

CI Accounting String Training

November 2018



Presenters:

- **Leslie Brotcke**
 - Accounting Manager

- **Esmeralda Mendoza**
 - Financial Reporting Analyst

What is an Accounting String?

- Created list of accounts, funds, and departments used by a business entity to define and organize how money is received (revenue) or spent (expense) in its general ledger
- Governed by US GAAP (Generally Accepted Accounting Principles)
- Also known as the “ChartField Value” or “Chart of Accounts”

What is an Accounting String?

➤ At CI this consists of:

- Account
- Fund

➤ Only if required:

- Department
- Program
- Class
- Project

← Required for Revenue and Expense Accounts

← Required for Q Funds (Class may also be required for Q Funds)

Revenue or Expense Accounting String

Account	Fund	Dept	Prog
504001	TT901	530301	
601300	GD901	920201	
616003	GD901	570101	00046
619801	GD901	950301	00174
660003	TG901	960301	X0010

Program is optional



Q Funds Accounting String

Account	Fund	Dept	Class	Project
613001	Q0184	745		G0184
606001	Q0146	860	0146A	G0146

Class may be required



Example - #1 (Data Warehouse)

Dept Fdescr is equal to [REDACTED]
 and Fiscal Year is equal to 2011
 and Acct Fdescr is equal to 660003 - Supplies and Services - Other
 and Fund Fdescr is equal to GD901 - CI ~ Operating
 and Period Abbr is between 0 and 9
 and Bus Unit Fdescr is equal to CICMP - CSU Channel Islands
 and Acct Type Fdescr is equal to 50 - Revenues, 60 - Expenditures

Drill Down: Total Actuals

GL BU	Doc Src	Doc ID	Doc Date	Doc Ln #	Doc Dst Ln #	Doc Ln Descr	Fiscal Year	Period Abbr	Acct Date	Jrnl ID	Jrnl Date	Jrnl Descr	Jrnl Ln #	Jrnl Ln Ref	Jrnl Ln Src	Open Item	Acct Fdescr	Fund Fdescr	Dept Fdescr	Prog Fdescr	Class Fdescr	Proj Fdescr	Actuals Amt
CICMP	MJE - Manual Journal Entry	0000053869	2011-07-14	39	0	OR071411A Arrowhead Refund	2011	1	2011-07-14	0000053869	2011-07-14	Deposit Trans #OR071411A	39	-	UPL	-	660003 - Supplies and Services - Other	GD901 - CI ~ Operating	[REDACTED]				(6.00)
CICMP	MJE - Manual Journal Entry	0000058291	2011-07-28	22	0	OR072911 L [REDACTED]	2011	1	2011-07-28	0000058291	2011-07-28	Deposit Trans #OR072811	22	-	UPL	-	660003 - Supplies and Services - Other	GD901 - CI ~ Operating	[REDACTED]				(6.60)
CICMP	MJE - Manual Journal Entry	0000061740	2011-08-04	31	0	OPCWO-031151	2011	2	2011-08-04	0000061740	2011-08-04	CHARGES FOR NON ROUTINE MAINTENANCE	31	-	UPL	-	660003 - Supplies and Services - Other	GD901 - CI ~ Operating	[REDACTED]				121.16
CICMP	MJE - Manual Journal Entry	0000074908	2011-08-31	10	0	Aug 11 Guest Prkg Pass	2011	2	2011-08-31	0000074908	2011-08-31	August 2011 TPS Chargebacks	10	-	UPL	-	660003 - Supplies and Services - Other	GD901 - CI ~ Operating	[REDACTED]				30.00
CICMP	MJE - Manual Journal Entry	0000074908	2011-08-31	15	0	Aug 11 Guest Prkg Pass	2011	2	2011-08-31	0000074908	2011-08-31	August 2011 TPS Chargebacks	15	-	UPL	-	660003 - Supplies and Services - Other	GD901 - CI ~ Operating	[REDACTED]				300.00
CICMP	MJE - Manual Journal Entry	0000074939	2011-08-25	5	0	OPCWO-031182	2011	2	2011-08-25	0000074939	2011-08-25	OPC COST RECOVERIES (WITHIN CSU FUND 948) FOR 8.4.11 TO 8.25	5	-	UPL	-	660003 - Supplies and Services - Other	GD901 - CI ~ Operating	[REDACTED]				57.74

Example - #2 (ProCard)

CSU Channel Islands ProCard Statement

Business Unit: CICMP
Account Name: [REDACTED]
Origin: USB

Invoice Number: PC02120077
Invoice Date: February 11, 2012
Total Amount: \$ 1,329.86

Tran Dt	Vendor	St	Line Amt	Description	Pur Cat	Upd By	Upd Dt	Disp
			Distrib Ln#	Acct Fund Dept	Prgrm Class Proj Amount			
02/08/12	[REDACTED]	SC	375.00	114 GOVERNMENT SERVICES-0 660003 GD901 [REDACTED]	HER 1149			
								375.00
					Total Distribution			375.00
01/13/12	[REDACTED]	SC	375.00	114 GOVERNMENT SERVICES-0 660003 GD901 [REDACTED]	HER 1149			
								375.00
					Total Distribution			375.00
01/18/12	[REDACTED]	CA	74.23	061 B620001VPRY7000022695G 061 B620001VPRY70000 660003 GD901 [REDACTED]	OCERY STORES, SUPERMARK			
								74.23
					Total Distribution			74.23
01/18/12	[REDACTED]	CA	1.00	061 B620001VPRY7000022696G 061 B620001VPRY70000 660003 GD901 [REDACTED]	OCERY STORES, SUPERMARK			
								1.00
					Total Distribution			1.00
01/13/12	[REDACTED]	SC	375.00	114 GOVERNMENT SERVICES-0 660003 GD901 [REDACTED]	HER 1149			
								375.00
					Total Distribution			375.00
01/19/12	[REDACTED]	CA	129.63	1 EATING PLACES AND RESTAURANTS 1 660003 GD901 [REDACTED]				
								129.63
					Total Distribution			129.63

Purchase Categories:

- F - Sales Tax Charged on Invoice for this Item
- R - Conference & Training Registration Fees
- T - IT Peripherals

I have reviewed the card statement and have approved the transactions. I certify that all the purchases listed on the statement, unless Noted in "Disputed Item" column, are true and correct and were made for official CSU purposes. All goods or services have been received and payment is authorized. The card issuer has been notified of all disputed items. (A copy of the cardholders statement of disputed items is attached.)

Signature of Card Holder, [REDACTED] Date

Signature of Approving Official, [REDACTED] Date



Channel Islands
CALIFORNIA STATE UNIVERSITY

What is an Account?

Account	Fund	Dept	Prog
504001	TT901	530301	
601300	GD901	920201	
616003	GD901	570101	00046
619801	GD901	950301	00174
660003	TG901	960301	X0010

What is an Account?

- Balance Sheet Accounts:
 - Assets (1xxxxx)
 - Liabilities (2xxxxx)
 - Equity (3xxxxx)
- Income Statement Accounts:
 - Revenues (5xxxxx)
 - Expenses (6xxxxx)



**Most commonly seen
accounts on your
Department Reports**

Account Examples

➤ Examples of CI Expense Accounts:

CICMP	660001	Postage and Freight
CICMP	660002	Printing
CICMP	660003	Supplies and Services - Other
CICMP	660004	Interfund Interest Expense
CICMP	660006	Interest on Bonds and Notes
CICMP	660008	Interest Charges-Other
CICMP	660009	Workshops & Training Fees
CICMP	660010	Insurance Premium
CICMP	660011	Insurance Claim NDI/IDL
CICMP	660012	Insurance Claim Deductible
CICMP	660013	Workers Comp Dividend
CICMP	660014	State Service Charges for SRB
CICMP	660017	Advertising and Promo Pubs
CICMP	660019	Litigation cost
CICMP	660024	Overhead Grants & Contracts

Accounts – General Information

- Must be six (6) numeric digits
- All business units at CI use the same Accounts
- All accounting strings must have an Account and a Fund
- Revenue and Expense accounts must have a Department
- Q Funds must have Project

Accounts – General Information

➤ Fixed Asset Accounts (616xxx and 619xxx)

Account	Description
616001	Communications Over \$5k
616002	Desk/Lap/Peripherals Over \$5k
616003	Software Over \$5k
616004	Computer Networks Over \$5k
616801	Servers/Peripherals Over \$5k
616901	Computer Networks Under \$5k
616902	Communications Under \$5k
616903	Desk/Lap/Peripherals Under \$5k
616904	Servers/Peripherals Under \$5k
616905	Software Under \$5k
617001	Service from other Fund/Agency
619001	Other Equipment
619002	Instructional Equip Over \$5k
619801	Furniture/Equipment over \$5K
619802	Vehicles over \$5K
619803	Works of Art over \$5K
619901	Instructional Equip Under \$5k
619902	Furniture/Equipment Under \$5k
619903	Vehicles Under \$5k

Choose either:

Over \$5k or Under \$5k

➤ Multiple equipment purchases may be grouped together, if for the same project

Accounts – General Information

➤ Travel Accounts

- Use guidelines provided by the Chancellor's Office

“Non-Employee” Travel Accounts

613001 - Contractual Services

- Contractual obligation to reimburse vendors for travel expenses

660009 - Training & Professional Development

- Obligation to reimburse travel expenses of individuals engaged to provide staff training

660042 - Recruitment & Employee Relocation

- Costs associated with employee recruitment

Accounts – General Information

“Non-Employee” Travel Accounts

660090 - Expenses Other

- Reimbursement of travel costs incurred by official guests
- Examples of official guests include: a newly hired executive visiting a CSU campus for business purposes prior to his or her official starting date as a CSU employee, or a student defined as an official guest by the CSU hospitality policy

Accounts – General Information

“Employee Only” Travel Accounts

606001 - Travel In State

606002 - Travel Out of State

- All student travel (CI or non-CI) should be coded the same as employee travel
 - Chancellor’s Office is working on travel policy guidelines for students, but, until that is released, please treat the same as employee travel

What is a Fund?

Account	Fund	Dept	Prog
504001	TT901	530301	
601300	GD901	920201	
616003	GD901	570101	00046
619801	GD901	950301	00174
660003	TG901	960301	X0010

What is a Fund?

- In California State Government, a fund is a legal entity that provides for the segregation of monies or other resources in the State Treasury for specific activities or obligations in accordance with specific restrictions or limitations

Fund – General Information

- Must be five (5) alpha / numeric digits
- Each business unit has it's own set of funds
 - Campus (Example - **GD901**)
 - Associated Students (Example - **ASI01**)
 - Foundation (Example - **I0034**)
 - University Glen (Example - **UGC01**)
 - Site Authority (Example - **XSA28**)
- Each business unit can only use the Fund(s) for their respective business unit

General Fund vs. Trust Fund

➤ General Fund

- In California State Government, the predominant fund for financing state operations
- Examples: GD901, GD915, GD935

➤ Trust Fund

- Resources held by the government as a trustee, to be expended or invested in accordance with the conditions of the trust
- Examples: TG901, TM955, TT901, TK920

General Fund vs. Trust Fund

- General Fund – Not allowed for the below purchases:
 - Alcoholic beverages
 - Tobacco products
 - Gifts
 - Awards
 - Food and beverages for employee birthdays, weddings, holiday gatherings, or luncheons

Fund – General Information

- Your “Fund Balance” is the amount of equity (profit/loss) in your fund
- Q Funds (Example - **Q0171**) except Q0000 are for Grants / Contracts only
 - Contact Leo Cervantes for assistance

What is a Department?

Account	Fund	Dept	Prog
504001	TT901	530301	
601300	GD901	920201	
616003	GD901	570101	00046
619801	GD901	950301	00174
660003	TG901	960301	X0010

What is a Department?

- A department is an additional unit of classification used to further break out transactions on the general ledger
- Must be three (3) numeric digits
- Revenue and Expense accounts must have a Department (5xxxxx and 6xxxxx)
- Asset and Liability Accounts cannot have a Department (1xxxxx and 2xxxxx)

Department Examples

➤ Examples of CI Departments:

Department	Description
580	SL- Dean of Students
580101	AVP ROI Office
580201	Student Success & Outreach
580202	EOP
580203	Foster Youth
580204	Trio Programs
580205	University Outreach
580301	Inclusive Student Services
580302	Multicultural Dream Center
580303	AB540 Initiatives
580304	Intercultural Services
581	SL- Foster Youth
582	SL- Judicial Affairs

PeopleSoft Look-Up

I) Log into CI Financials

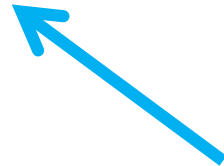
MY LINKS

[Webmail](#)

[CI Learn](#)

[CI Records](#)

[CI Financials](#)



IMPORTANT INFORMATION

Staff Students

No items to display at this time.

[Help](#)

PeopleSoft Look-Up

2) Select Financial Services



EMPLOYEE RESOURCES TOOLS & SERVICES DIVISIONS & ORGANIZATIONS PROJECTS & INITIATIVES COLLABORATE POLICIES FORMS NEWS & COMMUNICATIONS

HOME TOOLS & SERVICES FINANCIAL TOOLS COMMON FINANCIAL SYSTEM (CFS)

Common Financial System (CFS)

CFS Non-Production

Financial Information Systems (FIS)

[CFS Login](#)

[Finance Data Warehouse Login](#)

[Finance DW Home Page](#)

[CPO Request](#)

[Earnings Statement](#)

[WFB Statements](#)

Common Financial System (CFS)

The Common Financial System, referred to systemwide as the CFS, replaced the California State University PeopleSoft Finance 9.0 environment in July 2011. CFS was instituted in an effort to achieve database consolidation across all campuses.

Please utilize the CFS 9.2 and Data Warehouse 11G Training materials available in the links provided below.

CFS System Outages

Title	Distribution Date
Scheduled Maintenance: Unisys Monthly Maintenance Window - November	11/4/2016 10:06 AM
Scheduled Maintenance: CO Monthly Maintenance Application Servers	11/1/2016 12:57 PM

[View All...](#)

CFS Application Development Documentation

[CFS 9.2 Application Documentation \(CMS Project Site\)](#)

[CFS Production Log-in](#)

Systemwide Technical Support

Requests for assistance begin by contacting the ITSupport Center by [email](#) or by telephone (562) 951-8500.

Requests are routed to technology service providers 24 hours a day, 7 days a week, 365 days a year.

[Open a Ticket](#)

[Open a ticket using ServiceNow](#)

Outage Bulletins

PeopleSoft Look-Up

3) Select Set Up Financials / Supply Chain

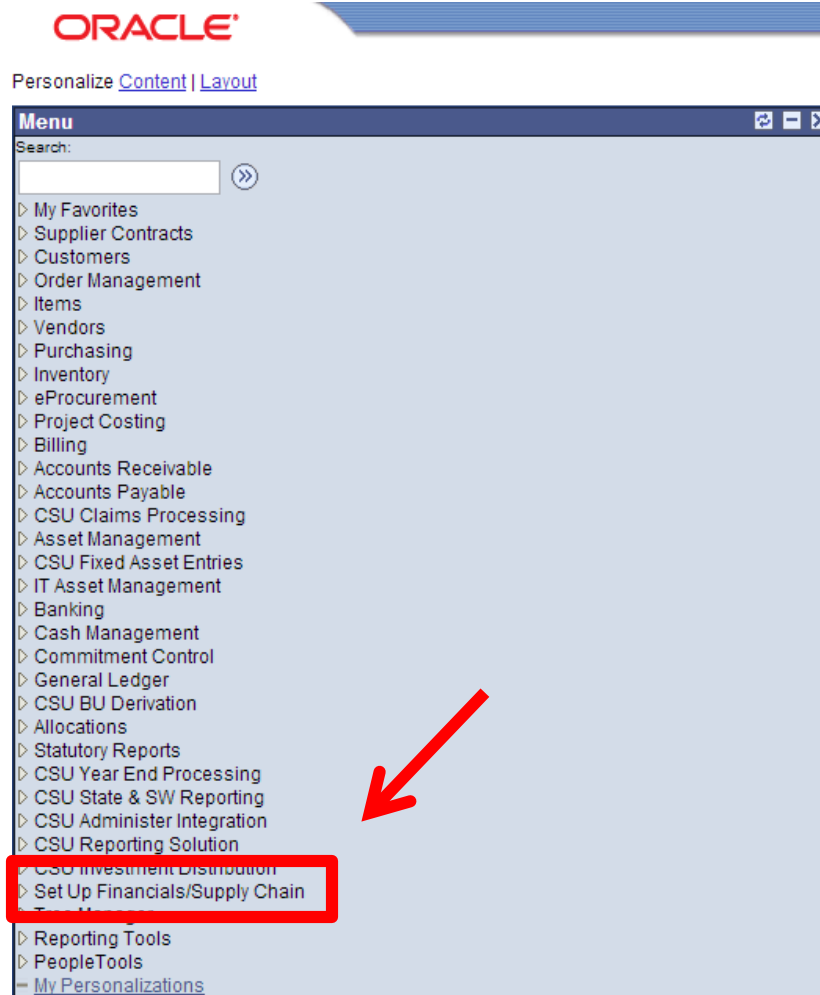
ORACLE

Personalize [Content](#) | [Layout](#)

Menu

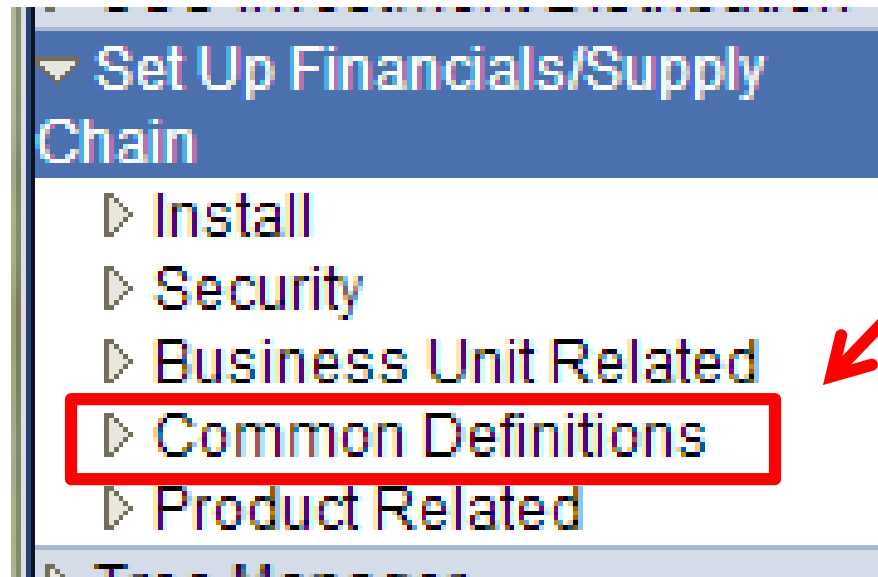
Search: [»](#)

- ▷ My Favorites
- ▷ Supplier Contracts
- ▷ Customers
- ▷ Order Management
- ▷ Items
- ▷ Vendors
- ▷ Purchasing
- ▷ Inventory
- ▷ eProcurement
- ▷ Project Costing
- ▷ Billing
- ▷ Accounts Receivable
- ▷ Accounts Payable
- ▷ CSU Claims Processing
- ▷ Asset Management
- ▷ CSU Fixed Asset Entries
- ▷ IT Asset Management
- ▷ Banking
- ▷ Cash Management
- ▷ Commitment Control
- ▷ General Ledger
- ▷ CSU BU Derivation
- ▷ Allocations
- ▷ Statutory Reports
- ▷ CSU Year End Processing
- ▷ CSU State & SW Reporting
- ▷ CSU Administer Integration
- ▷ CSU Reporting Solution
- ▷ CSU Investment Distribution
- ▷ **Set Up Financials/Supply Chain**
- ▷ Reporting Tools
- ▷ PeopleTools
- [My Personalizations](#)



PeopleSoft Look-Up

4) Select Common Definitions



PeopleSoft Look-Up

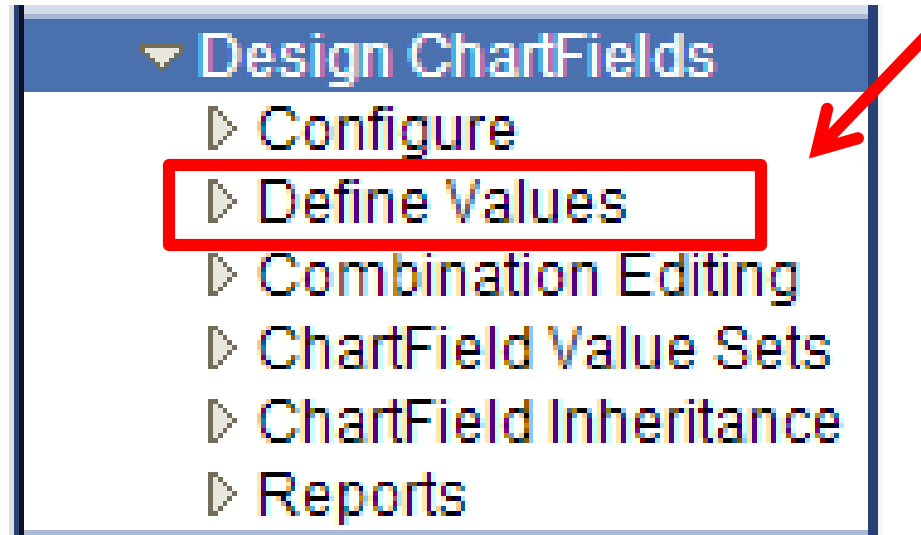
5) Select Design ChartFields

- ▷ Business Unit Related
- ▼ Common Definitions
 - ▷ Accounting Entry Templates
 - ▷ Agency Location Codes
 - ▷ Bank Branch File
 - ▷ Calendars/Schedules
 - ▷ Cash Processing
 - ▷ Codes and Auto Numbering
 - ▷ Currency
 - ▷ Customers
 - ▷ Design ChartFields
 - ▷ Distribution Accounting
 - ▷ Document Sequencing



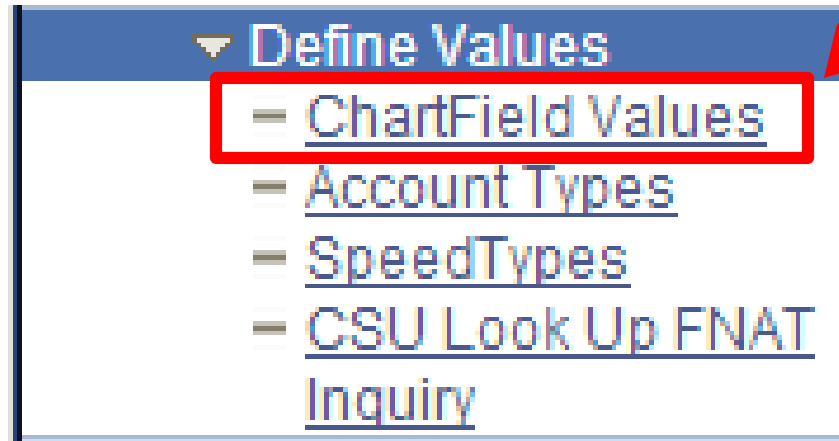
PeopleSoft Look-Up

6) Select Design Values



PeopleSoft Look-Up

7) Select ChartfieldValues



PeopleSoft Look-Up

8) Select Account

ChartField Values

You do not have security privileges to access the ChartFields that are not hyperlinks.

[Account](#)

[Fund Code](#)

Alternate Account

Operating Unit

[Department](#)

[Class Field](#)

[Program Code](#)

[Project](#)

Budget Reference

[Product](#)

Book Code

Adjustment Type

[Scenario](#)

[Statistics Code](#)





PeopleSoft Look-Up

9) Enter SetID


Account
Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value


SetID: = 

Account: begins with 

Description: begins with

Account Type: begins with 

Include History Case Sensitive

[Basic Search](#)  [Save Search Criteria](#)


- Always use CICMP = CSU Channel Islands


PeopleSoft Look-Up

10) Select Search


Account
Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value


SetID: = 


Account: begins with 

Description: begins with

Account Type: begins with 

Include History Case Sensitive

Search [Basic Search](#)  [Save Search Criteria](#)




PeopleSoft Look-Up

11) View Search Results

Account

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value

SetID: = 

Account: begins with 

Description: begins with


Account Type: begins with 

Include History Case Sensitive

Search

Clear

Basic Search

 Save Search Criteria

Search Results

Only the first 300 results can be displayed. Enter more information above and search again to reduce the number of search results.

View All First 1-100 of 300 Last

SetID	Account	Description	Account Type	Control Flag	Book Code	Balance Sheet Indicator
CICMP	101006	Wells Fargo		N	(blank)	(blank)
CICMP	101009	Cash on Hand		N	(blank)	(blank)
CICMP	101100	Cash-Short Term Investment		N	(blank)	(blank)
CICMP	101802	Site Authority Cash		N	(blank)	(blank)
CICMP	101803	CIUGC -Rabo bank Money Market		N	(blank)	(blank)
CICMP	101804	CICSA Smith Barney		N	(blank)	(blank)
CICMP	101805	CICSA Rabobank		N	(blank)	(blank)
CICMP	101806	CICSA Rabobank - Money Market		N	(blank)	(blank)
CICMP	101807	CIASI Rabobank		N	(blank)	(blank)
CICMP	101808	CIUGC Rabobank		N	(blank)	(blank)
CICMP	101809	CIFDN Rabobank		N	(blank)	(blank)
CICMP	101810	CASH - MM FDN		N	(blank)	(blank)
CICMP	101811	CIASI Rabobank Money Market		N	(blank)	(blank)
CICMP	101812	WE-CASH-25054401		N	(blank)	(blank)

PeopleSoft Look-Up

I2) View Search Results - Continued

Account
Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value

SetID: =

Account: begins with

Description: begins with

Account Type: begins with

Include History Case Sensitive

[Basic Search](#) [Save Search Criteria](#)

Search Results
Only the first 300 results can be displayed. Enter more information above and search again to reduce the number of search results.

[View All](#) First 1-100 of 300 Last

SetID	Account	Description	Account Type	Control Flag	Book Code	Balance Sheet Indicator
CICMP	101006	Wells Fargo	A	N	(blank)	(blank)
CICMP	101009	Cash on Hand	A	N	(blank)	(blank)
CICMP	101100	Cash-Short Term Investment	A	N	(blank)	(blank)
CICMP	101802	Site Authority Cash	A	N	(blank)	(blank)
CICMP	101803	CIUGC -Rabo bank Money Market	A	N	(blank)	(blank)
CICMP	101804	CICSA Smith Barney	A	N	(blank)	(blank)
CICMP	101805	CICSA Rabobank	A	N	(blank)	(blank)
CICMP	101806	CICSA Rabobank - Money Market	A	N	(blank)	(blank)
CICMP	101807	CIASI Rabobank	A	N	(blank)	(blank)
CICMP	101808	CIUGC Rabobank	A	N	(blank)	(blank)
CICMP	101809	CIFDN Rabobank	A	N	(blank)	(blank)
CICMP	101810	CASH - MM FDN	A	N	(blank)	(blank)
CICMP	101811	CIASI Rabobank Money Market	A	N	(blank)	(blank)
CICMP	101812	WE-CASH-25054401	A	N	(blank)	(blank)


PeopleSoft Look-Up

13) View Search Results - Continued


Account
Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value


SetID:

Account: 

Description:

Account Type: 

Include History Case Sensitive

[Basic Search](#)  [Save Search Criteria](#)

Search Results

View All First 1-100 of 111 Last

SetID	Account	Description	Account Type	Control Flag	Book Code	Balance Sheet Indicator
CICMP	660001	Postage and Freight	E	N	(blank)	(blank)
CICMP	660002	Printing	E	N	(blank)	(blank)
CICMP	660003	Supplies and Services - Other	E	N	(blank)	(blank)
CICMP	660004	Interfund Interest Expense	E	N	(blank)	(blank)
CICMP	660006	Interest on Bonds and Notes	E	N	(blank)	(blank)
CICMP	660008	Interest Charges-Other	E	N	(blank)	(blank)
CICMP	660009	Workshops & Training Fees	E	N	(blank)	(blank)
CICMP	660010	Insurance Premium	E	N	(blank)	(blank)

Examples from the JET / RET

JET Journal Entry

Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)
1	580094	GD901	420				122.00	Correction to July JET
2	580094	TG901	420				(122.00)	Correction to July JET
3								
4								

Correct!

JET Journal Entry

Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)
1	580094	GD901	420				122.00	Correction to July JET
2	580094	TG901					(122.00)	Correction to July JET
3								
4								

Incorrect – Missing Department

Examples from the JET / RET

JET Journal Entry

Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)
1	622002	Q0159	750		0159B	G0159	457.14	Correct April RET - BEO charge
2	622002	Q0159	750	00159		G0159	(457.14)	Correct April RET - BEO charge
3								



Correct!

JET Journal Entry

Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)
1	622002	Q0159	750		0159B		457.14	Correct April RET - BEO charge
2	622002	Q0159	750	00159		G0159	(457.14)	Correct April RET - BEO charge
3								



Incorrect - Missing Project

Examples from the JET / RET

JET Journal Entry

Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)
1	660003	GD901	746				240.00	ERWC High School
2	580094	TG901	420				(240.00)	ERWC High School
3								



Correct!

JET Journal Entry

Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)
1	660003	GD901	746	0	0	0	240.00	ERWC High School
2	580094	TG901	420	0	0	0	(240.00)	ERWC High School
3								



Incorrect – Blank fields should not have a zero value

Questions?

Leslie Brotcke	x1631
General Accounting	
Myrna StaAna	x8489
Stacie Dee	x8578
Aimee Mejia	x3238
Accounts Payable	
Michelle Hense	x3143
Accounts Receivable/RET	
Leo Cervantes	x3175
Treasury/JET	
Esmeralda Mendoza	x3620
Asset Management/GAAP Accounting & Reporting	
TBD/Currently Rick Hurtado	x8463
Grants and Contracts	
Rhonda Floric	x8581
ProCard	