Fiscally Fit
News from the Controller
January 2014

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2014

Office of the Associate Vice President and Controller

Oklahoma State University
WILAM Spotlight

LaVon Duncan
Risk and Property Management
March 4, 2013

Responsibilities
• Monthly and Biweekly payroll
• Assisting with new hires for department
• Answering questions and routing phone calls
• Coordinates calendars for Department
• Processes & reconciles financial transactions

Previous Experience
I’ve worked at OSU in many different departments such as Purchasing, University Health Services and CEAT Professional Development until I found my new home at Risk and Property Management.

Other interesting facts about you
• My interests include:
  • Reading
  • Cooking/Baking
  • Traveling
  • Watching The Walking Dead and Survivor on TV
  • Rooting for the SHS Lady Pioneers Basketball team.
  • I have also started running 5k races and have 1 under my belt so far.

Nice to meet you LaVon!

Each month one person will be randomly selected to spotlight as our WILAM Spotlight Employee. So if you haven’t turned your form in yet, please submit it to Cathy Gardner, cathy.a.gardner@okstate.edu. Forms can be found here.

Associate Vice President & Controller
Oklahoma State University
207 Whitehurst
Stillwater, OK 74078

Phone: 405-744-4188
Fax: 405-744-6404
Email: avpc@okstate.edu
Website: http://controller.okstate.edu/
University Imaging - Using a Cross-Application Query

After creating a cross-application query, you can enter search criteria and run the query. You can use wildcards, expressions, full-text, and combination queries when entering the search criteria. For information on creating a cross-application query, please contact Jeannie Luginbill at university.imaging@okstate.edu.

Pre-configured cross-application queries appear on the AppXtender Web Access window beneath each application that they are configured to search.

To add search criteria to cross-application query fields:

1. Right-click the cross-application query you want to run. When the shortcut menu appears, select Edit.

   **Note:**

   The icon to the left of a query signifies the type of query. The Cross App Query icon identifies cross-application queries. A question mark icon identifies regular queries.

   The search criteria page appears.

   Index fields that were configured to be searchable when the query was first created are listed by index name.

2. Select the check boxes for the indexes you want to search.

3. Enter the values that you want to search for into the Search Value fields to the right of the index names; for example, next to name you might enter I LIKE GIRAFFES. All documents with that name will appear in results list. To include all documents for the selected applications in Query Results view, leave the Search Value fields blank.

   **Note**

   To hide an index value from the query results, clear the Show check box for the corresponding index name.

4. Click Save to save your changes.

5. Click Submit to run the query.
Contract Spotlight

Copiers/Multi-Function Devices Contract:

The OSU Purchasing Department conducted a competitive request for proposals for copiers/multi-function devices for the Oklahoma State University System and the Oklahoma Agricultural and Mechanical Colleges (Connors State College, Langston University, NEO A&M College, and Oklahoma Panhandle State University).

The award has been issued to seven (7) suppliers for eight (8) brands of equipment. Equipment may be leased or purchased (lease-to-own-purchases are prohibited).

The supplier list with corresponding manufacturers/brands of equipment is shown in the table below. In addition, a summary pricing spreadsheet is located on the Purchasing Department website under Contracts/OSSHOP. If options are needed, please contact the Purchasing Department to obtain detailed pricing by category.
### Copiers/Multi-Function Devices & Maintenance Services
#### Bid # OS-132000-LKJ

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<thead>
<tr>
<th>Supplier</th>
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<tr>
<td>B&amp;C Business Products</td>
<td>Sharp</td>
</tr>
<tr>
<td>113 W. 9th</td>
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</tr>
<tr>
<td>Stillwater, OK 74074</td>
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<tr>
<td>PH: 405-372-3882</td>
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<tr>
<td>Fax: 405-372-3893</td>
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<td>Representative: Keith Disney</td>
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<tr>
<td><a href="mailto:kdisney@bcbusinessproducts.com">kdisney@bcbusinessproducts.com</a></td>
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<tr>
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<td>14000 Quail Springs Pkwy #1100</td>
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<tr>
<td>Oklahoma City, OK 73134</td>
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</tr>
<tr>
<td>PH: 405-749-7334</td>
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</tr>
<tr>
<td>Fax: 405-749-7238</td>
<td></td>
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<tr>
<td>Representative: Stephen M. Gibbs</td>
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<tr>
<td><a href="mailto:Stephen.gibbs@xerox.com">Stephen.gibbs@xerox.com</a></td>
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<tr>
<td>STC Business World</td>
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<tr>
<td>3827 N. Land Run Drive</td>
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<td>Stillwater, OK 74075</td>
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<td>PH: 405-372-3246</td>
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<tr>
<td>Fax: 405-743-3780</td>
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<tr>
<td>Representative: Kevin Bostian</td>
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<td><a href="mailto:Kevin.bostian@businessworld-usa.com">Kevin.bostian@businessworld-usa.com</a></td>
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<td>Standley Systems</td>
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<tr>
<td>26 E. Main</td>
<td></td>
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<tr>
<td>Oklahoma City, OK 73104</td>
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<tr>
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<tr>
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<tr>
<td>Representative: Brian Peltier</td>
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<tr>
<td><a href="mailto:bpeltier@standleys.com">bpeltier@standleys.com</a></td>
<td></td>
</tr>
<tr>
<td>Company</td>
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<td>-------------------------</td>
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<tr>
<td>ImageNet Consulting</td>
<td>314 E. 3rd Street</td>
</tr>
<tr>
<td>Lakeland Office Systems</td>
<td>10550 S. Hwy 69</td>
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<tr>
<td>R.K. Black</td>
<td>4111 Perimeter Center</td>
</tr>
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</table>

**Important Dates:**

**Board Dates:**

Requisitions requiring Board of Regents approval (greater than $150,000) are due in Purchasing, February 12, 2014, 5:00pm, for the March 7, 2014 Board Meeting.
Does my research grant fall within an Internal Revenue Service “Safe Harbor” so University tax-exempt bond financed facilities will not risk having too much “Private Use”?

A research grant from the United States government falls within a “Safe Harbor” if it supports “basic research” and meets the following criteria:

1. The qualified user (OSU) determines the research to be performed and the manner in which it is to be performed (for example, selection of the personnel to perform the research);

2. The qualified user (OSU) retains exclusive title to any patent or other product incidentally resulting from the basic research; and

3. Any party other than the qualified user (OSU) is entitled to no more than a nonexclusive, royalty-free license to use the product of any of that research.

“Basic research” means any original investigation for the advancement of scientific knowledge not having a specific commercial objective. For example, product testing supporting the trade or business of a specific nongovernmental person is not considered basic research.

To minimize and avoid private use activity as required by Board of Regents for the Agricultural and Mechanical Colleges Debt Compliance Policy (Section 2.3), to the extent possible, please make every effort at the proposal stage to ensure your research grant falls within the Safe Harbors, particularly if the research is to take place in a facility financed with tax-exempt debt.
Bursar News

• Collection efforts begin for non-student bursar accounts after drop/add, which is the latter part of January. Oklahoma law (Oklahoma Statute 68, Section 205.2) authorizes Oklahoma State University to file a claim with the Oklahoma Tax Commission against a state income tax refund and apply it to indebtedness to the University (referred to as the warrant intercept program). If accounts are placed with external collection agencies, the account holder is assessed collection costs (up to 33% of the original debt), legal costs, and attorney fees. Credit ratings are also impacted negatively if this occurs.

• 1098-T and 1098-E statements will be mailed by January 31, 2014 and available online via SIS
  • Log In
  • Under Payment Info
  • Click Bursar Services

• First bursar billing statements for the Spring semester will generate the evening of January 31st.

Historical Transaction Record Purge

The Financial Information Management (FIM) office purged B/R Transactions from the SIS system the weekend of January 4th. All transactions paid and applied, billed, and fed to accounting through December 31, 2013 were purged from SIS. By purging now, removal of a large number of records eliminates issues with running reports and displaying data on the screens. The purged records cannot be accessed via SIS but are available to view/download to excel via the Administrative Information Report System (AIRS) at: http://airs.okstate.edu. Access to purged records within AIRS can be requested by emailing fim@okstate.edu and will be granted based on current SIS B/R access levels.
Spring Payment Option Plan Online Application

In efforts to assist our students in meeting financial obligations, Oklahoma State University offers a semester payment option plan (POP) as an alternative to the traditional lump-sum payment method. This plan provides an opportunity for families (authorized users) and students to pay University-billed expenses in regular monthly installments. No finance charges are associated with the payment option plan or enrollment holds if payments are made as promised.

The Spring Payment Option Plan is available online. The student applies online by logging into SIS at http://prodosu.okstate.edu/ then clicking the Payment Option Plan link listed under Payment Information. It is important to designate a parent under the authorized user tab by entering their email address for access to the payment plan. There is a $25 payment plan non-refundable application fee to participate.

International Wire Payments

Oklahoma State University partnered with Western Union Business Solutions to provide international students and their families a fast, easy, and affordable way to pay education costs online and in their own currency. This service allows you to pay locally from your home bank, saving you money on exchange rates and bank fees. Funds are credited directly to your bursar account in dollars in as few as two (2) business days.

Go to: http://bursar.okstate.edu/

Click: Western Union Business Solution/International Wire Payments

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Office of the Bursar
Oklahoma State University
113 Student Union
Stillwater, OK 74078

Phone: 405-744-5993
Fax: 405-744-8098
Email: bursar@okstate.edu
Website: http://bursar.okstate.edu/
Unrelated Business Income Tax

Annually, OSU is required to file an Unrelated Business Income Tax (UBIT) return for the prior year. Recently GCFA issued a request for information to University Campuses, Colleges, and some individual departments conducting business that could potentially create a tax liability for the University. The deadline for returning the information to GCFA is January 22.

For General Information, an activity is subject to unrelated business income tax if it meets the following:

1. **Be conducted as a trade or business** – Includes any activity carried on for the production of income from selling goods or performing services.
2. **Be regularly carried on** – UBIT applies only to a business activity that is regularly carried on, as opposed to transactions that are sporadic or infrequent. An activity is considered regularly carried on if it is conducted with a frequency and manner comparable to the conduct of a similar activity by a taxed business.
3. **Not be substantially related to the tax exempt mission of the University** – The activity must not be substantially related to the exempt mission of the University. To decide if an activity is related or unrelated, determine the nature of the activity and how essential it is to accomplish the mission of the University: education, research and extension/outreach.
Unrelated Business Income Tax – cont.

There are certain exclusions to the criteria set forth above. An activity that would ordinarily be considered unrelated and subject to income tax is exempt from UBIT if any of the following conditions exist:

1. **Member Convenience** – An unrelated activity conducted by the University for the benefit of its members (students, faculty and staff) is not subject to UBIT unless the income is generated from sales to non-members.

2. **Volunteer Work** – UBIT does not apply to income from an activity in which substantially all of the work is performed without compensation.

3. **Donated Property** – Income from the sale of merchandise, substantially all of which has been donated by a gift or contribution.

4. **Government Research** – Income from research conducted for the U.S., its instrumentalities or agencies, or any State, or it instrumentalities or political subdivisions.

5. **Tax-exempt Colleges, Universities and Hospitals** – Income from research and all deductions directly connected with the income for tax-exempt colleges, universities and hospitals.

6. **Rental of Real Property** – In general, the rental of real property is not subject to unrelated business income tax unless personal services are rendered that are not customarily or usual to the rental of space.

7. **Dividends, Interest, Annuities and Royalties** – In general, are not subject to UBIT.

On January 31st, departments and branch campuses will be receiving a questionnaire asking them to review business activities conducted in their area and evaluate them for potential UBIT activity.
Fiscal & Administrative Compliance
Oklahoma State University
306 Whitehurst
Stillwater, OK 74078

Phone: 405-744-2296 (Fraud Deterrence)
405-744-8408 (PCard Administration)
Fax: 405-744-6404
Email: fraud.deterrence@okstate.edu
Website: http://faac.okstate.edu/

OK Corral
Oklahoma State University
1224 North Boomer Road
Stillwater, OK 74078

Phone: 405-744-5985
Email: OKCorral@okstate.edu
Website: http://airs.okstate.edu/okcorral.guides.html

Payroll Services
Oklahoma State University
409 Whitehurst
Stillwater, OK 74078

Phone: 405-744-7337
Fax: 405-744-7888
Email: payroll.services@okstate.edu
Website: http://payroll.okstate.edu

Risk & Property Management
Oklahoma State University
618 North Monroe
Stillwater, OK 74078

Phone: 405-744-7337
Fax: 405-744-7888
Website: http://rpm.okstate.edu