

FY19 SELF SUPPORTING BUDGET WORKSHOP

January 2018

NOTES

The following background and notes can be used for reference as you are preparing your budgets, but the workshop will focus on the mechanics of filling out the budget forms.

Board of Regents policy requires an annual budget for all self-supporting accounts with annual expenditures (excluding Voluntary Transfers Out) exceeding \$25,000. Self-supporting accounts generate sufficient revenue to cover expenses over the course of each fiscal year. Accounts are established for a specific purpose, and revenue and expense activity is related to that account purpose. Complete budgets are composed of a Revenue Budget and an equal Expense Budget, Supporting Schedules with details and calculations, and Narratives outlining the purpose of the account and explaining significant changes from one fiscal year (FY) to another. Fiscal year run from July 1st through June 30th.

| UNLV Chart of Accounts (selected data) | | | |
|---|--|-----------------------------------|-----------------------|
| Account Number: | Fund, Unit, Cost Center, Program/Gift Worktag | FD201 | UNLV34 CC2116 PG00686 |
| Fund: | Account type based on funding type | FD201 | |
| Unit: | University Area or College | | UNLV34 |
| Cost Center: | Department | | CC2116 |
| Program/Gift Worktag: | Unique account identifier number | | PG00686 |
| Ledger Account Codes: | Expense Categories | Ex: 6000 Operations (Budget Only) | |
| | Revenue Categories | Ex: 4300 Sales & Services | |

| Major Self Supporting Funds | |
|------------------------------------|---|
| UNBUDGETED FUNDS: | <ul style="list-style-type: none"> - No salaries (Professional, Graduate, Classified) AND annual expenditures less than \$25,000 - Converts to Budgeted if activity changes and meets requirements - Operates on a cash basis - Cannot operate at a cash deficit |
| FD202 (was 2220) | Unrestricted Funding |
| FD405 (was 2300) | Restricted (Mainly Gift funded) |
| FD402 (was 2310) | Restricted Endowment funded |
| BUDGETED FUNDS: | <ul style="list-style-type: none"> - Includes Salaries and/or exceeds annual expenditures of \$25,000 - Must continue to be budgeted, even if activity drops below threshold - Consists of Revenue and Expense Budget, which must be equal - Cannot operate at a cash deficit |
| FD201 (was 2221) | Self-Supporting-Budgeted |
| FD415 (was 2305) | Gifts Restricted-Budgeted |
| FD412 (was 2311) | Endowment Earnings-Restricted Budgeted |
| FD701 (was 2457) | Auxiliary Operations |
| FD205 | Indirect Cost Recovery-Budgeted |
| FD217 | Special Course/Lab Fees-Budgeted |
| FD220 | Student Fees Other-Budgeted |

SUMMARY FORM

Use the Prior FY Actual totals as a guide in deciding Current FY Projected and Next FY Budget. The Summary Form will show where a budget category is eliminated or added, or if there is a large variance across years.

Column Q shows the percentage change between the Current FY Projected and the Next FY Budget. If a category is added or eliminated, the formula result will show +/-100%, otherwise the percentage change will be calculated. New or eliminated categories or changes $\pm 10\%$ require explanation on Form N2.

The Current FY Projected Actual totals are a combination of actual year to date amounts plus the projected activity for the remainder of the fiscal year:

1. Actual Expenditures Year-To-Date already posted to the account
2. Plus, Commitments/Obligations already posted to the account
3. Plus, New activity for the remainder of the year – not yet expensed or committed
4. Minus, Commitments/Obligations to be released, such as excess amounts on blanket POs that are not expected to be purchased by year end, credits due on returns or orders not filled, positions that will become vacant, but employee separation contracts not yet processed, etc.

The first two categories can be taken directly from Workday reports (i.e. Manager Balance - Budgeted by Ledger Account - FIN - CR (NSHE)). The second two categories require good records, tracking and reconciliation systems, knowledge of the program being budgeted, and communication so that any changes that impact the account can be incorporated into the planning process; these can impact revenue or expense.

Examples of expenses that are not obligated that will need to be tracked or estimated for accurate projections:

- Health Insurance is not obligated in Workday (FY18 annual expense is \$8,916 per 1.0 FTE)
- Classified Overtime
- Travel expenses, unless prepaid on a purchase order (PO)
- Hosting
- Voluntary Transfers Out
- Internal service center charges, such as Telecom, Postage, and Facilities
- Hourly Wages (are obligated based on user input, so current obligations might not be accurate)

Review prior year activity details as a guide to the type and volume of activity, and adjust for rate increases, program changes, one-time activity, etc., to project activity for the remainder of the Current Year and the Next year.

If there is no budget in a category, there will be no budget line in the account for that category and any documents processed will receive a No Budget Fail reject when an attempt is made to process transactions into Workday.

The Hosting Object Code is a restricted category and can only be set up if approved for a specific account, through the Controller's Office. Confirmation of donor approval to use gift funds for hosting must be provided by the UNLV Foundation.

In Workday, the approved account budgets will be loaded into Workday using the Account Ledger Summaries. Account Ledger Summaries operate much like Expense Object Code did in Data Warehouse. While the budget for the account resides in the Account Ledger Summary, actual transaction will post to the Account Ledgers (much like Expense Sub-Object codes).

REVENUE FORMS R1 & R2

There are a few ways to approach revenue projections for the current year.

1. Line out a projection of the entire year's activity (Per Workshop example for 4000: Registration Fees – Budget Only / 4020: Non-Resident Tuition – Budget Only)
2. Note actual year to date activity and line out a projection for the remainder of the year's activity only (Per Workshop example for 4321: Sales and Service of auxiliary enterprises - Budget Only)
3. Trends and averages may also be useful when there are many small revenue streams, like Indirect Cost Revenue from multiple grants, but should not be substituted for more accurate projections where rates and volumes are available.

Examples of various revenue schedules are available on the [Budget Office website](#) as a guide in preparing revenue projections for your accounts. They will likely need to be adapted to some degree for each account but should be helpful as a starting point in most cases.

The Revenue Projection is a critical part of the budget process. The revenue stream determines what activity the account can support, so if the revenue projections are accurate the account will be much easier to manage during the year. The Prior FY Ending Balance becomes the Next FY Beginning Cash Balance, which is a significant part of the revenue stream for many accounts so accurately projecting the Current FY Projected activity is also important.

Track Changes that may Impact Revenue:

- Enrollment numbers for Registration or Course Fee Revenue
- Fee Increases
- Grant Activity for Indirect Cost Revenue, including Faculty moves
- Sales Revenue – new or lost contracts/customers
- Voluntary Transfers – confirm amounts and timing for remainder of Current FY as well as Next FY
- Gift funds – what is the current balance on hand available to draw from UNLV Foundation? Are there regular donations? What is the annual trend? Gift account budgets can be the least accurate when allowances are not made for one-time use projects. Even if plans are not definite, the activity can be budgeted on a contingency basis so long as there is a sufficient balance of gift funds on hand at the Foundation.

Recharge Income (Cost Recovery):

When a UNLV department sells goods or services to internal UNLV customers, the payment is processed as a Cost Recovery through the recharge line instead of on the revenue side of the budget. This has the same impact as external revenue collected but the transaction posts as a credit to expense; Ledger Account 6400. This is not the same as a direct expense reassignment, which occurs when a specific expense is moved from one account to another. Recharge Cost Recovery acts as income to the account and should be lined out on Form R2 along with any other revenue sources.

Voluntary Transfers (VT) In:

This is a financial transaction that transfers funds from one UNLV account to another. VTs cannot be made to or from restricted accounts, such as gift or endowment accounts in funds FD405, FD415, FD402, FD412; expenses must be charged directly to the restricted account to match and track all activity within the account.

VTs vary from Recharge in that they are not paying for goods or services received, they are allocating funds for a more general purpose, such as Start-Up funds for faculty, or general support for an event or program.

As VT support can change from year to year, or may be one-time, verify the amount of budgeted VT's In with the Account Manager of the 'Transfer from' account. The corresponding budget must show an equal VT Out and this is part of the Budget Office review; if there is no corresponding VT Out to offset the VT In, the budget will be returned for adjustment.

FORM EI – PROFESSIONAL SALARIES

To complete the Salary Forms you will need to account for all positions and employees currently assigned to the account, as well as track any changes planned. You will need to keep records of the Base Salary plus any Stipends for each employee, and for any split FTE positions, you will need any other account numbers and what portion of FTE is covered, to ensure that the full position is budgeted. If positions are moving off an account, the replacement account number will be needed. Coordinate with the Account Managers of the other accounts to ensure that positions are fully budgeted. If positions are to be eliminated from the account (will not be filled for the current fiscal year), the position will still need to be listed with notation that the position is being eliminated/not filled. For positions that are being eliminated, the status will be changed so there is no ability to search or fill the position.

Position Budget Allocation:

In Workday, the Position Budget by Worktag - FIN - CR (NSHE) report shows the position budgets for the account. The Ledger Account 5000: Faculty Base Pay, Compensation amount is the salary amount allocated to the account for the Full Time Equivalent (FTE) portion allocated (i.e. Total Base Salary of \$58,000 X FTE 0.67 = \$38,860 Compensation). Stipends are budgeted under Ledger Account 5020: Faculty Flat Amount Stipend and is not part of the employee's Base Salary, but would be budgeted separately when it is paid.

Employee Payroll Report:

In Data Warehouse, under Reports > Financial Reports, is the Employee Payroll report. This shows the total salary (expense + encumbrance) by employee for the period selected. For FY18, the Employee Payroll report will only show actual payroll for July through October, the remaining payrolls are processed in Workday. Note: Total Salary includes stipends.

Do not rely on the current position budget to prepare the annual budget as changes may be pending or planned. Verify actual employee contract details with your HR/Finance Coordinator and note any changes in compensation for Next FY.

Merit and Cost of Living Adjustment (COLA):

There is no professional merit funding for FY19. The Governor did recommend a 3% COLA increase.

Stipend Only:

If an employee is paid from a different account but a stipend will be paid from your account, there is a separate section to be completed for that activity as part of the Professional Employee section of the Budget form.

Other Professional Compensation:

Letters of Appointment, LOAs (without benefits) or LOBs (with benefits) are used for temporary and part-time professional hires. For benefits eligible hires, note the number of months of the contract to calculate the health benefits budget. Combine all hires for each category (i.e. One LOB for 8 months @ \$1,000/mo and another for 6 months @ \$1500 mo – enter 14 months and total salary of \$17,000).

Position Number (PN) Assignments:

PNs are not transferrable between State Appropriation budgets and Self-Supporting budgets. If employees are moving from a state account to a self-supporting account, the state PN cannot be used; an existing self-supporting PN must be identified, or a new PN requested. Likewise, if an employee is moving from a self-supporting account to a state account, an existing state PN must be identified. PNs are also not transferrable between Professional and Classified positions. An existing or new position number of the desired employee type would need to be identified to move the employee into.

FORM E2 – CLASSIFIED SALARIES

Special Pay:

Classified positions have the option of increased pay in the form of ‘5% Special Pay’ assessments. Special Pay can be for either Bilingual, Shift Differential or Working Out of Class. While the first two Special Pay assessments can be permanent for the full time the employee is employed, Working Out of Class is temporary, and thus not included in the account budget for the position. On Employee Payroll Reports in Workday, this is paid under Ledger Account 5510: Classified Bilingual Allowance or 5525: Classified Shift Differential so reconcile total employee commitment to FY Projected Adjusted Salary.

Grade-Step:

For the current FY, you will need to enter the actual base salary amount. Projected Salary is calculated from the Base Salary entered, adjusting for the number of pay periods worked.

For the next FY budget, enter the grade step using format ##-##. The Budget is calculated based on the grade step entered, adjusted for pay periods and FTE.

Grade-Step Merit Increase:

Employees move to the next step on their position anniversary date (Merit Date). For the Next FY, enter the grade step effective 7/1 of the budget year and enter the Merit Date in the Date of Record field. The Date of Record must fall within the budget fiscal year, so the year may need to be advanced if you are using data extracted from Workday in the current fiscal year. The maximum step is 10 so employees at step 10 do not receive a step increase. For employees that are not eligible for a step increase in FY19, enter 7/1/19 in the Date of Record; this date falls in FY20 so no merit will be calculated.

EPC:

Classified employees have a retirement plan option. If the Employee Option is elected, no adjustment is needed to the budget. If the Employer Option (EPC) is elected, enter “Y” in the EPC field and a formula will calculate the adjustment; an EPC factor is applied to reduce the base salary and move the retirement cost to the fringe line.

The Budget Office will distribute a list of budgeted positions with current employee data, including Grade-Step, Retirement Plan Election, and Special Pay status, to assist in accurate budget preparation. This will be distributed at the Division Level so check with your central Budget Contact for the details for your accounts.

FORM E1 NEW PN / E2 NEW PN – NEW PROFESSIONAL OR CLASSIFIED POSITIONS

These forms are new as of the FY19 Budget process. These forms are to list out all requested new positions – on E1 NEW PN for Professional or E2 NEW PN for Classified. Whereas before new positions were listed on FORM E1 or FORM E2, this new process would allow for separate, distinct tracking of all new requested positions and assist the Budget Office in better reconciliation of position budgets after the budget process has concluded.

The manner in completing the form is much the same as FORMs E1 and E2. In the forms, include the proposed title of the new position, the FTE charged to the account, pay periods the position is expected to work, the expected base salary and any other additional pay (i.e. Stipends, Special Pay). Please note when indicating the total FTE for the position, keep in mind if the position is part-time (less than 1.0 FTE total for the position, please add indication of part-time) or if the position is split, the other accounts with the partial FTE will need to be noted.

The process remains the same as last year, with new positions lined out in the FY approved budget. Since the Division Budget Officers are reviewing the submitted budget forms, positions included in the approved FY budget form are considered approved for the upcoming fiscal year. Position numbers will still not be issued before the start of the new fiscal year and due to Workday, the Create Position business process will have to be initiated. When the Create Position business process is initiated in Workday for positions already included in the approved FY budget form, please indicate so in the comments.

If the account is not able to support the new positions, the positions will be removed from the account budget form and a note included on FORM N2 as notification to the department.

FORM E3 – OPERATIONS

Classified Personnel Assessment is a fee charged by the Nevada Department of Personnel. It is assessed based on salary costs but is charged to 6052: Insurance and Claims annually. Next FY amount is calculated based on total classified salaries budgeted on Form E2.

Not all Ledger Accounts need to be itemized; you can choose a tolerance level that makes sense for your account. The remaining categories can be summed in the 'Other' total.

Current Year Projected:

This is where activity for the remainder of the FY needs to be estimated and entered. Use Year-To-Date activity as a guide for trends and averages but also check prior year activity to look for expenses that may only occur once a year in the last quarter. Check with Program Directors or Managers for plans to make one-time purchases or new ongoing commitments.

FORM E4 – TRANSFERS OUT

Administrative Overhead:

Administrative Overhead is a fee charged to self-supporting accounts to cover a portion of the cost of central administrative services used by the programs. It is a percentage of revenue, excluding Gifts and VT-In, and posts to Ledger Account 8120: Transfers Out – Administrative Overhead Assessment quarterly. Admin Overhead is calculated on FORM E4 so there is no need to itemize it separately.

Admin Overhead is not assessed on Fee accounts: Special Course Fees (FD217), Differential Fees (FD213). Some Student Fees accounts are exempt, for these accounts, enter 'Y' for exempt on Form E4, cells D58 and E58 to exclude the assessment. Note: For Projected FY and Next FY, Admin Overhead is calculated on a separate line below the main part of the form and thus, does not need to be inputted manually.

Voluntary and Mandatory Transfers Out:

Transfers cannot be made to or from restricted accounts, such as gift or endowment accounts in funds FD405, FD415, FD402, FD412.

Mandatory Transfers are used to repay loans on large capital projects, such as the Student Union building or Parking Garages. If there is debt service activity on your account, details of the finance schedule will be provided by Plant Accounting.

NARRATIVE FORMS N1 & N2

Purpose of Account (N1):

Provide an overview of the purpose of the account. Additionally, provide relevant and important information regarding account activity: typical funding source and general expenses posted to account, noting any special circumstances of the account (i.e. receive bulk of funding in second half of year).

Explanation of Changes (N2):

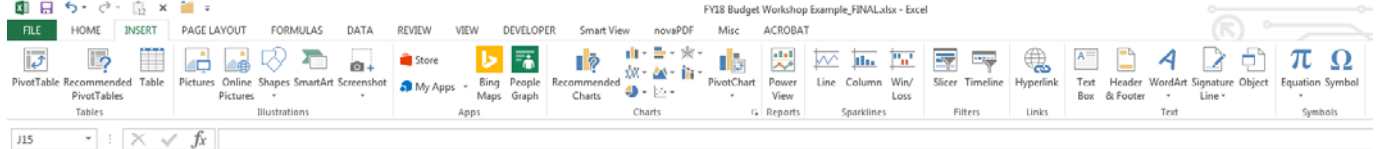
For revenue or expense ledger accounts where the expected change in amount is material (greater or less than 10%), please provide explanation on why this is to occur. Other relevant notes on account activity can be recorded here as well. Attachments that offer backup and support on each change should also be attached/embedded.

Official Documents (N2):

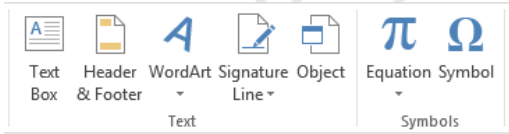
Documents that pertain to the purpose of the account and document approved uses or restrictions should be attached/embedded here. A description of the document should also be included for easy reference. Examples of documents include: Board Documents for Course/Special Fee accounts or exemptions to Admin Overhead, etc.

Appendix A: Instructions on Inserting Documents into Excel files

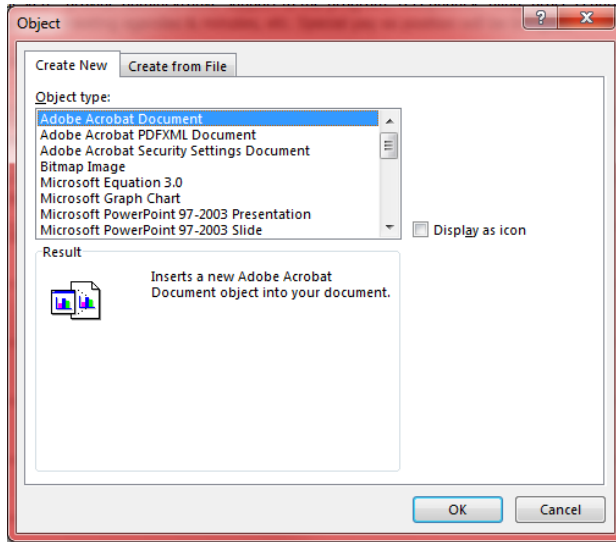
1. Select the Insert Menu.



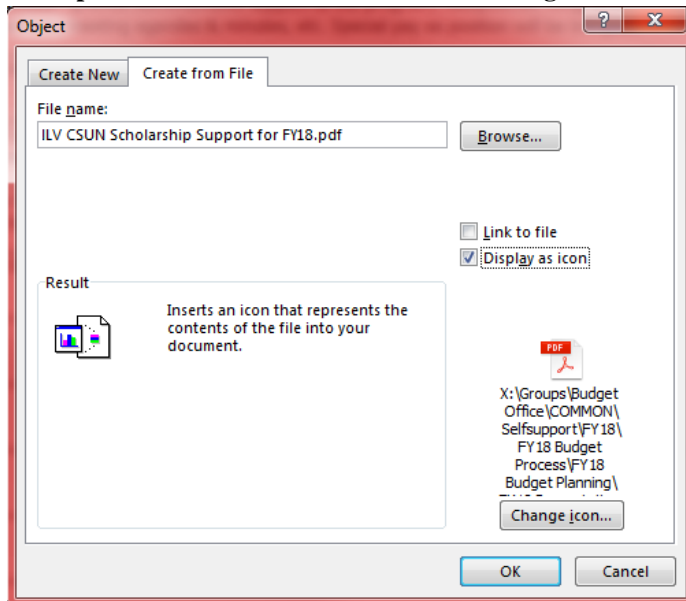
2. Navigate over to the Text sub menu and Select the Object option by clicking on the Object icon.



3. The Insert Object dialogue box will appear. Select the Create from File option. Select Browse and navigate to the saved document you wish to insert.



4. Click Display as icon so a checkmark appears in the box. Select Change icon to update the icon name under the Caption: field. Select OK. Then Select OK again.



5. The embed object will appear. Please position the object into the appropriate cell and resize if needed.

Appendix B: Workday Reports: Manager Balance – Budgeted by Ledger Account

The Manager Balance – Budgeted by Ledger Account is similar to the Organization Summary by Object report from Data Warehouse or RSUM/ESUM from Advantage. The report reflects the current budget for the account, MTD and YTD activity for both revenue and expense, obligations, and then the remaining budget balance. Note: Remaining budget balance amount considers obligations on the account.

1. Bring up the report, either by searching by report name from the search box or navigating to the report from your Favorites worklet.
2. Enter the mandatory fields (notated by the red asterisk) and either the Program or Gift worktag from the account looking to review.
 - a. Best to enter the Cost Center of the account in the Organization field
 - b. The Period Field should be from the last Closed Period
 - c. Budget Name should be from the Current Fiscal Year

Manager Balance - Budgeted by Ledger Account - FIN - CR (NSHE) Actions

Instructions This report will include gifts, programs, and projects for budgeted funds. Select your organization as the "highest level" organization. Note: projects are reported as fiscal year for this report. To see life-to-date projects, run the Manager Balance reports for the current fiscal year.

Company * X University of Nevada, Las Vegas

Organization * X Cost Center: CC1790 Student Affairs Administration

Period * X FY 2018 - 07 January

Budget Name * X UNLV 2018 Fiscal Year Budgets - child

Unit

Cost Center

Cost Center Hierarchies

Fund Hierarchies

Worktags X Program: PG00888 Student Affairs Administration

3. Select "OK".
4. The report returns results for the selected Period and selected Account. (Note, if the incorrect Cost Center Program/Gift Worktag combination is entered, the report results will be blank.)
 - a. Column fields across the top identify the report amounts below
 - i. Original Budget – Originally submitted, Board Approved account budget
 - ii. Revised Budget – Budget that reflects all completed adjustments requested to the account
 - iii. Actuals – Month-to-Date activity for the account
 - iv. FY 20XX-to-Date Actuals – Year-to-Date activity for the account
 - v. Commitments – Request to reserve budget funds for planned expenditures
 - vi. Obligations – Encumbered funds reserved for planned expenditures (i.e. Purchase Orders)
 - vii. Remaining Balance – Budget amount remaining from Revised Budget after YTD actuals, Commitments and Obligations.

5. Amounts are budgeted on Account Ledgers designated for Budget Only (i.e. Professional Salaries, Hourly Wages, General Operations, Travel, etc.), no transactions should post to these lines

- a. Clicking on an amount within the report that is a hyperlink will open another window to provide transaction detail that can be filtered additionally or exported to Excel**

| | Original Budget | Revised Budget | Actuals | FY 2018-to-Date Actuals | Commitments | Obligations | Remaining Balance |
|--------------------------------------|-----------------|----------------|-------------|-------------------------|-------------|--------------|-------------------|
| <i>Budget Uses</i> | | | | | | | |
| All Uses | \$2,822,078.00 | \$2,822,078.00 | \$53,721.40 | \$605,326.39 | \$17,009.67 | \$252,669.65 | \$1,947,072.29 |
| Personnel Costs | \$646,508.00 | \$646,508.00 | \$46,193.69 | \$324,220.98 | \$0.00 | \$224,383.67 | \$97,903.35 |
| Professional Salaries | \$380,095.00 | \$380,095.00 | \$32,525.61 | \$217,321.09 | \$0.00 | \$153,777.95 | \$8,995.96 |
| Graduate Salaries | \$11,250.00 | \$11,250.00 | \$1,763.63 | \$6,451.07 | 0.00 | \$7,812.40 | (\$3,013.47) |
| Classified and Technologist Salaries | \$88,032.00 | \$88,032.00 | \$1,568.63 | \$20,345.87 | \$0.00 | \$17,254.71 | \$50,431.42 |
| Hourly Wages | \$16,000.00 | \$16,000.00 | \$1,217.16 | \$13,904.49 | 0.00 | \$12,439.76 | (\$10,344.25) |
| Fringe Benefits | \$151,131.00 | \$151,131.00 | \$9,118.66 | \$66,198.46 | \$0.00 | \$33,098.85 | \$51,833.69 |
| Operations | \$2,175,570.00 | \$2,175,570.00 | \$7,527.71 | \$281,105.41 | \$17,009.67 | \$28,285.98 | \$1,849,168.94 |
| General Operations | \$841,290.00 | \$841,290.00 | \$3,641.41 | \$190,457.64 | \$11,726.00 | \$28,285.98 | \$610,820.38 |
| Travel | \$75,000.00 | \$75,000.00 | \$3,886.30 | \$32,484.02 | \$5,283.67 | 0.00 | \$37,232.31 |
| Financial Aid | 0.00 | 0.00 | 0.00 | \$4,578.75 | 0.00 | 0.00 | (\$4,578.75) |
| Other Expenses | 0.00 | 0.00 | 0.00 | \$0.00 | 0.00 | 0.00 | \$0.00 |
| Budgeted Reserves-Uses | \$323,080.00 | \$323,080.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$323,080.00 |
| Transfers Out | \$936,200.00 | \$936,200.00 | 0.00 | \$53,585.00 | 0.00 | 0.00 | \$882,615.00 |

Appendix C: Workday Reporting: Position Budget by Worktag

The Position Budget by Worktag report is similar to the Position Summary report from Data Warehouse. The report reflects all currently budgeted positions within each Program or Gift worktag. The results include relevant data pertaining to the position, Employee name (if filled or blank if vacant), Supervisor Organization, Ledger Account, and the Position Budget amount.

1. Bring up the report, either by searching by report name from the search box or navigating to the report from your Favorites worklet.
2. Enter the mandatory fields (notated by the red asterisk) and either the Program or Gift worktag from the account looking to review.
 - a. Best to enter the Cost Center of the account in the Organization field
 - b. The Period Field should be from the last Closed Period
 - c. Budget Structure should be "Position"
 - d. Entry Type prompt defaults with "Compensation" and "Fringe Benefit"
 - i. "Fringe Benefit" can be removed if only position compensation is needed
 - e. Uncheck box for "Is Original" (Uncheck for Revised)

Position Budget by Worktag - FIN - CR (NSHE)

Instructions Report will be run for full fiscal year - Enter June of your fiscal year
Un-check 'Is Original' for Revised Budget (Original and Amendment)

| | | | |
|-----------------------------------|---|--|---|
| Company | * | X University of Nevada, Las Vegas | ⋮ |
| Organization | * | X Cost Center: CC1790 Student Affairs Administration | ⋮ |
| Budget Structure | * | X Position | ⋮ |
| Period | * | X FY 2018 - 07 January | ⋮ |
| Entry Type | | X Compensation X Fringe Benefit | ⋮ |
| Supervisory Organization | | | ⋮ |
| Worktags | | X Program: PG00888 Student Affairs Administration | ⋮ |
| Is Original (Uncheck for Revised) | | <input type="checkbox"/> | |

3. The results list all the positions budgeted under the entered Cost Center and Program/Gift Worktag combination.
 - a. The Ledger Account column identifies the position budget type (i.e. Base Pay, Stipend, Special Pay, Fringe)
 - b. The Ledger/Budget Debit Minus Credit is the amount budgeted for each ledger account for each position.
 - c. The FTE is calculated based on the Base Pay of the Position Budget. If the position is split between accounts, only the FTE portion charged to the account will show.

Appendix D: Workday Reporting: Manager Balance – Activity Summary by Worktag

The Manager Balance – Activity Summary by Worktag report is similar to the Appropriation Balance section on the Organization Summary report from Data Warehouse. The report reflects the cash activity in the Program or Gift worktag.

1. Bring up the report, either by searching by report name from the search box or navigating to the report from your Favorites worklet.
2. Enter the mandatory fields (notated by the red asterisk) and either the Program or Gift worktag from the account looking to review.
 - a. Best to enter the Cost Center of the account in the Organization field
 - b. The Period Field should be from the last Closed Period

Manager Balance - Activity Summary by Worktag (All Funds) - FIN - CR (NSHE)

| | | | |
|-------------------------|---|---|---|
| Organization | * | <input type="text" value="X Cost Center: CC1790"/> <input type="text" value="Student Affairs"/> <input type="text" value="Administration"/> | ⋮ |
| Period | * | <input type="text" value="X FY 2018 - 07 January"/> | ⋮ |
| Unit | | <input type="text"/> | ⋮ |
| Cost Center | | <input type="text"/> | ⋮ |
| Cost Center Hierarchies | | <input type="text"/> | ⋮ |
| Fund Hierarchies | | <input type="text"/> | ⋮ |
| Worktags | | <input type="text" value="X Program: PG00888"/> <input type="text" value="Student Affairs"/> <input type="text" value="Administration"/> | ⋮ |

3. The results reflect the cash activity of the Program or Gift account. The Ending Balance includes the Commitments and Obligations balances, so to calculate the true current cash balance, these items will need to be added back in.

| Beginning Balance (Budget Date) | Sources (Including Receivable Adjustment) | Uses | Commitments | Obligations | Ending Balance |
|---------------------------------|---|----------------|---------------|----------------|----------------|
| \$341,717.55 | \$589,296.96 | (\$605,326.39) | (\$17,009.67) | (\$252,669.65) | \$56,008.80 |
| \$341,717.55 | \$589,296.96 | (\$605,326.39) | (\$17,009.67) | (\$252,669.65) | \$56,008.80 |