CARRYFORWARD RULES

A02000 – Springfield General Operating

Expense carryforward and one-time salary savings carryforward are calculated by cost center and posted as a BDO4 (temporary budget adjustment) to the main admin org for each cost center. The expense carryforward gets posted to 89999 and the one-time salary savings gets posted to 68999.

One-time salary savings carryforward is calculated on all 61xxx, 62xxx and 68999 account codes only. This includes 61999.

Expense carryforward is calculated on all 63xxx and 7xxxx and 8xxxx account codes.

Fringe carryforward (69xxx) goes back to the President’s program enhancement budget (A02000-012017).

Scholarship carryforward (51900 and 63500) all goes back to the President’s program enhancement budget (A02000-012017). (Add this total to the amount from the expense carryforward sheet – 1101.)

University Wide FOAPs (302xxx) carryforward for the most part all go back to the President (A02000-012017). There are a few exceptions of those who have historically gotten to keep their carryforward and those are:
302010 – AIS – Library Tech & Networking
302011 – COMP SERV – Library Tech & Networking
302012 – COMM SERV – Library Tech & Networking
302013 – Staff Development
302015 – Classroom Upgrades
302019 – Operating Repair & Maintenance

One time FOAPs (322xxx) carryforward all go back to the President (A02000-012017).

When calculating carryforward, exclude the following orgs:
052020 (Excess Revenue over Expenditures)
052022 (Reclassification Entries)

There are a handful of A02000 departmental FOAPs (not 902xxx) that receive revenue. Any excess revenue received over budget should have had a budget adjustment so that the balance available is zero. However, if there is excess revenue received over that which was budgeted, this should be included with expense carryforward. When calculating this, the signs need to be watched and changed to make sure it is calculated in correctly.

Revenue – The revenue carryforward is made up of the undesignated net assets from the preliminary June 20xx statements less the expense carryforward, less the salary carryforward and less the fringe carryforward. This is not a total that comes from any of these queries.
To pull the data:

1. Extract data using “AF_Period_Operating_Statement” using at least the following fields. I recommend pulling all data and deleting or hiding what you don’t need, that way nothing is missed:
   - FSYR_CODE_KEY
   - FSAD_CODE_KEY
   - COAS_CODE_KEY
   - FUND_CODE_KEY
   - ORG_CODE_KEY
   - ORGN_DESC
   - ACCT_CODE_KEY
   - ACCT_DESC
   - PROG_CODE_KEY
   - PROG_DESC
   - ORGN_CODE_3
   - ORGN_DESC_3
   - ORGN_CODE_6
   - ORGN_DESC_6
   - SUM_ADOPTED_BUDGET
   - SUM_BUDGET_ADJUSTMENTS
   - SUM_YEAR_TO_DATE_ACTIVITY
   - SUM_ENCUMBRANCES

   Will need to add and calculate an “amended budget” column after budget adjustment column and add and calculate “remaining balance” column after the “encumbrance” column.

   This is the criteria:
   - FSYR = 20xx (2011 to calculate the carryforwards posted in FY12)
   - FSAD = 12
   - COAS = U
   - FUND = A02000

2. Keep the original query on one tab by itself.

3. Sort by account code and separate out on four separate tabs: 1) 5xxxx revenue account codes, 2) account codes 519xx, 3) account codes 61xxx – 62xxx and 68999 for salary carryforward, 4) account codes 69XXX for fringe benefits, and 5) all other account codes for expense carryforward.

4. All non-902xxx revenue account codes will need to be moved to the expense account code tab.

5. The salary tab and the expense tab will need to be sorted by org code 3 and then org code 6 and then subtotaled by org code 3 and then by org code 6 (do not replace previous totals).

6. The salary tab and the expense tab will need to then be sorted by org code 6 (do not replace previous totals)
To figure the carryforward: it is the amended budget less the YTD expenses less the encumbrances, which should match the “remaining balance” column. (Keep in mind if there are revenue accounts included in these expense totals, the carryforward will be the actual revenue received over the budgeted revenue as a positive carryforward amount. If they did not earn the budgeted revenue, it should be a negative carryforward amount.)

7. Prepare the summary tab based off the detail in the individual tabs.

8. Once everything is checked by various analysts the entry is posted as a BD04 to the proper account code in the main admin org of the cost center. Even though the President’s area is separated out by area on the summary (i.e. President’s office, Board of Governors, Chief of Staff, etc.) the total expense, fringe and revenue carryforward goes back to 012017 and the salary carryforward goes back to 012000. Then by direction of Paul Kincaid, an entry is made separately to move specific amounts back to individual orgs.

**B, D, E, F and A72000 funds – Net Asset Carryforward**

NOTE: In the past Pam has pulled this data, but believe this can be done at the same time as the other data is pulled where Pam does not have to be the one to pull this.

The net asset carryforward is posted to 89998 in each fund/org combination for the B, D, E, F and A72000 funds.

A query is pulled from the “AF_Period_Balance_Sheet” table for period 0 of the current fiscal year (2012 for the net asset carryforward posted in FY12) for account code 41000.

The entry from the prior year is pulled and the full FOAP is joined with the current year net asset data to know what the FOAP the carryforward is posted to.

There are several B funds that have multiple orgs. For each of those B funds, there needs to be a calculation of carryforward for each org within the B fund. For these funds with multiple orgs, the total of each org’s 89998 carryforward should equal the total net asset balance for the fund. All B funds need to be reviewed for current activity to make sure all carryforward is posted properly.

There should be only one org with each D fund.

The E funds need to be reviewed individually. Those which have original budget posted need to receive net asset carryforward. Those that do not have original budget do not receive net asset carryforward.

There should be only one org with each F fund.

**G, I, K, M, O, X (all inception to date) – NO carryforward posted**

**A92000 and all WP funds and H funds (auxiliaries) – NO carryforward posted**