



# Account Managers Group

**Please choose a seat next to  
someone you don't know.  
Introduce yourself!**

**[mwsu.edu](http://mwsu.edu)**

# Account Managers Group

**Welcome**

**Debbie Vaughn**

MIDWESTERN  
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# Account Managers Group

## Progress in the Last 12 Months:

- Account Managers Group meetings and website launch
- Online Leave Reporting
- Online student electronic personnel action forms
- Free records/paper shred day in July – 11,023 pounds
- New financial reports generated in Argos
- Is there a topic we may have covered but you would like to see expanded information?

# Account Managers Group

**EPAF Update**

**Kathy Rice**

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# EPAF Updates

## EPAF Release Dates

**October 1, 2014:**

Hire Temp Hourly FT

Hire Tem Hourly PT

Rehire/Change/Term FT Temp

Rehire/Change Temp PT

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# EPAF Updates

## EPAF Release Dates

### **Future Releases:**

One Time Pay/Lump Sum

Hire Graduate Assistant

Hire Temp Monthly

Hire Benefit Eligible Employee

Terminate Benefit Eligible Job

Title Change Only

Monthly Stipend

Communication Stipend

# Account Managers Group

## Position Control Numbers



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# Position Control Numbers

What do the digits mean?

1<sup>st</sup> = Type of position

2<sup>nd</sup> = Area

3<sup>rd</sup> & 4<sup>th</sup> = Fund/Org

5<sup>th</sup> & 6<sup>th</sup> = Descriptive



# PC#'s – 1<sup>st</sup> Digit

1<sup>st</sup> Digit =  
Type of position

**Originally, Faculty  
PC#'s reflected  
Rank. To preserve  
the history, this is  
no longer the case.**

Position #1	
A	Administration
B	Faculty
C	Clerical
D	Faculty
E	Expert (Skilled)
F	Faculty
G	Grounds
I	Faculty
J	Adjunct
M	Maintenance
N	Professional (Non-Faculty)
P	Police
S	Student Worker
T	Technical
Y	Temporary

# PC#'s – 2<sup>nd</sup> Digit

2<sup>nd</sup> Digit =  
Area

**PC#'s are not  
changed  
if there is a  
reorganization**

Position #2	
A	Athletics
B	College of Business
C	Historically - Associate VP for Student Affairs
D	VP for Business Affairs & Finance
E	College of Education
F	College of Fain Fine Arts
G	Associate Provost/Graduate Dean
H	Housing
I	College of Liberal Arts
L	Library
M	Museum
N	Historically - VP Inst'l Effect & Enrollmnt Mngnt
O	Provost
P	President
S	College of Science & Math
T	College of Health Sci & Human Srvs
U	Historically - VP University Adv & Stdnt Affairs
Y	Physical Plant

# PC#'s – 3<sup>rd</sup> and 4<sup>th</sup> Digits

3<sup>rd</sup> and 4<sup>th</sup> Digits = Fund/Org Combo

These are kept in an Excel spreadsheet. Here is a snapshot.

2	3 & 4	Account Name	Admin'r	Fund	Org	Prog
A	04	Athletic Administration	President	25000	25005	21
A	05	Men's Basketball	President	25000	25500	21
A	06	Women's Basketball	President	25000	25250	21
A	07	Women's Soccer	President	25000	25251	21
A	08	Men's Tennis	President	25000	25501	21
A	09	Women's Softball	President	25000	25252	21
A	10	Men's Soccer	President	25000	25002	21

# PC#'s – 5<sup>th</sup> and 6<sup>th</sup> Digits

## 5<sup>th</sup> and 6<sup>th</sup> Digits

**We are  
discontinuing  
the use of FH,  
FM, MH, MM**

Positions #5 and #6		
<u>Student Workers</u>		
SW	Student Worker	
WG	Work Study	
LG	Life Guard	
<u>Graduate Students</u>		
EM	Graduate Assistantship - Exempt and paid monthly	
GR	Graduate Assistantship - Working on research only	
GH	Graduate Assistant - paid Hourly (Athletics only)	
<u>Temporary <i>Non</i>-Students</u>		
TM	Temporary paid Monthly - usually extra jobs for benefit eligible employees)	
TH	Temporary paid Hourly - usually non-benefit eligible employees	
<u>Benefit Eligible</u>		
99, etc.	Two digit number to create a unique position number.	

# PC# Guide

## Student PC#'s

### Criteria for Student Workers:

Undergraduate: Must be enrolled 6 hrs in long semesters/3 hrs in the summer.

Graduate: Must be enrolled 6 hrs in long semesters/3 hrs in summer

### Undergraduate Students

Use PC# ending in SW for:

- Regular, hourly student worker
- Resident Assistant (RA)

Use PC# ending in WG for:

- Regular, hourly student worker on Work Study

Use PC# ending in LG for:

- Regular, hourly student worker - Life Guard

### Graduate Students

Use PC# ending in SW for:

- Graduate student working a regular, hourly job - not a graduate assistantship

Use PC# ending in EM for:

- Graduate student working a graduate assistant job with a set amount (not hourly)

Use PC# ending in GR for:

- Graduate student working a research graduate assistant job (not hourly)

Use PC# ending in GH for:

- Used for Athletics only

### Explanation of PC# Digits

1st digit: Type of position

2nd: Identifies area

3rd-4th: Identifies fund/org

5th-6th: Descriptive

## Temporary Non-Student PC#'s

### Use these PC#'s for:

- Hourly workers who are NOT students
- One-time payments to workers who are NOT students (use hourly #)
- Extra jobs for benefit eligible employees (i.e, taking tickets at a game)
- One-time payments to benefit eligible employees

Hourly PC# = Y \_\_\_ T H

Monthly PC# = Y \_\_\_ T M

Note: Benefit eligible employees always get a monthly PC # regardless of rate paid.

## Benefit Eligible PC#'s

Each benefit eligible position has a unique PC#.

You will need this number if you are initiating an EPAF for a benefit eligible position not being filled by a new MSU employee.

EPAFs for new MSU employees are initiated by the Human Resources Office.

Get this number from:

- The Budget Book
- The Personnel Requisition Form
- The Budget Office

# Account Managers Group

## The Fair Labor Standards Act (FLSA)

Exempt vs Non-Exempt Employees

Dawn Fisher

# What is the Fair Labor Standards Act? (FLSA)

A federal law which:

- Establishes minimum wage & overtime standards
- Distinguishes between covered (non-exempt) and excluded (exempt) employees
- Establishes overtime threshold (40 hours per week)
- Specifies employer record-keeping requirements

# Exempt Vs. Non-Exempt Employees

The Fair Labor Standards Act (FLSA) requires that employers classify positions as either exempt or non-exempt.

❖ Exempt Positions = Employees NOT ELIGIBLE for overtime

❖ Non-Exempt Positions = Employees ELIGIBLE for overtime



# Exempt Employees

- Certain types of employees (Director, Asst to Dean, Coordinator, and others) are NOT entitled to overtime pay under the Fair Labor Standards Act (FLSA). Exempt employees are expected to work the number of hours necessary to accomplish the goals of their exempt position.
- To qualify as exempt, employees must meet certain tests regarding primary job duties and be paid a salary of no less than \$455 per week (\$23,660 annually). The job duties and salary must meet all requirements as set forth by the US Department of Labor. (Job titles alone do not determine exempt status.)
- Most Common Exemption Types are for Executive, Administrative, and Professional positions.

# Non-Exempt Employees

- Employees who fall within this category (secretary, administrative assistant, maintenance, and others) must be paid at least the federal minimum wage for each hour worked and given overtime pay or compensatory time for any hours beyond 40 each week.
- Non-exempt employees are required to report all hours and fractional hours (in 15 minute increments) worked and not worked on their timesheet. Hours may not be kept “off the books” or outside of the official timesheet.
- Non-exempt employees need to seek approval from their supervisor prior to working overtime.

# Federal Overtime

- If the actual hours worked in the work week (Sunday-Saturday) exceed forty (40) hours, this is considered federal overtime/federal compensatory time. These hours are to be credited at the rate of one and one-half times the hours worked.
- In most instances, federal overtime is accrued as compensatory time to be taken at a later date. These hours may be accrued or "banked" up to a maximum of 480 hours (=320hrs at time and one-half) for law enforcement personnel and a maximum of 240 hours (=160hrs at time and one-half) for all other non-exempt personnel.
- At the discretion of the university and with budget available, employees will be paid in cases where: the granting of time off is impractical, the employee terminates from the university, a twelve-month period has occurred, or the employee has reached the maximum balance permitted.

# State Overtime

- When an employee has not physically worked more than forty (40) hours in the work week, but the *combined* total number of hours worked, paid leave taken, and/or holidays exceeds forty (40) hours, the employee may accrue state compensatory time which is straight time, hour for hour.
- State compensatory hours must be used during the twelve-month period following the week in which the hours were earned. Equivalent or "state" compensatory time may not be carried forward past the end of the twelve-month period in which it was earned and an employee may not be paid for unused time.

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# Additional Information

- 3.222 Overtime Policy

<http://www.mwsu.edu/humanresources/policy/3.2-staff-policies/3.222-Overtime.asp>

- MSU Pay Plan

[Pay Plan \(Excel File\)](#)

- Staff Attendance Policy

<http://www.mwsu.edu/humanresources/policy/3.2-staff-policies/3.224-Absenteeism.asp>

For further questions, please contact the Human Resources Department.

# Account Managers Group

## Updates from the Controller's Office

- Travel and Expense Reimbursements -
  - Taxable after 90 days
- New 2015 Budget Pools
- Year-End Timeline

Chris Stovall

# Reimbursements Older Than 90 Days

## Accountable Plan Policy

Travel and expense reimbursements should be submitted to the Business Office as soon as possible after the initial expense or completion of travel, and within a reasonable period of time.

**IRS guidance**, provided by Treas. Reg. 1.62-2(g)(2)(i) and IRC Sec. 62(c), states that reimbursements submitted within 60 days will be treated as having been accounted for within a reasonable period of time. Reimbursements completed after this period will be taxable to the individual as income.

The IRS allows for organizations with justification to extend the definition of “reasonable period of time.” The university is a complex organization with diverse operations and unique circumstances in all its departments. As such, there is sufficient justification to have an additional 30 days added to the reasonable period in the University’s Accountable Plan Policy.

However, any request for reimbursement of a travel or business expense submitted more than **90 days** following the date the expense was incurred or the travel was completed will be treated as taxable to the employee and therefore subject to income and withholding taxes.

# New Budget Pools

## **New Expense Budget Pool:**

- 6200 – Graduate Assistants Salaries  
(now separated from undergraduate student assistants in 6300)

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# New Budget Pools

## New Revenue Budget Pools:

Old setup: All revenue budgeted in “5000”

New setup: Revenue budget pools created to better match revenue type, which creates better budgetary comparison reports

- 5888 – State Appropriations
- 5222 – Sales and Service Educational
- 5333 – Grants
- 5666 – Gifts and Donations
- 5777 – Investment Income
- 5999 – Additions to Endowments
- 5111 – Tuition and Fees
- 5555 – Sales and Service Auxiliaries
- 5444 – Other Operating Revenues
- 5000 – Revenue (Not Classified Elsewhere)

# 2014 Fiscal Year Status

## Fiscal Year End Timeline

August 31	All cash receipts need to be received by the Business Office
September 1-15	Final prior year payment processing
	Post final prior year semi-monthly payroll
September 15-30	Reconciliation and account cleanup across all funds
	Make adjusting entries for deferrals and accruals
	Record all fixed asset transactions and update related debt service accounts
	Final revenue budget entries, budget transfers, cash transfers, etc
	Final reconciliation and account cleanup
<b>Sept 22 - Oct 10</b>	Analyze ending budget and fund balances & prepare budget carryover entry

# 2014 Fiscal Year Status

## Fiscal Year End Timeline (Cont.)

<b>October 5-10</b>	Post budget carryover entry
October 5-15	Make any final adjustments to prior year and close old year
October 15 – November 20	Prepare and finalize annual financial report and related submissions to the State

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# Account Managers Group

## Software Tip of the Month - **Word**



- Change spacing between letters

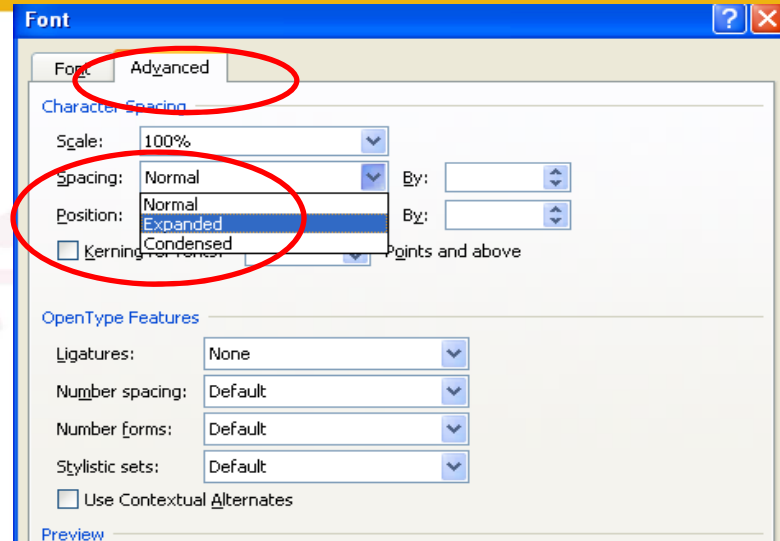
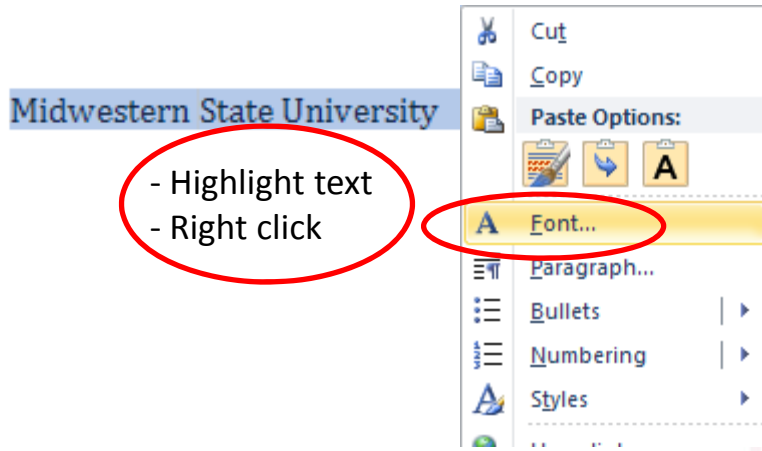
**Midwestern State University**

**Midwestern State University**

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# Tip of the Month - Microsoft Word



**Midwestern State University** ← Expanded

**Midwestern State University** ← Original

**MidwesternStateUniversity** ← Condensed

# Account Managers Group

11,023 pounds!!



**Next Free Shred Day  
October 7 at 8:30**

**Have your stuff to Daniel  
Building before then!!**

# Account Managers Group

Open For  
Questions and Answers



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# Account Managers Group

## Next meetings:



- ✓ October 30, 2014 – 10:00 AM
- ✓ November 20, 2014 – 10:00 AM
- ✓ No December Meeting

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**Thank you!**

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