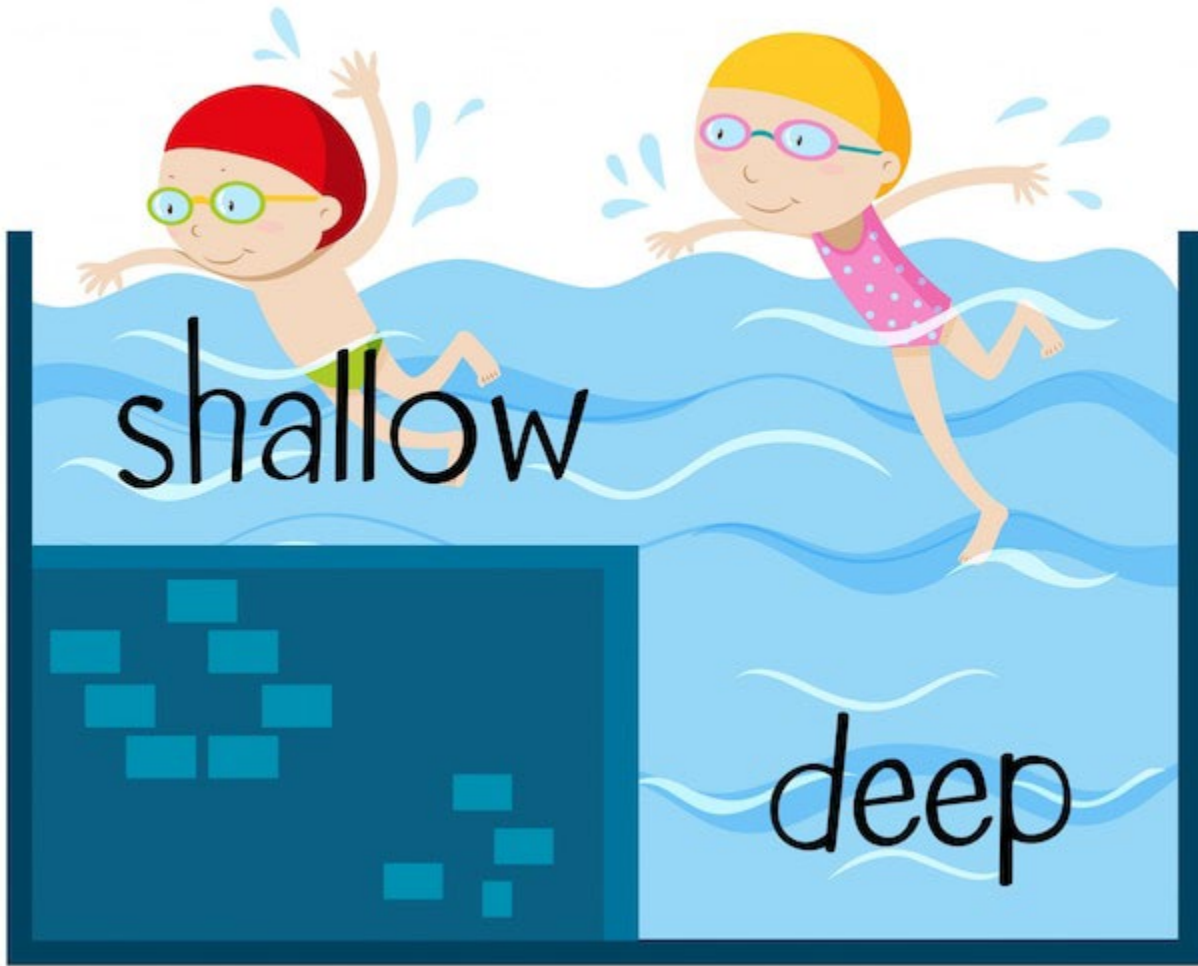




Analyzing AFR Data

JORGE FONSECA &
TRACY CROWLEY, CPA

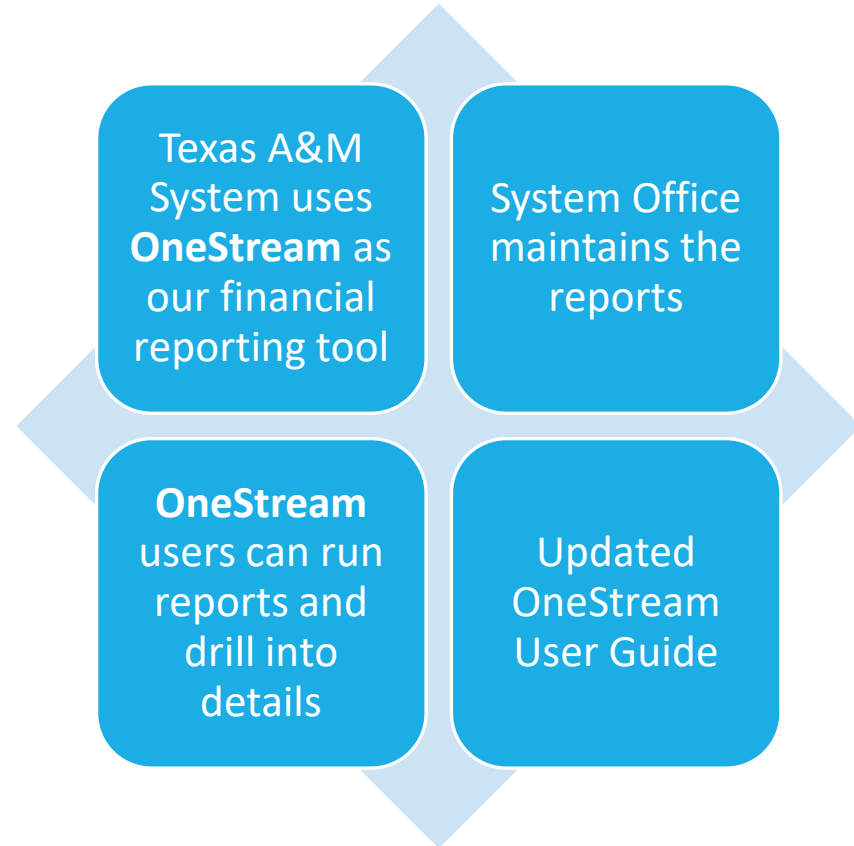
TEXAS A&M SYSTEM OFFICE



Annual Financial Report (AFR)

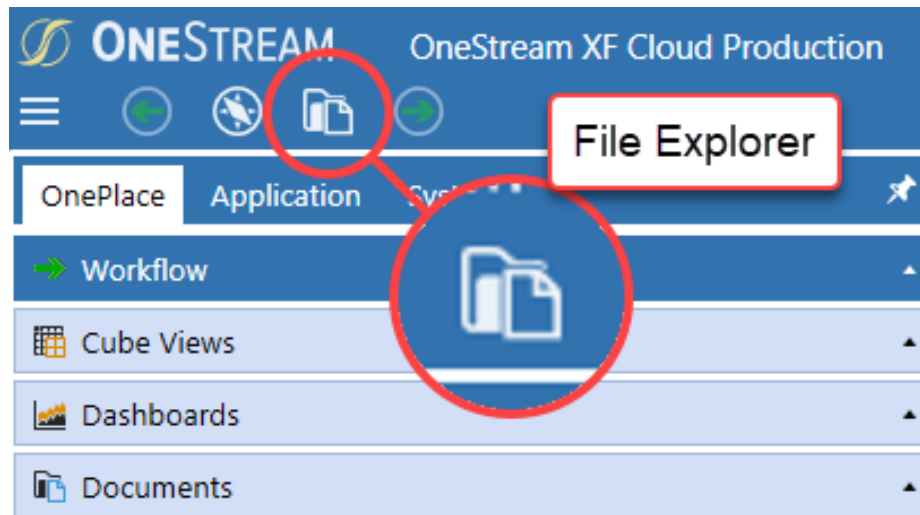
- Member's AFR process involves preparation, review and analysis
- Various team members attend the AFR workshop
- Today we will cover the basics and dive into a few more detailed concepts

OneStream Introduction



OneStream Basics - Running Reports

Basic Navigation

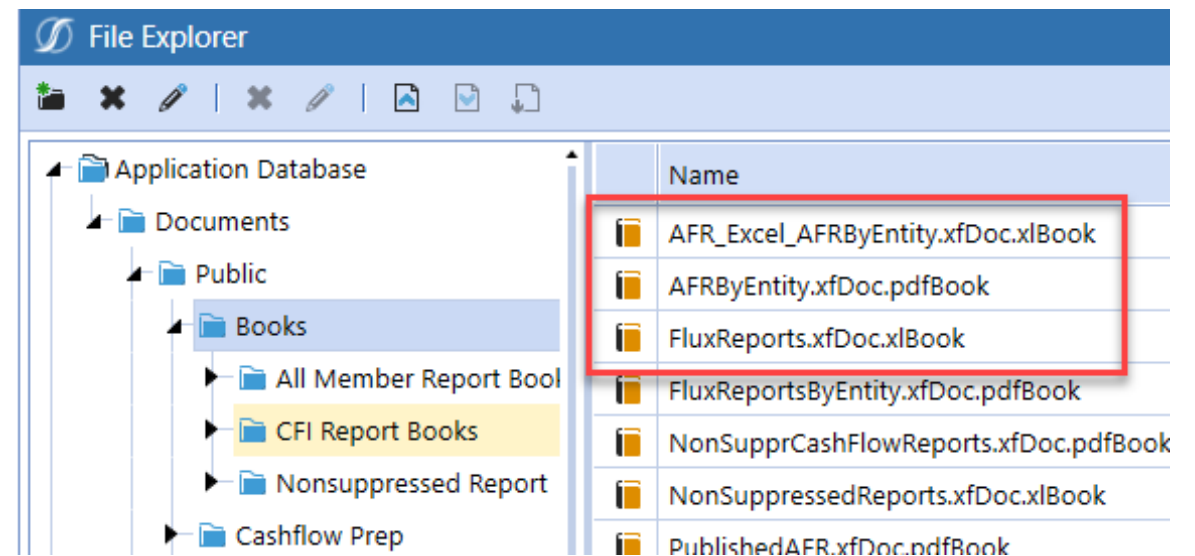


Report Books (Excel and pdf options)

AFR

Fluctuation Analysis (Flux)

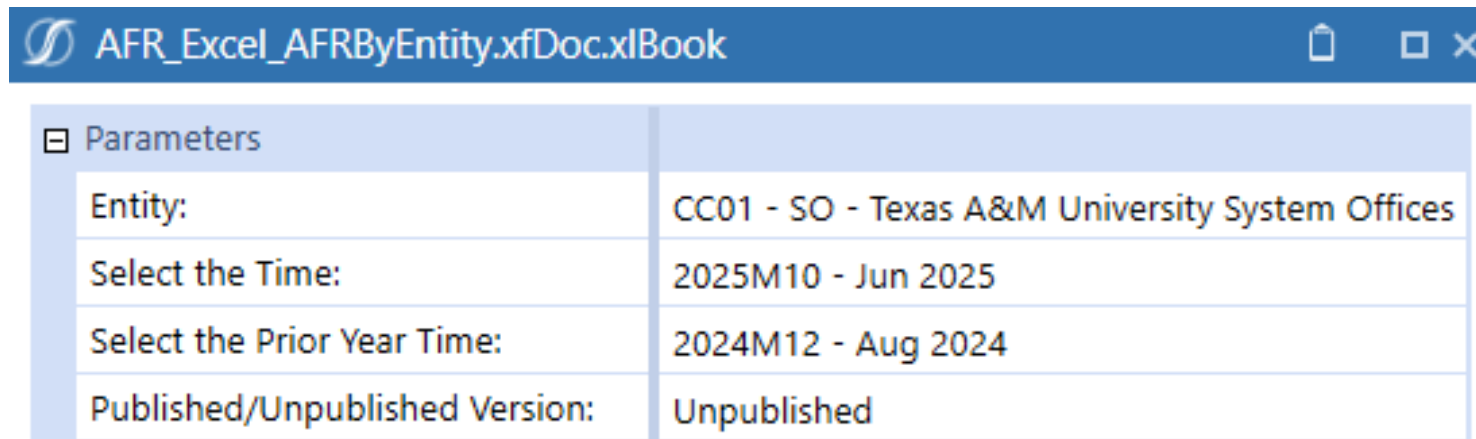
NEW CFI Report Books



Report Book Parameters

Open File Explorer, select report book and double-click on title

- Message appears “Are you sure?”, Click Yes
- Select Parameters, then OK, report will run and automatically open



Parameters	
Entity:	CC01 - SO - Texas A&M University System Offices
Select the Time:	2025M10 - Jun 2025
Select the Prior Year Time:	2024M12 - Aug 2024
Published/Unpublished Version:	Unpublished

- Published/Unpublished
 - Select Unpublished to include date/time stamp in report header

Exhibit III

Texas A&M University System Offices
Statement of Net Position
For the Year Ended June 30, 2025

	Current Year - 2025M10	Prior Year - 2024M12
Assets and Deferred Outflows		
Current Assets		
Cash and Cash Equivalents (Schedule Three)	2,022,959,276.66	2,383,647,818.80
Restricted		
Cash and Cash Equivalents (Schedule Three)	0.00	472,949,927.46
Legislative Appropriations	0.00	198,845,425.28
Receivables, Net (Note 24)		
Federal	0.00	1,748,533.16
Interest and Dividends	20,854,668.47	18,636,025.15
Self-Insured Health and Dental	12,573.56	46,730,689.15
Investment Trades	25,492,051.19	11,761,093.63
Accounts	5,627,622.79	26,201,866.68
Other	0.00	901,128.92
Lease Receivable (Note 8)	0.00	786,490.55
Due from Other Agencies	0.00	3,733,333.08
Due from Other Members	184,436,681.17	167,933,476.56
Due from Other Funds	0.00	1,610,148.59
Consumable Inventories	10,357.94	10,357.94
Interfund Receivables (Note 12)	67,028,256.87	67,028,256.87
Other Current Assets	(3,769,694.17)	1,183,900.25

Separate Tab
for Each
Report

Report Book in Excel

- Report book includes published schedules (single column) and supporting workpapers
- Be sure to close/save the Excel file before running another OneStream report book

OneStream Workflow

What is the OneStream Workflow?

- Compilation of steps and processes used to guide users through data import, review, and other tasks
- Each Campus has a separate Workflow
- Select Fiscal Year, then Month (Period)
- **Month 13 data is included with August**

The screenshot displays the OneStream Workflow interface. At the top, a blue header bar contains a green arrow icon and the text "Workflow". Below this, a light blue bar shows a green arrow icon, the text "WF01_SO", a blue square icon with a white plus sign, the text "Actual", and a clock icon with the text "2025". The main content area is titled "2025 Periods" and lists months from Sep to Aug. Each month is preceded by a right-pointing triangle and a colored circle. The months Sep, Oct, Nov, and Dec have green circles, while Feb through Jun have blue circles. The month Jul is expanded, showing a list of tasks: "Import" (with a green checkmark), "WF01_SO.Reports" (with a blue circle and highlighted), "Flux Reports" (with a blue circle), and "CFI Ratios" (with a blue circle). The month Aug is partially visible at the bottom with a blue circle. A red rectangular box highlights the expanded Jul menu.

Workflow Reports

- Users can run reports from the Workflow
- Report period is based on fiscal year/month selected in the Workflow
- Notice the **Prior Year** column reports data as of the same month in prior fiscal year
- Same applies to Flux report book, month/year based on Workflow selection

The screenshot displays the OneStream software interface for 'OneStream XF Cloud Production'. The main window shows a report titled 'WF01_SO.Reports - Actual - Jul 2025'. The report is generated from the 'Workflow' application, specifically for the 'WF01_SO' workflow and the 'Actual' period of '2025'. The report is for the month of 'Jul' (July) and is currently in a 'Not Started' workspace.

The report is an 'AFR Reports' (Assets and Deferred Outflows) report, specifically 'AFR - EXHIBIT III'. The report is displayed for the 'Current Year' (July 2025) and the 'Prior Year' (July 2024). The report shows the following data:

	Current Year	Prior Year
Assets and Deferred Outflows		
Current Assets		
Cash and Cash Equivalents (Schedule Three)	\$ 2,273,487,013.44	\$ 2,692,031,148.14
Restricted		
Receivables, Net (Note 24)		
Federal	0.00	7,005,847.27
Interest and Dividends	22,161,953.33	20,289,545.21
Self-Insured Health and Dental	12,573.56	
Investment Trades	39,807,625.99	6,716,895.34
Accounts	5,612,409.60	3,559,348.63
Other	0.00	224,245.46
Lease Receivable (Note 8)	0.00	786,490.55
Due from Other Members	173,632,870.00	148,025,050.38
Consumable Inventories	10,357.94	12,758.76

Drill Down Feature

From the report displayed on the screen, **right-click** on any amount and select **Drill Down**.

Example – Operating Expense – Travel

AFR Reports

Report: AFR - SCHEDULE IV-1 View Report NO ACTION

NACUBO Function to Natural Classification Matrix

	Research	Public Service	Institutional Support
Natural Classification			
Salaries and Wages	\$ 650,124.13		\$ 27,963,434.19
Payroll Related Costs	78,387.51		6,211,894.38
Professional Fees and Services	385,523.55	600,349.08	15,033,985.51
Travel	26,157.24		353,818.36

Drill Down View

Drill into GREEN cells – Double click on cell

Account =
FAMIS subcode/
account control, with
2-digit prefix added

Use Excel icon to
export results

The screenshot shows the 'Drill Down' application window. At the top, there are checkboxes for 'Show Data Unit Dimensions' and 'Suppress NoData', and an Excel icon. A blue callout bubble labeled 'Excel Export' points to this icon. Below the toolbar is a 'Drill Down History' table with columns: Amount, Time, View, Account, Flow, Origin, IC, and Fund Group / GL Account. The 'Account' column in this table is highlighted with a red box. Below that is a 'Results For Most Recent Drill Down' table with columns: Amount, Account, Flow, Origin, IC, and Fund Group / GL Account. The 'Account' column in this table is also highlighted with a red box. The bottom of the screenshot shows a decorative wavy pattern.

Amount	Time	View	Account	Flow	Origin	IC	Fund Group / GL Account
353,818.36	2025M11	YTD	P_Travel - Travel	Top - Top	Top	Top	Prop_Fund_Group_ExAgency - Proprietary Fu
353,818.36	2025M11	YTD	P_Travel - Travel	Top - Top	Top	Top	Prop_Fund_Group_ExAgency - Proprietary Fu

Amount	Account	Flow	Origin	IC	Fund Group / GL Account
16,586.97	513010 - Travel - In State - Public Transportation - Auto Rental	Top - Top	Top	Top	Pr
17,667.23	513011 - Travel - In State - Public Transportation - Other (not including Auto)	Top - Top	Top	Top	Pr
23,856.37	513016 - Travel - In State - Mileage	Top - Top	Top	Top	Pr
0.00	513021 - Travel - In State - Meals - Non-Overnight	Top - Top	Top	Top	Pr
4.89	513022 - Travel - In State - Travel Agency	Top - Top	Top	Top	Pr

Drill Down View - Options

User Defined Dimensions

UD1	Fund Group/GL Account
UD2	NACUBO Function
UD3	Department/SL Account
UD4	Bank

Drill down is based on hierarchy, may be multiple levels
 For example, GL Account hierarchy is based on Fund Group

UD1 Fund Group/GL Account

Current Funds

Restricted/UnRestricted

Fund Group (E&G, Desig, etc.)

Fund Group value (10, 20, etc.)

GL Account

Drill Down History

Account	Flow	Origin	IC	Fund Group / GL Account	Function	Department / SL-SA	Bank
P_Travel - Travel	Top - Top	Top	Top	Prop_Fund_Group_ExAgency	15 - Research	Top	Top

Other Drill Down Options

Right Click on green cell to see other drill down options

Base

- View the lowest level of hierarchy, helpful for GL accounts or SL accounts
- Avoid double-clicking multiple times

All Aggregated Data Below Cell

- Displays all detail
- For example, to view detail by SL-SA and include the account (subcode) detail, select All Aggregated Data, results can be exported to Excel



OneStream Drill Down Limitations

Drill Down feature unavailable on some items due to special formulas, for example.....

- Other Sales Revenue – same accounts (FAMIS subcodes) are used for both Auxiliary Enterprises and Other Sales
- Schedule N-6 - Pledged Revenue – special formulas to determine pledged vs non-pledged, mostly based on fund group

Schedule N-2 – Capital Assets, updated for FY25 – improved drilldown capability

Cube View Report Folders

AFR Reports for Publication

- Same reports in Workflow
- Run single report, specify entity/date
- **Ability to select month/year for both Current and Prior year columns**

Miscellaneous

- Account Hierarchy with Data by Fund – provides Balance Sheet and Operating Statement details by account (subcode)
- **NEW** Service Center Detail

NEW CFI Ratios

ONESTREAM OneStream XF Cloud Production

OnePlace Application System

Workflow

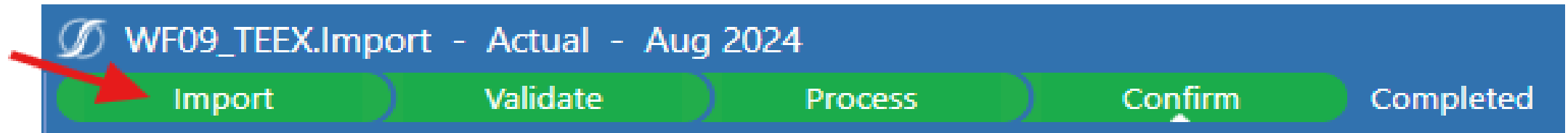
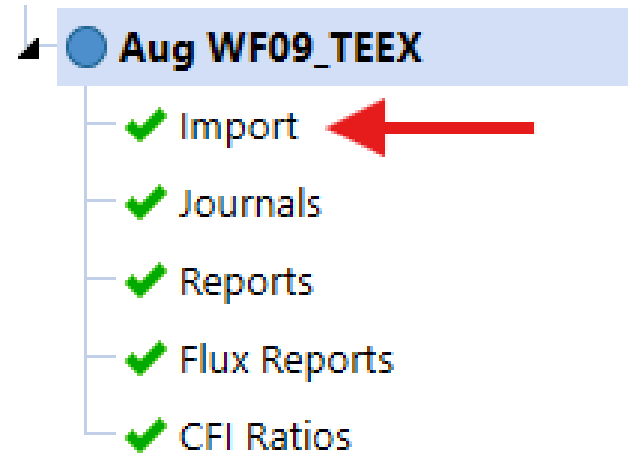
Cube Views

- ▶ 1 AFR Reports for Publication
- ▶ 2 Hierarchies
- ▶ 3 Miscellaneous
- ▶ 4 Nonsuppressed Reports
- ▶ CFI Ratios

View in Workflow, Cube Views or Run Report Book

OneStream Workflow

1. Import
2. Validate
3. Process
4. Confirm

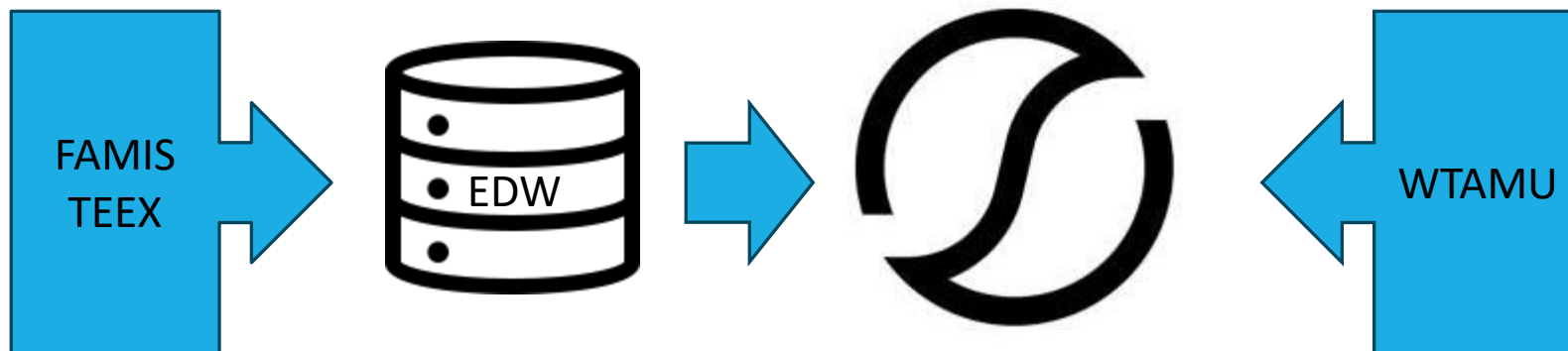


Import – Where is the data coming from?

Answer: Data comes from our Enterprise Data Warehouse (EDW) which is loaded from FAMIS daily around 4 am

- Changes made in FAMIS are not reflected in the EDW until the following day's load
- If there are data delays from FAMIS to the EDW, OneStream data will also be impacted..An email will be sent with more information should this be the (rare) case

TEEX data flows from their system to the EDW. The above data delays do apply. A separate process is in place for West Texas A&M which requires a manual upload. The above data delays will not apply.



Import – Timing of Data

- Data is loaded automatically each morning, no user action required
- **During Month 13**, FAMIS data is pulled **every 15 minutes starting 5 minutes after the hour**
- Users may run the import data process during the day as needed (otherwise data will load each morning)
- WTAMU – Update as necessary

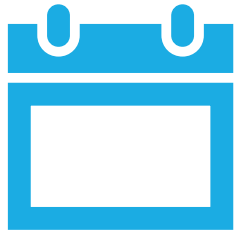
Month 13 Timing Examples

FAMIS Journal Entry Time Posted	Available for OneStream Import
8:00 am	8:05 am
8:04 am	8:20 am
8:55 am	9:05 am

The job is executed 4 times per hour:

- 5 minutes after the hour
- 20 mins after the hour
- 35 mins after the hour
- 50 mins after the hour

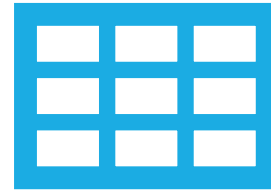
Import - Summary



Daily (Sept-Month 13)

Automated Workflow loads FAMIS data daily at 6 am

(After month-end, data begins loading for the new month on 6th calendar day)



15-min Intervals during Month 13

Manual step - run workflow to load data during the day (as needed)

Account attribute (metadata) changes or new accounts are only loaded overnight



Workflow – Manual Import

ONESTREAM OneStream XF Cloud Production

OnePlace Application System

Workflow

WF01_SO.Import - Actual - Jul 2025

Import Validate Process Confirm Completed

Load and Transform Retransform Clear Complete Workflow Row Type Filter: All Rows

Status

Data Loads

- (All)
- FAMIS_Data_SIC
 - Jorge Fonseca
 - 7/1/2025 7:27 AM
 - FAMIS_Data_SIC_7968

Amount (Raw)	SourceID	CC01	Time	View	AccountsLe
139,402,999.99	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
105,486,228.24	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
1,217,176.98	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
2,040,544.79	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
(324.14)	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
416,667,522.76	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
(3,924,873.12)	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
(63,215,623.22)	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
17,018,075.05	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
(44,597,160.59)	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
(1,963,034.73)	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
(7,763,707.92)	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
2,455.84	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
(1,217,176.98)	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
(1,241,373,797.40)	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
120,135,406.76	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
(4,134,430.00)	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
(11,457,750.00)	FAMIS_Data_SIC	CC01	(Current)	YTD	101100
(33,191,135.10)	FAMIS_Data_SIC	CC01	(Current)	YTD	101100

2025 Periods

- Sep
- Oct
- Nov
- Dec
- Jan
- Feb
- Mar
- Apr
- May
- Jun
- Jul
- Aug

WF01_SO.Import

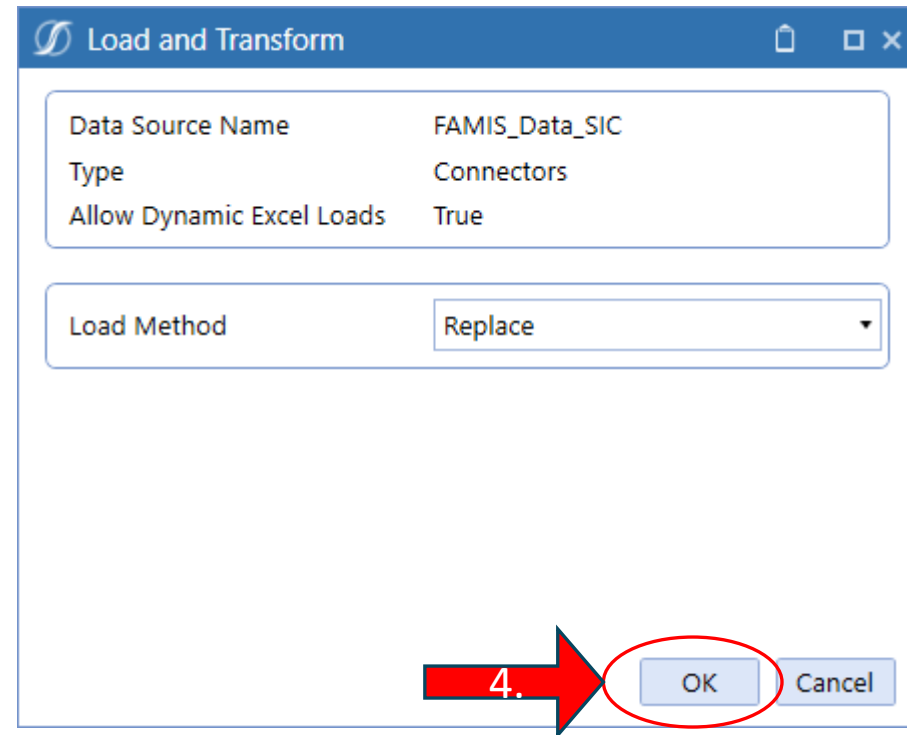
Reports

Flux Reports

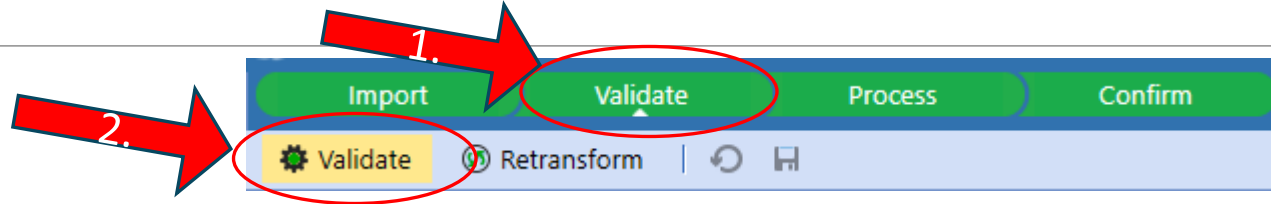
CFI Ratios

Workflow – Manual Import

1. Select Entity, Year, Month, and Import
2. Select Import on the chevron
3. Selecting Load and Transform will open a confirmation box
4. Select OK to load newest data from the EDW database
 - After loading you will see a table where you can review and filter the data that was just imported



Workflow – Manual Import – Validate



1. Select the Validate step on the chevron

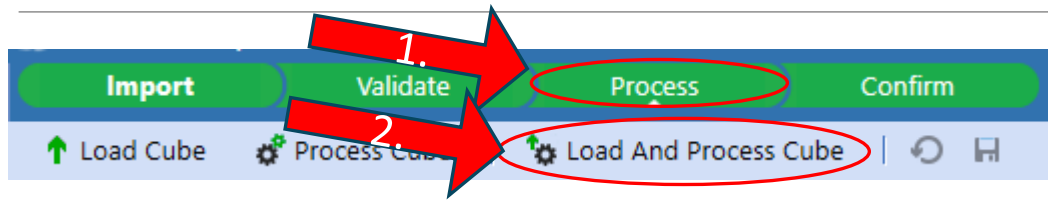
2. Select Validate

The validate step checks the imported data for issues and transforms the data based on rules we have created

Examples:

- Validation will fail if a new SL-SA has been created which has not been added to the OneStream hierarchy
- Transformation rule flips the sign on liability accounts so OneStream will process the consolidation correctly

Workflow – Manual Import – Process



1. Select the Process step on the chevron

2. Select Load and Process Cube

The process step calculates and aggregates the OneStream hierarchies

Example: We aggregate the base account members to be able to report on Original Appropriations



Workflow – Manual Import – Process

IC Matching Accounts

Due To From

- 18xx/28xx

Transfers

- 42xx/52xx
- 43xx/53xx
- 47xx/57xx

Out of Balance errors

- Campus Code/Account

The screenshot displays the 'Process' step of a manual import workflow. The progress bar at the top shows 'Process' as the active step. Below it, the 'IC Matching Summary [IC_43_53]' table shows a red status indicator for entity CC01 at time 2024M11, with an unbalanced amount of (26,255,661.20) USD and 19 partners.

The 'Analysis' section shows a tree view for 'IC Matching' with 'Matching Accounts' expanded to show IC_18_28, IC_42_52, IC_43_53 (selected), and IC_47_57.

The '(CC01) IC Matching Partner Detail' table shows the following data:

Pairing Group	Account	Report Cur.
CC02		
CC04		
CC05		
CC06		
▲ CC07 (337,200.00) USD		
CC01 - CC07	804307 - Mandatory Transfer from	389,400.00
CC07 - CC01	805301 - Mandatory Transfer to S	52,200.00
	Difference	(337,200.00)

Workflow – Manual Import – Confirm



1. Select the Confirm step on the chevron which will automatically run the confirmation

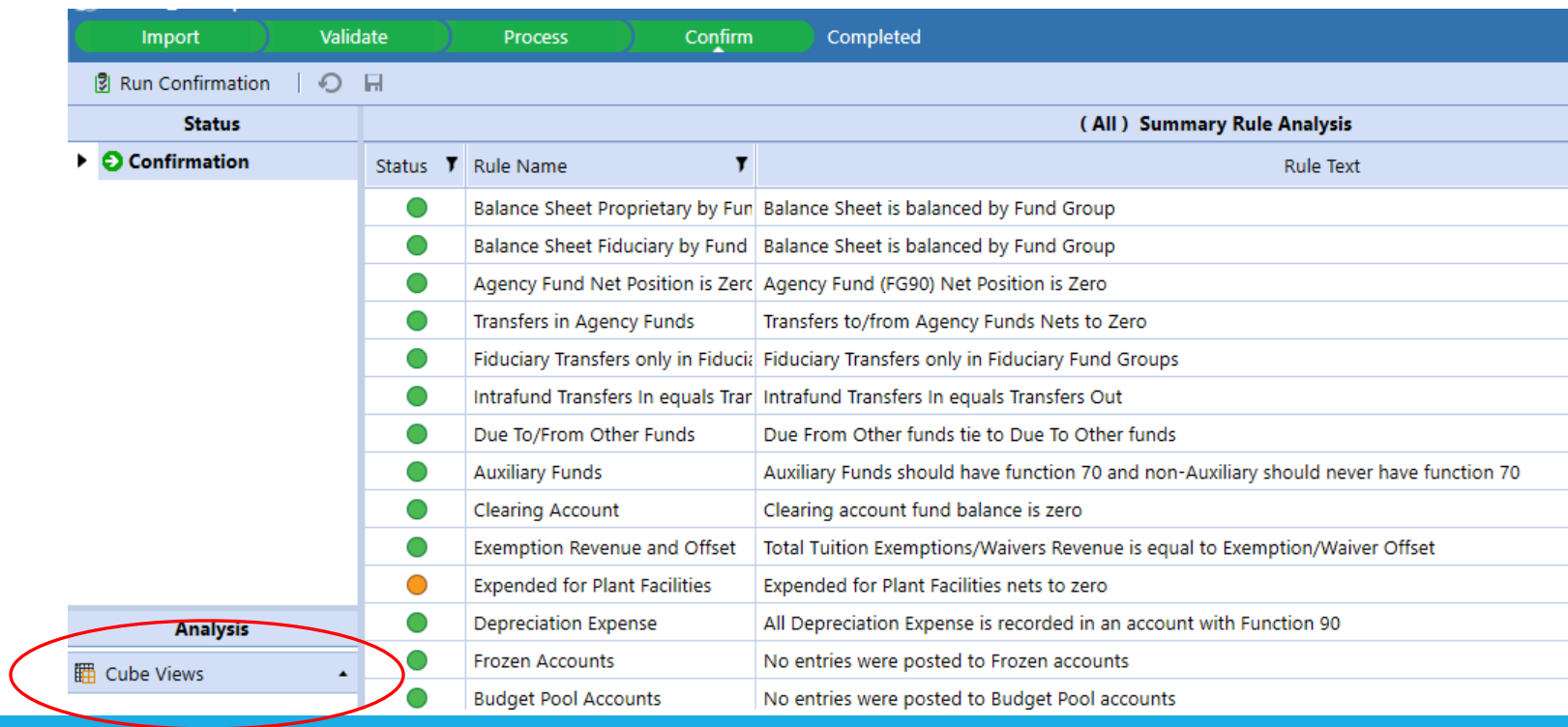
The confirmation process runs each rule and will display the results

- Between September and July, the rule will only be a warning
- During August, the rule will fail and will not allow to complete the workflow
 - To correct you will need to analyze and prepare FAMIS journal entries to fix, then re-run the manual import

Review Confirmation Rule Errors

Confirmation tab – confirmation rules – review Status column for warnings/errors

- Review new OneStream reports or use Business Objects reports



Status	(All) Summary Rule Analysis		
Confirmation	Status	Rule Name	Rule Text
	●	Balance Sheet Proprietary by Fun	Balance Sheet is balanced by Fund Group
	●	Balance Sheet Fiduciary by Fund	Balance Sheet is balanced by Fund Group
	●	Agency Fund Net Position is Zerc	Agency Fund (FG90) Net Position is Zero
	●	Transfers in Agency Funds	Transfers to/from Agency Funds Nets to Zero
	●	Fiduciary Transfers only in Fiduci	Fiduciary Transfers only in Fiduciary Fund Groups
	●	Intrafund Transfers In equals Trar	Intrafund Transfers In equals Transfers Out
	●	Due To/From Other Funds	Due From Other funds tie to Due To Other funds
	●	Auxiliary Funds	Auxiliary Funds should have function 70 and non-Auxiliary should never have function 70
	●	Clearing Account	Clearing account fund balance is zero
	●	Exemption Revenue and Offset	Total Tuition Exemptions/Waivers Revenue is equal to Exemption/Waiver Offset
	●	Expended for Plant Facilities	Expended for Plant Facilities nets to zero
	●	Depreciation Expense	All Depreciation Expense is recorded in an account with Function 90
	●	Frozen Accounts	No entries were posted to Frozen accounts
	●	Budget Pool Accounts	No entries were posted to Budget Pool accounts

Review Confirmation Rule Errors

New cube view (reports) available to analyze confirmation rule errors

- Each report has the capability to drill-down and find further details to help post corrections

Budget Pool Accounts			
			None
15_270230_00000	514000 - Supplies and Materials Pool		(210.00)
15_424870_00000	515900 - Scholarships and Fellowships Pool		(130,718.24)

The screenshot shows a software interface with a menu titled "Analysis". Underneath, there is a "Cube Views" section. A red arrow points to a dropdown arrow next to "Cube Views", which is also circled in red. Below this, a list of various reports is displayed, each with a small cube icon to its left. The reports listed are:

- Balance Sheet Proprietary by Fund
- Balance Sheet Fiduciary by Fund
- Agency Fund Net Position is Zero
- Transfers in Agency Funds
- Fiduciary Transfers only in Fiduciary
- Intrafund Transfers In equals Transfers out
- Due To/From Other Funds
- Auxiliary Funds
- Clearing Account
- Exemption Revenue and Offset
- Expended for Plant Facilities
- Depreciation Expense
- Frozen Accounts
- Budget Pool Accounts (Slow Loading)
- Cash by Fund Group
- Auxiliary Function
- IDC Rev/Exp Items
- Funds Held for Investment
- Liability Payable
- Assets Held in Trust
- Verifying Ending Net Position Proprietary
- Verifying Ending Net Position Fiduciary

OneStream Workflow Summary

Workflow Process – What Tasks are **Required**?

Select Workflow:

Import > Validate > Process > Confirm

- Process tab, IC (Inter-Company) Matching
- Confirm tab, review **Confirmation Rules**

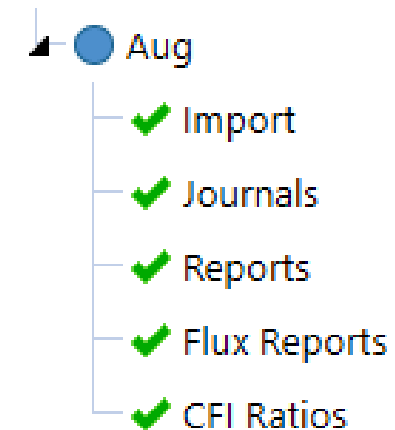
Journals (Specific members only) – Complete workflow

Reports – Complete Workflow

Flux Reports – enter explanations, save, complete workflow

CFI Ratios – Complete Workflow

Example Completed Workflow



OneStream Flux Analysis

- **Select report** from dropdown list, then click [View Report](#) to refresh the data
- Enter explanations in Comments column
- Select **Complete Workflow** after all explanations are entered
- Use **Revert Workflow** to “re-open” and update explanations

The screenshot shows the OneStream Flux Analysis interface. A red box highlights the 'SAVE Often!' button. A blue arrow points to the 'View Report' button. Three callout boxes point to the 'Ignore', 'Mark Complete', and 'Revert Workflow' buttons. The main table displays the 'Statement of Revenues, Expenses, and Changes in Net Position' with columns for Current Year, Prior Year, Variance \$, Variance %, Explanation Needed?, and Comments.

	Current Year	Prior Year	Variance \$	Variance %	Explanation Needed?	Comments
Operating Revenues						
Professional Fees	140,402.47	634,044.05	(493,641.58)	(77.86)%	Explanation needed	MP: Developer projects c
Other Sales of Goods and Services	3,486,160.04	2,370,757.07	1,115,402.97	47.05%	Explanation needed	JK: Increase due to paym
Federal Revenue - Operating	32,582,574.87	48,383,890.16	(15,801,315.29)	(32.66)%	Explanation needed	MP: Decrease of \$16M in

OneStream Flux Analysis

Enter explanations in OneStream

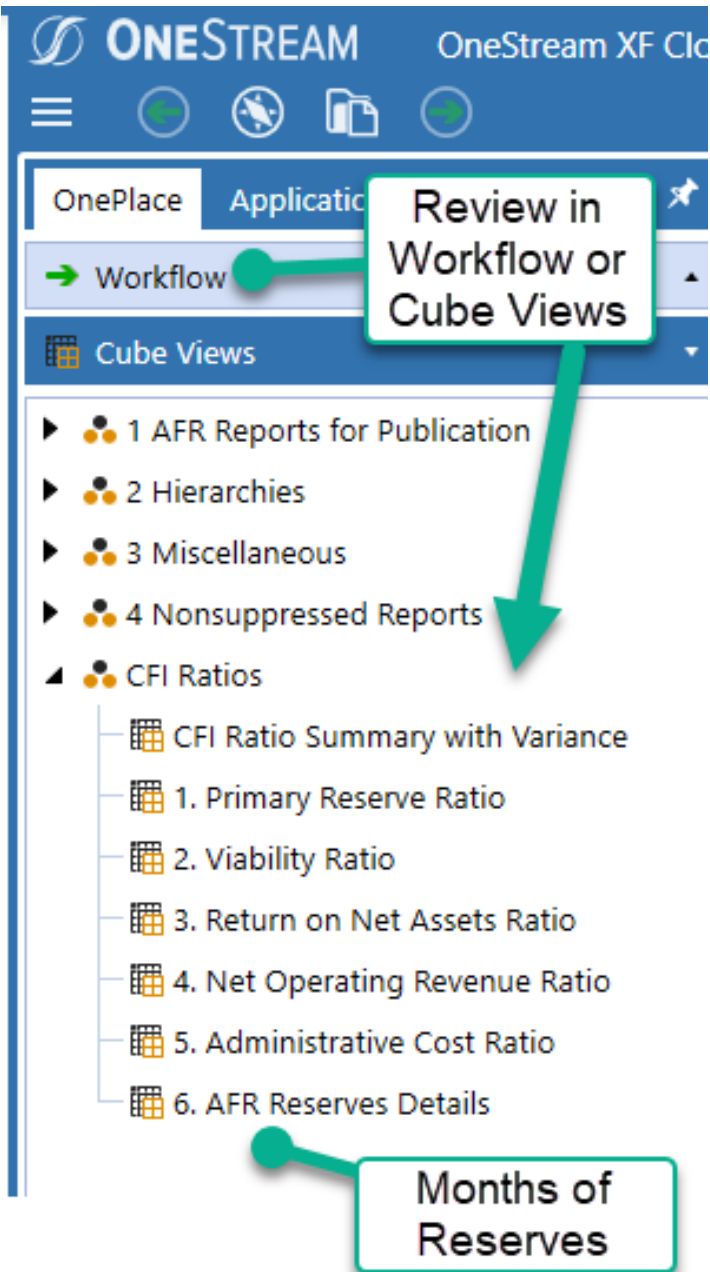
- Explanation required for fluxes **greater than 20% AND \$100,000**
- **Assign primary person** to enter in OneStream, best practice is to avoid more than one user entering at the same time

Flux Report Book - all Flux reports in single Excel file

Month/year based on time selected in Workflow

- Balance Sheet (Ex III)
- Operating Statement (Ex IV)
- UnRestricted Net Position (Sch III-1)
- Operating Exp by Natural Class (Sch IV-1)
- Fiduciary (Ex VI, VII)





CFI (Composite Financial Index)

Transitioned CFI ratios to OneStream for FY25
Increase transparency for these calculations

CFI Reports can be view individually from the
Workflow, or in Cube Views

- CFI Ratio Summary with Variance
- AFR Reserves Details

CFI Report book available, includes **all** CFI
Ratio Reports



OneStream Help

User Guide - updated for
2025, includes the topics
covered today

Questions?

Jorge Fonseca

Tracy Crowley

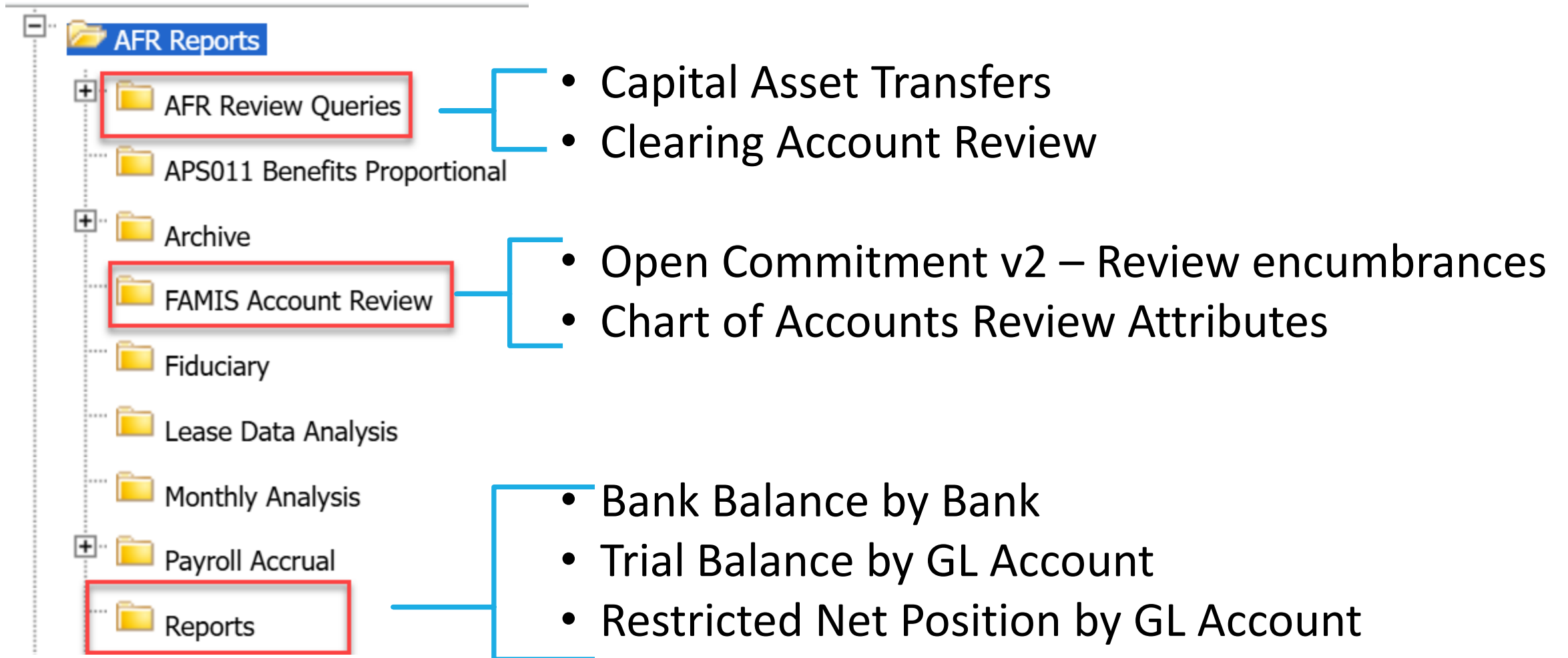
December White



Business Objects Reports

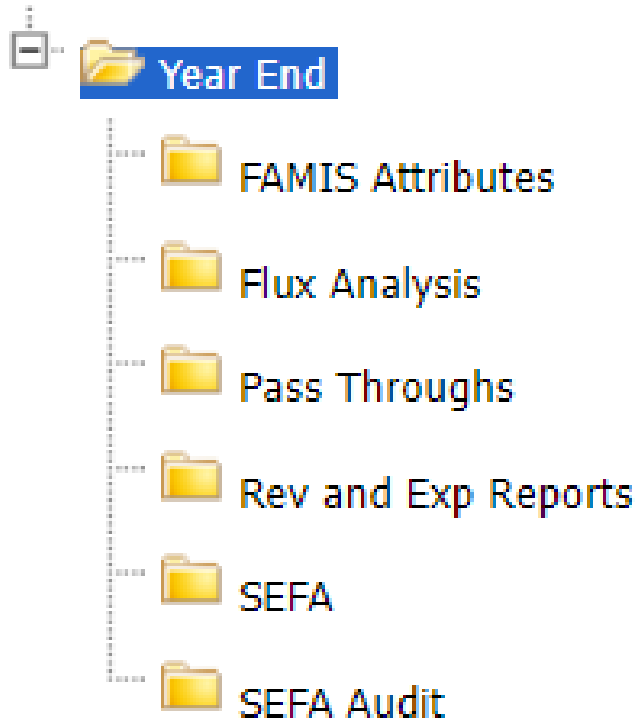
Business Objects Reports – AFR Review

Public Folders/TAMUS Shared/AFR Reports



Business Objects Reports – AFR Prep.

Public Folders/TAMUS Shared/Year End



- SEFA folder includes files helpful when preparing SEFA



Questions?