BUDGET AND FINANCIAL REPORTING TRAINING FOR COACHES

Jennifer Mariacher, Amanda Flurry & Gladys LaPorte-Rodriguez
Spring 2015

What Changes Can I Expect?

- Plan ahead
  - Only two check runs per week
  - Lead time for contracts and bids
- All checks must be made payable to Millersville University
- Work with Advancement for program gifts and scholarships
- Different credit cards for travel
  - Team travel
  - Recruitment travel
- Compensation
  - Any payment to coaches MUST go through Human Resources
  - Planned payments to any retired employee must be cleared with Human Resources BEFORE the person performs a service.
- All expenses must be reviewed and signed by the Athletic Director

What Is Your Responsibility?

- Departmental Budgets
  - Operating
  - Recruiting
  - Training
  - Sponsorship
- Student Wage Budget – if applicable
- Fundraising and Gift Accounts
- Unrestricted Scholarship Accounts
- Restricted Scholarships
What Is Your Responsibility?

- All budgets should be reviewed frequently. This includes:
  - Original base budget
  - Transfers sent to or received from other departments
  - One time operating requests
  - Actual revenue
  - Actual expenditures
  - Open commitments
  - Budget balances available

Tracking Revenue

- Revenue is fed to the finance system from other systems
- Business Intelligence (BI) will, in most cases, NOT provide detail
- The Budget and Accounting Offices will be creating revenue reports to provide detailed information
- Reports will be emailed to you
- May receive multiple reports for one cost center

Accessing Financial Data

- **SAP Finance System**
  - The software program through which financial data flows
  - All transactions are entered via SAP
- **BI Reporting**
  - The reporting system which allows users to extract data from SAP
  - Requires access to the ESS portal
Fiscal Year

- The University’s fiscal year runs from July 1st through June 30th
- For reporting purposes, always use the latter calendar year
  - Example: For 2014-15, enter 2015

Funds/Cost Centers

- 10 digit codes used to segregate groups of revenues and expenses
- 60 – X X – X X X – X X X
  - The first two digits denote the university (Millersville is 60)
  - The next two digits indicate the fund category
- **Fund categories:**
  - 601: E&G
  - 602: Auxiliary
  - 603 – 608: Restricted

GL Accounts / Commitment Items

- 6 digit codes used for posting revenue and expenses
- Revenue accounts begin with 4
  - Posted as a negative number
- Expense accounts begin with 5 – 7
  - Refer to the Athletics Commitment Item Dictionary for assistance
System Access and Training

- Head Coaches should work with Athletic Administration to provide access to Assistant Coaches as needed for their respective sports.
- The Budget Office will contact the requestor when all steps are complete.
- The Budget Office will provide training upon request and as needed.
- The Budget Office will work with coaches on their own computers to create quick links and custom reports.

E&G Funds – Operating, Recruiting, Training, Sponsorship, and Unrestricted Scholarship

- Funds centers begin with 601.
- MUST USE THE DEPARTMENT BUDGET REPORT in BI to track revenue, expenses and balance available.

Restricted Funds – Fundraising and Gift, and any Restricted Scholarships

- Fund centers begin with 603-608.
- MUST USE THE FUND BALANCE REPORT in BI to track revenue, expenses and balance available.
Common Questions: Cheat Sheet

You may:
- Transfer operating funds to supplement student employment
- Transfer funds from your operating budget to other departments for shared programing within E&G (601 to 601)

You may not:
- Use student employment to supplement operating budget
- Transfer funds between E&G and Restricted accounts

Budget Resources

http://www.millersville.edu/budget/

Budget Office Contacts
- Jennifer Mariacher, Budget Director
  - 717-871-4090
  - Jennifer.Mariacher@Millersville.edu
- Tammy Aument-Martin, Budget Analyst
  - 717-871-4091
  - Amanda.Flurry@Millersville.edu
- Gladys LaPorte-Rodriguez, Fiscal Technician
  - 717-871-4092
  - Gladys.LaPorte-Rodriguez@Millersville.edu

Accounting Office Contacts
- Debee Ordway, Controller
  - 717-871-4088
  - Debee.Ordway@Millersville.edu
- Johanne Shutter, Senior Accountant
  - 717-871-4089
  - Johanne.Shutter@Millersville.edu
Athletics Training Cheat Sheet
Prepared: January, 2015

General Guidelines

Plan ahead

- Checks are cut on Tuesday and Thursday. The deadline for requesting a payment is 2 p.m. on Monday and Wednesday.
- Lead time for contracts is 3 weeks (this includes contracts for honoraria and services such as table officials, announcers, etc.)
- Lead time for bids can be one to four months depending on the items being purchased. Check with purchasing for specifics.

Revenue – Gifts/Fund raising proceeds

- **All checks must be made payable to Millersville University.** The memo line can be used to designate the sport and/or event.
- Revenue collected from fundraising events (where something is sold or received in exchange for the payment like a chicken barbeque, etc.) will need to recorded on a Report of Collection form and taken to the Bursar’s Office. Please work with Donna to secure the appropriate forms.
- Revenue that is collected as an outright gift (where donor receives nothing tangible in response for their gift other than previously approved token of appreciation- e.g. complimentary seating, logo item, etc.) will need to be forwarded to the Advancement Office. The Advancement Office will record the gift and all of the appropriate information for the donor and process the gift.
- Both types of revenue will be recorded in the restricted fundraising/gift account.
- Do not send deposits through inter-office mail.

Purchasing

Do’s

- Use your purchase card when you can. Donna will assist you with this process. **All credit card statements are due in Accounts Payable in the Accounting Department by the 15th of the month with a statement summary by cost center and commitment item number.**
- When purchase cards are not accepted, use Direct Payment forms for purchases $500 and less. [http://www.millersville.edu/purchasing/forms.php](http://www.millersville.edu/purchasing/forms.php)
  - Can use for membership dues and subscriptions regardless of amount
  - DO NOT use for travel, services, honoraria, consultants
- All purchases over $10,000 will need to have three quotes provided before proceeding with the purchase.
- All purchases $19,400 and over must be bid. Please work with the Purchasing Office on this process.
- Refer to the Purchasing Manual [http://www.millersville.edu/services/purchasing/files/purchasing_manual.pdf#2](http://www.millersville.edu/services/purchasing/files/purchasing_manual.pdf#2)

Don’ts

- Any funds spent on senior gifts are to be non-cash and need to be less than $100 per PASSHE policy.
- Do not purchase gift cards.
- No cash advances

Travel

- For team travel, continue to use the travel card issued for team travel and submit the receipts and statements to Donna as you have in the past. **Do not use this travel card for anything except TEAM travel.**
For recruiting travel, you will receive a travel card. You will follow normal University travel procedures related to this card. You will be personally responsible for paying this bill on time and requesting the appropriate reimbursement. These procedures can be found at [http://www.millersville.edu/purchasing/travel/card-info.php](http://www.millersville.edu/purchasing/travel/card-info.php)

**Meals**

- Break meals – funds will be added to the athlete’s Marauder Gold account rather than paying cash per diems.

**Other payments to coaches**

- Payments to MU employees that help out with a fundraising clinic outside of their normal working hours/assignment need to complete a dual employment form and the payment needs to be processed through payroll.
- Payments made to outside coaches/officials/others will be made by issuing a contract for services. In instances where substitutes are needed and no contract exists, please work with Purchasing to secure payment of the individual.

**Accounting**

- **All expenses must be reviewed and signed by the Athletic Director.**
- We cannot transfer funds from fundraising to other accounts. You will need to request that expenses are moved into your fundraising account.
- We cannot reimburse camp accounts from fundraising accounts.
- You will use the Fund Balance report to review balances and transactions in your fundraising and restricted scholarship accounts.

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**Contacts**

<table>
<thead>
<tr>
<th>Reporting needs or questions</th>
<th>Purchasing or bid assistance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jennifer Mariacher</td>
<td>David Errickson</td>
</tr>
<tr>
<td>4090</td>
<td>4183</td>
</tr>
<tr>
<td>Debee Ordway</td>
<td></td>
</tr>
<tr>
<td>4088</td>
<td></td>
</tr>
<tr>
<td><strong>Gifts/Donations</strong></td>
<td></td>
</tr>
<tr>
<td>Alice McMurry</td>
<td>Jenna Durst</td>
</tr>
<tr>
<td>7520</td>
<td>4184</td>
</tr>
</tbody>
</table>
Budget Basics for Coaches

Educational and General (E&G) – funded by tuition and appropriation

- Begins with 601
- Use Department Budget Report

Restricted – funds donated to be used for a specific purpose

- Begins with 603
- Use Fund Balance Report

Funds Centers/Cost Centers – codes used to segregate groups of revenue and expenses

GL Accounts/Commitment Items – 6 digit codes where revenue and expenses are posted

- Revenue accounts – begin with 4 – have negative amounts
- Expense accounts – begin with:
  o 5 – Personnel Expense – have positive balances
  o 6 – Operating Expense – have positive balances
  o 7 – Capital Expense – (for equipment or furniture purchase greater than $5,000) have positive balances

Note: If you are viewing transactions and see negatives, these transactions are most likely scholarship refunds for students no longer participating in the sport or no longer eligible for scholarships. For transactions displaying a # sign in the Document Text field, these are transactions fed from advancement or student accounts.

If you have any questions with regard to exactly what these transactions are, please contact the Budget Office.

Contact Info:

Jennifer Mariacher, Budget Director, ext. 4090 or Jennifer.Mariacher@millersville.edu

Tammy Aument-Martin, Budget Analyst, ext. 4091 or Tammy.Aument-Martin@millersville.edu

Gladys LaPorte Rodriguez, Fiscal Technician, ext. 4092 or Gladys.LaPorte-Rodriguez@millersville.edu
## Athletics Commitment Item Dictionary

<table>
<thead>
<tr>
<th>SAP Accounts</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
</tr>
<tr>
<td>469380</td>
<td>Ticket Sales Any Ticket Sales through the University</td>
</tr>
<tr>
<td>409500</td>
<td>Mandatory Student Activity Fees Activity Fees for Athletics</td>
</tr>
<tr>
<td>479215</td>
<td>Athletic Fee Fees Paid to guarantee attendance at events by teams</td>
</tr>
<tr>
<td>431110</td>
<td>Gifts/Cash &amp; Securities Contributions/ most should be coming through the Development Office Feeds</td>
</tr>
<tr>
<td>479200</td>
<td>Athletic Related Revenues NCAA Distributions, PSAC Reimbursements</td>
</tr>
<tr>
<td>479340</td>
<td>Travel Reimbursement NCAA Per Diem Reimbursements for Team Travel</td>
</tr>
<tr>
<td>479210</td>
<td>NCAA TV Revenue NCAA Reimbursement for TV Coverage</td>
</tr>
<tr>
<td>469200</td>
<td>Miscellaneous Sales Fundraising</td>
</tr>
<tr>
<td>469110</td>
<td>Comm/Royal/Lic Commissions, Royalties and Licenses</td>
</tr>
<tr>
<td>475000</td>
<td>Corporate Partnerships Sponsorships (also used to move contributions, will need to be evaluated)</td>
</tr>
<tr>
<td>451000</td>
<td>Endowment Income Common fund Interest/dividends</td>
</tr>
<tr>
<td>452100</td>
<td>Interest Income Other Interest Earnings</td>
</tr>
<tr>
<td>479120</td>
<td>Other Damages Lost Uniforms/Equipment</td>
</tr>
<tr>
<td>479000</td>
<td>Misc Revenues All other revenue not related to teams or listed above</td>
</tr>
<tr>
<td><strong>EXPENSES</strong></td>
<td></td>
</tr>
<tr>
<td>605100</td>
<td>Postage/Freight/Shipping Postage, Freight and Shipping Expense</td>
</tr>
<tr>
<td>606115</td>
<td>Long Distance Telephone Telephone Chargeback Expense</td>
</tr>
<tr>
<td>607100</td>
<td>Advertising Athletic Personnel Advertising</td>
</tr>
<tr>
<td>607200</td>
<td>Public Relations &amp; Promotions Expense for items used to raise funds (food, clothing, books, etc.) and marketing items (Photos)</td>
</tr>
<tr>
<td>608110</td>
<td>Subscriptions Subscriptions</td>
</tr>
<tr>
<td>609100</td>
<td>Memberships &amp; Dues Memberships &amp; Dues</td>
</tr>
<tr>
<td>615150</td>
<td>Athletic Recruiting &amp; Scouting Travel Recruiting &amp; Scouting Travel</td>
</tr>
<tr>
<td>615160</td>
<td>Athletic Team Travel Team Busses, travel to competitions (airfare), Lodging</td>
</tr>
<tr>
<td>625300</td>
<td>Specialized Services Training/Team Development</td>
</tr>
<tr>
<td>625335</td>
<td>Clinical Services Other medical/clinical services contracted for athletics</td>
</tr>
<tr>
<td>630200</td>
<td>Contracted Services Summer Pre-season Lodging</td>
</tr>
<tr>
<td>630310</td>
<td>Game Support Personnel Lemsa, and other individuals other than officials for competitions</td>
</tr>
<tr>
<td>630315</td>
<td>Game Officials Officials for competition</td>
</tr>
<tr>
<td>630320</td>
<td>Entry Fees Entry fees paid by the teams</td>
</tr>
<tr>
<td>630325</td>
<td>Game Guarantees Guarantees paid to attend a competition</td>
</tr>
<tr>
<td>635100</td>
<td>Insurance Medical Insurance for Athletics</td>
</tr>
<tr>
<td>655900</td>
<td>Other Miscellaneous Services Other Expenses not classified elsewhere</td>
</tr>
<tr>
<td>660100</td>
<td>Office Supplies Administrative Office Supplies</td>
</tr>
<tr>
<td>660125</td>
<td>Non-capital Equipment Administrative (non-competition) Equipment</td>
</tr>
<tr>
<td>660400</td>
<td>Maintenance Supplies Supplies to maintain athletic facilities &amp; equipment</td>
</tr>
<tr>
<td>660600</td>
<td>Athletic Supplies Supplies specifically used by the teams for competition, training supplies</td>
</tr>
<tr>
<td>660610</td>
<td>Athl Game Clothing &amp; Equipment Uniforms and team equipment</td>
</tr>
<tr>
<td>660615</td>
<td>Athletic Awards &amp; Banquets Athletic Awards and Banquet expenses</td>
</tr>
<tr>
<td>665100</td>
<td>Contracted Food Services Concession Stand related expenses</td>
</tr>
<tr>
<td>665110</td>
<td>Contractor Food Services Administrative Food Expense</td>
</tr>
<tr>
<td>665125</td>
<td>Special Food Service Recruiting Meals</td>
</tr>
<tr>
<td>665135</td>
<td>Athletic Meals Team Meals ONLY: Summer Practice, Pre-game, Scramble and meals on the road</td>
</tr>
<tr>
<td>695005</td>
<td>Tuition and Fees Expense Student Aid</td>
</tr>
</tbody>
</table>
**QUICK REFERENCE**

Running Business Intelligence Reports from Your H-Drive

How to view Business Intelligence reports that are saved on your H-Drive

<table>
<thead>
<tr>
<th>Step</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Go to MU Home Page</td>
</tr>
<tr>
<td>2.</td>
<td>Hover over Faculty &amp; Staff link; select Logins</td>
</tr>
<tr>
<td>3.</td>
<td>Click ESS button</td>
</tr>
<tr>
<td>4.</td>
<td>Click ESS Login</td>
</tr>
<tr>
<td>5.</td>
<td>Enter MU Domain ID and Password (<a href="mailto:FirstName.Lastname@millersville.edu">FirstName.Lastname@millersville.edu</a>)</td>
</tr>
</tbody>
</table>

Navigating Your H-Drive

1. Now that you are logged into ESS, open your Windows Explorer. This is usually a small icon in your taskbar. It is likely on the bottom of your screen, but it could be across the top or either side.

2. On the left side of the Windows Explorer window, you will see several drives listed under Computer. Click on the drive beginning with your user name and ending with (H:)

3. Double click the folder BI Reports.

4. You will see a separate folder for each of your accounts. Double click the account you would like to view.

5. You will see available reports for this account from 2015 to 2020. Double click the report for the year you want to run.

6. The report will open in a new tab in Internet Explorer where you previously signed into ESS.

Note: Internet Explorer does not automatically pop up again. You will have to click on the program in your taskbar.
QUICK REFERENCE

Fund Balance Report

How to look at reports for funds centers that DO NOT begin with 601

1. Go to MU Home Page
2. Hover over Faculty & Staff link; select Logins
3. Click ESS button
4. Click ESS Login
5. Enter MU Domain ID and Password
   (FirstName.LastName@millersville.edu)
6. Click the Business Intelligence tab
7. Click the black arrow to open the Financial Reports
8. Select report
   a. Fund Balance Report

Fund Balance Report

1. Once the selection is made, the report will process and an entry form will appear
2. Enter appropriate fiscal year
3. Enter the FUND number
4. Click OK
5. Summary will default to *Fund Only
6. Click the drop down for list of available reports
7. Summary – Provides a fund balance available
   Four subsequent tabs – provided detail transactions for revenue, transfers, actual expenditures, and open commitments.

NOTE: The Summary report has 7 columns. The first is your beginning fund balance, followed by revenue, transfers, actual expenditures, current fund balances, open commitments. The final column is your fund balance available less open commitments.

The tabs provide detailed transactions related to the appropriate column.
How to Create a Bookmark in Business Intelligence (BI)

To save a BI report as a bookmark, follow these steps:

1. Click the Properties icon

![Properties Icon]

2. Click on the Advanced tab

![Advanced Tab]

3. Click on the Bookmark icon

![Bookmark Icon]

4. Click on the Copy to Clipboard button and then the Close button

![Copy to Clipboard]

*Please note you will not get an indicator it has copied to the clipboard.*
5. Open your Windows Explorer Folder and select your departments Share Drive and the appropriate folder where you want the bookmark to reside.

   ![Folder Tree](image)

   Example: `C:\ Computer \ M Drive (M) \ Finance and Administration \ Budget \ BI Reports`  

6. Right click and select **New → Shortcut**

7. Click Ctrl-V to paste the file name, click **Next**
8. Name the Shortcut and click Finish

Example

9. Your Shortcut is now created

Example