



LAS POSITAS
COLLEGE

Budget Training

Presented by
Sui Song, Administrative Services Officer
March 10, 2020



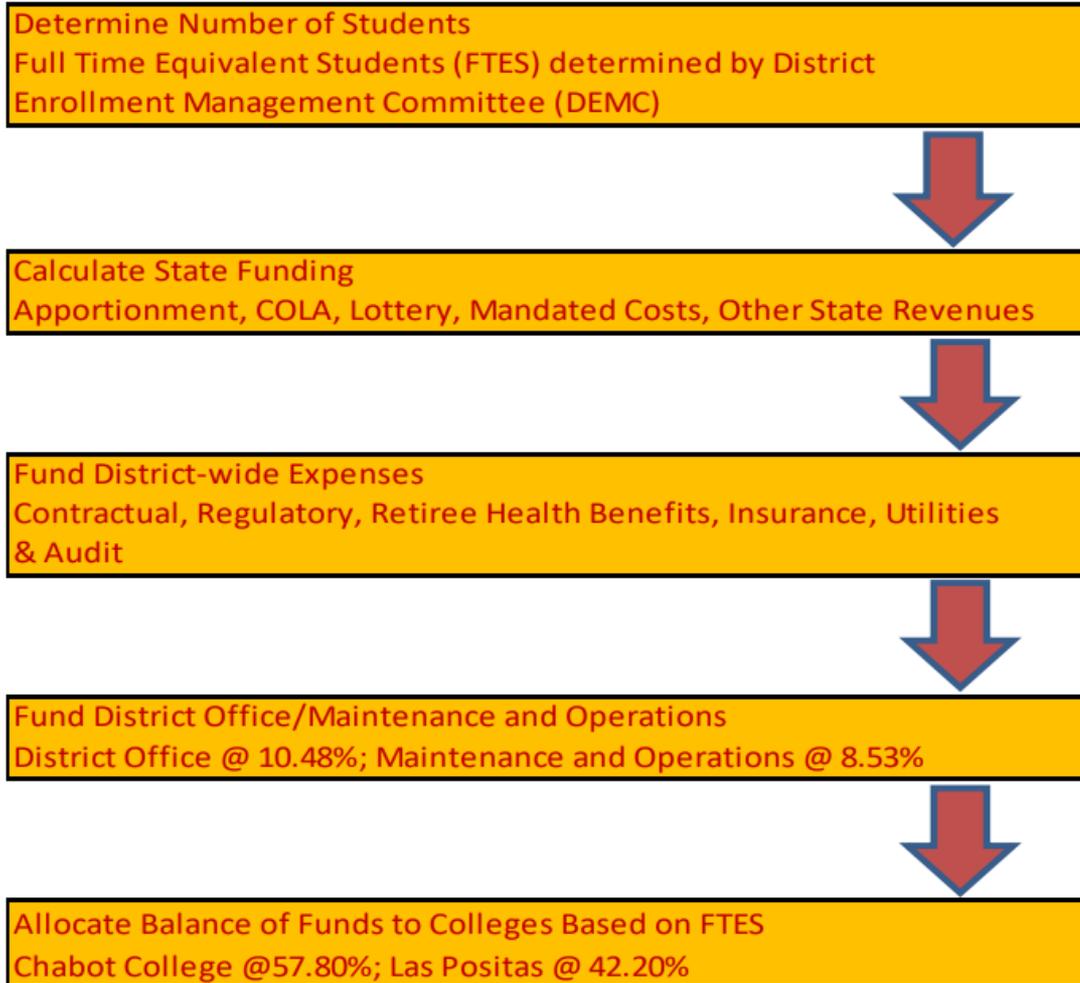
Budget Cycle

- January: Governor's Proposed Budget
 - District Finance finalizes budget priorities and assumptions for tentative budget, draft revenue allocation model
- February: Budget development begins
- May: Governor issues a revised budget based on the "May Revise"
 - District Finance updates Budget Assumptions and make necessary changes to the Tentative Budget
 - Recommend adoption of the Tentative Budget to the Board of Trustees
- June: The Tentative Budget is submitted to the Board of Trustees for review and approval
 - With the Tentative Budget approval, the District may start spending on July 1st.
- August: Recommend Adopted Budget to the Board of Trustees (First Reading)
- September: Recommend Adopted Budget to the Board of Trustees (Second Reading)

Budget Allocation Model (BAM)

EXHIBIT B

BUDGET ALLOCATION MODEL



FY2019-20

Total Allocation =
\$33,353,312

LPC's 2019-20 Unrestricted General Fund



LAS POSITAS
COLLEGE

General Fund Las Positas College - Unrestricted	2018-19 Adopted Budget	2018-19 Actuals to Date	2019-20 Adopted Budget
Revenue			
State Revenue			
Apportionment & Revenue Split via Model	\$ 33,398,383	\$ 34,438,379	\$ 33,244,666
Other State Revenue	-	59,197	59,197
Local Revenue	<u>3,639,936</u>	<u>2,873,135</u>	<u>2,316,010</u>
Total Revenue	37,038,319	37,370,711	35,619,873
Transfers In			
Sabbatical Leave	115,471	(16,659)	115,272
Other (Reassign Time/FON)	<u>108,645</u>	<u>1,074,395</u>	<u>145,257</u>
Total Transfers In	<u>224,116</u>	<u>1,057,736</u>	<u>260,529</u>
Total Revenue and Transfers In	\$ 37,262,435	\$ 38,428,448	\$ 35,880,402
Expenditures			
Academic Salaries	\$ 20,403,003	\$ 21,089,865	\$ 20,151,577
Classified Salaries	6,175,161	5,792,337	6,208,412
Benefits	9,057,931	9,190,949	9,348,620
Supplies	186,091	194,407	205,849
Services	1,089,357	1,256,845	871,838
Capital Outlay	14,787	17,997	15,787
Other Outgo/Payment to Students	-	2,404	-
Total Expenditures	<u>36,926,330</u>	<u>37,544,804</u>	<u>36,802,083</u>
Transfers Out			
Sabbatical Leave	124,681	124,681	126,869
Other	<u>203,757</u>	<u>387,066</u>	<u>161,011</u>
Total Transfers Out	<u>328,438</u>	<u>511,747</u>	<u>287,880</u>
Total Expenditures and Transfers Out	\$ 37,254,768	\$ 38,056,551	\$ 37,089,963
Increase/(Decrease) in Fund Balance	\$ 7,667	\$ 371,897	\$ (1,209,561)
Beginning Balance	\$ 2,549,697	\$ 2,826,197	\$ 3,198,094
Ending Balance	\$ 2,557,364	\$ 3,198,094	\$ 1,988,533
Reserve percentage	6.93%	8.52%	5.40%
Recap beginning balances:			
Unrestricted excluding co-curricular	\$ 1,966,155	\$ 2,242,654	\$ 2,681,506
Co-curricular funds	\$ 583,542	\$ 583,542	\$ 516,588
Beginning fund balances	<u>\$ 2,549,697</u>	<u>\$ 2,826,197</u>	<u>\$ 3,198,094</u>

Note: Numbers subject to rounding.

Fund-Organization-Account-Program (FOAP)

- Las Positas's Budget String (aka FOAP) is comprised of 21 Digits
- Example:

Fund	Org	Account	Program
103001	31100	4301	671000
Unrestricted General Fund	VP of Admin Services	Office Supplies	Fiscal Services

- This FOAP is used to code office supplies expenditure to the Unrestricted General Fund under the VP of Administrative Services' budget.

Funds

- 6 digit number
- The first digit describes the type of Fund:
 - 1 is for Unrestricted General Fund
 - For the use of supporting general operations such as instruction, student services, administration, information technology, and maintenance and operations.
 - 1X are sub funds
 - 3 is for Grants and Categorical Programs
 - For the operation and support of programs that are specifically restricted by laws, regulations, donors, or other outside agencies' funding terms and conditions.
 - 4 is for Child Care
 - 5 is for Bond Fund
- The third digit identifies the location:
 - 3 is for LPC

Organization

- 30100 President's Office
- 31100 VP Administrative Services
- 33100 VP Academic Services
 - 33300 A&H
 - 34400 BHAWK
 - 33400 SLPC
 - 34900 STEM
- 36100 VP Student Services
 - 36155 Dean of Student Services
 - 36205 Dean of Enrollment Services

Account

- 1000s = Academic Salaries
 - 2000s = Classified Salaries
 - 3000s = Employee Benefits
 - 4000s = Supplies and Materials
 - 5000s = Other Operating Expenses
and Services
 - 6000s = Capital Outlay
 - 7000s = Other Outgo
- } Discretionary
Budget

Programs aka Taxonomy of Programs (TOP)

- 010100 to 499900 are instructional activities and recorded by discipline
 - Cost of instruction includes expenses incurred from offering credit and noncredit courses approved by the State Chancellor's Office.
- 601000 to 793000 are administrative and support activities
 - Cost of administrative and support activities include expenses incurred from providing various noninstructional services to students, faculty, and the community, necessary to achieve the function of the institution.

- Transfers across funds are **not allowed**
- Salary and benefits accounts #11XX, 12XX, 21XX, 22XX and related 3XXX are tied to permanent positions and are therefore **not allowed**
- Salary and benefits accounts 13XX, 14XX, 23XX, 24XX and related 3XXX are tied to part-time positions and are part of the college's discretionary budgets and are therefore **allowed**
- Transfers with a negative balance are **not allowed**
- Transfer debit and credit totals must balance
- Amounts should be rounded up to the nearest dollar

Banner 9

CHABOT - LAS POSITAS COMMUNITY COLLEGE DISTRICT

Banner - Prod

SIGN IN

W

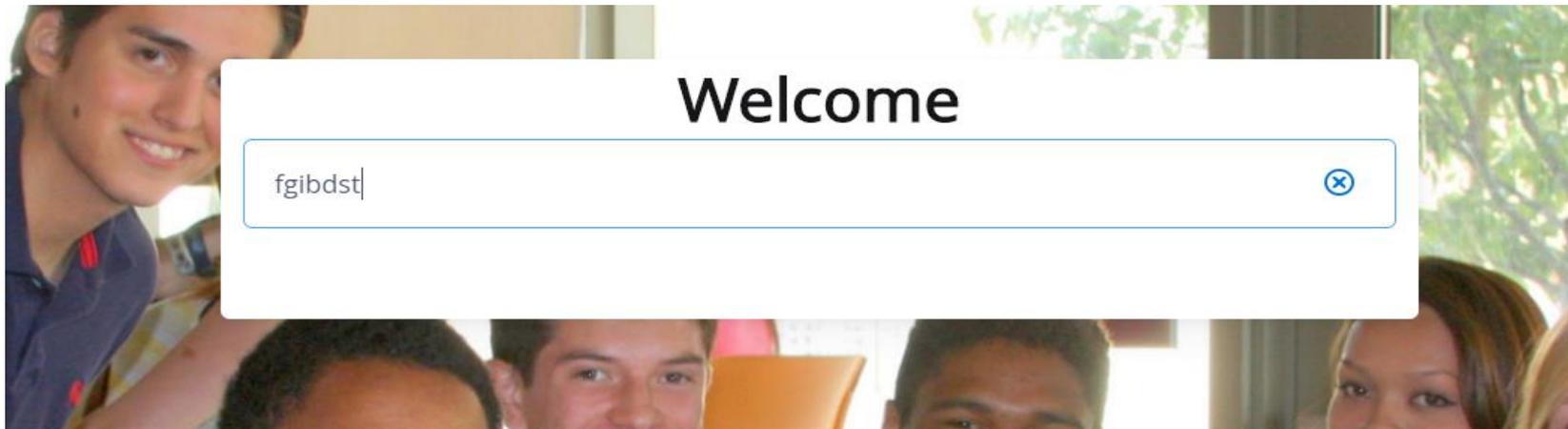
Password

Remember me on this computer

SIGN IN

- <http://inb.clpccd.cc.ca.us/>
- [**PROD Banner 9 \(Production database\)**](#)
- **To log in:**
 - **Enter Username: (W#)**
 - **Enter Password: (6-digit number same as CLASS-WEB)**

Enter FGIBDST (Budget Status Query)



Banner 9

Enter the Fund, Organization, Account, and Program (FOAP)

- press the **GO** button
- **Note: The system will display account code 4301 and after budgets**

X @ ellucian Organization Budget Status FGIBDST 9.3.6 (PROD)

Chart: *	<input type="text" value="1"/>	...	Chabot - Las Positas C C D	Fiscal Year: *	<input type="text" value="20"/>	...	
Index:	<input type="text"/>	...		Query Specific: *	<input type="checkbox"/>		
Include Revenue:	<input checked="" type="checkbox"/>			Account			
Accounts				Commit Type:	<input type="text" value="Both"/>	▼	
Organization:	<input type="text" value="31100"/>	...	Business Office	Fund:	<input type="text" value="103001"/>	...	General Las Positas College
Program:	<input type="text" value="671000"/>	...		Account:	<input type="text" value="4301"/>	...	OFFICE SUPPLIES
Account Type:	<input type="text"/>	...		Activity:	<input type="text"/>	...	
Location:	<input type="text"/>	...					

Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.

Banner 9

X @ellucian Organization Budget Status FGHDST 9.3.6 (PROD)

 ADD
 RETRIEVE
 RELATED
 TOOLS

Chart: 1 Chabot - Las Positas C C D Fiscal Year: 20 Index: Query Specific Account: Include Revenue Accounts: Commit Type: Both Organization: 31100 Business Office Fund: 103001 General Las Positas College
 Start Over

Program: 671000 FISCAL SERVICES Account: 4301 OFFICE SUPPLIES Account Type: Activity: Location:

ORGANIZATION BUDGET STATUS
 Insert
 Delete
 Copy
 Filter

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
4301	E	OFFICE SUPPLIES	2,062.00	1,665.25	0.00	396.75
4320	E	PROGRAM/OPERATING SUPPLIES	1,500.00	271.48	228.52	1,000.00
5210	E	TRAVEL EXPENSE	0.00	0.00	0.00	0.00
5220	E	CONFERENCE EXPENSE	4,500.00	2,621.79	0.00	1,878.21
5640	E	EQUIP MAINTENANCE-CONTRACT	350.00	350.00	0.00	0.00
5836	E	BANK CHARGES	350.00	330.14	0.00	19.86
Net Total			-8,762.00	-5,238.66	228.52	

CLASS-Web

To log in:

- Enter Username: (W#)
- Enter Password: (6-digit number)

Welcome to CLASS-Web

Chabot - Las Positas Community College District

Sign On

Sign On to CLASS-Web

(Requires ID and PIN)

Supported browsers:

- Current releases of Internet Explorer, Safari, Chrome, Firefox

Hours of Availability:
Daily 7am to 11pm
* CLASS-Web unavailable the last day of the month from 8:30pm-7am
** See any changes to hours under Information and Announcements.*

Information and Announcements

[Coronavirus / COVID-19 - Learn More](#)

Spring 2020 Registration begins November 12th by Priority Group and Number

Spring 2020 Payment Deadline

- Payment due before 11pm 12/12 if registered between 11/12-12/3
- Students may be dropped from their classes if payment is not received by the deadline date.

**** New Priority Registration Determination ****

Sign Up for the Emergency Alert System

[Sign up for the emergency alert system - update your information to include your cell today!](#)

FAQs

[Frequently Asked Questions \(FAQs\)](#)

Waitlist Information

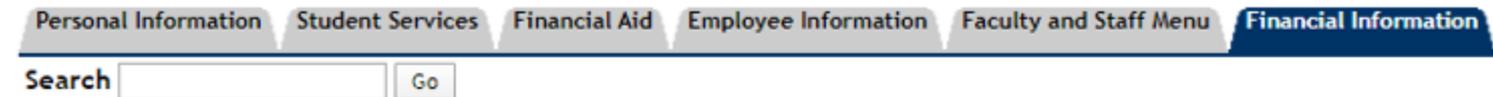
- [Step by Step Instructions for Waitlist \(pdf\)](#)
- [Student FAQs \(pdf\)](#)
- [How to access Zonemail without logging into The Zone \(pdf\)](#)

****All waitlist notifications will be sent via ZONEMAIL.****

Log into The ZONE now to access Zonemail.
[Click here for simple instructions.](#)
[Zonemail Alternate Link](#)

Go to the Financial Information tab

- Select Budget Queries



Finance Information

[Budget Queries](#)

[Encumbrance Query](#)

[Approve Documents](#)

[View Document](#)

[Budget Transfer](#)

[Multiple Line Budget Transfer](#)

[Budget Development](#)

[Delete Finance Template](#)

Create Query

Personal Information Student Services Financial Aid Employee Information Faculty and Staff Menu **Financial Information**

Search Go

Budget Queries

To create a new query choose a query type and select Create Query. To retrieve an existing query choose a saved query

Create a New Query

Type

Retrieve Existing Query

Saved Query

Select query display options

Budget Queries

Select the Operating Ledger Data columns to display on the report.

<input type="checkbox"/>	Adopted Budget	<input checked="" type="checkbox"/>	Year to Date
<input type="checkbox"/>	Budget Adjustment	<input checked="" type="checkbox"/>	Encumbrances
<input checked="" type="checkbox"/>	Adjusted Budget	<input type="checkbox"/>	Reservations
<input type="checkbox"/>	Temporary Budget	<input type="checkbox"/>	Commitments
<input type="checkbox"/>	Accounted Budget	<input checked="" type="checkbox"/>	Available Balance

Save Query as:

Shared

Enter Chatfield criteria

Budget Queries

For a Budget Query to be successful, a user with Fund Organization query access must enter Date. Otherwise, all information retrieved is through the Fiscal Year to Date.

To perform a comparison query select a Comparison Fiscal Year and Period in addition to the

Fiscal year:	2020 ▼	Fiscal period:	14 ▼
Comparison Fiscal year:	None ▼	Comparison Fiscal period:	None ▼
Commitment Type:	All ▼		
Chart of Accounts	1	Index	
Fund	103001	Activity	
Organization	31100	Location	
Grant		Fund Type	
Account	4301	Account Type	
Program	671000		

Include Revenue Accounts

Save Query as:

Shared

Report Parameters

Organization Budget Status Report			
By Account			
Period Ending Jun 30, 2020			
As of Mar 09, 2020			
Chart of Accounts	1 Chabot - Las Positas C C D	Commitment Type	All
Fund	103001 General Las Positas College	Program	671000 FISCAL SERVICES
Organization	31100 Business Office	Activity	All
Account	4301 OFFICE SUPPLIES	Location	All

[View Pending Documents](#)

 No pending documents exist

Query Results

Account	Account Title	FY20/PD14 Adjusted Budget	FY20/PD14 Year to Date	FY20/PD14 Encumbrances	FY20/PD14 Available Balance
4301	OFFICE SUPPLIES	2,062.00	1,665.25	0.00	396.75
Report Total (of all records)		(2,062.00)	(1,665.25)	0.00	

Save Query as:

Shared

Compute Additional Columns for the query

Column 1	Operator	Column 2	Display After Column	New Column Description
FY20/PD14 Adopted Budget ▼	percent of ▼	FY20/PD14 Adopted Budget ▼	FY20/PD14 Adopted Budget ▼	<input type="text"/>

- [2020-21 Budget Development Calendar](#)
- [2019-20 CLPCCD's Adopted Budget](#)
- [Frequently Used Expense Account Codes](#)
- [State Chancellor's Budget & Accounting Manual](#)

Q & A

- Questions?