University Campus Programs Fundamentals

September 9, 2015

University Campus Program Funds

- Campus Program Funds include:
  - Cal Poly Corporation Campus Program Funds
    - Includes gift and business activity revenue
  - University Campus Program Funds (Formerly known as Foundation Campus Program funds)
    - Includes gift revenue
University Campus Program Funds

- What is a University Campus Program fund?
  - A fund that holds monies that can be used for bonafide University business purposes and may be subject to specific restrictions.
  - University Campus Program funds fall into the Miscellaneous Trust Fund category of State funds.

University Campus Program Funds

- Effective November 1, 2014 Foundation Campus Program funds were migrated to the State and are now called University Campus Program Funds.
- University Campus Program funds are managed by the Fiscal Services Department in Administration and Finance.
- Jennifer McCarthy is your contact for University Campus Program questions (Debbie Tuson’s former position).
### University Campus Program Funds Overview

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How are University Campus Program funds funded?

- University Campus Program funds are funded by donations, which can come from private parties, institutions, foundations, etc.
- All donations received are deposited with the Cal Poly Foundation gift or “Parent” funds.

- As University Campus Program funds are spent, an allocation is done to reimburse the University Campus Program fund (the State) for the spend.
University Campus Program Funds Overview

Cal Poly Foundation (CPF)  Cal Poly State University (CPSU)

- General Operating
- Endowments & Life Income Funds
- Campus Programs Gift Funds

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Payment to Vendor

- CSU Operating Fund (SL001)
- Miscellaneous Trust Funds
- Campus Program Expense Funds

Who is authorized to spend University Campus Program funds?
- At the time of fund creation an approving official is designated and can approve expenditures on the fund.
University Campus Program Funds

- How do I request payment from a University Campus Program fund?
  - The same forms and processes used for State funding sources are also used for University Campus Program funds
    - University ProCard
    - Purchase Requisitions
    - Direct Buy Forms
    - Guest Lecturer Forms
    - Travel Claim Forms

- How do I know what types of items I can pay for with University Campus Program funds?
  - Each UCP fund has donor documentation that documents the types of expenses that can be incurred, or if the fund has a wider purpose that doesn’t require specific restrictions.
    - For example a discretionary fund vs. restricted fund
  - Questions regarding allowable expenditures should be directed to Jennifer McCarthy in University Campus Programs.
University Campus Program Funds

- All University Campus Program Funds are restricted. In practice, we categorize them as follows:
  - Discretionary fund - can be used “in support of the electrical engineering department”. i.e. any bonafide University business expense that the department deems necessary.
  - Restricted fund - a fund that only allows the monies to be spent on equipment.

Can I transfer University Campus Program funds to the CSU Operating Fund (i.e. my Department ID under SL001)?
  - No, because the CSU Operating Fund restricts the type of revenue that can be deposited and only allows state appropriations, student tuition and fees.
  - Donor monies cannot be deposited with the CSU Operating Fund.
University Campus Program Funds

- When University Campus Program funds were with the Cal Poly Foundation I had funds that were setup to pay Centers and Institute related expenses. How does the University Campus Program fund migration to State effect this process?
  - Centers and Institute expenses are managed by Cal Poly Corporation’s Sponsored Programs group.
  - All Centers and Institute expenses should be paid and incurred by Sponsored Programs.

How do I pay for Centers and Institute expenses if the funds are in a University Campus Program fund?
  - A Disbursement Request Form must be prepared to move the funds from a Cal Poly Foundation gift or “Parent” fund to CPC to cover expenses that will be incurred and paid by CPC/Sponsored Programs. This same process is used to fund Centers and Institute quarterly budgets.
Managing deficits
- If a University Campus Program fund is overspent and ends up in a deficit position the appropriate individual in the college or division should do a review of dashboards to understand what caused the deficit.
- The fund custodian will be required to complete an expenditure transfer to fund the deficit with the fund documented on the new fund setup form.
- Jennifer McCarthy can provide dashboard training for University Campus program funds.

Covering salaries, wages or benefits from a University Campus Program fund
- Unless being done as a one time payroll expenditure reclassification, the department should process a position funding form to properly fund ongoing payroll expenditures and avoid multiple payroll expenditure transfers.
Policy Overview

- Documentation Resources
  - University Campus Programs Webpage
    - http://afd.calpoly.edu/fiscalservices/forms.asp
  
  - AFD-Fiscal Services forms and procedures
    - http://afd.calpoly.edu/fiscalservices/forms.asp
  
  - University Campus Program questions?
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