

UNIVERSITY FOUNDATION AT SACRAMENTO STATE

Business Operations Users' Guide

This guide was prepared to assist Sac State staff with the administrative procedures associated with managing funds held by the University Foundation at Sacramento State (UFSS). Financial Services is contracted by UFSS to manage the business operations of UFSS. UFSS follows Sac State's procedural guidelines in the management of funds.

Updated: January 2019

TABLE OF CONTENTS

GENERAL INFORMATION.....	4
Overview.....	4
Difference Between University Foundation at Sacramento State (UFSS) and Financial Services.....	4
Administrative Fees	4
ESTABLISHING AND TERMINATING FUNDS	5
Development Office.....	5
Establishing New Funds	5
Types of UFSS Funds	5-6
Terminating a Fund.....	6
DISBURSEMENT OF UFSS FUNDS	7
Basic Requirements for Disbursement.....	7-8
Check Requests.....	8-9
Procurement/Contract Acquisitions	9-10
Purpose	9
How to Purchase Good or Services	10
Procurement/Contract Services Guide	10
Vendor Data Record (VDRF).....	10
Speakers and Performers	10-11
Information & Communication Technology.....	10
Equipment.....	11-12
Travel.....	12
Travel Request	12
Travel Advance.....	12-13
Travel Claims	13-14
International Travel, Required Travel Insurance	14-15
Petty Cash.....	15
Miscellaneous Advances.....	15
Scholarships	15
Other Payments.....	16
Stipends	16
Internships	16
Fellowships	16

Honorariums	17-18
Release Time	18
CASH RECEIPTS	19
Handling of Cash	19
Donations.....	19
Non-Gift Revenue (account 580090).....	19
FUND RAISING & EVENTS	20
REMIBURSED ACTIVITY FUND.....	20
INVOICING THE UNIVERSITY OR OUTSIDE ENTITY.....	20
FINANCIAL REPORTING IN FINANCIAL DATA WAREHOUSE (FDW)	21-22
FISCAL YEAR ENDING JUNE 30	23
RESOURCES	23

UNIVERSITY FOUNDATION AT SACRAMENTO STATE – GENERAL INFORMATION

OVERVIEW

UFSS is a 501(c)(3) non-profit corporation and auxiliary of Sacramento State. UFSS serves as the philanthropic arm of the University. Gifts and endowments are administered through UFSS. It is governed by a volunteer board of directors made up of alumni, faculty, staff, students, and community members. The Advancement Office has administrative responsibility to acquire funds, and contracts with Financial Services at Sacramento State to manage the University Foundation's business operations. The University Foundation has no employees.

DIFFERENCE BETWEEN UNIVERSITY FOUNDATION AT SACRAMENTO STATE (UFSS) AND FINANCIAL SERVICES

UFSS administers gifts and endowments, and supports fundraising and philanthropic activities for Sacramento State. **Financial Services** provides business services for UFSS (i.e. Accounts Payable, Procurement, Cashiering, and Financial Reporting).

ADMINISTRATIVE FEES

CSU Executive Order 753 requires auxiliaries and the University to pay for costs related to the management of non-general funds. UFSS fees are used to pay the costs of annual external audits, the contracted business operation services provided by Financial Services, and other recordkeeping and reporting activities required of an auxiliary.

The administrative fees are as follows:

- 3% fee on all new gifts and revenue. This fee will be posted to the GL on a monthly basis. *
- Expenditure funds shall be charged the lesser of the return rate or the annual 1% administrative and management fee, which will be taken from investment earnings. This fee will be posted to the GL on a quarterly basis.

**Starting July 1, 2016, the gift fees for new gifts were increased from 1% to 3%. The increment will be reviewed annually by the board. The previous 1% administrative fee applies only to existing gift agreements/pledges entered into prior to July 1, 2016 and gifts received prior to June 30, 2016.*

ESTABLISHING AND TERMINATING FUNDS

DEVELOPMENT OFFICE

The Development Office is responsible for activities that acquire donations for gift funds. The Development Office:

- Works with donors to facilitate gifts and endowments that benefit the University
- Prepares agreements for gifts, pledges and planned gift arrangements
- Establishes new gift and endowment funds
- Processes and receipts all gifts to Sacramento State

ESTABLISHING NEW FUNDS

If you have received a gift or pledge and would like to have a new UFSS fund set up, contact the Development Office (278-6989). The staff will work with you and the donor (if needed) to draft and finalize the required Specification Sheets (specs). The specs document the type of fund, how it is to be administered, its purpose and uses, and who may approve expenditures. After the specs are fully executed with all the required signatures, you will work with Accounting Services to access funds and financial reports. ***Please note: the only allowable fiscal transaction prior to the specs being fully executed is the depositing of gifts.***

TYPES OF UFSS FUNDS

- Endowment: established when a donor has stipulated that only income earned on the principal may be spent. A minimum principal balance of \$10,000 is required. Every endowment has a related expenditure fund into which the earned income is transferred.
- Quasi Endowments (Funds Functioning as Endowments): determined by the UFSS Board of Directors (not the donor) to be treated and invested as an endowment.

- Expenditure: established for uses specified by the donor. The balance in this fund is available for spending. It may or may not be linked to an endowment.
- Scholarship Expenditure: Amounts from this fund are transferred to the University's CMS for scholarship awards. CMS communicates with FAMS, Financial Aid Management System. Each scholarship expenditure fund has a related Scholarship (S) fund on the University side. It may or may not be linked to an endowment.

TERMINATING A FUND

When a fund is no longer needed, a request to close the fund emailed by the authorized signer will need to be sent to ufssaccounting@csus.edu. The email must include the following information:

- Why the fund will no longer be used,
- Where the remaining balance (if any) is to go, and an
- Explanation of why the receiving fund is appropriate.

Related documentation, such as approval from the donor, must be attached to the email. If necessary, the Development Office will contact the donor for input.

An "Expenditure Transfer" request should be submitted to ufssaccounting@csus.edu to move any unspent funds from the closed fund to another UFSS fund.

A "**Request to Close Scholarship ('S') Fund**" form is used when closing a scholarship fund to ensure that Sacramento State Accounting will be notified to close their fund code.

DISBURSEMENT OF UFSS FUNDS

A successful and efficient disbursement of UFSS funds requires an understanding of the procedures for the disbursements:

- check requests
- purchase orders
- equipment
- travel
- petty cash/miscellaneous advances
- stipends
- other related items

The following section describes the procedures for fund disbursements, including explanations and samples of the various forms necessary.

*Please note that it is rare for a **student** to receive direct payment for services. In addition, UFSS does not employ student assistants. Student employees are hired by the University. The University invoices UFSS for employee costs that are to be recovered from a UFSS fund.*

Before making direct payment requests to students for something other than reimbursement of purchases or travel, please contact Accounting Services. Please also see sections on Scholarships and Other Payments.

BASIC REQUIREMENTS FOR DISBURSEMENT

All expenditure requests must be allowable per the purpose stated on the specs.

All expenditure requests must be signed by authorized personnel as shown on the spec or current signature authorization forms.

All expenditure requests must be complete, legible, and include your fund beginning with “X.” Incomplete or illegible requests may delay processing.

All expenditure requests, that don’t require a PO, must be submitted on a UFSS check request form. Forms are available at <https://www.csus.edu/aba/financial-services/ufss/>.

Requests submitted on a University Direct Pay Request or Reimbursement Request forms will be returned.

CHECK REQUESTS

Check requests are generally used for:

- when a vendor will not accept purchase orders, or pro-card
- reimbursement for out-of-pocket expenses (use your pro-card instead of personal funds),
- Honorariums,
- Non-employee travel.

Check requests may not be used for payment of consultant fees. Consultant fees require a contract and must go through Procurement.

The Check Request form will be processed through the Accounts Payable Department, after being approved by the Auxiliary Accounting Manager. Typically, routine checks are mailed or available for pick-up ten business days after Accounts Payable receives the completed and approved Check Request form.

INSTRUCTIONS:

The Check Request form must include:

- Supplier ID, payee name, address, city, state, and ZIP code
 - If the payee does not have a supplier ID, they will need to complete form 204 Vender Data Record form located at <https://onbaseform.csus.edu/obforms/eforms/aba/finance/pub/VendorData204.aspx>
 - 204 Vender Data form is not required for current employees or current students. The only exception is if the students’ payment is to be counted as

income or if they are being reimbursed for travel. In that's the case, a 204 Vender Data form will be required for the student.

- Date of request
- If payee is Sac State Employee or Student, check the box and provide ID number.
- Whether check will be picked up or mailed. If the check is payable to Sac State, it will be deposited at the Bursar's Office, there will not be a need to pick up or mail
- Nature and purpose of the expenditure (Please be specific)
- Dollar amount
- UFSS chart string to be charged
- Total dollar amount
- Signature of payee if it is a reimbursement
- Authorized signature (Authorized signers requesting his or her own reimbursement must obtain a signature from the Chair, Dean, or VP)

Invoices and information from the vendor relative to the purchase must be attached to the back of the request form. All original receipts must be attached to the form when requesting reimbursement for out-of-pocket expenditures. Reimbursement for hospitality expenditures must follow University Hospitality Guidelines. See link below.

https://www.csus.edu/aba/accounts-payable/Documents/hospitality/Procedures_Hospitality_Expenses_Dec_2014_ADM_0111.pdf

PROCUREMENT/CONTRACT ACQUISITIONS

Purpose

The Procurement and Contract Services Department develops, coordinates, and implements campus-wide policies, procedures, and standards for all Procurement and Contract activities. The activities include but are not limited to personal property, services, public works and information technology.

How to Purchase Goods or Services

- Procurement Card (Pro-Card) – The Pro-Card is an easy, efficient and cost-effective option for purchasing supplies (goods), and allowable services costing up to \$5,000 (including tax) or less, which are not restricted or prohibited. For more detailed information on the Pro-Card, you can refer to this website.

<https://www.csus.edu/aba/procurement/procurement-card.html>

- When reconciling your Pro-Card, you will need to change the chartstring for charges that are for UFSS to the Reimbursed Activity chartstring assigned to your X fund (i.e. MDR01-0XX6A).
- Purchase Requisition – To be used when the Pro-Card can't be used. For the requisition user guide, refer to this link.

<https://www.csus.edu/aba/procurement/Documents/requisitionprocessuserguide.pdf>

- Remember to enter your requisition using the UFSS Business Unit, SAFDN.

Procurement/Contract Services Guide

For more detailed information on Procurement and Contract Services, you can refer to their user guide.

<https://www.csus.edu/aba/procurement/Documents/Procurement%20Guide%20December%202015%20Revised.pdf>

Vendor Data Record (VDRF)

All vendors doing business with California State University, Sacramento must complete the Vendor Data Record. The form is administered by the Accounts Payable Department and can be found at the web address below:

<https://onbaseform.csus.edu/obforms/eforms/aba/finance/pub/VendorData204.aspx>

Speakers and Performers

Speakers and performers, who are charging and providing an invoice, are paid through the requisition/purchase order process. Departments must complete the Independent Contract/Employee Status Determination Form and forward to the buyer handling the

requisition. Form can be found here

https://www.csus.edu/aba/forms.html#Procurements_&Contracts.

Please note: If a check is needed in advance, to give to the Performer/Speaker the day of the event, you must request a PIA a head of time, in the requisition process.

Information & Communication Technology

If you need to purchase new technology equipment or software, an ICT (Information & Communication Technology) request form will need to be submitted. Once approved, it will need to be attached to your requisition. You can find the form and more information here

<https://www.csus.edu/irt/accessibility/ict-procurement/> .

If you are not familiar with Procurement and Pro-Card services, you can attend training. You can find the next available training dates here <https://www.csus.edu/aba/financial-services/financial-services%20training.html>.

EQUIPMENT

A requisition must be entered for all Capital and some non-capital (i.e. laptops and computers) equipment purchases.

Capital Equipment is defined as any item with a unit value of \$5,000 or more and a useful life of one or more years. This value includes all costs necessary to obtain the asset and physically place it in the position for its intended use - such as price paid, sales tax, freight, assembly, installation, and testing.

The Department is responsible for the use, maintenance, protection, and storage of all equipment. Thefts, losses, and damages must be reported immediately to Public Safety and an Equipment Loss report filed with Property Management.

At no time does any purchased property become the personal property of Sacramento State employees. All purchased property is the property of Sacramento State and a Sacramento State property tag number will be attached for inventory purposes. Equipment may not be moved from the original location or disposed of without prior approval from the Property Management Office. Equipment must be used exclusively for purposes as described in the specs.

TRAVEL

UFSS travel policy follows the same general rules as the University. For Sacramento State Travel Procedures and Regulations see: <http://www.csus.edu/aba/accounts-payable/>. Please review the section below. Banned states are allowed for UFSS, but travel card cannot be used. You will need to use your own funds and get reimbursed.

TRAVEL REQUEST

Travel Requisitions will be submitted through CFS in order to obtain a Travel Purchase Order. It will need to be entered using UFSS business unit SAFDN. Please see the following link for instructions and related material:

<https://www.csus.edu/aba/accounts-payable/create-a-travel-requisition.html>.

If traveling internationally, attach a copy of the International Travel Expense Justification form.

If a student is traveling, attach a copy of the Sac State Release of Liability form to the UFSS Travel Request form. You can find the form on Risk Managements website

<https://www.csus.edu/aba/risk-management/>.

TRAVEL ADVANCE

An individual may request a travel advance no more than 30 days before the date of travel. This is done in CFS when submitting a travel requisition. Advance checks must be picked up from the Bursar's Office by the University Traveler. Advance checks will not be mailed. The employee (or a department representative with a Travel Advance Check Pick-Up Authorization form) is

required to sign for the advance check acknowledging receipt of the check and authorizing collection activities for advances not fully claimed or expensed per campus procedures

Important: Per the California State University, Sacramento travel policy and procedures, a travel advance is due and payable within 60 days after a trip is completed. If a travel claim is not submitted to cover the advance or if the entire advance is not used, the employee is still responsible for the repayment of the entire advance amount.

Repayments of travel advances should be made to the Bursar's office in Lassen Hall, Room 1001, and the receipt attached to the travel claim when submitting it to the Accounts Payable office in Modoc Hall, Room 3005.

Failure to comply with this policy will result in collection activities that may include internal and external collection efforts, deduction from a future travel claim(s), and/or deduction from a payroll warrant.

TRAVEL CLAIMS

The UFSS Travel Expense Claim worksheet with instructions can be found here:

<https://www.csus.edu/aba/forms.html#ufss>

The traveler's responsibilities include accurately and fully complete a current Travel Expense Claim (TEC) with actual expenses and submit to your Approving Official within one week of your return. The current form with instructions and samples is located under University Foundation at Sac State (UFSS) on the ABA Forms Page (see link above).

Original receipts are required for the following:

- Airplane travel. Passenger coupons must accompany the claim even if the ticket has been prepaid.
- Travel by any surface common carrier (i.e. bus, train, and shuttle).
- Hotel accommodations, showing a balance due of \$0
- Any expense \$75.00 and over.

The following information is required on all claims:

- If check is to be picked up, please indicate the phone number to be called when check is ready. Write “Pick up check” in the notes section of the travel claim worksheet.
- Claimant’s name – legal name.
- Supplier ID
- Residence address, your normal working hours, private vehicle license plate number if mileage is claimed, your phone number.
- City, state, zip code.
- The departure and return date and time.
- Mileage rate claimed – current rate predetermined.
- Date – the day and month departed from home or business.
- Location – Place where expenses occurred.
- Lodging – amount of cost for lodging for each night, with a maximum of \$275 allowed.
- Meals – amount spent per meal, with a maximum amount of \$55 per day allowed. \$55 is NOT a per diem.
- Business Expense – list conference fees paid on-site, business calls, miscellaneous supplies, etc.
- Purpose of trip, remarks and details – list the purpose of the trip. Be specific, each travel claim must be self-explanatory.
- Claimant’s signature and date is required.
- Signature of authorized person (supervisor) approving travel and payment.

INTERNATIONAL TRAVEL, Required Travel Insurance

All Sacramento State faculty, staff and students who travel internationally on CSU business are required to use the Foreign Travel Insurance Program (FTIP) via the California State University Risk Management Authority

(CSURMA). Sacramento State compliance and approval information can be found here:

<http://www.rms.csus.edu/riskmanagement/FacIntlTravelInsForm.aspx> (FTIP Report and Request) and

<http://www.csus.edu/acaf/forms> (Academic Affairs International Travel Request form).

A copy of the signed and approved International Travel Request form must be attached to the UFSS Travel Request

PETTY CASH

A petty cash fund for UFSS is held at the Bursar's Office. Petty cash can be used to reimburse out-of-pocket expenses if the total does not exceed \$50.00 (without tax). Refer to the UFSS Petty Cash Reimbursement form for helpful tips and examples of restricted items

<https://www.csus.edu/aba/ABA-Files-Configs/documents/forms/ufss/Petty-Cash-Reimbursement-Form-for-UFSS-002.pdf>.

An email approval from the Auxiliary Accounting Manager is required. Email a copy of the signed Petty Cash form, along with receipts to ufssaccounting@csus.edu. The Auxiliary Accounting Manager will review the request and reply back with approval. Attach the approval email to the Petty Cash form. The employee/purchaser can then take it to the Bursar's Office for reimbursement.

MISCELLANEOUS ADVANCES

If you would like to have a check ready to pay someone for their services, the day of the service, you can do so through the requisition process. A requisition will need to be created in CFS. You will need to indicate in the comments section on the requisition that a payment in advance is required. The requisition will be assigned to the appropriate buyer and arrangements will be made for payment in advance.

SCHOLARSHIPS

All scholarships must be awarded through the Financial Aid Office. At Sacramento State, scholarship awards are only issued through Student Financials, which communicates with FAMS

(Financial Aid Management System). Every UFSS Scholarship Expenditure fund must have a related scholarship (“S”) account in CFS. The “S” account for a UFSS-funded scholarship is a pass-through account. After the student has been awarded a scholarship, Accounting sends a Check Request to UFSS for reimbursement to Sac State from the related UFSS fund.

OTHER PAYMENTS

Stipends

A stipend is a fixed payment which is not for services rendered. Examples would be attendance at a conference or participation in a program/study. An amount paid for “services rendered” is a “wage” under the IRS regulations and must be paid as salaries and wages.

Students who receive stipends must be approved by the Sacramento State Financial Aid Office prior to issuance of the check. Attach the written approval from the Financial Aid Office to a check request along with other backup documentation (i.e. workshop flyer or program description).

Internships

UFSS cannot pay interns directly. Interns are students who perform services for an outside agency as part of their scholastic program. The student may receive some University credit for the service and may or may not receive payment. Auditors have determined that because a service is performed for an outside agency, any payment received must be considered employee compensation. Therefore, interns are considered employees and must be hired through Sacramento State and charged to the Reimbursement Activity Account linked to the appropriate UFSS account.

Fellowships

A fellowship cannot be paid directly to a student using UFSS funds. A fellowship is an endowment for a graduate student or scholar to do advanced research. They are considered employees for the same reasons an intern is considered an employee. Payment must be made by

Sacramento State and charged to the Reimbursement Activity Account linked to the appropriate UFSS account.

Honorariums

An honorarium is a one-time payment made to an individual (not a corporation, business or partnership), for a special and non-recurring activity or event for which a fee is not legally or traditionally required. If payment is negotiated and agreed upon, it is considered a contractual agreement, and should be processed as a payment for personal services, not an honorarium.

Honoraria are typically paid to persons of scholarly or professional standing with the intent of showing good will and appreciation for a speech given. Speech given means a public address, oration, or other forms of oral presentation and includes participation in a panel, seminar or debate. It does not include comedic, dramatic, musical or other similar artistic performances.

Allowable Honoraria Payments:

- Payment to a guest speaker. A guest speaker is someone who possesses advance knowledge of a particular subject area and speaks about that subject area to a group or organization with which he or she is normally not involved.
- Participation as a judge in a writing or photo contest
- Participation in a panel discussion

Examples of what is not an honorarium

- Payments requiring a signed contract
- Payments for a recurring activity or service
- Payments for the services of a facilitator
- Payments for performances including comedic, dramatic, musical or other similar artistic performances
- Payments for earned income for personal services provided in the connection of a bona fide business, trade or profession such as teaching or writing for a publisher

- Payments to foreign visitors (nonresident aliens) not approved to work in the United States
- Reimbursement for travel expenses

A Check Request should be prepared showing the complete name of the payee, home address, Supplier ID number, amount, chart string to be charged, and the reason for the payment.

Sacramento State employees will be paid honoraria through the Sacramento State payroll system, and charged to a reimbursement activity account. Honorariums to students are prohibited.

In addition, project directors should not pay honoraria from personal funds and then request reimbursement from the UFSS. It is the responsibility of UFSS to report income for work performed by an individual to the Internal Revenue Service. In order to satisfy this requirement, all honoraria will be paid directly by UFSS or Sacramento State to the individual.

Release Time

Release time is a method by which a faculty member is released from a portion of normal faculty responsibilities in order to provide service to a project. If allowed by the specs, UFSS funds can be used to reimburse Sacramento State for release time. When a faculty member is requesting release time, a Release Time form must be approved prior to the start of the semester. For more information, contact the Budget Office.

CASH RECEIPTS

University Foundation at Sacramento State receives funds by: Donations and Other Revenue

Handling of Cash

UFSS follows the University policies and procedures for cash handling. All donations and revenues, along with the appropriate forms, must be submitted, to the Bursar's Office or the Advancement Office on the day of receipt or the following day. Cash and checks must be delivered in person, not through campus mail. Funds need to be retained in a secure lockbox.

Donations (account 503401)

Donations, with few exceptions, are deposited with The University Foundation at Sacramento State through the University Advancement Office. Gifts that are philanthropic in nature are tracked in the Development Office's gift management database. It is recommended that donations be accompanied by a completed **Gift Acceptance Form** (GAF). The submission of a GAF is required for gifts of \$1,000 or more; the dean's signature is required for gifts of \$5,000 more. The GAF details the donor information amount, dates received and where it is to be deposited. Acknowledgement of the gift is sent to the donor by the Advancement Office. The GAF is available here: <http://www.csus.edu/giving/forms.html>.

Non-Gift Revenue (account 580090)

Non-Gift revenue is deposited at the Bursar's Office back door. The UFSS receipts form will need to be filled out in order to make the deposit. You can find the receipts form here <https://www.csus.edu/aba/forms.html#ufss>.

FUNDRAISING & EVENTS

If you have any upcoming fundraiser or events, please contact us at ufssaccounting@csus.edu. We will need to work with you to get eMarket set up for collection of monies. New procedures coming soon.

REIMBURSED ACTIVITY FUND

Expenditure funds may require on-campus services such as payroll, postage, telecommunications, and reprographics. A university reimbursement activity (RA) account must be established for these services.

In the Guidelines section of the specs, the box for Reimbursed Activity must be checked if these services can be charged to the UFSS account.

A University CFS chartstring will be established which links the campus charges to the appropriate UFSS expenditure fund. This enables the Bursar's Office to invoice the department to recover the campus costs. When the invoice is received, have the authorized signer approve the invoice for payment with their signature. On the invoice write the chartstring to be used for payment of the invoice. Send the approved invoice to Accounting Services (campus zip 6080) or email to ufssaccounting@csus.edu. Accounting Services will then complete a check request and submit to Accounts Payable for payment.

INVOICING THE UNIVERSITY OR OUTSIDE ENTITY

If you need to request payment from the University or an outside entity, you will need to submit a UFSS Invoice Request Form, along with back-up documentation, to ufssaccounting@csus.edu. You can find the form here <https://www.csus.edu/aba/forms.html#ufss>. Accounting Services will review and forward on to the Bursar's Office for invoicing.

If a payment is needed from another UFSS fund, an invoice is not required. A transfer can be done instead. You can email your request to ufssaccounting@csus.edu.

FINANCIAL REPORTING IN FINANCIAL DATA WAREHOUSE (FDW)

Financial Data Warehouse is used to run financial reports. The most commonly used report in FDW is “Financial Summary as of Period”. This report gives you a complete picture of all your transactions. You will be able to see the following:

- Cash available to spend
- Revenue
- Expenses

For an example, here is the Financial Summary as of Period report for fund X1359 – Genocide Conference Fund.

Financial Summary As of Period

Business Unit: SAFDN - The Univ | Fiscal Year: 2018 | Accounting Period (as of): 7

Fund: X1359 - Genocide | Dept: [Select Value]

Apply Filters | Reset Filters

Location: Sac State, Fiscal Year = 2018, Period = 7

Show Column 1: Fund Fdescr | Column 2: Acct Fdescr | Column 3: Dept ID | Column 4: Hide | Column 5: Hide

Select Report View: Summarized

Fund Fdescr	Acct Fdescr	Dept ID	Current Budget	Actuals	Encumbrances	Balance Available	% Used Fiscal Year
X1359 - Genocide Conference Fund Exp	101100 - Cash-ST Investments (SWIFT)	-		4,514.55	0.00	(4,514.55)	
	201001 - Accounts Payable	-		(1,500.00)	0.00	1,500.00	
	201007 - AP Reserve for Encumbrances	-		0.00	0.00	0.00	
	403802 - Reserve for Pre-Encumbrances	-		0.00	0.00	0.00	
	503401 - Private Contributions-Non-Cap	37100		(2,000.00)	0.00	2,000.00	
	506026 - Trans In From Same SCO Fund	37100		(6,000.00)	0.00	6,000.00	
	508822 - Invest Income-Pooled	37100		(8.63)	0.00	8.63	
	508826 - Invest Income-Unreal Gain-Loss	37100		(2.67)	0.00	2.67	
	580090 - Other Oper Revenue-Non Std Fee	37100		(5,615.00)	0.00	5,615.00	
	613807 - Honorariums	37100		3,000.00	0.00	(3,000.00)	
	660003 - Supplies and Services	37100		5,180.55	0.00	(5,180.55)	
	660877 - Admin-New Gift Fee	37100		2,220.00	0.00	(2,220.00)	
			211.20	0.00	(211.20)		
X1359 - Genocide Conference Fund Exp Total			0.00	0.00	(0.00)		
Grand Total			0.00	0.00	(0.00)		

1. Make sure the SAFDN business unit, current fiscal year and current period are selected.
2. This is where you input the fund you want to run a report on.
3. Click apply filters, after all your selected criteria above is chosen.
4. This is where you will choose the order of your columns for your report. There are many different options for you to choose from.

How to read the report:

5. This is where you look for your cash available. 101100 is the cash account, but the amount in there does not mean that is how much you really have available. You must take into account any payables and encumbrances. In this example, there is a \$1,500 payable in account 201001. The true amount available to spend is \$3,014.55 (Cash \$4,514.55 - Payable \$1,500 = Cash Available \$3,014.55). This account should always be a positive number. If you are in the negative, it means you have overspent.
 - a. A payable means you have an expense pending to be paid. The voucher is entered, but the check has not been issued yet.
 - b. There are no encumbrances in this example, but if you had any, you will want to deduct the encumbrance amount from your cash amount, as well.
 - c. Scholarship funds will not have any payables or encumbrances.
 - d. NOTE: This does not take into account the 3% fee for new gifts. We highly recommend that you automatically deduct 3% from your available balance to account for this. It will also provide you cushion, so you don't accidentally overspend.

6. This shows all the revenue you have received. A revenue account will always start with 5xxxxx and will have a negative balance. Negative in revenue is a normal balance. Click on the actuals dollar amount to see detail transaction information.

7. This shows all the expenses you have. An expense account will always start with a 6xxxxx and have a positive balance. Click on the actual dollar amount to see detail transaction information.

FDW is capable of running many other reports in many different ways. If you are not familiar with FDW, please refer to the Financial Services website for the next available training dates.

<https://www.csus.edu/aba/financial-services/financial-services%20training.html#FDW>.

FISCAL YEAR ENDING JUNE 30

The University Foundation at Sacramento State's fiscal year ends June 30th. UFSS funds are not closed at the end of the fiscal year. All funds rollover into the new fiscal year. There are some end-of-the-year requirements.

The following must be submitted prior to June 30th:

- All Gift Acceptance Forms (GAF) for cash and in-kind gifts should be submitted to the Development office.
- All gift dollars must be submitted to the Development Office in order to be recorded in the current fiscal year.
- All invoices and check requests for current fiscal year's expenditures must be submitted by the departmental deadlines
- All deposits of checks, cash and credit cards for current fiscal year's revenue dollars must be submitted to the Bursar's Office by the departmental deadlines.
- Sign and return "Stock Received" copies of Purchase Orders for items received year-to-date.

RESOURCES

UFSS Financial Services Website

<https://www.csus.edu/aba/financial-services/ufss/>

Auxiliary Accounting Manager

Nicole Sharkey

Email: sharkeyn@csus.edu

Phone: 916-278-7438

All UFSS inquiries should be emailed to ufssaccounting@csus.edu