



Greater Nebraska Business Center **Financial Reference Guide**

Front Door Forum

Kearney, Nebraska

October 6, 2011



University of Nebraska–Lincoln

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Ruby Urban
Manager, Greater Nebraska Business Center
Asst. Director, Agricultural Research and Development Center

I. UNL County Extension Change Fund Management October 6, 2011

UNL change funds are created, increased or decreased only by the approval of the Assistant Vice Chancellor for Financial Services through the Bursar's Office.

a. Points to Remember

☞ Use of change funds and undeposited receipts for miscellaneous petty cash purchases, loans, advances or check cashing for any individual (including employees and customers) is strictly prohibited.

☞ Cash may not be withheld from a deposit for the purpose of adding to a change fund.

b. Managing Your Change Cash Fund

Within county extension offices, cash handling procedures must be in place that can determine who has access to the fund during what time period so over/short activity can be tracked to whoever made the cash handling error.

Change funds should be counted at least monthly by someone other than those who have daily access to the fund. A copy of the count should be maintained by the supervisor/educator who performs the count for audit review. An example of a reconciliation form is attached.

An over/short log should also be maintained in each office and any over/short posting should be reviewed and initialed by the educator/supervisor responsible for the change account involved (see sample log). If there are repeated instances of cash handling problems, then that will need to be handled as a personnel issue.

When there are shortages in the fund, the Bursar's Office will be the one to replace the funds. The change fund custodian must send an explanation of the circumstances to the Greater NE Business Center Manager who will forward the explanation to the Bursar with a recommendation as to what cost center to charge for the shortage. Also, the respective District Director will be notified when shortages occur. The Bursar's Office will prepare the paperwork to charge the shortage and will replenish the change fund.

The District Director, or designee, must immediately notify their GNBC County Financial Lead representative whenever there is a change in fund custodian. The GNBC representative will prepare the custodian Change Fund Receipt and Fund Transfer form (see sample form). This form will be sent to the educators for their signatures and must be mailed to the Bursar's Office. The Bursar's Office must be notified whenever a change in fund custodian occurs.

e. Change Fund Receipt and Fund Transfer Form Example

UNL Bursar's Office -- 121 Admin Bldg, 0412 -- 472-1734

Change Fund Receipt

This is to acknowledge receipt of \$ \$75.00
numerical amount

Seventy-five dollars and no cents
written amount

has been consigned to me by the Bursar to be used only as a

Change Fund as prescribed by the Bursar for :

"x" County Extension Office Change Fund

The fund must be returned to the Bursar when its prescribed use has passed. I understand that my responsibility for this fund may not be transferred to anyone. The fund must be returned.

Date	Signature	Cheery Days
Position	Extension Educator	"Any" County Office
Address	180 Chestnut, Town, NE 68000	402-308-1111 Phone

Please sign and return original to Bursar's Office, 121 Canfield, Lincoln NE 68588

Change Fund Transfer

I am no longer able to continue as change fund custodian. I am signing over my responsibility to the Extension Educator named above.

II. University of Nebraska-Lincoln County Extension Revenue Deposit Procedures

**Revised October 6, 2011
Changes designated by ***

The following instructions have been created to take you from receiving income to depositing into your Nebraska State Treasurer Deposit Account. Information from the UNL County Extension Office Cash Handling Policies and Procedures document (July, 2011) is incorporated into these procedures.

a. The Receipt

- All checks should be made payable to the “University of Nebraska – Lincoln” and for the amount only. No post-dated or two party checks are accepted.
- Checks must be endorsed as soon as they are received. Remember to use your new endorsement stamp and destroy the old stamp.
- All monies collected from counter (walk-in) sales of goods and services are recorded on 3-part pre-numbered receipt forms immediately upon receipt. The white copy goes to the customer, the second copy is attached to the deposit documents and the third copy stays in the receipt book.*
- If a pre-numbered receipt must be voided, write “void” across the receipt and keep all the receipt copies attached in the receipt book.*
- All monies mailed to the office must be recorded on a mail receipt log. The log should include date of receipt, customer name, program or items purchased, amount received, check number, and who receipted the check. The original log(s) must be attached to the deposit documents. Start a new receipt log for the next deposit cycle.*
- All monies collected at a program must be recorded on a program registration/payment log. The registration/payment log should include:
 - Name, date and location of program
 - Participant names
 - Amount paid
 - Whether payment was pre-paid, cash or check

After the event, total the amount collected. The original log(s) must be attached to the deposit documents.*

- All receipt collections must be deposited within three business days, more frequently as activity warrants.

b. The Deposit Slips

- The deposit slip book includes 3-part forms (white, pink and yellow). The completed white copy will go with the bank deposit and the pink copy will stay in the deposit book. The yellow copy will be removed and attached to the Revenue Receipt Voucher and bank deposit receipt .
- For counties sharing a banking relationship and depositing into one State Treasurer account, you’ll need to differentiate your county deposit slips. Print your county office name above the encoded bank routing information, which is found on the left side of the deposit slip.
- Write check information only on the front side of the deposit slip. Use additional deposit slips if needed. For example, if you need to use three deposit slips for one deposit, indicate “1 of 3, 2 of 3,” etc. above the encoded bank routing information.

- The white deposit slips should be scanned along with the Revenue Receipt Voucher. Writing only on one side of the deposit slip should simplify the scanning process.

c. The Revenue Receipt Voucher

- An Extension Office Revenue Receipt Voucher must be completed for each deposit. The Microsoft Excel form is available on the UNL Extension Employee Resources web site under the Financial Management section (<http://www.extension.unl.edu/web/extension/empresources>).
- The Extension Office Contact Information and Bank Deposit Information sections must be filled in completely. Do not leave any fields in these sections blank.
- Under the Bank Deposit Information, the “Location Code” is the 900-series bank number assigned by the State Treasurer to each deposit account. This code can be found on the endorsement stamp and also at the top and on the left side of the deposit slips.
- For programming deposits, create deposit descriptions that will be meaningful for reporting purposes and also for reconciling the UNL SAP reports with your office’s financial shadow system. Abbreviate as needed (40 character maximum). Some examples include registration fees and publication sales and are demonstrated as follows:

Extension Office Contact Information			Bank Deposit Information			
Extension Office Name:	Nebraska County Office		Name of Bank:	Bank of Nebraska		
Phone Number:	308-402-1111		Bank Deposit Location (City):	A Town	Location Code:	989
Deposit Preparer:	R U Ready		Number of Deposit Slips Used in Deposit:	3	Deposit Date:	10/6/2011
Signature of Preparer:	<i>R U Ready</i>		Cash Receipt Number or Number Range Included in Deposit:	#529-#536 + cash log & registration sheets		
For Business Center Use						
Cost Object Number	Cost Object Name	Dollar Amount	Deposit Description (40 Character Maximum)	Taxable Y/N	G/L Acct.	Date of Cost Object SAP Entry
22-634x-30x1	Gladys Friday	18.00	Publication sales	Y		
22-634x-30x1	Gladys Friday	80.00	Beg Babysit clinic fees 6/15/11	N		
22-634x-30x1	Gladys Friday	50.00	Adv Babysit clinic fees 6/24/11	N		
22-634x-30x1	I.M. Abel	100.00	Commodity Forecast reg fees	N		
		\$248.00	Total Deposit			

- Once the voucher is completed, print a copy for signature, and save the file on your computer for future reference.
- The person preparing the deposit must sign the Revenue Receipt Voucher before scanning.
- When needing to deposit revenue as the result of UNL Extension statewide programs or UNL department programs (i.e. Pesticide Training), specific instructions shall be provided by the Program Leader or the UNL Department. Program-specific instructions will be shared in the near future. Contact your business center support person if you have questions.

d. Scan the Revenue Receipt Voucher and Deposit Slip(s)

- Scan the Revenue Receipt Voucher and the white deposit slip(s) together in one file.
- Save the scan as an Adobe Pdf file and name the file using your county name and deposit date.

Example: Morrill Co 9-27-11.Pdf

- After you make the bank deposit, you will need to also scan the bank deposit receipt. File name example: Morrill Co Receipt 9-27-11.Pdf *

e. Make the Deposit and Retain Documentation

- 📁 All collections must be deposited within three business days, and more frequently as activity warrants.
- 📁 The white copy of the deposit slip is taken with the bank deposit.
- 📁 Be sure to request a deposit receipt from the bank when making the deposit. Scan the receipt (as instructed in the previous section). *
- 📁 Staple together (in this order) the Revenue Receipt Voucher, followed by the yellow copy of the deposit slip, the bank deposit receipt, mail receipt log, registration log, and copies of pre-number receipts.*
- 📁 File these deposit documents for future reference, financial reviews and audits.
- 📁 Accounts receivable records must be retained for fiscal year end plus 7 years.

f. Email the Scanned Documents Promptly after the Deposit is Made



Create an email to the IANR Greater Nebraska BusinessCenter/Org/UNL/UNEBR [Note: Alternate email address is GNBUSCTR@unlnotes.unl.edu]*

Subject line must include four details:

1. Your District Acronym (NEREC, PHREC, SREC, WCREC)
2. Your County Office Name
3. Your Bank Location Code
4. Date of the Deposit

Example: PHREC Morrill Co #945 9-27-2011

If you have two or more deposits on the same day, be sure to indicate in the subject line after the deposit date "Deposit #2," "Deposit #3," etc. One example where this may happen is when an office has a Parents Forever deposit (which must be a separate deposit) and also has an additional deposit for other revenue activities.



Attach in the body of the email the scanned Revenue Receipt Voucher/Deposit Slip and Bank Deposit Receipt Pdf files.*



Include the contact information of the person who prepared the deposit. Information requested is preparer's name, title, Extension office location and phone number.

g. Email Example

 **To:** IANR Greater Nebraska BusinessCenter/Org/UNL/UNEBR

Cc:

Bcc:

Subject: SREC Clay Co #9xx 9-26-2011



Clay Co 09-26-2011.pdf



Clay Co Receipt 09-26-2011.pdf

Deanna Peshek
 Office Manager
 Clay County Extension
 111 W Fairfield
 Clay Center NE 68933
 402-762-3644

Counter Receipt Example

52110

University of Nebraska

CUSTOMER'S ORDER NO.		DATE	
WCREC-1 County		9-26-2011	
NAME I M Brake			
ADDRESS 1 Loose Change Road			
CITY, STATE, ZIP Poverty, NE 68901			
SOLD BY	CASH	C.O.D.	CHARGE
			ON ACCT. MDSE. RETD. PAID OUT

QUAN.	DESCRIPTION	PRICE	AMOUNT
1	How to better	5 ⁵⁰	5 ⁵⁰
2	manage your		
3	finances publication		
4	Sales tax		39
5			
6			
7			
8			
9	8263463001		
10			
11			
12	Check #001		5 ⁸⁹

RECEIVED BY G. W. Kidding

A-4705 7-8527-746308 KEEP THIS SLIP FOR REFERENCE

III. UNL Business Forms for Extension Office Use When Working with External Vendors, Clientele and UNL Employees

October 6, 2011

Purchasing Forms

- a. Form 13 Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption
- b. Form W-9 for University of Nebraska-Lincoln (to give to a vendor)
- c. Form W-9 Request for Taxpayer Identification Number and Certification (to get from a vendor)
- d. US Citizenship Attestation Form

Finance and Travel Reimbursement Forms

- e. Visiting Personnel Expense Voucher (for payment to non-UNL employees)
- f. Warrant Request Form
- g. Non-Travel Expense Voucher
- h. Travel Authorizations
- i. Employee Expense Voucher
- j. IANR Professional Development Fund Request

Purchasing Forms

a. Form 13 Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption

When a county extension office purchases goods and services that will be paid from the UNL Educator programming accounts, the office must provide the vendor a Form 13 in order to receive a sales tax exemption. Review vendor invoices for possible sales tax charges. If tax has been added to an invoice, contact the vendor and send them the Nebraska Form 13.

The Nebraska Form 13 will be sent to each county extension Office Manager. The Office Manager is accountable to ensure that the electronically signed form is adequately secured and used appropriately. To verify that the Office Manager did distribute the form, the manager should initial in the upper right hand corner whenever the vendor information is completed for distribution. Your GNBC County Financial Accounting staff will be the backup for creating and distributing the form if the Office Manager is not available when a form is needed.

The Form 13 is a writeable form that you can save on your computer for future use. Place cursor in the "Name and Mailing Address of Seller," left click and start entering the vendor information. As you tab through the form, it will take you to each field you need to complete. You can ignore section B; however, tab through this section to get to the "Date" field. The form must be dated. The completed form cannot be saved, unless you have a particular version of Adobe. The Office Manager prints the form and initials it. Mail, fax, or scan and email the form to the seller.

Do not send a "blank" form to a vendor; the form released to a vendor must be filled out. If your vendor only provides a fax number, you may use that as a part of their address. The form will not allow you to change the "Name and Mailing Address of Purchaser," nor should the UNL purchaser information be altered.

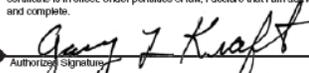
In order to assist the vendor in identifying the Form 13 with your Extension office purchase activity, you can either add your information in the Vendor address block,

NAME AND MAILING ADDRESS OF SELLER		
Name		
Fastenal Co (for UNL/Extension in Cnty Account #)		
Street or Other Mailing Address		
606 E Norfolk Ave. fax: 402.379.0076		
City	State	Zip Code
Norfolk	NE	68701

or, include your account information on a small address label and add to the top of the form before mailing or scanning the Form 13.

	Nebras For the Account of: UNL Extension in Brown-Rock- KeyaPaha County	icate	FORM 13
	Reference # _____ <small>Read instructions on reverse side/see note below</small>		
NAME AND MAILING ADDRESS OF PURCHASER		NAME AND MAILING ADDRESS OF SELLER	
Name		Name	
The Board of Regents of the University of Nebraska		Buckles Automotive	
Street or Other Mailing Address		Street or Other Mailing Address	
dba The University of Nebraska-Lincoln PO Box 880439		133 N Main	
City	State	Zip Code	City
Lincoln	NE	68588-0439	Ainsworth
State	State	Zip Code	State
NE	NE	68210	NE
401 Administration		Ainsworth	
Check Type of Certificate		69210	

Here's an example of Form 13 prior to completing vendor information and date:

	Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption		FORM 13
	<small>Read instructions on reverse side/see note below</small>		
NAME AND MAILING ADDRESS OF PURCHASER		NAME AND MAILING ADDRESS OF SELLER	
Name		Name	
The Board of Regents of the University of Nebraska dba The University of Nebraska-Lincoln		Buckles Automotive	
Street or Other Mailing Address		Street or Other Mailing Address	
401 Administration Bldg., PO Box 880439		133 N Main	
City	State	Zip Code	City
Lincoln	NE	68588-0439	Ainsworth
State	State	Zip Code	State
NE	NE	68210	NE
401 Administration		Ainsworth	
Check Type of Certificate		69210	
<input type="checkbox"/> Single Purchase <input checked="" type="checkbox"/> Blanket <small>If blanket is checked, this certificate is valid until revoked in writing by the purchaser.</small>			
I hereby certify that the purchase, lease, or rental by the above purchaser is exempt from the Nebraska sales tax for the following reason:			
Check One <input type="checkbox"/> Purchase for Resale (Complete Section A) <input checked="" type="checkbox"/> Exempt Purchase (Complete Section B) <input type="checkbox"/> Contractor (Complete Section C)			
SECTION A—Nebraska Resale Certificate			
<small>Description of Item or Service Purchased</small>			
I hereby certify that the purchase, lease, or rental of the above seller is exempt from the Nebraska sales tax as a purchase for resale, rental, or lease in the normal course of our business, either in the form or condition in which purchased, or as an ingredient or component part of other property to be resold.			
I further certify that we are engaged in business as a: <input type="checkbox"/> Wholesaler <input type="checkbox"/> Retailer <input type="checkbox"/> Manufacturer <input type="checkbox"/> Lessor			
of Description of Product Sold, Leased, or Rented			
<small>If None, State Reason</small>			
and hold Nebraska Sales Tax Permit Number 01-			
<small>State</small>			
or Foreign State Sales Tax Number			
SECTION B—Nebraska Exempt Sale Certificate			
The basis for this exemption is exemption category 3 (Insert appropriate category as described on reverse of this form.)			
If exemption category 2 or 5 is claimed, enter the following information:			
Description of Item(s) Purchased		Intended Use of Item(s) Purchased	
If exemption categories 3 or 4 are claimed, enter the Nebraska Exemption Certificate number. 05- 256-536			
If exemption category 6 is claimed, seller must enter the following information and sign this form below:			
Description of Item(s) Sold	Date of Seller's Original Purchase	Was Tax Paid when Purchased by Seller?	Was Item Depreciable?
		<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
SECTION C—For Contractors Only			
1. Purchases of Building Materials or Fixtures:			
<input type="checkbox"/> As an Option 1 or Option 3 contractor, I hereby certify that purchases of building materials and fixtures from the above seller are exempt from Nebraska sales tax. My Nebraska Sales or Consumer's Use Tax Permit Number is: 01-			
2. Purchases Made Under Purchasing Agent Appointment on behalf of _____ (exempt entity):			
<input type="checkbox"/> Pursuant to an attached Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17, I hereby certify that purchases of building materials, and fixtures are exempt from Nebraska sales tax.			
<small>Any purchaser, or their agent, or other person who completes this certificate for any purchase which is other than for resale, lease, or rental in the regular course of the purchaser's business, or is not otherwise exempted from the sales and use tax under Neb. Rev. Stat. §§77-2701 through 77-27, 135, shall in addition to any tax, interest, or penalty otherwise imposed, be subject to a penalty of \$100 or ten times the tax, whichever amount is larger, for each instance of presentation and misuse. With regard to a blanket certificate, this penalty shall apply to each purchase made during the period the blanket certificate is in effect. Under penalties of law, I declare that I am authorized to sign this certificate, and to the best of my knowledge and belief, it is correct and complete.</small>			
sign here			Director of Purchasing
Authorized Signature	Title		Date

b. Form W-9 for University of Nebraska-Lincoln Taxpayer Identification Number and Certification (to give to a vendor)

UNL's Form W-9 may be requested when a new vendor needs evidence of UNL's taxpayer identification number and certification. This form also must be dated prior to sending to the vendor. You may wish to attach a label at the top of the form to ensure that your vendor associates UNL's Form W-9 with your account.

If your vendor requests "Credit Information," please contact the GNBC Accounting staff for assistance.

For the Account of: UNL Extension in Madison County
Reference #

W-9
Form
(Rev. November 2005)
Department of the Treasury
Internal Revenue Service

**Request for Taxpayer
Identification Number and Certification**

Give form to the
requester. Do not
send to the IRS.

Name (as shown on your income tax return)
The Board of Regents of the University of Nebraska

Business name, if different from above
d.b.a. The University of Nebraska - Lincoln

Check appropriate box: Individual/Sole proprietor Corporation Partnership Other ▶ **501(c)3** Exempt from backup withholding

Address (number, street, and apt. or suite no.)
401 Canfield Administration Building, P.O. Box 880439

City, state, and ZIP code
Lincoln, NE 68588-0439

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

--	--	--	--	--	--	--	--	--	--

or

Employer identification number

4	7	0	0	4	9	1	2	3
---	---	---	---	---	---	---	---	---

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here Signature of U.S. person ▶ *Gary Z Kraft*

Date ▶ January 1, 2011

▶ An individual who is a citizen or resident of the United States

**c. Form W-9 Request for Taxpayer Identification Number and Certification
(to get from a vendor)**

d. University of Nebraska-Lincoln U.S. Citizenship Attestation Form

To facilitate invoice payment, especially to your local vendors, email the vendor's name and payment address to your GNBC Accounting Staff in order to check whether the vendor exists in the UNL master vendor database. If the vendor does not exist, the procedure to obtain vendor information is as follows:

1. If possible, have the buyer take a Form W-9 Request to the vendor at the time of purchase. Place your county office address label over the "401 Admin, Lincoln" return address information.
2. If you do not know whether the vendor is operating as an individual or a corporation, the Office Manager should complete the top sections (highlighted in yellow) of the UNL's U.S. Citizenship Attestation Form and give the form to the vendor. If the vendor is operating as an individual, the person will need to complete the bottom portion of the Attestation Form and return to your office. If the vendor is incorporated, the vendor does not need to complete the form. Submit the W-9 and Attestation Form, if applicable, with your invoices to the GNBC Accounting staff for payment.

Form **W-9** page 1 of 2 **REQUEST FOR TAXPAYER IDENTIFICATION NUMBER**

Please complete and return to: (requester's return address)
University of Nebraska-Lincoln
 401 Admin.
 Lincoln, NE 68588-0439
 Fax: (402) 472-2804

This form may be used only by a U.S. person, including a resident alien. If you are a foreign person or business, do not use Form W-9. Instead, use the appropriate Form W-8.

STEP 1. (Check ONE box only and provide your complete name and Taxpayer Identification Number.)

U.S. Resident - Individual / Sole Proprietor (Form 1099 reportable)
 Name (as shown on your tax return) _____
 If you are a sole proprietor, name of the business: _____
 Social Security Number _____ or Employer Identification Number _____

U.S. Partnership, Limited Liability Company ("LLC"), or Trust (Form 1099 reportable)
 Name (as shown on your tax return) _____ Employer Identification Number _____

U.S. Corporation (exempt from Form 1099 reporting) Do you provide Medical services? _____ Do you provide Legal services? _____
 (If an LLC electing corporate status for U.S. tax purposes, please attach a copy of your U.S. tax election on IRS Form 8832, *Entity Classification Election*)
 Name (as shown on your tax return) _____ Employer Identification Number _____

U.S. Tax-Exempt Organization or Federal, State, or Local Government Agency (exempt from Form 1099 reporting)
 Name (as shown on your tax forms) _____ Employer Identification Number _____

STEP 2. Certification/Signature (Complete the following) Under penalties of perjury my signature certifies that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me).
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.
3. I am a U.S. person (including a U.S. resident alien).

Certification Instructions: You must cross out item 2 above if you have been notified by IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, number 2 above does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends you are not required to sign the Certification, but you must provide your correct TDI.

Signature: _____ Phone: () _____
 Print Name: _____ Date: _____ Fax: () _____
 Address: _____ City: _____ State: _____ ZIP: _____

Instructions for U.S. Tax Persons
 As a business, federal income tax law requires us to report certain payments we make to you if you are not exempted from this reporting responsibility. In order for us to correctly meet the federal tax law requirements, we need certain information from you. Please complete the information requested above and return this form to the

University of Nebraska-Lincoln **Exhibit A**

Date: 8/25/2011
 Campus Department: NEREC/Haskell Ag Lab
 Campus Address: 57905 866 Road
 Dept Contact: Deanna McCoy
 Email Address: dmccoy1@unl.edu
 Campus Phone: 402-684-3828 (5-3828)

Sole Provider:
 Name: Fallier Landscape
 Street Address: 1502 Road M
 City, State, Zip: York, NE 68467
 Email Address: _____
 Phone Number: _____
 Fax Number: 402-362-3498

United States Citizenship Attestation Form

For the purpose of complying with Neb. Rev. Stat. §§ 4-108 through 4-114, I attest as follows:

I am a citizen of the United States.
 I am a qualified alien under the federal Immigration and Nationality Act, my immigration status and alien number are as follows: _____ and I agree to provide a copy of my USCIS documentation upon request.

I hereby attest that my response and the information provided on this form and any related application for public benefits are true, complete, and accurate and I understand that this information may be used to verify my lawful presence in the United States

Print Name: _____ (first, middle, last)
 Signature: _____
 Date: _____

SAPPHIRE-Business Forms-UNL Business Forms-Purchasing-Updated: October 2009

Finance and Travel Reimbursement Forms

e. Visiting Personnel/Miscellaneous Expense Voucher (for payment to non-UNL employees)

This form cannot be used to make payments to employees of the University for any reason. Use this form to reimburse county-paid staff for travel or purchases related to Extension programming or to pay other individuals for independent contractor fees, travel and miscellaneous expenses.

The Visiting Personnel/Miscellaneous Voucher is an Adobe PDF file that can either be printed off and mailed or emailed as an attachment to the non-UNL employee. This person must complete the top and middle portion of the form and sign as the payee. The Office Manager will complete the department information and obtain an approval signature from the Educator responsible for the funding. Original signature and original detailed receipts are required by UNL Accounting. It is recommended that Visiting Personnel/Miscellaneous reimbursements are received in the Business Center as promptly as possible since the forms should be in UNL Accounting no later than 60 days after the expense was incurred.

UNIVERSITY OF NEBRASKA Visiting Personnel / Nonresident Alien Independent Contractor Miscellaneous Expense Voucher		
Please legibly print name and address information!		
Legal Name _____	Purpose _____	
FTIN (SSN / EIN / ITIN) _____	Dates of Visit _____	
Home Address _____	<input type="checkbox"/> US Citizen / Resident Alien (Green Card) <input type="checkbox"/> Non-Resident Alien (attach copy of I-94, visa and passport) <small>If box is checked, route to Payroll Office for approval before A/P.</small>	
City _____ State/Province _____	<input type="checkbox"/> J1 <input type="checkbox"/> H1 <input type="checkbox"/> F1 <input type="checkbox"/> Other _____ <small>DS-2019 I-797 DS-2019</small>	
Country _____ Zip/Postal Code _____	<input type="checkbox"/> B1/B2* <input type="checkbox"/> Canadian* <small>*The B1/B2 Affidavit Form is required to be completed, signed and attached to this voucher prior to payment.</small>	
Payee Signature _____	Date of Arrival in US _____	
I hereby attest that my response and the information provided on this form is true, complete and accurate and may be used to verify my lawful presence in the U.S.		Citizen of _____ country.
DESCRIPTION	G/L ACCOUNT	AMOUNT
Independent Contractor Fee/Honorarium* Location of Services Provided _____ <small>*Non-resident Nebraska income tax withheld where applicable</small>	526_ _ _	
Travel Expenses: Meals** Lodging (Attach Receipts) Commercial Fare (Attach Receipts) Parking (Attach Receipts) Mileage <small>**For meals over \$45.00 per day (Nebraska) or \$61.00 per day (Omaha) itemized receipts/listing required. For single meals greater than \$25.00, itemized receipt/listing required.</small>	Non-Recruitment 526001 Recruitment 52210	
Study Participant, IRB# _____	526902	
Other (Miscellaneous expenses over \$5.00 require receipts)		
Royalty Payment	521804	
TOTAL		\$0.00
Dept Name _____	Dept Zip Code _____	
Preparer's Name _____	Phone _____	
Cost Center/WBS Element _____		
Department Signature Approval _____	Date _____	
<small>To be completed by the Payroll Office:</small>		
Tax Treaty Country _____	Fed Tax Type = F1 Fed Tax Code Y1=5% Y2=10% Y3=12.5% Y4=15% Y5=30% Y6=0% Y7=30% Y8=20%	State Tax Type = S1 State Tax Code Y0=0% Y9=4%
	Rec. Type Royalties=12 Ind Cont=15	Ath/Ent=20 Corp=50

f. Warrant Request Forms

The GNBC Accounting staff will prepare the Warrant Request forms. Contact your business center representative by email when you have refund situations. Please provide the following information required for form preparation:

- Reason for warrant request
- Educator cost object to charge
- Name, address, and Federal employer identification number or social security number
- Amount of payment

<p>THE UNIVERSITY OF NEBRASKA Lincoln Campuses & Outstate Activities Lincoln, Nebraska 68588-0439</p>			<p>SAP NO. (A/P use only)</p>		<p>STUDENT LOANS <input type="checkbox"/></p> <p>SCHOLARSHIPS <input type="checkbox"/></p> <p>REFUNDS <input type="checkbox"/></p> <p>OTHER <input type="checkbox"/></p>
<p>WARRANT REQUEST(S)</p>			<p>DATE</p>		<p>This area is signed at the District Level.</p>
<p>1.) Use this space as the Explanation for the need to pay vendors</p>			<p>DEPARTMENT SIGNATURE</p>		
<p>EXPLANATION</p>			<p>DEPARTMENT NAME</p>		
<p>The Department Name is your District Office.</p>					
COST OBJECT	GL ACCOUNT	SEQ NO	NAME FIRST NAME FIRST / (Include FERN/Social Security Number)	AMOUNT	
<p>2.) List cost objective</p>			<p>3.) Requires the Name, Address, and Federal Identification Number or Social Security Number</p>		<p>4.) Amount you are paying to vendor or person listed in #3.</p>
			<p>TOTAL</p>		<p>\$0.00</p>
<p>STATUTORY CERTIFICATE</p> <p>The Board of Regents of the University of Nebraska certifies that the above warrant request(s) are correct, accords with its apportionments of moneys, order and rules, and are unpaid. The State Department of Administrative Services is requested to issue warrant(s) for the amount(s) hereof.</p> <p>Department of Administrative Svcs.</p>			<p>Nebraska Lincoln</p> <p>Warrant Delivery*</p> <p>*Default: Warrant Mails Directly to Payee</p>		<p>Please Specify</p> <p>Direct to Payee <input type="checkbox"/></p> <p>A/P- Mail w/ doc. <input type="checkbox"/></p> <p>Pick up in A/P <input type="checkbox"/></p>
<p>REMARKS:</p>			<p>CONTACT NAME:</p> <p>DEPT. NAME:</p> <p>PHONE:</p> <p>BLDG/ADDRESS:</p>		
<p>5.) Use this area for any additional information.</p>					
<p>SAPPHIRE>Business Forms>UNL Business Forms</p>					<p>UNL A/P Rev. 9/19/2007 Updated: Jan 2008</p>

h. Travel Authorizations

For UNL employees planning any out-of-state travel, they must submit a Pre-Trip Authorization (TA) form prior to the trip.

- This form must be completed even though the person might not have any expenses. If the person knows for sure that he or she will not have expenses, this should be indicated by including the statement "No expense to the University" on the TA form.
- The TA must be mailed to the respective Educator's District Director's office for consideration.
- If approved, the TA form will not be returned to the Educator. The form will be kept on file in the District Office.
- If not approved, the Educator will receive an email from the District Director or his/her designee indicating the reason travel was not approved.
- In the future (and some UNL Departments are already using this process), the paper TA will be used as a source document for the travel manager to enter the proposed travel into the SAP automated travel system. Workflow will route supervisor/funder approval notifications via email.

UNIVERSITY OF NEBRASKA-LINCOLN PRE-TRIP REQUEST FOR TRAVEL AUTHORIZATION																									
DATE SUBMITTED	[REDACTED]																								
NAME	[REDACTED]																								
PERSONNEL #	[REDACTED]																								
DEPARTMENT	[REDACTED]																								
RETURN COPY OF APPROVED AUTHORIZATION TO:	[REDACTED]																								
TELEPHONE	[REDACTED]																								
PURPOSE OF TRAVEL	[REDACTED]																								
<table border="1"> <thead> <tr> <th colspan="2">ESTIMATED EXPENSES</th> </tr> <tr> <th colspan="2">TRANSPORTATION (DESIRED METHOD AND AMOUNT):</th> </tr> </thead> <tbody> <tr> <td>STATE VEHICLE</td> <td>\$ [REDACTED]</td> </tr> <tr> <td>PERSONAL VEHICLE</td> <td>[REDACTED]</td> </tr> <tr> <td>AIRFARE</td> <td>[REDACTED]</td> </tr> <tr> <td>CAR RENTAL</td> <td>[REDACTED]</td> </tr> <tr> <td>LODGING</td> <td>[REDACTED]</td> </tr> <tr> <td>MEALS</td> <td>[REDACTED]</td> </tr> <tr> <td>REGISTRATION FEES</td> <td>[REDACTED]</td> </tr> <tr> <td>TAXI & FARES</td> <td>[REDACTED]</td> </tr> <tr> <td>OTHER EXPENSES</td> <td>[REDACTED]</td> </tr> <tr> <td>TOTAL ESTIMATED EXPENSES</td> <td>\$ 0.00</td> </tr> </tbody> </table>		ESTIMATED EXPENSES		TRANSPORTATION (DESIRED METHOD AND AMOUNT):		STATE VEHICLE	\$ [REDACTED]	PERSONAL VEHICLE	[REDACTED]	AIRFARE	[REDACTED]	CAR RENTAL	[REDACTED]	LODGING	[REDACTED]	MEALS	[REDACTED]	REGISTRATION FEES	[REDACTED]	TAXI & FARES	[REDACTED]	OTHER EXPENSES	[REDACTED]	TOTAL ESTIMATED EXPENSES	\$ 0.00
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OTHER EXPENSES	[REDACTED]																								
TOTAL ESTIMATED EXPENSES	\$ 0.00																								
ITINERARY: FROM CITY	[REDACTED]																								
TO CITY	[REDACTED]																								
DATE/TIME OF DEPARTURE	[REDACTED]																								
DATE/TIME OF RETURN	[REDACTED]																								
FOR TRAVEL BY COMMERCIAL CARRIER:	CHARGE TO COST OBJECT:																								
Ticket will be billed directly to the university:	[REDACTED] \$																								
Ticket will be paid personally and be reimbursed:	[REDACTED] \$																								
	[REDACTED] \$																								
IMPORTANT REMINDERS: 1. Tickets can be purchased directly from Travel and Transport (485-4111) or the T&T website at http://ts.tandot.com/unl/ and charged directly to the UNL ghost credit card for university business travel. 2. Additional information regarding the current travel policies can be viewed at http://travel.unl.edu																									
SIGNED	[REDACTED] Requested By																								
SIGNED	____ Department Chair																								
SIGNED	____ Dean or Director																								
Retain this document in department files Department Assigned Number	APPROVALS ARE MADE IN ACCORDANCE WITH TRAVEL REGULATIONS IN THE UNL BUSINESS POLICIES AND PROCEDURES MANUAL AS AMENDED. UNL'S SPECIFIC POLICIES ARE NOTED AND APPROVED ON THIS APPLICATION.																								

j. IANR Professional Development Fund Request

The purpose of the IANR Professional Development Fund is to support the professional development of IANR faculty and administrators so that they may effectively and creatively fulfill their responsibilities in teaching, research, extension, or administration. These are funds provided to Educators by the IANR Vice Chancellor. Use of these funds requires pre-approval by the Vice Chancellor.

Steps to apply for Professions Development Funds include:

- The Professional Development Request form must be completed along with a Travel Authorization Form.
- These two forms (submitted together) are sent to the respective Educator's District Director.
- If approved by the District Director, the forms will be forwarded to IANR Vice Chancellor's office.
- When Vice Chancellor approval is received, the District Office will notify the Educator via e-mail.

Steps to process reimbursements using Professional Development Funds after professional development travel is completed:

- Employee expense voucher and all original receipts must be sent directly to the respective Educator's District Director.
- District Office will be responsible for submitting expense reimbursements electronically.

IANR PROFESSIONAL DEVELOPMENT FUND REQUEST			
Revised 6/07			
Last name	First name	Middle initial	<input type="checkbox"/> Full-time <input type="checkbox"/> Part-time _____%
Address			
Department	Department #	Date of Request	
Check appropriate title:			
<input type="checkbox"/> Lecturer	<input type="checkbox"/> Senior Lecturer		
<input type="checkbox"/> Assistant Extension Educator	<input type="checkbox"/> Associate Extension Educator	<input type="checkbox"/> Extension Educator	
<input type="checkbox"/> Assistant Forester	<input type="checkbox"/> Associate Forester	<input type="checkbox"/> Forester	
<input type="checkbox"/> Assistant Geoscientist	<input type="checkbox"/> Associate Geoscientist	<input type="checkbox"/> Geoscientist	
<input type="checkbox"/> Extension Assistant Professor	<input type="checkbox"/> Extension Associate Professor	<input type="checkbox"/> Extension Professor	
<input type="checkbox"/> Assistant Professor of Practice	<input type="checkbox"/> Associate Professor of Practice	<input type="checkbox"/> Professor of Practice	
<input type="checkbox"/> Research Assistant Professor	<input type="checkbox"/> Research Associate Professor	<input type="checkbox"/> Research Professor	
<input type="checkbox"/> Assistant Professor	<input type="checkbox"/> Associate Professor	<input type="checkbox"/> Professor	
<input type="checkbox"/> Other: _____ (please identify)			
1. Proposed Activity for Use of Fund:			
Name of Conference/Workshop _____			
Location _____			
Dates _____			
2. Anticipated Benefit: (be specific)			
3. Amount requested: \$ _____			
Approval:			
Unit Administrator _____		Date _____	
IANR Associate Vice Chancellor _____		Date _____	
Submit this form to: District Director			
See page 2 for Policies, Process, and Procedures.			

IV. Greater Nebraska Business Center County Financial Reporting How-To's and Tips

a. Electronic Financial Reporting

- Electronic Financial Reports are emailed monthly.
- Reports are for the previous month's activity – i.e. October reports, will be sent out the beginning of November.
- Our goal is to get the reports out within the first three business days of the month.
- Reports are being sent to all Extension Educators for their specific cost object.
 - The reports can be “copied” to other individuals, such as the Office Manager or another office staff member. If you are not receiving the reports, please approach the Educator and ask that he/she send an email request to your respective Business Center contact with the name of the person to copy.
- An email will arrive in your mailbox as shown....

Who	Date	Time	Size	Subject
lhastings3	09/01/2011	01:59 PM	1,712,780	August 2011 Budget Report For ardc-lhastings3

- Opening the email will display as follows...



August 2011 Budget Report For ardc-lhastings3
lhastings3 to: lhastings3
Bcc: Lisa L Hastings

09/01/2011 01:59 PM
[Show Details](#)

▼ 1 attachment



SAPreport-ardc-lhastings3-20110901.HTM

SAP EMAIL BUDGET REPORT DELIVERY SYSTEM FOR ARDC, SCAL and SREC FINANCIAL ACCOUNTS.

Please note: Financial Reports will be delivered only via email. Account managers/Pis may print the reports if desired.

At the top of the report, please click on the "Summary Card" link to display a list of cost objects you are currently assigned to review.

Note that large report files open faster under Internet Explorer 8. Mozilla Firefox (3.0.x and 3.6.x) and older versions of Internet Explorer (v6 and v7) can take much longer to load the attachment.

If you receive one or more security warnings when you open your budget report, make the necessary selections to allow the blocked content. Failure to do this will limit or prevent access to your data.

***Questions related to state, revolving or auxiliary accounts should be directed to Lisa Hastings (402-624-8039).

***Questions related to grants and contracts should be directed to Randy Cash (402-624-8018).

If you feel you have received this report in error or expect to receive reports of this type, but feel you are seeing an incomplete or incorrect list of accounts, please immediately contact:

Lisa Hastings
Greater Nebraska Business Center \$ ARDC
1071 Co. Rd G, Rm A
Ithaca, NE 68033
(402-624-8039)
lhastings3@unl.edu

Reminder: These financial reports contain sensitive information and should only be viewed by those with a business purpose for doing so. Please refrain from sharing or forwarding this information unnecessarily.

- The attachment opens as a web page.
 - If you receive a security warning upon opening your report, make the necessary selections to allow the blocked content.
 - Any underlined items colored blue can be opened with a single click of the mouse. To return to a previous screen, use the browser back arrow key.

- Reports can be printed and/or saved.
- Report types include:
 - Payroll – shows payroll details for current reporting period.
 - Commitments – displays all open commitments for the current fiscal year, including open purchase orders, purchase requisitions, and projected salary expenses.
 - Revenue and Expenses – shows individual detailed line items for all receipts and expenses that posted during the current reporting period.***
 - Financial Summary - summarizes revenues and expenses by category.

b. Reporting Tips

- ***The “Revenue and Expenses” detail report should be reconciled to your office’s financial shadow system (i.e. Access, Excel, Quicken).
- Write a description for both Receipts and Expenses that is meaningful to you!
 - For receipts – on the Revenue Receipt Voucher “deposit description” field.
 - For expenses – on the invoice or request for payment slip.
 - If your office uses codes to identify different programs, begin the description with a code. For example – AgProg (or AP), 4HYouth, etc.
 - The description will be shown on the “Revenue and Expenses” detail report under the “Name” heading making it easy to reconcile.
- Please allow one to two days for processing of deposits. The deposit posting date shown on your Financial Reports MAY NOT be the same date as the deposit date. A deposit made on the last day of the month may not show on your financial reports until the following month.
- Deposits will be identified by Deposit date, County name, and “the word Deposit”, for example “9/16/11 Nemaha Co Deposit”. This description will show under the heading “Document Header Text” on the Revenue and Expenses detail report.



Questions? We're here to help!

Please call your GNBC County Financial contact with your specific questions.

Southeast District

- Lisa Hastings, (402) 624-8039
- Sarah Divis, (402) 624-8035

Northeast, Panhandle and West Central Districts

- Karen Christiansen, (308) 696-6731
- Pat Neben, (308) 696-6722