AGENDA

- Welcome
  - Tammie Ridgell

- UCORP Operations Updates
  - Chris Farmer

- UCORP HR Updates
  - Anthony Victoria

- UCORP Programs Updates
  - Mark Angstman

- Unrelated Business Income
  - Ricardo Angeles

- Year-end Preparation
  - Maggie Woo
UCORP OPERATIONS UPDATES

Chris Farmer
Since March 2020, face-to-face activities on campus have been limited to only those deemed essential.

As we begin to repopulate campus, we expect some support services and other in-person activities to resume.

A face-to-face request & risk assessment form is being finalized and expected in DocuSign in early May.
Risk Assessment & Establishment of a Protection Plan

- Workplace risks relevant to your department
  - Frequently touched surfaces
  - Reception areas
  - Shared equipment or tools
  - High traffic areas
  - Visiting vendors

- Identify risks, prevention protocols, and a plan

- Approvals (requestor, Risk Mgmt, EH&S, and appropriate VP)
Any questions: cfarmer@sfsu.edu
UCORP HR UPDATES

Anthony Victoria
Mark Angstman
Independent Contractors

In scheduling an individual to work as an independent contractor, *timeliness* is key

- You may commence discussion with your project rep, Ricardo Angeles

- He will advise and direct you to proceed with getting the Independent Contractor Agreement completed & routed to Inga Soule in UCorp’s Purchasing

- Inga will work with you to ensure all required forms & support are completed

- ... & simultaneously, internally, UCorp will ensure the independent contractor status is appropriate & well documented
Independent Contractors

REVIEW FOR INDEPENDENT CONTRACTOR STATUS

- Does the contractor have the right to control & direct the means, manner, and method of providing services under this agreement, including starting & ending times, days of work, and the order of work performed?

- Is the contractor allowed to hire his/her own assistants at his/her own cost?

- Does the contractor provide similar services to other clients?

- Will the contractor be required to work full-time?
All youth programs effective July 1, 2021, will need to comply with the requirements as outlined in UED #21–46. This includes:

- Campus–sponsored youth programs
- Auxiliary Organizations–sponsored youth programs
- Third–party youth programs

... and, includes both in–person and virtual youth programs
Youth Protection Program (YPP)

Why have the YPP?

- To ensure the well-being if children in our care
- To protect our employees and volunteers from false allegations
- To mitigate claims
Exceptions – Does not apply re:

Minors enrolled at SF State

Minors attending Campus events with a guardian or chaperone, (e.g. K–12 school teacher, parent) and under their supervision at all times.

Off-campus academic internships and service–learning opportunities

Internship or learning sites may have their own requirements,
First step is to ensure the required Youth Program Registration Form is completed and submitted to both UCorp and ERM.
YOUTH PROGRAM REGISTRATION FORM
San Francisco State University

Program Hours of Operation
Does this program run continuously for more than 12 months?  ○ Yes  ○ No
Please provide:
Program Start Date
Program End Date
Days
Times

Transportation
Will transportation of minors be included as part of programming?  ○ Yes  ○ No
If yes, please describe how minors will be transported to and from program activities:

Program Activities
Purpose of program and description of program activities:

Will this program involve (Please check all that apply):

☐ Laboratories
☐ Kitchens
☐ Boats, vehicles
☐ Farm equipment
☐ Metalworking, woodworking, or ceramic facilities or other workshops containing power tools or machinery with exposed moving parts
☐ Athletic facilities
☐ Aquatic facilities
☐ Animal facilities
☐ Theatre facilities
☐ Dangerous materials (including but not limited to bows and arrows, pressurized projectiles, drones, power tools, sharp instruments, or ignitable or noxious materials)

If any of the above program elements are checked, please describe below:
Programs/directors should identify potential staff and volunteers as early as possible to ensure all processes and trainings are satisfied prior to the program start date.

Employees & Volunteers:
- All hiring documentation, including mandated reporter forms, training and background checks **must** be completed **before** their start date.
Youth Protection Program (YPP)

Code of Conduct Standards

- All YPP personnel will be required to annually review and acknowledge receipt of SF State’s “Code of Conduct Standards for Interacting with Youth.”

- The Code of Conduct describes the minimum expectations for YPP personnel.
Youth Protection Program (YPP)

Required Training Modules

- Annual ERM Youth Program Administration Training

- Praesidium Training Modules
  - Meet Sam (20 minutes)
  - It Happened to Me (20 minutes)
  - Keeping Your School Safe (20 minutes)
Youth Protection Program (YPP)

3rd-Party Contract Requirements

- Must comply with California Child Abuse Reporting Act (CANRA)
- All incidents or allegations of sexual misconduct must be reported to the CSU and/or auxiliary organizations
Youth Protection Program (YPP)

3rd-Party Contract Requirements (cont’d)

- Required to name CSU/AO et al as additional insureds by policy endorsement

- All YPP third-party employees or volunteers required to obtain appropriate training related to protection of minors
SFSU ID (UIN) Numbers (POI)

- All U Corp Staff are required to be registered as a Person of Interest and have a university ID number a UIN.

- A UIN allows U Corp to have access to mandatory trainings, i.e. Sexual Harassment
UCorp HR forms required for paying employees, special consultants and those re: limited employment are available as DocuSign templates on the U Corp website.
These forms, (along with their required supplemental form) are set-up to ensure the appropriate routing.

They are:

- Employment Form (and Job Description)
- Special Consultant Form (and Job Description)
- Limited Employment Agreement (and Scope of Work)

*Please ensure all information is completed, accordingly, and use N/A as appropriate.*
Those forms to be completed by newly-hired employees (ie., “Employment Packet”)

- Application Form
- Form W-4
- I-9 Form
- Affirmative Action Form
- Direct Deposit Form
- Drug Awareness Form
- Verification of Drivers License & Insurance Form
- Designation of Personal Physician Form

Will all be in DocuSign for completion & submission
Payments to SFSU Employees

- per CSU & SFSU guidelines, and subsequent to University review & approval, an employee of the University is to be paid through UCorp’s payroll system
  - UCorp is separate entity from SFSU, and I–9 & W–4 is required (UCorp cannot use University’s records)
  - Special Consultant form is the form to be used
UCORP PROGRAMS
UPDATES

Ricardo Angeles
Reimbursed Release Time (RRT) and Salary/Benefit Reimbursements to SFSU

- Please submit your UCorp-funded requests for 2020–2021 RRT and Salary/Benefit reimbursements by May 17, 2021. Requests received after that date could cause an issue in reporting it in 2021.
Submit requests to Ricardo Angeles with the following information:

- Faculty/Lecturer/Staff Name
- Semester & Fiscal Year
- UCorp Fund Number
- Number of course releases OR Amount to be reimbursed.
# Reimbursed Release Time (RRT) Form

### The University Corporation, San Francisco State

**Reimbursed Release Time**

**Pre-Approval**

<table>
<thead>
<tr>
<th>Faculty Name:</th>
<th>Project Director:</th>
</tr>
</thead>
<tbody>
<tr>
<td>ID Number:</td>
<td>Fund Number:</td>
</tr>
<tr>
<td>College:</td>
<td>Fund Description:</td>
</tr>
<tr>
<td>Department:</td>
<td></td>
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</tbody>
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<table>
<thead>
<tr>
<th>Academic Year:</th>
<th>Available funding must include an adequate amount for salary and benefits.</th>
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</thead>
<tbody>
<tr>
<td>Semester:</td>
<td></td>
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<tr>
<td>Percentage of Release:</td>
<td></td>
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<tr>
<td>Available Funding:</td>
<td></td>
</tr>
</tbody>
</table>

## DESCRIPTION OF WORK TO BE PERFORMED DURING THIS COURSE RELEASE:

## LIST OF FUNDERS THAT HAVE CONTRIBUTED $2,500 OR MORE TOWARD THIS COURSE RELEASE:

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**By signing this form, both the Dean of the College and the faculty member acknowledge that this percentage of released time represents a fair estimation of the reduction of time in normal teaching duties/workload for the semester indicated, and a fair estimation of the time the faculty member will devote to activities related to the above referenced project or program.**

**Reimbursement will be based on calculation above or availability of funding, whichever is less.**

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<table>
<thead>
<tr>
<th>Project Director</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty Member</td>
<td>Date</td>
</tr>
<tr>
<td>Dean of College</td>
<td>Date</td>
</tr>
<tr>
<td>Executive Director, UCorp</td>
<td>Date</td>
</tr>
</tbody>
</table>
REMINDER:
For FY 20/21, UCorp will only accept invoices submitted through DocuSign for payment.
Multiple UCorp Templates available in Docusign

- Special Project Agreement Form (For new/renewing programs & scholarships)
- UCorp Check Request Forms (Direct Payment/Reimbursement)
- UCorp Hospitality Request Forms (Direct Payment / Reimbursement)
- UCorp Short Term Service Agreement Form
- Student Stipend Payment Forms (for single and multiple individuals)
- Student Stipend Certification Form
- Honorarium Request Form
Importance of using the UCorp templates provided:

- Avoids delaying the payment process
- Documents automatically routed for UCorp review/ approve
- If the UCorp DocuSign Templates provided are NOT used please ensure the following individuals are included:
  - Shelby Zuo - (zuo@sfsu.edu)
  - Ricardo Angeles (angelesr@sfsu.edu)
Payments issued to current SF State Students
- Not considered compensation and must not be used in lieu of wages.
- Not performance-based, and may not be adjusted or withdrawn as a result of performance.

May be accompanied by certain terms and conditions to be met
- Outlined on the “Stipend Award” form.
- Recipient may be required to enroll in a particular degree program or complete a particular course or activity.
- These activities must have an educational benefit to the student. **SF State must not derive any benefits from the activities.**
- Project Director is responsible to contact UCorp if terms and conditions of the stipend are not met, and if subsequent payments should be suspended.

[https://ucorp.sfsu.edu/scholarship-stipend](https://ucorp.sfsu.edu/scholarship-stipend)
Level 1 Data (i.e. W-9s)

- Sensitive documents should ONLY be submitted via DocuSign (not emailed)

- Attach any relevant documents (incl. W-9) using the paperclip icon found on the top of the forms
Budget Officers will be notified when new templates are available for use.

We encourage you to begin using these templates immediately. If you have questions about using the form or routing, please contact Ricardo Angeles at angelesr@sfsu.edu.
UNRELATED BUSINESS INCOME

Maggie Woo
ACRONYMS AND DEFINITIONS

- **UBI** = Unrelated Business Income
- **UBIT** = Unrelated Business Income Tax
- **UBTI** = Unrelated Business Taxable Income

- UBI are funds generated from regularly-occurring activities not substantially related to an organization’s exempt purpose
An activity is an unrelated business (and subject to UBIT) if it meets all 3 tests:

1. Trade or Business;
2. Regularly carried on; and
3. Not substantially related to the organization’s exempt purpose
TRADE OR BUSINESS

- An activity carried on for the production of income from the sale of goods or performance of services.

- The activity must be conducted in a manner similar to the style under which a for-profit business would operate.
Business activities of an exempt organization that are **frequent and continuous** and are pursued in a manner similar to comparable commercial activities of non-exempt organizations.

If the activity is of a kind normally conducted by nonexempt commercial organizations on a year-round basis, the conduct of such an activity by UCorp over a period of only a few weeks does not constitute the regular carrying on of trade or business.
Not substantially related means that the activity that produces the income does not contribute importantly to the exempt purpose of the organization, other than the need to produce income, etc.

Whether an activity contributes importantly depends in each case on the facts involved which has to be examined on a case by case basis.
Common examples of activities that may generate UBI:

- Renting of personal property (e.g. UCorp owned furniture) to non-University users.

- Sale of goods or services to non-University users. This may include the sale of computers, programming services, translation, printing, routine testing, and catering.

- Advertising
EXCEPTIONS AND EXCLUSIONS:

- Common examples of income generating activities that pass the 3 UBI tests but won’t be treated as UBI
  - Convenience
  - Investment income
  - Royalty income
  - Rent from Real Property
PROJECT DIRECTORS RESPONSIBILITIES

- Notify UCorp when there is new or change in revenue stream
- Sale of goods or services to non-University users
- Amendments to the SPA (Special Project Agreement)
- Complete Nonfinancial Questionnaire
UCORP RESPONSIBILITIES

- Gathering necessary information from Project Directors
- Documenting and Analyzing for UBIT Determination
- Reporting UBIT activities on IRS Form 990-T.
AUDIT PREPARATION
FISCAL YEAR ENDING
6/30/2021

Maggie Woo
GOAL: TO RECONCILE RELATED PARTY RECEIVABLES AND PAYABLES AS OF JUNE 30, 2021

Check Disbursement Cut Off: UCorp will not disburse checks after June 24, 2021, Thursday.
- All funds/checks your department receive close to year end must be deposited ASAP and before June 30, 2021.

Plan at least 5 working days for invoice processing. (This can be longer at fiscal year end due to volume)

- If invoices we receive after June 17, 2021, we would not be able to process them on time to meet the check disbursement cut off.
- Rather, we would accrue these invoices (transactions related to FY 2020/2021) as related party payable / accrued expenses based on the nature of transactions.

Let’s plan ahead!
- Review your accounts early for billable / reimbursable transactions that incurred within current fiscal year (July 1, 2020 – June 30, 2021) and send invoices to UCorp for processing.
- Make every effort to forward invoices to UCorp by June 14, 2021 or earlier if possible.

Reimbursed Release Time (RRT) and Salary/Benefit Reimbursements are covered in earlier slides by Ricardo.
FORMS FOR FIXED ASSETS

Project Director / Manager has the fiduciary responsibility to notify the Corporation of any substantive changes in an asset or its location.

- FIXED ASSET DISPOSITION FORM

- FIXED ASSET RELOCATION OR TRANSFER FORM

- EQUIPMENT LOST REPORT
WEBSITE

https://ucorp.sfsu.edu/
Accounting and Procurement

- Account Validity Verification
- CashNet eMarket New 'Store' Set-Up
- Conflict of Interest Questionnaire for Project Accounts
- Deposit Transmittal
  - with Deposit Tally Sheet
- Equipment Lost Report
- Fixed Asset Disposition
- Fixed Asset Relocation or Transfer Form
- Fund Advance Request
- Incoming Wire Transfer
- Interim Requisition Form
- PO Change/Finalization Request
- Procurement Card Program Agreement
- Sole Source Justification Form
CONTACT INFORMATION

- Eva Du
  - edu@sfsu.edu
  - 415–338–7925

- Maggie Woo
  - maggiew@sfsu.edu
  - 415–338–7922