibility).
- **Account**: Identifies *what* the funds are spent on. Account classifications include asset, liability, revenue, expense and transfers.
- **Program**: Used to track (first two numbers of the code) functional categories (*why*) funds were spent. Functional categories include but are not limited to instruction, research, scholarships, and auxiliaries.

Optional elements:

- **Activity**: Used to track financial transactions for short-term or specific types of activities; Reduces need to create separate funds to track separate activities.
- **Location**: Used primarily for fixed asset, facilities, student housing and off campus program tracking.

**FAST Index**

Fast Index is a code that can be used to set up a combination of COA code elements to speed data entry and facilitate accuracy. A Fast Index is ideal in cases where a particular combination of Fund, Organization, Program (and Activity) is likely to occur many times, as only the Fast Index and Account Code need to be keyed. Example: Fast Index FOTRSY is equivalent to (Fund) 10200 (Org) 5380 and (Program) 082FIS).
Project Approach

The Steering Committee approved a review of Western’s Chart of Accounts (COA) in October 2014. Since then, project manager, Wanna VanCuren, along with process owners, Teresa Hart and Mike Ulrich, formed several smaller project teams in order to adequately address all of the identified objectives. The team members were selected from departments throughout campus that either had a direct relationship with the process or could provide subject expertise. Members included:

Cross Functional Team:
- Paul Schronen (Internal Audit)
- Linda Beckman (Enrollment & Student Services)
- Debby Short (Enrollment & Student Services)
- Diana Rosen (Facilities Dev. & Capital Budget)
- Catherine Shornick (College of Humanities & Social Sciences)
- Teresa Hart (Process Owner)
- Mike Ulrich (Process Owner)
- Linda Teater (Budget Office)
- Ichi Pencil (Academic Affairs Budget)
- Tom Jones (Western Foundation)
- Nicole Goodman (BFA Policies and Internal Control)

Team A – Review FOAPAL, Compare Chart 1, 2, and 3 Structures, Document Management Report Needs
- Carrie Thurman (Team A Lead)
- Emily Sasnett (Woodring College)
- Lise Fitzpatrick (Extended Education)
- Ichi Pencil (Academic Affairs Budget)
- Julie Larmore (Facilities Management)
- Janet McLeod (Student Services)
- Teresa Hart (Process Owner)
- Tom Jones (Western Foundation)
- Becky Striggow (Sponsored Programs)
- Diane Fuller (Accounting Services)

Team B – Document All External Financial Related Reports, Provide Documentation
- Mike Ulrich (Team B Lead)
- Sharon Schmidtz (Institutional Research)
- Vic Kiel (Human Resources)
- Becky Striggow (Sponsored Programs)
- Tracey Finch (Sponsored Programs)
- Kirk England (Budget Office)

Team C – Review 14xxx and 10200 Consolidation, Document Pros & Cons, Provide Recommendation
- Ichi Pencil (Team C Lead)
- Linda Teater (Budget Office)
- Angela Andreassen (College of Business)
- Teresa Hart (Process Owner)
- Debora Short (Student Services)
- Mike Ulrich (Process Owner)
- Diane Fuller (Accounting Services)
- Kim Aryes (Humanities & Social Sciences)

Team D – Investigate Banner NSF and Fund Org Security Functionalities, Provide Recommendation
- Nicole Goodman (Team D Lead)
- Gary Buma (Student Services)
- Mark Okinaka (Academic Affairs)
- Tom Jones (Western Foundation)
- Teresa Hart (Process Owner)
- James Schade (Budget Office)
- Mike Ulrich (Process Owner)
Beginning in November 2014, the teams held weekly or bi-weekly meetings to discuss the various issues identified. Several “training” sessions were held for the team members to ensure that they had an effective understanding of the Banner system functionality as well as the intended use of the chart of account elements. A Banner consultant provided training on the NSF (Not Sufficient Funds) and Fund/Org Security functions, and Mike Ulrich and Tom Jones provided training on the COA elements and the cross-walk from Western’s COA to the OFM state reporting module. Monthly updates were provided to the Cross-Functional Team to keep them informed and obtain periodic approval of the project’s direction and methodology.

The teams considered the following components in formulating the recommendations:

- Improved data integrity
- Data consistency across campus
- Ease of data entry to assist in eliminating errors
- Elimination of shadow systems/duplicate manual processing
- Ease of data retrieval for internal and external reporting

As the teams deliberated on the COA project objectives and worked towards providing appropriate recommendations, it became apparent that training was an essential current need as well as imperative in implementing the proposed recommendations contained herein. The campus needs to understand how the structure of the COA and the accurate coding of the COA elements in recording transactions can be used for a multitude of tracking purposes as well as obtaining accurate data for external reporting and internal reporting/decision making. Therefore, a significant recommendation resulting from this project is as follows:

**Primary Recommendation:**

Accounting Services develop a campus-wide Accounting training program. This includes working with each division to assist in ensuring departmental/divisional needs are met. This will include structuring their COA in a manner that serves the department effectively while maintaining consistency across all units so that university-wide information is consistent, accurate and complete.

In order to effectively plan, design and provide proper training to the campus regarding the structure and use of Chart of Accounts and reports, a specific trainer/consultant is needed. This term position will outreach to the campus accounting personnel to understand current and changing needs. The position will work directly with Accounting Services to restructure the Chart of Accounts as necessary, and design an Accounting awareness and training program. The program will include developing written training documentation and videos, as well as one-on-one or classroom training to campus accounting personnel.

**Proposed Implementation: January – May, 2016**

Listed below is a summary of the discussions held by each team, as well as the specific recommendations proposed.
Specific Recommendations

TEAM A: FOAPAL Elements

Team A initially held “sub-group” meetings with the following more complex areas to obtain a better understanding as to the diversity of the COA current use, level of understanding, and assistance needed for the campus as a whole:

- Extended Education (EE)
- Research and Sponsored Programs (RSP)
- Viking Union (VU)
- Facilities Management (FM)

Any recommendations specific to these areas are incorporated into the recommendations below.

Team A thoroughly discussed each element of the COA concluding that Western’s COA requires an overall FOAPAL clean-up, including deletion of elements no longer used or required and making necessary corrections to the roll-ups within each chart element. This conclusion is reflected among the recommendations listed below.

<table>
<thead>
<tr>
<th>Objective</th>
<th>Recommendations</th>
<th>Proposed Implementation Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review fund and fund types for redundancy.</td>
<td>Run annual report to obtain funds that haven’t been used in the past year or two. Add a reminder to the annual financial manager and budget authority confirmation to close any unused funds. Accounting Services to create new fund maintenance form with criteria for creating new fund.</td>
<td>May 31, 2016</td>
</tr>
<tr>
<td>Review organization codes for hierarchy and consistency with Millennium and provide recommendation.</td>
<td>Repair rollup codes to be non-data enterable. Add additional digit to org code element as needed for departmental reporting needs. Create a “payroll only” roll-up org.</td>
<td>January, 2016</td>
</tr>
<tr>
<td>Objective</td>
<td>Recommendations</td>
<td>Proposed Implementation Date</td>
</tr>
<tr>
<td>---------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------</td>
<td>--------------------------------</td>
</tr>
<tr>
<td>Review account codes for redundancy and provide recommendation for</td>
<td>Eliminate 31 E (expense) and add 3 new E account codes, 8 F (salary and</td>
<td>January, 2016</td>
</tr>
<tr>
<td>consolidation or elimination.</td>
<td>benefit) account codes and 6 G (revenue) account codes to streamline and</td>
<td></td>
</tr>
<tr>
<td></td>
<td>eliminate redundancy. Rename over 50 account codes and repair the rollup for</td>
<td></td>
</tr>
<tr>
<td></td>
<td>135 account codes. (See Exhibit A for additional detail).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Evaluate Capital budget account codes for use with new FDCB (Facilities</td>
<td>TBD, depending on FDCB project.</td>
</tr>
<tr>
<td></td>
<td>Development and Capital Budget) system</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Code un-reviewed P-Card transactions to E999 instead of E111 to force a</td>
<td>September 1, 2105</td>
</tr>
<tr>
<td></td>
<td>selection of a correct account code.</td>
<td></td>
</tr>
<tr>
<td>Review account codes for consistency with Foundation chart and provide</td>
<td>Change Chart 2 account codes to match Chart 1 account codes with the</td>
<td>May 31, 2016</td>
</tr>
<tr>
<td>recommendation; Compare all charts to determine whether further</td>
<td>exception of Assets and Liabilities and the hospitality expense</td>
<td></td>
</tr>
<tr>
<td>standardization is warranted.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Evaluate whether account codes are adequately defined for input to fixed</td>
<td>Dollar amount thresholds are now spelled out in the account code descriptions</td>
<td>Completed</td>
</tr>
<tr>
<td>asset module, project management and e-procurement and provide</td>
<td>for capital assets (E412-E415). “Small &amp; attractive” account codes (E408 and</td>
<td></td>
</tr>
<tr>
<td>recommendation.</td>
<td>E409) have been renamed to be more easily identifiable.</td>
<td></td>
</tr>
<tr>
<td>Determine appropriate use of H (intra-agency) and K (transfer) codes and</td>
<td>Provide end users with a tool to better identify when to use H and K account</td>
<td>Completed.</td>
</tr>
<tr>
<td>provide standard and guideline.</td>
<td>codes (See Exhibit B for the tool created during discussion).</td>
<td>Will be distributed after</td>
</tr>
<tr>
<td></td>
<td></td>
<td>approval of recommendation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>paper.</td>
</tr>
<tr>
<td>Objective</td>
<td>Recommendations</td>
<td>Proposed Implementation Date</td>
</tr>
<tr>
<td>-----------</td>
<td>----------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>Review program codes for redundancy with other Chart of Accounts elements and evaluate how program codes could be enhanced for analyzing cost and reporting business activities and provide recommendation.</td>
<td>Instructional program codes: Evaluate in conjunction with the FLAC (Faculty Load and Compensation) project. Non-instructional program codes: Develop program codes to the full flexibility and potential for tracking activity and possibly using in lieu of activity codes. Accounting Services to work with divisions and departments and will make any changes necessary to the State Reporting crosswalk. Program codes could be structured to allow for additional tracking of activities by various departments while keeping the external reporting structure intact. Program codes could be created with the first two digits secured for reporting, leaving 4 characters available to be used. A consistent coding convention must be determined in order to keep reporting at the program code level i.e. determining appropriated/allotted program codes versus non-appropriated/non-allotted program codes.</td>
<td>TBD, depending on FLAC project. May 31, 2016</td>
</tr>
<tr>
<td>Define criteria for establishing new elements of the FOAPAL</td>
<td>Redesign forms to include criteria; Train campus in use of FOAPAL elements.</td>
<td>May 31, 2016</td>
</tr>
<tr>
<td>Provide procedures for COA structure in re-organization of departments or divisions</td>
<td>Change roll-up Org code but do NOT change the actual department org code (see attached Exhibit C for pros/cons).</td>
<td>Upon approval of recommendation paper.</td>
</tr>
<tr>
<td>Determine impact on FAST indexes if any chart elements change, including impact on all other applications/forms/programs and provide recommendation</td>
<td>Mandate FAST INDEX (FI) when there is a university-wide activity or program to be tracked. The Budget Office will be responsible for determining what activities are to be tracked and creating the required FI and communicating use to campus.</td>
<td>Beginning fiscal year 2016</td>
</tr>
<tr>
<td>Objective</td>
<td>Recommendations</td>
<td>Proposed Implementation Date</td>
</tr>
<tr>
<td>--------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>Understand and document management (internal) report needs by division for: 1) Outcome desired 2) Extensive use of other database tools (Excel, Access) to extract or massage data 3) Identify discrepancies between Banner and Millennium reports.</td>
<td>Increase training related to the FOAPAL elements and the importance of data entry, especially with regard to activity codes.</td>
<td>January – May 2016</td>
</tr>
<tr>
<td><strong>Outcomes not originally identified as objectives</strong></td>
<td><strong>Recommendations</strong></td>
<td><strong>Proposed Implementation Date</strong></td>
</tr>
<tr>
<td>Fund balances at division level</td>
<td>Use Banner Attributes functionality to compile fund balances by division.</td>
<td>TBD by Budget Office</td>
</tr>
<tr>
<td>Fund/Org default accounting string</td>
<td>Accounting Services to train and provide awareness to campus personnel on this function and provide option to use with fund or org set-up or maintenance.</td>
<td>January – May, 2016</td>
</tr>
</tbody>
</table>
**TEAM B: External Report Needs**

Team B developed a comprehensive list of external reports and identified the areas below that would benefit from enhanced structuring/use of the COA for their external reporting. A complete list of the external reports reviewed can be found in Exhibit D.

<table>
<thead>
<tr>
<th>Objective</th>
<th>Recommendations</th>
<th>Proposed Implementation Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Document external reports produced, including IPEDS (Integrated Postsecondary Educational Data System), Financial Statements, State Reporting; Provide recommendation to achieve external reports in a consistent and accurate manner.</td>
<td>Accounting Services to work with RSP to develop a consistent method to easily identify the following research categories for external reporting: 1. Basic 2. Applied 3. Development</td>
<td>January, 2016</td>
</tr>
<tr>
<td>See above</td>
<td>Accounting Services to work with Athletics to develop a consistent COA method for NCAA reporting to replace current manual and labor intensive method. Include exploration of using Banner Finance Attributes for this purpose.</td>
<td>January, 2016</td>
</tr>
</tbody>
</table>
TEAM C: Consolidated State Fund Review

Team C compiled the issues related to having only Fund 10200 for state funds and the pros/cons of separating into individual funds arriving at the recommendations below. See Exhibit E for the detail on the issues, pros and cons.

<table>
<thead>
<tr>
<th>Objective</th>
<th>Recommendations</th>
<th>Proposed Implementation Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Document Pros and Cons of whether consolidating state funds into one (10200) helps (or doesn’t) Western in efficiency and effectiveness</td>
<td>Split 10200 fund into state appropriation fund and tuition fund in order to separately track these sources. Create multiple funds for tuition, like the old 14xxx series to allow for carry forward of fund balances without manual intervention. Salary, benefits, and operating funds will be in the same 14xxx fund for each department or unit.</td>
<td>TBD by the Budget Office</td>
</tr>
</tbody>
</table>
### TEAM D: Banner NSF and Fund-Org Security Functions

Team D reviewed the potential use of these two Banner functions, identifying issues related to use and any benefit that would be gained through using the functions, resulting in the recommendations below. See Exhibit F for the detailed analysis.

<table>
<thead>
<tr>
<th>Objective</th>
<th>Recommendations</th>
<th>Proposed Implementation Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investigate Banner NSF function and provide pros, cons, and recommendation.</td>
<td>Do not enable the Banner NSF function.</td>
<td>N/A</td>
</tr>
<tr>
<td>Investigate Banner Fund-Org security function and provide pros, cons and recommendation.</td>
<td>Do not enable the Fund-Org Security function across-the-board, as this would result in minimal benefit compared to the large number of issues identified. Consider further investigation of need for student employees.</td>
<td>N/A, TBD</td>
</tr>
</tbody>
</table>

Funding Request:
$50,000 for trainer/consultant
Exhibits

Exhibit A – Account code changes

Exhibit B – Tool for Using H and K account codes

Exhibit C – Org restructures – pros/cons for changing org code

Exhibit D – External Report needs

Exhibit E – Consolidated state funds – issues, pros/cons

Exhibit F – NSF/Fund-Org Security – pros/cons
# Exhibit A: Account Code Changes

<table>
<thead>
<tr>
<th>Type</th>
<th>Account Entry</th>
<th>Description</th>
<th>CURRENT CHART OF ACCOUNTS</th>
<th>PROPOSED NEW CHART OF ACCOUNTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>E</td>
<td></td>
<td></td>
<td>Keep</td>
<td>Delete</td>
</tr>
<tr>
<td>E</td>
<td>.0001</td>
<td>Prior year carryforward</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>C</td>
<td>.0646</td>
<td>Computer &amp; Information Services</td>
<td>Rename</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1111</td>
<td>Supplies &amp; Materials Exp</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>C</td>
<td>.1131</td>
<td>Parking Signs</td>
<td>Delete</td>
<td>Delete</td>
</tr>
<tr>
<td>E</td>
<td>.1141</td>
<td>Office Supplies &amp; Materials Expense</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>C</td>
<td>.1159</td>
<td>Lab supplies &amp; materials expense</td>
<td>Rename</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1162</td>
<td>Computer Supplies-Paper</td>
<td>Delete</td>
<td>Delete</td>
</tr>
<tr>
<td>E</td>
<td>.1171</td>
<td>Computer Printer Ribbons/Ink/Refill</td>
<td>Rename</td>
<td>Keep</td>
</tr>
<tr>
<td>C</td>
<td>.1181</td>
<td>Stage Props</td>
<td>Delete</td>
<td>Delete</td>
</tr>
<tr>
<td>E</td>
<td>.1205</td>
<td>Communications Exp</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1241</td>
<td>Sound Production</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1301</td>
<td>Utilities Exp</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td></td>
<td>other utility exp</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1535</td>
<td>Rental &amp; Leases Exp</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td></td>
<td>Building/Rent/License Exp</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1688</td>
<td>Mortgage/Lease/Real Estate</td>
<td>Rename</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1689</td>
<td>Tool crib tools</td>
<td>Delete</td>
<td>Delete</td>
</tr>
<tr>
<td>E</td>
<td>.1690</td>
<td>Repairs &amp; Maint Exp</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1707</td>
<td>Printing/Reproduction Exp</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1717</td>
<td>Printing exp</td>
<td>Rename</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1721</td>
<td>Copy/Gear Reproduction Expense</td>
<td>Rename</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1722</td>
<td>Gear Copier Expense</td>
<td>Rename</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1737</td>
<td>Service &amp; Copier Expense</td>
<td>Rename</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1738</td>
<td>Postage/Printing Service</td>
<td>Delete</td>
<td>Delete</td>
</tr>
<tr>
<td>E</td>
<td>.1739</td>
<td>Mail/Shipping</td>
<td>Rename</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1740</td>
<td>Mail Services</td>
<td>Rename</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.1741</td>
<td>Library Binding, Services</td>
<td>Rename</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td></td>
<td>Education &amp; Training Exp</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2204</td>
<td>WA St Facilities &amp; Services Exp</td>
<td>Change change to $220</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2205</td>
<td>Labor &amp; Industries Right-to-Know Exp</td>
<td>Change change to $220</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2206</td>
<td>DGE Data Processing Services Exp</td>
<td>Change change to $220</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2207</td>
<td>WA St Attorney General Services Exp</td>
<td>Change change to $220</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2208</td>
<td>WA St HIPA Services Exp</td>
<td>Change change to $220</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2210</td>
<td>Purchased Services Exp</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2204</td>
<td>WA St Facilities &amp; Services Exp</td>
<td>Change change to $220</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2205</td>
<td>Labor &amp; Industries Right-to-Know Exp</td>
<td>Change change to $220</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2206</td>
<td>DGE Data Processing Services Exp</td>
<td>Change change to $220</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2207</td>
<td>WA St Attorney General Services Exp</td>
<td>Change change to $220</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2208</td>
<td>WA St HIPA Services Exp</td>
<td>Change change to $220</td>
<td>Keep</td>
</tr>
<tr>
<td>E</td>
<td>.2209</td>
<td>Security Expense</td>
<td>Change change to $220</td>
<td>Keep</td>
</tr>
<tr>
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**NOTES**
- **Keep**: Item remains in list of Item Change Codes.
- **Delete**: Item is removed from list of Item Change Codes.
- **Change**: Existing items are modified.

**Proforma**
- **Change**: Items are added and/or modified.
- **Delete**: Items are removed.

**Blue Description Line Items have been updated in Banner**

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**Page 2 of 6**

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**Revised [July 29, 2015]**

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### CURRENT CHART OF ACCOUNTS

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<td>Y</td>
<td>College Revenue - NonYr</td>
</tr>
<tr>
<td>A</td>
<td>M310</td>
<td>Y</td>
<td>Goods &amp; Services Revenue</td>
</tr>
<tr>
<td>A</td>
<td>M111</td>
<td>Y</td>
<td>Central Stores Exchange Revenue</td>
</tr>
<tr>
<td>A</td>
<td>M114</td>
<td>Y</td>
<td>Telephone &amp; Pools Service Exchange</td>
</tr>
</tbody>
</table>

### PROPOSED NEW CHART OF ACCOUNTS

<table>
<thead>
<tr>
<th>Current Account</th>
<th>New Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>F500</td>
<td>F500</td>
<td>Classified Salary Recapture</td>
</tr>
<tr>
<td>F700</td>
<td>F700</td>
<td>Exempt Staff Salaries &amp; Wages</td>
</tr>
<tr>
<td>F800</td>
<td>F800</td>
<td>Permanent Exempt Staff</td>
</tr>
<tr>
<td>F900</td>
<td>F900</td>
<td>Temporary Exempt Staff</td>
</tr>
<tr>
<td>F200</td>
<td>F200</td>
<td>Permanent Academic Librarians</td>
</tr>
<tr>
<td>F206</td>
<td>F206</td>
<td>Permanent Exempt Staff</td>
</tr>
<tr>
<td>F220</td>
<td>F220</td>
<td>Temporary Exempt Staff</td>
</tr>
<tr>
<td>F230</td>
<td>F230</td>
<td>Temporary Exempt Staff</td>
</tr>
<tr>
<td>F260</td>
<td>F260</td>
<td>Exempt One-Time Payment</td>
</tr>
<tr>
<td>F270</td>
<td>F270</td>
<td>Exempt Salary Recapture</td>
</tr>
<tr>
<td>F300</td>
<td>F300</td>
<td>Faculty Salaries &amp; Wages</td>
</tr>
<tr>
<td>F400</td>
<td>F400</td>
<td>Graduate Student Salary/Income</td>
</tr>
<tr>
<td>F600</td>
<td>F600</td>
<td>Wages - Other</td>
</tr>
<tr>
<td>F800</td>
<td>F800</td>
<td>Undergraduate students wages</td>
</tr>
<tr>
<td>F900</td>
<td>F900</td>
<td>Undergrad Student Hourly</td>
</tr>
<tr>
<td>F901</td>
<td>F901</td>
<td>Undergrad Student Hourly</td>
</tr>
<tr>
<td>M400</td>
<td>M400</td>
<td>WSS-WISP Institutional Undegrad</td>
</tr>
<tr>
<td>M860</td>
<td>M860</td>
<td>Student Residential Arms - Non-CMT</td>
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<tr>
<td>M902</td>
<td>M902</td>
<td>Exempt Sick Leave/Death</td>
</tr>
<tr>
<td>M904</td>
<td>M904</td>
<td>Exempt Sick Leave/Buyout- &gt;12M</td>
</tr>
<tr>
<td>M760</td>
<td>M760</td>
<td>Exempt Leave Buyout</td>
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<tr>
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<td>M762</td>
<td>Exempt Vacation Leave Buyout</td>
</tr>
<tr>
<td>M964</td>
<td>M964</td>
<td>Exempt Vacation</td>
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<td>P003</td>
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<td>Postdoctoral Fellowship</td>
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<td>Conference Travel</td>
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<td>Other Employee Benefits</td>
</tr>
<tr>
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<td>P905</td>
<td>Benefit &amp; Vac Leave</td>
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<tr>
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<td>Amended Sick Leave</td>
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<td>M941</td>
<td>M941</td>
<td>Textbook Sales Rev - Taxable</td>
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<td>M542</td>
<td>Textbook Sales Rev - Taxable</td>
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<td>M946</td>
<td>M946</td>
<td>Art Supplies Sales Rev - Taxable</td>
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<td>M946</td>
<td>Office Supplies Sales Rev - Taxable</td>
</tr>
<tr>
<td>M947</td>
<td>M947</td>
<td>Computers &amp; Supplies Sales Rev  - Taxable</td>
</tr>
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<td>M948</td>
<td>Supplies Sales Rev - Taxable</td>
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<td>M949</td>
<td>M949</td>
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<td>M950</td>
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<td>G311</td>
<td>G311</td>
<td>Labor Revenue - Revenue</td>
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<td>G312</td>
<td>G312</td>
<td>Material Revenue - Taxable</td>
</tr>
<tr>
<td>G314</td>
<td>G314</td>
<td>Material Revenue Non-Taxable</td>
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<tr>
<td>G315</td>
<td>G315</td>
<td>Labor Revenue Non-Taxable</td>
</tr>
<tr>
<td>G316</td>
<td>G316</td>
<td>Equipment Rev - Non Tax</td>
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<td>G359</td>
<td>G359</td>
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<td>M310</td>
<td>Goods &amp; Services Revenue</td>
</tr>
<tr>
<td>M111</td>
<td>M111</td>
<td>Central Stores Exchange Revenue</td>
</tr>
<tr>
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### CURRENT CHART OF ACCOUNTS

<table>
<thead>
<tr>
<th>Type</th>
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<th>Description</th>
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<tbody>
<tr>
<td>1A</td>
<td>41</td>
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</tr>
<tr>
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<td>410</td>
<td>Telephone Recharge</td>
</tr>
<tr>
<td>1A</td>
<td>411</td>
<td>Telephone, Mo. Add, Change Recharge</td>
<td>411</td>
<td>Telephone, Mo. Add, Change Recharge</td>
</tr>
<tr>
<td>1A</td>
<td>412</td>
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<tr>
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<td>1A</td>
<td>414</td>
<td>Supplies and Materials Recharge</td>
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<td>Supplies and Materials Recharge</td>
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<tr>
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<td>Telephone, Mo. Add, Change Recharge</td>
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### PROPOSED NEW CHART OF ACCOUNTS

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<tr>
<th>Type</th>
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<th>Proposed Account Entry</th>
<th>Proposed Description</th>
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<tbody>
<tr>
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<td>Telephone Long Distance Recharge</td>
</tr>
<tr>
<td>1A</td>
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<td>410</td>
<td>Telephone Recharge</td>
</tr>
<tr>
<td>1A</td>
<td>411</td>
<td>Telephone, Mo. Add, Change Recharge</td>
<td>411</td>
<td>Telephone, Mo. Add, Change Recharge</td>
</tr>
<tr>
<td>1A</td>
<td>412</td>
<td>Supplies and Materials Recharge</td>
<td>412</td>
<td>Supplies and Materials Recharge</td>
</tr>
<tr>
<td>1A</td>
<td>413</td>
<td>Office Rent and Real Estate</td>
<td>413</td>
<td>Office Rent and Real Estate</td>
</tr>
<tr>
<td>1A</td>
<td>414</td>
<td>Supplies and Materials Recharge</td>
<td>414</td>
<td>Supplies and Materials Recharge</td>
</tr>
<tr>
<td>1A</td>
<td>415</td>
<td>Telephone, Mo. Add, Change Recharge</td>
<td>415</td>
<td>Telephone, Mo. Add, Change Recharge</td>
</tr>
<tr>
<td>1A</td>
<td>416</td>
<td>Telephone Long Distance Recharge</td>
<td>416</td>
<td>Telephone Long Distance Recharge</td>
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</tbody>
</table>
## Chart of Accounts: Team A
### Account Code Changes

<table>
<thead>
<tr>
<th>Type</th>
<th>Account</th>
<th>Entry</th>
<th>Description</th>
<th>Notes</th>
<th>Delete</th>
<th>Account</th>
<th>Entry</th>
<th>Description [no change unless noted]</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>3270</td>
<td>Y</td>
<td>AR Ctrl - Due from Other Gts</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
<td>3270</td>
<td>N</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>12</td>
<td>3230</td>
<td>Y</td>
<td>AR Ctrl - Due from State Agency</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
<td>3230</td>
<td>N</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>12</td>
<td>3410</td>
<td>Y</td>
<td>Long Term Student Loan Receivables</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
<td>3410</td>
<td>N</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>13</td>
<td>3440</td>
<td>Y</td>
<td>Merchandise Inventories</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
<td>3440</td>
<td>N</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>15</td>
<td>3000</td>
<td>Y</td>
<td>Due from Other Funds</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
<td>3000</td>
<td>N</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>19</td>
<td>3700</td>
<td>Y</td>
<td>Land</td>
<td>Rollup, change COA set up</td>
<td>Keep</td>
<td>3700</td>
<td>N</td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>
Exhibit B: Tool for Using H and K Account Codes

Accounting Services Decision Tree - Overview

1. Are you charging a department for a service you provided?
   - Yes
   - No

2. Are you trying to terminate, transfer to a reserve fund or clear out a fund?
   - Yes
   - No

3. Do you want to move an existing expense or revenue?
   - Yes
   - No

4. Are you trying to support some other fund or department?
   - Yes
   - No

5. Is it for the current Fiscal Year?
   - Yes
   - No

6. Is there a non-zero fund balance?
   - Yes
   - No

7. Complete Fund Maintenance Eligibility form to terminate the fund
   - Yes
   - No

8. Identify where it exists now
   - Yes
   - No

9. Create a JV using K305/K307 to the same fund type
   - Yes
   - No

10. Identify where it should be following State and University guidelines (E or G account code)
    - Yes
    - No

11. Create a JV from where it exists now to where it should be
    - Yes
    - No

12. Create a JV using G270/G271/E690
    - Yes
    - No

13. Create a JV using either H154/E184
    - Yes
    - No

14. Is the support coming from Foundation or Alumni funds?
    - Yes
    - No

15. Create a JV
    - Yes
    - No

16. Contact Accounting Services
    - Yes
    - No
### Exhibit C: Org Restructures – Pros/Cons for Changing Org Code

**Pro/Cons of changing the ORG code due to restructuring**

<table>
<thead>
<tr>
<th>Pros</th>
<th>Cons</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clear identification as to the reporting change.</td>
<td>Running historical reports would need to be run using two org codes</td>
</tr>
<tr>
<td>ORG codes are all within the same number series</td>
<td>PA(s) would need to be done to change any employee payroll record.</td>
</tr>
<tr>
<td></td>
<td>A new FAST index would need to be created.</td>
</tr>
<tr>
<td></td>
<td>TEM information would need to be updated.</td>
</tr>
<tr>
<td></td>
<td>Pcard information would need to be updated.</td>
</tr>
<tr>
<td></td>
<td>Any internal charges (copy services, mail services, etc.) would need to be updated</td>
</tr>
<tr>
<td></td>
<td>Any existing detail codes would need to be updated.</td>
</tr>
<tr>
<td></td>
<td>Financial managers/budget authorities set for new organization code.</td>
</tr>
<tr>
<td></td>
<td>JV Approval/routing updated</td>
</tr>
<tr>
<td></td>
<td>Old code would need to be monitored for use until all PA,</td>
</tr>
<tr>
<td></td>
<td>Detail code, TEM, internal service, etc changes are</td>
</tr>
<tr>
<td></td>
<td>completed, JV is done to move any transactions until the old code</td>
</tr>
<tr>
<td></td>
<td>can be terminated.</td>
</tr>
<tr>
<td></td>
<td>E-market default/permissions updated</td>
</tr>
<tr>
<td></td>
<td>It would not be clear that there was an org code reporting change.</td>
</tr>
<tr>
<td></td>
<td>It would appear that the “new” org has always been</td>
</tr>
<tr>
<td>Pros</td>
<td>Cons</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>Mike said there would be less mistakes.</td>
<td>Mike said it's a lot of work on the backend.</td>
</tr>
<tr>
<td>Tom said that in the long run, the keying would be a lot easier.</td>
<td>Linda said it's a culture shift for us right now.</td>
</tr>
<tr>
<td>Debby said that across campus, the vast majority of use is with FAST Index.</td>
<td>Tom said the permutations are going to be astronomical for any one department.</td>
</tr>
<tr>
<td>Ichii said she thinks it's a good idea and it leaves no room for error.</td>
<td>Ichii said there are so many combinations that can exist. She said there are thousands of possibilities. She said we use a lot of activity codes and student tech fee projects have a new fund each year. We would have to create a new FAST Index each year for each project.</td>
</tr>
<tr>
<td>Diane Fuller said to change a FAST Index, it has to be not in use anywhere. All POs have to be closed, everything has to be off the FAST Index prior to a change. She said it's a lot of work to make sure it's entirely 100% clear. If you change it and it has some PO out there, you get in a loop of you can't change the PO because the FOAPAL string no longer matches. You can't do anything with it except leave it as an orphan out there.</td>
<td></td>
</tr>
<tr>
<td>Lisa said an Index wouldn't help us. It's not just our folks, but our folks talking to the people that spent the money, too. Lisa said we like the idea but the other part is that we do have some funds (55,000 series) where we have a different contract every year that have 14 different activity codes.</td>
<td></td>
</tr>
<tr>
<td>Linda Taster said that's what we're trying to control because activity is not a mandatory field.</td>
<td>Debby said the suicide prevention grant is similar where we're tracking across the institution and using an activity code attached to several people's salary. We would not want to create a new FAST Index code for every one of those lines that has that activity code associated with it. There were different funds and orgs and that grant is just for three years. She said she likes the flexibility of using the existing FAST Index and being able to add the activity code to it.</td>
</tr>
<tr>
<td>Tom said he's trying to get them to reduce this.</td>
<td>Diane said a challenging example would be special events. She said they create an activity code for every lunch, every event.</td>
</tr>
</tbody>
</table>
### Chart of Accounts: Team A

**Mandatory FAST Index Pros/Cons**

#### Pro/Cons of making FAST Index Codes mandatory

<table>
<thead>
<tr>
<th>Pros</th>
<th>Cons</th>
</tr>
</thead>
<tbody>
<tr>
<td>Use said it can be done at the same time an activity code is requested; it would be one more element.</td>
<td>Debby said she can see where having FAST Indexes highly recommended, but having a hard and fast mandatory would cause problems. She said this would create a lot of work for Accounting Services to create FAST Indexes every time something needs to be tracked.</td>
</tr>
<tr>
<td>Debby said [Raquel] has one fund, multiple orgs and multiple activity codes. Mike said like FXCLUB. Diane said [Raquel] does 40-50 activity codes/year. Debby said that wouldn’t be a problem.</td>
<td>Debby said that the activity code can be used with multiple other FOAPAL strings. The suicide prevention grants hits quite a few departments within her division. She said if we continue down this path, every one of those would have a separate FAST Index.</td>
</tr>
<tr>
<td>Linda said then we give up the actual control of making the activity code a mandatory field.</td>
<td>Debby said that across campus, the vast majority of use is with FAST Index. She said it's only the occasional things (like grants) the flexibility of not requiring a separate FAST Index if you're going to use an activity code.</td>
</tr>
</tbody>
</table>
### Exhibit D: External Report Needs

<table>
<thead>
<tr>
<th>ITEM</th>
<th>Title</th>
<th>Summary/Purpose</th>
<th>External Lead Agency</th>
<th>WDRS Data Source</th>
<th>Report Information Needed</th>
<th>Internal Responsible Unit</th>
<th>Effected Units</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>NSP Research Report</td>
<td>Research dollars in WWU for all research grants</td>
<td>NSP</td>
<td>RSP</td>
<td>Internal and external grants</td>
<td>NSP</td>
<td>Budget Office</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>AACSB Accreditation</td>
<td>Accreditation</td>
<td>AACSB</td>
<td>What is used from COLA</td>
<td>COLA</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>3</td>
<td>Financial Survey</td>
<td></td>
<td>AACTE</td>
<td>FEDS data</td>
<td>Finance</td>
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<td></td>
<td></td>
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<tr>
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<td>Freq.</td>
<td>Title</td>
<td>Summary/Purpose</td>
<td>External Level Agency</td>
<td>WWU Data Source</td>
<td>Report Information Needed</td>
<td>Internal Responsible Unit</td>
<td>Affected Units</td>
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<tr>
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</tr>
<tr>
<td>1</td>
<td>Monthly</td>
<td>CFAA State Operating Appropriations &amp; Non-Appropriated Funds</td>
<td>Annual statement based on annual operating budget &amp; any supplement budget adjustments</td>
<td>CPM</td>
<td>ISO, Accounting</td>
<td>IS</td>
<td>Medium</td>
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<tr>
<td>2</td>
<td>Annual</td>
<td>Faculty Evaluation Study</td>
<td>Report actual salary by org to reconcile estimated salary per FTES</td>
<td>CPM</td>
<td>IS, Accounting</td>
<td>IS</td>
<td>Medium</td>
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</tr>
<tr>
<td>3</td>
<td>Annual</td>
<td>Budget Development System</td>
<td>Data entry of internal budgets into MMS system</td>
<td>CPM</td>
<td>IS</td>
<td>IS</td>
<td>Medium</td>
<td></td>
</tr>
<tr>
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<td>Annual</td>
<td>Compensation Impact Model (CM)</td>
<td>Download of pay and earning data adjusted for variances by UPR &amp; ODS to be used in annual budget request</td>
<td>HRIS</td>
<td>IS</td>
<td>IS</td>
<td>High</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Annual</td>
<td>COPA in the COPA</td>
<td>HR Salary information for Survey Used in peer comparisons</td>
<td>COPA</td>
<td>?</td>
<td>COPA</td>
<td>Medium</td>
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<td>HRIS</td>
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<td>HR</td>
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<td>Medium</td>
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<tr>
<td>7</td>
<td>Annual</td>
<td>Enrollment Budget Review</td>
<td>Represents WWU's internal operating requests to the Governor</td>
<td>CPM</td>
<td>IS</td>
<td>IS</td>
<td>High</td>
<td></td>
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<tr>
<td>8</td>
<td>Annual</td>
<td>Financial Aid Budget Review</td>
<td>Represents WWU's internal operating requests to the Governor</td>
<td>CPM</td>
<td>IS</td>
<td>IS</td>
<td>High</td>
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<tr>
<td>9</td>
<td>Annual</td>
<td>Financial Aid Appraisals</td>
<td>Collect and Report various information for operation purposes to NYCCU</td>
<td>NWC</td>
<td>NYCCU</td>
<td>NWC</td>
<td>Low</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Ongoing</td>
<td>Higher Education Fee Student Funding &amp; Commissions</td>
<td>Co-op &amp; fee student funding, is peer higher ed inst. Used by leg to determine higher ed state funding</td>
<td>CPM</td>
<td>IS</td>
<td>IS</td>
<td>NA</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Quarterly</td>
<td>Administrative Staff Capital Appropriations</td>
<td>Issue all costs based on historical capital budget, then quarterly reporting requirements</td>
<td>CPM</td>
<td>IS</td>
<td>IS</td>
<td>Medium</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Quarterly</td>
<td>Bienniel and Capital Program</td>
<td>Report FTE in Capital budget and project</td>
<td>CPM</td>
<td>IS</td>
<td>IS</td>
<td>Medium</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Monthly</td>
<td>Major Project Status Reports</td>
<td>Due June 30 and Dec 31 reports status of major project including commitments and expenditures</td>
<td>CPM</td>
<td>IS</td>
<td>IS</td>
<td>Medium</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Ongoing</td>
<td>Local Capital Fund (OCF) Forecast</td>
<td>Due primarily all time of preparation</td>
<td>CPM &amp; IS</td>
<td>IS</td>
<td>IS</td>
<td>Medium</td>
<td></td>
</tr>
<tr>
<td>ITEM</td>
<td>Freq</td>
<td>Title</td>
<td>Summary/Purpose</td>
<td>External Lead</td>
<td>WWU Data Source</td>
<td>Report Information Needed</td>
<td>Internal Responsible Unit</td>
<td>Affected Units</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
<td>-------</td>
<td>-----------------</td>
<td>---------------</td>
<td>-----------------</td>
<td>--------------------------</td>
<td>--------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>17</td>
<td>Annual</td>
<td>Reappropriation Information Status of Project Expenditures</td>
<td>Progress during budget request; includes assessment of current project expenditures in determining reappropriation levels. This may also be requested at any time.</td>
<td>ORM &amp; Leg Staff</td>
<td></td>
<td></td>
<td></td>
<td>The university</td>
</tr>
<tr>
<td>18</td>
<td>Annual</td>
<td>Construction in Progress - CARIS Dashboard</td>
<td>Due for Financial Statements regarding construction above $5m. Reassessed by Accounting Services</td>
<td>ORM</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Ongoing</td>
<td>Contract Closeout - Notice of Completion</td>
<td>All amounts of each public works project, must include total costs, remaining assets</td>
<td>DOR, LN</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Ongoing</td>
<td>Equipment List and Capital Reports</td>
<td>When the University has a major construction project that involves equipment, the State has to approve the relinquishing and equipment list and must notify them on these at times</td>
<td>ORM &amp; Leg Staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Ad Hoc</td>
<td>Response to Survey from Other Institutions</td>
<td>Responses to survey questions on project-specific areas, project management, procedures, etc., throughout the year</td>
<td>UW, WSU, EWU, WSU</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Ad Hoc</td>
<td>Responses to JARRK Study, Other Legislative Requests</td>
<td>The research is related to “Accuracy of Project Estimates.” Historical Capital Budget information on major projects and “historical rates and costs.”</td>
<td>ORM &amp; Leg Staff (including JARRK)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Monthly</td>
<td>ORU Enterprise Report Reconciliation</td>
<td>Not really an external report. Enterprise report is responsible for these balances</td>
<td>ORM</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Annual</td>
<td>APPA PPI Report</td>
<td>APPA ppi survey for direct information. Part of the request includes past year’s expenditure by location and program categories</td>
<td>APPA</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
### Chart of Account Review: Team B

**Document:** All External Financial Review Reports

**Banner Initiatives**

**EXTERNAL REPORTS**

<table>
<thead>
<tr>
<th>ITEM</th>
<th>Freq</th>
<th>Title</th>
<th>External Lead Agency</th>
<th>WWU Data Source</th>
<th>Report Information Needed</th>
<th>Internal Responsible Unit</th>
<th>Affected Units</th>
<th>Comments</th>
<th>COA Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Annual</td>
<td>NCAA FR3 Report</td>
<td>NCAA</td>
<td>NCAA</td>
<td>SRECUN: Notes to Financial Statements</td>
<td>Athletics &amp; AS</td>
<td>Athletics &amp; AS</td>
<td>High</td>
<td>Athletics - Increase account codes; program codes and maybe TEM standards</td>
<td></td>
</tr>
<tr>
<td>3 Annual</td>
<td>WSIB Ongoing Disclosure/Financial Information and Operating Data EMMA</td>
<td>Housing &amp; Dining Center Database for Continuing Disclosure/Financial Information and Operating Data</td>
<td>MSRB</td>
<td>Housing &amp; Dining Boat Summary; Tuition Rates</td>
<td>AS</td>
<td>AS; Internal Reporting; Academic Affairs; Budget Office</td>
<td>Low</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Annual</td>
<td>Fiscal Year Supplemental Worksheet (Public Universities)</td>
<td>To assist with Moody's regular review and monitoring of WWU</td>
<td>Moody's Investors Service</td>
<td>WWU Foundation Moody's presentation; WWU</td>
<td>AS</td>
<td>AS; Academic Affairs; WWU Foundation; Budget Office</td>
<td>Low</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Annual</td>
<td>Moody's Lending Underwriter &amp; Moody's Finance Workshop</td>
<td>To assist with Moody's regular review and monitoring of WWU</td>
<td>Moody's Investors Service</td>
<td>WWU Statement of Net Position; WWU Notes to the Financial Statements (cash, cost equivalents and investments, investments in pension plans); Pledge Award Allocation</td>
<td>AS</td>
<td>AS; Treasury</td>
<td>Low</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Annual</td>
<td>Annual Public College/University Tuition Survey Based on Preliminary Full Reports</td>
<td>To assist with Moody's regular review and monitoring of WWU</td>
<td>Moody's Investors Service</td>
<td>Tuition Rate with Mandatory Student Fees; Rates Table; WWU SRECUN</td>
<td>AS</td>
<td>AS; Budget Office; Academic Affairs</td>
<td>Low</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Monthly</td>
<td></td>
<td></td>
<td></td>
<td>ORI</td>
<td>AS</td>
<td>AS</td>
<td>High</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Monthly</td>
<td></td>
<td></td>
<td></td>
<td>ORI</td>
<td>AS</td>
<td>AS</td>
<td>High</td>
<td></td>
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**Revised [July 29, 2015]**
<table>
<thead>
<tr>
<th>ITEM</th>
<th>Req. 2 Monthly</th>
<th>Title</th>
<th>Summary/Purpose</th>
<th>External Lead</th>
<th>WMU Data Source</th>
<th>Report Information Needed</th>
<th>Internal Responsible Unit</th>
<th>Affected Units</th>
<th>Comments</th>
<th>CO2 Issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Monthly</td>
<td>To regularly reconcile within the state payroll and financial reporting systems</td>
<td>GFM</td>
<td>WOPACCT, FMWELT</td>
<td>AS</td>
<td>AS</td>
<td>Medium</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Annual</td>
<td>Western Washington University Finance Overview</td>
<td>To collect and transact financial transactions for the institution’s General Purpose Financial Statements</td>
<td>Wwu Statement of Position, Wwu Notes to the Financial Statements (land and capital assets), net, operating expenses by functional categories, cash, net equivalents and investments, pension (long-term liabilities); Wwu InterNotes; Wwu InterNotes and Statements (SSBSSC); Working Fund Balance (accounts payable); PGAR12 (by account code): PGTRAD (Calculation of Scholarships and Tuition Discounts); WWU Foundation Notes to Financial Statements (net assets); WWU Foundation Investment Realization Summary Report; WDNotes to the Financial Statements (change in capital equity): Fed Ed Notes to the Financial Statements (change in capital equity): Parking Services Notes to the Financial Statements (land and capital assets, net); Wwu Notes to the Financial Statements (capital assets, net); Wwu OP, Wwu Amortization Schedule, PGAR11 (by account code)</td>
<td>As</td>
<td>As, WWU Foundation</td>
<td>High</td>
<td>Fiscal Period for certain account numbers and accounts payable amounts that may be considered to be the state equivalent, expanded, and reconciled with the state to ensure the accuracy of the data.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Item</td>
<td>Frequency</td>
<td>Title</td>
<td>Summary/Purpose</td>
<td>External Entity</td>
<td>HHS</td>
<td>Banner U Data Source</td>
<td>Report Information Needed</td>
<td>Responsible Unit</td>
<td>Affected Units</td>
<td>Comments</td>
</tr>
<tr>
<td>------</td>
<td>-----------</td>
<td>--------------------------------------------</td>
<td>-----------------------------------------------------</td>
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<td>-------------------</td>
<td>----------------</td>
<td>----------</td>
</tr>
<tr>
<td>3</td>
<td>every 3</td>
<td>Indirect Cost Proposal</td>
<td>Used to negotiate the indirect cost rate for HHS grants to also be used for other grants.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Annual</td>
<td>Deliberate Study</td>
<td>Information provided to IR to use in comparative survey</td>
<td>0 Annual Financial Statements, program codes, account codes, etc.</td>
<td>AS</td>
<td>AS IR</td>
<td>Medium</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>2 years</td>
<td>In-kind costs</td>
<td>Information provided in the Foundation to show IRU support Account codes, payroll, financial data, org codes for selection: FBBUCG, FCOAP36, FDB03R, FWRTD36, R3IPW211</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Annual</td>
<td>DPI Statements disclose for QIFR</td>
<td>Information provided to DPI that are included in the annual QIFR CPM Funds tied to APRS and account codes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Monthly</td>
<td>Sales and accounts tax returns/returns tax</td>
<td>Information sent to DOR of total sales and tax tax return Total sales, revenue, GL account balances</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Annual</td>
<td>IPEDS</td>
<td>IPEDS annual financial survey</td>
<td>IPEDS annual financial report, account codes, program codes</td>
<td>A</td>
<td>A</td>
<td>Medium</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Annual</td>
<td>Unrelated Income Tax</td>
<td>IRS Reporting to IRS for revenue collected not generated by WWU's core mission Funds, account codes</td>
<td></td>
<td></td>
<td></td>
<td>A</td>
<td>A Campus</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Some information updated by other departments based on FAST, indirect reports, fund reports and related account codes.
## Chart of Account Review: Team B

**Document All External Financial Federal Reports**

### Banner Initiatives

<table>
<thead>
<tr>
<th>Item</th>
<th>Freq.</th>
<th>Title</th>
<th>Summary/Purpose</th>
<th>External Agency</th>
<th>YWU Data Source</th>
<th>Report Information Needed</th>
<th>Responsible Unit</th>
<th>Affected Units</th>
<th>Comments</th>
<th>Payroll Issues</th>
<th>COA Issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>Quarterly</td>
<td>LTT</td>
<td>Quarterly reporting of LTT tax calculations</td>
<td>LTI</td>
<td>Account codes</td>
<td>Liability amounts collected to AS, be remitted to State</td>
<td>AS, payroll</td>
<td>Low</td>
<td>Banner reports provide all tax information needed</td>
<td>AS, payroll</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Quarterly</td>
<td>Address Tax</td>
<td>Quarterly tax calculated</td>
<td>Cash</td>
<td>Account codes, fund codes</td>
<td>Liability amounts collected to AS, be remitted to COB</td>
<td>AS, certain departments</td>
<td>Low</td>
<td>Department's private information that is tied to Banner GL reports</td>
<td>AS, payroll</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Quarterly</td>
<td>Employment Security</td>
<td>Quarterly tax collected</td>
<td>Emp Sec</td>
<td>Account codes, fund codes</td>
<td>Liability amounts collected to AS, be remitted to State</td>
<td>AS, payroll</td>
<td>Low</td>
<td>Info is released from Employment Security</td>
<td>AS, payroll</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Annual</td>
<td>P&amp;AP</td>
<td>Federal Financial Aid data</td>
<td>DOE</td>
<td>RA data, fund codes, account codes</td>
<td>FTE awards, fund and account codes in COB that are in system</td>
<td>AS, RA</td>
<td>Medium</td>
<td>DOE is connected to the DOE reports</td>
<td>AS, payroll</td>
<td></td>
</tr>
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</table>
### Chart of Account Review: Team B

#### Banner Initiatives

**External Reports**

<table>
<thead>
<tr>
<th>Item</th>
<th>Freq</th>
<th>Title</th>
<th>Summary/Purpose</th>
<th>External Agency</th>
<th>WMU Data Source</th>
<th>Report Information Needed</th>
<th>Internal Responsible Unit</th>
<th>Affected Units</th>
<th>Comments</th>
<th>COI Issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Annual</td>
<td>Financial Aid Unit Record Report</td>
<td>Summary of financial aid for the previous year. Report all financial aid awards by object, WABSAC oversees report by legislative for decision making purposes</td>
<td>WSAC</td>
<td>Data Warehouse tables</td>
<td>Financial Aid</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Multiple per Quarter</td>
<td>State Need Grant and College Board report</td>
<td>Report State Need Grant and College Board scholarships. Used to influence funds and keep track of awards</td>
<td>WSAC</td>
<td>Data Warehouse tables</td>
<td>Financial Aid</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Ad Hoc</td>
<td>Legislative response</td>
<td>Response to specific questions of the staff</td>
<td>ON or Legislative staff</td>
<td>Data Warehouse tables</td>
<td>Financial Aid</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Annual</td>
<td>US News and World Report financial aid questions</td>
<td>External Survey/Rankings</td>
<td>UB News</td>
<td>Data Warehouse tables</td>
<td>UPB</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Annual</td>
<td>Common Data Set financial aid section</td>
<td>CDS in internal but posted publicly. Not used for External (rankings)</td>
<td>Data Warehouse tables</td>
<td></td>
<td>Financial Aid, UPB</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Annual</td>
<td>IPEDS Student Financial Aid Survey</td>
<td>Required Federal Reporting</td>
<td>NCES</td>
<td>Data Warehouse tables</td>
<td>Financial Aid, IR</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Daily</td>
<td>Common Organization and Department (COD)</td>
<td>Report PELL direct loan events, scheduled disbursements</td>
<td>U.S. DOE</td>
<td></td>
<td>Financial Aid, FA, Student Business Office</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Monthly</td>
<td>Part-time Borrower Information</td>
<td>Report Part-time borrowers and payment history. WABSAC oversee the loans</td>
<td>U.S. DOE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>4 Years</td>
<td>The National Study of Institutional Costs and Productivity (Delaware Cost Study)</td>
<td>Report instruction of costs by department for purposes of access to Department of Delaware and national comparison data</td>
<td>University of Delaware</td>
<td></td>
<td>Institutional Research</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Annual</td>
<td>IPEDS Literacy Survey</td>
<td>Required Federal Reporting</td>
<td>NCES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Quarterly</td>
<td>ACH EES unreserved data submission (Y)</td>
<td>State Reporting used by OFRR to report institutional and statewide measures and to respond to state requirements</td>
<td>OFRR</td>
<td>Data Warehouse tables</td>
<td>IR, Registrar</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**Exhibit E: Consolidated State Funds – Issues, Pros/Cons**

**Chart of Account Review: Team C**

*Review 14xxx to 10200 Consolidation*

**Recommendations**

Split 10200 fund into state appropriation fund and tuition fund.
- The tuition fund will have multiple funds, like the old 14xxx series.
- Salary, benefits, and operating funds will be in the same 14xxx fund for each department or unit.

<table>
<thead>
<tr>
<th>Recommendations</th>
<th>Reasons/Justifications</th>
</tr>
</thead>
<tbody>
<tr>
<td>Split 10200 fund into state appropriation fund and tuition fund.</td>
<td>- To simplify state reporting</td>
</tr>
<tr>
<td></td>
<td>- Avoid comingling state appropriations and tuition funds.</td>
</tr>
<tr>
<td>The tuition fund will have multiple funds, like the old 14xxx series.</td>
<td>- Ability to carry forward individual fund balance</td>
</tr>
<tr>
<td></td>
<td>- Eliminates manual carry forward process</td>
</tr>
<tr>
<td>Salary, benefits, and operating funds will be in the same 14xxx fund for each</td>
<td>- Allow flexibility for colleges – separate funds for salary</td>
</tr>
<tr>
<td>department or unit.</td>
<td>and operating – coordinate with Team A</td>
</tr>
<tr>
<td></td>
<td>- Allows end-users to see fund balances for state (tuition)</td>
</tr>
<tr>
<td></td>
<td>- Eliminates manual carry forward process</td>
</tr>
</tbody>
</table>

Team C recommends to have separate funds for state appropriations and tuition revenue. Team C recommends to have separate individual 14xxx funds for each department or unit to allow for carry forward.
# Chart of Account Review: Team C

**Review 14xxx to 10200 Consolidation**

## The issues with having only 10200 fund for state funds

<table>
<thead>
<tr>
<th>Issues</th>
<th>Current workaround or status</th>
</tr>
</thead>
<tbody>
<tr>
<td>College dean’s offices take care of salary budgets and departments are responsible for operating budget only. As a result, FOPAL such as 10200-4020 (Accounting Department)-011ACC (Instruction Accounting) doesn’t work for the colleges.</td>
<td>Some use program codes 011OPR and 011SAL to separate operating and labor expenses. Provide “how to read the FBBS02 (State)” instructions to departments to only look at their operating budget and expenses. Following the instructions, departments must manually calculate how much funds they have available.</td>
</tr>
<tr>
<td>With 10200, departments are not able to see beginning and ending fund balances.</td>
<td>A lot of manual compiling and manipulation just to see the balancesuncate to one AFRS code, thus currently use the split percentage method.</td>
</tr>
<tr>
<td>State reporting is a major pain with three categories to report: 001 &amp; 08A for state appropriations and 149 for tuition and other revenues (local)</td>
<td>Issues with the split percentage method: Only points to one AFRS code, thus currently use the split percentage method.</td>
</tr>
<tr>
<td>Prior to collapsing, funds distribution could be pointed directly from 14xxx to 149 and 10200 to 001 and 08A</td>
<td>- Lack of effective date anymore on this matrix</td>
</tr>
<tr>
<td>Athletics can only be funded with tuition funds, but 10200 includes all 001, 08A and 149.</td>
<td>- To run historical AFRS report, manually change the % split for the period the report is run for. If the user forgets change the % split back to the current after running the historical report, it will cause errors for the next AFRS data transfer and reports</td>
</tr>
<tr>
<td>Accounting Services:</td>
<td>- To avoid such errors, the Budget Office manually manage the split themselves.</td>
</tr>
<tr>
<td>- State reconciliation is more difficult</td>
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</tr>
<tr>
<td>- Wants to separate at least by source – 001, 08A and 149; 001 and 08A can be the same fund since the source is essentially the same.</td>
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<tr>
<td>- General ledger report reconciliation is more difficult</td>
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<tr>
<td>- OFM reporting – have to remember the % split</td>
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<tr>
<td>- NWRSABR report – Budget &amp; Actual by Position</td>
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<td>- BWRWBBA “Big boy” report to reconcile Payroll to Finance</td>
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<td>- Position control</td>
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<tr>
<td>Users can no longer utilize certain Banner reports due to having only one fund for state funds. FWRSYFE (5-year fund balance report), FWRFBDT, FCFFB01, for example.</td>
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<tr>
<td>BFA Facilities Management has problems with the 14xxx to 10200 shift.</td>
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</table>
Chart of Account Review: Team C  
Review 14xxx to 10200 Consolidation

Discussion on Pros and Cons of using 14xxx (or separating 10200 to individual funds)  
(Note: 14xxx = using more than one fund)

<table>
<thead>
<tr>
<th>Pros</th>
<th>Cons</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Having separate funds for state appropriations and tuition funds will simply state reporting.</td>
<td>• Converting back to 14xxx will impact the following areas and will involve huge amount of effort and initial workload</td>
</tr>
<tr>
<td>• Using separate/individual 14xxx funds accommodates departments/areas who like to have both salary, benefits and expense in one same fund.</td>
<td>o Accounting Services:</td>
</tr>
<tr>
<td>• Colleges need to continue to manage salary/benefits budgets at the college level and to have departments manage operating expense budgets. Allowing flexibility for college dean’s offices to have a separate fund to track salary budget and expense will accomplish this need.</td>
<td>□ Fast Index</td>
</tr>
<tr>
<td>• At least for 149 (tuition) fund, use 14xxx so that each department/unit can see fund balances as carry forward balance, instead of spending allotment as temporary budgets.</td>
<td>□ General ledger split out</td>
</tr>
<tr>
<td>• Simplifies Millennium FAST Finance manual carry forward process with having individual 14xxx funds. No more K transfers at year-end.</td>
<td>o Purchasing</td>
</tr>
<tr>
<td></td>
<td>□ Open orders</td>
</tr>
<tr>
<td></td>
<td>□ PCard default FOPAL</td>
</tr>
<tr>
<td></td>
<td>o Travel Services</td>
</tr>
<tr>
<td></td>
<td>□ TEM default FOPAL</td>
</tr>
<tr>
<td></td>
<td>o HR</td>
</tr>
<tr>
<td></td>
<td>□ Will need to change labor distribution on salaries through table change or upload if possible</td>
</tr>
<tr>
<td></td>
<td>• Switching to 14xxx will make it difficult to look at trend in Banner, but with Millennium FAST Finance, it’s possible.</td>
</tr>
</tbody>
</table>

*Explore options for minimizing workload by using mass changes or upload processes.
Chart of Account Review: Team C
Review 14xxx to 10200 Consolidation

Items to consider

- The new COA should take responsibility based accounting structure into consideration for future planning and decentralization. -- Should be done together with Team A
- Should consider impact on HR, Purchasing, position budgets, PCard and TEM
- Should survey/poll before making the final recommendation -- Should be done together with Team A
- FAST Index – allow to use the existing FAST Index, even if FOPAL combinations change, or possibly use a new second letter.
- College will likely defer to the core accounting and budget folks as to the basic needs and designs of a new COA system, with the assumption that such a change would be elegantly designed to simplify life for all involved. Our biggest concerns will surround implementation.
- Suggest to assign a default organization code for each fund under chart 1 funds.
- Talk to Eastern Washington University re: their COA
- Need standard for request of creating new FOAPAL elements so Accounting Services can enforce the standard with minimum push back.
- Installation/ Rollout of E-procurement may eliminate some of initial work for Purchasing Department.
- Possibly re-use the same 14xxx fund codes as before?
- Suggest to review possibly using 5-digit organization codes
- Coordinate with Team A, as organization and program code re-design affects how to use 14xxx funds
Exhibit F: NSF/Fund-Org Security – Pros/Cons

Chart of Account Review: Team D
Investigate Banner NSF and Fund Org Security Functionalities

Fund-Org Security:

Initial problem/issue to address:
No specific problem needed to be addressed. Goal was to look at this specific feature to see if it would provide benefits that are not being utilized.

Benefits identified:
- Prevents data-entry errors for campus users, however, this does not appear to currently be a significant issue. Suggestion was to improve training to reduce errors.
- Potentially could use this feature for certain "populations" of employees, e.g. AS students.

Issues:
- Significant increase to Accounting Services workload:
  1. Would have to enter a number of JVs that could not be entered by the campus users due to the restrictions.
  2. Increase fund/org security maintenance responsibilities
     a. Initial set up
     b. Continuous updating
- Data-entry errors could still be made by Accounting Services, Business Services and other departments that require full access.
- The approval requirement is currently turned on, therefore, fund-org security seems redundant in the sense that approvers are already supposed to be checking for valid fund/orgs.
- Could possibly create approver dependency on originator access being controlled at the source. Approvers would make less of an effort to review the request.
- Approximately 75% of JV line items are uploaded. The fund-org-security feature is not available for the upload process.

<table>
<thead>
<tr>
<th>Recommendations</th>
<th>Reasons/Justifications</th>
</tr>
</thead>
<tbody>
<tr>
<td>Do not enable the Fund-Org Security function across-the-board.</td>
<td>Minimal benefits compared to the large number of issues identified.</td>
</tr>
<tr>
<td>Consider further investigation of need for student employees.</td>
<td>Student employees may not need the same level of transparency/access to University financial information.</td>
</tr>
</tbody>
</table>
Chart of Account Review: Team D
Investigate Banner NSF and Fund Org Security Functionalities

**NSF Functionality:**

**Initial problem/issue to address:**
No specific problem needed to be addressed. Goal was to look at this specific feature to see if it would provide benefits that are not being utilized.

**Benefits:**
- Can provide budget control at a variety of levels which would restrict attempts to over-expend the budget.

**Issues:**
- It does not look at the total available fund balance, it only looks at budget, using the level of NSF control that was set up (i.e. at the fund/org/account/program, or fund type, or individual fund).
- It would not provide intended controls for self-sustaining funds since it is not looking at the cash balance (including the carryforward balance).
- Would have to give the ability to enter budget journal vouchers to a larger population of people than currently has it resulting in more administrative maintenance.
- Would not work for those using the "projections/actuals review" reporting model.
- Shifts gatekeeper responsibility of departmental budget to the Budget Office.
- Substantial training required.
- Self-sustaining budget could be artificially inflated to prevent rejected expenditures.
- Timing of budget upload (September) would create problems for expenditures in July and August. May require selective use (i.e. increased maintenance by Budget Office).
- Would revert back to centralized budget and expenditure control.

<table>
<thead>
<tr>
<th>Recommendations</th>
<th>Reasons/Justifications</th>
</tr>
</thead>
<tbody>
<tr>
<td>Do not enable.</td>
<td>No value added.</td>
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</tbody>
</table>