

WELCOME

Basics of Fiscal Year-End Financial Reports

June 5th and 7th, 2023

Presented by

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WISCONSIN
UNIVERSITY OF WISCONSIN-MADISON

Fiscal Year End Financial Reports

Requests will be solicited for the following reports:

- Accounts Receivable
- Prepaids and Deferred Charges
- Inventories
- Fiduciary Activities (previously Agency Funds)
- GASB 87 (leases) and GASB 96 (subscription based IT arrangements)
- GASB 94 (public-private and public-public partnerships)
- Divisional Attestation

Note: Once Google doc templates are available, links to the templates and associated instructions will be sent by Accounting Services to your Dean's business office for distribution and coordination.

Fiscal Year End Reporting Due Dates

<u>Submission</u>	<u>Due Date</u>
Accounts Receivable	Friday, July 21 st , 2023
Inventories	Friday, July 28 th , 2023
Fiduciary Activities (Agency Funds)	Friday, August 4 th , 2023
Prepaid, Deferred Charges & Outflows	Friday, August 4 th , 2023
Divisional Attestation	Thursday, August 31 st , 2023

Note: For all submissions, we will again be using Google Docs for the Dean's business offices to upload their completed submissions. There will either be a separate folder or tab for each division.

Year End Reporting-Campus Sub... > FY23 Year End Report... ▾				⌵	ⓘ
Name	↑	Last modified	▼	File size	
Accounts Receivable - Non Loan - Due July 21st		2:20 PM		—	⋮
Deferred Expenses - Due August 4th		May 1, 2023		—	⋮
Fiduciary Activities - Due August 4th		2:26 PM		—	⋮
GASB 87 Leases		2:25 PM		—	⋮
Inventories - Due July 28th		Apr 28, 2023		—	⋮

Additional Data for ATP Benefits Realization

You will see additional input fields at the bottom of your google doc template. This is for you to provide an estimate as to how many hours you worked on completing that submission. This data will be used in evaluating the future ATP benefits realization.

Data Requested:

- **Estimated Hours to complete by Department**
- **Estimated Hours to complete by Dean's Business or Divisional Office**
- **Number of people involved in preparing the submission**
- **How many different sources of data (spreadsheet, ancillary system, etc)**



Accounts Receivable (Non-Loan Funds)

General Information:

This submission helps satisfy the GAAP requirement for reporting revenues in the period "earned" regardless of when cash is received. In other words, the amount of money owed to a UWMSN department for goods or services that have been delivered or provided to outside parties but not yet paid for as of June 30th.

Information to be reported by institutions:

- Institutions should report receivables by fund. A submission is required for each department or billing unit on campus.
- Divisions will have a Google Doc Excel file which includes the beginning balances for each department that reported in FY2022. **If nothing was reported for a department in FY22 that now has an A/R balance in FY23, please use a Blank Template to include your A/R for FY2023.**

Accounts Receivable (Non-Loan Funds)

The amounts entered in the spreadsheet should be prepared under the following instructions:

1. DO NOT CHANGE BEGINNING BALANCES. Uncollected balances as of June 30th in the previous reporting year must be the same as the July 1st balances reported on the current year's submission. Any previous year balance true-up should be put on the adjustments line.
2. Receivables should be reported for revenues earned without corresponding cash received **as of the end of June.**
3. Fund 133 and 144 should be analyzed at the individual grant level (or letter of credit) for negative cash balances (do not include gift accounts) as of the end of June. ***Reporting of Funds 133, 143, 144, and 199 is done centrally by Research and Sponsored Programs (RSP) at UW-Madison.***

Accounts Receivable (Non-Loan Funds)

4. Collections should include any amounts that were on-hand as of June 30th, regardless of inclusion in the bank balance or recording in SFS at that date. Collections on-hand but not recorded until period 13 or the next fiscal year should be identified on the lines provided. Review all revenue transactions that exceed \$10,000 in Period 13 and Period 01 of the next fiscal year to determine if the cash was received by the institution, the institution's local working bank, or the state's working bank on or before June 30th. The transactions that meet these criteria should be listed on the template. It is not anticipated there would be significant amounts to report on these lines.
5. Do not include accounts receivable from other UW System or UW-Madison departments. (We do not report internal billings as AR) for year end financial reporting.

Accounts Receivable (Non-Loan Funds)

6. Identify any receivables due from State of Wisconsin agencies and due from other governments (federal, local, other states, etc.). This is necessary for reporting the proper classification of receivables to DOA for the State's combined balance sheet and for the note disclosure in the UW's financial statement report. **Please verify that the amounts reported do not exceed the fund's total receivable.**

— Examples

- **State (WI) Government Agencies**
 - WI Department of Natural Resources (DNR)
 - WI Department of Administration (DOA)
 - Madison Area Technical College (MATC)
 - Higher Education Aids Board (HEAB)
- **Local & Other Non-Federal Government Agencies**
 - State of WI School Districts
 - Municipalities
 - Public Universities
- **Non-Governmental Agencies**
 - Corporations
 - Private Universities

Accounts Receivable (Non-Loan Funds)

7. Receivable balances in each fund should be aged. Be sure the check figure in these sections is zero - the total in the aging section must equal the total ending balance reported above.
8. Detailed documentation and support of accounts receivable must be maintained by each institution. If you maintain detailed AR schedules those should be included with your submission to support the balances. A detailed aging of accounts receivable is also required.
9. An estimate of uncollectible accounts must be calculated for every fund, regardless of institutional policy regarding write-offs. Not all receivables will be collected regardless of how long they are maintained in the records. The uncollectible estimate for each fund should be based on each institution's experience in collecting the various types of receivables and reported in the aging categories noted. UW System expects the campus estimate to be sufficient to cover amounts ultimately uncollectible in all aging categories, but estimate should minimally exceed the receivable balance greater than three years past due, and some portion of amounts in other aging categories.

Accounts Receivable (Non-Loan Funds)

- Charges posted to the Student Information System (SIS) will be reported by the Bursar's Office. Campus departments should not report these charges to avoid duplicate reporting.

Information to be excluded by institutions:

-- Funds 100-110, 112, 116-118, 126, 139, 145, 146, 148, 161-163, 169-172, 174, 180, 188, 191, 301, 402, 403, 406 and 601 & Loan Funds (134,140,141,147,149,151,152)

-- Inter or Intra-Institutional Accounts Receivable

System Administration use of data:

- System Administration will report all receivables on the UW System balance sheet and will make an entry to the FIN_RPT ledger for financial reporting purposes. No changes will be made to the ACTUALS ledger.

Accounts Receivable (Non-Loan Funds)

Departments using Central Peoplesoft A/R

- For those departments who have converted their A/R to use our Central Peoplesoft AR/BI module:
 - Accounting Services AR/BI team (Tricia Johnson) will take care of reporting AR that has been billed through Peoplesoft
 - If you have old AR balances that were not converted over, you will need to also send through a google doc submission template for these historical balances. We will add an additional line to your template for your “Transfer” to central A/R.
 - For those of you in this situation who have converted over to Central AR/BI in FY23, please work with Tricia Johnson on what historical AR you may still need to report.

FY23 Accounts Receivable Submission Example

FUND	136	Enter fund number
Beginning Balance (07/01/2021)	100,000.00	Entered by Accounting Services
Charges (7/1 - 6/30) - Not just net activity for the year	1,100,000.00	
Adjustments that increase the receivable	50,000.00	
Collections & Other deductions (7/1 - 6/30):		
Collections-received and recorded in SFS by 6/30	975,000.00	
Collections-received < 6/30 recorded 13th month	-	
Collections-received < 6/30 recorded next fiscal year	-	
Write-offs	25,000.00	
Adjustments that decrease the receivable	10,000.00	
Transferred to central A/R team	-	
Total Collections & Other Deductions	1,010,000.00	
Ending Balance (6/30/2022)	240,000.00	
Ending Balance (we need this breakout for State Financial Report and our Note Disclosure)		
State (WI) Government Agencies	100,000.00	
Local & Other Non-Federal Government Agencies	-	
Non-Governmental Entities	140,000.00	
Ending Balance	240,000.00	
Aging:		
In Good Standing (not overdue)	150,000.00	
1-90 Days Past Due	20,000.00	
91-150 Days Past Due	20,000	
151-365 Days Past Due	-	
>1 to 2 Years Past Due	-	
>2 to 3 Years Past Due	-	
More than 3 Years Past Due	50,000	
TOTAL	240,000	
	-	Check Figure - MUST BE \$0
Estimate for Uncollectible Amount (\$ by Aging Category):		
In Good Standing (not overdue)	7,500	
1-90 Days Past Due	2,000	
91-150 Days Past Due	3,000	
151-365 Days Past Due	-	
>1 to 2 Years Past Due	-	
>2 to 3 Years Past Due	-	
More than 3 Years Past Due	50,000	
TOTAL	62,500	
Estimate for Uncollectible Amount (% by Aging Category):		
In Good Standing (not overdue)	5.0%	
1-90 Days Past Due	10.0%	
91-150 Days Past Due	15.0%	
151-365 Days Past Due	#DIV/0!	
>1 to 2 Years Past Due	#DIV/0!	
>2 to 3 Years Past Due	#DIV/0!	
More than 3 Years Past Due	100.0%	
TOTAL	26.0%	

Accounts Receivable Balance Aging Support Example

University of Wisconsin-Madison					Ageing Report					
Reporting Period: 6/30/2020										
Invoice No.	Date	Res ID Group	Billing Reference	PO Number	Original Amt.	Balance	Age			
4274900	10/4/2019				\$237.38	\$237.38	270 Days	2780.63	151 - 365 days past due	
4275800	10/4/2019				\$184.63	\$184.63	270 Days			
4280600	10/11/2019				\$1,538.75	\$1,538.75	263 Days			
4282600	10/16/2019				\$705.27	\$705.27	258 Days			
4304500	11/20/2019				\$89.60	\$89.60	223 Days			
4308600	11/26/2019				\$25.00	\$25.00	217 Days			
4325700	2/7/2020				\$100.00	\$100.00	144 Days	\$1,620.00	91 - 150 days past due	
4326000	2/7/2020				\$100.00	\$100.00	144 Days			
4325600	2/7/2020				\$50.00	\$50.00	144 Days			
4329800	2/14/2020				\$547.96	\$547.96	137 Days			
4328600	2/14/2020				\$50.00	\$50.00	137 Days			
4329700	2/14/2020				\$25.00	\$25.00	137 Days			
4331900	2/21/2020				\$381.91	\$381.91	130 Days			
4332000	2/21/2020				\$25.00	\$25.00	130 Days			
4331000	2/21/2020				\$50.00	\$50.00	130 Days			
4332400	2/21/2020				\$290.13	\$290.13	130 Days			
4335300	2/28/2020				\$274.30	\$274.30	123 Days	\$1,060.25	1 - 90 days past due	
4333900	2/28/2020				\$211.00	\$211.00	123 Days			
4334500	2/28/2020				\$169.00	\$169.00	123 Days			
4336500	3/9/2020				\$50.00	\$50.00	113 Days			
4341700	3/13/2020				\$274.30	\$274.30	109 Days			
4341300	3/13/2020				\$25.00	\$25.00	109 Days			
4342800	4/20/2020				\$25.00	\$25.00	71 Days			
30 Days										
4345000	5/12/2020				\$31.65	\$31.65	49 Days			
						\$8,119.66	TOTAL			

Supports AR Ending Balance
and Aging

**What questions do you have about
Accounts Receivable?**

Prepays and Deferred Charges

Information to be reported:

Prepaid Expenses: Note- Individual contracts should be the unit of measure

Report prepayments including:

- Amounts paid as of June 30th for goods/services not yet received
- Operating leases prepayments regardless of value
- Other prepayments of \$10,000 or more per contract, including
 - Capital expenditure, non-capital lease, prepayments (account range 44xx-4960)
 - Library subscriptions only (4985)
- Examples include but are not limited to electronic resource access fees, maintenance contracts, memberships and conference deposits

Deferred Charges:

Report expenses of \$10,000 or more associated with producing revenue where:

- the revenue will not be earned until a future period; and
- the expenses are not already included in Account Code 7105.
 - Examples include summer study abroad program deposits/expenses, summer session revenue/expenses, and service, equipment, and maintenance contracts that will influence revenue.

Prepays and Deferred Charges

Provide supporting schedules to support balances and include explanations for significant fluctuations between years for each of the categories.

Information to be excluded:

- Prepaid items already recorded in account 6410
- Summer session expenses recorded in account 7105 - these will be analyzed by UW System
- Inter-department or Inter-Institutional activity
- Capital lease prepayments
- Individual contract pre-payments less than \$10,000

System Administration use of data:

- Submissions from the institutions will be used to report the costs as deferred expenses or deferred outflows. This will be accomplished by an entry to the FIN_RPT ledger. No changes will be made to the ACTUALS ledger.

Prepays & Deferred Charges Submission Template

[illegible]

**What questions do you have about
Deferred Expenses?**

Inventories

General Information

- Inventories means consumable supplies either used in operations or held for resale that typically will be used or re-sold within one year. This should include, but not limited to, central facilities and auxiliary units for the physical plant.
- An inventory should be taken to determine the quantities held on June 30th.
- Inventories should be valued using the cost flow assumption most appropriate to each supply type and operation (ie. FIFO, LIFO, Average Cost). The same cost flow assumption must be used each year.

Inventories

Information to be reported by institutions:

- Any consumable supplies held by institutional cost centers including postage, physical plant (maintenance, repairs and operations) and bookstores that were reported in the previous year. These items are included on the template, in addition to the cost flow assumption and the previous year's value.
 - **UPDATE FOR FY23:** Any consumable supplies held at the divisional level (including postage, physical plant operations and bookstores) that have a value of at least \$500,000.
- Date of last physical inventory for postage, physical plant operations, and bookstores.

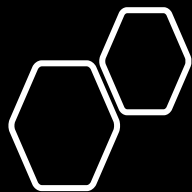
Inventories

Do not include:

- a) materials held by textbook rental libraries
- b) coal and fuel inventories (these are being reported by System Capital Budget)

System Administration use of data:

- Financial Reporting will make an entry in the FIN_RPT ledger to report supplies inventories on the balance sheet, and adjust the current year's expenditure totals in order to report supplies expense on a consumption basis. No changes will be made to the ACTUALS ledger.



Inventory Submission Template

A	B	C	D	E	F	G	H
UW- Madison							
Date completed:							
Contact Person:							
Name							
Phone No.							
Email							
Fund	Account	Program	Cost Flow Assumption	Description	Value @ 6/30/22	Value @ 6/30/23	Date of Last Inventory
					-	-	
Note:	Please attach support document for the amounts in this report. This can be query results, WISDM reports/screen prints, copies of last inventory, etc. This support is required for validation, support, and audit purposes.						
				Estimated Hours to complete by Department:			
				Estimated Hours to complete by Division:			
				Number of people involved in preparing submission:			
				How many different sources of data (spreadsheet, ancillary system, ect?):			

**What questions do you have about
Inventories?**

Fiduciary Activities

Fiduciary Fund vs. Business Type Activity

- A UW institution must report a fiduciary activity when the institution has the responsibility to safekeep an asset that is not for its own use. Additionally, to qualify as a fiduciary activity, the UW institution must have no administrative involvement. For example, a UW Institution may hold balances for a student organization for which UW has no administrative control or discretion over how the money is raised or spent. This type of activity would be classified as a Fiduciary fund. This same example would not qualify as Fiduciary Fund if a student advisor employed by UW helped decide how to access club fees or spend the funds. If UW does have administrative control, then the activity should be classified as a business-type activity, recorded as a liability of the institution.




Administrative involvement considerations

- Who is really making the decision about spending the funds?
- Are the approvals at the university more of an administrative process? Or are they more substantive?

Fiduciary Activities

General Information

- Submission requirements from campus started in FY20 due to GASB 84.

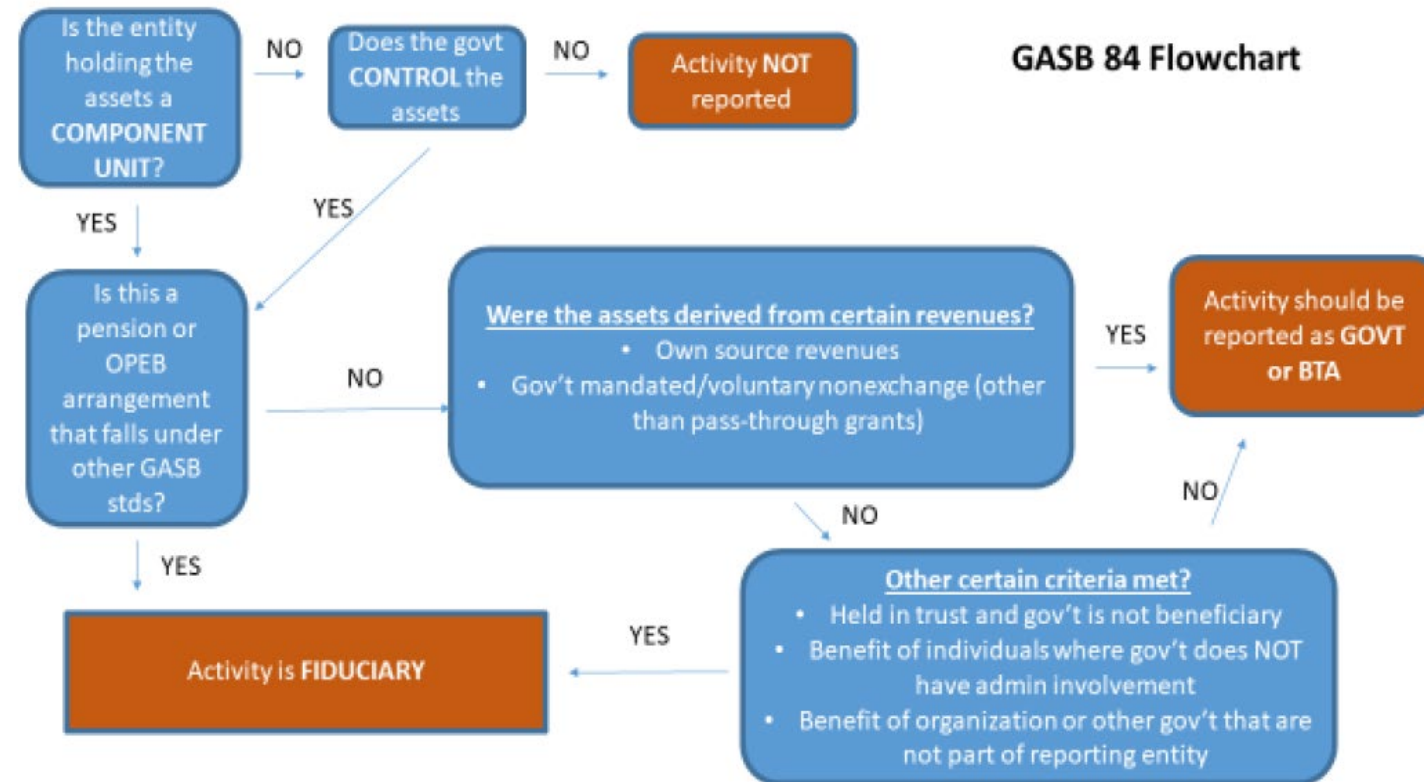
	Must meet <u>all</u> the following criteria:		PLUS <u>any</u> of the following :
	Assets controlled by UW System		Assets held in a qualifying trust in which UW System is not beneficiary, legally protected, and dedicated to providing benefits to recipients
	Assets not derived from own source revenues		Assets held for the benefit of individuals without UW System having administrative or direct financial involvement
	Assets not derived from UW System-mandated or voluntary nonexchange transactions		Assets held for the benefit of outside organizations not part of UW System's reporting entity

Own-Source Revenue

Defined as revenue generated by UW System itself. Includes charges for services, interest earnings, tuition revenue, room and board, seg fees that support activities, etc.

Fiduciary Activities

Student Clubs



Fiduciary Activities

Year End Reporting Submission Requirements:

- Each student organization or activity must be listed separately on the template. The campus must document whether the student organization or activity does or does not meet each of the criteria listed in the template to document a conclusion if the activity is a fiduciary activity.
- Do not change the beginning balance(s). If there is an error (such as activity that should have been reported in the prior year but wasn't), include the error correction in the Adjustments column.
- Any amounts reported in this submission are presumed to be held in accounts separate from operational accounts and not reflected in cash balances obtained from SFS. If activities are held in operational accounts, please note the fund and account information on the submitted template.
- Responses received will be further analyzed by UWSA Financial staff for materiality as what would need to be 'included' in FY2023 Financial Statements.
- For accounts that were reported in previous years, record deposits, withdrawals, and any adjustments needed to arrive at the appropriate ending balance. Balances should include any amounts that are invested.

Fiduciary Activities Template

- There will be a single excel document to fill out in the year end reporting shared drive with a tab for every division. Please fill out your division's tab regardless of whether you have a FA to report. If nothing to report – please fill out the top section of the template and indicate that you have nothing to report. Fill out the contact section and answer the question “No”. I’m looking to get a submission from every division.

UW:	Madison			
Date completed:				
Contact Information	Name:			
	Phone No.:			
	Email:			
Information Reviewed By	Name:			
Question:	Does your institution hold or control assets in a fiduciary capacity that your institution does not own? (Please see attached flowcharts on how to identify a fiduciary activity)			
If you respond 'Yes' to the above question, please complete the table below documenting the criteria for each held asset:				

Fiduciary Activities Template

Table of Fiduciary Activities							
Name of potential Fiduciary Activity [e.g. name of Student Fund, etc.] and identification information	Provide Fund/Department/ Account number if recorded in SFS	For what purpose are these assets held?	Does the Campus control these assets? The Campus controls the assets of an activity if the Campus (a) holds the assets in campus bank account or (b) has the ability to direct the use, exchange, or employment of the assets in a manner that provides benefits to the specified or intended recipients.	The assets associated with the activity are <i>not</i> derived solely from the Campus' own-source revenues? [e.g. student fees are not allocated to the activity]	The assets are for the benefit of <u>individuals</u> and the Campus does not have administrative involvement or direct financial involvement AND the assets are not derived from providing goods / services to those individuals? [e.g. student activity fund, no Campus administrative control]	The assets are for the benefit of <u>organizations or other governments</u> that are not part of the financial reporting entity AND the assets are not derived from providing goods / services to those organizations? [e.g. funds raised by students for nonprofit organizations for disaster relief]	Conclusion: Is activity a Fiduciary Activity?
Example: 2131 Physics Club		Supports club activities	Yes, Campus controls asset	Yes, NOT derived from Campus own source revenue	Yes	No	Yes - activity is a Fiduciary Activity, a Custodial Fund

Beginning July 1, 2022 balance of assets held	FY23 deposits [increase] in dollar amount for these assets	FY23 withdrawals [decrease] in dollar amount for these assets	FY23 adjustments in dollar amount for these assets	Ending June 30, 2023 balance of assets held	At June 30, 2023, liability amount for assets requested to be disbursed by the fund beneficiary.	Additional Comments
\$ 989.76	\$ 500.00	\$ 350.00	\$ -	\$ 1,139.76	\$ 50.00	

**What questions do you have about
Fiduciary Activities?**

GASB 87 – Leases (New in FY22)

General Information

- Applicable when total revenue or expense over life of lease is \$100,000 or more; lease longer than 12 months
- Lessor (UWMSN Revenue or Receivable)
 - If you are aware of any new leases that have been entered in FY23, please let us know
- Lessee (UWMSN Expense or Payable)
 - We are compiling the FY23 lease expense population centrally, based on expenses incurred in GL account codes:

2300 – Rental of Land	2305 – Lease of Land
2310 – Rental of Space-UW/State Owned	2320 – Rental of Space
2325 – Lease of Space	2330 – Rental of DP Equip
2335 – Lease of DP Equip	2340 – Rental of Vehicles-Dealership
2360 – Rental of Other Equip	2370 – Lease of Equipment
2410 – Leasehold Repairs & Maint	4605 – Equipment-Capital Lease
4625 – Computer Equip-Cap Lease	4635 – Software-Capital Lease
4665 – Trucks & Other-Capital Lease	

- We will reach out to each division if we have questions regarding any of these lease agreements. If you are aware of additional leases that did not hit these accounts, please let us know via Google doc under FY23 Year End Reporting Submissions

GASB 96 – Subscription Based IT Arrangements (New in FY23)

General Information

- A contract that conveys control of the right to use another party's information technology (IT) software, alone or in combination with tangible capital assets
 - Examples include remote access to software applications or cloud data storage
- Applicable when total expense over life of contract is \$50,000 or more; subscription term longer than 12 months
- Lessee (UWMSN Expense or Payable)
 - We are compiling the FY22 and FY23 expense population centrally, based on expenses incurred in GL account codes:

2460 – Maintenance & Repair-DP Equip	2600 – DP Services – State & Univ Dept
2610 – DP Services – Outside Source	2612 – Services – Cloud Hardware
2613 – Services – Cloud Software	3150 – Software Purchases
3151 – Software Maintenance	3194 – Comp & Related Peripherals Not Cap
3720 – Subscriptions	4620 – Computer Equipment
4630 – Software Purchase Capitalized	

- We will reach out to each division if we have questions regarding any of these arrangements. If you are aware of additional contracts that did not hit these accounts, please let us know via Google doc under FY23 Year End Reporting Submissions

GASB 94 – Public-Private and Public-Public Partnerships (**New in FY23**)

General Information

- **Public-private and public-public partnership arrangements (PPPs):** An arrangement in which a government transferor (UWMSN) receives compensation by contracting with an operator who will provide public services by operating or using a UWMSN asset, such as infrastructure or other capital asset, over a period of time
 - Operator: External entity or other governmental body
 - Public services: Activities established primarily to provide non-instructional services for the benefit of individuals and groups that are external to the institution
 - » Community service programs (excluding instructional activities)
 - » Cooperative extension services
 - conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community
 - Compensation: Upfront payments, installment payments, new facility or asset, improvements to existing facility or asset

GASB 94 – Public-Private and Public-Public Partnerships (New in FY23)

A Service Concession Arrangement is a type of a public-private and public-public partnership arrangement (PPP) that meets **all** of the following criteria:

- The transferor (UWMSN) conveys to the operator the right and related obligation to provide public services through the use or operation of an underlying PPP asset in exchange for significant consideration, such as an up-front payment, installment payments, a new facility, or improvements to an existing facility.
- The operator collects and is compensated by fees from third parties. (The fees must be other than those associated with custodial relationships in which the operator accepts payments from third parties and remits those payments to the transferor for an established fee.)
- The transferor (UWMSN) determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services. (This criteria can be met with a provision that requires the third-party to charge prices within a reasonable range when compared with prices for similar goods and services in the surrounding area).
- The transferor (UWMSN) is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

GASB 94 – Public-Private and Public-Public Partnerships (New in FY23)

- Applies to contract activity in FY22 and FY23
- Applies to contracts that will have \$100,000 or more of payments or compensation over life of contract
- Google doc under FY23 Year End Reporting Submissions
 - Perhaps?
 - » Division of Extension
 - » Public Media
 - » Athletics
 - » Division of Continuing Studies
 - » University Housing
 - » Wisconsin Union
 - » Transportation Services
 - » Centers on campus

Divisional Attestation (New in FY 22)

General Information

- This is our 2nd year end which now requires each division to sign a yearly financial attestation.
 - The Dean/Head of Division and Chief Financial Officer
- A pre-populated form will be uploaded to the Shared Google Drive, under each respective division. The signed/completed form is due to be saved in the Google Drive by August 31st, 2023.
- As communicated at the May FMM, there is one additional item on the FY23 attestation regarding the review and reconciliation of any general ledger clearing accounts within your division, based on recommendations from internal audit.
 - A listing will be provided to you based on the following criteria:
 - » Department IDs with “Clearing” in the description
 - » Project IDs with a UW Project type of (NS_15 Suspense/Clearing)

Any other questions?

THANK YOU!