



1



2

- Preparing for Fiscal Year 2023/2024
- Budget & Budget Reports
- Travel
- Purchasing
- Contracts
- Accounts Payable & Revolving Cash
- Cal Cards & Sales Tax



Budget



Budget Codes/GL Codes/Line Items

- A budget code is 21 numbers long.
- Every financial transaction that we make must be linked to the appropriate budget code to ensure proper booking.
- A budget code is broken out into 5 sections, each section is its own category.

Budget Code Breakdown

<p>11006 Subfund</p> <ul style="list-style-type: none"> • Set by College and determines the funding source such as District or Restricted Program <p>4020 Cost Center</p> <ul style="list-style-type: none"> • Set by College and determines the department <p>008 Program</p> <ul style="list-style-type: none"> • Set by College and additional description of department area <p>0956 Activity</p> <ul style="list-style-type: none"> • Set by Chancellor's Office and determines the purpose of the expenditure <p>54300 Object</p> <ul style="list-style-type: none"> • Set by the Chancellor's Office and determines the type of expense 	<p>Breakdown of a Subfund</p> <table border="0" style="margin-left: 20px;"> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">10</td> <td style="text-align: center;">06</td> </tr> <tr> <td colspan="3" style="text-align: center;">11006</td> </tr> </table> <p>Entity Fund Subfund</p> <table border="0" style="margin-left: 20px;"> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">110</td> <td style="text-align: center;">11006</td> </tr> </table> <p>Entity</p> <p>1 - District 2 - Foundation</p> <p>Fund</p> <p>110 - GF Unrestricted</p> <p>Subfund</p> <p>11000-11009 - GF Unrestricted 11010-11079 - GF Restricted 2XXXX - Foundation</p>	1	10	06	11006			1	110	11006	<p>Object Codes</p> <table border="0" style="margin-left: 20px;"> <tr> <td style="text-align: center;">4XXXX</td> <td>Revenue</td> </tr> <tr> <td style="text-align: center;">51XXX</td> <td>Instruction Salary</td> </tr> <tr> <td style="text-align: center;">52XXX</td> <td>Non Instruction Salary</td> </tr> <tr> <td style="text-align: center;">53XXX</td> <td>Employee Benefits</td> </tr> <tr> <td style="text-align: center;">54XXX</td> <td>Supplies/Materials</td> </tr> <tr> <td style="text-align: center;">55XXX</td> <td>Operating Expenses/Services</td> </tr> <tr> <td style="text-align: center;">56XXX</td> <td>Capital Outlay</td> </tr> <tr> <td style="text-align: center;">57XXX</td> <td>Other Outgoing</td> </tr> </table>	4XXXX	Revenue	51XXX	Instruction Salary	52XXX	Non Instruction Salary	53XXX	Employee Benefits	54XXX	Supplies/Materials	55XXX	Operating Expenses/Services	56XXX	Capital Outlay	57XXX	Other Outgoing
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56XXX	Capital Outlay																										
57XXX	Other Outgoing																										

Chart Of Accounts

- The Chart of Accounts is located on the Business Office webpage in the Forms and Resources Tab. An updated Chart of Accounts is uploaded each month to this page.
- The Chart of Accounts can be used to figure out the correct GL coding for purchases.

Budget Reports

- **ACBL** – Check account available balance, allocated budget, actual expenses & details, and encumbrances.
- **AHST** – Check multiple year’s available balance, allocated budget, actual expenses & details, and encumbrances.
- **GLSA** – Snapshot of the budget, showing revenue, expenses, encumbrances, and available budget. Good to use for budget transfers and a quick overall view.
- **GLTB** – Breakdown of the budget – showing details of each line item for revenues and expenses. Can be exported to excel. Good to use for billing purposes.

Other Budget Information

- Monitor your budgets to make sure that you do not exceed what has been allocated.
- Build budgets around allowable expenditures.
- Review budgets regularly to ensure that salaries and benefits are coded correctly. If something looks incorrect please request an ECRB by emailing budget@redwoods.edu.

ECRB – Payroll Detail Report

- An ECRB Report is a detail of payroll costs broken down by salary and benefits.
- It can be used to assist with budgeting and tracking payroll costs. Reviewing individual salary codes in Datatel does not provide detail of which employees make up the totals. An ECRB report can provide you with that detail.
- An ECRB can be requested by:
 - Funding Source
 - Employee

Once you receive your report, you can sort for your needs.

fldDate	fldReferenc	fldEmployer	Employee#	icAcctSegn	icE	icObject	clcEarnings	clcSTRS	clcPERS	clcICA	clcH&W	clcSUI	clcWC	clcTotalBenefits	clcTotalCost
31-Jul-18	REG			11000	6051	0 6720 52120	\$1,141.24	\$0.00	\$206.13	\$87.31	\$1,670.32	\$2.74	\$13.47	\$1,979.97	\$3,121.21
31-Jul-18	REG			11000	6051	0 6720 52120	\$3,395.60	\$0.00	\$613.31	\$259.77	\$1,700.88	\$8.15	\$40.07	\$2,622.18	\$6,017.78
31-Jul-18	REG			11000	6051	0 6720 52110	\$7,677.21	\$0.00	\$1,386.66	\$570.16	\$1,715.02	\$17.89	\$90.59	\$3,780.32	\$11,457.53
31-Jul-18	REG			11000	6051	0 6720 52111	\$3,150.75	\$0.00	\$569.09	\$241.04	\$1,708.40	\$7.56	\$37.18	\$2,563.27	\$5,714.02

Budget Planning for 2023/2024

- Please make an appointment by emailing budget@redwoods.edu for assistance in planning your budget for 2023/2024. During this appointment any fiscal year-end items needed for 2022/2023 will be discussed.
- When planning your new fiscal year budget, it is helpful to use your previous fiscal year budget/actuals as a guide.
- For 2023/2024, budgets will begin to be loaded at the beginning of June 2023.

Loading the Budget

- The Business Office attempts to load the budget as soon as possible at the beginning of the fiscal year.
- If no preliminary budget is received, budget will be loaded based on revenue and expenses from 2022/2023 and can be adjusted once a budget is decided upon.
- If you have a preliminary budget for 2023/2024, please submit it by June 1, 2023 to budget@redwoods.edu.

Loading the Budget

- Once budgets are loaded, remaining available fund balances will be loaded in contingency accounts (GL codes ending in -57990).
- **Do not attempt to pay expenses from object code 57990**, this object is for budget only, not actuals.
- Move funds from contingency to the appropriate GL expense code.
- You can move funds by doing a budget transfer.

Common Questions

- **Who do I contact for an ECBR?**
 - Send an email request to budget@redwoods.edu.
- **What if I processed my budget transfer backwards?**
 - All budget entries post automatically to the GL and must be reversed manually. You will need to do another budget transfer the exact opposite to void the incorrect one. You will need to start your original entry over again. If you are not sure that you have it correct, contact budget@redwoods.edu before saving your entry.
- **Why is my budget transfer not showing up in my GLSA report?**
 - Even though your budget transfer automatically posts to the GL, the Business Office has a GL Posting Process that posts all transactions to the general ledger. This process has to be run before it will appear in any reports; the GL posting process is typically ran daily. If you want to verify that your budget transfer posted, you can use the ACBL “pending transactions” feature.

Questions?

Travel



AP7400

Reminders, Updates &
Fiscal Year Transition

Travel Program - Reminders

- Forms and Resources can be found on the Business Office Webpage <https://www.redwoods.edu/businessoffice/>
 - Please use the most recent forms
- In-District Travel and Advance Request (TAR) with GL Code
- Auto Use Permission Form
- TAR – Travel and Advance Request (Pre-Travel)
- TER – Travel Expense Request (Post-Travel)
- Local Mileage Request Form (Updated Form)

Travel Program - Reminders

- When submitting a *Travel and Advance Request*
 - Include all backup documentation
 - Conference schedule/registration/agenda
 - Lodging confirmation/receipt
 - Airfare/car rental confirmation/receipt
 - The total cost of trip should be as accurate as possible

Travel Program - Reminders

- Mileage reimbursement rate for 2023
 - \$0.655 per mile
- Utilize the Hotel/Motel Transient Occupancy Tax Waiver

Driving for the District – Reminders

There are different requirements for Permanent Employees and Non-Permanent Employees.

- Permanent Employees
- Non-Permanent Employees such as:
 - Students
 - Temps
 - Volunteers

Non-Permanent Employees Requirements For Driving – Reminders

- Copy of Driver's License
- Certified Copy of DMV Record
- Copy of Proof of Insurance
- Auto Permission Form
- Volunteer Form, if applicable
- Protocols for driving District vehicles
- Defensive Driving Training (DDT)

Permanent Employees Requirements for Driving – Reminders

- Automobile Use Permission Form
- In-District Travel and Advance Request (covers the Fiscal Year)
- Complete Defensive Driving Training (DDT)

Travel Program Updates

- New E-forms – on hold until AP7400 goes through College Council.
- New Form – We have updated the Travel and Advance Request form.
 - We will start using these form starting this coming fiscal year (23/24).
- Invitation for training/review of new travel e-forms will be sent out once the changes from AP7400 have been approved and the new forms are completed.
- ACBL must be attached with Travel Advance/Travel Expense Request.
- ACBL must be attached with Mileage Reimbursement Request.

Travel Program - Fiscal Year Transition

- Fiscal Year Transition - Travel paperwork due in the Business Office by end of business on **July 6, 2023**.
- Utilize travel advance funds:
 - Cal Cards will be turned off on Wednesday, May 17, 2023.
 - Chevron fuel cards should not be used June 27 – 30, 2023.
 - Utilize the authorization form from hotels to charge Cal Card in advance.

Travel Program

Fiscal Year 2023/2024

- In-District Travel Request Form for FY 23/24
- Auto Use Permission Form
- Submit on or before June 30, 2023 to purchasing@redwoods.edu

Questions?



Purchasing

Purchasing - Reminders

- Use the most recent versions of these:
 - Re-encumber
 - Dis-encumber
 - Vendor Application
 - Purchasing Manual

Purchasing - Reminders

- Enter the AP Type in the REQM screen
 - For a District purchase – REG
 - For a Foundation purchase - FND
- Shipping vs. Shipping & Handling
 - Shipping – Not Taxed
 - Shipping & Handling – Taxed
- Mark Requisition Done -YES

Purchasing - Reminders

- If you enter the requisition, you must have an approver on your requisition. You cannot enter it and approve it.
- Send the quote, invoice, contract, any backup information to purchasing@redwoods.edu to process the requisition and have it turned into a PO/BPO.
- Use the Printed Comments section and remember to use the tilde sign ~ before and after ~ to ensure the comments print on the PO or BPO.

Purchasing - Updates

- **Amazon Business Account**
 - The District has a Business Account with Amazon.
 - We will be working with Departments to identify appropriate accountholders.
 - Amazon purchases will be done with a PO/BPO.
 - District staff should be utilizing this account and avoid purchasing items on Amazon with a Cal Card.
- **Staples Advantage Account**
 - The District has a Business Account with Staples.
 - Staples purchases should be done with a PO/BPO.
 - District staff should be utilizing this account and avoid purchasing items on Staples.com with a Cal Card.
- Departments will continue to place their own orders after they received their PO/BPO.

Purchasing

- Department makes decision to purchase goods and/or services.
- Department determines funding source.
- Department checks Datatel for vendor.
 - New vendors will need to submit a CR Vendor Application, W-9 Form, and a copy of their Business License.
- Requisitions need supporting documentation, email information to purchasing@redwoods.edu.
 - Quotes, invoice, membership form, registration forms, contract, insurance, etc.

Purchasing

- Department enters requisition.
 - Approvals in Datatel are obtained by the department. Approvals must be obtained in the correct order (see dollar limits on following slides).
- Purchasing Specialist reviews requisitions and converts them to a Purchase Order or a Blanket Purchase Order.
- Purchasing Specialist emails PO/BO to initiator.
- Department / Initiator places order.

Purchasing

Please note that the approval limits on the following slide pertain to approving and/or signing for the following:

- Requisitions
- Contracts
- Re-Encumbers

Purchasing

- **Approval Limits (AP 6150):**
 - Deans, Directors, and Cost Center Managers have an approval limit **up to \$10,930.**
 - The VPs of Instruction, Student Services, and Human Resources have an approval limit **up to \$54,650.**
 - The VP, Administrative Services has an approval limit **up to \$437,200.**
 - The **President has no limit.**
 - Object codes ending with **56xxx** must have the *Director, Administrative Services* as the final approver in Datatel.

Purchasing - Fiscal Year Transition

- **Check your e-mail!**
 - Departments will receive e-mail listing all open purchase orders and blanket purchase orders on Monday, April 17, 2023.
 - Respond to purchasing@redwoods.edu and accounts-payable@redwoods.edu which purchase orders and/or blanket purchase orders that can be closed.
 - In your email please specify the:
 - Purchase order number
 - Vendor name

Purchasing - Fiscal Year Transition

- Important Dates for **General Fund**

- **April 26, 2023**

- last day to create a requisition

- **April 28, 2023**

- last day purchase orders and blanket purchase orders will be created

Purchasing - Fiscal Year Transition

- Important Dates for **Grants and Categorical Programs**

- **May 24, 2023**

- last day to create a requisition

- **May 26, 2023**

- last day purchase orders and blanket purchase orders will be created

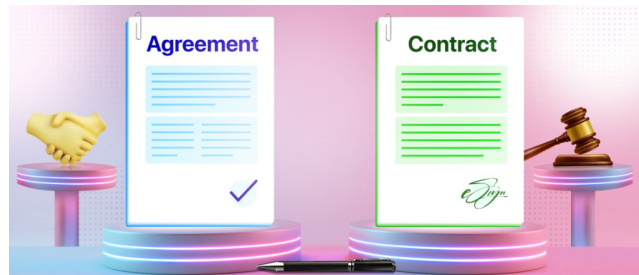
Purchasing - Fiscal Year 2024

- June 2023
- Continue to close Fiscal Year 2022/2023 purchase orders and blanket purchase orders
- Prepare for 2023/2024 requisitions with departments

Purchasing - Fiscal Year 2024

- Important Dates
 - When can departments create requisitions for FY 2023/2024?
 - June 1, 2023
 - Requisitions for 2023/2024 date must be dated 07/01/2023

Questions?



Contracts

Contracts

- What is a contract?
 - An agreement between a buyer and seller for Goods or Services.
 - Contracts are not enforceable obligations until they are ratified by the Board (BP6340).

When is a Contract Required?

Do NOT need a contract if:

- Services < \$1,000
- Goods (materials, equipment, or supplies) < \$109,300

DO need a contract if:

- Services > \$1,000
- Goods (materials, equipment, or supplies) > \$109,300
- Construction services > \$15,000
*there must be a competitive bid

Types of Contracts

Service Agreement for Service Providers

- District is hiring an outside **consultant** to provide specific professional services

Note: The Service Agreements are *not* intended for use for specialty services such as:

- architectural
- engineering
- inspection services

We maintain separate specialized contracts for these.

Service Agreement for Individuals

- Most basic District services outside of consulting or construction
 - Special event speakers
 - Music providers
 - Alarm services
 - Minor repairs
 - Equipment servicing

Contract Terms

- Continuing contracts for work or **services** furnished to the District are not to exceed **five** years.
- Contracts for **goods** (materials and supplies) are not to exceed **three** years.

Insurance Requirements

- At a minimum **professional liability** insurance is required for:
 - Service Providers
 - Individuals
 - Engineers
 - Architects
 - Other licensed professionals
- If performing repairs or services on District property, the vendor will provide proof of the following:
 - Commercial
 - Auto and
 - Workers Compensation Insurance

NOTE: A business license is required for an independent contractor/sole proprietor.

Reminders

- Always send your contract to the Executive Administrative Assistant to the VP of Administrative Services for Board Ratification.
 - Contracts are not enforceable until ratified by the Board.
- Approval Limits:
 - Cost Center Managers < \$10,930.
 - The VPs of Instruction, Student Services, and Human Resources (HR) < \$54,650.
 - The VP, Administrative Services < \$437,200.
 - The President has no limit.

Email to:
BusAdmin-Assistant@redwoods.edu

These amounts change annually in January.

Note:

If sending through Adobe Sign you can add "Copy to."

Always remember to keep the audit page with the document.

Questions?

Accounts Payable



&

Revolving Cash



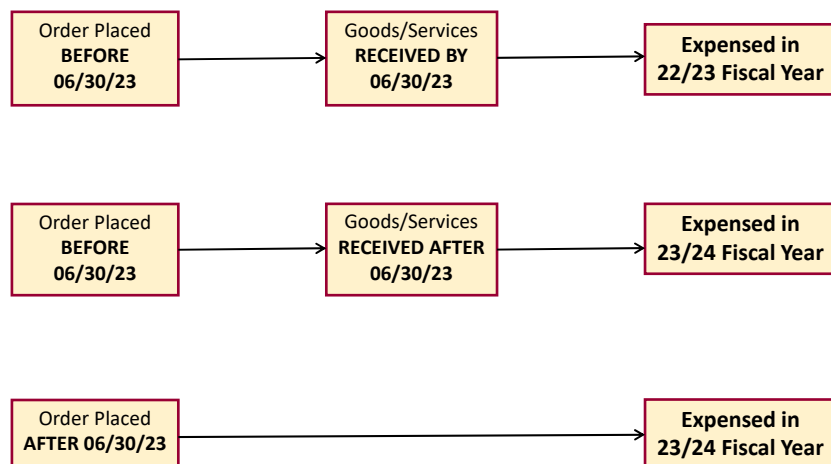
When will your order arrive?



*All Goods must be
delivered to the campus by
Thursday, June 29, 2023*

Note: *Please consider the current supply chain issues, etc.*

Delivery & Expense Dates



Fiscal Year 22/23 Invoices Due **June 26, 2023**

- Recurring Monthly Payments
- Supply Account Invoices
- Service Invoices
- Delivered Orders

Close 2022/2023 Blanket Purchase Orders

Email both purchasing@redwoods.edu and
accounts-payable@redwoods.edu

Benefits of Closing Blanket Purchase Orders

- Free up encumbered funds
- Assists in year-end closing process

2023/2024 Requisitions

Entry can begin on **June 1, 2023**

Must be Dated **July 1, 2023**

- ▶ Recurring Monthly Expenses
- ▶ Time Sensitive Payments
- ▶ Charge Accounts
- ▶ Rents / Utilities / Services



Revolving Cash Request Process

- Revolving Cash Requests are employee reimbursements for out-of-pocket expenditures
- Submit as soon as possible
 - *When you submit could affect the fiscal year it is paid out of*
- Submit Revolving Cash Requests to accounts-payable@redwoods.edu
- Requests must be signed by all parties and must be accompanied by
 - Revolving Cash Request Detail Form
 - Original receipt(s)
 - GL codes
 - Proof of Availability of Budget
 - Submit a screen shot of ACBL

Revolving Cash – Fiscal Year Transition

Last day to submit Revolving Cash Requests
to the Business Office

Monday, June 26, 2023

Cal Cards & Sales Tax



Cal Cards - Reminders

- Move budget to cover all expenditures on the Cal Card.
- Include both the credit card transaction receipt and a **detailed receipt**, even if they are hand-written by the establishment you are purchasing from.
- Review the reconciliation before submitting for signature processing.
 - Check that the charge amounts on the statement are listed correctly on the reconciliation and match the receipts.
 - Ensure that you have all receipts.
 - Enter a description for each receipt, this is entered into Datatel for future reference.

Cal Cards - Reminders

- If you provide a meal/food/etc. you must have a **Meal Roster Sign-In for Food Purchases**. This form must accompany the receipt on the monthly reconciliation. The form can be found on the Business Office webpage.
- If you have been approved to for ASCR funding, you must attach the minutes from the ASCR meeting that the purchase, etc. was approved.
- Use Datatel as a tool to see if a vendor is already set up for the requisition process, do not use a Cal Card for a vendor that is in our system.
- Utilize the **Amazon Business Account** and the **Staples Advantage** account. Consider the cost savings to your budget, program, etc.

Cal Cards - Reminders

- **Prohibited** transactions:
 - Computer or technology purchases.
 - Payment for services (examples: advertising, consulting, or any other labor).
 - Purchase of alcohol or any substance, material, or service which violates policy, law, or regulation pertaining to the District.
 - Cash advances.
 - Rental of facilities not related to travel.
 - Personal or unauthorized use.
 - Gratuities (tips) or gifts.
 - Food related to travel.

Cal Cards - Reminders

Give detail in the Description, instead of:

CARD HOLDER NAME: John Smith	CAL CARD STATEMENT	STATEMENT DATE: 03/22/2023
TRANSACTION RECONCILIATION SHEET		
Vendor name: Amazon	Date of purchase: 03/15/2023	Amount 15.07
Account code: 11006-6051-000-6720-54730		
Description 1 Supplies		

Give more detail, such as:

CARD HOLDER NAME: John Smith	CAL CARD STATEMENT	STATEMENT DATE: 03/22/2023
TRANSACTION RECONCILIATION SHEET		
Vendor name: Amazon	Date of purchase: 03/15/2023	Amount 15.07
Account code: 11006-6051-000-6720-54730		
Description 1 Student supplies for graduation ceremony		

Cal Cards - Reminders

SPORT AND CYCLE
475 FORTUNA BLVD
FORTUNA, CA. 95540
707-725-9405

SALE

REF#: 00000001

Batch #: 589
02/04/23 08:57:55
APPR CODE: 027847
Trace: 1
VISA Chp
*****9498

AMOUNT \$173.58

APPROVED

VISA CREDIT
AID: A00000000391001
TVR: 00 80 00 80 00
TS: E8 00

THANK YOU

CUSTOMER COPY

Get a detailed receipt for all charges.

SPORT & CYCLE
TEAM ATHLETICS

475 Fortuna Blvd.
FORTUNA, CA 95540
707-725-9405
FAX 707-725-3419

At Home of Exercise, A.D. is our Equipment Manager
*** LEGENDARY SERVICE & DEPENDABILITY ***

Sales Email: ksarano@sportandcycle.com Accounting Email: bookkeeper@sportandcycle.com

ORDERED BY: SLIM/SLIM DATE: 2-1-23

NAME: COLLEGE OF THE REDWOODS

ADDRESS: _____ PHONE: _____

CITY: _____

CASH CHECK MERCHANDISE RETURNED
 C.O.D. AM. SALE PAID ON ACCOUNT

QTY	ITEM	DESCRIPTION	PRICE	AMOUNT
2	1	AWAY BURY STYLE	79.28	159.76
	2	PITCHING RUBBER		
	3			
	4			
	5			
	6			
	7			
	8			
	9			
	10			
	11			
	12			
	13			
	14			
	15			
	16			
			SUBTOTAL	159.76
			TAX	13.88
			SHIPPING	0.00
			TOTAL	173.58

RECEIVED BY: _____

225691 www.sportandcycle.com

CR COLLEGE OF THE REDWOODS

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Cal Cards

What is the last day to use a Cal Card for this fiscal year?

Monday, May 15, 2023

When is the monthly statement reconciliation due in the Business Office?

As soon as possible, but no later than the 15th of the month following the statement date.

Who needs to sign off on a Cal Card?

The cardholder, the supervisor, and the Vice President or the President (if applicable).

Why is it so important go complete and submit my Cal Card in a timely manner?

The sooner the reconciliation is submitted to the Business Office it can be processed and posted. Making your budget much more accurate as you review it for expenditures, etc.

CR COLLEGE OF THE REDWOODS

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Cal Cards

Why is it necessary to fill out a new Cal Card Agreement each fiscal year?

- Accountability
- Reminders of the do's and don'ts of being a responsible cardholder
- Updates on policies and procedures for cardholders
- Changes may occur each fiscal year

Before Submitting Your Statement

- Do a final review to verify statement reconciliation is correct and complete
 - GL Codes
 - Explanation of what was purchased
 - Correct purchase amount
 - All receipts attached
- Cal Cards are due in the Business Office as soon as possible, but no later than the 15th of the following month
- **Email your completed Cal Card Reconciliation document to BusAdmin-Assistant@redwoods.edu for Adobe Sign signature processing**

Sales Tax vs. Use Tax

Retailer/Seller charges **Sales Tax**, they are responsible for reporting and paying to the State of California.

No tax charged, the District is responsible for accruing and reporting **Use Tax** on those purchases and paying the tax to the State of California.

Tax applies to the sale of merchandise. We are paying tax to use, store, or consume items purchased.

Sales/Use Tax Rates

- | | |
|--|-------|
| ▪ Eureka Main Campus ~ Humboldt County | 7.75% |
| ▪ Hoopa K-T Site ~ Humboldt County | 7.75% |
| ▪ City of Crescent City ~ Del Norte County | 8.25% |
| ▪ City of Eureka | 9.25% |
| ▪ Workforce & Community Education | |
| ▪ Adult Education | |

Note: Tax rates can/do change periodically, usually in January and April of each year.

An email will be disseminated from Business Office Staff.

Questions?

Business Office Webpage

<https://www.redwoods.edu/businessoffice>

Thank you for attending!

Any Questions?