ABC Open Forum
Year-End

Year End Planning

Kimberly Perez

March 13, 2015
What is Year End Close and What Does It Mean?

- For us, a series of processes and continual reviews dependent on the other in an extremely tight period of time
  - Begins mid-April and ends July 10 – Subsystems close June 30
  - Chancellor’s Office Reporting – July 15
  - State of California Reporting - July 31
  - Annual audit – August to October
- For you, the end of a budget year
Year End Planning

- Year End Deadlines Memo
  - Sent out in early March each year
  - Sent to Vice Presidents, Deans, Division Heads and University Departments

- Purpose:
  - Planning
  - Ensure that departments, divisions and colleges end the year where they intended to
  - Ensure that University meets mandated reporting and annual audit requirements
Year End Planning

**Timeline:**

- **April 10:** Purchase requisitions $2,501-$49,999 approved, budget checked with backup & received
- **May 1:** Purchase Requisitions $50,000 and over approved, budget checked with backup & received
- **May 22:** Final PO Change Orders received
- **May 29:** General Chargeback Files received
  - Alarm
  - Copier
  - Live Scan
- **June 3:** Last OfficeMax & CPC Charges invoiced
- **June 5:** May Hourly Staff & Student Payroll approved
- **June 12:** Purchase requisitions $2,500 or less approved, budget checked with backup & received
- **June 15:** Cash Posting Order (CPO) requests received
  - Annual Software Inventory submitted
  - University Contracts invoiced except CPC & OfficeMax charges (May 29)
- **June 19:** Facilities’ Chargebacks received
  - Payroll Expenditure Transfers received
  - Non-Payroll Expenditure Transfers received
- **June 22:** Budget Transfer Requests received
  - Direct Buy Reimbursements received
  - Travel Expense Claims received
- **June 30:** Petty Cash Reimbursement transactions processed
  - 107C Payments from CPC & Other cash/check deposits received
Year End Planning

- **Earlier Ongoing Reviews of Transactions**
  - Appropriate sourcing of the transaction where it is intended to be funded
  - Dashboard reviews and corrections
  - Monitor cash balances in non-SL001 funds, i.e. IRA funds
  - Augment “expected” cash and/or budget deficits with deposits from auxiliary (CPC/CPF) accounts rather than moving expenses to the auxiliary accounts
Year End Planning

kperez@calpoly.edu
Extension
6-7415
ABC Open Forum
Year-End

Budget & Finance Services

Janice Manzo & Virlena Bascos

March 13, 2015
What are Budget Transfers?

- Budget transfers reside in the Budget Ledger and are transfers among departments, accounts, programs and class codes. We use budgets in the State General Fund (SL001) and in the Lottery Funds (MYxxx).

- Note: Budget transfers must stay within the same fund. We are unable to process budget transfers between two different funds (e.g. SL001 to MOxxx [IRA]).
## Budget Examples

<table>
<thead>
<tr>
<th>Dept FDescr</th>
<th>Account FDescr</th>
<th>Budget</th>
<th>Actual</th>
<th>Encumb</th>
<th>Budget Bal</th>
<th>% of Budget</th>
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<tbody>
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<td>121201-Library-Administrative Service</td>
<td>604090-Telephone - Other</td>
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<td>24,000.00</td>
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<table>
<thead>
<tr>
<th>Dept FDescr</th>
<th>Account FDescr</th>
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<th>Actual</th>
<th>Encumb</th>
<th>Budget Bal</th>
<th>% of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>120800-Admissions, Recruit, &amp; Fin Aid</td>
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<td>69,176.99</td>
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<td></td>
<td>666009-Specialized Training</td>
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<td>542.86</td>
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<td>5,007.14</td>
<td>10%</td>
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<td>666010-Insurance Expense</td>
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<td>329.68</td>
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</table>

abc.afd.calpoly.edu
Budget Transfers

- Where do I get the Budget Transfer form?
  - [http://afd.calpoly.edu/budget/formslinks.asp](http://afd.calpoly.edu/budget/formslinks.asp)
    - Budget Transfer Instructions
    - Budget Transfer Form

- What is needed for a budget transfer?
  - Completed Budget Transfer Form
  - Backup, if available
    - Copy of associated documents
    - Other supporting documentation
  - Copy all users/departments that are affected
  - Email documents to [budgettransfers@calpoly.edu](mailto:budgettransfers@calpoly.edu)
# Budget Transfers

- **Budget Transfer Form**
  - Fill out the required sections (red boxes)
  - Verify that it nets to zero (yellow box)

---

### California Polytechnic State University Budget Transfer Request

<table>
<thead>
<tr>
<th>Request Criteria</th>
<th>Prepared By:</th>
<th>Orig Dept:</th>
<th>Via:</th>
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<tbody>
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<td>Date</td>
<td>Reference #</td>
<td>Journal Class</td>
<td>Original Journal ID</td>
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<table>
<thead>
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<th>Description:</th>
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<table>
<thead>
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<th>DeptId</th>
<th>Program</th>
<th>Class</th>
<th>Project</th>
<th>Accounting Use</th>
<th>Line Desc</th>
<th>Accounting Use Only</th>
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</tr>
</tbody>
</table>

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abc.afd.calpoly.edu
Budget Transfers

- **Example of incorrectly filled-out Budget Transfer Form**
  - Budget is being transferred between two different funds
  - Debits (positive) and credits (negative) do not net to zero
  - Program codes must be attached to both sides (must balance)
  - Please do not use “commas” in any field, as this is a Comma Separated Value (CSV) form.

---

**California Polytechnic State University**

**Budget Transfer Request**

<table>
<thead>
<tr>
<th>Date</th>
<th>Reference</th>
<th>Journal/Class</th>
<th>Original Journal ID</th>
<th>Request Criteria</th>
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<td>203300</td>
<td>SSF01</td>
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<tr>
<td>2/40000</td>
<td>SL001</td>
<td>107700</td>
<td></td>
<td></td>
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<tr>
<td>2/40000</td>
<td>SL001</td>
<td>203300</td>
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<tr>
<td>2/40000</td>
<td>MC021</td>
<td>117500</td>
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</tbody>
</table>

**Program Codes:**

- **CU010**: General Use
- **CU010**: General Use

**Accounting Use:**

- Presentation Award: Esmith
- Presentation Award: ESmith
- Presentation Award: GReeseWhite
- Presentation Award: GReeseWhite

**Amounts:**

- -475.00
- 475.00
- -475.00
- 457.00

**Prepared By:** Kim Kardashian

**Graduate Education:**

**VIA:**

**Description:** To provide travel funds to student recipients for a conference presentation.
Budget Transfers

- Example of correctly filled-out Budget Transfer Form
  - Transfers are within the same fund
  - Amounts balance and net to zero
  - Program codes are attached to both side of entry
  - No commas used
  - Journal line description is clear and defined

<table>
<thead>
<tr>
<th>Account</th>
<th>Fund</th>
<th>DeptId</th>
<th>Program</th>
<th>Class</th>
<th>Project</th>
<th>Accounting Use</th>
<th>Line Desc</th>
<th>Amount</th>
</tr>
</thead>
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<td>SL001</td>
<td>203300</td>
<td>SSF01</td>
<td></td>
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<td></td>
<td>Presentation Award ESmith</td>
<td>-475.00</td>
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<tr>
<td>540000</td>
<td>SL001</td>
<td>107700</td>
<td>SSF01</td>
<td></td>
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<td></td>
<td>Presentation Award ESmith</td>
<td>475.00</td>
</tr>
<tr>
<td>540000</td>
<td>SL001</td>
<td>203300</td>
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<td>CU010</td>
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<td>Presentation Award GReeseWhite</td>
<td>-475.00</td>
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<td>540000</td>
<td>SL001</td>
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<td>CU010</td>
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<td></td>
<td>Presentation Award GReeseWhite</td>
<td>475.00</td>
</tr>
</tbody>
</table>
Year-End Budget Procedures

Year-End Budget Tips:

- Forecast your expenses for the remainder of the fiscal year!
  - When was the last time you projected your budget?
  - Quick and Dirty calculations.
  - Anticipate any vacant positions and anticipated hires.
  - Looking like you may go over budget? Consider deposits from your auxiliary accounts (CPC and UCP).
  - Have conversation with Department Head/Department Chair/Dean about your expected financial position. Communication is key.
Year-End Budget Tips: (continued)

- Review your Cal Poly Plan, College-Based Fee and Student Success Fee money today!
  - Do you have a plan for unspent student fees?
  - Spend that dough!
  - Avoid having to process Payroll Expenditure Transfer Forms at year-end.

- Clean up your budgets so you can start fresh in the new year!
  - Revisit stale encumbrances.
  - Do you still need those P.O.s?
  - Reconcile your accounts. Do those charges belong to your department?
Year-End Planning

- **Payroll Expenditure Transfers**
  - Start planning now
  - Submit what you know ASAP
  - [http://afd.calpoly.edu/budget/formslinks.asp](http://afd.calpoly.edu/budget/formslinks.asp)
    - Position Funding Form
    - Student Position Funding Form
    - Email form to payrolltransactions@calpoly.edu
Year-End Planning

107C – Release Time

- Start planning now
- Corporation deadline.
- Include xxxx80 department in budget calculations
Year-End Planning

- **Trust Funds**
  - Start planning now
  - Expenditure transfer deadline
  - 20% maximum allowable balance to carryforward
Reach Out

- If you have a question, call or email us

**Payroll Expenditure Transfers / Position Funding Form**
- Laurie Borello xt. 6-6416 lborello@calpoly.edu
- Valerie Maijala xt. 6-1187 vmaijala@calpoly.edu

**Budget Transfers & Budget Questions**
- Janice Manzo xt. 6-2663 jmanzo@calpoly.edu
- Virlena Bascos xt. 6-7065 vbascos@calpoly.edu
ABC Open Forum
Year-End

Cal Poly Corporation

Dan Banfield, Controller

March 13, 2015
Corporation accounts include:

- Sponsored Programs (Research)
- Campus Programs
- Agriculture
- Other CPC Auxiliary activities
  - Campus Dining
  - University Store
  - University Graphic Systems
AFD Business Connection

- **Standing Purchase Orders**
  - May 20 - Renewals for 2015-16 due
  - June 26 – Standing PO’s sent to vendors

- **Purchase Orders**
  - July 8 – FY 2014-15 PO’s cancelled or closed

- **Travel Claims**
  - July 6 – Claims must be submitted for all travel through June 30

- **Check Requests**
  - July 7 at 12:00
    - Hosting/Hospitality
    - Equipment/Supplies
    - Services
    - All other forms of 2014-15 business related activity
P-card logs
  - July 9 at 10:00 AM – for transactions through June 30, 2015

Deposits
  - July 6 at 10:00 AM – June deposits must be received by CPC for posting to correct accounting period

State Chargebacks to CPC accounts
  - June 30 – Review for May chargebacks due
  - July 9 – Review for June chargebacks due

AP Form 107c – release time
  - June 30 – All spring quarter release time paperwork due
AFD Business Connection

- Accounts Receivable
  - July 6 – All billing info for activity through June 30 due

- Other
  - July 7 at noon – All expenditure and transfer requests due
  - July 7 at noon – All other June or FY 2014-15 paperwork due
Contact Information

- Campus Programs: Linda Teeple x6-2224
- Agriculture: Linda Teeple x6-2224
- Sponsored Programs: SP Office x6-1123
- Cashiering: Merrie Kay Reis x6-2849
- Accounts Receivable/Travel: Julia Perez x6-1125
- Payroll: Payroll Office x6-2339
- Other: Karen Brown x6-5855

Dan Banfield
dbanfiel@calpoly.edu
X6-7335
ABC Open Forum
Year-End
Non-Payroll Expenditure Transfers

Elizabeth Williams
March 13, 2015
Non-Payroll Expenditure Transfers

A process initiated by a department to correct, adjust or charge non-payroll expenditures between University funds/departments.

- We cannot credit an expense in Fund SL002
- An expenditure transfer may be requested when a transaction was recorded in the wrong chartfield by the initiator or when a department is sharing the cost of a purchase and the appropriate source was not indicated on the original source documents.
Non-Payroll Expenditure Transfers

How do I initiate an expenditure transfer?

- Complete the **Expenditure Transfer Form**
- Supporting Documentation
  - Dashboard screen shot (3rd View)
  - Written explanation for request eg: email
  - Specific details for charging of goods, services, facilities, i.e. invoice
- Appropriate departmental approval
- Complete and email documents to expendituretransfer@calpoly.edu
- Copy all parties affected
Non-Payroll Expenditure Transfers

- Completed Expenditure Transfer Form
  - Enter the full chartfield string on transaction
  - No commas in any field
  - Include a line description that conveys the action, this will be visible on Dashboard
  - Verify debits (positive) and credits (negative) net to zero

California Polytechnic State University
Non Payroll Expenditure/Revenue Transfer Request

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<th>Date</th>
<th>Reference #</th>
<th>Journal Class</th>
<th>Original Journal ID</th>
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<td>3/25/2014</td>
<td></td>
<td></td>
<td></td>
<td>Expenditure Transfer to correct class code on purchase of supplies from 2/6/14</td>
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<table>
<thead>
<tr>
<th>Account</th>
<th>Fund</th>
<th>Deptld</th>
<th>Program</th>
<th>Class</th>
<th>Project</th>
<th>Accounting Use</th>
<th>Line Desc</th>
<th>Amount</th>
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<td>PM001</td>
<td>CU003</td>
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<td>PM001</td>
<td>CU004</td>
<td></td>
<td></td>
<td></td>
<td>191.81</td>
</tr>
</tbody>
</table>
Non-Payroll Expenditure Transfers

- Supporting Documentation
  - Image or screenshot from Dashboard showing the transaction to be adjusted using the 3rd View from My Revenue and Expense Transactions Tab
Non-Payroll Expenditure Transfers

- My Revenue and Expense Transactions
  - Actuals Custom Summary (3rd View)
    - Allows the initiator to see the complete chartfield string
Non-Payroll Expenditure Transfers

Tips

- Pro Card purchases – When applicable, change the chartfield string during the review period.
- The expenditure transfer form is a Comma Separated Value (CSV) form, do not use commas in any field.
- Do not highlight your supporting documents, when a document is scanned, it becomes illegible. Box or bold the portion that you are requesting to be adjusted.
Tips

- If you have an IRA fund (MOxxx) or Other Trust fund (MXxxx) that has a cash deficit at year end, request a check from the auxiliary if allowable and remit to the University Cashiers. On the check request, use the appropriate revenue account.

- Example (for monies from the auxiliaries)
  - 503809 is used for scholarship funds MIxxx and MHxxx
  - 503811 is used for endowment funds MQxxx
  - 503810 is used for other funds. Ex. SL001, MOxxx and MXxxx
Non-Payroll Expenditure Transfers

- Year End Deadline

- This year all non-payroll expenditure transfers must be submitted by end of business on June 19\textsuperscript{th}, 2015 to guarantee posting for fiscal year end

- So review your funds early and often
ABC Open Forum
Year-End

Release Time - AP Form 107C

Elizabeth Williams

March 13, 2015
What is Release Time?

- University employees are released from normal job duties to perform research or other work for a Corporation project/grant or University Campus Program Fund (formerly Foundation).
- College Deans Office or Department initiates Academic Personnel (AP) Form 107C and forwards to appropriate areas for signatures then to CPC or UCP for project/grant approval.
Corporation vs University Campus Programs

- CPC reviews and issues payment to the University based on the % of time released. Accounting processes a journal to credit (reduce) departments’ salaries and benefits using department ID XXXX80.

- UCP reviews and processes accounting journal to reduce (credit) departments’ salaries and benefits using department ID XXXX90 and charges (debit) the expenditures in the UCP fund based on the % of time released.
107C Release Time

- **Required Information**
  - Employee Name and Empl ID
  - Department and Dept ID
  - CPC Project/Grant/Org Key or UCP Fund
  - Quarter Release Time %, Salary amounts
  - Employee signature and date
  - All approving signatures and dates
    - Project Director
    - CPC or UCP approval
    - Department Head/Chair
    - Dean/Manager Approval
* This form is currently being updated please be sure to always download the most current form from academic personnel.
107C Release Time

Supporting Document

- Excel spreadsheet for the quarter
  - Monthly salary and release time %
  - Released time salary amount (salary * release time %)
  - State benefit amount (released time salary amount from above * current benefit rate (46.79% for FY 2014/15)
  - Work comp/UI rate (1.49% for FY 2014/15)

- Janice Manzo maintains an email distribution list as the benefit and workers comp/UI rates change, email Janice Manzo (jmanzo@calpoly.edu) to be added to the list.
Tips

- Ensure correct Empl ID and Department
- Ensure CPC Project/Grant/Org Key is valid or UCP Fund
- Check for benefit or insurance rate changes
- Ensure formula on support document matches amount requested on AP107C form
- All signature approvals obtained
- Ensure the appropriate supporting documentation is attached to AP Form 107C
REMARK:

- Fiscal Year end is fast approaching.
- We can accept checks up to June 30th, however, please allow adequate time for Cal Poly Corporation to process your request.
- UCP transfers for Release Time must be received with appropriate approvals by June 30th as well.
Contact Information

Van McCarty
vmccarty@calpoly.edu
Extension 6-1438

Linda Ortiz
lortiz01@calpoly.edu
756-1711
ABC Open Forum
Year-End

Cash Posting Order
CPO

Dee Louie

3/13/2015
What is a Cash Posting Order (CPO)?

A CPO is a process mandated by the Chancellor’s Office to record cash transactions between Cal Poly, other CSU campuses, and the Chancellor’s Office.
Cash Posting Orders

When would I initiate a CPO?

- Campus Cost Recovery (Reimbursements)
  - Travel
  - Training
  - Release Time
  - Conference Fees
  - Hosting Workshop/Meetings

- Multi-Campus Initiatives
  - SystemWide Allocation Transfer (SWAT)
    - Agricultural Research Initiative (ARI)
    - Usually initiated by Chancellor’s Office to campuses
Cash Posting Orders

- CPO Guidelines
  - It is the responsibility of remitting campus to obtain the approval prior to submitting the CPO request.
  - Written acceptance from the remitting campus that the charge has been agreed upon by both parties.
    - Agreement
    - Contract
    - Memorandum of Understanding (MOU)
    - email exchange
Cash Posting Orders

Year End Deadline

- This year all CPO requests must be submitted by end of business on **June 12, 2015**
Cash Posting Orders

- Where to send CPO Requests
  - Accounts Receivable
  - email to lortiz01@calpoly.edu
    - Include as much information and details as possible.
    - Peoplesoft chartfield string
  - Questions about CPO
    Linda Ortiz
    Accounts Receivable
    (805)756-1711
ABC Open Forum
Year-End

Annual Software Inventory

Dee Louie

March 13, 2015
California State University (CSU) policy

- Recognize and safeguard its Intangible Assets (Software) via timely recording and tracking

Annually, campus is required to record and report changes in significant software holdings costing $5,000 or more:

- Acquired and/or locally designed in the current year
- No longer in use (disposed)
What is Software

- Off the shelf or a license
- Expected useful life greater than one year
  - Exclude annual license renewals for effective periods one year or less
- Software cost of $5,000 or more
  - Includes sales tax and freight
    - Tip: When software is electronically downloaded it is exempt from sales tax unless anything tangible is received
  - Exclude software maintenance costs when determining software value
Types of Software Acquisition

- Purchased
- Donated
- Internally Generated Intangible Assets or Software
  - The software must be acquired, internally developed, or modified solely to meet the university’s internal needs, and
  - During the software’s development or modification, the university must not have a substantive plan to market the software externally to other organizations.
Annual Software Inventory

- Reporting of Software Inventory
  - Fund
  - Department ID
  - Location – Building and Room
  - Software name/description
  - Vendor
  - Purchase Order Number
  - Acquisition date
  - Original cost, including sales tax and freight
### Annual Software Inventory

**Software Inventory report**

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
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<td>1</td>
<td>Please provide this information to Dee Louie in Fiscal Services Office by e-mail at: <a href="mailto:dlouie@calpoly.edu">mailto:dlouie@calpoly.edu</a></td>
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</table>

[1] Include only software purchased (or locally designed) and gifted in last 5 years costing $5,000 or more, even if not currently in use.
Annual Software Inventory

- Identifying Software acquisition costs
  - Donation or Gift-in-Kind Acceptance forms
  - Purchase Orders
  - Use the following accounts when purchasing software
    - 616003 – IT Software
    - 616800 – IT Software-Site License
    - 616801 – IT Software Maintenance
Annual Software Inventory

- Year End Deadline
  - Software Inventory must be submitted by end of business on June 12, 2015
Where to send Software Inventory Report

- email to dqlouie@calpoly.edu
- Questions about Software
  Dee Louie
  General Accounting
  (805)756-5961