Workday Foundation Data Model (FDM)

*Blueprint 2.0 Draft*
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Workday FDM Blueprint

Objectives
Project Goals

The following high level goals have been set for the project, often referred to as the “Four E’s”

- Eliminate business continuity failure and compliance risk associated with continued operation of legacy HR, Payroll and Finance processes and systems
- Deploy modern, effective, and efficient human resource, payroll, and finance services based on industry best practices to support the growing academic and interdisciplinary research enterprise
- Replace inefficient paper based processes with intuitive online workflow on multiple devices
- Enable real time analytics to support daily operations of the university at all levels
- Leapfrog traditional systems deployed in the last 20 years to a modern and nimble software service focused on business process design
- Empower users to perform critical work in a modern way on the device of their choice
- Work in a spirit of shared governance and open communication to effectively foster change

Source: [https://modernization.wsu.edu/about/](https://modernization.wsu.edu/about/)
The purpose of this document is to define the initial blueprint for WSU’s new Chart of Accounts (CoA). The new CoA in Workday is called the Foundation Data Model (FDM). This document includes an evaluation of Workday dimensions to report on the future cost center structure along with considering the complexities of multiple campuses and a single position expensed across multiple campuses.

The FDM Blueprint also includes a high level identification and prioritization of key data elements needed for operations, costing, reporting and analysis that are currently missing in WSU’s legacy system. This Blueprint will be used as the baseline for the upcoming Architect stage and inform how workflows will operate and how delivered Workday reports and dashboards will reflect WSU’s new data model structure.

- Understand delivered Workday FDM dimensions and definitions
- Identify future state FDM dimensions to facilitate financial and operational reporting across the institution, including the ability to produce financial statements for each campus, and the entire University
- Document definitions for each proposed reporting dimension and an example along with proposed naming conventions
- Initial draft on how to transition to Workday FDM using translator or converter tool
Overall Project Time Line

Foundation Data Model (FDM)

- **Educate & Design**
  - Understand FDM concepts
  - Identify reporting requirements
  - Design FDM
- **Validate**
  - Understand FDM design impacts within functional areas
  - Confirm design
- **Refine**
  - Fine tune worktag values
- **Adopt**
  - End users become familiar with FDM
- **Govern**
  - Manage FDM changes after go-live

We are here

<table>
<thead>
<tr>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug</td>
<td>Sep</td>
<td>Oct</td>
<td>Nov</td>
</tr>
<tr>
<td>Jan</td>
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<td>May</td>
<td>Jun</td>
<td>Jul</td>
<td>Aug</td>
</tr>
<tr>
<td>Sep</td>
<td>Oct</td>
<td>Nov</td>
<td>Dec</td>
</tr>
</tbody>
</table>

- **IMAGINE**
  - Pre-Planning
  - Architect
  - Configure and Prototype
  - Test

- **DELIVER**
  - Plan
  - Architect
  - Configure and Prototype
  - Test

- **RUN**
  - Deploy
  - Support

- **STABILIZE**

- **OPTIMIZE**

**Go-Live**

*July 1, 2020*

*Project Kick-Off Winter 2019*
Evolution of the FDM Blueprint

The FDM Blueprint serves as a living document during the implementation and is meant to be updated throughout the course of the Modernization Initiative project and will transition to the FDM production governance structure post go-live.

<table>
<thead>
<tr>
<th>FDM Blueprint 1.0</th>
<th>FDM Blueprint 2.0</th>
<th>FDM BP 3.0</th>
<th>FDM Production Governance Structure</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Purpose:</strong></td>
<td><strong>Purpose:</strong></td>
<td><strong>Purpose:</strong></td>
<td><strong>Purpose:</strong></td>
</tr>
<tr>
<td>• Share initial draft of FDM to allow for Architect workshop activities to begin</td>
<td>• Used by the Functional and Technical teams to validate tenant build targets</td>
<td>• Used to document the FDM design and governance structure that will be used through go-live</td>
<td></td>
</tr>
<tr>
<td>• Use as an education tool for project team members and institution SMEs working on FDM builds</td>
<td>• Used to document a refined FDM that can be leveraged by Change Management team to educate a broader audience on FDM fundamentals, design, and governance</td>
<td>• Educate members of the University on the FDM through remainder of implementation and new hires post go-live</td>
<td></td>
</tr>
<tr>
<td><strong>Contents:</strong></td>
<td><strong>Contents:</strong></td>
<td><strong>Contents:</strong></td>
<td><strong>Contents:</strong></td>
</tr>
<tr>
<td>• Initial drafts of FDM structure and worktag definitions</td>
<td>• Refined FDM structure and worktag definitions based on tenant prototyping</td>
<td>• FDM structure and worktag definitions to be used from go-live onward</td>
<td></td>
</tr>
<tr>
<td>• Information illustrating how FDM functions</td>
<td>• Information illustrating how FDM functions</td>
<td>• Information illustrating how FDM functions</td>
<td></td>
</tr>
<tr>
<td>• FDM governance highlights</td>
<td>• Initial draft of FDM governance structure</td>
<td>• FDM governance structure to be used through remainder of the implementation and post go-live</td>
<td></td>
</tr>
<tr>
<td><strong>Targeted Audiences:</strong></td>
<td><strong>Targeted Audiences:</strong></td>
<td><strong>Targeted Audiences:</strong></td>
<td></td>
</tr>
<tr>
<td>• Modernization project team members</td>
<td>• Modernization project team members</td>
<td>• Modernization project team members</td>
<td></td>
</tr>
<tr>
<td>• University SMEs working closely with Modernization project team</td>
<td>• University SMEs working closely with Modernization project team</td>
<td>• Non-project team members participating in training activities</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Area Finance Officers (AFO) and targeted leaders</td>
<td></td>
</tr>
</tbody>
</table>

Go-Live July 1, 2020
Workday FDM Blueprint

Overview
What is the Foundation Data Model (FDM)?

The goal of the FDM is to architect key data elements across the Workday platform, including financials, human resources, and payroll, in order to establish a foundation for Workday transaction processing and reporting.

- The FDM is a multidimensional structure where all transactions are impacted by the FDM
- Impacts all of Workday, including HCM, Payroll, and Student
- More than ledger accounts, includes organizations, and worktags
- A flexible way to define dimensions that are relevant to different areas of the business
- Allow users to tag their transactions by business dimensions that are relevant to each area of the institution
- A framework to support all financial and management reporting across the enterprise

Designed to answer these questions:

- Who is responsible for the transaction?
- How is the transaction funded?
- What was the money used for?
- Why did we perform the transaction?
What is a Worktag?

Worktags are keywords or dimensions that you can assign to transactions and supporting data to make their business purposes clear and establish common relationships through classification. Classification provides a multidimensional view of your business operations that you can act upon.
Workday redefines the concept of a code block by allowing users to tag their transactions by business dimensions that are relevant to each area of the institution, thus creating enriched data to satisfy financial reporting requirements as well as management and operational reporting needs, while moving away from the traditional code block structure.

- Ability to report on any (or multiple) worktags
- Minimize ledger accounts by utilizing worktags to provide detail
- Creates flexibility by utilizing combination of worktags
Workday Transaction Processing

Operational Transactions (i.e., sub-ledgers)

- Capture information required for posting, including FDM dimensions
- Often enabled by business process events (i.e., workflow)
- Examples
  - Requisition
  - Purchase Order
  - Supplier Invoice
  - Spend Authorization
  - Expense Report
  - Settlement
  - Ad Hoc Payment
  - Ad Hoc Bank Transaction
  - Internal Service Delivery
  - Payroll

Ledgers (Requisitions, Encumbrances, Actuals)

Operational Journals
- Originate from operational transactions
- Triggered by business process completion
- Additionally, can be generated in “reserved” status by budget check for select transactions

Accounting Journals
- Direct entry by users (manual journals)
- Uploaded via integrations

Account Posting Rules
Mapping from Worktags and related attributes to Ledger Accounts
Currently, a balance sheet is only produced by tax ID for the University and there has been requests to provided full financial statements by each campus. Workday provides functionality to produce “balanced” financials statements by tax ID (i.e., Washington State University), each campus, and fund type but there are considerations to evaluate. The Modernization Team concluded that each Campus will be represented using the Region delivered organization worktag with optional worktag balancing enabled to produce balance sheets by Campus.

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Campus = Company</th>
<th>Campus = Region</th>
<th>Configuration Considerations</th>
</tr>
</thead>
</table>
| Ability to produce a full set of Financials Statements, including Balance Sheet by each campus | Yes | Yes | • **Single Legal Entity (SLE):** Institutions can create the single legal entity company relationship to produce financial and managerial reports and process U.S. payroll for the legal entity and its related companies. A single legal entity company relationship establishes a one-to-many relationship between one managing company (designated as legal entity) and related companies.  
  • **Optional Worktag Balancing:** ability to produce financial statements that will be balanced by the Region worktag to represent each campus and add additional configuration to require on transactions |
| Ability to charge multiple campuses at the distribution line level on operational transactions | Partial | Yes | • Current Workday product gaps with intercompany entries at the distribution line level  
  • **Payroll:** targeted to be fixed by WD32 (Spring 2019)  
  • **Expense Reports:** not targeted but development has began  
  • **Spend Authorizations:** not targeted  
  • **Requisitions:** targeted to be fixed by WD32 (Spring 2019) |
| Ability to produce tax related report by tax ID (e.g., 1099’s, payroll) by the University | Yes | Yes | • **SLE:** Related companies in the SLE relationship are separate companies, even when they share the same FEIN.  
  • Workday processes payroll separately for each company in the relationship. Workday doesn't calculate Fair Labor Standards Act (FLSA) rates for workers based on hours worked in multiple companies in the SLE relationship. Workday calculates FLSA by individual company.  
  • When you run the 1099 MISC report for an SLE company, the report includes transactions from the SLE company and its related companies |
| Ability to identity who can initiate, approve, and view transactions by campus | Yes | Yes | • **Organization Level Security** can be configured to allow more granular control over initiating and viewing data at levels lower than company |
| Ability to easily disposition employees, grants, and balance sheet balances by Campus for conversion translation activities and ongoing operational transactions | TBD | TBD | • **Employees:** work effort to assign each employee to a specific campus, separate from labor/payroll distribution, default organizations assignment for employees  
  • **Grants:** are all awards (notice of award or award contract) assigned to a specific campus?  
  • **Balance Sheet Balances:** accounting transformation effort to assign cash, assets, debt, etc. by each campus? |
Open Workday Intercompany Product Gaps

Here is a list of current product gaps when charging multiple companies at the distribution line level for these types of operational transactions. These gaps were evaluated when determining the Workday dimension to produce balance sheets by Campus.

- **Payroll Distributions** – new worktag “Charge-To Company” will allow payroll expenditures to be charged to multiple companies for workers with one position split across companies
  - Brainstorm link [https://community.workday.com/brainstorms/121008](https://community.workday.com/brainstorms/121008)
  - Status: Workday is targeted to close this gap with Grant related expenditures with Workday 32 (Spring 2019)

- **Expense Reports** – intercompany expenses on one expense report at the line level
  - Brainstorm link [https://community.workday.com/brainstorms/91923](https://community.workday.com/brainstorms/91923)
  - Status: Workday announced on 10/8/2018 that they have started scoping and design work for this feature; release TBD

- **Spend Authorizations** – submit one spend authorization with multiple companies instead of one spend authorization per company
  - Brainstorm link [https://community.workday.com/brainstorms/155160](https://community.workday.com/brainstorms/155160)
  - Status: Workday has not identified when work on this feature will begin; release TBD

- **Requisitions** – ability to have multiple companies on a single requisition, instead of having to create separate requisitions for an order that has multiple companies in its distribution
  - Brainstorm link [https://community.workday.com/node/44128](https://community.workday.com/node/44128)
  - Status: This feature is planned for Workday 32 (Spring 2019)
Additional Options to Meet Financial Statement Requirements

**Worktag Balancing**

- Company is always balanced in Workday
- Only one additional balancing (primary) worktag is allowed and identified in blue:
  - Business Unit
  - Cost Center
  - Fund – will identify this organization as the balancing worktag and typical design decision for higher education/public sector Workday customers
  - Region
  - Custom Organization
- Configuration is permanent and cannot be disabled once turned on
- All transactions will balance at this level
- Balancing worktag will generally inherit to offsetting entries

**Optional Worktag Balancing**

- Fully balanced journal with optional balancing worktag
- System generated journal lines will inherit the optional balancing worktag
- Financial statement will be balanced by optional balancing worktag
- Once enabled these balancing worktags are optional on a transaction
- Up to 5 worktag types can be selected from the following and TBD will be identified (in blue):
  - Business Unit
  - Cost Center
  - Fund
  - Gift
  - Grant
  - Location
  - Project
  - Program
  - Region
  - Custom Organization
  - Custom Worktag

**Roll Forward Retained Earnings**

- Workday enables identified worktag types to be attached to retained earnings balances
- Differing from worktag balancing, balance sheets may not be constructed based on these worktags
- Allows for carrying-forward and reporting fund balances (equity) year-over-year
- Once enabled, these worktags are optional on a transaction
- Up to 10 worktag types can be selected from the following and TBD will be identified (in blue):
  - Business Unit
  - Cost Center
  - Fund
  - Gift
  - Grant
  - Location
  - Project
  - Program
  - Region
  - Custom Organization
  - Custom Worktag
Worktags facilitate managerial, operational, and industry reporting by classifying transactions.

FDM Dimensions

- **Organization Worktags** are building blocks for managing information that are both financial and non-financial; can be organized into hierarchies and roles and security can be assigned.
- **Other Worktags** provide quick way to capture additional information that can be used for reporting.

Allow users to tag their transactions by business dimensions that are relevant to each area of the University while providing a framework to support financial and management reporting across WSU.

Accounting Worktags

Funding Source Worktags (i.e., who is paying or providing funds?) and Related Attributes

Describes the nature of the transaction to support all financial and management reporting across the enterprise.
<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
</table>
| Organizations               | Definable worktags where people are assigned and used on financial transactions  
• People often “belong” to them  
• Role assignments for reporting security and business process approval  
• Are hierarchical in nature |
| Accounting Worktags         | Describes the nature of the transaction to support all financial and management reporting across the enterprise  
• Ledger Account – defines accounting treatment of transaction and used for financial statements  
• Spend/Revenue Category – aligns with item being exposed and used during operational transactions and reports; allows for sub-classification of ledger accounts to streamline CoA with fewer revenue/expenditure accounts  
• Purchase Item – represents SKU level detail of the purchase and used during procurement and operational reports  
• Expense Item – define the transactions workers use in expense reports (e.g. airlines, hotels, etc.)  
• Object Class – ability to categorize grant related expenditures captured in your internal financial spend categories and pay components using the terms defined by the sponsor  
• Pay Group – represents a worker’s earnings and deductions on payroll transactions |
| Derived Worktags            | Attributes about an organization or worktag that can be derived in reporting based on the relationship (e.g., sponsor award contract or award info for a grant or where did a worker travel from/to and what airline for an expense reports) |
| Reference Objects (worktags)| inherent on the operational transaction itself and carry through to the accounting and can vary based on the type of operational transaction (e.g., suppliers and tax info on a supplier invoice, employees on expense reports, sponsors/customers on AR, deduction recipients on payroll deductions) |
| Custom Object               | Ability to extend Workday business objects by creating custom object definitions based on the business object, and adding custom fields. Custom objects enable you to record additional data for which there’s no Workday-delivered field.  
• Business objects are used to store data in Workday (such as organizations or workers). A business object has fields and instances, which are analogous to rows and columns in a spreadsheet. |
| Custom Worktag              | Optimal when all you need is a simple tag for financial transactions that do not require any capabilities around roll-ups, security assignment, or assigning to workers. As of WD31, you can define up to 15 custom worktag types, which are available in financial, payroll, and time tracking transactions. |
Proposed Workday Companies and Hierarchies

Company is required for every operational transaction (i.e., payroll, purchases, etc.) and accounting journal in Workday. Tax reporting (i.e., 1099, 1042-S), financial statements, and security is performed for this dimension.

Legend

- **Total Company Hierarchy**: Top-level Company Hierarchy (i.e., total rollup of operating and non-Workday companies for consolidated reporting)
- **Operating Company**: Workday Operational Companies (i.e., ability to create operational journals for: Payroll, Procurement, Expense Reports, Invoices, Settlement, etc.)

Diagram:

- **All WSU Companies**
  - **Washington State University (the University)**
Proposed Region Illustration

Workday Regions will represent each campus and provide the ability to produce financial statements that will be balanced by this worktag (i.e., campus).

Legend
- Hierarchy or roll up level for reporting
- Input level on a transaction or assignment
- Under discussion
Workday Cost Centers are departments within the areas or colleges where activities are tracked to report on budget vs. actual for revenues and expenditures (i.e., income statement).

Top Level (Cost Center Hierarchy)

Academic vs. Non-Academic (Cost Center Hierarchy)

Areas or Colleges (Cost Center Hierarchy)

Departments (Cost Center)

Legend

- Hierarchy or roll up level for reporting
- Input level on a transaction or assignment
A faculty member from the Educational and Counseling Psychology department teaches a Pullman and Vancouver and would like to split labor costs between each campus and report by Campus, College, and Department.

Proposed Costing Illustration:

Cost Center: Educational and Counseling Psychology

60% Region: Pullman
- Fund (Restricted Federal Grant)
- Function (Research)
- Another Organization (Grant X)

40% Region: Vancouver
- Fund (Unrestricted Fund)
- Function (Instruction)
- Another Organization (Start Up Funding for Y)
The Foundation Data Model (FDM) is a multidimensional structure where all transactions (financial, human resources, and payroll) are impacted by the FDM.

<table>
<thead>
<tr>
<th>Financials</th>
<th>HCM</th>
<th>Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Company</td>
<td>• Supervisory Organization</td>
<td>• Company</td>
</tr>
<tr>
<td>• Cost Center</td>
<td>• Location</td>
<td>• Pay Group</td>
</tr>
<tr>
<td>• Fund</td>
<td>• Job Profile</td>
<td>• Pay Rate Types</td>
</tr>
<tr>
<td>• Program</td>
<td>• Job Family</td>
<td>• Period Schedule</td>
</tr>
<tr>
<td>• Project</td>
<td>• ID Types</td>
<td>• Location</td>
</tr>
<tr>
<td>• Gift</td>
<td>• Academic Unit</td>
<td></td>
</tr>
<tr>
<td>• Grant</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Location</td>
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<td></td>
</tr>
<tr>
<td>• Ledger Account</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Spend Category</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Revenue Category</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This worktag list is an example for each area and highlights the flexibility of the data model to define dimensions which are relevant to different areas of the business.
Design with the End in Mind

There are three competing goals that factor into designing your Workday FDM.
Workday FDM Blueprint
Creating your new data model
Future State FDM Dimensions

These delivered and custom dimensions have been identified to create WSU operational and accounting transactions to meet internal and external reporting requirements.

<table>
<thead>
<tr>
<th>Delivered Organizations</th>
<th>Delivered Accounting Worktags</th>
<th>Custom Organizations (max 10)</th>
<th>Custom Worktags (max 15)</th>
<th>Under Discussion*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company</td>
<td>Expense Item</td>
<td>NACUBO Functional Classification</td>
<td>Cash Flow Code</td>
<td>Agency (custom organization)</td>
</tr>
<tr>
<td>Cost Center</td>
<td>Ledger Account</td>
<td></td>
<td></td>
<td>Assignee (custom organization)</td>
</tr>
<tr>
<td>Fund</td>
<td>Purchase Item</td>
<td></td>
<td></td>
<td>Debt Vehicle (custom worktag)</td>
</tr>
<tr>
<td>Gift</td>
<td>Revenue Category</td>
<td></td>
<td></td>
<td>Designated (custom organization)</td>
</tr>
<tr>
<td>Grant</td>
<td>Spend Category</td>
<td></td>
<td></td>
<td>Foreign/Domestic Travel (custom worktag)</td>
</tr>
<tr>
<td>Location</td>
<td></td>
<td></td>
<td></td>
<td>Loan Receivable (custom organization)</td>
</tr>
<tr>
<td>Program</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Region</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

* These worktags under discussion will be evaluated as legacy structure is mapped to the various Workday dimensions
## Workday Delivered Organizations Types

<table>
<thead>
<tr>
<th>Organization Type</th>
<th>Payroll Costing Eligible</th>
<th>Proposed ID Naming Convention</th>
<th>Proposed Description Naming Convention</th>
<th>Legacy Example</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Unit</td>
<td>AU#####</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
<td>Will be defined by the HCM team during Architect. Provides the basis to manage faculty appointments in education.</td>
</tr>
<tr>
<td>Academic Unit Hierarchy</td>
<td>AUH###</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
<td>Will be defined by the HCM team during Architect. Roll up or grouping of academic units that typically reflects a structure of a college or university and will be defined by the HCM team</td>
</tr>
<tr>
<td>Committee</td>
<td>CM#####</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
<td>Will be defined by the HCM team during Architect. Tracks various types of committees from corporate to department levels.</td>
</tr>
<tr>
<td>Company</td>
<td>10 or WSU</td>
<td>Legal entity name (e.g., Washington State University, Washington State University Foundation)</td>
<td>TBD</td>
<td>TBD</td>
<td>The primary organization type for Workday Financial Management. All financial transactions are for a company, and most financial reports are run in the context of a company, such as balance sheets and income statements. Workday recommends that you create a separate company for each internal entity with a separate tax ID.</td>
</tr>
<tr>
<td>Company Hierarchy</td>
<td>TBD</td>
<td>Total Operating Companies, Total Consolidation Companies, All WSU</td>
<td>N/A</td>
<td>N/A</td>
<td>Hierarchy for companies to enable consolidated reporting out of Workday</td>
</tr>
</tbody>
</table>
## Workday Delivered Organizations Types (cont.)

<table>
<thead>
<tr>
<th>Organization Type</th>
<th>Payroll Costing Eligible</th>
<th>Proposed ID Naming Convention</th>
<th>Proposed Description Naming Convention</th>
<th>Legacy Example</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost Center</td>
<td>Yes</td>
<td>CC#####</td>
<td>Integrative Physiology and Neuroscience or Social and Economic Sciences Research Center</td>
<td>Dept #3420 or Dept #3100</td>
<td>Departments within the areas or colleges where activities are tracked to report on budget vs. actual for revenues and expenditures</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost Center Hierarchy</td>
<td></td>
<td>CCH###</td>
<td>College of Veterinary Medicine or Office of Research</td>
<td>Area #11 or Area #35</td>
<td>Represents a rollup of areas or colleges to report on budget vs actual for revenues and expenditures</td>
</tr>
<tr>
<td>Fund</td>
<td>Yes</td>
<td>FD###</td>
<td>Unrestricted Fund or Restricted Federal Grant Fund</td>
<td>001xx or 14501</td>
<td>Designates funding categorization. This is a balancing worktag and will be used to separate general, designated, auxiliary, and loan funds</td>
</tr>
<tr>
<td>Fund Hierarchy</td>
<td></td>
<td>FDH###</td>
<td>With Donor Restrictions or Sponsor Fund Hierarchy</td>
<td>TBD</td>
<td>Hierarchy for funds (e.g., Without Donor Restrictions, With Donor Restrictions, common/general, sponsor, gift (endowment corpus, spendable, auxiliaries, plant)</td>
</tr>
<tr>
<td>Gift</td>
<td>Yes</td>
<td>GF#####</td>
<td>Allen Annette M Endowed Scholarship or Boeing Science/Math Education Distinguished Professorship</td>
<td>2705-0074 or 2705-1105</td>
<td>External source of funds typically with usage restrictions (temporary or permanent) and requiring some level of reporting. Gifts do not have grant reporting or letter of credit drawdown requirements.</td>
</tr>
<tr>
<td>Gift Hierarchy</td>
<td></td>
<td>GFH###</td>
<td>All Endowed Gifts</td>
<td>TBD</td>
<td>Hierarchy for gifts for reporting</td>
</tr>
<tr>
<td>Grant</td>
<td>Yes</td>
<td>GR#####</td>
<td>Ritter</td>
<td>Pennington</td>
<td>RO1DK108765S001</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organization Type</td>
<td>Payroll Costing Eligible</td>
<td>Proposed ID Naming Convention</td>
<td>Proposed Description Naming Convention</td>
<td>Legacy Example</td>
<td>Description</td>
</tr>
<tr>
<td>-------------------</td>
<td>--------------------------</td>
<td>-------------------------------</td>
<td>----------------------------------------</td>
<td>----------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Grant Hierarchy</td>
<td></td>
<td>GRH###</td>
<td>All Active Grants</td>
<td>TBD</td>
<td>Hierarchy for grants for reporting</td>
</tr>
<tr>
<td>Location</td>
<td>Yes</td>
<td>TBD</td>
<td>Admin Staff Office</td>
<td>27-100-001</td>
<td>Will be defined by the HCM and FIN teams based on requirements during Architect; including integration with Facilities. Locations are an attribute associated with a worker in a position, payroll taxes, assets, inventory, and student classrooms. Locations reflect a worker's work location rather than an area of responsibility.</td>
</tr>
<tr>
<td>Location Hierarchy</td>
<td></td>
<td>TBD</td>
<td></td>
<td></td>
<td>Location hierarchies have organizational roles and can include locations for grouping purposes.</td>
</tr>
<tr>
<td>Matrix</td>
<td></td>
<td>MT#####</td>
<td>TBD</td>
<td></td>
<td>Will be defined by the HCM team. Contains workers from different supervisory organizations who work together. Each matrix organization has a manager who has a dotted-line relationship to all the members of the matrix organization. However, the manager of a worker's supervisory organization retains ultimate authority over the worker. The matrix manager can view confidential data about each matrix organization member. Matrix organizations are freestanding and aren't related to a supervisory organization. You can use a custom hierarchy to group matrix organizations.</td>
</tr>
<tr>
<td>Organization Type</td>
<td>Payroll Costing Eligible</td>
<td>Proposed ID Naming Convention</td>
<td>Proposed Description Naming Convention</td>
<td>Legacy Example</td>
<td>Description</td>
</tr>
<tr>
<td>-------------------</td>
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<td>----------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Program</td>
<td>Yes</td>
<td>PG#####</td>
<td>Cougar Employee Wellness Program</td>
<td>2714-1004</td>
<td>Enterprise interdisciplinary report that identifies activities that are on-going in nature and do not have a defined start and end date</td>
</tr>
<tr>
<td>Program Hierarchy</td>
<td>PGH###</td>
<td></td>
<td></td>
<td></td>
<td>Hierarchy for programs for reporting</td>
</tr>
<tr>
<td>Project</td>
<td>Yes</td>
<td>PR#####</td>
<td>TBD Capital Project</td>
<td>TBD</td>
<td>A specific activity with a defined start and end date such as capital projects</td>
</tr>
<tr>
<td>Project Hierarchy</td>
<td>PRH###</td>
<td></td>
<td></td>
<td></td>
<td>Hierarchy for projects for reporting</td>
</tr>
<tr>
<td>Region</td>
<td>Yes</td>
<td>RG##</td>
<td></td>
<td>TBD</td>
<td>Represents each campus and provide the ability to produce financial statements that will be balanced by this worktag</td>
</tr>
<tr>
<td>Region Hierarchy</td>
<td>RGH###</td>
<td>Pullman Campus or Vancouver Campus</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retiree Organization</td>
<td>RO#####</td>
<td></td>
<td></td>
<td></td>
<td>Will be defined by the HCM team during Architect. Holds retirees, and provides visibility and management access for retiree administrators and partners.</td>
</tr>
<tr>
<td>Organization Type</td>
<td>Payroll Costing Eligible</td>
<td>Proposed ID Naming Convention</td>
<td>Proposed Description Naming Convention</td>
<td>Legacy Example</td>
<td>Description</td>
</tr>
<tr>
<td>---------------------------</td>
<td>--------------------------</td>
<td>--------------------------------</td>
<td>----------------------------------------</td>
<td>----------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Supervisory Organization</td>
<td>SO#####</td>
<td>TBD</td>
<td>Will be defined by the HCM team during Architect. Supervisory organizations group workers into a management hierarchy. A supervisory organization can be a business unit, department, group, or project. Jobs, positions, and compensation structures are associated with supervisory organizations, and workers are hired into jobs or positions associated with a supervisory organization. Business processes can be assigned to a supervisory organization. All approvals and checklists are established for the supervisory organization hierarchy, with possible variations for particular organizations within that hierarchy. Supervisory organizations can be created and inserted into a hierarchy as a single action. There is no separate action to create a supervisory hierarchy.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Union</td>
<td>UN#####</td>
<td>TBD</td>
<td>Will be defined by the HCM team during Architect. Unions track and report on union membership for workers.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dimension</td>
<td>Proposed ID Naming Convention</td>
<td>Proposed Description Naming Convention</td>
<td>Legacy Example</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>-------------------</td>
<td>-------------------------------</td>
<td>----------------------------------------</td>
<td>----------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Expense item</td>
<td>N/A</td>
<td>Car Rental Gas</td>
<td>TBD</td>
<td>Expense items define the transactions workers use in expense reports and maps to a spend category. When you create expense items, you determine how Workday processes them, such as using an actual amount or defining maximum rates for the item. Based on the expense item setup, Workday calculates reimbursement amounts for worker expense reports.</td>
<td></td>
</tr>
<tr>
<td>Ledger Account</td>
<td>#######</td>
<td>Cash or Tuition Revenue</td>
<td>1101</td>
<td>The natural account where debits and credits are recorded against. Ledger accounts will be summarized into hierarchies for financial reporting. Ledger accounts are controlled by the xx (i.e., Controller’s office) for financial reporting accuracy. 1=Asset, 2=Liability, 3=Equity, 4=Revenue, 5=Payroll, 6-8=Other Expenses, 9=Statistics</td>
<td></td>
</tr>
<tr>
<td>Ledger Account Summary</td>
<td>TBD</td>
<td>Cash and Cash Equivalents</td>
<td></td>
<td>Hierarchical relationships between ledger accounts and group ledger accounts by a range of values or by specified ledger accounts as of an effective date to meet financial statement requirements</td>
<td></td>
</tr>
<tr>
<td>Object Class</td>
<td>10_TBD</td>
<td>Materials and Supplies</td>
<td>TBD</td>
<td>Categorizes grant related expenditures captured in your internal financial spend categories and pay components using the terms defined by the sponsor</td>
<td></td>
</tr>
<tr>
<td>Pay Group</td>
<td>TBD</td>
<td>Unite Way Academic Pay</td>
<td>TBD</td>
<td>Pay Component (PC) represents the most detailed level of earnings (such as base salary or bonus) or deductions (such as federal withholding taxes or medical) that applies to a worker's gross-to-net pay calculation or tax liability. PC provide a more granular view of compensation plans and a more granular view of the payroll costs incurred by the Company or unit than what is provided by Ledger Account. When a PC is used in the payroll module of Workday, a Ledger Account will automatically be derived by configuring the account posting rule set.</td>
<td></td>
</tr>
<tr>
<td>Dimension</td>
<td>Proposed ID Naming Convention</td>
<td>Proposed Description Naming Convention</td>
<td>Legacy Example</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>---------------------------</td>
<td>-------------------------------</td>
<td>---------------------------------------</td>
<td>----------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Purchase Item</td>
<td>TBD</td>
<td>Pens or Paper</td>
<td></td>
<td>Typically defined at SKU level and assigned to exactly one spend category. You can use purchase items to stock, track, and replenish inventory. Linking catalog and web items to a purchase item enables you to stock goods sourced from different suppliers as a single unified item.</td>
<td></td>
</tr>
<tr>
<td>Revenue Category</td>
<td>RC####</td>
<td>Grant Revenue or Microcomputer Lab Fees</td>
<td>54149 or 43030</td>
<td>A classification of revenue streams for WSU. Revenue categories are mapped to ledger accounts for financial reporting, and describe granular revenue streams to facilitate revenue reporting.</td>
<td></td>
</tr>
<tr>
<td>Revenue Category Summary</td>
<td>RCH###</td>
<td>Grant and Contract Revenue Lab Fees</td>
<td></td>
<td>Group similar revenue categories into hierarchical groups for reporting purposes and to simplify account determination in posting rules.</td>
<td></td>
</tr>
<tr>
<td>Spend Category</td>
<td>SC####</td>
<td>Office Supplies</td>
<td>03AA</td>
<td>A classification of expenses for WSU. Spend categories are mapped to ledger accounts for financial reporting, and describe granular spend sources to facilitate spend reporting.</td>
<td></td>
</tr>
<tr>
<td>Spend Category Hierarchy</td>
<td>SCH###</td>
<td>Administrative Spend Categories</td>
<td></td>
<td>Group similar spend categories into hierarchical groups for reporting purposes and to simplify account determination in posting rules.</td>
<td></td>
</tr>
</tbody>
</table>
Custom Organizations Types

You can configure a custom organization to be a worktag in financial transactions, and assign a worker to the custom organization in organization assignment so that the custom organization defaults as a worktag into transactions that involve the worker. You can mark up to 10 custom organization types as a financial worktag. In addition to their use in business process routing, worktags can also be used as a dimension in reporting.

<table>
<thead>
<tr>
<th>Organization Type</th>
<th>Payroll Costing Eligible</th>
<th>Proposed ID Naming Convention</th>
<th>Proposed Description Naming Convention</th>
<th>Legacy Example</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency</td>
<td>AG########</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD. Used to track funding for which WSU act as an agent. Some examples include student organizations, Fraternity/Sororities.</td>
</tr>
<tr>
<td>Assignee</td>
<td>TBD</td>
<td>AS#####</td>
<td>Jane Smith (Faculty) or John Smith (Staff) or Jason Smith (Student)</td>
<td>TBD</td>
<td>TBD. Represents a person within the University to whom revenues and expenses can be attached and P&amp;L reported.</td>
</tr>
<tr>
<td>Designated</td>
<td>TBD</td>
<td>DS#####</td>
<td>Start Up Funding for Gotch</td>
<td>2714-0096</td>
<td>TBD. Internally allocated funds not subject to external restrictions such as discretionary, startup, non-sponsored studies that have carryforward.</td>
</tr>
<tr>
<td>Loan Receivable</td>
<td>LR#####</td>
<td>John Smith Student Loan Program or Parent Loan Program</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD. Used to track funds that are designated for student, parent, and faculty loans.</td>
</tr>
<tr>
<td>NACUBO Functional Classification</td>
<td>Yes</td>
<td>FN##</td>
<td>Academic Support or Research</td>
<td>1300 or 1100</td>
<td>Used for mission based reporting and NACUBO functional classification.</td>
</tr>
</tbody>
</table>
These are potential Custom Worktags that have been identified during the pre-planning stage as reporting dimensions that are not already covered by delivered worktag types. As of WD31, you can define up to 15 custom worktag types, which are available in financial, payroll, and time tracking transactions. Custom worktags are optimal when all you need is a simple tag for financial transactions that do not require any capabilities around roll-ups, security assignment, or assigning to workers.

<table>
<thead>
<tr>
<th>Dimension</th>
<th>Proposed ID Naming Convention</th>
<th>Proposed Description Naming Convention</th>
<th>Legacy Example</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Flow Code</td>
<td>TBD</td>
<td>Asset Acquisition</td>
<td></td>
<td>Allow users to generate a Statement of Cash Flow from the Workday system. Cash Flow Code worktag will be applied to transactions to allow them to be reported properly on the cash flow statement. The additional worktag allows the segregation of transactions within one ledger account onto separate reporting lines within composite reporting.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Debt Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign/ Domestic Travel</td>
<td>TBD</td>
<td>Domestic Travel or Foreign Travel</td>
<td>TBD</td>
<td>TBD. Ability to provide more granular object class mapping and streamline Expense Items and/or Spend Category configuration to indicate the type of travel</td>
</tr>
</tbody>
</table>
Workday FDM Blueprint
Transition to Workday
Transition to Workday

There is a multi-step approach involved when transitioning from the legacy system to Workday and the Modernization team will continue to refine over the course of the implementation.

Note:
1. The Conversion/Translator Tool is still TBD and the FDM team will be working with the Technical team on the tenant build process.
Workday Coding “String”

This feature enables less keying by the end user. When a worker enters a “driver” worktag, the related worktags are auto-populated.

**Worktags Entered by User on a Requisition**
- **Driver Worktag (e.g., Grant: GR00127**
  - Ritter | Pennington |
  - RO1DK108765S001 |
  - Astrocytes, Glucose Detection & Counter-Red
- **Spend Category:** Office Supplies (SC1234)

**Related Worktags from the Driver Worktag**
- **Cost Center:** CC03420
- Integrative Physiology and Neuroscience
- **Fund:** FD200
- Restricted Federal Grant Fund
- **Function:** FN70
- Research
- **Region:** RG10 Pullman Campus

**Resulting Transaction Worktags on the Operational Journal**
- **Company:** WSU
- **Ledger Account:** 6730 Supplies
- **Spend Category:** SC1234
- **Grant:** GR00127
- **Cost Center:** CC04220
- **Fund:** FD200
- **Function:** FN10
- **Object Class:** Materials and Supplies
- **Region:** RG10
- **Sponsor:** Pennington Biomedical Research
- **Supplier:** Office Depot
The proposed translation to Workday dimensions for this example would be:

- **Grant**: representing the Project description (e.g., GR00127 | Ritter | Pennington | RO1DK108765S001 | Astrocytes, Glucose Detection & Counter-Red)
  - With these assigned related worktags:
    - **Cost Center**: representing Department 3420 (e.g., CC03420 Integrative Physiology and Neuroscience)
    - **Fund and Function**: representing Fund 14501 and Program 11W (e.g., FD130 Restricted Federal Grant Fund and FN70 Research)
    - **Sponsor**: representing Granting Agency (e.g., Pennington Biomedical Research)
    - **Ledger Account/Spend Categories/Object Class**: representing Object 03 Goods, Services (e.g., Office Supplies (SC1234) mapping to Ledger Account 6730 Supplies and Object Class Materials and Supplies)
    - **Cost Center Hierarchy**: representing Area 11 (e.g., College of Veterinary Medicine)

Specific account the funds are housed in and where expenditures are posted

- 2550: is the Budget and represents
  - Department 3420 – Integrative Physiology and Neuroscience
  - Area 11 – College of Veterinary Medicine
- 0634: is the Project

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>2550-0634</td>
<td>ASTROCYTES GLUCOSE DETECTION &amp; COUNTER-RED</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Budget</th>
<th>Expenditures</th>
<th>Balance</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2550</td>
<td>INTEGRATIVE PHYSIOLOGY &amp; NEURO</td>
<td>2550</td>
<td></td>
<td>72225.10</td>
<td>172</td>
</tr>
<tr>
<td>01 WAGES</td>
<td></td>
<td>7156.00</td>
<td></td>
<td>7156.00</td>
<td></td>
</tr>
<tr>
<td>03 GOODS,SERVC</td>
<td></td>
<td>68930.00</td>
<td></td>
<td>37777.00</td>
<td>45</td>
</tr>
<tr>
<td>04 TRAVEL</td>
<td></td>
<td>1702.00</td>
<td></td>
<td>1702.00</td>
<td></td>
</tr>
<tr>
<td>07 BENEFITS</td>
<td></td>
<td>36704.00</td>
<td></td>
<td>23523.71</td>
<td>164</td>
</tr>
<tr>
<td>13 OVERHEAD</td>
<td></td>
<td>112112.00</td>
<td></td>
<td>72974.00</td>
<td>100</td>
</tr>
<tr>
<td>PROJECT TOTAL</td>
<td></td>
<td>327712.00</td>
<td></td>
<td>49833.01</td>
<td>115</td>
</tr>
</tbody>
</table>

| 99 REVENUE     |                                            | 327712.00|            | 28964.25| 91       |
## Proposed Translation to Workday

Here is an initial crosswalk of your legacy value translated to the proposed Workday dimension or worktag.

<table>
<thead>
<tr>
<th>Legacy Value</th>
<th>Proposed Workday Dimension</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Area</td>
<td>Cost Center Hierarchy</td>
<td>Area 11 – College of Veterinary Medicine</td>
</tr>
<tr>
<td>Department</td>
<td>Cost Center</td>
<td>3420 – Integrative Physiology and Neuroscience</td>
</tr>
<tr>
<td>Budget (1st four digits of 8 digit account number)</td>
<td>Combination of Cost Center and Cost Center Hierarchy</td>
<td>2550</td>
</tr>
<tr>
<td>Project (last four digits of 8 digit account number)</td>
<td>TBD organizations (e.g., Gift, Grants, Project, Program, Custom Org like Designated)</td>
<td>Grant: representing the Project description (e.g., GR00127 Ritter</td>
</tr>
<tr>
<td>Program</td>
<td>Combination of Fund and NACUBO Functional Classification custom organization</td>
<td>Program 11W (e.g., FDxxx Restricted Federal Grant Fund and FNxx Research)</td>
</tr>
<tr>
<td>Fund</td>
<td>Fund and Fund hierarchy</td>
<td>14501 GRANTS AND CONTRACTS--FEDERAL</td>
</tr>
<tr>
<td>Object</td>
<td>Ledger Account or Ledger Account Summary</td>
<td>Object 03 Goods, Services</td>
</tr>
<tr>
<td>Sub Object</td>
<td>Ledger Account or Revenue Category or Spend Category</td>
<td>15CA Office Supplies</td>
</tr>
</tbody>
</table>
Workday FDM Blueprint

Governance
Governance Considerations

Governance will assist in data conversion, cut over, training and change management.

- The Workday FDM will live and change with your business
- Need to define criteria and a process to manage this going forward
  - Expanding your Workday footprint
  - Acquisitions/Divestitures
  - Business Growth/Change
  - Economic Growth/Change
  - Legal/Statutory/Regulatory Requirements
  - How will requests be created?
  - How will requests be processed?
  - What are the criteria to get a new value
- This process can be put into place in advance of Go Live to manage/limit changes to existing structures that affect the FDM going forward
FDM Governance: Process vs. Oversight

There are two key components to the FDM governance: the request process and oversight.

<table>
<thead>
<tr>
<th>FDM Request Process</th>
<th>FDM Oversight</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Who</td>
<td>• Who</td>
</tr>
<tr>
<td>- Who can request a new value?</td>
<td>- Who is involved in the oversight process?</td>
</tr>
<tr>
<td>- Who is responsible for reviewing new value requests?</td>
<td>- Who coordinates discussions and develops materials needed for oversight?</td>
</tr>
<tr>
<td>• How</td>
<td>• How</td>
</tr>
<tr>
<td>- How is a new value requested?</td>
<td>- How are FDM changes proposed, reviewed and possibly implemented?</td>
</tr>
<tr>
<td>• Where</td>
<td>• Where</td>
</tr>
<tr>
<td>- Where do FDM value requests go?</td>
<td>- How are updates communicated?</td>
</tr>
<tr>
<td></td>
<td>- What topics are discussed?</td>
</tr>
<tr>
<td></td>
<td>- What is the cadence for reviewing the FDM?</td>
</tr>
</tbody>
</table>
Multiple tools can be established to assist with the governance process.

- Standard form to automate worktag value request
- From configured to accommodate for each worktag type (i.e., questions for a new Cost Center value may differ from questions for a new Project)
- Follows a business process (may live inside or outside of Workday)

- Team members have necessary security to configure worktags (i.e., create/modify hierarchies) and add new values
- Receives and processes worktag value requests
- Follows rules and definitions as established by FDM Oversight Committee

- Group of representatives from each Area that has a diverse makeup that represents the needs of all the campuses
- Ensures the FDM structure and definitions meet the needs for the entire institution
- Share leading practices and how FDM is being leveraged to ensure enterprise-wide consistency across all the campuses
Workday is designed to remove the accounting knowledge from the end user and manage it all by the flexibility of the FDM design and configuration done during the implementation.

- Custom Organizations and Custom Worktags can be utilized where the delivered Worktags do not meet your institution’s needs.
- Ideally, build Ledger Account structure to support external reporting requirements. Anything lower should be considered a candidate for another dimension.
- Determine what level to compare actuals to budgets, this will drive the level to which accounts can be defined.
- Workday has the ability to assign related Worktags onto your Worktag values to facilitate capturing information without entering it directly.
- Consider when you may be able to leverage a roll-up/hierarchy when designing organizations for tracking and reporting data.
- Think, “How will a user request a new value?”
- One of the key factors is making sure there is a plan and process to request and maintain the values of the FDM.
Ledger Account Leading Practices

• Leverage other worktags
• Number of ledger account should be in the hundreds (or less), not thousands
• Ensure there is a unique combination of Workday ledger account and other worktags for each legacy account (or object) value
• Use separate ledger accounts for each posting rules default to streamline reconciliation
  • i.e., Supplier Invoices Payable and Expenses Payable
## Ledger Accounts Leading Practices (cont.)

### Balance Sheet
- Collapse cash accounts reconciled in Workday, moving detail to bank account worktag
- Collapse other account detail into other dimensions such as debt or investments
- Larger number of accounts if reliant on third-party operational systems

### Revenue
- Supported by additional detail in revenue category and optional sales item
- Define at level used for financial statement reporting
- If budgeting revenue, can include both ledger account and revenue category in budget

### Spend
- Supported by additional detail in spend category and optional expense item, purchase item, etc.
- Define at level used for financial statement reporting and most organization-wide budgeting
- Budgeting can also be at spend category level but this can create control complexity

### Payroll Spend/Liabilities
- Supported by additional detail in spend category via resulting worktags
- Define at level required for financial reporting and budgeting of payroll costs
- Use spend category for managerial reporting and liability clearing
Spend Category Considerations

- **Financial Reporting**
  - Mapping of Spend to Ledger Accounts via Account Posting Rule by journal source

- **Budgeting**
  - Budget reporting at a lower level of detail than the Ledger Account or Ledger Account Summary

- **Procurement**
  - Procurement reporting/Spend Analysis
  - Default tax applicability and allocate freight or other charges

- **Inventory**
  - Configure spend categories for stocking usage (e.g., stock item, default unit of measure set, inventory accounting treatment as either inventory or expense)

- **Assets**
  - A single Spend Category could be used to derive accounting results for Prepaids, Expenses, Depreciation, Accumulated Depreciation, and Asset Accounts

- **Expenses**
  - Expense Items are use to calculate expense report reimbursement amounts and derive the Spend Category for operational reporting

- **Grants**
  - Derives Object Class for sponsor reporting

- **Payroll**
  - Allows consistent detail reporting of payroll spend along with procurement spend using a single worktag

- **Spend Categories have a broad impact**
- **FDM dimension often most difficult to get right**
- **Involve all impacted areas**
- **Requires a model and value set that supports the diverse requirements**
Account Posting Rules can be configured to derive Ledger Accounts and Spend Categories based on Pay Components.

<table>
<thead>
<tr>
<th>Pay Component</th>
<th>Resulting Spend Category</th>
<th>Resulting Ledger Account</th>
</tr>
</thead>
</table>
| 2230: Payroll Liabilities - Benefits | Payroll Liabilities - United Way (SC5035)  
Payroll Liabilities - TIAA/CREF 403(b) (SC5048)  
Payroll Liabilities - Flex Spending Account - Medical (SC5059) | 2230: Payroll Liabilities - Benefits |
| 2240: Payroll Liabilities - Taxes   | Payroll Liabilities - Federal Withholding Tax (SC5000)  
Payroll Liabilities - State Withholding Tax (SC5001)  
Payroll Liabilities - Social Security Withholding Tax (SC5002) | 2240: Payroll Liabilities - Taxes |
| 2250: Payroll Liabilities - Other   | Payroll Liabilities - Withholding Order - Bankruptcy (SC5005)  
Payroll Liabilities - Withholding Order - Creditor (SC5006)  
Payroll Liabilities - Withholding Order - Child Support (SC5007) | 2250: Payroll Liabilities - Other |
| 5000: Salaries and Wages - Salaried | Salaries and Wages - Academic (SC6009)  
Salaries and Wages - Professional (SC6011) | 5000: Salaries and Wages - Salaried |
| 5010: Salaries and Wages - Hourly   | Salaries and Wages - Classified (SC6010) | 5010: Salaries and Wages - Hourly |
Usability Considerations

- The quality of the data depends on the data entered into the system
- Leverage related worktags to minimize data entry
- Use a consistent ID and description naming convention
- Optimize search functionality
- Configure validation logic to enforce existence and Worktag combinations
- Define lowest level of granularity required and create hierarchies to group the values
- Default organizations from employee definitions (i.e., position)
Workday FDM Blueprint
Data Model Process Summary
Data Model Process Summary

Current Policies and Procedures
• Business Policies and Procedures Manual

Key Leadership Decisions
• Confirm that each Campus will be represented using the Region delivered organization worktag with optional worktag balancing enabled to produce balance sheets by Campus

Change Impacts
• Educating users on how to use new reporting dimensions in reporting and analyzing their portfolio(s)

Design/Configuration Considerations
• Enable worktag balancing and optional worktag balance to obtain a balance sheet by company, fund, and region (campus)
Data Model Process Summary (cont.)

Reporting Considerations
• Evaluate security role assignments by Organization/Org hierarchy to enable users to view and analyze their applicable book(s) of business

Integrations – illustrative
• Inbound
  – Student Revenue
  – Point of Sale (POS) system(s)
  – TBD
• Outbound
  – Data warehouse
  – TBD

Conversion Considerations
• Still under discussion

Technology Enablers
• Excel
• Data warehouse (query tool)
• TBD
Key Personas

- Accounts Receivable Manager
- Accounts Receivable Specialist
- Billing Specialist
- Budget Executive
- Budget Manager
- Budget Analyst
- Buyer
- Dean
- Department Chair
- Department/Unit Administrator
- Executive
- Expenditure approver
- Financial Analyst
- GL Accountant
- GL Manager

Key User Stories

- Ability to report by Campus by various dimensions
- Ability to report budget vs. actual by account/organization and time period (e.g., fiscal year and award/grant period) and drill into source transaction
- Ability to report budget vs. actual by revenue/spend dimension, funding source, and time period (e.g., fiscal year and award/grant period)
Workday FDM Blueprint

Next Steps
Next Steps

✓ Present summarized findings to Stacy Pearson to share with senior Finance leaders:
  • Enabling Campus level balance sheet reporting
  • Illustrate how Cost Center, Campus as Region, and Supervisory Organization structure can be different to meet management reporting needs
  • Continue discussion around how Global Campuses will be represented in the new data model to meet management reporting needs
  • Continue discussion how the Physician Practice Plan will be represented in the new data model to meet reporting needs

✓ Begin understanding impacted systems remediation requirements based on new Workday FDM structure

✓ Continue mapping legacy values in FDM configuration workbook to translate legacy values to Workday dimensions

✓ Continue to rationalize future state reporting requirements by the various stakeholder groups

✓ Continue working with working groups, subject matter experts, and advisory groups providing updates on translating legacy structure to Workday

✓ Continue to work on FDM translation tool option to facilitate organization, data integrity, security, and intuitive user interface for the transformation effort