Nuts and Bolts of Budget

June 15, 2006
What is Budget?

• A budget is an organized estimate of revenue to be received and expenditures to be made in the coming fiscal year.

• A budget is also a tool for planning, controlling, and evaluating activity.
The Process of Budget

- The process of creating a budget provides a framework
  - for decision makers to prioritize activities
  - evaluate alternatives in accomplishing the organization's goals.
Developing Budget is an Art

• It is important to remember that a budget results from a large number of interrelated assumptions and estimates.

• The actual level of resources and activity are never completely certain until they happen -- which may be well into the budget year.

• As activities are engaged in, the budget provides a road map for managing resources.
Developing Budget is an Art

• The budget provides **one** measure of accountability.

• Managers are accountable for accomplishing the planned activities, and doing so within the planned resources.
  - Comparing actual results with the budget provides some feedback on how well that is done.
Revenue Sources

Brief Summary of Main Revenue Sources

The District receives revenue from a variety of sources. Most of the revenue received by community colleges is determined by a statewide allocation formula. Base revenue is established for each community college district.
Revenue Sources

Sources of Base Revenue:

1. State apportionment
2. Local property taxes
3. Resident enrollment fees
4. State tax subventions (augmentations to offset loss of revenue from property tax exemptions).
Revenue Sources

Other Sources:

*Student Fees*
- The District collects student fees for health services, parking, and certain types of payment and record processing.

*Contract Education & Community Services*
- The District offers educational services to other organizations and to the public for which it charges fees.
Revenue Sources

Other Sources:

External Grants

- The District receives money from a variety of private and public sources in support of special programs.

- In many cases, the District has specifically applied to a funding agency for a grant.

- In others, State or Federal agencies allocate funds based on some criteria to community college districts. These are a type of entitlement and are often referred to as "categorical funds."
2005-06 ADOPTION BUDGET
GENERAL FUND REVENUE

- Unrestricted General Fund 10 - $71,018,300
- Parking Fund 11 - $705,500
- IBP Fund 16 - $3,405,800
- Restricted General Fund 17 - $14,039,200
- Health Fees Fund 18 - $474,400
What are the Major Funds?

General Fund 10
• This is the general unrestricted operating fund of the district.
• This is the fund that receives the State Apportionment and property taxes for income.

Parking Fund 11
• This fund is established to receive revenue from the sale of parking decals and permits.
What are the Major Funds?

Categorical Fund 17
• This fund handles all local, State and Federal grants that are received by the college.

Capital Projects Fund 36
• This fund is used for State money directed towards major building projects.
What are the Major Funds?

**Student Center Fee Fund 37**
- Revenue for this fund is generated by a mandatory fee for use of the campus center.

**Student Financial Aid Fund 48**
- These funds are used for federal and state financial aid programs
What are the Major Funds?

Child Development Fund 72
This fund is established for the operation of the Child Development Center. The revenue comes from parent fees, as well as Local, State and Federal grants.
Budget and Account Code Guide

Budget/Account Codes
- The account code string for SJ ECCD is 18 digits.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Location</th>
<th>Cost Center</th>
<th>User</th>
<th>G/L-Object</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX-</td>
<td>XX-</td>
<td>XXXX-</td>
<td>XXXXXX</td>
<td>X XXXXX</td>
</tr>
</tbody>
</table>
Budget and Account Code Guide

Fund
(Sample of some of SJCC fund accounts)

• 10 General
• 17 Other funds (grants)
• 18 Health Services
• 72 Child Dev
Budget and Account Code Guide

Locations

• 1X = SJ C
• 2X = EVC
• 9X = DO
Budget and Account Code Guide

Cost Center

• The next four digits indicate the department or division
Budget and Account Code Guide

User

• When the account belongs to a grant or some other special allocation, this number allows us to track activity. The default user code is “00000”
G/ L (General Ledger)

- The first digit, but not separated by a space from the following four digits in the Object Code.
  - 4 = revenue
  - 5 = expense

- All expense accounts begin with the digit “5.” (Example: 51000 is an expense for Instructional salaries)
Object Code

- The next four digits are the Object Code, which are directed by the state accountancy manual. Major classes are:
  - 1000 – Instructional Salaries
  - 2000 – Classified Salaries
  - 3000 – Benefits
  - 4000 – Supplies and Materials
  - 5000 – Other operating expenses and services
  - 6000 – Capital Outlay
## OBJECT CODES

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Certificated:</strong></td>
<td></td>
<td><strong>Benefits:</strong></td>
</tr>
<tr>
<td>51111</td>
<td>Regular Classroom Instructors</td>
<td>53110</td>
<td>STRS - Instructional</td>
</tr>
<tr>
<td>51140</td>
<td>Sabbaticals - Full time Instructors</td>
<td>53120</td>
<td>STRS - Noninstructional</td>
</tr>
<tr>
<td>51150</td>
<td>Substitute - Long term Instructor</td>
<td>53210</td>
<td>FERS - Instructional</td>
</tr>
<tr>
<td>51211</td>
<td>Other - Nonteaching Salaries</td>
<td>53220</td>
<td>FERS - Noninstructional</td>
</tr>
<tr>
<td>51220</td>
<td>Other - Nonteaching Salaries - Mgmt.</td>
<td>53310</td>
<td>OASDI - Instructional</td>
</tr>
<tr>
<td>51230</td>
<td>Other - Nonteaching Salaries - Supv.</td>
<td>53320</td>
<td>OASDI - Noninstructional</td>
</tr>
<tr>
<td>51250</td>
<td>Substitute - Nonteaching Salaries</td>
<td>53410</td>
<td>Health &amp; Welfare - Instructional</td>
</tr>
<tr>
<td>51310</td>
<td>Hourly Instruction</td>
<td>53420</td>
<td>Health &amp; Welfare - Noninstructional</td>
</tr>
<tr>
<td>51320</td>
<td>Hourly Instruction - Short-term</td>
<td>53510</td>
<td>Unemployment Insurance - Instructional</td>
</tr>
<tr>
<td>51340</td>
<td>Hourly Instruction - Summer</td>
<td>53520</td>
<td>Unemployment Insurance - Noninstructional</td>
</tr>
<tr>
<td>51400</td>
<td>Certificated Nonteaching / Overload</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Classified:</strong></td>
<td></td>
<td><strong>Other:</strong></td>
</tr>
<tr>
<td>52110</td>
<td>Regular Classified</td>
<td>54300</td>
<td>Supplies</td>
</tr>
<tr>
<td>52120</td>
<td>Regular - Management</td>
<td>54310</td>
<td>Software over $200</td>
</tr>
<tr>
<td>52130</td>
<td>Regular - Supervisor</td>
<td>54320</td>
<td>Copier Supplies</td>
</tr>
<tr>
<td>52140</td>
<td>Regular - Confidential</td>
<td>54390</td>
<td>Contra - Supplies account</td>
</tr>
<tr>
<td>52210</td>
<td>Regular - Instructional Aide (Assistant)</td>
<td>54391</td>
<td>Transcript Contra account</td>
</tr>
<tr>
<td>52230</td>
<td>Supervisor - Instructional Aide</td>
<td>55100</td>
<td>Personal Services / Outside License</td>
</tr>
<tr>
<td>52310</td>
<td>Hourly - Nonteaching (may be a substitute)</td>
<td>55200</td>
<td>Travel / Conference / Food</td>
</tr>
<tr>
<td>52320</td>
<td>Hourly - Tutors</td>
<td>55210</td>
<td>Field Trips</td>
</tr>
<tr>
<td>52350</td>
<td>Substitute - for a filled position</td>
<td>55220</td>
<td>Memberships / Subscriptions</td>
</tr>
<tr>
<td>52351</td>
<td>Overtime</td>
<td>55230</td>
<td>Mileage Expense</td>
</tr>
<tr>
<td>52410</td>
<td>Hourly - Instructional Aide</td>
<td>55290</td>
<td>Contra - Travel / Conference / Food</td>
</tr>
<tr>
<td>52420</td>
<td>Hourly - Tutors</td>
<td>55510</td>
<td>Rentals, Leases</td>
</tr>
<tr>
<td>52451</td>
<td>Overtime</td>
<td>55520</td>
<td>Repairs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>55525</td>
<td>PMA - Preventative Maint. Agreements</td>
</tr>
<tr>
<td></td>
<td></td>
<td>55711</td>
<td>Advertising</td>
</tr>
<tr>
<td></td>
<td></td>
<td>55810</td>
<td>Postage</td>
</tr>
<tr>
<td></td>
<td></td>
<td>55820</td>
<td>Undistributed Funded Programs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>55830</td>
<td>Other Operating Expenses</td>
</tr>
<tr>
<td></td>
<td></td>
<td>56310</td>
<td>Library</td>
</tr>
<tr>
<td></td>
<td></td>
<td>56311</td>
<td>Library Textbooks</td>
</tr>
<tr>
<td></td>
<td></td>
<td>56390</td>
<td>Contra - Library</td>
</tr>
<tr>
<td></td>
<td></td>
<td>56410</td>
<td>Equipment ($5,000 and over)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>56411</td>
<td>Equipment ($200 - $4,999)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>57500</td>
<td>Student Financial Aid</td>
</tr>
<tr>
<td></td>
<td></td>
<td>57600</td>
<td>Payments to/from students</td>
</tr>
</tbody>
</table>
Contra Accounts - What do they Mean?

Contra accounts are used in the world for a variety of purposes

- In our District they were established in the expense accounts for special purposes intended to track unique, local, one-time income, which can vary from year to year.
Contra Accounts - What do they Mean?

So at a point in time a discipline has a supply budget of $500 - but there are student materials which need to be ordered which will cost around $2,000.

The supply budget is increased to $2,500

And a contra account is established at -$2,000

The actual supply budget is still just $ 500

By increasing the supply account and counterbalancing it by the contra account this allows the discipline the purchasing power required to make the purchases before the students actually pay the fees.
Contra Accounts - What do they Mean?

There are several caveats with Contra Accounts:

- Review the contra as the fiscal year goes along, if it looks as though the contra “target” will not be met, either keep that in mind and reduce your spending accordingly, or reduce the contra line and the budget line by means of a Budget Transfer. If you spend the entire allocation in the budget, but do not meet the contra, you will overdraw your account, but it will not seem so if you are only looking at ACBL and not the report for your entire discipline or department.

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies</td>
<td>$2,5000</td>
<td>$2,500</td>
<td></td>
</tr>
<tr>
<td>Contra</td>
<td>($2,000)</td>
<td>($1,780)</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$500</td>
<td>$720</td>
<td>($200)*</td>
</tr>
</tbody>
</table>
Caveats with Contra Accounts (continued)

• If more funds are deposited into the contra account, you may move the excess to the supplies account.

• The State is very concerned about the potential of excess materials fees being charged to students. If $1,000 is collected every term, but there is only $500 spent annually for several years in a row, the auditors may request a review of the accounts.
How Do I Pay for Items or Services?

Any items purchased or to be ordered costing $500 or more should be processed in Datatel through the Requisition Maintenance process (REQM). Other items being purchased fall into two main groups:

- Items which are purchased, and sent with a requisition, which cost under $500
- Employee purchases which will be reimbursed
"District Request for Check" is to be used:

- For items which have ALREADY been received from a vendor, and there is an invoice and the total is less than $500
- For pre-payments for conference costs (regardless of amount can be over $500)
- For memberships and subscriptions (regardless of amount can be over $500)
- For payment to Independent Contractors (Contract required) for contract totaling less than $500
- For Employee reimbursements over $50, although the "Claim" form should be used when there are multiple receipts.
- Toward the end of the Fiscal Year, when the Purchasing department no longer accepts original Confirming Orders (C/F) costing $500 or more in the Datatel system.
Which Form Do I Use?

Employees are also reimbursed using these forms:

**Petty cash** - for all amounts under $50.00 - and if you have multiple receipts which would require completion of more than one form at one time - you should use the Claim form, there is a limited amount of cash in the petty cash fund.

**Claim form**

**Mileage form**

**Request for Conference Attendance**
**Which Form Do I Use?**

**Petty cash** - for all amounts under $50.00 and if you have multiple receipts which would require completion of more than one form at one time - you should use the Claim form, there is a limited amount of cash in the petty cash fund.
**Claim form** - all amounts over $50.00 - Capital items, which cost over $200 for each item, should not be purchased in this manner. However, if there is a spectacular sale, or something else, please attach a note of explanation of why the Purchasing system was circumvented. It is sometimes best to call Purchasing first.
Which Form Do I Use?

**Mileage form** - the reimbursable rate changes as per the IRS. Please check with the Business Services department to ascertain the current rate. This rate generally changes at the beginning of each chronological year, please disregard the rate printed on either the mileage or the Conference Attendance form.
Which Form Do I Use?

Request for Conference Attendance - is used when away from the campus on an approved activity, related to work. Please use this form when requesting any reimbursement for expenses for conferences or meetings.
OTHER:

**Independent Contractors** - an Independent Contractor form is used whenever individuals perform work for the District which exceeds $100 and the relationship between the District and the individual is not that of an employer/employee.
Which Form Do I Use?

OTHER:

Independent Contractors - an Independent Contractor form is used whenever individuals perform work for the District which exceeds $100 and the relationship between the District and the individual is not that of an employer/employee.
OVERVIEW: When a Purchase Requisition is sent to the District Purchasing Department, they will initiate a Purchase Order (PO) which will be sent to the vendor. At the time this PO is sent, the computerized financial system will “encumber” the PO and it will show up on the Datatel financial reports as “Open Commitments”. This will have the effect of reserving funds to pay for that anticipated expense, thus the “Balance Available” will be reduced by the amount of these open commitments, or encumbrances. The use of PO’s for anticipating expenses is a very effective way to increase budget accuracy. These PO’s can be especially useful for encumbering ongoing expenses or those expenses which may occur later in the year, but for which you can issue the PO now. In this manner, the funds will be reserved in your account and you will not have to remember that the expense is outstanding. If there are insufficient funds in your accounts requisitions will not be processed, the Business Services office will hold and not approve the requisition until funds are available in the account.
Purchasing System Mnemonics

**CF**  
*Colleague Financial*

**PU**  
Purchasing

**VEN**

V E I N  – Vendor Inquiry – view vendor information

V E N I  – Vendor Inquiry – view vendor purchasing activity for a specified vendor, including year-to-date amounts

**REQ**

R E Q M  – Requisition Maintenance – screen to enter and maintain requisitions with accounts assigned to your area

R I N Q  – Requisition Inquiry – view information on a requisition.

U N R Q  – Unauthorized/In-progress Requisition – screen to produce a report of requisitions that have a current status of unauthorized or in-progress (not forwarded).

R Q S P  – Requisition single print.
Purchasing System Mnemonics

**CF**  Colleague Financial

**PU**  Purchasing

**POM**

**PINQ** – Purchase Order Inquiry – view information on a purchase order.

**BPM**

**BINQ** – Blank Purchase Order Inquiry – view information on a blanket purchase order.

**BPVL** – Blanket Purchase Order Voucher List – view all vouchers created against a specific blanket purchase order.

**BGLS** – Blanket Purchase Order GL History Summary – view a summary of transaction activity on a specific GL account on a blanket purchase order.

**BGLD** – Blanket Purchase Order GL History Detail – view a detail history of all transactions performed on a specific GL account on a blanket purchase order. It lists transactions in descending order by date.
Purchasing System Mnemonics

**CF**  Colleague Financial

**PU**  Purchasing

**GSR**

**PORL** – Purchase Order Receiving List – view item activity for a specific purchase order regardless of item status.

**DINQ**

- Procurement Dates Inquiry – view procurement information for a specific purchase order: purchase order number & status, contact date, vendor information, purchase order date, requisition information, approvals information.
Purchasing System

Commonly used mnemonics:

I. Screen APRN - Approvals Needed

II. Screen APPW – Approval password Maintenance – VERY IMPORTANT

III. Screen UNRQ - this screen is used to review detail on open commitments (encumbrances) by four digit object code (see attachment).

IV. Screen RINQ – Requisition Inquiry

V. Screen BINQ - this screen is used for Blanket Purchase Order line item inquiry. It allows the user to view vendor, products ordered, quantity and price information for any specified purchase order (see attachment).
Datatel - Approving Requisitions

Apps: CF
PU - Purchasing
APR - Approvals
APRN - Approvals Needed

Enter your first initial and your last name without any spaces
Datatel - Approving Requisitions

Enter - system will also prompt for fiscal year and your password - but they are not necessary at this screen - just “enter” through them
Datatel - Approving Requisitions

Drill down by clicking on the arrow next to REQ or F2
The first requisition is brought up.

Assure that the Requisition Done is indicated as “Yes” and that the “Ship to” is indicated correctly - if this is a confirming requisition, it should be indicated as CF.

Click on the arrow next to “Line Items” - RQIL - Requisition List Item.
Datatel - Approving Requisitions

This screen is just a review of the line items on the Requisition - drill down on each item by the arrows next to the number boxes - RQIM - Requisition Item Maintenance
Review the items being purchased and the account number – click into the box with the budget code in order to see if there is sufficient budget to cover the purchase – there should be a positive number in the grey box indicating “Bal” if it is negative you will need to do a budget transfer before your budget officer will approve the budget. At the beginning of the fiscal year the budget will not show until the Board approves the budget in September – you MUST check the printed “Tentative Budget” that you will be sent to assure that your account has sufficient money in it.

- F9 to exit RQIM
- F9 to exit RQIL
- Back to RQEM
- Drill down on arrow next to “Approvals” box
Datatel - Approving Requisitions

Type your name in the box on the left.
If you have to send it to another manager for approval, you would type their name in the box in the column on the right.
Datatel - Approving Requisitions

You will be prompted for your password

Enter
And then F9 back to APRN
Datatel - Approving Requisitions

Apps: CF
PU - Purchasing
APR - Approvals
APPW - Approval Password Maintenance
Datatel – Approving Requisitions

Enter your first initial and your last name without any spaces

System will then ask you to state a password
Enter password of your choice - this is to approve Req's only - this is not your Datatel access password
Datatel will request that you re-enter password, F9 F10 to complete and you are done - you can change at any time, the system doesn’t require you to remember your old password in order to change it to a new one - But it is important that you have one or others can sign for you.
Datatel - Requisition Inquiry

Apps: CF
PU - Purchasing
REQ
UNRQ - Unauthorized In/Progress Requisitions

Highlight and Enter
Review the date selection and enter dates you are interested in - F10 and Enter to continue
Datatel - Requisition Inquiry

This indicates the sort on the report - do not change these unless you know what you are doing - F10
You will then go through the same default screens for printing a report.
The report indicates: the initiator; which approvals have already happened; which approvals are pending; and the status of the requisition.
Datatel - Requisition Inquiry

Apps: CF
PU - Purchasing
REQ
RINQ - Requisition Inquiry
To review detail and status of Requisition

Highlight and enter
Enter the requisition number you want to review
You will not be able to make any changes, but you can drill down on any area with an arrow and review the detail of any element. For Example:

- Clicking on the arrow next to the PO Number box will give more information about when the purchase order was sent.
- Clicking on the arrow next to the description line will allow you to drill down and review the detail on the item purchased and the account number charged.
Detail on P.O. Clicking on line item leads to a choice of other sub menus – RIIN gives more detail on the item as well as the budget code
F9 back out s soon as you have reviewed all the elements you are interested in
Datatel - Requisition Inquiry

Apps: CF
PU - Purchasing
BPM
BINQ - Blanket PO Inquiry - Use PINQ for Purchase Orders
To review detail and status of Blanket Order

Highlight and enter
Datatel - Requisition Inquiry

Enter the Blanket P.O. number you want to review
This view indicates the summary of total payments to date; the voucher numbers used in payment, etc. To view the detail on individual payments made click on the arrow next to the account number.
You would want to choose BGLD - History Detail
Clicking on the drill down arrow next to the Voucher will give you more detail on the actual payment.
F9 to get out and go to another voucher number or start over
What is Datatel Financial Module?

OVERVIEW:
The Datatel System (CF) is the financial accounting software used to track our budgets, revenues, expenditures and account balances. Datatel allows viewing of current year information on-line. At any given day, an authorized user can view budget balances available, including the nature of expenditures incurred to date.
Commonly Used Accounting Mnemonics

I. Screen ACBL – Specific Account balance Inquiry (see attachment).

II. Screen GLSA - this screen allows the user to view revenue, budgets, actual expenditures, encumbrances and budget balances available by object code, for any specified account number (see attachment).

III. Screen LGLA – List of GL activity; to review individual account charges; actual budget changes

IV. Screen AHST – Account History Inquiry (see attachment).
What is ACBL look-up?

OVERVIEW

ACBL allows review of the current status on accounts generally within a real time basis. Current Requisitions which have not been through the approval process are indicated on the report screen, as are all other encumbrances and actual expenses on the account.
Datatel - Account Balance Inquiry

To review a particular account, including the details.
Apps: CF
GL - General Ledger
ACBL - GL Account Balance Inquiry
Datatel - Account Balance Inquiry

Type in the specific account number without any spaces or dashes you want to look at, click OK or “Enter.”
Datatel - Account Balance Inquiry

Fiscal Year: type in the year you want to look at and click OK or “Enter”
Datatel - Account Balance Inquiry

Actuals - To look at the actual expenses that have been charged to this account, click on the symbol to the right of the amount, or F2 in the amount box.
Datatel - Account Balance Inquiry

To review the details of these expenses, click on the symbol to the right of the ‘Reference No.’, you wish to review, or F2 in this particular box.
By using this same method, you can review more details in this screen.
Datatel – Account Balance Inquiry

Encumbrances, and Requisitions - can be reviewed by the same method; click on the symbol to the right of the ‘Reference No.’, or F2 in this box.

Finished
What is a GLSA monthly expense report?

OVERVIEW:
Account Statement GLSA is a summary financial report of the operating budget of an account. It includes 7 columns showing the object codes, the descriptions of the object codes, original budget assigned to each object code, year-to-date expenses, current commitments, balance available and percentage of actual charges to revised budget.
What is a GLSA monthly expense report?

OVERVIEW (continued):

Budgeters and/or managers should print a copy of the GLSA report for their responsible accounts every month.

The best time to run your monthly GLSA report is after the 15th of every month. This date is a safe date because both of the monthly payrolls would have been processed and posted by then.
Datatel - Budget/Expense Report

Apps: CF
GL - General Ledger
GLB
GLSA - Summary Account Budget Report, including expenses and encumbrances (encumbrances are usually outstanding purchase orders)

Highlight and enter
**Fiscal Year**: put in the year you want to look at, ie: **2006**; for FY ‘05-‘06.

**Calendar Ending Month of**: (usually ‘6’, for June, the end of the fiscal year. This will include all expenses from July 2005 through June 2006).

**Include accounts that have**: ‘A’ (All Statuses; which includes budget, expenses & encumbrances.)

**GL Account Definition**: F2 key (or click on small box on right)
Select/ List: F2 key (or click on small box on right)
Datatel - Budget/Expense Report

Print parameters:

*Inc/Exc*,  I for Include, or E for Exclude, or leave blank for all Funds.

*Location*, ‘2’, will Include 2X, (EVC, 21, 23, 25, etc.); 1X is SJCC.

*Minor Cost Center*, - put in the cost centers you want to look at

*Major User*, - leave blank and this will include all User Codes.

*Object*, ‘5’ will Include only expenses

*GLS Budget Officer*, leave blank.

*GLS Net Asset*, leave blank.

Prompt for additional selection criteria? (Y/N): N
Sort; F2 (Datatel requires a sort)
Datatel - Budget/Expense Report

**Break:** Y

**Sort by:** FUND and Cost Center, in this case; or any other sort you wish.
This should print on one page, both cost centers and the total for that Fund.

F9, Update.
Datatel - Budget/Expense Report

Verify Criteria: N

F9, Update.
Datatel - Budget/Expense Report

Proceed with the Report: Y (or 'N' to abort report)

F9, Update.
Datatel - Budget/Expense Report

**Output Device:** “P” for Printer,

**Printer:** Define what printer to use, or put ‘…’ and select a printer.

or

**Output Device:** “H” to Hold and look at data on screen. You can then print to a local printer, if you choose to.

F9, Update.
Datatel - Budget/Expense Report

“Enter key”, (F9), Update
Datatel – Budget/Expense Report

Report will print, or be displayed if you place in a Hold

To print to your local printer, click on the print icon to the left (print in Landscape mode), or to the Datatel printer, use the print icon on the right.
What is LGLA look-up?

OVERVIEW:
ACBL allows review of the detail on account in the current fiscal year. You can obtain detail on accounts in other fiscal years (or the current year) with this look-up – it allows you to print and review detail on:

- Expense accounts
- Budget changes to the account
- Encumbrances on the account
- Fiscal information is on a real time basis
Datatel - LGLA Look-Up

To review individual account charges; actual budget changes
Apps: CF
GL - General Ledger
LGLA - List GL Activity

Default is to the current fiscal year, but you may change to any fiscal span
Datatel – LGLA Look-Up

You may choose:

“A” for account actuals
“B” for Budget changes
“E” for current encumbrances on the account.

NOTE: Encumbrances are only Purchase Requisitions which have been dedicated to Purchase Orders (or Blankets) but DOES NOT include requisitions which are still in the approval process.

Type in the specific Account number(s) without any spaces or dashes, indicate Y to proceed
Datatel - LGLA Look-Up

“‘A” for Actuals

Follow through with standard F9, etc.
Report printed (to screen)
Datatel - LGLA Look-Up

Example of choosing “A” for Actuals

<table>
<thead>
<tr>
<th>Description</th>
<th>Date</th>
<th>Debits</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>San Jose/Evergreen Community</td>
<td>09/12/06</td>
<td>57.96</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>09/12/06</td>
<td>96.99</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>09/16/06</td>
<td>46.09</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>10/10/06</td>
<td>0.95</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>10/10/06</td>
<td>31.74</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>10/10/06</td>
<td>1.60</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>10/10/06</td>
<td>19.33</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>11/02/05</td>
<td>15.41</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>11/14/05</td>
<td>175.48</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>11/31/05</td>
<td>424.04</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>01/11/06</td>
<td>32.46</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>01/11/06</td>
<td>216.81</td>
<td></td>
</tr>
<tr>
<td>Payroll Payroll</td>
<td>12/31/05</td>
<td>424.04</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>02/11/06</td>
<td>52.47</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>02/23/06</td>
<td>16.23</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>03/21/06</td>
<td>16.23</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>03/21/06</td>
<td>20.21</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>03/21/06</td>
<td>16.23</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>03/21/06</td>
<td>20.21</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>09/10/06</td>
<td>55.21</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>09/10/06</td>
<td>500.33</td>
<td></td>
</tr>
<tr>
<td>Office Depot, Inc.</td>
<td>08/10/06</td>
<td>22.02</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>2,693.67</td>
<td></td>
</tr>
<tr>
<td><strong>Current Balance</strong></td>
<td></td>
<td>1,655.49</td>
<td>87.19</td>
</tr>
</tbody>
</table>
## Datatel - LGLA Look-Up

### Example of choosing “B” for Budget changes

<table>
<thead>
<tr>
<th>Description</th>
<th>Date</th>
<th>Debits</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-11-06021-00000-55200 College President : Conference</td>
<td>07/01/06</td>
<td>9,800.00</td>
<td></td>
</tr>
<tr>
<td>AD 004536 BUCARD 2/14/06</td>
<td>08/09/06</td>
<td>1,231.00</td>
<td></td>
</tr>
<tr>
<td>BU 004536 To align budget</td>
<td>12/14/06</td>
<td>10,000.00</td>
<td></td>
</tr>
<tr>
<td>BU 004536 To align budget</td>
<td>01/31/06</td>
<td>2,000.00</td>
<td></td>
</tr>
<tr>
<td>BU 004722 To align budget</td>
<td>04/04/06</td>
<td>459.00</td>
<td></td>
</tr>
<tr>
<td>BU 004721 To align budget</td>
<td>04/09/06</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>BU 004721 To align budget</td>
<td>04/10/06</td>
<td>459.00</td>
<td></td>
</tr>
<tr>
<td>Period Totals</td>
<td>13,231.00</td>
<td>1,231.00</td>
<td></td>
</tr>
<tr>
<td>Current Balance</td>
<td>26,933.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
What is AHST look-up?

OVERVIEW:
AHST allows a review of the summary totals of budget, adjustments to budget, and expense totals for all years from 1999-2000 forward. Summary is viewed side by side, and may be useful for a historical perspective on actual account use over the years.

- Datatel, General Ledger
- Account History Report
Datatel – AHST Look-Up

To review a particular account history over several years
Apps: CF
GL - General Ledger
AHST - GL Account History Inquiry
Type in the specific account number without any spaces or dashes, click OK or “Enter”
Datatel - AHST Look-Up

Multi-year screen comes up with summary detail on account use - use small arrows to right of the date box (2005 in example) to scroll backward through the years.
Budget Transfers and Expense Transfers

OVERVIEW

• **BUDGET TRANSFERS**: This is the easier of the two procedures. All you need to do is fill out a **Budget Transfer Request** form, have it signed off by the appropriate manager, and send it over to your campus business officer.
Budget Transfers and Expense Transfers

PROCEDURE

• You have to remember the theory here which is that you are transferring a specific transaction to a different account. So, you cannot just transfer a block of expenses without the accompanying detail which will be used for the audit trail.

• An auditor has to be able to look at a specific account and see what the specific charges were to that account.

• If you are going to transfer an expense, fill out an “Expense Transfer Request” in hard copy or file format and indicate the detail of expenses to be transferred.
Budget Transfers and Expense Transfers

PROCEDURE

• **FORM:** The form for both kinds of transfer requests are available at the campus intranet address: `\Do_snap\SHARE1\DOAccounting\Accounting_DO`

• After getting into the site, click on "Forms and Memos" in the left window, then select the form (Budget Transfer/Journal Voucher--another name for expense transfer) you need.
Budget Transfers and Expense Transfers

BUDGET TRANSFERS
Budget Transfers should take place whenever the manager perceives that there may be insufficient funds to meet the needs of the program AND there are excess funds in another account.
Budget Transfers and Expense Transfers

BUDGET TRANSFERS
Funds can only be transferred within the same fund and the same object code. In other words the first two digits and the first grouping of 5 digits must always match when doing a budget transfer between accounts.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Location</th>
<th>Cost Center</th>
<th>User</th>
<th>G/L-Object</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX-</td>
<td>XX-</td>
<td>XXXX-</td>
<td>XXXXX</td>
<td>X XXXX</td>
</tr>
</tbody>
</table>

In the case of salary and benefits – even if there are not funds in the account, employees (hourly and permanent) are paid, but it does not negate the managers’ obligation to assure that all accounts are covered by the end of the year.
Budget Transfers and Expense Transfers

BUDGET TRANSFERS

Types of Budget Transfers:
• Board (approved)
• Non-Board
Budget Transfers and Expense Transfers

**Board Approved:**
If funds are being transferred from one major object code to another, it requires the approval of the Board.

**Non-Board:**
These are budget transfer within the same Major Object Code.

- One example would be the movement of dollars from a permanent salary position to an hourly salary position (i.e. moving money from 52110 to 52310)
Budget Transfers and Expense Transfers

**BUDGET TRANSFERS**

**Board Approved:**
**The Major Object Codes are:**
- 51000 – Academic salaries
- 52000 – Classified salaries
- 53000 – Employee Benefits
- 54000 – Supplies and Materials
- 55000 – Other operating expenses and services
- 56000 – Capital Outlay
- 57000 – Other Outgo
SAN JOSE / EVERGREEN COMMUNITY COLLEGE DISTRICT
BUDGET TRANSFER
List one fund per budget transfer

Department / Program

BT Number: ___________________________ BT Date: _____________

Please transfer funds listed below (list in whole dollars only)

<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>Debit Amnt.</th>
<th>Credit Amnt.</th>
</tr>
</thead>
<tbody>
<tr>
<td>fund</td>
<td>line</td>
<td>grant order</td>
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<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

DT/ Custodian Total: 0

Reason for request:

_____________________________________________________

_____________________________________________________

_____________________________________________________

Department: ___________________________ Approved by: ___________________________

Requested by: ___________________________ Date: ___________________________

Date: ___________________________ Board Date: ___________________________

Approved by: ___________________________
Budget Transfers and Expense Transfers

EXPENSE TRANSFERS
(aka Journal Vouchers)

Expense transfers are used to move expense from one account to another. Expenses can be transferred between funds and any accounts within them. Expense Transfers are used for a variety of reasons.
Budget Transfers and Expense Transfers

EXPENSE TRANSFERS

Some Primary reasons for an Expense Transfer:

• Moving expenses when the original account charges were in error. For example, the wrong object code was used, supplies 54300 – instead of mileage 55200.

• Original expense is in the wrong division or department, but the same object code – the intent was to use the Reading supplies account, but the English supplies account was used in error.
Budget Transfers and Expense Transfers

EXPENSE TRANSFERS

Primary reasons for an Expense Transfer (continued):

• Expenses exceeding a fund balance in Grant funds must be moved to the general fund in order to balance the account (or visa versa).

• Expense transfers can be done almost at any time, as long as the “books” haven’t been closed at the end of a fiscal year.
### EXPENSE Transfer
#### General Journal Entry

<table>
<thead>
<tr>
<th>ACCOUNT #</th>
<th>Debit</th>
<th>Credit</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>JE TOTAL</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

Entered by: __________________________  Journal Date: __________________________
JE Submitted by: ____________________  Journal Number: _________________________
OVERVIEW - Salary

Individuals are paid regardless if there is budget assigned to an account or not. Budget Managers should assure that there is sufficient money in the account to cover both the salary and the benefits costs.
Salary & Benefits

OVERVIEW - Salary

Full time and permanent employees are budgeted in the budget development system, and generally their benefits costs are covered by contract, so the actual cost is not usually a concern for a manager.
Salary & Benefits

OVERVIEW - Salary

Part-time and hourly salary costs are part of the discretionary budget of a department, and the budget manager should be entirely responsible to assure that the cost does not over-run the budget.
Salary & Benefits

OVERVIEW – Salary (continued)

District Payroll have the detail on salary and benefits for both of the payrolls on the intranet site: `\Do_data_whse2\payroll` in the Expenses folder – by year and by month.

Both campuses will have their own sites, with the payroll specific to the campus, shortly.
Benefits for contract employees are divided into two categories. The first category is called Discretionary Benefits. This includes medical and hospital, vision care, dental care, life insurance, long-term disability insurance, employee assistance program, benefits during unpaid leave of absence and domestic partner benefits. The Discretionary Benefit Rate is calculated based on the projected discretionary benefit cost divided by the projected salary cost, by job group.
The second category of benefits is regulatory benefits; these apply to contract employees as well as part-time faculty, casual and student employees. Regulatory benefits include the District's share of State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Social Security (FICA), Medicare (MQFE), unemployment insurance and worker's compensation insurance.

These two rates combined form the total benefit rate, by job group. These rates are adjusted-annually, depending on how reflective the rates are of actual district-wide benefit costs.
Who to Call for Training or Assistance

**DO contacts:**
\Do_snap\SHARE1\DOAccounting\Accounting_DO
Serena Muindi ext. 6519  serena.muindi@sjeccd.org

**EVC contacts:**
Paul Lam ext. 6552  paul.lam @sjeccd.org
Elvis Raby ext. 6800  elvis.raby@sjeccd.org

**SJ CC contacts:**
\InfoStore\Administration Fiscal Operations\LaborDistribution_PayrollDetail
Mike Renzi ext. 3723  michael.renzi@sjeccd.org
Michele Fuqua ext. 3119  michele.fuqua@sjeccd.org