

Managers Onboarding

Merced College Business & Fiscal Services



Training Agenda


- **The Manager's Role**
 - **Accounting 101**
 - **Budget Cycle**
 - **Purchasing & A/P**
 - **Trips and Travel**
 - **Grant Management**
 - **Reporting**
 - **Student Fees**
 - **Staff Contacts**
 - **Resources**
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Manager's Role


The Business Office serves as the hub for all things related to the daily financial operations and the financial health of the College.

- The manager's role is to become the fiscal officer of their respective department/area/program/grant:
 - Budgeting
 - Cost controlling
 - Compliance
 - Procurement
 - Financial reporting


Manager's Role

- The **Business Office** and others **support** your department and the College.
 - Budget development/management
 - Internal controls
 - Accounts Payable/Receivable
 - Reporting
 - Payroll
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Funds

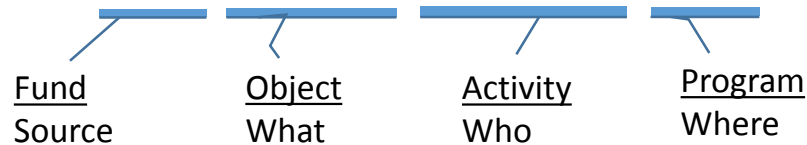
- **General Fund Unrestricted**
 - Fund 110- General Fund
 - Fund 112- Board Designated
 - **General Fund Restricted**
 - Fund 123- Categorical I
 - Fund 124- Categorical II
 - **Debt Service Funds**
 - Fund 210 & 211- Bond Redemption
 - **Special Revenue Funds**
 - Fund 330- Child Development
 - Fund 340- Farm
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Funds continued

- **Capital Funds**
 - Fund 410- Capital Outlay
 - Fund 420 & 421- Bond Construction
 - **Enterprise Funds**
 - Fund 510- Bookstore
 - **Internal Service Funds**
 - Fund 610- Retiree Health Benefit
 - **Trust Funds**
 - Fund 710- ASMC
 - Fund 720- Student Rep Fee
 - Fund 740 Student Financial Aid
 - Fund 790 Retiree Trust
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Account Line Structure

110-54410-672000-001



Funds

- 1 – General Fund
 - 11 – Unrestricted GF
 - 12 – Restricted GF
- 2 – Debt Service Funds
- 3 – Special Revenue Funds
- 4 – Capital Funds
- 5 – Enterprise Funds
- 6 – Internal Service Funds
- 7 – Trust Funds

Object

- 1 – Assets
- 2 – Liability
- 3 – Net Fund Balance
- 4 – Revenue
- 5 – Expense

Activity (TOPS code/Discipline)


- 0100-4900 Instructional Activities
- 6000-7900 Admin/Support Activities (non-instructional)

Program

- 001-010 – Site Location
- 020/021 – Non-credit/LB
- 075/076 – Lottery/LB Lottery
- 091/092 – One-time/LB
- 200-900 – Grants/Categorical


Object Codes for Revenues

object code 40000's

- Federal Revenues (8100-8199): includes all money received for the Pell Financial Aid, National Science Foundation grants, VTEA and other federal programs.
 - State Revenues (8600–8699): includes lottery, apportionment, and state categorical (e.g., EOPS, CalWORKs, etc.).
 - Local Revenues (8800–8899): includes interest, donations and reimbursements, property taxes, rents and leases, and other local sources.
 - Other Financing (8900–8999): includes sale of assets, proceeds from bonds, and transfers
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Object Codes for Expenditures

object code 50000's

- Academic Salaries (1000–1999): includes full and part-time instructors, counselors, educational administrators, etc.
 - Classified Salaries (2000–2999): includes instructional aids, athletics staff, clerical and office, maintenance staff, classified supervisors and administrators, etc.
 - Employee Benefits (3000–3999): includes Health and Welfare, Worker's Compensation, and other employee benefits.
 - Materials and Supplies (4000–4999): includes approved textbooks and core curricula material, books and other reference materials, materials and supplies, etc.
 - Services and Other Operating Expenses (5000–5999): includes travel and conferences, dues and memberships, housekeeping services, rentals, leases, and repairs.
 - Capital Outlay (6000–6499): most commonly refers to site improvements, equipment, and equipment replacement.
 - Other Outgo (7100–7999): includes TRANS, transfers of direct support and indirect costs within or between funds, and student aid disbursements.
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Activity Codes

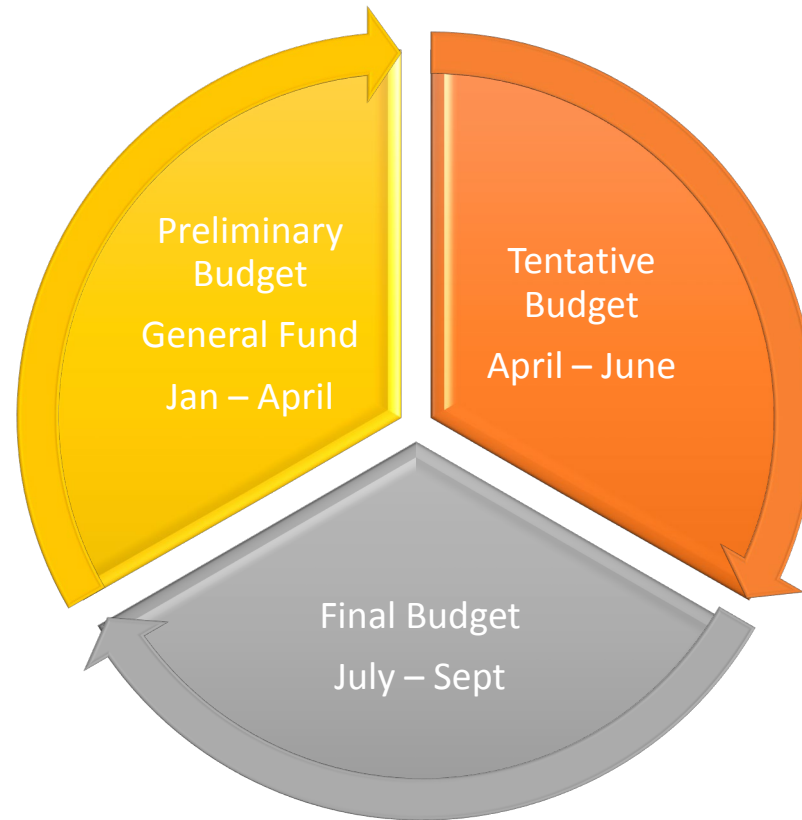
- 0100-4900 Instructional Activities
 - These align with section numbers & TOPS codes
 - Example Activity Code 123010
 - 12 = Health (TOPS code)
 - 1230.00 = Nursing (TOPS number)
 - 123010 = RN
- 6000-7900 Admin/Support Activities (non-instructional)
 - Example Activity Code 630000
 - 6300 = Student Counseling and Guidance
 - 630000 = COUNSL

Resource:

MC Accounting & Budget Reference Manual

<https://www.mccd.edu/offices/fiscal/resources.html>

Budget Cycle





Purchasing & Accounts Payable

To procure something at the College requires the coordination of your department with **Purchasing** and **Fiscal Services**.

- **Decide what to buy and obtain a quote**
- **Complete a Requisition***
- **Create a PO/BPO**
- **Order Item**
- **Receive Item (physically and in Colleague)**
- **Receive invoice (verify against PO)**
- **Pay invoice**

*Payment Request forms can be used in certain cases (see uses in Reference Manual)

Purchasing & Accounts Payable

General considerations for procurement

- **The approval limits**
 - \$500 Supervisor
 - \$1,500 Director/Manager
 - \$2,000 Deans
 - Unlimited VP/President
- **Special routing (department derived approval hierarchy)**
- **Technology related purchases**
- **Timing of purchase (closer to year-end or program close)**
- **Monitoring the purchase from origination through payment**

Purchasing & Accounts Payable


Supplies vs. Equipment

- Total cost (item+tax+shipping) greater than \$500
- General usability at least one year
- Federal guidelines may classify differently

Capital asset

- Equipment, building with values greater than \$5,000
- Capital Asset = all costs related to make operational
- Renovations are capitalized when they extend the life of the original asset.

Software purchases

- Supplies (software) if less than equipment threshold (currently \$500) and a 1 year useful life
 - Other operating and services (Software, Rents & Leases) for annual software licenses and for purchases with a useful life over 1 year.
 - Equipment (Equipment, Instructional Eqp or leases) for purchases over the supply threshold or licenses over the capital amount.
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Trips and Travel

- **There are two major types of travel**
 - Local – defined by the College boundaries
 - Non-local – everything else
- **There are several forms used for travel**
 - Mileage Claim – Local travel/Site visits submitted monthly
 - Trip Request – required for all non-local travel. Approved form must be submitted 2 weeks prior to travel date.
 - Travel Claim – submitted post trip (should include all support including receipts and mileage report from MapQuest or Google maps).
 - Athletic Trips – Team Travel. These must be submitted prior to travel dates.
 - Student Travel – Trip Request is used at modified student rates

Grants Management

The Business Office Grants & Categorical (G&C) currently supports over 100 grants/programs.

Indirect Rate

- Federal Negotiated Facilities & Administrative (F&A) Rate – 30%

Working with G&C on your grant process

- Budget
 - Development for application
 - Establishing for award
 - Providing Grant award docs (pre-application & post)
 - Providing and establishing budget
 - Maintaining – Budget Transfers/Modifications
- Expenditure guidelines
 - Knowing your limits (Allowable, reasonable, allocable)
 - Supplement Not Supplant
- Monitoring
 - Manager review of expenditures, encumbrances, procurement, etc.
 - Colleague reports
 - Regular meetings with G&C staff

Grants Management

Grants & Categorical Workflow Process









Colleague Reports

Critical Reports every Manager should use:


- **Program Activity (Profit & Loss, Budget)**
 - GLSA 
 - GLBR (monthly) 
 - GLBA 
- **Account line Activity**
 - ACBL (current year) 
 - LGLA 
 - AHST (historical) 

Colleague Reports

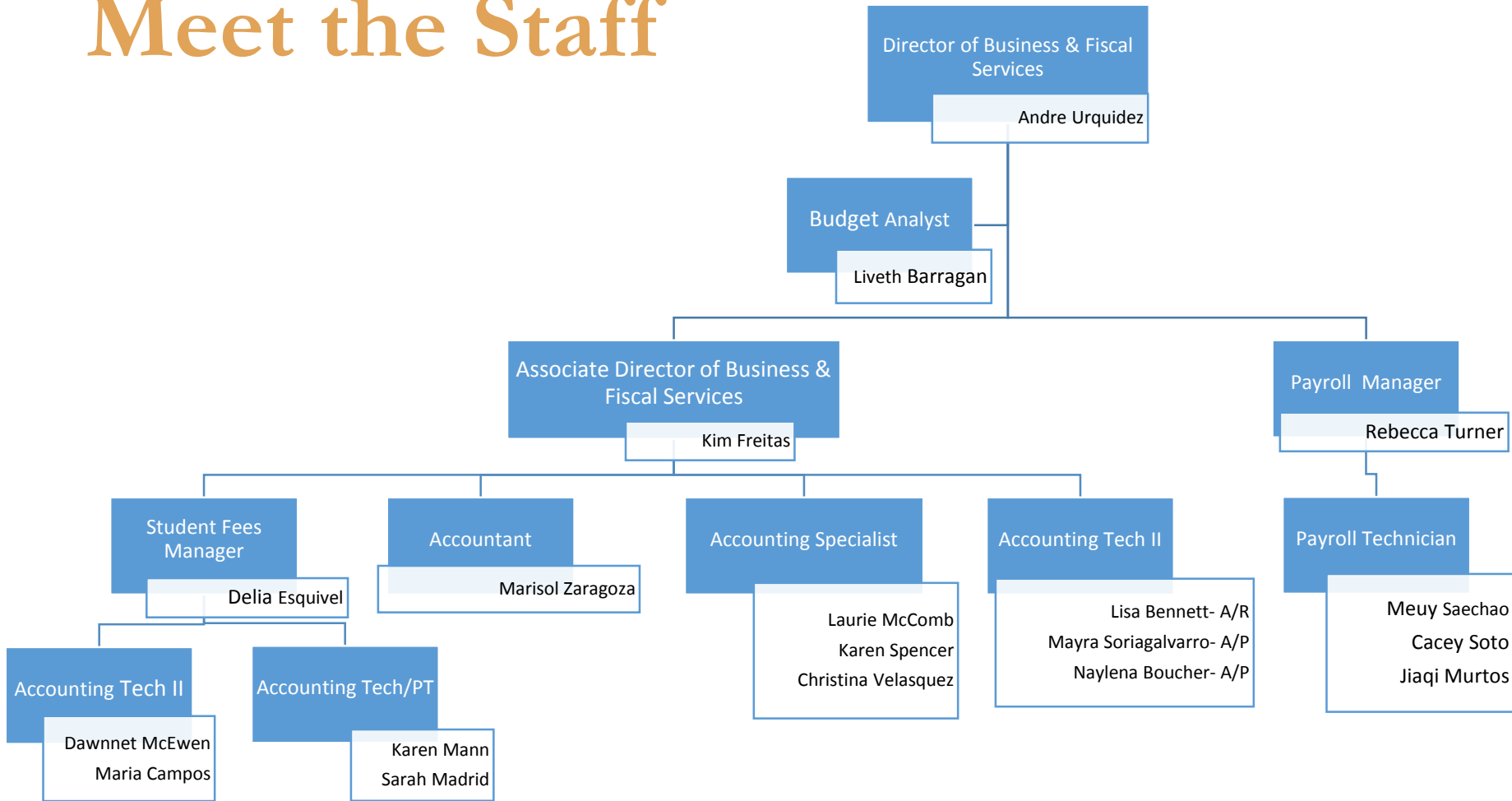
- Requisitions / Purchase Orders
 - REQM (creating/modifying)
 - RINQ
 - APRN (approve)
 - PREG (status) 
 - PINQ (status - POs)
 - BINQ (status - BPOs)
- Encumbrance
 - GLSA 
 - ACBL 
 - LGLA 

Student Fees

Student Fees provides a broad range of services to students.

- **Cashiering**
 - **Online Cashiering**
 - **Payment plans**
 - **Profiles**
 - **Parent access (FERPA compliant)**
 - **Departmental deposits online**
 - **Financial Aid Disbursements (BankMobile)**
 - **Online Parking Permits**
 - **Sponsor Billing (upon completion of course)**
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Meet the Staff




Staff Contacts

Questions/Assistance

- Trip & Travel- Lisa, lisa.bennett@mccd.edu
- Lottery, Instructional Materials/ASMC/MC Farm/Community Services/CARES/COVID- Marisol, marisol.zaragoza@mccd.edu
- Budget Development and Fiscal for Grants & Categorical-
grants.fiscal@mccd.edu
 - Fund 123- Karen S./Christina
 - Fund 124- Laurie M./Christina
 - Fund 330- Laurie M.
- Payroll- payroll@mccd.edu
- Accounts Payable- accountspayable@mccd.edu
- General Fund Budget Development & Capital Projects- Liveth, liveth.barragan@mccd.edu

Resources

External

- Contracted District Audit Manual (CDAM)
 - Budget and Accounting Manual (BAM)
 - FCMAT Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference for ASMC
 - CCC Auxiliary Organizations Manual for Merced College Foundation
 - Education Department General Administrative Regulations (EDGAR)
 - Office of Management and Budgets Universal Grant Guidance (UGG)
 - State Administrative Manual (SAM)
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Resources

Internal

- **MC Accounting & Budget Reference Manual**
<https://www.mccd.edu/offices/fiscal/resources.html>
 - Budget
 - Procurement
 - Travel
 - Grants and Categorical
 - Resources
 - Board Policies

Questions?

