INTRODUCTION TO AUXILIARIES

Conducted by the Budget Office
Mary Alice Mills – Budget Analyst
WHAT WILL WE COVER?

- Introduction to University Funds
- Definition of Terms
- Auxiliary Types
- Auxiliary Rate Methodology
- What If...
- Documentation & Record Retention
- Calendar of Important Dates
- Resources
UNIVERSITY FUNDS IN OMNI

- Education & General (E&G)
- Contracts & Grants (C&G)
- Local
  - Activities
  - Technology Fee
  - Vending
  - Athletics
  - Scholarship
- Auxiliaries
  - 320, 321, 325, 330, 350, 360, 370, 390
AUXILIARIES

Auxiliaries are revenue generating funds. Starting July 1, 2015 Auxiliaries are controlled by budget in OMNI. Cash balances should still be checked.

There IS Budget Checking in OMNI.

There is NO Cash Checking feature in OMNI.

Auxiliaries must follow all general FSU Policies & Procedures, including payroll, travel, purchasing and accounts payable.
ESTABLISHING AN AUXILIARY

Requirements
- Clearly support the University’s mission
- Must be ongoing activity
- Generate revenues exceeding $10,000 annually (excludes certain activities such as Materials and Supplies Fees)

If Cash, Checks or Credit Cards are used:
- Approved as a Cash Collection Point

To Establish an Auxiliary
- Fill out Request to Establish an Auxiliary Operation & the form to Establish a New Department ID
- Document Rate Methodology
- Obtain Dean’s approval
- Send to Budget Office to obtain remaining approvals at least 6 weeks in advance
DEFINITION OF TERMS

- **Auxiliary Service Board (ASB):** monitors cash balances, rates, approves new auxiliaries and overhead assessments

- **Budget Manager:** a department’s official contact person for financial matters (for more information see Budget Manager Responsibilities)

- **Casualty Insurance:** covers Worker’s Compensation, General Liability & Federal Civil Rights for the University.

- **Cash Collection Point:** a department, event, club or other entity which collects more than $5,000 annually in cash, checks or credit cards and must be re-authorized every 3 years

- **Dean, Director, Department Head, Chair (DDDHC):** ultimately responsible for the management and fiscal soundness of the department
DEFINITION OF TERMS CONT...

- **External Users**: faculty, staff, students, DSOs, other state agencies and other individuals that are not University Departments

- **Internal Users**: University Departments that have a 6-digit department ID

- **Overhead Assessment (OHA)**: annual assessment for indirect costs, borne by central administrative units in support of auxiliary activities (0%, 1%, Full – 3.5% of Operating Expenditures)

- **Reemployment Tax**: (previously Unemployment Compensation) provides temporary income payments to make up part of the wages lost by workers who lose their jobs through no fault of their own
**Auxiliary Types**

- **Enterprise**
  - **Mission:** These auxiliaries exist to provide goods or services primarily to University students, faculty, and staff (external users)
  - **Revenues & Cash Balances:** may realize revenues in excess of costs on both internal users and external users
  - **OHA:** Full
  - **Example:** University Housing, Seminole Golf Course

- **Sales and Service of Educational Activities**
  - **Mission:** These auxiliaries exist to support the mission of the University both within and outside the classroom, helping to demonstrate classroom or related educational techniques to University students, faculty, staff, or other external users. Any goods or services provided are incidental to the basic instructional laboratory experience of the user
  - **Revenues & Cash Balances:** may realize revenues in excess of costs on external users but should only charge at cost to internal users
  - **OHA:** 0% - if 51% or more of revenue comes from internal users, or 1% - if 51% or more of revenue comes from external users
  - **Example:** Marine Lab, Facilities & Equipment Fees
Auxiliary Types cont…

- **Sales and Service of Non-Educational Activities**
  - **Mission:** These auxiliaries exist to provide goods and services primarily to University departments, though they also provide goods and services to University students, faculty, and staff.
  - **Revenues & Cash Balances:** may realize revenues in excess of costs on external users but should only charge at cost to internal users.
  - **OHA:** 0% - if 51% or more of revenue comes from internal users, or 1% - if 51% or more of revenue comes from external users.
  - **Example:** Office of Telecommunications, Photo Lab

- **Materials and Supplies Fees**
  - **Mission:** Revenue is used to purchase consumable supplies used in labs associated with student credit or non-credit courses.
  - **Revenues & Cash Balances:** there should be no revenues in excess of costs. Revenues should come only from student fees that have been approved by the BOT.
  - **OHA:** 0%
  - **Example:** Chemistry Materials & Supplies
Auxiliary Types cont...

- **Other**
  - **Mission:** These auxiliaries exist to furnish goods and services to the University community, but do not fit into any of the above classifications. They are maintained by the Budget Office and the Controller’s Office, and are managed by the ASB.
  - **Revenues & Cash Balances:** There are no billing rates for these auxiliaries. Cash balances should be maintained at a level consistent with each auxiliary’s mission and operating plan.
  - **OHA:** Assessments vary between 0% and the Full rate depending on the type of activity.
  - **Example:** Construction departments, ASB Loans, Overhead Salary.
RATE METHODOLOGY

Direct + Indirect Costs = Total Costs

- Cash Balance 15% of annual expenditures
- Rates for Internal / External users
- Doing business with C&G: Unallowable Costs
  www.research.fsu.edu/contractsgrants/unallowable.html
    - Includes Funds 520, 521, 523 & 524
Usage Base

150 burgers per hour

10 hour days x 150 = 1,500 burgers per day

1,500 x 248 working days per year

= 372,000 burgers per year
# Rate Methodology of Hamburger

## Direct Cost

<table>
<thead>
<tr>
<th>Item</th>
<th>Per Item</th>
<th>Per Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buns</td>
<td>$1.00</td>
<td>$372,000</td>
</tr>
<tr>
<td>Meat</td>
<td>$2.00</td>
<td>$744,000</td>
</tr>
<tr>
<td>Labor, grill (2)</td>
<td>$0.13</td>
<td>$49,600</td>
</tr>
<tr>
<td>Labor, dress (3)</td>
<td>$0.20</td>
<td>$74,400</td>
</tr>
<tr>
<td></td>
<td>$3.33</td>
<td>$1,240,000</td>
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</table>

## Indirect Cost

<table>
<thead>
<tr>
<th>Item</th>
<th>Per Item</th>
<th>Per Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance</td>
<td>$0.02</td>
<td>$7,200</td>
</tr>
<tr>
<td>Manager</td>
<td>$0.10</td>
<td>$37,200</td>
</tr>
<tr>
<td></td>
<td>$0.12</td>
<td>$44,400</td>
</tr>
</tbody>
</table>
Direct + Indirect = Total Cost

Per Item: $3.33 + $0.12 = $3.45

Per Year: $1,240,000 + $44,400 = $1,284,400

$1,284,400 ÷ 372,000 burgers = $3.45

Charge Internal Users: $3.45
Charge External Users: $3.60
RATE METHODOLOGY OF HAMBURGER

Build under/over collected costs into rate:
Total Costs + Under collected amount
Total Costs – Over collected amount

Under collected $5,000 last year

$1,284,400 + $5,000 = $1,289,400

$1,289,400 ÷ 372,000 burgers = $3.47
Accounting Concepts for Auxiliaries

Cassandra Rayne Gross
Sr. Auxiliary Accounting Specialist
Office of the Controller
Cash Basis vs. Accrual Accounting

**Cash Basis**
- Record expenses and revenue as actual cash transactions occur
  - Transactions “hit the books” when payment is made or received, and do not reflect the timing of goods/service delivery

**Accrual**
- Record expenses and revenue as they “accrue”
  - Transactions “hit the books” when they are owed – when services/goods are delivered
Why use cash basis accounting?

- More practical for very simple operations
- Seems more intuitive
Why use accrual accounting?

- Useful for running a complex business

- It accurately reflects the timing of transactions, adhering to the “matching principle”

- This provides a more accurate picture of an organization’s financial situations when organizations sell/receive goods on credit or when projects bring in or use up money over a long period of time
Example: Joe the Pool Guy

The scenario: On August 10th, Joe fixes Marv’s pool. That day, Joe spends $50 for chemicals and pays himself $50 for two hours of labor. Joe gives Marv an invoice for $100. On September 2nd, Marv pays Joe $100.
Example: Joe the Pool Guy

Cash Basis Accounting
• August 10\textsuperscript{th}
  • His business would recognize negative $100 in cash - $50 for chemicals and $50 to pay himself for his labor
• September 2\textsuperscript{nd}
  • He would recognize that he gained $100 in cash

Accrual Accounting
• August 10\textsuperscript{th}
  • Joe would recognize $100 in expenses and $100 in revenue that was owed to him
• September 2\textsuperscript{nd}
  • He receives cash and records a reduction in accounts receivable and an increase in cash
Why is accrual accounting used at FSU?

Our business processes are complex:

• We sell and receive goods on credit

• We have projects (sponsored projects/grants, construction, renovations) that bring in or use up money over a long period of time
How does this apply to me?

For revenue processed through Student Business Services, if you’re not used to accrual accounting things probably started to look wonky to you in 2013.

Check out this strange trend. What happened here?

<table>
<thead>
<tr>
<th>Account Id and Descr</th>
<th>GL End Amount 2013</th>
<th>GL End Amount 2014</th>
<th>GL End Amount 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>600501 - Interest Investment Earnings</td>
<td>(4,947.82)</td>
<td>(1,669.31)</td>
<td>(4,623.16)</td>
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<tr>
<td>610047 - Fees Transport Access Fall</td>
<td>298.44</td>
<td>(11,173.02)</td>
<td>441.03</td>
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<tr>
<td>610048 - Fees Transport Access Spring</td>
<td>894.02</td>
<td>(21,152.33)</td>
<td>2,269.50</td>
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<tr>
<td>610049 - Fees Transport Access Summer</td>
<td>(174,959.22)</td>
<td>(265,376.26)</td>
<td>(2,710.08)</td>
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<tr>
<td>622001 - Sale/Svc Other Intrn</td>
<td>(2,288.08)</td>
<td>(15.00)</td>
<td>(3,270.74)</td>
</tr>
<tr>
<td>623001 - Sale/Svc Other Extrn</td>
<td>(6,613.13)</td>
<td>(4,425.04)</td>
<td>(4,610.87)</td>
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<tr>
<td>624005 - Sale/Svc Parking Decals Extrn</td>
<td>(503.88)</td>
<td>(503.88)</td>
<td>(503.88)</td>
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<tr>
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<td>(59,693.71)</td>
<td>(310,171.37)</td>
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<tr>
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<td>(213.00)</td>
<td>(1,603.00)</td>
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<tr>
<td>624103 - Sale/Svc Commissions Extrn</td>
<td>(4,008.71)</td>
<td>(10,447.92)</td>
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<tr>
<td>624131 - Cash Over &amp; Short</td>
<td>(390.00)</td>
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<td></td>
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<tr>
<td>626001 - Sale Services to St Employees</td>
<td>(52,230.97)</td>
<td>(63,876.55)</td>
<td>(66,145.54)</td>
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<tr>
<td>685004 - Trf In Non-Exch w/in FSU</td>
<td></td>
<td></td>
<td>(5,055.00)</td>
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</tbody>
</table>
How does this apply to me?

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<thead>
<tr>
<th>Account</th>
<th>Account Desc</th>
<th>Jrnl Date</th>
<th>Jrnl Id</th>
<th>Jrnl Ln</th>
<th>Jrnl Hdr Desc</th>
<th>Amount</th>
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<td>6/12/2015</td>
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<td>Bad Debt Expense</td>
<td>6/18/2015</td>
<td>SF00235094</td>
<td>18</td>
<td>CS Student Financials</td>
<td>848.60</td>
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<tr>
<td>749000</td>
<td>Bad Debt Expense</td>
<td>6/19/2015</td>
<td>SF00235198</td>
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<td>749000</td>
<td>Bad Debt Expense</td>
<td>6/23/2015</td>
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<td>Bad Debt Expense</td>
<td>6/24/2015</td>
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<td>749000</td>
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<td>6/25/2015</td>
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<td>12</td>
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<td>749000</td>
<td>Bad Debt Expense</td>
<td>6/26/2015</td>
<td>SF00235653</td>
<td>21</td>
<td>CS Student Financials</td>
<td>18,319.46</td>
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<tr>
<td>749000</td>
<td>Bad Debt Expense</td>
<td>6/27/2015</td>
<td>SF00235730</td>
<td>23</td>
<td>CS Student Financials</td>
<td>45,618.03</td>
</tr>
</tbody>
</table>

108,374.93
How does this apply to me?

• Tuition & Fees
  • Student registers for class ➔ accounts receivable generated in Student Central for the tuition and associated fee and revenue is recorded
    • AR is increased (debited)
    • Revenue is increased (credited)
    • No affect to cash
  • Student pays at Student Business Services ➔ accounts receivable in Student Central is decreased and cash is increased
    • AR is decreased (credited)
    • Cash is increased (debited)
    • No affect to revenue
Questions?

Contact info:
Cassandra Rayne Gross / crayne@fsu.edu / 850-644-1824
What If...

- We no longer need to use the auxiliary?
- Our auxiliary activities/resources change?
- Our auxiliary mission changes?
- We go into a deficit?
- We change our rates?
- We have too much excess cash?
- We don’t have enough budget to purchase an OCO item over $5,000?
DOCUMENTATION & RECORD RETENTION

- Request to Establish an Auxiliary & Establish a New Department ID Form
- Rate Schedule & Methodology
- Casualty Insurance & Overhead Assessment Memo, including attached assessment amounts
- Ledgers and any other backup for transactions, including invoices, IDRss & OBI Reports
**FLORIDA STATE UNIVERSITY**  
**DEPARTMENTAL LEDGER SUMMARY (AUXILIARY)**  
**ACCOUNTING PERIOD: 3    FISCAL YEAR: 2016**  
**Date: 2015-09-03 15:17:31    Page 1 of 3**

**Department: 046001 - Budget Office Overhead**  
**Fund: 330 - Auxiliary Overhead**

### Budget A&P - Beginning Period Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Encumbrance</th>
<th>Expense</th>
<th>Available Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>710121 Admin &amp; Professional Salaries</td>
<td>0.00</td>
<td>40,628.51</td>
<td>7,065.85</td>
<td>$305.63</td>
</tr>
<tr>
<td>710300 Budget A&amp;P</td>
<td>48,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>Budget A&amp;P - Beginning Period Balance Total</strong></td>
<td><strong>48,000.00</strong></td>
<td><strong>40,628.51</strong></td>
<td><strong>7,065.85</strong></td>
<td><strong>305.63</strong></td>
</tr>
</tbody>
</table>

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<th>Budget</th>
<th>Encumbrance</th>
<th>Expense</th>
<th>Available Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>710121 Admin &amp; Professional Salaries</td>
<td>0.00</td>
<td>-1,766.45</td>
<td>1,766.46</td>
<td>-0.01</td>
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<tr>
<td>710300 Budget A&amp;P</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>Budget A&amp;P - Current Period Balance Total</strong></td>
<td><strong>0.00</strong></td>
<td><strong>-1,766.45</strong></td>
<td><strong>1,766.46</strong></td>
<td><strong>-0.01</strong></td>
</tr>
</tbody>
</table>

### Budget A&P - Ending Period Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Encumbrance</th>
<th>Expense</th>
<th>Available Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>710121 Admin &amp; Professional Salaries</td>
<td>0.00</td>
<td>38,862.06</td>
<td>8,832.31</td>
<td><strong>305.63</strong></td>
</tr>
<tr>
<td>710300 Budget A&amp;P</td>
<td>48,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>Budget A&amp;P - Ending Period Balance Total</strong></td>
<td><strong>48,000.00</strong></td>
<td><strong>38,862.06</strong></td>
<td><strong>8,832.31</strong></td>
<td><strong>305.63</strong></td>
</tr>
</tbody>
</table>

### Current Assets Cash - Beginning Period Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>112000 Cash in Bank</td>
<td>$193,585.01</td>
</tr>
<tr>
<td><strong>Current Assets Cash - Beginning Period Balance Total</strong></td>
<td><strong>$193,585.01</strong></td>
</tr>
</tbody>
</table>

### Current Assets Cash - Current Period Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>112000 Cash in Bank</td>
<td>-$1,889.78</td>
</tr>
<tr>
<td><strong>Current Assets Cash - Current Period Balance Total</strong></td>
<td><strong>-$1,889.78</strong></td>
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### Current Assets Cash - Ending Period Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>112000 Cash in Bank</td>
<td>$191,695.23</td>
</tr>
<tr>
<td><strong>Current Assets Cash - Ending Period Balance Total</strong></td>
<td><strong>$191,695.23</strong></td>
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</tbody>
</table>

### Liabilities - Current Period Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>311000 Accounts Payable</td>
<td>-$400.60</td>
</tr>
<tr>
<td><strong>Liabilities - Current Period Balance Total</strong></td>
<td><strong>-$400.60</strong></td>
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### Liabilities - Ending Period Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>311000 Accounts Payable</td>
<td>-$400.60</td>
</tr>
<tr>
<td><strong>Liabilities - Ending Period Balance Total</strong></td>
<td><strong>-$400.60</strong></td>
</tr>
</tbody>
</table>

**Spending controlled in OMNI**

**Budget A&P:**
- Budget: $48,000.00
- Encumbrance: $(38,862.06)
- Expense: $(8,832.31)
- Available Bal: $305.63

**Cash:**
- Beginning: $193,585.01
- Current: $(1,889.78)
- Ending: $191,695.23
**Budget Checking in Commitment Control**

- **Budgets Overview**
  - Can run a range of departments

---

### Budget Overview Results

<table>
<thead>
<tr>
<th>Ledger Group</th>
<th>Dept</th>
<th>Fund</th>
<th>Account</th>
<th>Budget Period</th>
<th>Budget</th>
<th>Expense</th>
<th>Encumbrance</th>
<th>Available Budget</th>
<th>Percent Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>CC_EXP_GRP</td>
<td>046000</td>
<td>110</td>
<td>710300</td>
<td>2016</td>
<td>466,766,000</td>
<td>75,111,940</td>
<td>393,443,440</td>
<td>-1,789,380</td>
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<tr>
<td>CC_EXP_GRP</td>
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<td>22,524,670</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<td>710300</td>
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**Net Transfers**

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<td>Encumbrance</td>
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<td>Available Revenue</td>
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<tr>
<td>Available Budget</td>
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Budget Checking in Commitment Control

- Budget Details
  - Can run a single department
Budget Transfers

- Budget Transfer role requested through eORR
  - Must list out each department & corresponding fund in justification field

- Budget booked only on Budgetary Accounts

- Transfers may be made between accounts within a single department only

- Adjustments to revenue budgets must be posted by the Budget Office
CALENDAR OF IMPORTANT DATES

- **April**: Submit Non-E&G Operating Budget
- **October**: Memo is sent out to Budget Managers with Casualty Insurance & Overhead Assessment amounts
- **November**: Casualty Insurance is charged (expense)
- **February**: Overhead Assessment is charged (transfer out)
BUDGET MANAGER RESPONSIBILITIES

- Official Contact
- Reconcile Expenditures
- Check Available balance and make any necessary Budget Transfers
- Check Cash Balances
- Submit Rate Schedules & Methodologies

Budget Manager Responsibilities
RESOURCES

- Budget Office: [http://www.budget.fsu.edu/](http://www.budget.fsu.edu/)
  - Forms, Job Aids, FAQ, Budget Manager Responsibilities, Policies & Procedures, Auxiliary Information

- Operating Budget Info & Training (Blackboard)

- Controller’s Website: [http://control.vpfa.fsu.edu/](http://control.vpfa.fsu.edu/)
  - Forms, Useful Queries, Policies, Payables & Disbursements- Expenditure Guidelines

- OBI Job Aids: [http://omni.training.fsu.edu/OMNI-BI-Reporting/Financial-Reports](http://omni.training.fsu.edu/OMNI-BI-Reporting/Financial-Reports)
HELPFUL REPORTS & TRAINING

- **OMNI**
  - Cash Balance Query: FSU_DPT_CASH_BALANCE
  - Department Info Query: FSU_CF_DEPT_ATTRIB2

- **OBI Reports:**
  - Departmental Ledger AUX
  - Fin & Budget Position
  - Transaction Details
  - HR - GL Detail

- **Other Helpful Training**
  - Auxiliary Rate Calculation – BTBUD3
  - Managing A Budget – BTBUD1
  - General Ledger Classes – BTFA01, BTFA02, BTFA03
FORMS & DOCUMENTS
Please fill out a survey!

The Budget Office
321 Westcott Building
www.budget.fsu.edu