

Financial Reporting & Budgeting

Budget Administrator Training

November 2023

Kate Behr – Associate Controller

Sharon Swartz– Director of Budgeting and Resource Planning

Budget Basics

Methodology

- Fiscal Year – July 1st thru June 30th
- Incremental-based on historical budget by Fund (E&G)
- Begin planning for the next Fiscal Year in October
 - State budget bill is biennial – a new budget bill was passed in the Spring/Summer of 2023 for FY 2024 & FY 2025
 - The next State biennial budget bill will be presented for approval in Spring/Summer 2025 for FY2026 and FY2027
 - The state budget bill dictates the amount of SSI (State Share of Instruction) allocated to Higher Education and whether or not we will be permitted to increase Tuition and Fees during those two years
- Final budgets approved by the BGSU Board of Trustees the end of June

Budget Basics

Methodology (continued)

- Tuition and General Fee revenue is budgeted and recorded centrally in Institutional Departments while expenses are budgeted and recorded at the Individual Department level
- Total Revenue = Total Expense (Balanced - budget)
- Revenue Factors
 - Prior year Student Tuition & Fees
 - Enrollment projections
 - Rate increases when permitted
 - SSI projections from the State

Budget Basics

State Share of Instruction (SSI)

- SSI is calculated using a rolling 3-year average of degrees granted and course completions
- Reimbursement rate is based on state-wide averages of the cost to deliver a course
 - The cost of a degree is determined using the courses that are required to complete the degree
 - STEM weights are applied when appropriate
- 5 Risk Factors applied for each student

Academic	Financial
Age	Race & Ethnicity
First Generation in College	

Budget Basics

- **Permanent Budget (Original Budget)**

- Only loaded into Fund 10000, 11000 and Auxiliary Funds (2xxxx)
- Permanent budget loads are expected to occur every year. These are the Original Personnel and Operating budgets loaded on July 1st.
- Salary increases loaded in September are also Permanent

- **One-Time Budget (Adjusted Budget)**

- One-Time budgets are only expected to be available for the current fiscal year
- Carry Forward is always considered one-time budget.

WRL Report – *Budget Load Transactions* located in the Budget Admin folder

Budget Basics

Personnel Budget

- Loaded into detailed accounts
- Budget & Actual

Account	Description
51010	Full-Time Faculty
51011	Full-Time Faculty Summer
51020	Administrative
51030	Classified
51110	PT Faculty – Reg Term
51111	PT Faculty - Summer
51120	Part-Time Contract Admin
51230	Graduate Assistants
51270	Out of Base Stipends
51600	Student Wages
51700	Salary Letters of Appointment

* Not a full list of personnel account codes

Operating Budget

- Loaded into pooled accounts
- Budget Only

Account	Description
53000	Supplies
54000	Travel & Entertainment
55000	Communication
56000	Maintenance & Repairs
57000	Purchase for Resale
58000	Equipment – Library - Misc
58001	Scholarship
58002	Fee Waiver
59000	Other Expenses

Budget Basics

Auxiliary Budgets

- Funds starting with 2XXXX
- Funding Sources
 - General Fee (allocated by central budget office)
 - Earned Revenue (Meal Plan, Room Charge, ticket sales, etc.)
 - Grants
- Fund Balance (not Carry Forward)
 - Actual Revenue – Actual Expense = Available Balance
- Auxiliary Budgets submitted to Central Budget Office Annually

Budget Basics

Budget Status Report

	FYTD thru Dec Original Budget	FYTD thru Dec Adjusted Budget	FYTD thru Dec Actual	December Actual	FYTD thru Dec Encumbrances	Budget Remaining	Percent Remaining
Department 503000 - Human Resources, Fund 10000 - BGSU - BG Campus							
Expenses							
<i>Operating Budget Accounts</i>							
Communications							
55000	Communications Budget Only	30,670.00	73,509.00	-	-	73,509.00	
55100	Dues/Memberships	-	-	80,102.61	23,404.87	(80,102.61)	
55300	Advertising	-	-	5,797.00	-	(5,797.00)	
55400	Telephone and Communications	-	-	2,028.65	-	(2,028.65)	
55500	Postage	-	-	1,324.26	-	(1,324.26)	
	Total Communications	30,670.00	73,509.00	89,252.52	23,404.87	(15,743.52)	0%
	FYTD thru Feb Original Budget	FYTD thru Feb Adjusted Budget	FYTD thru Feb Actual	February Actual	FYTD thru Feb Encumbrances	Budget Remaining	Percent Remaining
Department 103000 - Resort & Attraction Management, Fund 10000 - BGSU - BG Campus							
Expenses							
	Total Operating Budget Accounts	138,000.00	138,000.00	146,366.18	3,880.81	(8,366.18)	0%
	Total Expenses	535,337.00	616,242.69	481,165.90	51,526.63	130,496.23	0%
Available Balance for Dept 103000 - Resort & Attraction Management, Fund 10000							
	Adjusted Budget	+ 616,242.69					
	Revenue	+ 8,100.00					
	Expenses	- 481,165.90					
	Encumbrances	- 130,496.23					
	Available Balance	12,680.56					

Permanent & One-time budget

Permanent budget only

Based on anticipated spending e.g. Purchase Order

Budget Basics

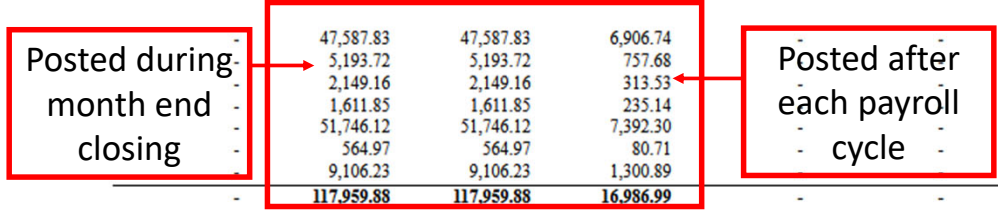
Employee Benefits / Fringe Expense

Blended fringe rate charged to department

- Faculty & Administrative – 35%
- Classified – 41%
- Part-Time Staff – 16.5%

Monthly budget allocation to cover the expense in Fund 10000 & 11000

	FYTD thru Mar Original Budget	FYTD thru Mar Adjusted Budget	FYTD thru Mar Actual	March Actual	FYTD thru Mar Encumbrances	Budget Remaining	Percent Remaining
Department 117100 - Music Education, Fund 10000 - BGSU - BG Campus							
Expenses							
Personnel							
Salaries							
51010 Full-Time Faculty - Reg Term	569,737.00	569,737.00	332,345.05	47,477.85	141,887.77	95,504.18	
51011 Full-Time Faculty - Summer	-	-	4,184.21	-	-	(4,184.21)	
51110 Part-Time Faculty - Reg Term	-	-	7,568.00	1,856.00	3,669.33	(11,237.33)	
51230 Graduate Assistants	-	12,832.94	18,274.21	2,919.93	3,846.92	(9,288.19)	
51231 Graduate Assistants - Summer	-	-	-	-	-	-	
51270 Out of Base Stipends	6,000.00	6,000.00	9,266.68	1,200.00	-	(3,266.68)	
Total Salaries	575,737.00	588,569.94	371,638.15	53,453.78	149,404.02	67,527.77	11.47%
Fringes							
52010 STRS Retirement STRS Contract	-	47,587.83	47,587.83	6,906.74	-	-	
52100 Medicare	-	5,193.72	5,193.72	757.68	-	-	
52200 Workers Compensation	-	2,149.16	2,149.16	313.53	-	-	
52300 Unemployment Compensation	-	1,611.85	1,611.85	235.14	-	-	
52500 Health Care	-	51,746.12	51,746.12	7,392.30	-	-	
52600 Life Insurance - Contract	-	564.97	564.97	80.71	-	-	
52700 Instruct Fee Waived-Employee	-	9,106.23	9,106.23	1,300.89	-	-	
Total Fringes	-	117,959.88	117,959.88	16,986.99	-	-	0.00%
Total Personnel	575,737.00	706,529.82	489,598.03	70,440.77	149,404.02	67,527.77	9.56%



Budget Basics

Carry Forward

- Total Budget – Expense + Revenue = Carry Forward
- Personnel Accounts Consolidated
 - Accounts 51000 - 51989
 - Colleges – all personnel balances are posted to the Dean's Dept. while operating stays in the Dept.
- Operating Accounts Consolidated
 - Accounts. 50000, 53000 - 59999
- Fund 10000 Carry Forward rolls to Fund 18000 / Fund 11000 Carry Forward rolls to Fund 18050
- For all other Funds, Carry Forward stays in the Fund where it was earned
- Carry forward must remain in one of the carry forward account #'s when transferring to other funds/departments
 - 51989 – personnel carry forward
 - 58988 – operating carry forward

Budget Basics

- **Budget Transfer**

- Moving Carry Forward
 - Required to use 51989 or 58988
- Transfer for Personnel Accounts
 - Using operating funds to cover a supplemental pay or NCA

- **Journal Entry (Accounting Entry)**

- Splitting supply costs between departments
- Sponsoring an event held by another Dept.
- Transfer Professional Development Funds
- Move an expense to the right Department

Budget Basics

Budget Transfer Guidelines

- Transfers between funds are only permitted when moving Carry Forward (accounts 51989 & 58988)

- Only use Pooled Operating Accounts

Account	Description
53000	Supplies
54000	Travel
55000	Communication
56000	Repairs & Maintenance
57000	Purchase for Resale
58000	Equipment – Misc – Library
58001	Scholarship
58002	Fee Waiver
59000	Other Expenses

- One-time budget transfers can be entered directly into FMS and submitted to automated workflow for review and posting.
- Permanent Budget transfers need to be submitted to the Budget Office by the College/Division budget administrator.
- Use the permanent budget transfer request form located at: <https://www.bgsu.edu/finance-and-administration/forms.html>

Budget Basics

- How to enter a Budget Transfer

FMS Navigation

1. Commitment Control
2. Budget Journals
3. Enter Budget Transfer

Enter Budget Transfer

The screenshot shows the 'Enter Budget Transfer' form with the following fields and annotations:

- Buttons: 'Find an Existing Value' and 'Add a New Value'.
- *Business Unit: Input field containing 'bgsun' with a search icon. A red oval highlights this field, and a red box to its right contains the text 'Always enter BGSUN'.
- *Journal ID: Input field containing 'NEXT'.
- *Journal Date: Input field containing '03/28/2022' with a calendar icon.
- Buttons: 'Add' (highlighted with a red oval) and 'Cancel'.
- Annotation: A red box with an arrow pointing to the 'Add' button contains the text 'Click to enter details'.
- Footer: 'Find an Existing Value | Add a New Value'.

Budget Basics

Budget Header | Budget Lines | Budget Errors | **CC_LINE_AP**

Unit: BGSUN | Journal ID: NEXT | Date: 03/28/2022

*Ledger Group: []

Fiscal Year: [] | Currency: USD | Rate Type: []

Exchange Rate: 1.00000000 | Cur Effdt: 03/28/2022

Budget Header Status: None | *Budget Entry Type: Transfer Adjustment

Parent Budget Options

- Generate Parent Budget(s)
- Use Default Entry Event
- Parent Budget Entry Type: Transfer Adjustment

Attachments (0)

Long Description: []
254 characters remaining

Alternate Description: []
150 characters remaining

Save | Notify | Refresh | Add | Update/Display

Provide enough detail for the reader to understand the purpose of the journal

Always include file(s) that support the journal and provide additional detail (Excel, Word or PDF)

Budget Basics

How to Enter a Budget Transfer

The screenshot shows a budget system interface with several key components and annotations:

- Navigation:** Tabs for Budget Header, Budget Lines (selected), and Budget Errors.
- Metadata:** Unit BGSUN, Journal ID NEXT, Date 03/28/2022, Budget Header Status None, Approval Header Status Not Submitted, and a Submit For Approval checkbox.
- Process:** A dropdown menu for *Process set to Post Journal and a Process button.
- Lines Section:**
 - A search bar and a "View All" link.
 - A "Chartfields and Amounts" tab and a "Base Currency Details" tab with an expand/collapse icon (annotated with "Click to expand fields").
 - A table with columns: Delete, Line, Approval Line Status, Ledger, Budget Period, SpeedType, Account, Fund, Dept, Set Options, and Currency.
 - A "Lines to add" control with a value of 1 and plus/minus buttons (annotated with "Click to add lines").
 - A "Journal Line Copy Down" button and a "Generate Budget Period Lines" button.
 - Totals: Total Lines 1, Total Debits 0.00, Total Credits 0.00.
 - Buttons: Save, Notify, Refresh, Add, Update.
- Journal Line Entry Table:**
 - Columns: Amount, Date Type, Exchange Rate, Base Currency, Base Amount, Ref, Journal Class, Cumulative Begin Date, End Date, and Journal Line Description.
 - The Amount field is annotated with "Credit (-) decrease budget" and "Debit (+) increase budget".
 - The Journal Line Description field is annotated with "Shown on WRL Reports".

Budget Basics

- How to Enter a Budget Transfer

To Submit to Workflow:
1. Select Edit – Click Process
2. Submit – Click Process

The screenshot displays the 'Budget Lines' interface. At the top, there are tabs for 'Budget Header', 'Budget Lines', and 'Budget Errors'. Below these, the 'Unit' is 'BGSUN' and the 'Journal ID' is 'NEXT'. The 'Date' is '03/28/2022'. The 'Budget Header Status' is 'None' and the 'Approval Header Status' is 'Not Submitted'. A red box highlights the '*Process' dropdown menu, which is currently set to 'Post Journal'. To the right, there is a 'Process' button and a checkbox for 'Submit For Approval'. Below this, there is a 'Lines' section with a table of budget lines. The table has columns for 'Delete', 'Line', 'Approval Line Status', 'Ledger', 'Budget Period', 'SpeedType', 'Account', 'Fund', 'Dept', 'Set Options', and 'Currency'. The first row shows 'Line 1' with 'Approval Line Status' 'Not Submitted' and 'Ledger' 'LINE_BUD'. Below the table, there is a 'Lines to add' section with a '1' in a box and a 'Journal Line Copy Down' button. To the right, there is a 'Generate Budget Period Lines' button with 'From Line' and 'To' fields. At the bottom, there is a 'Totals' section showing 'Total Lines 1', 'Total Debits 0.00', and 'Total Credits 0.00'. There are also 'Save', 'Notify', 'Refresh', 'Add', and 'Update/Display' buttons.

Delete	Line	Approval Line Status	Ledger	Budget Period	SpeedType	Account	Fund	Dept	Set Options	Currency
<input type="checkbox"/>	1	Not Submitted	LINE_BUD						Set Options	USD

Totals

Total Lines	1	Total Debits	0.00	Total Credits	0.00
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Budget Basics

Who to Contact with Questions:

Academic Affairs

College Budget Administrators:

Arts & Sciences – Larry Smith lsmith@bgsu.edu / 419-372-8544

Business – Vacant

Education – Suzanne Gwozdz sgwozdz@bgsu.edu / 419-372-7310

HHS – Nicole Pedraza npedraza@bgsu.edu / 419-372-8249

Music – Vacant

Technology – Vacant

Library – David Kuebeck dkuebec@bgsu.edu / 419-372-7890

Grad College – Michele Schmitz mschmi@bgsu.edu / 419-372-9673

Firelands – Mark Charville markrc@bgsu.edu / 419-372-0638

Provost Office – Haley Collingwood haleyc@bgsu.edu / 419-372-2009

Student Engagement & Success/ Community Well-Being

Tracy Henderly tracyh@bgsu.edu / 419-372-8839

All other Divisions

Sharon Swartz sswartz@bgsu.edu / 419-372-9843

Amy Thomson athomso@bgsu.edu / 419-372-0177


Chart of Accounts

Business Units

- BGSUN
- BGFDN

Chart of Accounts

Funds

- A fund is a self-balancing set of accounts with a designated purpose
- “Fund Accounting” -- recording resources by the limited use established by the governing agency
- FMS Funds 

Fund Numbers	Fund Types
10000 & 11000	Educational & General (E&G)
12000 – 18900	Designated
2XXXX	Auxiliary
4XXXX	Restricted – Grants
7XXXX – 8XXXX	Plant Funds
9XXXX	Agency

Chart of Accounts

Funds

- Designated Funds

Fund Number	Fund Name
12000	Public Service
13000	Course & Class Fees
14000	Student Organizations
15000	F&A Recovery (Grants)
16000	University Partnerships
17000	Course & Class Fees – Firelands
18000	BG Campus Carry Over
18050	Firelands Carry Over
18200	Faculty Start Up
18300	Distinguished Prof. Eminent Scholar
18500	Professional Development & Research
18600	Other Designated
18700	Cost Share
18800	Foundation Support
18900	Special Projects

Chart of Accounts

Departments

- General department number requirements:
 - ✓ Physical location
 - ✓ Employees
 - ✓ Activity greater than \$50,000 and have a separate budget

Chart of Accounts

Accounts

Account Groups	Account Types
1XXXX	Assets
2XXXX	Liabilities
3XXXX	Fund Balances
4XXXX	Revenues
5XXXX	Expenses
48080, 48982, 6XXXX, 89XXXX	Transfers (Back Office Use)
7XXXX, 84XXX, 85XXX, 86XXX	Fixed Asset Activity (Back Office Use)

Chart of Accounts

Functions

- Functions categorize expenses for external financial reporting
- Functions are assigned by the Controller's Office (audited financial statements and IPEDS both use this data)
- Required for expense transactions in funds 1XXXX, 2XXXX, 4XXXX

Function Code	Description
1000	Instructional
2000	Research
3000	Public Service
4000	Academic Support
5000	Student Services
6000	Institutional Support
7000	Operation of Plant and Maintenance
8000	Student Aid
9000	Auxiliaries

Chart of Accounts

Program Codes

- Not defined at the institutional level (departmental use only)
- Available for departments to track activity in greater detail than fund and department alone
- 1000 – 8990 by increments of 10
- 9000 – 9999 (only used for Course & Class Fees & Student Fees)
- Must be used when transacting against funds 13000, 14000 and 17000
- Cannot be used for budget transactions

Chart of Accounts

Speedtypes

- Fund, department, function (and program code, if applicable) are applied automatically with use of speedtypes
- Request a speedtype here:
<https://onbase.bgsu.edu/secure/DocumentAccess/home/eform/FMSSpeedtype>

General Ledger Basics

Journal Entry / Expense Transfer

FMS File Path: Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Create/Update Journal Entries

*Business Unit

*Journal ID

*Journal Date

General Ledger Basics

Journal Entry / Expense Transfer

Provide enough detail for the reader to understand the purpose of the journal

The screenshot shows a web-based form for creating a journal entry. The form includes the following fields and options:

- Unit: BGSUN
- Journal ID: 000638072
- Date: 01/03/2019
- Long Description: ELS SRC passes Winter 1 Dec 19- Jan 16, 2019, 28 passes @ \$17 ea \$476 from 92000/101111/6140/exp 55100 revenue to Rec Well 714000OPER/45680/1100 (109 characters remaining)
- *Ledger Group: ACTUAL
- Adjusting Entry: Non-Adjusting Entry
- Ledger: [Empty]
- Fiscal Year: 2019
- *Source: IX
- Period: 7
- Reference Number: [Empty]
- ADB Date: 01/03/2019
- Journal Class: [Empty]
- Transaction Code: GENERAL
- SJE Type: [Empty]
- Currency Details: USD / CRRNT / 1
- Attachments: (1)
- Reversal: Do Not Generate Reversal
- Auto Generate Lines: [Unchecked]
- Save Journal Incomplete Status: [Unchecked]
- Autobalance on 0 Amount Line: [Unchecked]
- CTA: [Unchecked]
- Commitment Control: [Unchecked]
- Entered By: BDIANAS (Diana S Bechstein)
- Entered On: 01/03/2019 12:52:21PM
- Last Updated On: 01/05/2019 4:00:51AM

Annotations in the image include a red oval around the Long Description field and a blue oval around the Attachments field, with a blue arrow pointing from the text box to the Attachments field.

Always include file(s) that support the journal and provide additional detail (Excel, Word or PDF)

General Ledger Basics

Journal Entry / Expense Transfer

1. Select Edit – Click Process
2. Submit – Click Process

Credit (-) decrease expense
Debit (+) increase expense

Shown on
WRL
Reports

Select	Line	SpeedType	Fund	Dept	Account	Function	Program	Amount	Reference	Journal Line Description
<input type="checkbox"/>	1		92000	101111	55100		6140	476.00		ELS Wtr 1 Rec Passes
			21000	714000	45680	9000	1100	-476.00		ELS Wtr 1 Dec- Jan 16, 2019
			92000		19000			-476.00		Due To/From
			21000		19000			476.00		Due To/From

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
BGSUN	4	952.00	952.00	P	V

General Ledger Basics

Journal Entry / Expense Transfer

2

Would you like to wait for confirmation that the Edit process has completed? (5010,465)

Your request is currently in process. If you choose to wait, once the process has completed, you will be returned to the updated Journal. If you choose not to wait, please check the Process Monitor to verify that the scheduled process has completed before accessing the Journal.

*Process

1

Process

3

Journal Status	Budget Status
V	V

4

Submit Journal

Process

General Ledger Basics

Journal Entry / Expense Transfer

Find an Existing Value | Keyword Search | Add a New Value

▼ **Search Criteria**

Use Saved Search:

Business Unit =

Journal ID begins with

Journal Date =

Document Sequence Number begins with

Line Business Unit =

Journal Header Status =

Budget Checking Header Status =

Source =

Entered By begins with

Attachment Exist =

Journal Class begins with

General Ledger Basics

Month-end

- 4th Business Day is the last day to post entries
- Journal Approval(s)

Month-End Closing Schedule Calendar	
FY 2024	
Month	Date
July	August 4, 2023
August	September 7, 2023
September	October 5, 2023
October	November 6, 2023
November	December 6, 2023
December	January 5, 2024
January	February 6, 2024
February	March 6, 2024
March	April 4, 2024
April	May 6, 2024
May	June 6, 2024
June	July 5, 2024

General Ledger Basics

WRL (ODS) Reports: <https://ods.bgsu.edu/BOE/BI>

Budget Administrators Folder
Accounts Receivable Aging Detail
Budget Load Transactions
Department Payroll Expense
Department Payroll Expense by Date Range
GA Time and Labor
Graduate Contracting - Scholarships
Graduate Contracting – Stipends
Graduate Scholarship Detail
Grant and Project Payroll Expense
HCM Payroll Processing Review
ITS Equipment Rental Bill
Payroll Expense Report with Encumbrances for a Specified Period
Revenue Summary
Student Fee Waivers by Department and Project

Financial Reports Folder	
3 Year Historical Analysis	Journal Errors with Detail
5 Year Historical Analysis	Month End Journal Workflow
Budget Status	Operating Expenses for Specified Accounts
Budget Status by Program Code	Results of Operations
Budget Status for Single Program Code with Estimated Budget	Summary for Specified Accounts, Department, and Programs
Budget vs. Actual by Department	Transaction Detail Overview
Budget vs. Actual for Auxiliary Units	Transaction Detail Overview by Fund
CashNet Reconciliation Report	Transaction Detail Overview by Period
Grant and Project Expense Detail	Transaction Detail Overview for Student Orgs.
Grant Budget Summary	Voucher Detail
Grant Expense Detail – FMS-HCM-CSS	Workflow Review
Income Statement by Fund and Account	

General Ledger Basics

Other FMS Information

- Accounts Receivable
- Queries
- Favorites and Tiles
- Period 998 (Fiscal Year Adjustments)
- Financial System of Record

Controller's Office

Controller's Office

- Accounts Payable
- Bursar
- Financial Accounting & Reporting
- Payroll Office
- Grants Accounting
- Controller Policies & Forms

Office of the Controller

[Bowling Green State University](#) / [Finance & Administration](#) / [Controller's Office](#)

Bob Swanson CPA, Controller, is responsible for the following offices:

- [Accounts Payable](#)
- [Bursar](#)
- [Financial Accounting and Reporting](#)
- [Payroll](#)
- [Restricted Fund Accounting \(Grants\)](#)
- [Treasury Office](#)

Office of the Controller

1851 N Research Dr
Bowling Green, OH 43403
419-372-2311
Fax: 419-372-2312

Controller's Office

Who Does What?

Accounts Payable – bgsuap@bgsu.edu – Tiffany Bachman

Bursar – bursar@bgsu.edu – Chasity McCartney

Financial Accounting & Reporting – controller@bgsu.edu – Nikki Eitle

Payroll – payroll@bgsu.edu – Cristy Belkofer

Grants Accounting – grants@bgsu.edu – Beth Williams

Treasury – controller@bgsu.edu – Nikki Eitle

Controller's Office

Who Does What?

Financial Accounting & Reporting – controller@bgsu.edu

Corey Selhorst – fixed assets, construction accounting, leases/subscriptions, financial reporting

Jaime Spradlin – auxiliary accounting, sales tax, accounts receivable, inventory, 990/990-T tax reporting

Audrey Rocha – staff accountant

Controller's Office

Who Does What?

Treasury – controller@bgsu.edu

Rachel Abbey – SafeCash machines, Huntington user access, credit card terminals

Steve Macy – foreign cash accounts, petty cash and change funds, wire requests, Brinks

Controller's Office

Treasury Office

[Bowling Green State University](#) / [Finance & Administration](#) / [Business Operations](#) / [Treasury Office](#)

The Treasury Office is responsible for the accurate and complete reporting of the University's financial activities and the security of its financial assets.

Rachel Abbey
Senior Financial Accountant
Phone: 419-372-3909
Email: rabbey@bgsu.edu

Steven Macy
Senior Financial Accountant
Phone: 419-372-9940
msteve@bgsu.edu

Nikki Eitle
Associate Controller
Phone: 419-372-7146
neitle@bgsu.edu

Resources

[Cash Collections and other Cash-Handling Procedures](#)

[Deposit Processing Procedures](#)

[Petty Cash Fund and Change Fund Procedures](#)

[Request for International Wire Transfer Form](#)

[International Wire Transfer Instructions](#)

[Investment Policy](#)

Controller's Office

CashNet Emarket Page: <https://commerce.cashnet.com/BGSUCO>

- Enter the amount, full name and email address.
- Reference field is key to getting the payment recorded correctly.

Please enter the following in the Reference box below:

- For an **A/R Invoice**, enter the invoice number
- For anything **payroll** related, enter "Payroll Overpayment"
- For anything **expense report** related or a general payment, enter the speedtype and account number -OR- the fund / department / account / program codes
- For anything **grant** related, enter the grant number
- For anything **foundation** related, enter "BGF DN" & the foundation project number

Controller's Office

Amount Due
\$0.00

Maximum \$10,000

Enter your payment amount in the box above

Full Name

Maximum 50 characters

Email Address

Maximum 50 characters

Please enter the following in the Reference box below:

- For an **A/R Invoice**, enter the invoice number
- For anything **payroll** related, enter "Payroll Overpayment"
- For anything **expense report** related or a general payment, enter the speedtype and account number -OR- the fund / department / account / program codes
- For anything **grant** related, enter the grant number
- For anything **foundation** related, enter "BGF DN" & the foundation project number

* **Reference**

Maximum 50 characters

Controller's Office

SafeCash

SafeCash Locations

- Ice Arena Administrative Offices
- Bowen Thompson Student Union Bursar Office 227

Systems

- SafeCash will require a user pin: contact Controller's Office controller@bgsu.edu
- Cashnet will require a username: contact Bursar Systems brsrsystems@bgsu.edu

Check and Credit Card Deposits – UNIVERSITY ONLY

- Enter checks and credit cards as one deposit in Transact (separate from the cash and coin deposit). Point-of-Sale (POS) users may need to reduce the check and credit card deposit by the amount of the cash and coin deposit. Please contact a member of the Treasury team if you have questions regarding this process.
- Place the print out of your Transact Deposit, checks and credit card reports in an envelope and take to your safe cash location
- No entry is required into the SafeCash machine for checks and credit card deposits.
- Place the envelope with deposit contents in the Bursar's dropbox on the wall next to the SafeCash Machine.
- This documentation will be retrieved from the dropbox periodically and used to cashier your Transact Deposit.

Controller's Office

SafeCash – University

University Deposit—all cash deposits are entered in SafeCash

- Enter cash and coin as one deposit in Transact (CashNet) separate from check and credit card deposits.
- Take the printout of Transact deposit and cash and coin to your SafeCash location
- Deposit cash through the bill acceptors on the SafeCash machine—**ONLY UNIVERSITY CASH SHOULD BE PROCESSED THROUGH THE BILL ACCEPTORS**
 - Select “Insert Bills” from the SafeCash display screen
 - Enter your assigned PIN code and select “Enter”
 - Insert bills using both bill acceptors (each feeder will accept up to 30 bills at a time). Unfit bills may need to be placed in the bill acceptor multiple times before they are accepted.
 - If they will not be accepted, please use deposit directions for coin/unfit bills.
 - When all bills are inserted, select “Done” from the SafeCash display.
 - Retrieve receipt from SafeCash and attach to the Transact deposit report. These two items should then be placed in the Bursar's dropbox along with the wall next to the SafeCash machine.

Controller's Office

SafeCash – Foundation

Foundation Deposits—all cash deposits are entered in SafeCash as a **Vault Drop**.

- Select “Vault Drop” from the SafeCash Display Screen
- Enter your assigned PIN code and select “Enter”
- Choose “Cash” from the SafeCash display screen **(NEVER DEPOSIT CHECKS INTO SAFECASH)**.
- Enter the amount of the coin/unfit bill deposit and select enter
- Select “YES” if the vault drop cash amount is correct
- Retrieve receipts from the SafeCash
- Complete the appropriate Foundation deposit ticket
- Place the deposit, one of the SafeCash receipts and the deposit ticket into an envelope and place in the vault drop slot below the receipt printer.
- Attach the second receipt from the SafeCash printer to the Transact deposit print out.
- When the deposit has been completed and all receipts attached to the Transact deposit report, place the documentation in the Bursar's dropbox on the wall next to the SafeCash machine.

Controller's Office

SafeCash

REPRINTING A RECEIPT

- Select Log-In from the SafeCash display screen
- Select "Reprint Receipt" from the SafeCash display screen
- Choose the correct deposit number to reprint.

Coins and unfit bills should be deposited through the manual vault drop slot located under the receipt printer on the SafeCash machine, following the instructions below:

- Select "Vault Drop" from the SafeCash Display Screen
- Enter your assigned PIN code and select "Enter"
- Choose "Cash" from the SafeCash display screen **(NEVER DEPOSIT CHECKS INTO SAFECASH)**.
- Enter the amount of the coin/unfit bill deposit and select enter
- Select "YES" if the vault drop cash amount is correct
- Retrieve receipts from the SafeCash
- Complete the appropriate University deposit ticket
- Place the deposit, one of the SafeCash receipts and the deposit ticket into an envelope and place in the vault drop slot below the receipt printer.
- Attach the second receipt from the SafeCash printer to the Transact deposit print out.
- When the deposit has been completed and all receipts attached to the Transact deposit report, place the documentation in the Bursar's dropbox on the wall next to the SafeCash machine.

Controller's Office

Wires

Wires are for international payments only, can be done in USD or international currencies. Domestic payments are done via Payment Works or single pay through Chrome River.

Follow the International Wire Transfer Instructions found on the BGSU Treasury Office website.

Note: Instructions are being updated – new instructions will be published to our website by December 1st

Controller's Office

Credit Card Terminals

The credit card terminals are stored by the Controllers Office, we have 2 available for use. They are for University business only.

- Any user of these terminals must complete PCI training through CampusGuard. Training is done at hire date and annually there after. This includes staff and students.
- Email the controllers office to reserve 1 or both terminals.
- Instructions are included in the boxes.
- After use, they need to be left plugged in and on for overnight settlement to occur.
- Batch reports should print out with settlement occurs.
- Return in a timely manner for others use.
- Department will enter a departmental credit card Cashnet deposit

Controller's Office

Falcon's Purch

Account Codes

- 58500—Capital Equipment purchases over \$10,000—use this account with one of the appropriate commodity codes highlighted in green when an aggregate purchase is over \$10,000.
- 58510—Equipment purchases under \$10,000—use this account with one of the commodity codes highlighted in lavender when the aggregate purchase is less than \$10,000.
- 53210—All software purchases—use this account and the Subscription Based IT commodity code for all software purchases.

Note: Library subscriptions are an exception to 53210, there may be other exceptions as well.

Controller's Office

Falcon's Purch

COMMODITY CODES	
<u>Code</u>	<u>Description</u>
10000000	FP Goods
1000021	FP Audio Visual 6yr life
1000030	FP Lasers 10yr Life
10001020	FP Building - 20yr life
10001040	FP Building 40yr-life
10002005	FP Equipment - 5yr life
10002006	FP Equipment - 6yr life
10002010	FP Equipment 10yr-life
10002012	FP Equipment - 12yr life
10003007	FP Fleet-7yr life
10003009	FP Fleet-9yr life
10004010	FP Furniture 10 yr life
10005020	FP Improvements-20yr life
10006006	FP IT Equipment-6yr Life
10008000	FP Leased Automobile
10009010	FP Library Costs-10 yr Life
10020005	FP Software- 5yr Life
20000000	FP Services
30000000	FP Subscription Based IT

Controller's Office

<u>Asset Type</u>	<u>Examples</u>	<u>Commodity Code</u>	<u>Useful Life</u>
Machinery and Equipment			
Furniture, Office Equipment	desks, tables, chairs, files	10002010 / FP Equipment 10yr life	10
Copier and Fax Machine	copier, fax machine	10002006 / FP Equipment 6yr life	6
Computer Hardware	monitors, CPU, servers, printer, scanner, laptop	10006006 / FP IT Equipment 6yr life	6
Telephone Equipment	central office switching and related equipment	10002006 / FP Equipment 6yr life	6
Heavy Construction Equipment	backhoes, trucks, dozers, front end loaders, forklift	10001010 / FP Machinery 10yr life	10
Engineering, Scientific Equipment	lab equipment	10002010 / FP Equipment 10yr life	10
Police Equipment	weapons, radar detectors, scanners, detectors, breathalyzers, polygraph equipment	10002006 / FP Equipment 6yr life	6
Medical Equipment	x-rays, monitors lab equipment, beds, exercise equipment	10002010 / FP Equipment 10yr life	10
Musical Instruments		10002010 / FP Equipment 10yr life	10
Air Transport	airplanes, helicopters	10002012 / FP Equipment 12yr life	12
Radio, Communications Equipment	portable radios, tv, projector, video conference system, communication system,	10006006 / FP IT Equipment 6yr life	6
Library Books/ Collections	library books/collections	10009010 / FP Library Costs 10yr life	10
Outdoor Equipment	playground equipment, scoreboards, bleachers	10002010 / FP Equipment 10yr life	10
Custodial Equipment	floor scrubbers, vacuums, other	10002005 / FP Equipment 5yr life	5
Grounds Equipment	mowers, tractors, and attachments	10002010 / FP Equipment 10yr life	10
Security System	security system, door lock system	10002010 / FP Equipment 10yr life	10
Kitchen/Laundry Equipment	dishwasher, oven, freezer, refrigerator, washer, dryer	10002010 / FP Equipment 10yr life	10
Recycling/compacting	compactors	10002010 / FP Equipment 10yr life	10
Mascot Costumes (Freddie & Freda)		10002005 / FP Equipment 5yr life	5

Controller's Office

Controller Policies & Forms

[Bowling Green State University](#) / [Finance & Administration](#) / [Controller's Office](#) / [Controller Policies & Forms](#)

- [FMS Department Codes 4.01.22](#)
- [FMS Fund Codes 4.01.22](#)
- [FMS Account Codes 4.01.22](#)
- [Single Payment Request](#)
- [Electronic Payment Request Form Instructions](#)
- [Financial Management Solution \(FMS\)](#)
- [Bowl Game Travel and Entertainment Policy and Procedure](#)
- [University Travel Expense](#)
- [Business Travel and Entertainment](#)
- [Cash Collections and Other Cash-Handling Procedures](#)
- [Petty Cash Fund and Change Fund Procedures](#)
- [Sales and Use Tax Blanket Exemption Certificate 2023](#)
- [W-9 FORM 2023](#)
- [W-9 Foundation Form 2023](#)
- [Vendor Data Forms](#)
- [FMS Year-End Closing Schedule](#)

Questions?

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