

# FY 2023-24 Trust/Special Project Submittal Guidelines

## Overview

These guidelines are to be used for preparing and submitting the Trust/Special Project Packet for FY 2023/24. The packet contains the following forms:

1. Trust/Special Project Agreement Addendum Form
2. Trust/Special Project Budget Plan Worksheet

These forms can be found on the web at [https://www.csusm.edu/budgetoffice/budget\\_processes/index.html](https://www.csusm.edu/budgetoffice/budget_processes/index.html)

Each Trust Administrator is expected to electronically provide their 'Trust Budget Plan Worksheet' and if required, a signed copy of the 'Trust/Special Project Agreement Addendum' form for each trust they manage to **both** Juan Tavarez in Fiscal Services and the University Budget Office by **August 7, 2023**.

**Note: Existing trust agreements where the purpose of the trust fund and the uses of the funds will not change do NOT require updates to the trust agreement forms. Only those funds where the authorized fiscal authority has changed require updates to the forms. This can be done via 'Adobe Sign Workflow' located in the Budget Office website. Please contact the Budget Office if you need additional information.**

## Trust Agreement

The Trust/Special Project Agreement establishes the fund's financial solvency and its relationship to the support of the University's mission. The Agreement identifies the signature authority and the specific requirements necessary to execute the provisions of the agreement. The Agreement is designed to meet State and CSU codes and regulations outlined in the Terms of the Agreement, CSUSM Trust Fund Policy and Administration Procedures, and the Account Management Responsibility Policy. The Terms of the Agreement appear on page 2 of the agreement document. Trust agreement is established when a trust fund is created or when a trust's purpose has changed.

The Agreement includes a section (*Authorized Signers for Disbursement*) for signatures of those individuals authorized to approve university resources, i.e. purchase requisitions, payroll, and other direct expenses approvals. The Trust Fund Agreement Addendum can be used for additional authorized signers. Signature authority documentation must be on file in Fiscal Services prior to commitments and expenses being incurred. Trust administrators are responsible for promptly updating the Trust Agreement for signature authority and delegations when there is a change in Trust Fund/Special Project administration. To update Trust Agreement fiscal authority, use Trust Agreement Addendum form to add or remove signature authority.

All Trust Fund transactions, including requisition and direct expense requests, are subject to internal and FISMA audit for appropriateness and proper approval authority. Trust Administrators are responsible for a monthly reconciliation between the Trust Fund Trial balance report and office records. Trust/Special Projects are subject to the recovery of allowable direct costs plus an allocable portion of indirect costs in association with the general operating fund. They are also subject to audit by the CSU Office of Internal Audit.

Please complete agreement and obtain all appropriate signatures. The agreement will be reviewed and signed by the Trust Accountant and the University Controller, Fiscal Services. The original document will be filed in Fiscal Services. Upon request, a copy of the fully executed agreement will be available to the Trust Administrator.

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## **Budget Plan Worksheet**

Each Trust Administrator is expected to provide the revenue and expenditure budget plan for each program they fiscally manage. The Budget Plan Worksheet lists all sources of revenue and all expense activity expected to occur in the new budget year. Employee salary must include each employee's name, employee ID number, position number and annual salary. Separate columns are provided for the position number and employee ID number. The employee's name should be entered into the description. These estimates will be reviewed, and the appropriate administrator contacted for further clarification and/or analysis if necessary. Agreed upon revenue and expense estimates will be incorporated into the University Budget from all funding sources for Self-Support Funds and other Trust Projects. **A Budget Plan Worksheet must be submitted for each fund individually in Excel.**

- The 'Budget Plan Worksheet' must be used to submit both revenue and expense budgets by account code. Descriptions should be detailed and reflect descriptions of the activity. Multiple revenue sources should be identified separately. Please **DO NOT** write or delete anything on columns B, K, L, M or N of the 'Budget Plan Worksheet', they contain formulas.

The following information should be used in preparing revenues and expenditures to ensure consistency in budget projections:

### Student Headcount

Projected enrollment headcount range for FY 2023/24 for use in estimating fund revenue is as follows (Resident and Non-Resident students):

2023-2024 Enrollment Range		
	Low	High
Fall	13,667	13,800
Spring	12,361	12,482
Avg	13,014	13,141

***If you have a fee that is increasing effective in Fall 2023, be sure to use the current rate in your calculation for Summer 2023.***

This information is provided for your use in preparing revenue projections for FY 2023/24, *and it is important to keep in mind that enrollment projections are a moving target until census data is finalized.* We will provide updates to these projections as new info is received from Enrollment Management Services. It is recommended that you take into consideration incremental fee waivers, uncollected fee revenue, and refunds when calculating student fee revenue. Also keep in mind the economic climate and be conservative in your estimates.

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## Interest Earnings

No expenditure plans are to be made for investment income, except for the following funds: Health Facilities, ASI, University Student Union Operations, Parking Fines and Forfeitures, Parking Fees, and Parking Construction. Remaining interest earnings will be used for discretionary allocation to address University needs as necessary.

## Benefits

For those funds responsible for employee benefits, review your current benefit to salary ratio when estimating the benefit cost. **Reviewing current year actuals to help determine your benefit costs for your budget plan is recommended.** Health rates for 23/24 are not available at this time but are expected to increase. OASDI (6.2%) and Medicare (1.45%) are expected to remain the same. The **2023/24 retirement rate is 32.00%** (State Miscellaneous).

## Current Fiscal Year Revenue, Expenses and Continuing Appropriation

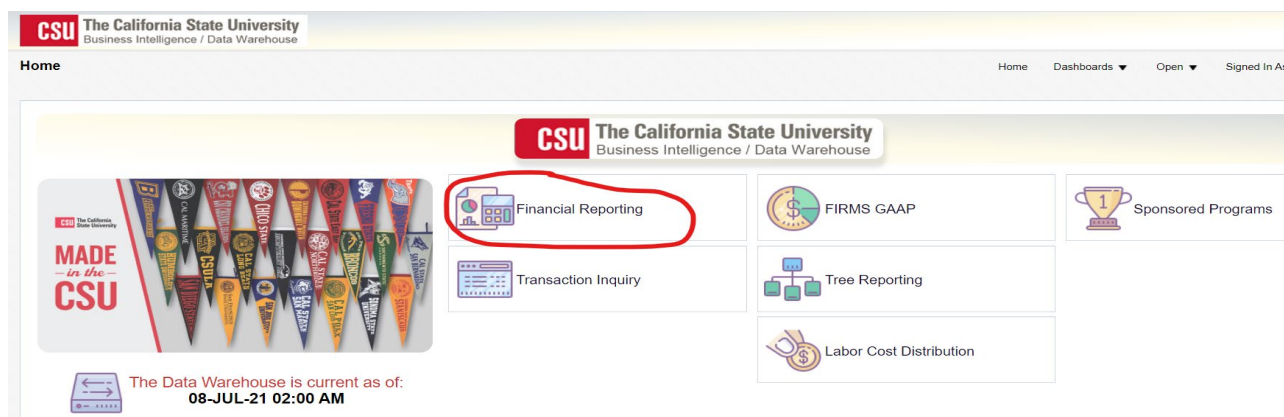
As part of the planning process, the following information is required at the top of the budget worksheet: continuing appropriation, revenues and expenses through June 30<sup>th</sup>, 2023. Running the Fund balance report will provide the continuing appropriation (beginning fund balance), revenue & expense amounts through June 30<sup>th</sup> for your fund. See the instruction on how to run '**Fund Balance Report**' below.

## Budget Plan Adjustments

Generally, fiscal adjustments to revenue and expenditure budget plans are made at the time of the Mid-Year Review process. However, budgetary adjustments that are material in nature may be submitted (with proper approval) to the University Budget Office for posting at any time during the fiscal year.

## Fund Balance Report Instructions

To run your fund balance report, log into Data Warehouse and follow the screen shots below using the appropriate fiscal year.



The screenshot shows the CSU Business Intelligence / Data Warehouse dashboard. The top navigation bar includes 'Home', 'Dashboards', 'Open', and 'Signed In As'. The main content area features a grid of tiles. The 'Financial Reporting' tile is circled in red. Other tiles include 'Transaction Inquiry', 'FIRMS GAAP', 'Tree Reporting', 'Labor Cost Distribution', and 'Sponsored Programs'. A banner on the left reads 'MADE in the CSU' with various university pennants. A status message at the bottom left indicates 'The Data Warehouse is current as of: 08-JUL-21 02:00 AM'.

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**CSU The California State University**  
Business Intelligence / Data Warehouse

**Financial Reporting** Home Dashboards Open Signed In As

Home Manage My Budget as of Period Financial Summary As of Period Financial Summary Between Periods Financial Summary by Year Trial Balance Inception to Date Reports Cash **Fund Balance** Performance Report As of Period

Default Settings for this Dashboard

Select primary business unit for campus level reporting: SMCMP - Cal S  
 Select primary budget ledger: Standard Budget  
 Select original budget scenario only: --Select Value--

Apply Reset

\*\* All report Prompts/Filters are Fdescr (Field + Description) \*\*

Report Index

**Financial Reporting** Home Dashboards Open Signed In As

Home Manage My Budget as of Period Financial Summary As of Period Financial Summary Between Periods Financial Summary by Year Trial Balance Inception to Date Reports Cash **Fund Balance** Performance Report As of Period

Report Filters

Business Unit: SMCMP - Cal S  
 Fiscal Year: 2020  
 As Of Period: 12

Fund CF Status: --Select Value--  
 Fund: 46305 - TF Inst  
 NOT Fund: NOT --Select Value--

Fund Tree: --Select Value--  
 Fund Level 1: --Select Value--  
 Fund Level 2: --Select Value--  
 Fund Level 3: --Select Value--  
 Fund Level 4: --Select Value--  
 Fund Level 5: --Select Value--

Fund CF Attrib: --Select Value--  
 Fund CF Att Val: --Select Value--  
 CSU Fund Type: --Select Value--  
 Fund Proc Type: --Select Value--  
 Approp Rev Dt: --Select Value--  
 Approp Avl To Date: --Select Value--

SCO Fund: --Select Value--  
 SCO Subfund: --Select Value--  
 CSU Fund: --Select Value--  
 NOT CSU Fund: NOT --Select Value--  
 FIRMS Project Code: --Select Value--  
 GAAP NAC: --Select Value--

Acct Tree Name: --Select Value--  
 Acct Level 1: --Select Value--  
 Acct Level 2: --Select Value--  
 Acct Level 3: --Select Value--  
 Acct Level 4: --Select Value--  
 Acct Level 5: --Select Value--

Apply Filters Reset Filters

**Fund Balance**

**Fund Balance**  
 Time run: 7/8/2021 12:26:36 PM  
 Business Unit = SMCMP - Cal State San Marcos, Fiscal Year = 2020, Period = 12

Show Column 1: SCO Fund Fdescr Column 2: CSU Fund Fdescr Column 3: Fund Fdescr Column 4: Hide Column 5: Hide Column 6: Hide OK

Select Report View: Summary View

SCO Fund Fdescr	CSU Fund Fdescr	Fund Fdescr	Beginning Fund Balance	Year to Date Revenue	Year to Date Expenses	Ending Fund Balance
0948 - Calif State University Trust Fund	463 - TF-Instructionally Related Activities Trust	46305 - TF Instruct Related Activities	(268,782.85)	(148,996.02)	51,199.35	(366,579.52)
	463 - TF-Instructionally Related Activities Trust Total		(268,782.85)	(148,996.02)	51,199.35	(366,579.52)
0948 - Calif State University Trust Fund Total			(268,782.85)	(148,996.02)	51,199.35	(366,579.52)
Grand Total			(268,782.85)	(148,996.02)	51,199.35	(366,579.52)

Fiscal Year is equal to 2020  
 and Fund Fdescr is equal to 46305 - TF Instruct Related Activities  
 and Bus Unit Fdescr is equal to SMCMP - Cal State San Marcos  
 and Acct Type is equal to 50, 60  
 or FIRMS Obj Cd is equal to 305002, 305020, 305021, 305700, 304001, 302700, 303790, 303791, 303793, 303792, 303794, 303795, 303796

Print - Export

# FY 2023-24 Trust/Special Project Submittal Guidelines

Enter your numbers in the Budget Plan Worksheet exactly as they are in the report, including negatives numbers. 'Ending Fund Balance' in the report should equal 'Fund Balance at June 30' in the worksheet.

<b>Fund Balance Report</b>		<b>Budget Plan Worksheet</b>
Beginning Fund Balance	=>	Beginning Fund Balance
Year to Date Revenue	=>	Revenue through June 30
Year to Date Expenses	=>	Expense through June 30
Ending Fund Balance	=	Fund Balance at June 30