Please select the following Fiscal Year:

- FY 2016
- FY 2017
- FY 2018
Contents

REVENUE ................................................................................................................................................... 5
EXPENSE - SALARIES & BENEFITS .................................................................................................. 6
  Summary .............................................................................................................................................. 6
  Identifying Salary and Benefit transactions .................................................................................. 6
  Assigning Line Items .......................................................................................................................... 8
  Salary & Benefits Matching ............................................................................................................... 8
EXPENSE - NON PAYROLL EXPENSE ............................................................................................... 9
TRANSFERS ............................................................................................................................................... 10
Sources ..................................................................................................................................................... 11
  Revenue Financial .............................................................................................................................. 11
  Revenue Budget ................................................................................................................................. 11
  Expense .............................................................................................................................................. 11
  Transfer .............................................................................................................................................. 11
  Benefits-Odd Entries ........................................................................................................................ 11
  Accrual ............................................................................................................................................... 11
  Salary-Odd Entries ............................................................................................................................. 11
  MedGrpCIS-PLRevenue ..................................................................................................................... 11
  MedGrpCIS-Expense .......................................................................................................................... 12
Account Pairing ..................................................................................................................................... 12
  P&L Depreciation Expenses ............................................................................................................... 12
  Miscategorized Assessments ............................................................................................................. 12
Transfer after Overhead ..................................................................................................................... 12
Medical Group ........................................................................................................................................ 13
  Revenue .............................................................................................................................................. 13
  Expenses ............................................................................................................................................ 13
PROFIT AND LOSS REPORTS ........................................................................................................... 13
CASH FLOW REPORTS ........................................................................................................................ 15
INDEX VALIDATION REPORT ............................................................................................................. Error! Bookmark not defined.
RESERVES ............................................................................................................................................ Error! Bookmark not defined.
Data Groups .......................................................................................................................................... 16
Work Study Funds ................................................................................................................................. 17
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Budget (Core Operating Budget)</td>
<td>17</td>
</tr>
<tr>
<td>CARE Payments</td>
<td>17</td>
</tr>
<tr>
<td>FinMan Budget</td>
<td>18</td>
</tr>
<tr>
<td>ETL Order</td>
<td>19</td>
</tr>
<tr>
<td>Data Warehouse Import</td>
<td>19</td>
</tr>
<tr>
<td>Financial Management</td>
<td>19</td>
</tr>
<tr>
<td>Appendix A: Data Flow</td>
<td>20</td>
</tr>
<tr>
<td>Staging</td>
<td>21</td>
</tr>
<tr>
<td>FinManStaging</td>
<td>22</td>
</tr>
<tr>
<td>Ledger Tables</td>
<td>22</td>
</tr>
<tr>
<td>COA Tables</td>
<td>23</td>
</tr>
<tr>
<td>Revenue, Expenses, Salaries &amp; Benefits</td>
<td>24</td>
</tr>
<tr>
<td>Accounting Periods</td>
<td>24</td>
</tr>
<tr>
<td>Employees &amp; Titles</td>
<td>25</td>
</tr>
<tr>
<td>SOM Portal Tables</td>
<td>25</td>
</tr>
<tr>
<td>Local Tables</td>
<td>26</td>
</tr>
<tr>
<td>Budget Tables</td>
<td>27</td>
</tr>
<tr>
<td>hsFiscal</td>
<td>27</td>
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</tbody>
</table>
REVENUE

Summary
To identify how we handle Revenue transactions in our FinMan reports. Revenue is defined as Revenue in the Profit and Loss Reports and Cash Receipts in the Cash Flow Reports.

Identifying Revenue Transactions

- Any Budget transaction is marked as Revenue
  - For Budget transactions that are on 5XXXXX Account Codes we reverse the sign of the transaction
- Financial transactions marked as Revenue
  - Any Financial transaction that are on 5XXXXX Account Codes
  - Any Financial transaction that start with 69XXXXX Account Codes we reverse the sign of the transaction
- Expense transactions marked as Revenue
  - Account equal to 637896 (MSCCP Department Clinical Indirect)

Assigning Line Items

- Revenue Line Items are assigned by the combination of Funds and Programs
  - New Funds – Program combinations are assigned when activity appears and is not already assigned a line item
  - Refer to this link to see your department / division fund – program combinations and the line items they are assigned to
- Special Line Item assignments where we had to use more than just the fund-program combination
  - Academic Budget
    - Fund equal to 19900A and Program except 44xxxx and Sub is 0 or 6
    - Fund equal to 19333A and Program =400000 and Sub is 0 or 6
    - Fund = 20095A and Sub is 0 or 6
  - Department Assessment
    - Account = 637896 (MSCCP Department Clinical Indirect)
  - Health System Professionals Services
    - Trans_Desc_Pub like ASC and Account = 693900
    - Fund = 60109A or Fund = 60105A and Account = 693900
  - Indirect Cost Recovery
    - Fund =19333A and Program not like 400000 and Sub not 0 or 6

Profit and Loss Research Revenue

- Research Revenue is calculated based upon the research expenses so that the Net will always equal 0
  - Research expense funds and programs are sent through the same process to identify revenue line items

Cash Flow Research Revenue
• Research Revenue is the actual dollars we receive from awards that have been awarded
  o For example, if a 5 year $1,000,000 award is received today, all $1,000,000 is reported and not the $20,000 per year

**EXPENSE - SALARIES & BENEFITS**

**Summary**
To identify how Salary and Benefit transactions apply to the FinMan Reports. Salaries and Benefits are defined the same for both the Profit and Loss and Cash Flow reports but can found in the Disbursements section of the Cash Flow.

• Salary transactions are on the following accounts
  o 60xxxx Academic salaries
  o 61xxxx Staff salaries
  o 62xxxx General assistance (casual and student)

• Benefit transactions are on 66xxxx accounts

**Identifying Salary and Benefit transactions**
• Any transaction that is posted to the Distribution of Payroll Expense (Dopes) table
  o These include both Salary and Benefit payments at the individual level

• Any transaction that is posted to the Vacation Leave Accrual (VacLac) table
  o These include vacation and leave accrual postings at the individual level

• Any Salary related transaction posted to IFIS that is not posted to the Dopes
  o These transactions are classified as ‘Salary-Odd Entries’
    ▪ Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
      • Employee Id is assigned to 999999991 (Salary-Odd Entries)
      • Title Code is assigned to 9999 (Unclassified)
      • Sub 0 is assigned to Faculty Salaries
      • Sub 1 is assigned to Other Salaries

• Account code 668970 (Tuition/Fee Remission)
  o These transactions are classified as ‘Benefits-Tuition Remission’
    ▪ Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
      • Employee Id is assigned to 999999992 (Tuition Remission)
      • Title Code is assigned to 9999 (Unclassified)
      • Line item is assigned to Other Benefits

• Account codes 6xx940 (Salary Accrual & Benefits Accruals)
  o These transactions are classified as ‘Benefits-Biweekly’
    ▪ Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
- Employee Id is assigned to 999999990 (Bi-Weekly Accrual)
- Title Code is assigned to 9999 (Unclassified)
- Line item is assigned to Bi-weekly Accruals

- Any Benefit related transaction posted to IFIS that is not posted to the Dopes
  - These transactions are classified as ‘Benefits-Odd Entries’
    - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
      - Employee Id is assigned to 999999994 (Benefits-Odd Entries)
      - Title Code is assigned to 9999 (Unclassified)
      - Line item is assigned to Other Benefits

- Account codes 637999 (Z Payment and Bonus Accruals), 637222 (Z Pmt & Bonus Accruals – Mid Level), 637223 (Z Payment & Bonus Accruals – Staff)
  - These transactions are classified as ‘Salary-Accrual’
    - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
      - Employee Id is assigned to 999999993 (Salary Accrual)
      - Title Code is assigned to 9999 (Unclassified)
      - 637999 (Z Payment and Bonus Accruals) is assigned to line item Faculty Salaries
      - 637222 (Z Pmt & Bonus Accruals - Mid Level) is assigned to line item Mid-level/Allied Professionals
      - 637223 (Z Payment & Bonus Accruals - Staff) is assigned to line item Other Salaries

- Rule Class BT13 is being excluded from the Profit and Loss
  - Vacation Leave Accrual budgetary transactions

- DOS_TOT_GROSS_IND where it is equal to zero is excluded
  - Salary reported as Income for benefit purposes but not being paid out as salary or record purpose codes
    - DOS codes as of 5/31/2017

<table>
<thead>
<tr>
<th>DOS_CODE</th>
<th>DOS_DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>BYH</td>
<td>BY AGREEMENT HRS</td>
</tr>
<tr>
<td>CEL</td>
<td>CELL PHONE EXPENSE</td>
</tr>
<tr>
<td>CTA</td>
<td>COMPENSATORY TIME ACCRUED</td>
</tr>
<tr>
<td>CTB</td>
<td>COMP TIME ACCRUED PREM</td>
</tr>
<tr>
<td>CTO</td>
<td>COMPENSATORY TIME OFF</td>
</tr>
<tr>
<td>CTP</td>
<td>COMP TIME OFF PREM</td>
</tr>
<tr>
<td>CXO</td>
<td>COMP TIME PAID</td>
</tr>
<tr>
<td>CXP</td>
<td>COMP TIME PAID - PREM</td>
</tr>
<tr>
<td>FLT</td>
<td>FLOATING HOLIDAY</td>
</tr>
<tr>
<td>FUA</td>
<td>FURLough Leave ACCRUED</td>
</tr>
<tr>
<td>FUT</td>
<td>FURLough Leave TAKEN</td>
</tr>
<tr>
<td>HOL</td>
<td>HOLIDAY</td>
</tr>
<tr>
<td>LAF</td>
<td>LEAVE ACCRUAL FACTOR</td>
</tr>
<tr>
<td>MV2</td>
<td>MOVING EXPENSE AP</td>
</tr>
<tr>
<td>NCA</td>
<td>NON-CASH AWARD</td>
</tr>
<tr>
<td>PDE</td>
<td>PDS PAID-DIRECT EXT PAY</td>
</tr>
<tr>
<td>PDW</td>
<td>PDS-WOS NOT UC PAID</td>
</tr>
<tr>
<td>PFE</td>
<td>PDS FELLOW EXTERNAL PAY</td>
</tr>
</tbody>
</table>
Assigning Line Items

- Salaries and Benefits are assigned by Title Code
  - Refer to this link to see your department / division title codes and the line items they are assigned to (this is temporary, I would like to develop this in cognos in the future)

Salary & Benefits Matching

Salary and benefits transactions have two sources.

**Salaries**

- General ledger – roll up
- DOPES – detail

**Benefits**

- General ledger – roll up
- VacLac – detail

To resolve this duplication FinMan prefers the detail records from DOPES and VacLac. The corresponding records are removed from the general ledger.

Detail records are matched by Accounting Period, Index, and Fund to the roll up in the general ledger. Matches are removed from the general ledger. If no match is found the record is retained in the general ledger and marked as “Salary-Odd
Entries” or “Benefits-Odd Entries”. This may result in an imbalance if there is an undetected matching detail record.

EXPENSE - NON PAYROLL EXPENSE

Summary
To identify how we handle Expense transactions in our FinMan reports. Expense is defined as Non Payroll Expenses in both the Profit and Loss and Cash Flow but can be found in the Disbursements section of the Cash Flow.

**Identifying Expense Transactions**

- Any Financial transaction is marked as Expense
- Financial transactions on the following accounts are classified as Non Payroll Expense
  - 63xxxx Supplies and expenses
  - 64xxxx Equipment
  - 65xxxxx Travel

**Assigning Line Items**

- Non Payroll Expense line items are assigned by Account code
  - New Accounts are assigned when activity appears and is not already assigned a line item
  - Refer to this link to see your department / division account and the line items they are assigned to (this is temporary, I would like to develop this in cognos in the future)

**TRANSFERS**

**Summary**

To identify how we handle Transfer transactions in our FinMan reports. Transfer is defined as Transfers in the Profit and Loss and Cash from Internal Transfers & Other Activities in the Cash Flow.

**Identifying Transfer Transactions**

All 7xxxxx Account transactions are marked as Transfers

- Accounts 720500 (To/Fr Renew/Repl Reserves (3050)), 720702 (Differential Inc Trans to Reserve), and 720917 (ASSA Admin Oh Record-Manual) are marked as Non Payroll Expense
- Account 720904 (CARE Payment) is marked as Revenue

**Assigning Line Items**

- 7xxxxx Accounts are assigned to Other Transfers
- Health System Transfers are recognized by Document Reference Number
  - Document Reference Number is like “CEDF-SU”, “CEDF-PM”, “MIX”, or “CEDF-AHP”
  - Health System Practice Support
  - Health System Incentives
    - Document Reference Number is like “CEDF-INN”
  - Health System Other
    - Document Reference Number is like “CEDF-MC”, or “CEDF-OTH”
- VCO Transfers
Rule class is either BH15, BE15, or FBTR

Sources
What the Source field means.

Revenue Financial
- Table: dtlTrans
- fieldIndicator: Financial
- Account: The account’s category is “Revenue”

Revenue Budget
- Table: dtlTrans
- fieldIndicator: Budget

Expense
- Table: dtlTrans
- fieldIndicator: Financial
- Account: The account’s category is not “Revenue”

Transfer
- Table: dtlTrans
- Account: 7xxxxxx

Benefits-Odd Entries
Only applies to unmatched benefits.
- Table: dtlTrans
- Sub: 6
- fieldIndicator: Financial

Accrual
Either:
- RuleClass: FGAH
- DocRefNum: ACCR

Salary-Odd Entries
Only applies to unmatched salaries.
- Table: dtlTrans
- Sub: 0, 1, or 2
- fieldIndicator: Financial

MedGrpCIS-PLRevenue
- Fund: 60100A (MED SCH CLIN COMP PLAN INC)
- Accounts:
  - 560002 (ED ACTY/ACAD SUPPT-CONTRA-BAD DEBTS)
  - 560135 (MSCCP - PATIENT REVENUE – IDX)
- 560136 (MSCCP - PATIENT REVENUE – OTHERS)
- 560140 (GROSS CAP PREMIUM REVENUE)
- 560147 (MSCCP SHARED RISK INCOME)
- 560148 (MSCCP OTHER MG CARE REVENUE)
- 560199 (MSCCP - INTERDEPT REVENUE TRANSFER)
- 563588 (MSCCP CONTRA A/R OTHER DEBIT ADJMNT)
- 563589 (MSCCP CONTRA A/R OTHER CREDIT ADJMNT)

**MedGrpCIS-Expense**
- Fund: 60100A (MED SCH CLIN COMP PLAN INC)
- Account: NOT 5xxxxx (except 560149 (MGD CARE MEDICAL COST CONTRA REV)) AND NOT 649xxx

**Account Pairing**

**P&L Depreciation Expenses**
Set of three transactions with the same DocNum/DocRefNum in the same accounting period. Account is 720500 (TO/FR RENEW/REPL RESERVES (3050)) or 723050 (TO OR FROM CURRENT FUNDS (0500)).

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Financial</th>
</tr>
</thead>
<tbody>
<tr>
<td>720500 (TO/FR RENEW/REPL RESERVES (3050))</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>720500 (TO/FR RENEW/REPL RESERVES (3050))</td>
<td></td>
<td>$1,000</td>
</tr>
<tr>
<td>680000 (BUDGET – UNALLOCATED)</td>
<td>-$1,000</td>
<td></td>
</tr>
</tbody>
</table>

Account 723050 (TO OR FROM CURRENT FUNDS (0500)) is being excluded from both the Profit and Loss and Cash Flow Reports. There is not a balance sheet account for the accumulated depreciation.

**Miscategorized Assessments**
Set of three transactions with the same DocNum/DocRefNum in the same accounting period. Account is 720917 or 720702.

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Financial</th>
</tr>
</thead>
<tbody>
<tr>
<td>720917 (ASSA ADMIN OH RECORD-MANUAL)</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>720917 (ASSA ADMIN OH RECORD-MANUAL)</td>
<td></td>
<td>$1,000</td>
</tr>
<tr>
<td>680000 (BUDGET – UNALLOCATED)</td>
<td>-$1,000</td>
<td></td>
</tr>
</tbody>
</table>

**Transfer after Overhead**
Transfer after overhead (DocNum TFAOH) is recategorized.

<table>
<thead>
<tr>
<th>Input</th>
<th>Output</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>201601+</td>
<td>Any</td>
</tr>
<tr>
<td>201601+</td>
<td>Any</td>
</tr>
<tr>
<td>201601+</td>
<td>Any</td>
</tr>
<tr>
<td>201607+</td>
<td>Any</td>
</tr>
<tr>
<td>201607+</td>
<td>Any</td>
</tr>
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Medical Group
Medical group expenses and revenue are duplicated. The records are copied from data group 1 to 0 in fiscal periods 201601 through 201606.

Revenue
Line items are set by account:

<table>
<thead>
<tr>
<th>Account</th>
<th>Line Item</th>
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<tbody>
<tr>
<td>560002</td>
<td>18</td>
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<tr>
<td>560135</td>
<td>16</td>
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<td>560136</td>
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<td>560147</td>
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<td>560148</td>
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<td>563588</td>
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<td>563589</td>
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<table>
<thead>
<tr>
<th>Input</th>
<th>Output</th>
<th>Source</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Fund</td>
<td>Data Group</td>
<td>Account</td>
<td>Data Group</td>
</tr>
<tr>
<td>60100A</td>
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<td>0</td>
<td>MedGrpCIS-PLRevenue</td>
</tr>
<tr>
<td>60100A</td>
<td>1</td>
<td>560149</td>
<td>MedGrpCIS-PLRevenue</td>
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</table>

Expenses

<table>
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<th>Source</th>
<th>PL</th>
<th>CF</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Fund</td>
<td>Data Group</td>
<td>Account</td>
<td>Data Group</td>
<td>Source</td>
<td>PL</td>
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<tr>
<td>60100A</td>
<td>1</td>
<td>637896</td>
<td>0</td>
<td>MedGrpCIS-Expense</td>
<td>207</td>
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<tr>
<td>60100A</td>
<td>1</td>
<td>693%</td>
<td>0</td>
<td>MedGrpCIS-Expense</td>
<td>207</td>
</tr>
<tr>
<td>60100A</td>
<td>1</td>
<td>0</td>
<td>MedGrpCIS-Expense</td>
<td>207</td>
<td>0</td>
</tr>
</tbody>
</table>

PROFIT AND LOSS REPORTS

Summary
To identify what is included and excluded from the Profit and Loss Reports.
What is Included in the Reports

- All accruals whether they are Revenue, Expense, or Salary
  - Accruals are transactions where the Document Reference Number is “ACCR”
  - Salary-Accruals are on the following accounts
    - 637999 (Z Payment and Bonus Accruals) is assigned to line item Faculty Salaries
    - 637222 (Z Pmt & Bonus Accruals - Mid Level) is assigned to line item Mid-level/Allied Professionals
    - 637223 (Z Payment & Bonus Accruals - Staff) is assigned to line item Other Salaries
  - Biweekly Salary Accruals
    - Account codes 6xx940
- Capital Transactions on 649xxx Account when they occur in the Research mission
- Medical Group Gross Charges – only thru December of FY 2016
- Less: Capitated Adjustment – only thru December of FY 2016
- Less: Bade Debt Adjustment – only thru December of FY 2016
- Care Payments – started on January of FY 2016
  - Account code 720904 (CARE Payment)
- Operating Reserves

What is Excluded from the Reports

- Research Revenue
  - Revenue is calculated based on the expenses and the fund – program combinations are used to identify the revenue line item
- Capital Transactions on Account 649xxx for the Academic and Clinical missions
- Operating Reserve transactions on Rule Class FBRV
- Rule Class BH14
- BD index numbers
  - All transactions on those indexes where the source contains Revenue
- Account 638016 (Inventory Accruals)
  - These transactions should only be used for balance sheet activity
- Account 723050 (To or From Current Funds (0500)) and its matching 68xxxx account
- Transfers After Overhead
  - Document Reference number is TFAOH
- Account 637195 (HS INTERCOMPANY OFFSET)
- Depreciation
- Rule Class BT13
  - Vacation Leave Accrual budgetary transactions
- Work Study Funds
- Salary DOS codes where the DOS_TOT_GROSS_IND equal to 0
CASH FLOW REPORTS

Summary
To identify what is included and excluded from the Cash Flow Reports.

What is Included in the Reports

- Research Revenue
  - Actual dollars we receive from awards that have been awarded
- Capital Transactions 649xxx Accounts for all Missions
- Transfer After Overhead
- Operating Reserve transactions on Rule Class “FBRV”
- All BD Index numbers
- Balances
  - Balances are the true fund balances and include all transactions, including accruals
  - Reported based upon Reserve Program Codes
    - Faculty Discretionary Balance
      - 404730 – Faculty Discretionary
      - 434730 – Faculty Discretionary
      - 444730 – Faculty Discretionary
    - General Reserves Balance
      - 404713 – Reserves Discretionary
      - 434713 – Reserves Discretionary
      - 444713 – Reserves Discretionary
    - Committed Reserves Balance
      - 404714 - Committed Reserves
      - 434714 - Committed Reserves
      - 444714 - Committed Reserves
    - All Other Balances
      - All other program codes not listed above

What is Excluded from the Reports

- All accrual transactions for Revenue, Expense, and Salary
- Medical Group Gross Charges
- Less: Capitated Adjustment
- Less: Bade Debt Adjustment
- CARE Payments
  - Account 720904 (CARE Payment)
- Department Clinical Expenses
  - Accounts 637802 (Dept Clinical Labor) and 637803 (Dept Clinical Non-Labor)
- Work Study Funds

RESERVES

Summary
Any net balance generated in a given operating year where revenue exceeds operational expense for the intended purpose.

**Type of Reserves**

- General Reserves
  - Uncommitted funds at the discretion of the Chair/Department
    - Remaining balances on clinical funds, IDCR, etc.
  - No direct spending
- Committed reserves
  - Funds committed for specific investment
    - Commitments made towards startup, recruitment
  - Direct spending is allowed
- Faculty Discretionary
  - Funds generated by individual faculty where faculty member has discretion over use
    - Faculty discretionary accounts, LSA Overages, Tech Transfer, etc.
  - Direct spending is allowed

**Rule Class**

Reserves Rule Class should be used for any Budget Adjustment or Transfer of Funds involving an index with a Reserves Program Code

- Core Funds – BH14
  - Doc # Range: BG – BGXXX###
  - Transfer of Funds: Used for transactions on core funds
- Non Core Funds – FBRV
  - Doc # Range: FB – FBXXX###
  - Budget Adjustment Journal: Used for transactions on non-core funds

**Profit and Loss Reports**

When spending happens on a reserve program that transaction is duplicated and added to the Operating Reserves line item in the Reserves section. If the transaction uses the rule class of FBRV it is excluded from the whole report.

**Cash Flow Reports**

All reserve transactions are included, that includes the FBRV rule class transactions. Reserves fall naturally and are not called out in a specific line item. We do report on the balances of the reserves by their reserve balance line items as seen above in the Cash Flow Reports section of the documentation.

**Data Groups**

**Summary**

The data we are using to put together the FinMan Reports all comes from IFIS but we are separating the reporting functions into Data Groups.
Definitions

- Health Sciences – VCHS reporting (Data group 0)
- Clinical Practice Operations – Clinical Practice Operations (CPO) reporting (Data group 1)
  - Currently this consists of fund 60100A and Major Groups Medical Group and Primary Care

Work Study Funds

**Summary**

Work Study Funds are excluded from all FinMan Reports. Work Study funds are not managed by the departments and do not have any financial impact to their bottom lines. More information can be found here: [Work Study Programs](#)

Academic Budget

**Summary**

Academic Budget is allocated at beginning of each fiscal year on a BD index. Those budget allocation on BD indexes are excluded from the Profit and Loss reports. The controller's office creates monthly journals that allocates 1/12th of the Academic Budget to the operating ledger. Those journals are reported in the Profit and Loss Reports.

Those BD indexes that are excluded in the Profit and Loss Reports are included in the Cash Flow Reports.

CARE Payments

**Summary**

CARE = Clinical and Reimbursable Event. Ophthalmology and Radiology do not receive a CARE Payment, they still receive a Transfer after Overhead.

- **Revenue**
  - Health Sciences data group is assigned to CARE Payment line item
    - Account 720904 (CARE PAYMENT)
  - Clinical Practice Operations data group to CARE Payment Supplement
    - Account 720906 (CARE Payment Supplement)
- **Expense**
  - Clinical Practice Operations data group to CARE Payment Expenses
    - Account 720904 (CARE PAYMENT)
    - The CARE Payment allocated to the departments in data group Health Sciences are classified as expenses for the Clinical Practice Operations
FinMan Budget

Summary

The budget process for Health Sciences (Campus and Medical Center budget separately) largely uses tools developed in house and includes the following modules:

- **CPO** - Per CPO leadership, these modules will be replaced by EPSI after the FY17 budget process is complete
  - MGFS-Revenue - Departments enter projected wRVUs at the division/provider level. This data is used to determine the care payment revenue that will flow from the CPO to the school to cover physician (clinician) salaries.
  - MGFS-Expense - Allows users to look at the YTD actuals (6 or 8 month period) and project expenses moving forward
  - MGFS-Staffing - PPS data for staff (excludes faculty) is used to prepopulate the module (usually Feb data is loaded) for users to modify

- **Academic Health Sciences**
  - AHS Staffing - PPS data for staff (excludes faculty) is used to prepopulate the module. If the individual is part of a bargaining unit, negotiated increases are built into the projected rate (full amount for the year is divided by 12 for the YTD amount which is not the best method, especially for grants)
  - Salpro - PPS data for faculty (excludes staff) is used to prepopulate the module. This is the largest expense for the AHS side and includes a detailed analysis of what faculty will be paid in the coming year and what income they will generate (sources include wRVU production, extramural funding, Service Agreements, Clinical Trials, FTE, etc).
  - AHS Expense - This module will be built for the FY18 budget cycle and will allow users to look at YTD actuals (6 or 8 month period) and project non-clinical revenue/expense moving forward. Clinical revenue generated by wRVU activity will be transferred from the CPO (EPSI) to AHS.
  - Landing Pages - These are the rollup summaries that bring in data from AHS Staffing, Salpro, and AHS Expense to show the budget at the Major Group, Department, and Division level.

Reporting - Cognos has been used to build the Finman report structure and will bring in the budget data to compare to actual/budget
ETL Order

Data Warehouse Import
The first step of the ETL is to import records from the campus data warehouse.

1. Import revenue, expenses, and transactions
2. Import salaries and benefits
3. Import vacation leave accrual imported
4. Salary and Benefits matching and validation
5. Add new title codes

Financial Management
The second step of the ETL is to match the imported transactions to budgetary line items.

1. Add new account line items
2. Salaries
3. Revenue, expenses, and transfers
4. Benefits
5. Special handling
6. Medical Group revenue & expenses
7. Operating Reserves
8. Beginning cash flow balances calculated
9. Exclude transactions from budget
10. Research revenue handled?
11. Miscategorized assessments
12. P&L depreciation and expenses
13. Care payments
14. Care payment supplements
15. Transfer after overhead (TFAOH)
16. Reports
17. Publish to Cognos
Appendix A: Data Flow
This section describes the origin of source data used by FinMan ETL.

- Campus Data Warehouse (DB2)
  - COA_DB
  - EMPLOYEE
  - GA
  - GA_EXTENSION
  - SQLDSE
- BADG (MySQL)
  - som_portal
  - legacy_data
<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMPLOYEE.DOS</td>
<td>DOS Codes</td>
</tr>
<tr>
<td>GA_EXTENSION.EMP_PAYROLL_EXPENSE_DIST</td>
<td>DOPES</td>
</tr>
<tr>
<td>GA_EXTENSION.VACATION_LEAVE_ACCRUAL</td>
<td>Vacation Leave Accrual</td>
</tr>
<tr>
<td>QLDSE.EXPANDORG</td>
<td>Organization information</td>
</tr>
<tr>
<td>GA.F_LEDGER_ACTIVITY</td>
<td>Ledger activity</td>
</tr>
<tr>
<td>GA.F_LEDGER_TRANSACTION</td>
<td>Ledger transactions</td>
</tr>
<tr>
<td>GA.F_IFOPAL</td>
<td>Indexes</td>
</tr>
<tr>
<td>GA.F_ACCOUNTING_PERIOD</td>
<td>Accounting periods</td>
</tr>
<tr>
<td>Staging.dbo.EMP_PAYROLL_EXPENSE_DIST</td>
<td>Subset of DOPES</td>
</tr>
<tr>
<td>Staging.dbo.VACATION_LEAVE_ACCRUAL</td>
<td>Subset of VacLac</td>
</tr>
<tr>
<td>Staging.dbo.dtlTrans</td>
<td>Subset of transactions</td>
</tr>
<tr>
<td>Staging.dbo.fundSum</td>
<td>Fund Amount Summary</td>
</tr>
</tbody>
</table>

![Database Diagram](attachment://database-diagram.png)
### FinManStaging

#### Ledger Tables

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staging.dbo.fundSum</td>
<td>Beginning balances</td>
</tr>
<tr>
<td>Staging.dbo.fundSum</td>
<td>Subset of beginning balances</td>
</tr>
<tr>
<td>FinManStaging.dbo.FinManBegBal</td>
<td>Normalized beginning balances</td>
</tr>
</tbody>
</table>
## COA Tables

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>COA_DB.ACCOUNT</td>
<td>All accounts</td>
</tr>
<tr>
<td>COA_DB.FUND</td>
<td>All funds</td>
</tr>
<tr>
<td>COA_DB.FUNDHIER</td>
<td>Fund hierarchy</td>
</tr>
<tr>
<td>COA_DB.INDX</td>
<td>All indexes</td>
</tr>
<tr>
<td>COA_DB.ORGANIZATIONHIER</td>
<td>Organization hierarchy</td>
</tr>
<tr>
<td>COA_DB.INDXHIER</td>
<td>Index hierarchy</td>
</tr>
<tr>
<td>COA_DB.ORGANIZATION</td>
<td>All organizations</td>
</tr>
<tr>
<td>COA_DB.PROGRAM</td>
<td>All programs</td>
</tr>
<tr>
<td>FinManStaging.dbo.COA_ACCOUNT_D</td>
<td>Mirror of all accounts</td>
</tr>
<tr>
<td>FinManStaging.dbo.COA_FUND_D</td>
<td>Mirror of all funds</td>
</tr>
<tr>
<td>FinManStaging.dbo.COA_INDEX_D</td>
<td>Mirror of all indexes</td>
</tr>
<tr>
<td>FinManStaging.dbo.COA_ORGANIZATION_D</td>
<td>Mirror of all organizations</td>
</tr>
<tr>
<td>FinManStaging.dbo.COA_PROGRAM_D</td>
<td>Mirror of all programs</td>
</tr>
</tbody>
</table>

![Diagram of COA Tables and Related Tables](diagram.png)
Revenue, Expenses, Salaries & Benefits

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staging.dbo.dtlTrans</td>
<td>Transactions</td>
</tr>
<tr>
<td>Staging.dbo.VACATION_LEAVE_ACCRUAL</td>
<td>Vacation leave accrual</td>
</tr>
<tr>
<td>Staging.dbo.EMP_PAYROLL_EXPENSE_DIST</td>
<td>Employee salary and benefits (DOPES)</td>
</tr>
<tr>
<td>FinManStaging.dbo.FinManRevExp</td>
<td>Revenue and expenses</td>
</tr>
<tr>
<td>FinManStaging.dbo.FinManBenefits</td>
<td>Employee benefits</td>
</tr>
<tr>
<td>FinManStaging.dbo.FinManSalary</td>
<td>Employee salaries</td>
</tr>
</tbody>
</table>

Accounting Periods

F_ALL_ACCOUNTING_PERIODS → DW_All_Accounting_Periods
Local Tables
These tables are locally managed by the FinMan ETL process. They aren’t imported from external systems.

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FinManSchoolCode</td>
<td>List of school codes</td>
</tr>
<tr>
<td>FinManMissionId</td>
<td>List of missions</td>
</tr>
<tr>
<td>FinManWorkStudy</td>
<td>Funds in work studies</td>
</tr>
<tr>
<td>FinManReportingPeriod</td>
<td>Maps accounting periods to reporting periods</td>
</tr>
<tr>
<td>FinManCFType</td>
<td>Cash flow line item types</td>
</tr>
<tr>
<td>FinManPLBudget</td>
<td>Annual Budget from budget landing page</td>
</tr>
<tr>
<td>som_major_group_grouping</td>
<td>High level grouping of major groups</td>
</tr>
<tr>
<td>FinManCFLineItems</td>
<td>Cashflow line items</td>
</tr>
<tr>
<td>journal_adjustments</td>
<td>True up journals</td>
</tr>
<tr>
<td>FinManPLType</td>
<td>Profit and loss line item types</td>
</tr>
<tr>
<td>FinManCFCategory</td>
<td>Cashflow line item categories</td>
</tr>
<tr>
<td>FinManPLLLineItems</td>
<td>Profit &amp; loss line items</td>
</tr>
<tr>
<td>FinManPLCategory</td>
<td>Profit &amp; loss line item categories</td>
</tr>
<tr>
<td>FinManAccountLineItem</td>
<td>Maps accounts to line items</td>
</tr>
<tr>
<td>datagroups_funds</td>
<td>Funds that belong to a datagroup</td>
</tr>
<tr>
<td>datagroups</td>
<td>All datagroups</td>
</tr>
<tr>
<td>ucsd_index</td>
<td>Used for PL &amp; CF Revenue and Expenses.</td>
</tr>
<tr>
<td>FinManVacLac</td>
<td>Deprecated.</td>
</tr>
<tr>
<td>titleCodeGrouping</td>
<td>Title Codes and associated line item.</td>
</tr>
</tbody>
</table>

![Diagram of table relationships]
**INDEX VALIDATION REPORT**

**Summary**

This report displays every Index's activity for a given accounting Period. It is a reconciliation report of below transactions. A transaction is recorded as FAIL or PASS depending on whether the balances reported on an Index is equal to the transactions recorded against those excluded or included in the Profit /Loss category mentioned below.

**What is Included in the Reports**

- Beginning Balance
- End Balance
- Profit and Loss from the following tables
  - hsFiscal.dbo.FinManSalary
  - hsFiscal.dbo.FinManBenefits
  - HsFiscal.dbo.FinManRevenue
- Following transactions are excluded from Profit and Loss summary
  - Academic budget
  - Capital equipment
  - Transactions on Inventory account code 638016
• Research revenue
  • MedGroup Expenses
  • MedGroup Transfer after Overhead.
  • Reserves
  • RuleClass BT13
  • Transactions on account code 637195
• Following transactions are added to Profit and Loss summary
  • Fake research
  • MedGroup Revenue
  • Profit and Loss Depreciation Expenses
• WorkStudy Beginning Balance
• WorkStudy End Balance
• Transaction in DOPES but not in DtlTrans
• Benefits transactions in DOPES but not in DtlTrans
• Used Pay transactions in DOPES but not in DtlTrans
• Accruals Used Pay transactions in DOPES but not in DtlTrans
Contents

REVENUE 4
EXPENSE - SALARIES & BENEFITS 5
  Summary 5
  Identifying Salary and Benefit transactions 5
  Assigning Line Items 6
  Salary & Benefits Matching 6
EXPENSE - NON PAYROLL EXPENSE 7
TRANSFERS 8
Sources 9
  Revenue Financial 9
  Revenue Budget 9
  Expense 9
  Transfer 9
  Benefits-Odd Entries 9
  Accrual 9
  Salary-Odd Entries 9
  MedGrpCIS-PLRevenue 9
  MedGrpCIS-Expense 10
Account Pairing 10
  P&L Depreciation Expenses 10
  Miscategorized Assessments 10
Transfer after Overhead 10
Medical Group 11
  Revenue 11
  Expenses 11
PROFIT AND LOSS REPORTS 11
CASH FLOW REPORTS 12
INDEX VALIDATION REPORT 13
RESERVES 14
Data Groups 15
Work Study Funds 15
REVENUE

Summary
To identify how we handle Revenue transactions in our FinMan reports. Revenue is defined as Revenue in the Profit and Loss Reports and Cash Receipts in the Cash Flow Reports.

Identifying Revenue Transactions

- Any Budget transaction is marked as Revenue
  - For Budget transactions that are on 5XXXXX Account Codes we reverse the sign of the transaction
- Financial transactions marked as Revenue
  - Any Financial transaction that are on 5XXXXX Account Codes
  - Any Financial transaction that start with 69XXXXX Account Codes we reverse the sign of the transaction
- Expense transactions marked as Revenue
  - Account equal to 637896 (MSCCP Department Clinical Indirect)

Assigning Line Items

- Revenue Line Items are assigned by the combination of Funds and Programs
  - New Funds – Program combinations are assigned when activity appears and is not already assigned a line item
  - Refer to this link to see your department / division fund – program combinations and the line items they are assigned to
- Special Line Item assignments where we had to use more than just the fund-program combination
  - Department Assessment
    - Account = 637896 (MSCCP Department Clinical Indirect)
  - Health System Professional Services
    - Trans_Desc_Pub like ASC and Account = 693900
    - Fund = 60109A or Fund = 60105A and Account = 693900

Profit and Loss Research Revenue

- Research Revenue is calculated based upon the research expenses so that the Net will always equal 0
  - Research expense funds and programs are sent through the same process to identify revenue line items

Cash Flow Research Revenue

- Research Revenue is the actual dollars we receive from awards that have been awarded
  - For example, if a 5 year $1,000,000 award is received today, all $1,000,000 is reported and not the $20,000 per year
EXPENSE - SALARIES & BENEFITS

Summary
To identify how Salary and Benefit transactions apply to the FinMan Reports. Salaries and Benefits are defined the same for both the Profit and Loss and Cash Flow reports but can found in the Disbursements section of the Cash Flow.

- Salary transactions are on the following accounts
  - 60xxxx Academic salaries
  - 61xxxx Staff salaries
  - 62xxxx General assistance (casual and student)
- Benefit transactions are on 66xxxx accounts

Identifying Salary and Benefit transactions
- Any transaction that is posted to the Distribution of Payroll Expense (Dopes) table
  - These include both Salary and Benefit payments at the individual level
- Any transaction that is posted to the Vacation Leave Accrual (VacLac) table
  - These include vacation and leave accrual postings at the individual level
- Any Salary related transaction posted to IFIS that is not posted to the Dopes
  - These transactions are classified as ‘Salary-Odd Entries’
    - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
      - Employee Id is assigned to 999999991 (Salary-Odd Entries)
      - Title Code is assigned to 9999 (Unclassified)
      - Sub 0 is assigned to Faculty Salaries
      - Sub 1 is assigned to Other Salaries
- Account code 668970 (Tuition/Fee Remission)
  - These transactions are classified as ‘Benefits-Tuition Remission’
    - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
      - Employee Id is assigned to 999999992 (Tuition Remission)
      - Title Code is assigned to 9999 (Unclassified)
      - Line item is assigned to Other Benefits
- Account codes 6xx940 (Salary Accrual & Benefits Accruals)
  - These transactions are classified as ‘Benefits-Biweekly’
    - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
      - Employee Id is assigned to 999999990 (Bi-Weekly Accrual)
      - Title Code is assigned to 9999 (Unclassified)
      - Line item is assigned to Bi-weekly Accruals
- Any Benefit related transaction posted to IFIS that is not posted to the Dopes
  - These transactions are classified as ‘Benefits-Odd Entries’
    - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
- Employee Id is assigned to 999999994 (Benefits-Odd Entries)
- Title Code is assigned to 9999 (Unclassified)
- Line item is assigned to Other Benefits
  - Account codes 637999 (Z Payment and Bonus Accruals), 637222 (Z Pmt & Bonus Accruals – Mid Level), 637223 (Z Payment & Bonus Accruals – Staff)
    - These transactions are classified as ‘Salary-Accrual’
      - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
        - Employee Id is assigned to 999999993 (Salary Accrual)
        - Title Code is assigned to 9999 (Unclassified)
        - 637999 (Z Payment and Bonus Accruals) is assigned to line item Faculty Salaries
        - 637222 (Z Pmt & Bonus Accruals - Mid Level) is assigned to line item Mid-level/Allied Professionals
        - 637223 (Z Payment & Bonus Accruals - Staff) is assigned to line item Other Salaries
  - Rule Class BT13 is being excluded from the Profit and Loss
    - Vacation Leave Accrual budgetary transactions
  - DOS_TOT_GROSS_IND where it is equal to zero is excluded
    - Salary reported as Income for benefit purposes but not being paid out as salary or record purpose codes
      - DOS codes as of 5/31/2017

<table>
<thead>
<tr>
<th>DOS_CODE</th>
<th>DOS_DESCRIPTION</th>
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</thead>
<tbody>
<tr>
<td>BYH</td>
<td>BY AGREEMENT HRS</td>
</tr>
<tr>
<td>CEL</td>
<td>CELL PHONE EXPENSE</td>
</tr>
<tr>
<td>CTA</td>
<td>COMPENSATORY TIME ACCRUED</td>
</tr>
<tr>
<td>CTB</td>
<td>COMP TIME ACCRUED PREM</td>
</tr>
<tr>
<td>CTO</td>
<td>COMPENSATORY TIME OFF</td>
</tr>
<tr>
<td>CTP</td>
<td>COMP TIME OFF PREM</td>
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<tr>
<td>CXO</td>
<td>COMP TIME PAID</td>
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<tr>
<td>CXP</td>
<td>COMP TIME PAID - PREM</td>
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<tr>
<td>FLT</td>
<td>FLOATING HOLIDAY</td>
</tr>
<tr>
<td>FUA</td>
<td>FURLOUGH LEAVE ACCRUED</td>
</tr>
<tr>
<td>FUT</td>
<td>FURLOUGH LEAVE TAKEN</td>
</tr>
<tr>
<td>HOL</td>
<td>HOLIDAY</td>
</tr>
<tr>
<td>LAF</td>
<td>LEAVE ACCRUAL FACTOR</td>
</tr>
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<td>MV2</td>
<td>MOVING EXPENSE AP</td>
</tr>
<tr>
<td>NCA</td>
<td>NON-CASH AWARD</td>
</tr>
<tr>
<td>PDE</td>
<td>PDS PAID-DIRECT EXT PAY</td>
</tr>
<tr>
<td>PDW</td>
<td>PDS-WOS NOT UC PAID</td>
</tr>
<tr>
<td>PFE</td>
<td>PDS FELLOW EXTERNAL PAY</td>
</tr>
<tr>
<td>PFM</td>
<td>PERQUISITE - FREE MEAL</td>
</tr>
<tr>
<td>PHR</td>
<td>TEMP HOUSING REIMBURSE</td>
</tr>
<tr>
<td>PQX</td>
<td>PRQ HSG TAXABLE</td>
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<tr>
<td>PRG</td>
<td>PERQUISITE MEMO HOUSING</td>
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<tr>
<td>PRH</td>
<td>PERQ-MEMO-HOUSING</td>
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<tr>
<td>PRM</td>
<td>PERQUISITE-MEMO</td>
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<tr>
<td>PTO</td>
<td>TRIP BONUS LEAVE TAKEN</td>
</tr>
<tr>
<td>RGS</td>
<td>REGULAR - STAFFING</td>
</tr>
<tr>
<td>RPA</td>
<td>Y PRIME REC PUR ONLY</td>
</tr>
</tbody>
</table>
### Assigning Line Items

- Salaries and Benefits are assigned by Title Code
  - Refer to this link to see your department / division title codes and the line items they are assigned to (this is temporary, I would like to develop this in cognos in the future)
  - Titles codes moved to Mid-level/Allied Professionals from Other Salaries
    - 789 CHIEF CLINICAL SOCIAL WORKER
    - 7891 CLIN SOCIAL WORKER 1 NEX
    - 9316 CLIN SOCIAL WORKER 2 PD
    - 9311 CLIN SOCIAL WORKER CHF ASC
    - 9341 SOCIAL WORK ASC
    - 9342 SOCIAL WORK ASSOCIATE, ASST

### Salary & Benefits Matching

Salary and benefits transactions have two sources.

#### Salaries

- General ledger – roll up
- DOPES – detail

#### Benefits

- General ledger – roll up
- VacLac – detail

To resolve this duplication FinMan prefers the detail records from DOPES and VacLac. The corresponding records are removed from the general ledger.

Detail records are matched by Accounting Period, Index, and Fund to the roll up in the general ledger. Matches are removed from the general ledger. If no match is
found the record is retained in the general ledger and marked as “Salary-Odd Entries” or “Benefits-Odd Entries”. This may result in an imbalance if there is an undetected matching detail record.
EXPENSE - NON PAYROLL EXPENSE

**Summary**
To identify how we handle Expense transactions in our FinMan reports. Expense is defined as Non Payroll Expenses in both the Profit and Loss and Cash Flow but can be found in the Disbursements section of the Cash Flow.

**Identifying Expense Transactions**
- Any Financial transaction is marked as Expense
- Financial transactions on the following accounts are classified as Non Payroll Expense
  - 63xxxx Supplies and expenses
  - 64xxxx Equipment
  - 65xxxx Travel

**Assigning Line Items**
- Non Payroll Expense line items are assigned by Account code
  - New Accounts are assigned when activity appears and is not already assigned a line item
  - Refer to this link to see your department / division account and the line items they are assigned to (this is temporary, I would like to develop this in cognos in the future)

TRANSFERS

**Summary**
To identify how we handle Transfer transactions in our FinMan reports. Transfer is defined as Transfers in the Profit and Loss and Cash from Internal Transfers & Other Activities in the Cash Flow.

**Identifying Transfer Transactions**
All 7xxxxx Account transactions are marked as Transfers
- Accounts 720500 (To/Fr Renew/Repl Reserves (3050)), 720702 (Differential Inc Trans to Reserve), and 720917 (ASSA Admin Oh Record-Manual) are marked as Non Payroll Expense
- Account 720904 (CARE Payment) is marked as Revenue
- Health System Transfers are recognized by Document Reference Number

**Assigning Line Items**
- 7xxxxx Accounts are assigned to Other Transfers
- Health System Practice Support
  - Document Reference Number is like “CEDF-SU”, “CEDF-PM”, “MIX”, or “CEDF-AHP”
- Health System Incentives
  - Document Reference Number is like “CEDF-INC”
• Health System Other
  o Document Reference Number is like “CEDF-MC”, or “CEDF-OTH”
• VCO Transfers
  o Rule class is either BH15, BE15, or FBTR

Sources
What the Source field means.

Revenue Financial
• Table: dtlTrans
• fieldIndicator: Financial
• Account: The account’s category is “Revenue”

Revenue Budget
• Table: dtlTrans
• fieldIndicator: Budget

Expense
• Table: dtlTrans
• fieldIndicator: Financial
• Account: The account’s category is not “Revenue”

Transfer
• Table: dtlTrans
• Account: 7xxxxxx

Benefits-Odd Entries
Only applies to unmatched benefits.
• Table: dtlTrans
• Sub: 6
• fieldIndicator: Financial

Accrual
Either:
  • RuleClass: FGAH
  • DocRefNum: ACCR

Salary-Odd Entries
Only applies to unmatched salaries.
• Table: dtlTrans
• Sub: 0, 1, or 2
• fieldIndicator: Financial
Account Pairing

P&L Depreciation Expenses

Set of three transactions with the same DocNum/DocRefNum in the same accounting period. Account is 720500 (TO/FR RENEW/REPL RESERVES (3050)) or 723050 (TO OR FROM CURRENT FUNDS (0500)).

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Financial</th>
</tr>
</thead>
<tbody>
<tr>
<td>720500 (TO/FR RENEW/REPL RESERVES (3050))</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>720500 (TO/FR RENEW/REPL RESERVES (3050))</td>
<td></td>
<td>$1,000</td>
</tr>
<tr>
<td>680000 (BUDGET – UNALLOCATED)</td>
<td>-$1,000</td>
<td></td>
</tr>
</tbody>
</table>

Account 723050 (TO OR FROM CURRENT FUNDS (0500)) is being excluded from both the Profit and Loss and Cash Flow Reports. There is not a balance sheet account for the accumulated depreciation.

Miscategorized Assessments

Set of three transactions with the same DocNum/DocRefNum in the same accounting period. Account is 720917 or 720702.

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Financial</th>
</tr>
</thead>
<tbody>
<tr>
<td>720917 (ASSA ADMIN OH RECORD-MANUAL)</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>720917 (ASSA ADMIN OH RECORD-MANUAL)</td>
<td></td>
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Transfer after Overhead

Transfer after overhead (DocNum TFAOH) is recategorized.

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PROFIT AND LOSS REPORTS

Summary

To identify what is included and excluded from the Profit and Loss Reports.

What is Included in the Reports

- All accruals whether they are Revenue, Expense, or Salary
  - Accruals are transactions where the Document Reference Number is “ACCR”
Salary-Accruals are on the following accounts
  - 637999 (Z Payment and Bonus Accruals) is assigned to line item Faculty Salaries
  - 637222 (Z Pmt & Bonus Accruals - Mid Level) is assigned to line item Mid-level/Allied Professionals
  - 637223 (Z Payment & Bonus Accruals - Staff) is assigned to line item Other Salaries

Biweekly Salary Accruals
  - Account codes 6xx940
    - Capital Transactions on 649xxx Account when they occur in the Research mission
    - Medical Group Gross Charges – only thru December of FY 2016
    - Less: Capitated Adjustment – only thru December of FY 2016
    - Less: Bade Debt Adjustment – only thru December of FY 2016
    - Care Payments – started on January of FY 2016
      - Account code 720904 (CARE Payment)
    - Operating Reserves

What is Excluded from the Reports

- Research Revenue
  - Revenue is calculated based on the expenses and the fund – program combinations are used to identify the revenue line item
- Capital Transactions on Account 649xxx for the Academic and Clinical missions
- Operating Reserve transactions on Rule Class FBRV
- Rule Class BH14
- BD index numbers
  - All transactions on those indexes where the source contains Revenue
- Account 638016 (Inventory Accruals)
  - These transactions should only be used for balance sheet activity
- Account 723050 (To or From Current Funds (0500)) and its matching 68xxxx account
- Transfers After Overhead
  - Document Reference number is TFAOH
- Account 637195 (HS INTERCOMPANY OFFSET)
- Depreciation
- Rule Class BT13
  - Vacation Leave Accrual budgetary transactions
- Work Study Funds
- Salary DOS codes where the DOS_TOT_GROSS_IND equal to 0

CASH FLOW REPORTS

Summary

To identify what is included and excluded from the Cash Flow Reports.
What is Included in the Reports

- Research Revenue
  - Actual dollars we receive from awards that have been awarded
- Capital Transactions 649xxx Accounts for all Missions
- Transfer After Overhead
- Operating Reserve transactions on Rule Class “FBRV”
- All BD Index numbers
- Balances
  - Balances are the true fund balances and include all transactions, including accruals
  - Reported based upon Reserve Program Codes
    - Faculty Discretionary Balance
      - 404730 – Faculty Discretionary
      - 434730 – Faculty Discretionary
      - 444730 – Faculty Discretionary
    - General Reserves Balance
      - 404713 – Reserves Discretionary
      - 434713 – Reserves Discretionary
      - 444713 – Reserves Discretionary
    - Committed Reserves Balance
      - 404714 - Committed Reserves
      - 434714 - Committed Reserves
      - 444714 - Committed Reserves
    - All Other Balances
      - All other program codes not listed above

What is Excluded from the Reports

- All accrual transactions for Revenue, Expense, and Salary
- Medical Group Gross Charges
- Less: Capitated Adjustment
- Less: Bade Debt Adjustment
- CARE Payments
  - Account 720904 (CARE Payment)
- Department Clinical Expenses
  - Accounts 637802 (Dept Clinical Labor) and 637803 (Dept Clinical Non-Labor)
- Work Study Funds

RESERVES

Summary

Any net balance generated in a given operating year where revenue exceeds operational expense for the intended purpose.

Type of Reserves

- General Reserves
  - Uncommitted funds at the discretion of the Chair/Department
Remaining balances on clinical funds, IDCR, etc.
  - No direct spending

Committed reserves
  - Funds committed for specific investment
    - Commitments made towards startup, recruitment
  - Direct spending is allowed

Faculty Discretionary
  - Funds generated by individual faculty where faculty member has discretion over use
    - Faculty discretionary accounts, LSA Overages, Tech Transfer, etc.
  - Direct spending is allowed

**Rule Class**

Reserves Rule Class should be used for any Budget Adjustment or Transfer of Funds involving an index with a Reserves Program Code

- Core Funds – BH14
  - Doc # Range: BG – BGXXX###
  - Transfer of Funds: Used for transactions on core funds

- Non Core Funds – FBRV
  - Doc # Range: FB – FBXXX###
  - Budget Adjustment Journal : Used for transactions on non-core funds

**Profit and Loss Reports**

When spending happens on a reserve program that transaction is duplicated and added to the Operating Reserves line item in the Reserves section. If the transaction uses the rule class of FBRV it is excluded from the whole report.

**Cash Flow Reports**

All reserve transactions are included, that includes the FBRV rule class transactions. Reserves fall naturally and are not called out in a specific line item. We do report on the balances of the reserves by their reserve balance line items as seen above in the Cash Flow Reports section of the documentation.

**Data Groups**

**Summary**

The data we are using to put together the FinMan Reports all comes from IFIS but we are separating the reporting functions into Data Groups.

Definitions

- Health Sciences – VCHS reporting (Data group 0)
- Clinical Practice Operations – Clinical Practice Operations (CPO) reporting (Data group 1)
Currently this consists of fund 60100A and Major Groups Medical Group and Primary Care

**Work Study Funds**

**Summary**

Work Study Funds are excluded from all FinMan Reports. Work Study funds are not managed by the departments and do not have any financial impact to their bottom lines. More information can be found here: Work Study Programs

**Academic Budget (Core Operating Budget)**

**Summary**

Academic Budget is allocated at beginning of each fiscal year on a BD index. Those budget allocation on BD indexes are excluded from the Profit and Loss reports. The controller's office creates monthly journals that allocates 1/12th of the Academic Budget to the operating ledger. Those journals are reported in the Profit and Loss Reports.

Those BD indexes that are excluded in the Profit and Loss Reports are included in the Cash Flow Reports.

**CARE Payments**

**Summary**

CARE = Clinical and Reimbursable Event.

- **Revenue**
  - Health Sciences data group is assigned to CARE Payment line item
    - Account 720904 (CARE PAYMENT)
  - Clinical Practice Operations data group to CARE Payment Supplement
    - Account 720906 (CARE Payment Supplement)

- **Expense**
  - Clinical Practice Operations data group to CARE Payment Expenses
    - Account 720904 (CARE PAYMENT)
    - The CARE Payment allocated to the departments in data group Health Sciences are classified as expenses for the Clinical Practice Operations

**FinMan Budget**

**Summary**
The budget process for Health Sciences (Campus and Medical Center budget separately) largely uses tools developed in house and includes the following modules:

- **CPO** - Per CPO leadership, these modules will be replaced by EPSI after the FY17 budget process is complete
  - **MGFS-Revenue** - Departments enter projected wRVUs at the division/provider level. This data is used to determine the care payment revenue that will flow from the CPO to the school to cover physician (clinician) salaries.
  - **MGFS-Expense** - Allows users to look at the YTD actuals (6 or 8 month period) and project expenses moving forward
  - **MGFS-Staffing** - PPS data for staff (excludes faculty) is used to prepopulate the module (usually Feb data is loaded) for users to modify

- **Academic Health Sciences**
  - **AHS Staffing** - PPS data for staff (excludes faculty) is used to prepopulate the module. If the individual is part of a bargaining unit, negotiated increases are built into the projected rate (full amount for the year is divided by 12 for the YTD amount which is not the best method, especially for grants)
  - **Salpro** - PPS data for faculty (excludes staff) is used to prepopulate the module. This is the largest expense for the AHS side and includes a detailed analysis of what faculty will be paid in the coming year and what income they will generate (sources include wRVU production, extramural funding, Service Agreements, Clinical Trials, FTE, etc).
  - **AHS Expense** - This module will be built for the FY18 budget cycle and will allow users to look at YTD actuals (6 or 8 month period) and project non-clinical revenue/expense moving forward. Clinical revenue generated by wRVU activity will be transferred from the CPO (EPSI) to AHS.
  - **Landing Pages** - These are the rollup summaries that bring in data from AHS Staffing, Salpro, and AHS Expense to show the budget at the Major Group, Department, and Division level.

**Reporting** - Cognos has been used to build the Finman report structure and will bring in the budget data to compare to actual/budget

**FinMan Projects**

**Summary**

Individual department projects were set up to differentiate CDO (Central Department Operations) and DO (Department Other)
• Project names most start with VCHSFINMAN
  o Indexes in those projects are associated with CDO
    • Once an index is associated to those projects it will always be associated to CDO regardless of when the index was added to the project

ETL Order

Data Warehouse Import
The first step of the ETL is to import records from the campus data warehouse.

6. Import revenue, expenses, and transactions
7. Import salaries and benefits
8. Import vacation leave accrual imported
9. Salary and Benefits matching and validation
10. Add new title codes

Financial Management
The second step of the ETL is to match the imported transactions to budgetary line items.

18. Add new account line items
19. Salaries
20. Revenue, expenses, and transfers
21. Benefits
22. Special handling
23. Medical Group revenue & expenses
24. Operating Reserves
25. Beginning cash flow balances calculated
26. Exclude transactions from budget
27. Research revenue handled?
28. Miscategorized assessments
29. P&L depreciation and expenses
30. Care payments
31. Care payment supplements
32. Transfer after overhead (TFAOH)
33. Reports
34. Publish to Cognos
Appendix A: Data Flow
This section describes the origin of source data used by FinMan ETL.

- Campus Data Warehouse (DB2)
  - COA_DB
  - EMPLOYEE
  - GA
  - GA_EXTENSION
  - SQLDSE
- BADG (MySQL)
  - som_portal
  - legacy_data
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<th>Table</th>
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<td>GA.F(LEDGER_TRANSACTION)</td>
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# FinManStaging

## Ledger Tables

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## COA Tables

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Revenue, Expenses, Salaries & Benefits

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Accounting Periods
Employees & Titles

SOM Portal Tables

Local Tables
These tables are locally managed by the FinMan ETL process. They aren’t imported from external systems.

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Budget Tables
hsFiscal

Tables in hsFiscal are mirrored from FinManStaging.

INDEX VALIDATION REPORT

Summary

This report displays every Index's activity for a given accounting Period. It is a reconciliation report of below transactions. A transaction is recorded as FAIL or PASS depending on whether the balances reported on an Index is equal to the transactions recorded against those excluded or included in the Profit /Loss category mentioned below.

What is Included in the Reports

- Beginning Balance
- End Balance
- Profit and Loss from the following tables
  - hsFiscal.dbo.FinManSalary
  - hsFiscal.dbo.FinManBenefits
  - hsFiscal.dbo.FinManRevenue
- Following transactions are excluded from Profit and Loss summary
  - Academic budget
  - Capital equipment
  - Transactions on Inventory account code 638016
  - Research revenue
  - MedGroup Expenses
  - MedGroup Transfer after Overhead.
  - Reserves
  - RuleClass BT13
  - Transactions on account code 637195
- Following transactions are added to Profit and Loss summary
  - Fake research
  - MedGroup Revenue
  - Profit and Loss Depreciation Expenses
- WorkStudy Beginning Balance
- WorkStudy End Balance
- Transaction in DOPES but not in DtlTrans
- Benefits transactions in DOPES but not in DtlTrans
- Used Pay transactions in DOPES but not in DtlTrans
- Accruals Used Pay transactions in DOPES but not in DtlTrans
Academic Budget (Core Operating Budget) 15
CARE Payments 16
FinMan Budget 16
ETL Order 17
  Data Warehouse Import 17
  Financial Management 17
Appendix A: Data Flow 18
  Staging 20
FinManStaging 21
    Ledger Tables 21
    COA Tables 22
Revenue, Expenses, Salaries & Benefits 23
    Accounting Periods 23
Employees & Titles 24
    SOM Portal Tables 24
    Local Tables 25
    Budget Tables 26
hsFiscal 26
REVENUE

Summary

To identify how we handle Revenue transactions in our FinMan reports. Revenue is defined as Revenue in the Profit and Loss Reports and Cash Receipts in the Cash Flow Reports.

Identifying Revenue Transactions

- Any Budget transaction is marked as Revenue
  - For Budget transactions that are on 5XXXXX Account Codes we reverse the sign of the transaction
- Financial transactions marked as Revenue
  - Any Financial transaction that are on 5XXXXX Account Codes
  - Any Financial transaction that start with 69XXXX Account Codes we reverse the sign of the transaction
- Expense transactions marked as Revenue
  - Account equal to 637896 (MSCCP Department Clinical Indirect)

Assigning Line Items

- Revenue Line Items are assigned by the combination of Funds and Programs
  - New Funds – Program combinations are assigned when activity appears and is not already assigned a line item
  - Refer to this link to see your department / division fund – program combinations and the line items they are assigned to
- Special Line Item assignments where we had to use more than just the fund-program combination
  - Department Assessment
    - Account = 637896 (MSCCP Department Clinical Indirect)

Profit and Loss Research Revenue

- Research Revenue is calculated based upon the research expenses so that the Net will always equal 0
  - Research expense funds and programs are sent through the same process to identify revenue line items

Cash Flow Research Revenue

- Research Revenue is the actual dollars we receive from awards that have been awarded
  - For example, if a 5 year $1,000,000 award is received today, all $1,000,000 is reported and not the $20,000 per year
EXPENSE - SALARIES & BENEFITS

Summary
To identify how Salary and Benefit transactions apply to the FinMan Reports. Salaries and Benefits are defined the same for both the Profit and Loss and Cash Flow reports but can found in the Disbursements section of the Cash Flow.

- Salary transactions are on the following accounts
  - 60xxxx Academic salaries
  - 61xxxx Staff salaries
  - 62xxxx General assistance (casual and student)
- Benefit transactions are on 66xxxx accounts

Identifying Salary and Benefit transactions
- Any transaction that is posted to the Distribution of Payroll Expense (Dopes) table
  - These include both Salary and Benefit payments at the individual level
- Any transaction that is posted to the Vacation Leave Accrual (VacLac) table
  - These include vacation and leave accrual postings at the individual level
- Any Salary related transaction posted to IFIS that is not posted to the Dopes
  - These transactions are classified as ‘Salary-Odd Entries’
    - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
      - Employee Id is assigned to 999999991 (Salary-Odd Entries)
      - Title Code is assigned to 9999 (Unclassified)
      - Sub 0 is assigned to Faculty Salaries
      - Sub 1 is assigned to Other Salaries
- Account code 668970 (Tuition/Fee Remission)
  - These transactions are classified as 'Benefits-Tuition Remission’
    - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
      - Employee Id is assigned to 999999992 (Tuition Remission)
      - Title Code is assigned to 9999 (Unclassified)
      - Line item is assigned to Other Benefits
- Account codes 6xx940 (Salary Accrual & Benefits Accruals)
  - These transactions are classified as 'Benefits-Biweekly’
    - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
      - Employee Id is assigned to 999999990 (Bi-Weekly Accrual)
      - Title Code is assigned to 9999 (Unclassified)
      - Line item is assigned to Bi-weekly Accruals
- Any Benefit related transaction posted to IFIS that is not posted to the Dopes
  - These transactions are classified as ‘Benefits-Odd Entries’
    - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
- Employee Id is assigned to 999999994 (Benefits-Odd Entries)
- Title Code is assigned to 9999 (Unclassified)
- Line item is assigned to Other Benefits
  - Account codes 637999 (Z Payment and Bonus Accruals), 637222 (Z Pmt & Bonus Accruals – Mid Level), 637223 (Z Payment & Bonus Accruals – Staff)
    - These transactions are classified as ‘Salary-Accrual’
      - Since they are not in the Dopes we do not know the individual who these charges apply to, we assign the following to them
        - Employee Id is assigned to 999999993 (Salary Accrual)
        - Title Code is assigned to 9999 (Unclassified)
        - 637999 (Z Payment and Bonus Accruals) is assigned to line item Faculty Salaries
        - 637222 (Z Pmt & Bonus Accruals - Mid Level) is assigned to line item Mid-level/Allied Professionals
        - 637223 (Z Payment & Bonus Accruals - Staff) is assigned to line item Other Salaries
  - Rule Class BT13 is being excluded from the Profit and Loss
    - Vacation Leave Accrual budgetary transactions
  - DOS_TOT_GROSS_IND where it is equal to zero is excluded
    - Salary reported as Income for benefit purposes but not being paid out as salary or record purpose codes
      - DOS codes as of 5/31/2017

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<tr>
<td>FUT</td>
<td>FURLOUGH LEAVE TAKEN</td>
</tr>
<tr>
<td>HOL</td>
<td>HOLIDAY</td>
</tr>
<tr>
<td>LAF</td>
<td>LEAVE ACCRUAL FACTOR</td>
</tr>
<tr>
<td>MV2</td>
<td>MOVING EXPENSE AP</td>
</tr>
<tr>
<td>NCA</td>
<td>NON-CASH AWARD</td>
</tr>
<tr>
<td>PDE</td>
<td>PDS PAID-DIRECT EXT PAY</td>
</tr>
<tr>
<td>PDW</td>
<td>PDS-WOS NOT UC PAID</td>
</tr>
<tr>
<td>PFE</td>
<td>PDS FELLOW EXTERNAL PAY</td>
</tr>
<tr>
<td>PFM</td>
<td>PERQUISITE - FREE MEAL</td>
</tr>
<tr>
<td>PHR</td>
<td>TEMP HOUSING REIMBURSE</td>
</tr>
<tr>
<td>PQX</td>
<td>PRQ HSG TAXABLE</td>
</tr>
<tr>
<td>PRQ</td>
<td>PERQUISITE MEMO HOUSING</td>
</tr>
<tr>
<td>PRH</td>
<td>PERQ-MEMO-HOUSING</td>
</tr>
<tr>
<td>PRM</td>
<td>PERQUISITE-MEMO</td>
</tr>
<tr>
<td>PTO</td>
<td>TRIP BONUS LEAVE TAKEN</td>
</tr>
<tr>
<td>RGS</td>
<td>REGULAR - STAFFING</td>
</tr>
<tr>
<td>RPA</td>
<td>Y PRIME REC PUR ONLY</td>
</tr>
</tbody>
</table>
Assigning Line Items

- Salaries and Benefits are assigned by Title Code
  - Refer to this link to see your department / division title codes and the line items they are assigned to (this is temporary, I would like to develop this in cognos in the future)
- Titles codes moved to Mid-level/Allied Professionals from Other Salaries

Salary & Benefits Matching

Salary and benefits transactions have two sources.

**Salaries**

- General ledger – roll up
- DOPES – detail

**Benefits**

- General ledger – roll up
- VacLac – detail

To resolve this duplication FinMan prefers the detail records from DOPES and VacLac. The corresponding records are removed from the general ledger.

Detail records are matched by Accounting Period, Index, and Fund to the roll up in the general ledger. Matches are removed from the general ledger. If no match is found the record is retained in the general ledger and marked as “Salary-Odd Entries” or “Benefits-Odd Entries”. This may result in an imbalance if there is an undetected matching detail record.
EXPENSE - NON PAYROLL EXPENSE

Summary
To identify how we handle Expense transactions in our FinMan reports. Expense is defined as Non Payroll Expenses in both the Profit and Loss and Cash Flow but can be found in the Disbursements section of the Cash Flow.

**Identifying Expense Transactions**
- Any Financial transaction is marked as Expense
- Financial transactions on the following accounts are classified as Non Payroll Expense
  - 63xxxx Supplies and expenses
  - 64xxxx Equipment
  - 65xxxx Travel

**Assigning Line Items**
- Non Payroll Expense line items are assigned by Account code
  - New Accounts are assigned when activity appears and is not already assigned a line item
  - Refer to this link to see your department / division account and the line items they are assigned to (this is temporary, I would like to develop this in cognos in the future)

**TRANSFERS**

**Summary**
To identify how we handle Transfer transactions in our FinMan reports. Transfer is defined as Transfers in the Profit and Loss and Cash from Internal Transfers & Other Activities in the Cash Flow.

**Identifying Transfer Transactions**
All 7xxxxx Account transactions are marked as Transfers
- Accounts 720500 (To/Fr Renew/Repl Reserves (3050)), 720702 (Differential Inc Trans to Reserve), and 720917 (ASSA Admin Oh Record-Manual) are marked as Non Payroll Expense
- Account 720904 (CARE Payment) is marked as Revenue
- Health System Transfers are recognized by Document Reference Number

**Assigning Line Items**
- 7xxxxx Accounts are assigned to Other Transfers
- Health System Practice Support
  - Document Reference Number is like “CEDF-SU”, “CEDF-PM”, “MIX”, or “CEDF-AHP”
- Health System Incentives
  - Document Reference Number is like “CEDF-INC”
- Health System Other
  - Document Reference Number is like “CEDF-MC”, or “CEDF-OTH”
- VCO Transfers
Rule class is either BH15, BE15, or FBTR

Sources
What the Source field means.

Revenue Financial
- Table: dtITrans
- fieldIndicator: Financial
- Account: The account’s category is “Revenue”

Revenue Budget
- Table: dtITrans
- fieldIndicator: Budget

Expense
- Table: dtITrans
- fieldIndicator: Financial
- Account: The account’s category is not “Revenue”

Transfer
- Table: dtITrans
- Account: 7xxxxxx

Benefits-Odd Entries
Only applies to unmatched benefits.
- Table: dtITrans
- Sub: 6
- fieldIndicator: Financial

Accrual
Either:
- RuleClass: FGAH
- DocRefNum: ACCR

Salary-Odd Entries
Only applies to unmatched salaries.
- Table: dtITrans
- Sub: 0, 1, or 2
- fieldIndicator: Financial
Account Pairing

P&L Depreciation Expenses
Set of three transactions with the same DocNum/DocRefNum in the same accounting period. Account is 720500 (TO/FR RENEW/REPL RESERVES (3050)) or 723050 (TO OR FROM CURRENT FUNDS (0500)).

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Financial</th>
</tr>
</thead>
<tbody>
<tr>
<td>720500 (TO/FR RENEW/REPL RESERVES (3050))</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>720500 (TO/FR RENEW/REPL RESERVES (3050))</td>
<td></td>
<td>$1,000</td>
</tr>
<tr>
<td>680000 (BUDGET – UNALLOCATED)</td>
<td></td>
<td>-$1,000</td>
</tr>
</tbody>
</table>

Account 723050 (TO OR FROM CURRENT FUNDS (0500)) is being excluded from both the Profit and Loss and Cash Flow Reports. There is not a balance sheet account for the accumulated depreciation.

Miscategorized Assessments
Set of three transactions with the same DocNum/DocRefNum in the same accounting period. Account is 720917 or 720702.

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Financial</th>
</tr>
</thead>
<tbody>
<tr>
<td>720917 (ASSA ADMIN OH RECORD-MANUAL)</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>720917 (ASSA ADMIN OH RECORD-MANUAL)</td>
<td></td>
<td>$1,000</td>
</tr>
<tr>
<td>680000 (BUDGET – UNALLOCATED)</td>
<td></td>
<td>-$1,000</td>
</tr>
</tbody>
</table>

Transfer after Overhead
Transfer after overhead (DocNum TFAOH) is recategorized.

<table>
<thead>
<tr>
<th>Input</th>
<th>Output</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PROFIT AND LOSS REPORTS

Summary
To identify what is included and excluded from the Profit and Loss Reports.

What is Included in the Reports
- All accruals whether they are Revenue, Expense, or Salary
Accruals are transactions where the Document Reference Number is “ACCR”

Salary-Accruals are on the following accounts
- 637999 (Z Payment and Bonus Accruals) is assigned to line item Faculty Salaries
- 637222 (Z Pmt & Bonus Accruals - Mid Level) is assigned to line item Mid-level/Allied Professionals
- 637223 (Z Payment & Bonus Accruals - Staff) is assigned to line item Other Salaries

Biweekly Salary Accruals
- Account codes 6xx940
  - Capital Transactions on 649xxx Account when they occur in the Research mission
  - Medical Group Gross Charges – only thru December of FY 2016
  - Less: Capitated Adjustment – only thru December of FY 2016
  - Less: Bade Debt Adjustment – only thru December of FY 2016
  - Care Payments – started on January of FY 2016
    - Account – started on January of FY 2016
  - Account code 720904 (CARE Payment)
  - Operating Reserves

What is Excluded from the Reports
- Research Revenue
  - Revenue is calculated based on the expenses and the fund – program combinations are used to identify the revenue line item
- Capital Transactions on Account 649xxx for the Academic and Clinical missions
- Operating Reserve transactions on Rule Class FBRV
- Rule Class BH14
- BD index numbers
  - All transactions on those indexes where the source contains Revenue
- Account 638016 (Inventory Accruals)
  - These transactions should only be used for balance sheet activity
- Account 723050 (To or From Current Funds (0500)) and its matching 68xxxx account
- Transfers After Overhead
  - Document Reference number is TFAOH
- Account 637195 (HS INTERCOMPANY OFFSET)
- Depreciation
- Rule Class BT13
  - Vacation Leave Accrual budgetary transactions
- Work Study Funds
- Salary DOS codes where the DOS_TOT_GROSS_IND equal to 0

CASH FLOW REPORTS

Summary
To identify what is included and excluded from the Cash Flow Reports.

**What is Included in the Reports**

- Research Revenue
  - Actual dollars we receive from awards that have been awarded
- Capital Transactions 649xxx Accounts for all Missions
- Transfer After Overhead
- Operating Reserve transactions on Rule Class “FBRV”
- All BD Index numbers
- Balances
  - Balances are the true fund balances and include all transactions, including accruals
  - Reported based upon Reserve Program Codes
    - Faculty Discretionary Balance
      - 404730 – Faculty Discretionary
      - 434730 – Faculty Discretionary
      - 444730 – Faculty Discretionary
    - General Reserves Balance
      - 404713 – Reserves Discretionary
      - 434713 – Reserves Discretionary
      - 444713 – Reserves Discretionary
    - Committed Reserves Balance
      - 404714 - Committed Reserves
      - 434714 - Committed Reserves
      - 444714 - Committed Reserves
    - All Other Balances
      - All other program codes not listed above

**What is Excluded from the Reports**

- All accrual transactions for Revenue, Expense, and Salary
- Medical Group Gross Charges
- Less: Capitated Adjustment
- Less: Bade Debt Adjustment
- CARE Payments
  - Account 720904 (CARE Payment)
- Department Clinical Expenses
  - Accounts 637802 (Dept Clinical Labor) and 637803 (Dept Clinical Non-Labor)
- Work Study Funds

**RESERVES**

**Summary**

Any net balance generated in a given operating year where revenue exceeds operational expense for the intended purpose.

**Type of Reserves**
• General Reserves
  o Uncommitted funds at the discretion of the Chair/Department
    ▪ Remaining balances on clinical funds, IDCR, etc.
  o No direct spending
• Committed reserves
  o Funds committed for specific investment
    ▪ Commitments made towards startup, recruitment
  o Direct spending is allowed
• Faculty Discretionary
  o Funds generated by individual faculty where faculty member has discretion over use
    ▪ Faculty discretionary accounts, LSA Overages, Tech Transfer, etc.
  o Direct spending is allowed

**Rule Class**

Reserves Rule Class should be used for any Budget Adjustment or Transfer of Funds involving an index with a Reserves Program Code

• Core Funds – BH14
  o Doc # Range: BG – BGXXX###
  o Transfer of Funds: Used for transactions on core funds
• Non Core Funds – FBRV
  o Doc # Range: FB – FBXXX###
  o Budget Adjustment Journal : Used for transactions on non-core funds

**Profit and Loss Reports**

When spending happens on a reserve program that transaction is duplicated and added to the Operating Reserves line item in the Reserves section. If the transaction uses the rule class of FBRV it is excluded from the whole report.

**Cash Flow Reports**

All reserve transactions are included, that includes the FBRV rule class transactions. Reserves fall naturally and are not called out in a specific line item. We do report on the balances of the reserves by their reserve balance line items as seen above in the Cash Flow Reports section of the documentation.

**Data Groups**

**Summary**

The data we are using to put together the FinMan Reports all comes from IFIS but we are separating the reporting functions into Data Groups.

**Definitions**

• Health Sciences – VCHS reporting (Data group 0)
• Clinical Practice Operations – Clinical Practice Operations (CPO) reporting (Data group 1)
  o Currently this consists of fund 60100A and Major Groups Medical Group and Primary Care

Work Study Funds

Summary

Work Study Funds are excluded from all FinMan Reports. Work Study funds are not managed by the departments and do not have any financial impact to their bottom lines. More information can be found here: Work Study Programs

Academic Budget (Core Operating Budget)

Summary

Academic Budget is allocated at beginning of each fiscal year on a BD index. Those budget allocation on BD indexes are excluded from the Profit and Loss reports. The controller's office creates monthly journals that allocates 1/12th of the Academic Budget to the operating ledger. Those journals are reported in the Profit and Loss Reports.

Those BD indexes that are excluded in the Profit and Loss Reports are included in the Cash Flow Reports.

CARE Payments

Summary

CARE = Clinical and Reimbursable Event.

• Revenue
  o Health Sciences data group is assigned to CARE Payment line item
    ▪ Account 720904 (CARE PAYMENT)
  o Clinical Practice Operations data group to CARE Payment Supplement
    ▪ Account 720906 (CARE Payment Supplement)

• Expense
  o Clinical Practice Operations data group to CARE Payment Expenses
    ▪ Account 720904 (CARE PAYMENT)
    ▪ The CARE Payment allocated to the departments in data group Health Sciences are classified as expenses for the Clinical Practice Operations
FinMan Budget

Summary

The budget process for Health Sciences (Campus and Medical Center budget separately) largely uses tools developed in house and includes the following modules:

- **CPO** - Per CPO leadership, these modules will be replaced by EPSI after the FY17 budget process is complete
  - MGFS-Revenue - Departments enter projected wRVUs at the division/provider level. This data is used to determine the care payment revenue that will flow from the CPO to the school to cover physician (clinician) salaries.
  - MGFS-Expense - Allows users to look at the YTD actuals (6 or 8 month period) and project expenses moving forward
  - MGFS-Staffing - PPS data for staff (excludes faculty) is used to prepopulate the module (usually Feb data is loaded) for users to modify

- **Academic Health Sciences**
  - AHS Staffing - PPS data for staff (excludes faculty) is used to prepopulate the module. If the individual is part of a bargaining unit, negotiated increases are built into the projected rate (full amount for the year is divided by 12 for the YTD amount which is not the best method, especially for grants)
  - Salpro - PPS data for faculty (excludes staff) is used to prepopulate the module. This is the largest expense for the AHS side and includes a detailed analysis of what faculty will be paid in the coming year and what income they will generate (sources include wRVU production, extramural funding, Service Agreements, Clinical Trials, FTE, etc).
  - AHS Expense - This module will be built for the FY18 budget cycle and will allow users to look at YTD actuals (6 or 8 month period) and project non-clinical revenue/expense moving forward. Clinical revenue generated by wRVU activity will be transferred from the CPO (EPSI) to AHS.
  - Landing Pages - These are the rollup summaries that bring in data from AHS Staffing, Salpro, and AHS Expense to show the budget at the Major Group, Department, and Division level.

Reporting - Cognos has been used to build the Finman report structure and will bring in the budget data to compare to actual/budget

FinMan Projects

Summary
Individual department projects were set up to differentiate CDO (Central Department Operations) and DO (Department Other)

- Project names most start with VCHSFINMAN
  - Indexes in those projects are associated with CDO
    - Once an index is associated to those projects it will always be associated to CDO regardless of when the index was added to the project

ETL Order

Data Warehouse Import
The first step of the ETL is to import records from the campus data warehouse.

11. Import revenue, expenses, and transactions  
12. Import salaries and benefits  
13. Import vacation leave accrual imported  
14. Salary and Benefits matching and validation  
15. Add new title codes

Financial Management
The second step of the ETL is to match the imported transactions to budgetary line items.

35. Add new account line items  
36. Salaries  
37. Revenue, expenses, and transfers  
38. Benefits  
39. Special handling  
40. Medical Group revenue & expenses  
41. Operating Reserves  
42. Beginning cash flow balances calculated  
43. Exclude transactions from budget  
44. Research revenue handled?  
45. Miscategorized assessments  
46. P&L depreciation and expenses  
47. Care payments  
48. Care payment supplements  
49. Transfer after overhead (TFAOH)  
50. Reports  
51. Publish to Cognos
Appendix A: Data Flow

This section describes the origin of source data used by FinMan ETL.

- Campus Data Warehouse (DB2)
  - COA_DB
  - EMPLOYEE
  - GA
  - GA_EXTENSION
  - SQLDSE
- BADG (MySQL)
  - som_portal
  - legacy_data
<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMPLOYEE.DOS</td>
<td>DOS Codes</td>
</tr>
<tr>
<td>GA_EXTENSION.EMP_PAYROLL_EXPENSE_DIST</td>
<td>DOPES</td>
</tr>
<tr>
<td>GA_EXTENSION.VACATION_LEAVE_ACCRUAL</td>
<td>Vacation Leave Accrual</td>
</tr>
<tr>
<td>QLDSE.EXPANDORG</td>
<td>Organization information</td>
</tr>
<tr>
<td>GA.F_LEDGER_ACTIVITY</td>
<td>Ledger activity</td>
</tr>
<tr>
<td>GA.F_LEDGER_TRANSACTION</td>
<td>Ledger transactions</td>
</tr>
<tr>
<td>GA.F_IFOPAL</td>
<td>Indexes</td>
</tr>
<tr>
<td>GA.F_ACCOUNTING_PERIOD</td>
<td>Accounting periods</td>
</tr>
<tr>
<td>Staging.dbo.EMP_PAYROLL_EXPENSE_DIST</td>
<td>Subset of DOPES</td>
</tr>
<tr>
<td>Staging.dbo.VACATION_LEAVE_ACCRUAL</td>
<td>Subset of VacLac</td>
</tr>
<tr>
<td>Staging.dbo.dtlTrans</td>
<td>Subset of transactions</td>
</tr>
<tr>
<td>Staging.dbo.fundSum</td>
<td>Fund Amount Summary</td>
</tr>
</tbody>
</table>
## FinManStaging

### Ledger Tables

<table>
<thead>
<tr>
<th>Table</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Staging.dbo.fundSum</td>
<td>Beginning balances</td>
</tr>
<tr>
<td>Staging.dbo.fundSum</td>
<td>Subset of beginning balances</td>
</tr>
<tr>
<td>FinManStaging.dbo.FinManBegBal</td>
<td>Normalized beginning balances</td>
</tr>
</tbody>
</table>

## COA Tables

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>COA_DB.ACCOUNT</td>
<td>All accounts</td>
</tr>
<tr>
<td>Table</td>
<td>Description</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>Staging.dbo.dtlTrans</td>
<td>Transactions</td>
</tr>
<tr>
<td>Staging.dbo.VACATION_LEAVE_ACCRUAL</td>
<td>Vacation leave accrual</td>
</tr>
<tr>
<td>Staging.dbo.EMP_PAYROLL_EXPENSE_DIST</td>
<td>Employee salary and benefits (DOPES)</td>
</tr>
<tr>
<td>FinManStaging.dbo.FinManRevExp</td>
<td>Revenue and expenses</td>
</tr>
<tr>
<td>FinManStaging.dbo.FinManBenefits</td>
<td>Employee benefits</td>
</tr>
<tr>
<td>FinManStaging.dbo.FinManSalary</td>
<td>Employee salaries</td>
</tr>
</tbody>
</table>

Revenue, Expenses, Salaries & Benefits
Employees & Titles

SOM Portal Tables

Local Tables
These tables are locally managed by the FinMan ETL process. They aren’t imported from external systems.

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FinManSchoolCode</td>
<td>List of school codes</td>
</tr>
<tr>
<td>FinManMissionId</td>
<td>List of missions</td>
</tr>
<tr>
<td>FinManWorkStudy</td>
<td>Funds in work studies</td>
</tr>
<tr>
<td>FinManReportingPeriod</td>
<td>Maps accounting periods to reporting periods</td>
</tr>
<tr>
<td>FinManCFType</td>
<td>Cash flow line item types</td>
</tr>
<tr>
<td>FinManPLBudget</td>
<td>Annual Budget from budget landing page</td>
</tr>
<tr>
<td>som_major_group_grouping</td>
<td>High level grouping of major groups</td>
</tr>
<tr>
<td>FinManCFLineItems</td>
<td>Cashflow line items</td>
</tr>
<tr>
<td>journal_adjustments</td>
<td>True up journals</td>
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<td>FinManPLType</td>
<td>Profit and loss line item types</td>
</tr>
<tr>
<td>FinManCFCategory</td>
<td>Cashflow line item categories</td>
</tr>
<tr>
<td>FinManPLLineItems</td>
<td>Profit &amp; loss line items</td>
</tr>
<tr>
<td>FinManPLCategory</td>
<td>Profit &amp; loss line item categories</td>
</tr>
<tr>
<td>FinManAccountLineItem</td>
<td>Maps accounts to line items</td>
</tr>
<tr>
<td>datagroups_funds</td>
<td>Funds that belong to a datagroup</td>
</tr>
<tr>
<td>datagroups</td>
<td>All datagroups</td>
</tr>
<tr>
<td>ucsd_index</td>
<td>Used for PL &amp; CF Revenue and Expenses.</td>
</tr>
<tr>
<td>FinManVacLac</td>
<td>Deprecated.</td>
</tr>
<tr>
<td>titleCodeGrouping</td>
<td>Title Codes and associated line item.</td>
</tr>
</tbody>
</table>

Budget Tables
**hsFiscal**

Tables in hsFiscal are mirrored from FinManStaging.

**INDEX VALIDATION REPORT**

**Summary**

This report displays every Index's activity for a given accounting Period. It is a reconciliation report of below transactions. A transaction is recorded as FAIL or PASS depending on whether the balances reported on an Index is equal to the transactions recorded against those excluded or included in the Profit /Loss category mentioned below.

**What is Included in the Reports**

- Beginning Balance
- End Balance
- Profit and Loss from the following tables
  - hsFiscal.dbo.FinManSalary
  - hsFiscal.dbo.FinManBenefits
  - HsFiscal.dbo.FinManRevenue
- Following transactions are excluded from Profit and Loss summary
  - Academic budget
  - Capital equipment
  - Transactions on Inventory account code 638016
  - Research revenue
  - MedGroup Expenses
  - MedGroup Transfer after Overhead.
  - Reserves
  - RuleClass BT13
  - Transactions on account code 637195
- Following transactions are added to Profit and Loss summary
  - Fake research
  - MedGroup Revenue
  - Profit and Loss Depreciation Expenses
- WorkStudy Beginning Balance
- WorkStudy End Balance
- Transaction in DOPES but not in DtlTrans
- Benefits transactions in DOPES but not in DtlTrans
- Used Pay transactions in DOPES but not in DtlTrans
- Accruals Used Pay transactions in DOPES but not in DtlTrans