NUTS AND BOLTS OF BUDGET
San Jose/Evergreen Community College District

Budget Management
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<td>APPW – Task Aid</td>
<td>27-30</td>
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<td>35-40</td>
</tr>
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<td>BINQ – Task Aid</td>
<td>41-46</td>
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What is Budget?

In the current context, a budget is an organized estimate of revenue to be received and expenditures to be made in the coming fiscal year (July 1 through June 30). It reflects an estimate of monies to be received from a variety of sources and an assumed level of operation.

A budget is also a tool for planning, controlling, and evaluating activity. The District's budget expresses all of our individual department, division, college, and district wide plans in terms of the monetary resource requirements for executing the plans. The process of creating a budget provides a framework for decision makers to prioritize activities and evaluate alternatives in accomplishing the organization's goals.

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. For example, a major portion of revenue is dependent on property tax collections which in turn are influenced by changes in market value and property turnover in the county during the year. Similarly, some expenditures are dependent on enrollments.

As activities are engaged in, the budget provides a road map for managing resources. As the year progresses and unknowns regarding the budget process become known, adjustments are made to activity levels to ensure that the District meets its objectives with the resources available and takes advantage of any opportunities that arise.

Finally, 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. Of course, it is important to note that comparing actual expenses with budgeted expenses does not indicate whether the budget was sufficient to accomplish organization goals or whether the goals were accomplished -- the comparison only tells whether expenditures were more or less than expected.
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.

Sources of Base Revenue
The base revenue for community colleges is drawn from four sources:

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).

The State apportionment is calculated based on initial estimates of the other three sources (Items 2, 3 and 4).

Other Sources:

Student Fees
The District collects student fees for health services, parking, and certain types of payment and record processing. The District must set fees within State regulations that define what fees are permitted. Revenue from fees for health services and parking can only be spent on the provision of those services. There are no restrictions, however, on revenue received from the other fees.

Contract Education & Community Services
The District offers educational services to other organizations and to the public for which it charges fees that are intended to cover all direct and indirect costs of providing the services.

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." In virtually all cases, revenue from these external grants can be spent only to support the purposes of the granting authority and is thereby considered part of the General Fund - Restricted.

Examples of externally funded programs include Federal Work Study, Matriculation, Extended Opportunities Programs and Services (EOPS), Vocational and Applied Technology Education Act (VATEA), and Disabled Students Programs and Services (DSPS).
What are the Major Funds?

**Fund Accounting** – Which is the type of accounting required for the public sector, obliges us to track the different sources of revenue coming to the District, and be able to report on the revenue as well as the expenses related to those accounts. The following list of account funds are not the entire list of those used by the District, but are some of the most frequently used accounts.

**General Fund 10** This is the general unrestricted operating fund of the district. Basically everything happens here unless the state designates a fund to be set up for a special purpose. This is the fund that receives the State Apportionment and property taxes for income and pays most of the expenses of the teaching and support staff in addition to all operating expenses.

**Parking Fund 11** This fund is established to receive revenue from the sale of parking decals and permits. The fees are then used for the parking security officers and other parking lot maintenance.

**Categorical Fund 17** This fund handles all local, State and Federal grants that are received by the college. Large grant programs would include WIA, Matriculation, EOPS, VATEA, and many other smaller programs (see appendix G for more information)

**Capital Projects Fund 36** This fund is used for State money directed towards major building projects, instructional equipment allocations, and state scheduled maintenance projects.
**Student Center Fee Fund 37**  Revenue for this fund is generated by a mandatory fee for use of the campus center. The proceeds are used for payment of the bonds and COPS which financed the construction of the building.

**Student Financial Aid Fund 48**  These funds are used for federal and state financial aid programs, such as Pell Grants, SEOG, Perkins, etc.

**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.
Account Codes

Budget and Account Code Guide

Budget/Account Codes – The account code string for SJECCD 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>
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<tbody>
<tr>
<td>XX</td>
<td>XX</td>
<td>XXXX</td>
<td>XXXXX</td>
<td>XXXXX</td>
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</table>

**Fund** – (some of SJC/ECDD fund accounts)
- 10 General
- 17 Other funds (grants)
- 18 Health Services
- 72 Child Dev

**Locations** –
- 1X = SJC
- 2X = EVC
- 9X = DO

**Cost Center** – The next 4 digits indicates the department or division.

**The 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 4 digits in the Object code. 4 = revenue 5=expense. So all expense accounts begin with the digit "5". Example (51000 this is an expense for Instructional salaries)

Major Class Object code

**The next 4 digits are the Object Code** – directed by the state accountancy manual. In their major groupings they are:

- 1000 – Instructional salaries
- 2000 – Classified salaries
- 3000 – Benefits
- 4000 – Supplies and materials – Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost.
- 5000 – Other operating expenses and services. These are expenditures for services, leases, rents, travel and other operating expenses.
- 6000 – Capital outlay – these include amounts paid for the acquisition of fixed assets; buildings; or building improvements; and equipment per each item
## OBJECT CODES

<table>
<thead>
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<th>Description</th>
<th>Code</th>
<th>Description</th>
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<tbody>
<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>
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<td>51340</td>
<td>Hourly Instruction - Summer</td>
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<td>Unemploy. Insurance - Noninstructional</td>
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<td>51490</td>
<td>Certificated Nonteaching / Overload</td>
<td>53610</td>
<td>Workers Comp - Instructional</td>
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<tr>
<td></td>
<td></td>
<td>53620</td>
<td>Workers Comp - Noninstructional</td>
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### Classified:  

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<tr>
<td>52110</td>
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</tr>
<tr>
<td>52120</td>
<td>Regular - Management</td>
</tr>
<tr>
<td>52130</td>
<td>Regular - Supervisor</td>
</tr>
<tr>
<td>52140</td>
<td>Regular - Confidential</td>
</tr>
<tr>
<td>52210</td>
<td>Regular - Instructional Aide (Assistant)</td>
</tr>
<tr>
<td>52230</td>
<td>Supervisor - Instructional Aide</td>
</tr>
<tr>
<td>52310</td>
<td>Hourly - Nonteaching (may be a substitute)</td>
</tr>
<tr>
<td>52320</td>
<td>Hourly - Tutors</td>
</tr>
<tr>
<td>52350</td>
<td>Substitute - for a filled position</td>
</tr>
<tr>
<td>52351</td>
<td>Overtime</td>
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<tr>
<td>52410</td>
<td>Hourly - Instructional Aide</td>
</tr>
<tr>
<td>52420</td>
<td>Hourly - Tutors</td>
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<tr>
<td>52451</td>
<td>Overtime</td>
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### Benefits:  

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<td>53210</td>
<td>FERS - Instructional</td>
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<td>53220</td>
<td>FERS - Noninstructional</td>
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<td>53310</td>
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<tr>
<td>53320</td>
<td>OASDI - Noninstructional</td>
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<tr>
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<td>Health &amp; Welfare - Instructional</td>
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<td>Health &amp; Welfare - Noninstructional</td>
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<td>53510</td>
<td>Unemployment Insurance - Instructional</td>
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<td>Unemploy. Insurance - Noninstructional</td>
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<td>53610</td>
<td>Workers Comp - Instructional</td>
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<td>Workers Comp - Noninstructional</td>
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### Other:  

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<td>Software over $200</td>
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<td>54320</td>
<td>Copier Supplies</td>
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<td>54390</td>
<td>Contra - Supplies account</td>
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<td>54391</td>
<td>Transcript Contra account</td>
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<td>55100</td>
<td>Personal Services / Outside License</td>
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<tr>
<td>55200</td>
<td>Travel / Conference / Food</td>
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<td>55210</td>
<td>Field Trips</td>
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<td>55220</td>
<td>Memberships / Subscriptions</td>
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<td>66230</td>
<td>Mileage Expense</td>
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<td>Contra - Travel / Conference / Food</td>
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<td>Library</td>
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<td>56311</td>
<td>Library Textbooks</td>
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<td>56390</td>
<td>Contra - Library</td>
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<td>56410</td>
<td>Equipment ($5,000 and over)</td>
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<td>Equipment ($200 - $4,999)</td>
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<td>57500</td>
<td>Student Financial Aid</td>
</tr>
<tr>
<td>57800</td>
<td>Payments to/from students</td>
</tr>
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Section 5  
Updated by Raby 8/6/06
Contra Accounts – what do they mean?

When ever looking at a chart of accounts and financial statements – expense accounts and entries are stated as a positive number and revenue accounts and entries are indicated by a negative number. If you see a negative posting in an expense account or a positive number in a revenue account, and you do not know why, you should ask someone in your Business Services office to explain it to you.

Contra accounts are used in the financial world for a variety of purposes, but in this District they were established in the expense accounts for special purposes, mostly to track unique, local, one-time income, which can vary from year to year. Some of the Contra accounts we have in this District are for student material fees; transcript fees and revenue for facility rental.

How does it work?
Twenty years or so ago, students did not pay materials fees at registration, but went to the Bookstore where they purchased a Lab Card which they turned in to their instructor for the materials required by the class (clay for pottery classes; components for the electronics classes, etc). There were problems with this system and we moved to a system where the students pay the materials fees for their supplies (where required) when they register for class. Those fees will be entered (post) to the contra account associated with the specific discipline. In order to charge a materials fee the student must go away from the class with a tangible item of value at least equal to the amount they paid in fees.

When we moved to this system, the supplies budgets for the academic programs did not have sufficient funds to cover the cost of these additional supplies, which needed to be ordered and received before the students actually were enrolled in the class. So Contra Accounts were created. The initial amount of contra was estimated by reviewing the registration in the affected class for the prior year, and estimating how much revenue may be coming to the account. This process effectively increases the operational budget of the
department in order to purchase the goods needed in advance of actually receiving the money.

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.

There 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>Supplies</th>
<th>Budget</th>
<th>Actual</th>
<th>Balance</th>
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<tr>
<td></td>
<td>$2,500</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>($220)</td>
</tr>
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</table>

Due to low contra - account is overdrawn

• 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). For very small original purchases, there should be every attempt to have the vendor send the item along with an invoice so that the purchasing system is not burdened by small requisitions.

Other items being purchased fall in to two main groups:
Items which are purchased, and sent with a requisition, which cost under $500 and employee purchases which will be reimbursed.

Which Form Do I Use?

"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.

**EQUIPMENT AND/OR FURNITURE** purchases should never be processed in this manner – you should always go through Datatel Purchasing component.
**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 available 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.

**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. The Mileage form should have not only the place traveled, but also the purpose.

**Request for Conference Attendance** - is used when away from the campus on an approved activity, related to work. This form is used along with the District Request for Check for prepayment and when reimbursing the employee for expenses for conferences or meetings. Please see Appendix for more information and assistance.

**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. Please see the appendix at the end of the document for more information and assistance.
DISTRICT REQUEST FOR CHECK

SPECIFY WHICH ONE:

☐ VENDOR CHECK FOR MATERIALS OR SERVICES
☐ VENDOR CHECK FOR SEMINARS/MEMBERSHIPS/SUBSCRIPTIONS
☐ PERSONAL REIMBURSEMENT ☐ PAYROLL REQUEST (FOR PAYROLL’S USE ONLY)

<table>
<thead>
<tr>
<th>MAKE CHECK PAYABLE TO:</th>
<th>MAIL CHECK TO:</th>
</tr>
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<tbody>
<tr>
<td>NAME</td>
<td>NAME</td>
</tr>
<tr>
<td>ADDRESS</td>
<td>ADDRESS</td>
</tr>
<tr>
<td>CITY, STATE, ZIP</td>
<td>CITY, STATE, ZIP</td>
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<tr>
<td>PHONE NO.</td>
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ACCOUNT NUMBER:

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<th>FUND</th>
<th>LOC</th>
<th>COST CENTER</th>
<th>USER</th>
<th>OBJECT</th>
<th>AMOUNT</th>
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</tbody>
</table>

PURPOSE OF REQUEST, DESCRIPTION, AND ANY ADDITIONAL NOTES REGARDING THIS TRANSACTION.

__________________________________________________________

AUTHORIZATION FOR PAYMENT: I hereby certify that the service(s) and/or item(s) listed are true and correct.

<table>
<thead>
<tr>
<th>REQUESTED BY</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Print name, Dept &amp; Phone)</td>
<td></td>
</tr>
<tr>
<td>REQUESTED BY</td>
<td></td>
</tr>
<tr>
<td>(Signature)</td>
<td></td>
</tr>
<tr>
<td>MANAGER’S APPROVAL</td>
<td></td>
</tr>
<tr>
<td>(Signature)</td>
<td></td>
</tr>
<tr>
<td>SITE BUSINESS OFFICER</td>
<td></td>
</tr>
<tr>
<td>(Signature)</td>
<td></td>
</tr>
</tbody>
</table>

DISTRICT REQUEST FOR CHECK GUIDELINES - Purchase requisition is not required.

NO EQUIPMENT AND/OR FURNITURE

For the following received materials and services $500 and under including:

- Received Materials and Services
- Independent Contractors (contract required)
- Personal Reimbursements

For the following types of services regardless of the $ amount:

- Membership Fees
- Personal Local Seminars
- Subscriptions
- Payments for Continuing Orders (C/O) after the end of the fiscal year, up until the final cut-off date.

01/12/66
San Jose/Evergreen Community College District  
4750 San Felipe Road  
San Jose, California 95135

Mileage Reimbursement Form  
(Submit in Duplicate)

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMIZED TRIP DESCRIPTION</th>
<th>TOTAL MILEAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total business mileage (as shown above)</td>
<td>15.00</td>
<td></td>
</tr>
</tbody>
</table>

I hereby certify that the above is true and correct statement of automobile mileage on College District business for the period indicated and my claim for reimbursement as provided by the ruling of the governing board. I further certify that at the time of incurring this claim I had in effect a valid California Driver’s License and an active Auto Insurance policy with limits of liability at or exceeding the minimum requirement established by law.

Approved for payment

Signature of Claimant

Assistant Business Manager

Date

______________________________
Center Coordinator/Cluster Manager

<table>
<thead>
<tr>
<th>Fund</th>
<th>Loc</th>
<th>Cost Center</th>
<th>User</th>
<th>State Class</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Claim Form

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Unit Cost</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tr>
<tr>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Total

I hereby certify that the services and/or items listed are true and correct and that no part thereof has been paid. The necessary receipts are attached.

Signature of Claimant

Date

Approval of Immediate Supervisor

Department Chairperson/Center Coordinator

Approved as a legal charge against the following funds:

- - - -

Budget Account Number

Approval of Purchasing Department
(Prior approval of Purchasing Agent is recommended)

Business Manager
Basics of the Datatel Purchasing Module

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      | Vendor Inquiry – view vendor information
| VENI     | Vendor Inquiry – view vendor purchasing activity for a specified vendor including year-to-date amounts.
| REQ      | Requisition Maintenance – screen to enter and maintain requisitions with accounts assigned to your area.
| RINQ     | Requisition Inquiry – view information on a requisition.
| UNRQ     | Unauthorized/In-progress Requisition – screen to produce a report of requisitions that have a current status of unauthorized or in-progress (not forwarded).
| RQSP     | Requisition single print.
| POM      | Purchase Order Inquiry – view information on a purchase order.
| BPM      | Blank Purchase Order Inquiry – view information on a blanket purchase order.
| PINQ     | Blank Purchase Order Voucher List – view all vouchers created against a specific blanket purchase order.
| BPVL     | Blanket Purchase Order GL History Summary – view a summary of transaction activity on a specific GL account on a blanket purchase order.
| BGLS     | 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.
| GSR      | Purchase Order Receiving List – view item activity for a specific purchase order regardless of items status.
| PORL     | 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.
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).
Enter your first initial and your last name without any spaces
Enter – system will also prompt for fiscal year and your password – but they are not necessary at this screen – just “enter” through them. *Unless new fiscal year is “live” and you may be approving requisitions for both fiscal years.
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
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
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
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 right hand column.
You will be prompted for your password
Enter
And then F9 back to APRN
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, General Ledger
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 to continue
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.
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.

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Estimated Price</th>
<th>Extended Price</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Raincoat</td>
<td>1</td>
<td>87.547</td>
<td>87.547</td>
<td>0</td>
</tr>
<tr>
<td>Raincoat</td>
<td>1</td>
<td>87.547</td>
<td>87.547</td>
<td>0</td>
</tr>
<tr>
<td>Raincoat</td>
<td>1</td>
<td>87.547</td>
<td>87.547</td>
<td>0</td>
</tr>
<tr>
<td>Raincoat</td>
<td>1</td>
<td>87.547</td>
<td>87.547</td>
<td>0</td>
</tr>
</tbody>
</table>

Controller Name: Value 1/1
Detail on PO
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 as soon as you have reviewed all the elements you are interested in.
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
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 Summary Account Availability - 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, General Ledger
Account Balance Inquiry

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

Type in the specific account number without any spaces or dashes you want to look at, click OK, or ‘Enter’.
Fiscal Year: put in the year you want to look at, click OK, or ‘Enter’.
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.

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.
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.

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 nine columns showing the object codes, the descriptions of the object codes, original budget assigned to each object code, the year-to-date revised budget, year-to-date expenses, current commitments, balance available and percentage of actual charges to revised budget.

Budgeters and/or managers should print a copy of the GLSA report for their responsible accounts every month. Although the data is available to view at any time, the second payroll does not post to accounts until somewhere around the middle of the month. Activity in every account other than the payroll and benefit accounts is posted on a daily basis. The GLSA shows the status of accounts, transactions going in and out of the accounts, purchase commitments and personnel charges.
Datatel, General Ledger

Year to Date Budget/Expense Report

Apps:  CF
GL – General Ledger
GLB – Budget Reports

GLSA – Summary Account Budget Report, including expenses and encumbrances.  (Encumbrances are usually outstanding Purchase Orders.)
**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)
Put in the print parameters, i.e.: What do you want to have printed? 

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

**Example: Fund, - leave blank and this will include all Funds;** or put in 10 or 17. 

**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; in this case it will only be 6722 & 2001. 

**Major User,** - leave blank and this will include all User Codes. Most User Codes are '00000', except grants and special programs. 

**Object, '5', will Include only expenses (which start with the number 5).** 

**GLS Budget Officer,** leave blank. 

**GLS Net Asset,** leave blank. 

Prompt for additional selection criteria? (Y/N): N 

F9, Update.
Sort, F2, (Datatel requires a sort).
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.
Verify Criteria: N

F9, Update.
**Proceed With the Report:** Y (yes; or ‘N’ to abort report)

F9, Update.
**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.
“Enter key”, (F9), Update;
Report will print, or be displayed if you put 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, General Ledger
List GL Activity

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

Default is to the current fiscal year – but you may change to any fiscal span.
You may choose “A” for account actuals, “B” for Budget changes or “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.

Follow through with standard F9, etc
Report printed (to screen)
Similarly for Budgets (select B)
<table>
<thead>
<tr>
<th>Ref.</th>
<th>Description</th>
<th>Date</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>ADOPTION BUDGET</td>
<td>07/01/06</td>
<td>9,100.00</td>
<td></td>
</tr>
<tr>
<td>DU</td>
<td>Board 7/14/06</td>
<td>07/14/06</td>
<td>1,100.00</td>
<td></td>
</tr>
<tr>
<td>DU</td>
<td>To align budget</td>
<td>10/14/06</td>
<td>2,000.00</td>
<td></td>
</tr>
<tr>
<td>DU</td>
<td>To align budget</td>
<td>04/14/06</td>
<td>400.00</td>
<td></td>
</tr>
<tr>
<td>DU</td>
<td>To align budget</td>
<td>04/19/06</td>
<td>600.00</td>
<td></td>
</tr>
<tr>
<td>DU</td>
<td>To align budget</td>
<td>04/19/06</td>
<td>400.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Period Totals</td>
<td></td>
<td>10,201.00</td>
<td>1,700.00</td>
</tr>
<tr>
<td></td>
<td>Current Balance</td>
<td></td>
<td>20,909.00</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

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”
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 Operations: Supplies

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Status</td>
<td>Open</td>
<td>Open</td>
<td>Closed</td>
</tr>
<tr>
<td>Original Budget YTD</td>
<td>2,295.00</td>
<td>2,295.00</td>
<td>2,295.00</td>
</tr>
<tr>
<td>Adjustments YTD</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Contingencies YTD</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Allocated Budget YTD</td>
<td>2,295.00</td>
<td>2,295.00</td>
<td>2,295.00</td>
</tr>
<tr>
<td>Opening Balance</td>
<td>1,936.48</td>
<td>1,714.74</td>
<td>1,714.74</td>
</tr>
<tr>
<td>Actual</td>
<td>989.33</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Encumbrance</td>
<td>2,145.52</td>
<td>1,714.74</td>
<td>1,714.74</td>
</tr>
<tr>
<td>Ending Balance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Uncommitted Funds</td>
<td>119.15</td>
<td>549.26</td>
<td>549.26</td>
</tr>
</tbody>
</table>

**General Ledger Account History:**

- **Value:** 1.18
Budget Transfers and Expense Transfers

OVERVIEW  It would be nice if all funds were budgeted in the correct account at the beginning of the year and all expenses were charged to the correct account, but that will never happen. Thus, the need for budget transfers and expense transfers.

BUDGET TRANSFERS:  This is the easier of the two procedures. You should initially run a GLSA to assure that you are reviewing all of your accounts, and that you have sufficient funds in the accounts where you are decreasing the budget. Complete a Budget Transfer Request form, filling in all the account detail on every line. Have it approved by the budget manager electronically and forward to your Business Services approver. As they will also have to review the accounts you are changing, it would be prudent to attach the copy of the GLSA. The Business Officer then sends electronically to the District Office, where there is another review of account sufficiency before the Budget transfer is entered into Datatel.

EXPENSE TRANSFERS:  These get a little trickier. 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. (Oh, the life of an auditor is exciting, but someone has to do it!). So, if you are going to transfer an expense, fill out an “Expense Transfer Request” and indicate the detail of expenses to be transferred. One of the easiest ways to do this is to attach a copy of an LGLA detail sheet showing the amounts which will be transferred to another account. This points to a specific transaction and makes the auditors happy, which makes all of us happy.
The forms 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, choose the form (Budget Transfer/Journal Voucher--another name for expense transfer) you like to work on.

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. All funds must be kept in balance. If you do not have an account with excess funds you will have to consult with your manager and the campus Director of Finance to see if there is another source of funds. If a revenue line item is decreased, the expense lines relating must be reduced as well. The obverse is true as well; an increase in expense requires an increase in revenue.

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>XXXX</td>
<td>XXXXX</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.

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

Board Approved:
If funds are being transferred from one major object code to another, it requires the approval of the Board. The Board approves all Budget transfers on the first Board of the month only. The calendar for budget transfers is a different one than for regular Board agenda items, and its deadlines are generally 1 week earlier. We can generally ask for “early input”, where the staff at D.O. will actually complete the transfer before the Board approval.

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  

**Non-Board Budget transfers:**  
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 accounts or maybe moving money from one departments 54300 account to another departments 54300 account). The Major Object Code (the first two digits) is the same, and does not require approval from the Board.

**Expense Transfers (aka journal vouchers)**  
Expense transfers are used to move expenses from one account to another. Expenses can be transferred between funds and any account within them.  
District Office has designed templates that must be used for Journals and Budget Transfers. The data can be sent electronically over e-mail or printed and sent to the District Office. All transactions must be in balance.

Some of the primary reasons are:

- 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.
- Expense is moved from one account to another in order to “pay” for a service or goods from another District department or Division. For instance the Reprographics supply account is debited an expense and that expense is moved to the Business Services supply account so that Business Services can “pay” Reprographics for some printing. Another example would be to move expense in the general fund to a Grant - say payroll costs for a portion of an employee’s salary that has .20FTE charged to a Grant for one semester.
- 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.

*District Office has designed templates that must be used for Journals and Budget Transfers. The data can be sent electronically over e-mail or printed and sent to the District Office. All transactions must be in balance.*
Please transfer funds listed below (list in whole dollars only)

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<th>ACCOUNT NUMBER</th>
<th>Debit Amt.</th>
<th>Credit Amt.</th>
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**BT / Column Total:** 0 0

Reason for request:

Department:
Approved by: (D.O.)

Requested by:
Date:

Date:
Board Date:

Approved by:
EXPENSE Transfer
General Journal Entry

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<th>ACCOUNT #</th>
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JE TOTAL: 0.00 0.00

Entered by: __________________________

JE Submitted by: __________________________

Date: __________________________

Journal Date: __________________________

Journal Number: __________________________

move / correct expense
Salary & Benefits

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. 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. 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.

Many managers have indicated that it would be helpful to be able to see the detail of the expenses which are hitting the salary account. Some know that the 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.

OVERVIEW – Benefits

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\share\DO\Accounting\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

**SJC contacts:**
\Info\Store\Administration\Fiscal\Operations\Labor\Distribution\Payroll\Detail
Mike Renzi ext. 3723  mike.renzi@sjeccd.org
Michele Fuqua ext. 3119  michele.fuqua@sjeccd.org
Additional Helpful Information and Important reminders:

1. 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. For example, a major portion of revenue is dependent on property tax collections which in turn are influenced by changes in market value and property turnover in the county during the year. Similarly, some expenditures are dependent on enrollments.

2. Your signature of approval is an important instrument - be careful of how you use it. If you are unable to carefully check the items that you are signing, make sure that your administrative assistant or someone else has reviewed the material and can assure that what you are signing is appropriate and correct. Review your GLSA report at least on a monthly basis. The best time to run your report is after the 15th of every month. Payroll and all other expenses for the previous month will then be reflected in your account.

3. Review the contra accounts 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 GLSA report for the entire discipline or department.

4. Review your hourly instruction expenses as well as your staff charges hitting your accounts in a least a monthly basis.

5. Managing a categorical budget when the actual revenue is unknown can be difficult. Work closely with your Business Services office to assure that you correctly understand the impact your categorical account may have to the general (Fund 10) operational budget. If the revenue adequately covers all expenses there aren’t any concerns, but if there is a shortfall other solutions will have to be found.
Object Code Chart of Accounts

51111 – Faculty in classroom
51140 – Faculty sabbatical
51211 – Faculty – non-instructional – counselors, librarians, program directors, release time, etc.
51220 – Faculty Management
51310 – Hourly Instructional Faculty
51340 – Hourly Faculty Summer session
51350 – Substitutes
51400 – Hourly faculty noninstructional
52110 – Classified permanent employees – non-instructional
52120 – Classified Managers – non-instructional
52130 – Classified supervisors – non-instructional
52140 – Classified confidential – non-instructional
52210 – Classified permanent – instructional aide
52310 – Hourly classified – non-instructional
52351 – Overtime – non-instructional
52410 – Hourly classified instructional aide
52420 – Hourly classified tutor
52451 – Overtime – non-instructional

Actual Account numbers

54300 – Supplies and materials, including freight and handling. Included in this object are instructional, object, library, medical, test, periodicals, magazines, pictures, maps, computer software under $200.
54310 – Computer software over the amount of $200
54320 – Computer supplies – paper, toner, etc.
54390 – Contra account – Material fees and other revenue sources are deposited to this account in order to offset the expense of items in the supplies accounts. This is the equivalent of a revenue account, money only comes in to these accounts, they cannot be used for
55100 – Personal and Consultant Services – Services are provided by a company or an individual. For an individual, and Independent Contract is ALWAYS used, a company may or may not require an actual contract, depending on the scope of the job being done.

Stipends – Not to exceed $100.00 – Form to be used is “Request for Warrant” (NCR) Form.

Independent Contracts - Generally must be generated for anything over the stipend amount. All of these types of services should have an Independent Contractor Agreement prepared, detailing the inclusive dates of the service performed, the details of the service or deliverables, and specifics in regard to payment. These contracts must be signed by the Contractor, the Project Manager (if there is one) the division Dean, the College President and finally the Vice Chancellor. The contract must also be entered into the Datatel System before sending it out of the department. There is a space for the Requisition number and the account number on the signature page.

55200 – Conference – All expenses encountered when attending a conference or a training session. This would be used for registration costs, hotel, transportation, etc.
55210 – Field Trips – when incurring field trip expenses, involving a class activity.
55220 – Memberships – paying for institutional membership. Please note that the District does not pay for an individual’s membership (one that could not be transferred to another District employee.)
55230 – Mileage – Rate of reimbursement is hinged to the IRS. Reimbursement rate is reviewed, and may change, yearly. Round trip is only paid when the employee actually returns to work.
55610 – Rentals and Leases – Payment for leases of any type over a period of time, regardless of duration.
55620 – Repairs – Repairs, including parts and labor, on any equipment. Should be reviewed to ascertain if a repair is less expensive than a replacement purchase.
55625 – Preventative maintenance agreements (PMA’s)
55711 – Advertising – Payment for any type of advertising. Items which are purchased (such as pens or pencils) with the campus logo and then given away might also be purchased here rather than supplies.

56310 – Library books
56311 – Library Textbooks
56410 – Equipment (Capital) costing $5,000 per ITEM or more.
56411 – Equipment costing $200 to $4,999

Capital Equipment:

Capital test –

• Each individual items must cost at least $200 this amount should include the tax – so if you are purchasing something that is $195 – it probably is 56411)
• The items must be something, which is NOT used up (such as toner, paper or another supply item).
• The item must retain its own identity, and NOT be installed on or in other equipment (such as an internal modem, memory chip or DVD inside of a computer).
• The item must be of value for at least ten years or so (software, although perhaps very expensive, only “lasts” for a year or so before it has to be upgraded.)
• It should not be an item which is easily stolen, broken or lost (such as PDA’s)

2 – Legal Bid - Please note all purchases totaling more than about $50,000 (as of 2004) must also go out for a legal bid which would take a minimum of six weeks, and be approved by the Board – so when thinking of large purchases please keep in mind that it could be a very long time line. In this regard, purchases may also be bundled with others in the District to obtain an even better price, so even though your department may only be purchasing $20,000 of computers, it may be bundled with similar purchases elsewhere in the District and would then require a legal bid.
Glossary

Account code. A sequence of numbers and/or letters assigned to ledger accounts to classify transactions by fund, object, activity, etc...

Accounting. (1) The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (2) The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.

Accounting period. Any period of time at the end of which a district determines its financial position and results of operations.

Accounting procedures. All processes which identify, record, classify, and summarize financial information to produce reports and to provide internal control.

Accounting system. The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, account groups, and organizational components.

Accounts payable. A short-term liability account reflecting amounts due to others for goods and services received prior to the end of an accounting period (includes amounts billed, but not paid).

Accounts receivable. An asset account reflecting amounts due from others for goods and services provided prior to the end of an accounting period (includes amounts advanced but not repaid).

Activity. A set of institutional functions or operations related to an academic discipline or a grouping of services.

Administrator. For the purpose of Education Code Section 84362, “Administrator” means any employee in a position having significant responsibilities for formulating district policies or administering district programs.

Allocation. Division or distribution of resources according to a predetermined plan.

Apportionment. Allocation of State or federal aid, district taxes, or other moneys to community college districts or other governmental units.

Audit. An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance review.

Audit report. The report prepared by an auditor. As a rule, the report includes: (a) a statement of the scope of the audit; (b) explanatory comments (if any) concerning exceptions by the auditor as to application of generally accepted auditing standards; (c) opinions; (d) explanatory comments (if any) concerning verification procedures; (e) financial statements and schedules; and (f) sometimes statistical tables, supplementary comments, and recommendations.

Auditor’s opinion. A statement signed by an auditor which states that she or he has examined the financial statements of the entity in accordance with generally accepted auditing standards (with exceptions, if any) and expresses an opinion on the financial position and results of operations of some or all of the constituent funds and balanced account groups.

Basis of Accounting. A term used to refer to when revenues, expenditures, expenses, and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Budget. A plan of financial operation for a given period consisting of an estimate of expenditures and the proposed means of financing them.

Budget document. The instrument used by the budget-making authority to present a comprehensive financial program to the governing authority (form CCFS-311 for California Community Colleges). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

Budgetary control. The management of business affairs in accordance with an approval plan of estimated income and expenditures.

Budgeting. The process of allocating available resources among potential activities to achieve the objectives of an organization.

Chart of Accounts. A systematic list of accounts applicable to a specific entity.

Child Development Fund. The fund designated to account for child development services.
Classified employee. A district employee who is not required to meet minimum academic standards as a condition of employment.

Community services. Educational, cultural, and recreational services which an educational institution may provide for its community in addition to its credit and noncredit programs. Community college districts receive no direct State apportionment for community services.

Compensated Absences. Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

Contracted services. Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

Cost. The amount of money or other consideration exchanged for goods or services. Cost may be incurred even before money is paid; that is, as soon as liability is incurred.

Cost accounting. The method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Current Expense of Education (CEE) — EC 84362, CCR 59200 et seq. The Unrestricted General Fund expenditures of a community college district in Objects of Expenditure 1000 through 5000 and 6400 (Equipment Replacement Sub object) for activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded. (See 50 Percent Law.)

District expenses or costs. Expenses specifically traceable to specific goods. Services, Activities, Programs, functions, units, or departments. Direct expenses or costs differ from indirect expenses or costs in that the latter cannot be specifically traced and so must be allocated on some systematic and rational basis.

Disbursements. Payments by currency, check, or warrant (the term is not synonymous with expenditures).

Educational Administrator. Education Code Section 87002 and California Code of Regulations Section 53402(c) define “educational administrator” as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory management employees designated by the governing board as educational administrators.

Employee benefits. Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of O.A.S.D.I. (Social Security) taxes, and worker’s compensation payments. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are a part of the total cost of employees.

Encumbrances. Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Funds. A subgroup of the proprietary Funds Group used account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges; or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Entry. (1) The record of a financial transaction in its appropriate book of account. (2) The act of recording a transaction in the books of account.

Equipment. Tangible property with a purchase price of at least $200 and a useful life of more than one year, other than land or buildings and improvements thereon. See Appendix E Guidelines for Distinguishing Between Supplies and Equipment.

Expense of Education. This includes all General Fund expenditures, restricted and unrestricted, for all objects of expenditure 1000 through 5000 and all expenditures of activity from 0100 through 6700.

Expenses. Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity’s ongoing major or central operations.

Fees. Amounts collected from or paid to individuals or groups for services or for use of facilities.

Financial and Compliance Audit. An examination leading to the expression of an opinion on (1) the fairness of presentation of the audited entity’s basic financial statements in conformity with GAAP, and (2) the audited entity’s compliance with the various finance-related legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship. Public sector oversight bodies typically require independent auditors to include responses to standardized legal compliance audit questionnaires in financial and compliance audit reports.
**Fiscal year.** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For governmental entities in the State of California, the period beginning July 1 and ending June 30.

**Fixed Assets.** Long-lived tangible assets having continuing value such as land, buildings, machinery, furniture, and equipment.

**Full-time Equivalent (FTE) Employees.** Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard work load of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

**Full-time Equivalent Students (FTES).** An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent students (FTES) is one of the workload measures used in the computation of state aid for California Community Colleges. (See form CCFS-320, “Apportionment Attendance Report.”)

**Functional accounting.** A system of accounting in which records are maintained to accumulate income and expenditure data by purpose and usually are further classified within generalized functional areas such as instruction, administration, or operations.

**Fund.** An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**Fund balance.** The difference between fund assets and fund liabilities of governmental and similar trust funds.

**Fund group.** Compilation of two or more individual funds used to report sources and uses of resources in providing some major service or group of services.

**General Fund.** The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**General ledger.** A record containing the accounts needed to reflect the financial position and the results of operations. General ledger accounts may be kept for any group of items of receipts or expenditures.

**Generally Accepted Accounting Principles (GAAP).** Uniform minimum standards and guidelines for financial accounting and reporting.

**Governmental accounting.** The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of a governmental entity.

**Governmental funds.** Grouping of funds used to account for activities directly related to an institution’s educational objectives.

**Grants.** Contributions or gifts of cash or other assets from another government or private organization to be used or expended for a specific purpose, activity or facility.

**Independent Audit.** An audit performed by an independent auditor.

**Independent Auditor.** An auditor meeting the independence criteria set forth in GAAS or GAGAS.

**Indirect expenses or costs.** Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management and supervision.

**Instructional aide.** A person employed to assist classroom instructors and other certificated personnel in the performance of their duties; in the supervision of students; and in instructional tasks which, in the judgment of the certificated personnel to whom the instructional aide is assigned, may be performed by a person not licensed as a classroom instructor (EC 88243).

**Interfund accounts.** Accounts in which transactions between funds are reflected.

**Interfund transfers.** Money that is taken from one fund and added to another fund without an expectation of repayment.

**Internal audit.** An examination made by one or more employees to make continuous or periodic checks to determine whether acceptable policies and procedures are followed, established standards are met, resources are used efficiently and economically, accounting and reporting procedures are reliable, and the organization’s objectives are being achieved.

**Internal control structure.** A plan of organization in which employees’ duties are arranged and records and procedures designated to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, income, and expenditures. Under such a system the employees’ work is subdivided so that no one employee performs a complete cycle of operation; such procedures call for proper delegation by designated officials.

**Intrabudget transfers.** Amounts transferred from one appropriation account to another within the same fund.
Intrafund transfer. The transfer of moneys within a fund of the district.

Invoice. An itemized statement of charges from the vendor to the purchaser for merchandise sold or services rendered.

Journal. Any accounting record in which financial transactions of an entity are formally recorded for the first time; e.g., the cash receipts book, check register, and journal voucher.

Journal voucher. A form provided for the recording of certain transactions or information in place of, or supplementary to, the journal or registers.

Object. Expenditure classification category of an item or a serviced purchased.

Payroll register. A document accompanying one or more orders on a fund for the payment of salaries or wages to employees which contains the names of such employees and provides information substantiating such orders.

Payroll warrant. A document used as an order or a requisition on funds of an entity to pay salaries or wages.

Petty cash. A sum of money set aside on an impressed basis to make change or to pay small accounts for which the issuance of a formal voucher and check would be too expensive and time-consuming. (See also Imprest account and Revolving cash account.)

Posting. The act of transferring data in an account in a ledger the data, either detailed or summarized, from a book or document of original entry to an account in a ledger.

Prepaid expenses. Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Expenses are recorded in the accounting period in which the related benefits are received.

Purchase order. A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Restricted accounts. Cash or other assets which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

Student Body Fund. A fund to control the receipts and disbursements for student association activities.

Student Financial Aid Fund. The fund designated to account for the deposit and payment of student financial aid including grants and loans or other moneys intended for similar purposes and excluding administrative costs.

Supervisor. For the purpose of Education Code Section 84362 (the Fifty Percent Law), “Supervisor” means any employee having authority, on behalf of the district, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, discipline other employees, adjust their grievances, or effectively recommend such action, if the exercise of such authority is not of a merely routine or clerical nature.

Supply. A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Tuition. An amount charged for instructional services provided to a student.

Useful life. The period of time that an asset is of physical useful value. It is established primarily for depreciation and insurance purposes.

Vocational and Technical Education Act (VTEA) of 1998. Federal act which provides funds for special studies, demonstration projects, and supplemental services to special populations identified educational programs, etc.

Warrant. A written order drawn by the governing board or its authorized officer(s) or employee(s) and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee. A warrant may or may not be payable on demand and may or may not be negotiable.
Datatel LookUp - Shortcuts

. . . Lookup field detail IF “lookup” appears in bottom left area of screen

F1 or ? Help information IF field is white

F9 Save data entered and return to the previous screen

F10 Save data entered and return to enter another like transaction

shift F8 or X Cancel last item and/or return to previous screen

; Search inquiry, i.e., ;in xxx xxxxx (xxxxx = your first and last name)

@ Repeat last data entry used in field

# Automatically enters date and initiator ID in comments field
Datatel Requisition Lookup (Search)

1. Initiator’s first and last name ;IN xxxx (xxxx = initiator’s name)
2. Complete vendor name. xxxxxxxx
3. Vendor ID Number ;V xxxx (xxxx = vendor number)
4. Requisition date ;DA xxxxxx (xxxxxx = date MODAYR (no slashes))
5. Requisition status ;S x ( x = whichever status you want, u, n, o, or p)

Requisition Status

U In Progress (Requisition done “NO”)
N Not Approved (Requisition done “YES”)
O Outstanding
P PO Created

Purchase Order Status

O Outstanding
A Accepted
P Paid (PO has been completely paid)
V Voided

Purchase Order Line Item Status

Outstanding Not received into the system
Accepted Received into the system
Vouchered In Process of being paid
Paid Check has been cut