

## Section 1 - Fiscal Management Tool (FMT)

		Budget & Revenue Management- 39475														
					Adjusted Budget ( A )	ISF Fees	52302 Transit Pass	52330 Office Expense	52332 Postage	52334 Printing	52550 Special Deptmntl	52560 Books & Publications	52602 Computer Rel Trng	52608 Out of County	52610 Non-Travel	EE520 Total
Month	Vendor/ Employee Name	Description of Service/ Supply	Contract or BPA #	Invoice #		200.00	3,240.00	80.00		1,791.00	600.00	360.00	1,500.00	1,245.00	9,016.00	
July	OfficeMax	binders	538296	pcard- 079506	(0.89)		(41.74)									(42.63)
	CA Financial Mgrs. Assoc	Conference- Sacramento, CA - B. Jones Jul 9-11		CAF3214	(9.20)									(432.00)		(441.20)
	ABC	encumbrance only- will rev invoice later	528245, rls 3		(8.52)							(400.00)				(408.52)
	A. Hitchcock	Petty Cash- reimbursement for uniform														(50.00)
	July Expenses ( B )					(18.61)	0.00	(41.74)	0.00	0.00	(50.00)	(400.00)	0.00	(432.00)	0.00	(942.35)
	Year to Date Expenses ( C )					(18.61)	0.00	(41.74)	0.00	0.00	(50.00)	(400.00)	0.00	(432.00)	0.00	(942.35)
<b>Available Balance after July ( E )</b>					<b>(18.61)</b>	<b>200.00</b>	<b>3,198.26</b>	<b>80.00</b>	<b>0.00</b>	<b>1,741.00</b>	<b>200.00</b>	<b>360.00</b>	<b>1,068.00</b>	<b>1,245.00</b>	<b>8,073.65</b>	
August	C. Grant	KRONOS- transit pass for July				(75.00)										(75.00)
	ABC	Recvd invoice for widgets	528245, rls 3	1234D	(8.36)							(392.40)				(400.76)
	ABC	Removing July Encumbrance (balancing entry)	528245, rls 3		8.52							400.00				408.52
	Print Shop	business cards & forms														(22.15)
	August Expenses ( B )					0.16	(75.00)	0.00	0.00	(22.15)	0.00	7.60	0.00	0.00	0.00	(89.39)
	Year to Date Expenses ( C )					(18.45)	(75.00)	(41.74)	0.00	(22.15)	(50.00)	(392.40)	0.00	(432.00)	0.00	(1,031.74)
<b>Available Balance after August ( E )</b>					<b>(18.45)</b>	<b>125.00</b>	<b>3,198.26</b>	<b>80.00</b>	<b>(22.15)</b>	<b>1,741.00</b>	<b>207.60</b>	<b>360.00</b>	<b>1,068.00</b>	<b>1,245.00</b>	<b>7,984.26</b>	

**(A) Adjusted Budget** – The entries in blue are the adjusted budgets for each expenditure type, arranged by account number. This should ALWAYS match the Appropriations (A) on the GL 007 report. Appropriations are your legal authority to spend and should not be exceeded without approval. The Adjusted budget includes:

- a. All expenditure accounts that are budgeted
- b. All expenditure accounts that have been charged, whether or not there are appropriations

If there is a charge to an account with no appropriation and it is a valid charge, there are two different ways to add the information in Excel:

1. Insert a column (which includes manually adding the formulas at the bottom) or
2. Copy a pre-existing column (which retains all of the formulas)
  - a. Copy a column that has been rarely used, and insert column for the new account in the correct placement (numerical order) Change the account name and number to the new information
  - b. Change the budget to \$0

- ✓ ONLY update this field if you receive an email from your budget analyst regarding a transfer of appropriations (budget) to or from your org.
- ✓ If you find that the appropriations on the GL 007 report do not match your FMT and have not received an email, contact your budget analyst.

Budget & Revenue Management- 39475															
Month	Vendor/ Employee Name	Description of Service/ Supply	Contract or BPA #	Adjusted Budget ( A ) Invoice #	ISF Fees	52302 Transit Pass	52330 Office Expense	52332 Postage	52334 Printing	52550 Special Deptmntl	52560 Books & Publications	52602 Computer Rel Trng	52608 Out of County	52610 Non-Travel	EE520 Total
						200.00	3,240.00	80.00		1,791.00	600.00	360.00	1,500.00	1,245.00	9,016.00
	OfficeMax	binders	538296	pcard- 079506	(0.89)		(41.74)								(42.63)

**(B) Month Expenditures (July to June)** – what has been spent during the month. These should be entered as expenditures are made to record the transaction (NOT just after running the GL 007 report at the end of the month).

- a. Common expenditures (examples are flagged below):
  - i. P-card
  - ii. Travel or Training
  - iii. Petty Cash
  - iv. Kronos/Payroll entries
  - v. Print Shop charges
  - vi. Encumbrances (see item *d* below for additional information on how to enter, items *b* and *c* still apply)

b. For each of these entries (including encumbrances):

- i. Enter as much information regarding the charge as you deem necessary to track expenditures and identify the charges (vendor/ employee name, description of charge, BPA or contract #, invoice #)
- ii. Enter the charge as a negative since it will be deducted from your budget (type in a minus sign "-" before the amount)

Budget & Revenue Management- 39475																
				Adjusted Budget ( A )	ISF Fees	52302 Transit Pass	52330 Office Expense	52332 Postage	52334 Printing	52550 Special Deptmntl	52560 Books & Publications	52602 Computer Rel Trng	52608 Out of County	52610 Non-Travel	EE520 Total	
Month	Vendor/ Employee Name	Description of Service/ Supply	Contract or BPA #	Invoice #		200.00	3,240.00	80.00		1,791.00	600.00	360.00	1,500.00	1,245.00	9,016.00	
	P-CARD	OfficeMax	binders	538296	pcard- 079506	(0.89)		(41.74)								(42.63)
	TRAVEL	CA Financial Mgrs. Assoc	Conference- Sacramento, CA- B. Jones Jul 9-11		CAF3214	(9.20)							(432.00)			(441.20)
		ABC	encumbrance only- will rev invoice later	528245, rls 3		(8.52)					(400.00)					(408.52)
	PETTY CASH	A. Hitchcock	Petty Cash- reimbursement for uniform							(50.00)						(50.00)
July Expenses ( B )						(18.61)	0.00	(41.74)	0.00	0.00	(50.00)	(400.00)	0.00	(432.00)	0.00	(942.35)
Year to Date Expenses ( C )						(18.61)	0.00	(41.74)	0.00	0.00	(50.00)	(400.00)	0.00	(432.00)	0.00	(942.35)
Available Balance after July ( E )						(18.61)	200.00	3,198.26	80.00	0.00	1,741.00	200.00	360.00	1,068.00	1,245.00	8,073.65
	PAYROLL	C. Grant	KRONOS- transit pass for July			(75.00)										(75.00)
		ABC	Rev'd invoice for widgets	528245, rls 3	1234D	(8.36)					(392.40)					(400.76)
		ABC	Removing July Encumbrance (balancing entry)	528245, rls 3		8.52					400.00					408.52
	PRINT SHOP	Print Shop	business cards & forms						(22.15)							(22.15)
August Expenses ( B )						0.16	(75.00)	0.00	0.00	(22.15)	0.00	7.60	0.00	0.00	0.00	(89.39)
Year to Date Expenses ( C )						(18.45)	(75.00)	(41.74)	0.00	(22.15)	(50.00)	(392.40)	0.00	(432.00)	0.00	(1,031.74)
Available Balance after August ( E )						(18.45)	125.00	3,198.26	80.00	(22.15)	1,741.00	207.60	360.00	1,068.00	1,245.00	7,984.26

c. ISF Fees

- i. These fees are charged by the Department of Purchasing & Contracting (P&C) to recoup their expenses

- ii. The column for ISF fees has a formula to calculate the estimated ISF fee for each charge. The rate is set for P-cards, which comprise the vast majority of purchases. If the expenditure you are entering is not a p-card charge, you may change the formula to reflect the correct rate, or leave at the p-card rate as an estimate.
- iii. Rates for FY 18-19

### DPC ISF Rates

	Effective Aug. 1, 2018 FY 18/19	FY 17/18
<b>Procurement Rate</b>	<b>0.76%</b>	<b>0.78%</b>
P-Card	1.61%	1.64%
Travel	N/A	1.19%

- d. Encumbrances – they hold funds in anticipation of expenditure. Encumbrances are usually the result of a Purchase Order (PO), a release against a Blanket Purchase Agreement (BPA), or an invoice that was received but has not yet been processed (ex: encumbrance in July for an order of polo shirts (PO); order and invoice received in September)

For more information on encumbrances, see *Appendix III. Encumbrance Analysis Guide*

1. Enter the encumbrance under the month it occurred, and include the vendor and BPA #. Under the Description, you can include as much information as you would like, but make some notation that this is not the actual expense, but an encumbrance.
2. Enter the dollar figure as a negative, to show the funds as being used or unavailable.
3. When the payment is made, the encumbrance becomes expenditure. Make 2 entries in the month it was paid.
  - i. Invoice entry - treat like a normal invoice, make sure to reference the same PO # or BPA & Release #
  - ii. Encumbrance removal includes the vendor name along with the PO # or BPA & Release #. In the description, reference that this is removing an encumbrance. Enter the dollars as a positive. The initial encumbrance already subtracted the available funds. The invoice entry above also subtracts the funds to show it was paid. This entry is essentially a balancing entry.

It may be tempting to just delete the initial encumbrance entry from the earlier month, rather than have 3 entries (initial encumbrance, when it was paid, and removing the encumbrance) but when you do that, you will never be able to reconcile the earlier months with the GL007 report. As an example, an encumbrance is entered in October, and the invoice is paid in February. If you go back and delete the initial encumbrance entry in October, your FMT for October - January will NOT match the GL007 reports. If you do the 3 entries, it helps you keep a better history of the encumbrances.

Month	Vendor/ Employee Name	Description of Service/ Supply	Contract or BPA #	Adjusted Budget ( A ) Invoice #	ISF Fees	52302	52330	52332	52334	52550	52560	52602	52608	52610	EE520	
						Transit Pass	Office Expense	Postage	Printing	Special Deptmnt	Books & Publications	Computer Rel Trng	Out of County	Non-Travel	Total	
						200.00	3,240.00	80.00		1,791.00	600.00	360.00	1,500.00	1,245.00	9,016.00	
July	OfficeMax	binders	538296	pcard- 079506	(0.89)		(41.74)								(42.63)	
	CA Financial Mgrs. Assoc	Conference- Sacramento, CA - B. Jones Jul 9-11		CAF3214	(9.20)								(432.00)		(441.20)	
	ABC	encumbrance only- will rev invoice later	528245, rls 3		(8.52)						(400.00)				(408.52)	
	A. Hitchcock	Petty Cash- reimbursement for uniform								(50.00)					(50.00)	
	July Expenses ( B )					(18.61)	0.00	(41.74)	0.00	0.00	(50.00)	(400.00)	0.00	(432.00)	0.00	(942.35)
	Year to Date Expenses ( C )					(18.61)	0.00	(41.74)	0.00	0.00	(50.00)	(400.00)	0.00	(432.00)	0.00	(942.35)
<b>Available Balance after July ( E )</b>					<b>(18.61)</b>	<b>200.00</b>	<b>3,198.26</b>	<b>80.00</b>	<b>0.00</b>	<b>1,741.00</b>	<b>200.00</b>	<b>360.00</b>	<b>1,068.00</b>	<b>1,245.00</b>	<b>8,073.65</b>	
August	C. Grant	KRONOS- transit pass for July				(75.00)									(75.00)	
	ABC	Recvd invoice for widgets	528245, rls 3	12340	(8.36)						(392.40)				(400.76)	
	ABC	Removing July Encumbrance (balancing entry)	528245, rls 3		8.52						(400.00)				408.52	
	Print Shop	business cards & forms							(22.15)						(22.15)	
	August Expenses ( B )					0.16	(75.00)	0.00	0.00	(22.15)	0.00	7.60	0.00	0.00	0.00	(89.39)
	Year to Date Expenses ( C )					(18.45)	(75.00)	(41.74)	0.00	(22.15)	(50.00)	(392.40)	0.00	(432.00)	0.00	(1,031.74)
<b>Available Balance after August ( E )</b>					<b>(18.45)</b>	<b>125.00</b>	<b>3,198.26</b>	<b>80.00</b>	<b>(22.15)</b>	<b>1,741.00</b>	<b>207.60</b>	<b>360.00</b>	<b>1,068.00</b>	<b>1,245.00</b>	<b>7,984.26</b>	

STEP 1

STEP 2

STEP 3

e. Once the month by accounting period closes and the GL 007 report is available (usually third business day of the following month), compare the two. The Month Expenditures on your form should ALWAYS match the Period Expenditures (B) on the GL 007 report. See Section 4- Comparing FMT & GL007.

(C) Year to Date Expenditures – total spent since the beginning of the fiscal year (July 1st). Should ALWAYS match the Year to Date Expenditures - (C) on the GL 007 report.

A. Hitchcock	Petty Cash- reimbursement for uniform									(50.00)					(50.00)
July Expenses ( B )					(18.61)	0.00	(41.74)	0.00	0.00	(50.00)	(400.00)	0.00	(432.00)	0.00	(942.35)
Year to Date Expenses ( C )					(18.61)	0.00	(41.74)	0.00	0.00	(50.00)	(400.00)	0.00	(432.00)	0.00	(942.35)
<b>Available Balance after July ( E )</b>					<b>(18.61)</b>	<b>200.00</b>	<b>3,198.26</b>	<b>80.00</b>	<b>0.00</b>	<b>1,741.00</b>	<b>200.00</b>	<b>360.00</b>	<b>1,068.00</b>	<b>1,245.00</b>	<b>8,073.65</b>

(D) Projections – entered at the frequency determined by supervisor. They may be entered on a monthly basis, as projects are planned, or only when the supervisor requests a year-end estimate.

Recommendations on projecting common charges:

- Routine, monthly expenditures (cell phones, copy machine rental): Take one month's charge and multiply by the remaining months in the fiscal year.
- Travel/ training: Request information from your supervisor and put in an estimate for the remaining months. May use prior year travel/ training expenses as a guide, if no current year estimate is available.
- Pending projects: Based on input from your supervisor

On each of the projection entries, you do not need as much detail as the actual expenditures. These are merely estimates to serve as a reminder of future expenses and planned projections, and reserve appropriations to reflect year-end balance for your budget unit.

Month	Vendor/ Employee Name	Description of Service/ Supply	Contract or BPA #	Adjusted Budget ( A ) Invoice #	ISF Fees	52068	52330	52332	52500	52550	52560	52602	52608	52610	EE520	
						CellPhones	Office Expense	Postage	Copiers	Special Deptmntl	Books & Publications	Computer Rel Trng	Out of County	Non-Travel	Total	
						<b>1,800.00</b>	<b>3,240.00</b>	<b>80.00</b>	<b>2,000.00</b>	<b>1,791.00</b>	<b>600.00</b>	<b>360.00</b>	<b>1,500.00</b>	<b>1,245.00</b>	<b>12,616.00</b>	
June	Canon	Copier rental for remaining 9 months			(23.14)				(1,086.30)						(1,109.44)	
	Verizon	Cell phone for remaining 9 months		Estimated	(14.45)	(678.60)									(693.05)	
		Travel- estimated for remaining 9 months			(63.90)								(3,000.00)		(3,063.90)	
	Pending Project	Purchase new system???			(42.60)					(2,000.00)					(2,042.60)	
	Pending Project	Replace security cameras???			(31.95)					(1,500.00)					(1,531.95)	
		June Expenses				(176.04)	(678.60)	0.00	0.00	(1,086.30)	(3,500.00)	0.00	0.00	(3,000.00)	0.00	(8,440.94)
		Year to Date Expenses				(194.49)	(1,900.41)	(1,188.55)	0.00	(1,108.45)	(3,550.00)	(392.40)	0.00	(3,402.00)	(512.78)	(12,379.08)
	<b>Available Balance after June</b>				<b>(194.49)</b>	<b>(100.41)</b>	<b>2,051.45</b>	<b>80.00</b>	<b>891.55</b>	<b>(1,759.00)</b>	<b>207.60</b>	<b>360.00</b>	<b>(1,932.00)</b>	<b>632.22</b>	<b>236.92</b>	

(E) Available Balance – estimated funds available at year-end. If this is positive, savings are anticipated; if this is negative, it is anticipated that the unit will be over budget.