Understanding Chart of Accounts

Resource Planning & Budget

CALIFORNIA STATE UNIVERSITY
FULLERTON™

LEARNING OUTCOMES

- Chartfields Used
- Budget Chartfield

General Review

- Mandatory & Optional Chartfields

- Organizational/Departmental Tree Structure

- Funds

- Accounts

- Budget Chartfield

What is Chart of Accounts?

These are the fields and values that provide a common language for classifying an organization's business transactions.

- Account (6 characters numeric)

- Fund (5 characters alphanumeric)

- Department ID (5 characters numeric)

- Program (4 numeric)

- Class (5 numeric)

- Project (8 numeric)

- Scenario

Chartfield String: Account + Fund + Department (MANDATORY)
PLUS: Program + Class + Project (OPTIONAL)

Chartfields are used on all financial transitions (Budget, Requisitions, POs)

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Mandatory & Optional Chartfields

Chart of Accounts (Sample)					
Mandatory			**Optional**		
Department	Fund	Account	Program	Class	Project
5 characters numeric	5 characters alphanumeric	6 characters numeric	4 numeric	5 numeric	8 numeric
10001 A&R Info Technology	THEFD CSU Operating Fund	501815 Book Replacements	5756 CESME	20268 On-line Prgm MSIDT	56000098 Humanities Air Side
10002 Academic Advisement	THERA Reimbursement Activities	501822 Misc Course Fees	5757 IACUC	20269 On-line Prgm MSIT	56000099 Library South Air Side
10003 Academic Senate	TAD01 CERF Extended Education	501823 User Fees	5758 Crown Castle (CC) Holdings GS	20270 On-line Prgm Software Eng	56000100 VA Air Side
10004 Accounting	TAD02 President in UEE	501824 Consolidated Course	5759 Award FAC FDC Rsrc/CreatvAct 8	20271 Other Languages	56000105 MH Lab Replcmnt Feasibility
10005 Accounting & Financial Rpting	TAD03 UEE Allocations - AA	601000 Salaries and Wages	7792 AS - Associated Students	20276 Phys Plant Moving	56000111 KHS Single Ply Roof
10006 Accounts Payable	THD01 Parking Rev Fund	601030 President	7793 CSUFASC American Language Prgm	20278 SCERP	56000112 DMJM Project Contingency
10008 IT-Administration	THMNT Housing Maintenance	601100 Academic Salaries	7794 CSUFASC-Osher Lifelong Learn	20279 Science Education	56000113 MH Replacement Feasibility
10009 IT-Administrative Computing	TPD01 Fines and Forfeitures	601101 Department Chair	8001 Release Time	20281 Service-Learning	56000115 Photvaltaic System - PP
10011 Admission to Teacher Ed	TLD06 Access & Academic Development	601102 Summer Fellowship	8002 Reimbursement O & E	20282 Spanish	57000001 ADA Campus Signage
10012 Admissions	TLD07 SS Adm Educ Eqty Comm Col	601103 Graduate Assistant	8003 ASI- Salary Reimbursements	20284 Teacher Credentialing	57000003 EC 5th & 6th Floor Restrooms
10013 Advancement Operations	TLD08 Stud Serv Adm Educ Equity HS	601201 Management and Supervisory	8004 CSFPF - Salary Reimbursements	20285 Teacher Recruitment	57000004 Humanities 7th Floor Restroom
10014 Afro-Ethnic Studies	TLD10 Educ Eqty Outreach	601300 Support Staff Salaries	9801 Fed Work Study Contracts 100%	20286 TESOL/MLNG	57000006 VIC Relocation
10016 Alumni Relations	TLD12 Advisement - Mis	601301 Overtime	9802 Fed Work Study Contracts 60%	20287 Tucker Wildlife Sanctuary	57000007 Nutwood - LH Parking Lot
10017 American Studies	TLD33 Discretionary Fund	660003 Supplies and Services	9803 Fed Work Study Contracts 75%	20289 VPAA Publications	57000010 Humanities 6th Flr Psychology

Departmental Financial Management Responsibility
Balancing at <u>Department</u> + <u>Fund</u> Level

Fund

- The Fund is required

- The Fund indicates where the money comes from

- The Fund identifies what restrictions are required

Various Fund Types

1. CSU Operating Fund

    -   THEFD (Main Operating Fund)

    -   SSFGF (Student Success Initiative Fund)

    -   SWXXX (Chancellor's Office Operating Fund Grants)

2. Lottery (TLD33)

3. Continuing Education (TAD01)

4. Parking (THD01)

5. Housing (THOPR)

6. Trust Funds (TSXXX, TTXXX)

Accounts

1. The account chartfield identifies the nature of the expense

2. Account Types

   10 - Assets

   20 – Liabilities

   30 - Equity

   50 - Revenues

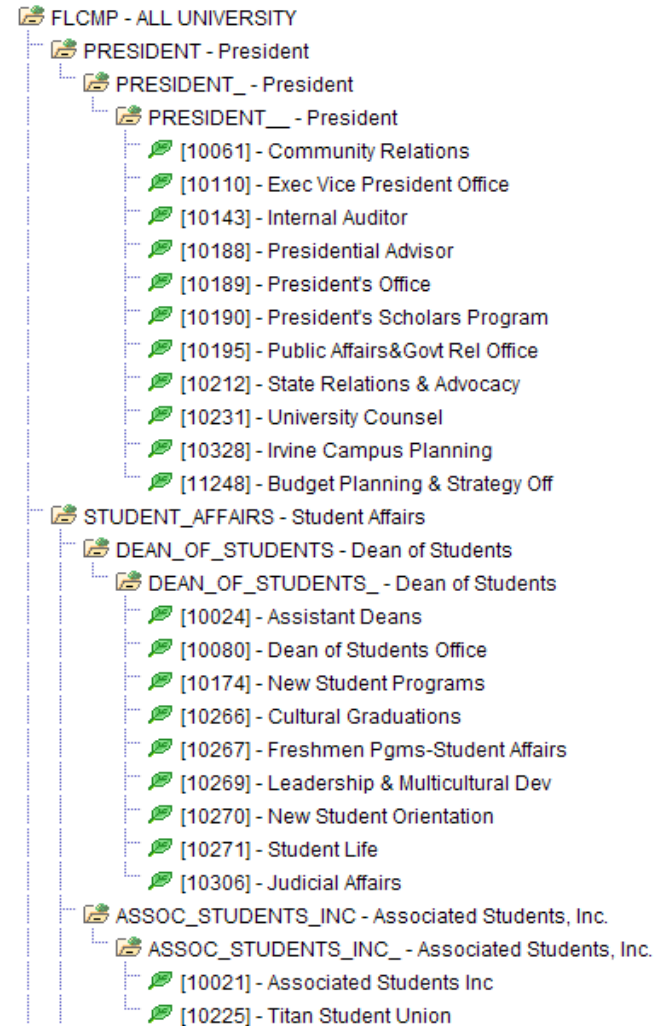   60 - Expenditures

CSU Account Categories

Sample List

- 601 – Regular Salaries and Wages

- 602 – Work Study

- 603 – Benefits Group

- 604 – Communications

- 605 – Utilities Group

- 606 – Travel

- 660 – Misc. Operating Expenses

Department

- The Department is required for Revenue and Expense

- The Department provides organizational structure

- The Department indicates who spends the money

ORGANIZATIONAL DEPARTMENTAL TREE STRUCTURE

FLCMP - ALL UNIVERSITY
- PRESIDENT - President
  - PRESIDENT_ - President
    - PRESIDENT__ - President
      - [10061] - Community Relations
      - [10110] - Exec Vice President Office
      - [10143] - Internal Auditor
      - [10188] - Presidential Advisor
      - [10189] - President's Office
      - [10190] - President's Scholars Program
      - [10195] - Public Affairs&Govt Rel Office
      - [10212] - State Relations & Advocacy
      - [10231] - University Counsel
      - [10328] - Irvine Campus Planning
      - [11248] - Budget Planning & Strategy Off
- STUDENT_AFFAIRS - Student Affairs
  - DEAN_OF_STUDENTS - Dean of Students
    - DEAN_OF_STUDENTS_ - Dean of Students
      - [10024] - Assistant Deans
      - [10080] - Dean of Students Office
      - [10174] - New Student Programs
      - [10266] - Cultural Graduations
      - [10267] - Freshmen Pgms-Student Affairs
      - [10269] - Leadership & Multicultural Dev
      - [10270] - New Student Orientation
      - [10271] - Student Life
      - [10306] - Judicial Affairs
  - ASSOC_STUDENTS_INC - Associated Students, Inc.
    - ASSOC_STUDENTS_INC_ - Associated Students, Inc.
      - [10021] - Associated Students Inc
      - [10225] - Titan Student Union

Program

- An optional 4-character value used to define on-going general activities that are tracked for reporting

- Example: 7792 – AS – Associated Students (triggers billing)

- Example: 2060 – 2075 GI2025 Programs

Class

- An optional 5-character value used for special cost reporting needs not met by other defined chartfields

- Example: 20667 - Coronavirus COVID-19 Incident

Project

- Used to identify a discrete set of activities that have a strict start and end date

- Example: This chartfield is only available for reporting Capital Projects

Budget Scenario Chartfield

Baseline Budget	One-Time Budget	

Initial Baseline	Additional Baseline	Prior Year Budget	Current Year Budget

INTL_BASE	**ADDL_BASE**	**BTR_BASE**	**PY_CRYFWD**	**PY_ENC**	**PY_PTD**	**IT_BUDAJ**	**BTR_1Time**	**ABR_BFNPL**
Initial Base & Division Baseline Adj	Add'l Base Allocation	Baseline Budget Transfer	Prior Year CFWD	Prior Year Encumb	Prior Year PTD	One-Time Budget Adj	One-Time Budget Transfer	Benefit Allocation

Questions?

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