

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING  
STANDARD PRACTICE MANUAL**

**F O R E W A R D**

This manual has been developed to provide basic guidance and to standardize operating procedures for all phases of handling cash. The policies and procedures contained in the Manual are applicable to all County Departments, Special Districts and all other offices (herein-after referred to as departments) under the jurisdiction of the Board of Supervisors.

In addition, the manual has been updated for instructions for using the new IFAS accounting system. Please refer to Chapter 13 for those instructions.

For the most part, the policies and procedures contained in this manual are a compilation of those already in existence. They have been consolidated into one Procedural Manual for use as a ready reference by operating personnel in the performance of their day-to-day duties and responsibilities.

To facilitate future revisions, this Manual is structured in a manner that enables deletion or insertion of materials within the various sections.

Suggestions for improving the Manual are welcome. Only with the help and cooperation of its users will we be able to keep the Manual up-to-date and keep abreast with the changing needs of the County. Suggestions for revisions should be submitted to the Auditor-Controller's Office for evaluation and incorporation in the Manual.

This Manual was prepared by the Auditor-Controller's Office in an effort to provide assistance to County employees in the performance of their cash handling duties. The Auditor-Controller's office will be the interpreter of the policies and procedures contained in the manual.

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Douglas R. Newland, CPA  
Auditor-Controller

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**CHAPTER 1  
CASH CONTROL**

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**CHAPTER 1  
CASH CONTROL**

**POLICY STATEMENT**

It shall be the responsibility of each department head to develop and implement the necessary procedures required to ensure that the provisions of this Manual are complied with by his department in the control of cash.

**BASIC PRINCIPLES AND STANDARDS**

1. Employee personal funds shall not be commingled with County funds.
2. Deposits shall be made by an employee other than the cashier or the person issuing receipts.
3. Bank accounts shall be reconciled at least monthly by someone other than the cashier or the person who makes the deposits. Copies of the completed reconciliation must be submitted to the Auditor-Controller's office monthly.
4. The duties of cashier and bookkeeper shall be divided between two employees, neither of whom shall be permitted to have access to each other's records, unless restricted by the number of personnel working in the department.
5. No arbitrary adjustments to payers' ledger accounts shall be made without express written approval by supervisory personnel.
6. As required by law, departments shall maintain financial records of their operation and prepare reports as required.
7. Departments may accept payments in the form of cash, personal checks, bank checks and drafts, express and post office money orders, cashier and traveler's checks, and wire transfers only for the exact amount due except in payment for sale of materials and property sold to the public where only currency, certified checks or cashiers checks shall be accepted. Other methods of payment, such as credit cards, are acceptable as approved by the Board of Supervisors.

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8. When payment is received in more than one form (check, money order, and currency), only one receipt shall be issued for the total payment. A memo notation shall be made on the receipt indicating the different forms of payment and the corresponding amount.
9. When a check or money order is received covering payments for account of more than one person, a separate receipt must be issued for each.
10. Nationally recognized traveler's checks may be accepted for payments subject to approval by the department head. Traveler's checks accepted, in excess of the amount due, shall be so noted on the receipt.
11. Checks drawn against foreign banks, including Mexican and Canadian banks, should be discouraged, including those drawn on U.S. Dollars.
12. Restricted type endorsement stamps must be used on all checks and money orders as soon as received. The endorsement stamps shall read as follows:

Pay To The Order Of  
Imperial County Treasurer  
For Deposit Only  
(Department Name)

Pay To The Order Of  
(Name of Bank)  
For Deposit Only  
(Title of Account)  
(Number of Account)

**SAFEGUARDING CASH**

The department head or official in charge shall ensure that all cash received is adequately safeguarded until deposited with the bank or the County Treasurer.

1. Large amounts of cash shall not be allowed to accumulate. It shall be determined by the Auditor-Controller and the Department Head what amount of cash should be allowed to accumulate.
2. All cash held overnight shall be deposited in a safe.
3. Safe combinations shall be restricted to as few employees as possible, preferably memorized. Where a written safe combination has to be maintained, it must be kept in a secure place.

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4. The department head shall ensure that combinations to safes are changed when an employee who has knowledge of the combination terminates County employment or is transferred.
5. During business hours, cash must be kept in a cash drawer or cash box not accessible to unauthorized persons. Cash drawers or cash boxes must be closed when not in use. Individual employees shall be responsible for cash drawers assigned to them.
6. It is recommended that offices be locked during nonworking hours and office door keys be restricted to as few responsible employees as possible.
7. It is recommended that a record of office keys issued be maintained and the department head should ensure that office keys are returned by terminated or transferred employees.

**GUIDELINES FOR HANDLING CASH**

Employees shall exercise extreme care when handling cash. Frequent losses of cash through careless handling of money are not only annoying and bothersome, but may be a violation of the law. Such losses also cut into County revenue.

The following precautions shall be observed to guard against cash losses:

1. Keep the cash drawer neat and orderly and in balance at all times.
2. Arrange currency according to denominations in separate compartments.
3. Do not keep excess cash in the cash drawer.
4. When making change, first count out the coins to the nearest dollar, then count the bills.
5. Count the cash twice before paying out; once when removing it from the cash drawer, and again as it is given to the customer.

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**GUIDELINES FOR HANDLING CASH (cont.)**

6. Never count currency directly into the cash drawer. Always place it on the counter, away from the customer's reach, and count. Do not put their money away until the exact change is verified. Then, place the customer's payment in the proper compartments of the cash drawer. Keeping the money in sight until the transaction is completed will avoid controversies that might arise as to the amount given by the customer. Also, always check for counterfeit money.
7. Always close the cash drawer after the completion of each transaction.
8. Concentrate on each transaction. Do not permit any distraction while handling money. If the transaction is interrupted for any reason, it should be started over.
9. If there should be distractions in the midst of the count, stop, return the money to the cash drawer, and then count again. When in doubt, always make a recount.
10. Always keep the cash drawer locked when left unattended.
11. Be careful of new bills as they have a tendency to stick together. "Twist" the new money and if necessary, alternate a new bill with an old bill in the cash drawer.
12. Serial numbers of \$50 and \$100 should be recorded on the receipt.

Accepting checks in payments for amounts due is a convenience. However, it can create costly problems and losses if bad checks are inadvertently accepted. Carelessness causes most of the losses because the person accepting the check fails to properly identify the person or accepts checks indiscriminately.

The best way to keep "Bad Check" losses to a minimum is to follow sound and sensible practices, and always use caution and common sense whenever accepting a check. Here are a few simple rules to follow when receiving payments in form of checks:

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**GUIDELINES FOR HANDLING CASH (cont.)**

DO'S

Accept checks only for the exact amount of payment.

Ask for more than one kind of identification. You are safer with multiple identification.

Compare the person with the description on the identification as to age, nationality, color of hair, and take notice of a photograph.

Make certain that a check meets all legal requirements.

Have personal checks made out in your presence, and made payable to the County department.

Ask for the person's phone number should they need to be contacted.

DON'TS

Accept a combination of identification documents which are offered too readily.

Forget to note the address, phone number, and other pertinent data about the payer on the **front** of the check, as well as the serial number and expiration date of the identification.

Honor a check which is stale dated or postdated.

Permit yourself to become flustered by a payer who is in a hurry.

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**CHAPTER 2  
CASH RECEIPTS**

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**CHAPTER 2  
CASH RECEIPTS**

**POLICY STATEMENT**

Any officer or employee of a department who received money in connection with their official duties shall issue an Official County Receipt forthwith, for the exact amount received.

**RECEIPT SYSTEM**

The receipting system which will be most effective and economical for the needs of the department should be selected, but may not be implemented, nor subsequently revised or changed, without prior approval of the Auditor-Controller. The Audit Section of the Auditor-Controller, when participating in the selection of a receipting system or design of a "Special Report", will present it to the Auditor-Controller for approval, since the Auditor must determine that the receipt form is adequate for the support of deposits, audit purposes and receipt control. Receipting systems approved to date are as follows:

- Official County Receipt Books
- Special Receipts
- Cash Register System

**OFFICIAL COUNTY RECEIPT BOOKS**

The Official County Receipt Book is the most commonly used system. The receipt is pre-numbered, in sets of three, three to a page, and in pads of 150 sets. Departments issuing fewer receipts may use the pre-numbered single receipt books in pads of 50 sets. Both sizes of receipt pads use NCR paper. Refer to Chapter 14 for instructions in the preparation of the Official County Receipt.

**SPECIAL RECEIPTS**

Receipts designed for special purpose applications to meet the needs of the using department are referred to as Special Receipts. (Examples are various types of permits, licenses, Probation Department receipts, Sheriff's Department receipts, etc.) These forms are printed with sequential receipt numbers, for control purposes, and serve the same receipting and depositing information, as do the other types of Official County Receipts. All special receipts must be approved by the Auditor-Controller.

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**CASH REGISTER SYSTEM**

Cash registers are used for receipt and control of monies received by departments with a large volume of cash receipt transactions. The department head, in coordination with the Audit section of the Auditor's Office is responsible for developing and adopting the necessary operating procedures to provide adequate controls in the cash receipting function of the department. Such procedures shall be based on the following standards:

1. Each cashier shall be assigned a cash drawer with a key. It shall be a cashier's responsibility to keep the cash drawer locked when not in use.
2. At the start of each business day and at the end of each day, cashiers will count and sign for change funds in their possession.
3. Cash registers must have the capability of printing transaction numbers in numerical sequence.
4. Duplicate imprints of transactions made must be recorded on a tape locked in the cash register.
5. If an error is made by keying an incorrect amount or distribution, the cashier must note the error, make a brief explanation in ink on the detail audit tape, key in the proper amount and at the end of the day, subtract the erroneous amounts from register total. All corrections made on cash register tapes must be reviewed and verified by the supervisor in charge.
6. At the end of each business day, the supervisor in charge shall clear out the register totals for the day's business. In this connection, the cash register shall have the capability of summarizing transactions by coded distribution keys. The cashier shall, at no time, have the capability of clearing out cash register totals.
7. During breaks or lunch periods of cashiers, provision shall be made to fix accountability for monies received by the individual providing relief for the cashier.
8. At the end of each business day, the supervisor in charge shall reconcile the cash register tape total with the monies turned in to the cashier. When reconciled, the cashier shall be furnished a receipt for the monies turned in to the supervisor in charge.

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**RECEIPT CONTROL**

The Auditor-Controller's Office shall maintain a record of all pre-numbered receipts issued to each department. The department concerned shall maintain a receipt control record indicating the receipt number received, date issued or used and to whom issued. Only one person shall be assigned the responsibility of issuance and control of blank receipt forms. Unused receipts on hand shall be stored in a secure place.

**CASH RECEIVED BY MAIL**

The receiving, opening and distribution of incoming mail shall be handled by, or under the supervision of a responsible employee other than the cashier or bookkeeper. The person in charge shall make a list of cash received indicating the name of the remitter, the amount received and other pertinent data. Preferably, the list should be made in duplicate on numbered forms, with both copies signed by the person opening the mail and by the cashier to whom the cash is turned over. Currency received through the mail shall be turned over to the cashier and receipted for immediately. If the foregoing procedure is not feasible due to a large volume of remittances by mail, the person opening the mail shall total on an adding machine, the currency, checks and money orders received.

The amounts on the tape should further be identified by inserting alongside the dollar amounts such information as payer initials, case number or other identification data, which can subsequently be reconciled after all receipts are written by the cashier. The collection shall be turned over to the cashier who shall subsequently issue an Official County Receipt for each item. The person (cashier) receiving the collection shall sign the adding machine tape acknowledging receipt of the total amount indicated. After all the receipts are made, the person opening the mail shall total the Official Receipt amounts and compare the total with the tape total as well as the individual identifying data on the tape to ensure that an Official Receipt was issued for each remittance received in the mail.

The law does not require that a payer making payment by mail be given a receipt for payment unless one is requested. Therefore, payer copies of receipts which are not sent to the remitter may be destroyed after sixty (60) days.

**REMITTANCE OVERAGES**

When remittances are received in excess of the amount due, the following procedures shall be followed:

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**REMITTANCE OVERAGES (cont.)**

1. For overages a receipt for the amount of the overage should be issued and deposit to the Other Refunds and Reimbursements revenue object code 491045. If it is determined who the overage belongs to, the amount may be refunded from the same account.
2. All refunds of cash overages shall be made by submitting a "Claim" form to the Auditor-Controller. Refer to Chapter 14 for instructions in the preparation of "Claim" forms.
3. Refunds from trust monies on deposit in a bank account must be made by issuance of a check drawn against the bank account.

**VOIDED RECEIPTS**

1. If it becomes necessary to void a receipt being written in an Official County Receipt Book, it shall be done by printing the word "VOID" in large letters on the receipt and signed by the person voiding the receipt. The immediate supervisor should also review all voided receipts. The original copy of the voided receipt along with the pink copy must accompany the next deposit to the Auditor-Controller's Office. This procedure is likewise applicable to Special Receipts used by departments.
2. If it becomes necessary to void a receipt when the Cash Register System is used, the audit tape should be annotated and the copy of the receipt attached to the cashier's reconciliation of the day's business.

**CANCELLED RECEIPTS**

If a negotiable paper (check, draft or money order) received in payment is not paid on due presentment, the record of payment shall be cancelled, and the receipt which had been issued in acknowledgment of such payment shall be deemed cancelled, in the manner described in the following paragraph titled "Returned Checks".

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**RETURNED CHECKS**

The most common reason for checks to be returned by a bank is due to insufficient funds. The processing of returned checks will vary depending on whether or not the check was deposited with the County Treasurer or with a bank. The procedures for processing returned checks in each of these instances shall be as follows:

**1. Deposited Directly With The County Treasurer:**

When a check is dishonored by the bank, it is returned to the County Treasurer. An "Uncollected Negotiable Item" memorandum, prepared by the Treasurer, accompanies the returned check. The original memorandum is sent to the Auditor-Controller who, in turn, prepares a journal entry reversing the original deposit. The pink copy of the memorandum is sent to the department along with the returned item, at which time the department is to call the Auditor-Controller's Office with the following information:

Date of Deposit, Deposit Permit Number, Account deposited into.

Upon receipt of a returned item, the department shall make a notation on the department's copy of the receipt indicating the cancellation. It is the department's responsibility to see that the returned item is "made good" by the payer. Departments may submit dishonored checks to a County contracted collection agency or attempt collection on their own. Department's attempting their own collections, unless statutorily prohibited, shall charge the payer any bank charges plus an additional \$30.00. If any department does not collect on the dishonored check after 60 days, the dishonored check must be turned over to any County contracted collection agency.

When the returned item is "made good" by the payer, a new receipt shall be issued, and the item shall be deposited accordingly.

**2. Deposited Directly With A Bank:**

Upon receipt of a returned item from the bank, the department shall make a notation on the department's copy of the receipt indicating the cancellation. It is the department's responsibility to see item is "made good", by the payer.

When the returned item is "made good" by the payer, a new receipt shall be issued, and the item shall be deposited accordingly.

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**RETURNED CHECK REGISTER**

Departments shall maintain a Returned Check Register indicating the following information:

1. Name of payer.
2. Date of applicable receipt.
3. Receipt number.
4. Date returned by bank.
5. Date applicable receipt was cancelled.
6. If "made good", the date and number of the new receipt.

**CASH OVERAGES**

Where cash overages occur and the reason for the overage cannot be determined, the custodian shall issue a receipt for the overage and deposit to the Other Refunds and Reimbursements revenue object code 491045.

If it is determined who paid the overage, the refund shall be made by submitting to the Auditor-Controller's a "Claim" form authorizing the refund to be made from the same account as the original deposit.

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**CHAPTER 3  
BANK ACCOUNTS**

**POLICY STATEMENT**

Where departments are not conveniently located to make frequent deposits of cash collections with the County Treasurer and as authorized by the County Auditor-Controller, cash collections may be deposited in a bank, as provided for in the California Government Code 27080.1, with the previous approval of the Auditor-Controller and Treasurer.

**ESTABLISHMENT OF A BANK ACCOUNT**

Department heads may request assistance from the Auditor-Controller to open a bank account when necessary to establish an effective control over cash and promote efficient operation of the Department. The department head must, however, request authorization from the Board of Supervisors to establish the bank account. The request must contain specific reasons for opening a bank account. Where authorization has been granted, assistance must be secured from the County Treasurer to insure that all requirements are complied with and that all bank services available are taken advantage of. For control purposes, the Auditor-Controller and the County Treasurer shall be advised of bank accounts that may be legally opened.

**TYPES OF ACCOUNTS**

Separate bank accounts shall be maintained for trust and nontrust funds. The most common types of accounts are as follows:

1. **Regular**      Established as a clearing account for depositing collections received by departments through the conduct of official County business and disbursements for deposit with the County Treasurer.
2. **Bail**        Established for the purpose of depositing bail collections and authorized disbursements from there.
3. **Trust**        Established for the purpose of depositing and disbursing money held in trust for an individual or entity.

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**4. Special Accounts**

Established for purposes authorized by specific statutes. Accounting records requirements will be authorized by the Auditor-Controller.

**ACCOUNT TITLES**

Bank accounts shall be opened in the name of the County department or office. **Under no instance shall a bank account be opened in the name of an individual.**

**CHECKS**

Prenumbered checks for all bank accounts must be printed, bearing the official bank account title and the words **"Void six months from issued date"**.

Checks drawn against bail accounts shall be made payable only to:

County Treasurer - for transfer of bail

Depositor - for refund of exonerated bail.

Other Courts - for foreign bails.

**BANK DEPOSITS**

When bank accounts are used, all monies collected shall be deposited with the bank not later than the next business day. Preferably, deposits should be made during regular banking hours. Large sums of money shall not be held overnight in the office, especially over weekends. Where possible, arrangements should be made with the bank to have deposits picked up by the bank messenger service. When large sums of money are collected during a particular business day and bank service is not available, night facilities should be used. In this event, the teller-stamped copy of the bank deposit slip should be obtained from the bank on the next business day. In the interim, an extra copy of the deposit slip should be prepared and held pending receipt of the validated teller-stamped deposit slip.

It is essential that deposits to the bank accounts be made intact. Depositing intact means that the deposits to the bank account must consist of the same checks and/or money orders and the same amount of currency as indicated in the receipts which the deposits cover.

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**This is an integral feature in the internal cash control system. The amount of each deposit shall be the same as the total amount of the receipts issued during the period covered by the deposit.**

Bank deposit slips must show the amount of paper currency, coins, and list each check and money order in the space provided. In some cases, microfilm copies of checks and money orders has been approved. Prepare deposit slips in triplicate and distribute the copies as follows:

Original - Bank copy.

Duplicate - Validated by the bank to serve as the official record of the deposit to be kept by employee in charge of bank account records.

Triplicate - Retained in the office until the validated duplicate copy has been returned by the person making the deposit. This copy will assist in establishing accountability in the event a deposit is lost or stolen in route to the bank.

**ENDORSEMENT STAMPS**

Restricted endorsement stamps must be used on all checks and money orders deposited with the bank. The rubber stamp shall read as follows:

Pay to the Order of  
(Name of Bank)  
For Deposit Only  
(Title of Account)  
(Number of Account)

**CHECK RECORD**

A record shall be maintained on the checkbook stub of all checks drawn against the bank accounts indicating the following:

Check Number	Receipt Number and Case Number
Date Issued	Amount
Payee	Deposits
Purpose	Balance
For Bail Account or Trust Account: Show Original	

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**BANK RECONCILIATION**

The Auditor-Controller's office is recommending that departments keep track of bank account disbursement and receipt activity and reconciliations by using Quicken or other acceptable software. The bank accounts must be reconciled to the monthly bank statement. A copy of each month's bank reconciliation should be sent to the Auditor-Controller for audit purposes. Bank statements, deposit slips and cancelled checks should be retained by the Department for 5 years. The procedure for reconciling a bank account is as follows:

1. The monthly bank statement will probably list checks paid in numerical order. Also deposits made are listed by date and amount.
2. Compare checks paid on the bank statement with checks written per the check register.
3. Compare deposits made on the bank statement with deposits recorded in the check register.
4. A listing of outstanding checks shall be prepared indicating the check number, amount and the total of all checks outstanding.
5. Compare duplicate deposit slips with the items credited on the bank statement.
6. If software is not being used to reconcile the account then a manual bank reconciliation may be prepared on the reverse side of the bank statement, or head up a sheet of paper showing the name of the bank account being reconciled, name and location of the bank, and the date of reconciliation. A sample bank reconciliation is as follows:

Balance Per Bank Statement, (Date)		\$	1,263.00
Add:	Deposit In Transit (Total of deposits made to the bank, but not credited in the statement)		<u>600.00</u>
		\$	1,863.00
Less:	Outstanding Checks (Total of checks issued but not debited on the bank statement)		<u>763.00</u>
Balance per Checkbook Stub, (Date)		\$	<u><u>1,100.00</u></u>

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7. Compare the reconciled balance with the checkbook stub balance. These balances must agree, if the checkbook balance is maintained on a current basis and the reconciliation has been made accurately.
8. In the bail account reconciliation, the reconciled balance and the bail cash on hand must agree with the total of individual open bail accounts listing balance. The same rule applies to trust reconciliations.
9. The financial institution where each account is maintained should be requested to have the account statement date at month-end cut-off to facilitate reconciliation and proper reporting at year-end. All bank accounts should be reconciled within 30 days after the ending statement date.
10. All monthly bank reconciliations should be sent to the Auditor-Controller's within 30 days after the ending statement date.

**BANK CHARGES**

Arrangements may be made with the depositing bank to ensure that bank charges, except returned checks, are not charged directly to the bank account. The charges can be billed by the bank and paid by a "Claim", with the bank invoice attached, submitted to the Auditor-Controller for payment.

**BANK ACCOUNT RECORDS**

Cancelled checks must be retained together with the bank statements with which they were returned until audit. Then, they may be filed in numerical sequence. When checks are voided, the word "VOID" must be written on the face of the check. The voided check shall be filed numerically for each bank account. A separate file folder must be maintained for all records pertaining to each bank account. Departments maintaining bank accounts for special purposes shall keep and maintain a complete record of disbursements from the accounts.

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**CHAPTER 4  
TREASURY DEPOSITS**

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**CHAPTER 4  
TREASURY DEPOSITS**

**POLICY STATEMENT**

County departments authorized to receive monies in the performance of their official functions are required to deposit the collections with the County Treasurer, except those authorized to deposit same with a bank.

**BASIC PRINCIPLES AND STANDARDS**

Deposit of all monies collected to the County Treasurer shall at all times be made through the Auditor-Controller's Office. Deposits shall be made as frequent as practicable or as the amount of collections warrant, at least weekly. Funds received should not be held over the weekend, but deposited with the County Treasurer.

**DEPOSIT PROCEDURES**

Deposits to the County Treasurer shall be transmitted through the Auditor-Controller's Office, either by mail or delivered by a responsible employee. Deposits shall be covered by a Deposit Permit, Form AC 205, accompanied by the monies to be deposited and duplicate copies of receipts. The Deposit Permit should be prepared by the department making the deposit. Refer to Chapter 14 for instructions in the preparation of the Deposit Permit.

Departments which are not located conveniently near the County Treasurer's Office in El Centro, and which do not have authorized bank accounts, may deposit by mail, provided that the total amount of receipts which are to be deposited is converted into a cashier's check or money order payable to the County Treasurer. The cashier's check or money order, together with the duplicate receipts and the covering Deposit Permit is then mailed to the Auditor-Controller's Office.

Departments who maintain bank accounts shall make periodic transfer of deposits by drawing a check against the bank account, payable to the County Treasurer for the amount of collections for the period covered by the deposit.

The Auditor-Controller's Office shall verify the accuracy of the data indicated on the Deposit Permit with reference to the amount and revenue source and fund to which it is to be deposited. The person making the deposit shall deliver the Deposit Permit and the monies to the County Treasurer's Office and obtain the depositor's copy of the Deposit Permit to serve as receipt for money deposited.

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**DEPOSIT PROCEDURES (CONT.)**

The Auditor-Controller's Office shall deliver to the County Treasurer all deposits received by mail. Deposits which are hand-carried to the Auditor-Controller's Office shall be delivered to the County Treasurer by the employee making the deposit.

After verifying the amount to be deposited, the County Treasurer shall acknowledge receipt on all copies of the Deposit Permit, retain the original, forward the duplicate to the Auditor-Controller, and the triplicate to the County Department making the deposit.

**MONTHLY STATEMENT WITH AFFIDAVIT**

All department heads are required by Government Code Section 24353 to submit a "Statement to County Auditor" on or before the 5th day of each month, reporting all monies collected by them or under their control during the preceding month.

The Auditor-Controller has the authority to withhold the payment of salary for any officer or employee whose duty it is to make reports and accounts to Auditor as aforesaid, until after such reports and accounts shall have been made to the Auditor and accepted by him or her.

Refer to Chapter 14 for instructions in the preparation of the "Monthly Statement With Affidavit".

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**CHAPTER 5  
TRUST FUNDS**

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**CHAPTER 5  
TRUST FUNDS**

**POLICY STATEMENT**

Trust funds are defined by the State Controller's office as fiduciary funds used to account for assets by a government in a trustee capacity or as an agent and cannot be used to support the government's programs.

The following are definitions of trust types:

1. Pension - used to account for assets held in trust for public employee retirement systems.
2. Investment - used to account for the county's external investment pool.
3. Private-Purpose - used to account for assets held by the county in a trustee capacity for specified purposes, where the principal and interest may be expended during the operations for the benefit of individuals, private organizations, and other governments.
4. Agency - used to report resources held by the county in a custodial capacity that do not involve measurement of results of operations.

All monies received by a department to be held in Trust for an individual, project or entity to insure performance of an obligation, shall be deposited to the appropriate fund with the County Treasurer, or to a bank account, if one is authorized. Records shall be maintained to account for all receipts and disbursements from the Trust Fund, by individual, project or entity.

**BASIC PRINCIPLES AND STANDARDS**

All departments receiving trust money shall request the Auditor-Controller to establish trust accounts for the department for the purpose of accounting for all receipts and disbursements of trust monies.

The department should maintain a record of the purpose of the trust fund, and if applicable, a completion date.

With the exception of trust monies for which the Auditor-Controller and Board of Supervisors has authorized the establishment of a bank account, all such monies must be deposited into the applicable trust account which the Auditor-Controller has established in the County Treasury.

**TRUST WITHDRAWALS**

Withdrawals from the trust accounts shall be made by submitting a "Claim" form or a "Request for Transfer" form to the Auditor-Controller's Office. (See Chapter 14, Fiscal Forms, for instructions in preparing these forms.)

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**TRUST WITHDRAWALS (cont'd)**

Extreme caution must be exercised to ensure that personal checks received for trust deposits are honored by the bank and no withdrawal shall be allowed until after the check has been cleared. Furthermore, no trust withdrawal shall be made in an amount in excess of the amount on deposit in a specific trust account.

**TRUST LEDGER AND RECORDS**

The Trust Section (generally org keys in the 6xxx and 7xxx series) is where trust transactions are recorded and the balance on deposit with the County Treasurer is shown. The transactions in these trusts may be accessed through IFAS (accounting system) on a daily basis.

Departments may access Trust Fund activity in the IFAS accounting system on a daily or monthly basis to track trust activity. Departments may request through IFAS (refer to Chapter 13 for instructions on using IFAS) print outs of trust fund activity. Below is an example of a printout from IFAS of on month's activity in a trust fund.

**Detail Transaction Report**  
01/01/2005 Through 01/31/2005

Trans. Date	Description	Check #	Batch ID	Reference	FY SSys	Debit	Credit	Net Balance
<b>Fund Type: 34 Agency Funds</b>								
<b>Org Key: 7203000 WELFARE ADVANCE CHIL</b>								
<b>Object: 301000 Beginning Fund Balance</b>								
01/18/2005	FAMILY SUPPORT, SCH #41023 12/	00100594	O5AH118	098557	2005 OH	189.75	0.00	
01/18/2005	FAMILY SUPPORT, SCH #41024E 12	00100595	O5AH118	098558	2005 OH	15.00	0.00	
01/18/2005	FAMILY SUPPORT, SCH# 41025E 12	00100596	O5AH118	098559	2005 OH	177.10	0.00	
<b>Object Total:</b>						381.85	0.00	<b>-381.85</b>
<b>Org Key Total:</b>						381.85	0.00	381.85
<b>Fund Type Total:</b>						381.85	0.00	381.85

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The Auditor-Controller's office is recommending that departments keep track of trust account disbursement and receipt activity and reconciliations by using Quicken or other acceptable software. The trust accounts should be reconciled to the activity recorded in the IFAS accounting system. If a department is keeping track of the trust account manually, it should maintain on a monthly basis a spread sheet listing all open items in the trust account by individual, entities or project. The listing should tie to the balance in the IFAS accounting system and should indicate transaction dates, references to warrant, journal or deposit permit number, and amount. A pending file shall be maintained and copies of all trust deposits, withdrawals, and transfers shall be held in the pending file. The transactions held in the pending file shall be checked and verified to the IFAS printout to ensure that they have been accurately recorded on the general ledger. Once the items in the pending file have been verified to the ledger they should then be placed in a permanent file for future reference.

**ACCOUNT RECONCILIATION**

Trust account activity should be reconciled between the department's records and the IFAS accounting system monthly. If software is not being used to reconcile the trust account then a manual reconciliation may be prepared. All open trust cases shall be reviewed at the time of each reconciliation to determine whether or not the trust money can be refunded in accordance with the applicable laws. It is essential that trust money be refunded as soon as possible.

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**SAMPLE TRUST RECONCILIATION**

	Department Trust Fund Reconciliation As of (Date)	
Balance per Trust Ledger		\$ 3,500.00
Add:		
Trust Deposits in Transit (Total of deposits that have not been included on the run being reconciled. This will usually be the total of trust included in the last deposit to the County Treasury for each month.)		500.00
		\$ 4,000.00
Less:		
Trust Withdrawals in Transit (Total of claims or transfer requests that have not been posted to the ledger. This will usually be the last claim or transfer submitted at the end of each month to the Auditor's Office.)		1,000.00
		1,000.00
Total Open Trust, (Date)		\$ 3,000.00

The adjusted total open trust balance must equal the total of the spreadsheet of open items listing.

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**CHAPTER 6  
CANCELLED WARRANTS**

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**CHAPTER 6  
CANCELLED WARRANTS**

**POLICY STATEMENT**

In accordance with the provisions of the California Government Code 29802, County warrants shall be voided and cancelled by the Auditor-Controller if not presented for payment within six months from date of issue.

**BASIC PRINCIPLES AND STANDARDS**

A stale and cancelled warrant shall be reverted back to the Trust Account from which originally drawn. Warrants drawn from funds other than Trust and Agency Funds shall be reverted back to the original fund's Revenue Object Code 491095, Statutory Cancellations.

**REPLACEMENT OF CANCELLED WARRANTS**

If the old cancelled warrant is still available, a new warrant may be issued, with the approval of the Auditor-Controller.

If a warrant is required to replace a warrant that has been cancelled, the department shall prepare and submit to the Auditor-Controller's Office a "Claim" or in case of loss or destruction of the warrant, an affidavit executed by the person to whom the original warrant was issued or by the holder in due course, stating the facts concerning the loss or destruction of the original warrant. In compliance with California Government Code 29850, an "Affidavit To Obtain Duplicate Of Lost Or Destroyed Warrant" may be obtained from the Auditor-Controller's Office. (See Sample Form in Chapter 14)

**RETURNED WARRANTS**

If a warrant is returned to the Auditor-Controller's Office after it has been mailed to the payee, the Auditor-Controller shall notify the department that requested the warrant. The department shall instruct the Auditor-Controller of the disposition of the returned warrant.

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**STOP PAYMENTS**

If a warrant is not received by the payee, he must notify the department issuing the "Claim". The Department in turn contacts the Auditor-Controller's Office to see if such warrant has cleared the bank. If the warrant has not cleared the bank, the department must submit a memo requesting a stop payment on the warrant. At that time the Auditor's Office will type an Affidavit To Obtain Duplicate of Lost or Destroyed Warrant in which the payee must come in and sign. The originating department then submits a new claim and a memo requesting the original warrant be cancelled.

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**CHAPTER 7  
ACCOUNTS RECEIVABLE**

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**CHAPTER 7  
ACCOUNTS RECEIVABLE**

**POLICY STATEMENT**

When a County department collects fees, fines or other payments due on an installment basis in accordance with a judgment or agreement, an accounts receivable record shall be maintained.

**ACCOUNTS RECEIVABLE SUBSIDIARY LEDGER**

The accounts receivable record may be maintained in a card file or computer file and shall contain the following information:

Name of payer

Case or account number, if any

Date of agreement or judgment

Purpose of payment

Term of payment

Payment schedule

Total amount owed

Date, amount, and receipt number of each installment payment

**DEFAULT OR FAILURE OF PAYMENT**

In the event a payer does not pay in accordance with the agreement or judgment, appropriate action under the provision of the applicable law or judgment shall be taken to obtain the payment due.

Where it becomes uneconomical to pursue collection of an overdue account, California Government Code Sections 29257-29259 states that a department head may request the Board of Supervisors for discharge from accountability for the collection of the account. The request for discharge from accountability shall include:

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**DEFAULT OR FAILURE OF PAYMENT (CONT.)**

1. A statement of the nature of the amount owed.
2. The names of the person liable and the amount owed by each person.
3. The estimated cost of collection, and/or the reason why collection is improbable.
4. Any other facts warranting the discharge.
5. Verification by applicant that the facts stated in the application are true and correct.

Upon approval by the Board of Supervisors of the request for discharge from accountability, the Auditor-Controller shall adjust any charge against the department head in a like amount. Such discharge from accountability does not constitute a release of any person from liability for payment of any amount due.

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**CHAPTER 8  
CASH FUNDS**

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**CHAPTER 8  
CASH FUNDS**

**POLICY STATEMENT**

The Board of Supervisors, by minute order, may establish imprest cash funds for entity officials to facilitate their operations. Ordinarily, these funds are used for making change, petty cash expenditures or as a cash difference fund. Funds shall be used only for the purpose authorized.

**ESTABLISHMENT**

Requests to establish imprest cash funds shall be submitted to the Board of Supervisors through the appropriate department head or agency administrator.

Upon approval, the department shall submit a "Claim" form, in the amount of the fund, to the Auditor-Controller's Office for processing. The Auditor's office shall issue a warrant for the authorized amount and forward it to the requesting department.

**CHANGE FUND**

An authorized Change Fund shall be used exclusively for making change in the conduct of Official County business.

**IMPREST CASH FUND**

An authorized Imprest Cash Fund shall be used by an entity for payment of services, expenses or charges incurred in the conduct of official County business, subject to the following limitations:

1. The Imprest Cash Fund shall not be used for payment of any single item of expenditure in excess of \$50.
2. For entities serviced by the Purchasing Department, no disbursements shall be made for purchases of items available through Purchasing or on contract/through blanket Purchase Orders.
3. Regardless of the amount, no disbursement shall be made for employee travel expenses unless expressly authorized by the Auditor-Controller.

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**IMPREST CASH FUND (CONT.)**

All disbursements shall be covered by voucher, approved by a responsible employee, and signed by the person receiving the cash. The vouchers shall be typewritten or made out in permanent ink and amounts written out i.e., one dollar rather than \$1.00. Expenditures in excess of one dollar (\$1.00) must have a receipt before reimbursement is made. The receipt shall be signed by an authorized employee.

Any time an employee is given a cash advance from the fund to make a petty cash purchase, an interim receipt shall be obtained. When the employee returns with the actual receipt, the interim receipt shall be replaced by the actual receipt.

The custodian of the fund must be able, at all times, to account for the fund in the form of cash or vouchers on hand or a combination of both. Upon demand of the Auditor-Controller or the Board of Supervisors, the custodian entrusted with the fund shall give an accounting of the fund.

Any shortage in the fund shall be reported to the Auditor-Controller's Internal Audits Division. (Refer to Chapter 9, Cash Shortages and Missing Money for further instruction regarding shortages.) Cash shortages of more than \$200 must also be reported by the department to the County Executive Office. It shall be the responsibility of the Executive Office to notify the Board of Supervisors. The Audit Division shall review the circumstances concerning the shortage and make recommendations to the Auditor-Controller as to the final disposition of the case. Overages in fund shall be deposited into the revenue account, Other Refunds and Reimbursements 491045, by issuing a receipt and depositing the amount as is done for other collections.

The Imprest Cash Fund shall never be co-mingled with cash receipts or any other fund.

**Fund Replenishment**

The fund shall be replenished as often as required, and prior to the end of each fiscal year. This will allow the recording of expenditures in the year in which they are incurred. The request for replenishment shall be made to the Auditor-Controller by preparing and submitting a "Claim" form. The paid vouchers must be segregated by type of expenditure, and the total of each expenditure code entered on the "Claim" form. The paid vouchers must be attached to the claim.

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To avoid problems cashing the warrant at a bank, the claim's payee should be stated as:

"Petty Cash"

The warrant should not be cashed by substituting the warrant for cash in the deposit to the County Treasury.

The Auditor-Controller shall process the claim for replenishment and issue a warrant payable to the custodian. Upon receipt of the warrant, the custodian must cash the warrant and replenish the fund.

**Increase, Decrease, or Discontinuance**

When an increase in the fund is required, a request indicating the justification for the increase and the amount of the increase shall be submitted to the Board of Supervisors for approval. A decrease in the fund or a discontinuance of the fund should, also, be taken before the Board of Supervisors for approval.

**CASH DIFFERENCE FUND**

Government code section 29370 gives the Board of Supervisors the authority to establish a cash difference fund. The purpose of a cash difference fund is to reimburse a cashier who, in the conduct of their official duties, incurs cash shortages while receiving or paying out cash.

**Reimbursement of Shortages**

Cash deficits shall be reported immediately to the department head, who shall order reimbursement of the shortage from the Cash Difference Fund. The reimbursement shall not exceed \$10 as per government code section 29373.1 and, in no event, shall it exceed the sum appropriated.

A record of each cash deficit must be maintained, indicating the date, amount, the name of the person for whose account the shortage occurred, and name of the person who reported the deficit. This record must be submitted on a monthly basis to the Auditor-Controller.

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**CASH DIFFERENCE FUND (cont.)**

**Replenishment**

If the cash difference fund becomes exhausted, the department head shall make a written request for replenishment to the Auditor-Controller. The request shall itemize each cash deficit incurred as to amount, date of occurrence and name of the person whose account was reimbursed from the fund. A "Claim" form shall accompany the request, indicating the budget appropriation account for which cash differences has been budgeted. The fund shall be replenished prior to the end of each fiscal year to record the shortages in the year in which they were incurred.

**CASH OVERAGE**

All overages shall be deposited to the revenue account, Other Refunds and Reimbursements, 491045. A receipt shall be issued for the deposit.

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**CHAPTER 9  
CASH SHORTAGES AND MISSING  
OR STOLEN MONEY**

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**CHAPTER 9  
CASH SHORTAGES AND MISSING  
OR STOLEN MONEY**

**POLICY STATEMENT**

Each County entity under the jurisdiction of the Board of Supervisors shall report all cash shortages to the Auditor-Controller. Cash shortages of more than \$200 must also be reported by the department to the County Executive Office. It shall be the responsibility of the Executive Office to notify the Board of Supervisors of shortages that exceed \$200. Any missing or stolen monies, or bonds or securities, which are the result of burglary or robbery or if there is a suspicion that one has occurred, shall also be reported to the law enforcement agency having jurisdiction.

**CASH SHORTAGES - \$200 OR LESS**

Whenever a cash shortage is discovered, the entity shall make a thorough attempt to determine the reason for the shortage. The review shall be made by recounting the cash, reviewing all transactions for the period, checking the amounts of all checks and money orders to ensure that the receipts were written for the correct amounts.

If the reason for the shortage cannot be determined and the loss is apparently due to cash handling error, the entities maintaining a Cash Difference Fund shall reimburse the shortage from the fund in accordance with the procedures outlined in Chapter 8.

Entities not maintaining a Cash Difference Fund must report the shortage to the Auditor-Controller's Office and submit a "Request for Relief from Liability" memo (see example 14.37-14.38).

Internal audit staff will review the circumstances concerning the shortage and upon verifying those circumstances, will decide if relief from liability should be granted. If relief from liability is granted, the department will be advised to submit a "Claim" form in the amount of the shortage charging Office Expense object code 524000, and attach the approved request for relief from liability to the Auditor-Controller's Office for processing. The Auditor's Office will issue a warrant for the amount of the shortage and forward it to the requesting department.

If relief from liability is not recommended, the department that incurred the shortage must request relief from liability from the Board of Supervisors.

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**CASH SHORTAGES - GREATER THAN \$200**

If a shortage of more than \$200 is incurred, then the department must request relief from liability from the Board of Supervisors. The department must report the loss to the Auditor-Controller's office and the County Executive Office. The County Executive Office will advise the Board of Supervisors. The department must send a memo explaining the circumstances of the loss to the Auditor-Controller's office. The internal audit staff will review the circumstances surrounding the shortage and make recommendations to the department. After the Auditor's Office review is complete, the department must request relief from liability from the Board of Supervisors. After receiving the approval, the board action and minute order should be attached to the "Claim" form.

Whenever the loss is due to a cash handling error, the department head should review with staff proper cash handling procedures as prescribed in Chapter 1 "Cash Control."

**CASH SHORTAGES - DUE TO FRAUD**

Cash shortages of any amount which appear to be due to fraud or embezzlement shall be reported directly to the Auditor-Controller's Office, the County Executive Office, and the law enforcement agency having jurisdiction. It shall be the responsibility of the County Executive Office to notify the Board of Supervisors.

The Auditor-Controller's Office will do the following:

1. Review the circumstances concerning each incident and verify the amount of the shortage.
2. Advise the Risk Manager of the amount of the loss, whenever it is covered by insurance.
3. Recommend to the Auditor-Controller whether or not the entity official should be relieved from accountability for the amount of the loss, when the loss is not covered by insurance.

**PROCEDURES FOR REPORTING LOSSES DUE TO BURGLARY OR ROBBERY**

Cash shortages of any amount which appear to be due to burglary or robbery shall be reported directly to the Auditor-Controller's Office, the County Executive Office, and the law enforcement agency having jurisdiction. It shall be the responsibility of the County Executive Office to notify the Board of Supervisors.

**Receipts from Collections**

The entity concerned shall prepare a listing of all monies received and on hand, indicating the receipt number, name of payer, date, case number (if applicable), amount, method of payment, i.e., cash, check, money order, traveler's check, or other legal tender. Copies of this listing shall be provided to:

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**PROCEDURES FOR REPORTING LOSSES DUE TO BURGLARY OR ROBBERY (CONT.)**

Entity Head  
Law Enforcement Agency  
Auditor-Controller's Office  
County Executive Office

The listing is necessary to establish accountability as of the date of the loss. It will also be used to support claims to the insurance company or to obtain relief from liability.

Immediately notify the individuals whose checks, money orders, or traveler's checks are missing and request them to order "stop payments". Request issuance of a new check, money order or traveler's check as a replacement.

Immediately notify the individuals who paid by money orders or traveler's checks and request them to notify the institution where the money order or traveler's check was purchased.

Entities using the book type Official County Receipts or Special Receipts shall make a listing of the receipt numbers, payer's name, and the amounts and then cancel the receipts. An explanation must be made on the next deposit number to the Auditor-Controller indicating the receipt numbers and the amount of the loss.

Entities using the Report and Remittance forms shall subtotal the columns on the form and deduct the total amount of the lost or stolen monies from the appropriate columns. Explanation as to the loss and the receipt numbers involved should be made on the form.

Entities shall issue a new receipt for monies repaid by individuals whose check, money order or traveler's check was involved in the loss and stop payment was made. The Auditor-Controller will advise the department of deposit procedures for these repaid monies.

**Change Fund, Petty Cash Fund or Cash Difference Fund**

Submit separate "Claim" forms to the Auditor-Controller's Office for temporary fund replenishment of each fund with a statement of the losses.

**Reimbursement from Insurance Company**

When payment is received from the insurance company, the appropriate amounts must be deposited back to the same funds from which the temporary replenishments were received, using the same accounting codes.

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING  
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**CHAPTER 10  
AUTHORIZED SIGNATURES**

**INDEX**

	<u>PAGE</u>
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AUTHORIZATION	10.2
SEGREGATION OF SIGNING AUTHORITY	10.2

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING  
STANDARD PRACTICE MANUAL**

**CHAPTER 10  
AUTHORIZED SIGNATURES**

**POLICY STATEMENT**

The head of each department shall provide the Auditor-Controller with a form which lists, and contains specimen signatures of the employees whom they have deputized to sign specifically designated forms in their behalf.

**AUTHORIZATION**

A department head may deputize their employees to sign the following documents:

1. Payroll Claim & Certificate
2. Payroll Adjustment Memos
3. Accounts Payable Claims
4. Deposit Permit Forms
5. Request for Transfer or Correction
6. Property Transfer Request
7. Request for Transfer of Appropriations
8. Purchase Orders

No facsimile stamped signatures will be honored by the Auditor-Controller's Office on any of these documents.

**SEGREGATION OF SIGNING AUTHORITY**

Only full time permanent employees may be authorized to sign for the following:

1. Payroll Claims & Certificates
2. Payroll Adjustment Memos
3. Accounts Payable Claims
4. Purchase Requests/Orders

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING  
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**CHAPTER 10  
AUTHORIZED SIGNATURES**

**SEGREGATION OF SIGNING AUTHORITY (CONT.)**

Extra Help employees may be authorized to sign deposit permits, requests for transfer or correction, property transfer requests, and transfers of appropriation.

No single employee should be given authority for all aspects of a transaction. For example, one employee should not prepare a claim, approve it as department head and pick up the warrant. These duties should be segregated between at least two employees.

Claims prepared by one department employee must be approved by a different employee, preferably someone in a position of authority within the department.

Extra Help employees cannot be authorized to pick up warrants.

Exceptions to this policy must be approved by the Auditor-Controller.

**COUNTY OF IMPERIAL  
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**CHAPTER 11  
CHART OF ACCOUNTS**

**INDEX**

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ACCOUNTING CODE	11.2
USE OF ACCOUNT CODES	11.3

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING  
STANDARD PRACTICE MANUAL**

**CHAPTER 11  
CHART OF ACCOUNTS**

**POLICY STATEMENT**

All County funds are accounted for and controlled by type of funds, revenue source and expenditure classification. In FY 2002, the county began using a new financial accounting system known as IFAS (Integrated Fund Accounting System). The new accounting system provides departments with daily access to financial transactions for the departments and funds they have responsibility for. See Chapter 13 for instructions in the use of IFAS.

**FUND ACCOUNTING**

Governmental accounting systems are organized on a fund basis, funds being defined as a separate and distinct entity for tracking financial resources and uses for specific activities in accordance with government regulations and restrictions. The types of funds used are as follows:

- a. Governmental Funds:
  - 1. General Fund
  - 2. Special Revenue Fund
  - 3. Capital Project Fund
  - 4. Debt Service Fund
  - 5. Permanent Governmental Fund
  
- b. Propriety Funds:
  - 1. Enterprise Fund
  - 2. Internal Service Fund
  
- c. Fiduciary Funds:
  - 1. Pension Trust Funds
  - 2. Investment Trust Funds
  - 3. Private-Purpose Trust Funds
  - 4. Agency Funds

**COUNTY OF IMPERIAL**  
**CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL**  
**CHART OF ACCOUNTS**

**ACCOUNTING CODE**

The Chart of Accounts is developed to provide uniform accounting codes for classifying funds, revenues and expenditures. It is divided into five sections, as follows:

**Funds**

Lists the assigned code numbers for all funds in the County. A Fund is a separate and distinct entity for accounting purposes. Budget units are identified in the General Fund.

**Budget Units**

Identifies a department or fund and is known in IFAS as an organization key. Budget Units are seven digits, i.e., Auditor-Controller - 1006001.

**Expenditure Codes**

Classifies all expenditure codes into "objects of expenditures". Expenditure accounts are known in IFAS as object codes and are six digits, i.e., Office Expense - 524000.

**Revenue Codes**

Classifies all revenues into categories and sources of revenues. Revenue accounts are known in IFAS as object codes and are six digits, i.e., Other Refunds & Reimbursements - 491045.

**General Ledger Accounts**

Identifies balance sheet accounts within a fund. These accounts consist of six digits, i.e., Fund Balance - 301000.

**USE OF ACCOUNT CODES**

All documents sent to the Auditor-Controller for processing must contain a valid accounting code. The accounting code must contain thirteen (13) digits, the organization key (7 digits) and the object code (6 digits). For example, a claim for copier paper for the Auditor-Controller's Office would be coded to 1006001-524000 Office Expense.

**COUNTY OF IMPERIAL  
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**CHAPTER 12  
FISCAL RECORDS RETENTION AND DISPOSITION**

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RETENTION SCHEDULE OF FINANCIAL DOCUMENTS	12.2

**COUNTY OF IMPERIAL  
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**CHAPTER 12  
FISCAL RECORDS RETENTION AND DISPOSITION**

**POLICY STATEMENT**

All County departments under the jurisdiction of the Board of Supervisors, except those which may be bound by special legal requirements, shall retain their financial records in accordance with Code Section 26202 and 26205. Some basic guidelines are as follows:

**RETENTION SCHEDULE OF FINANCIAL DOCUMENTS**

<b>Title</b>	<b>Retention Period</b>
Payer copy of receipts issued for payments received by mail	60 days
Department copies of receipts issued	5 years
Bank Statements/Deposit Slips/Cancelled Checks	5 years
Deposit Permits (Department's Copy)	2 years
Monthly Statement With Affidavit	2 years
Requests For Transfers	2 years
Claim Forms & Purchase Orders (Department's Copy)	2 years

Note: As a general rule, records which are duplicates of an original, on file with the Auditor-Controller or Treasurer, should be retained for at least 2 years. If there are doubts regarding the retention period, contact the Auditor's Office before disposition.

**COUNTY OF IMPERIAL  
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**CHAPTER 13  
IFAS ACCOUNTING SYSTEM**

**I N D E X**

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HOW TO LOG INTO IFAS	13.2
ACCESSING IFAS SUBSYSTEMS	13.4
ACCOUNTS PAYABLE SUBSYSTEM	13.5
CHECK MANAGEMENT SUBSYSTEM	13.11
ENCUMBRANCE SUBSYSTEM	13.15
GENERAL LEDGER SUBSYSTEM	13.19
BC = BUDGET CHANGES	13.22
KY = KEY INFORMATION	13.26
OB = OBJECT CODE INFORMATION	13.28
PK = ORG KEYS AND PARTS	13.30
TR = TRANSACTIONS	13.32
PERSON/ENTITY DATA BASE	13.35
PURCHASING SUBSYSTEM	13.39
CDD (CLICK, DRAG, AND DRILL) REPORTS	13.63

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING  
STANDARD PRACTICE MANUAL**

**CHAPTER 13  
IFAS ACCOUNTING SYSTEM**

**WHAT IS IFAS**

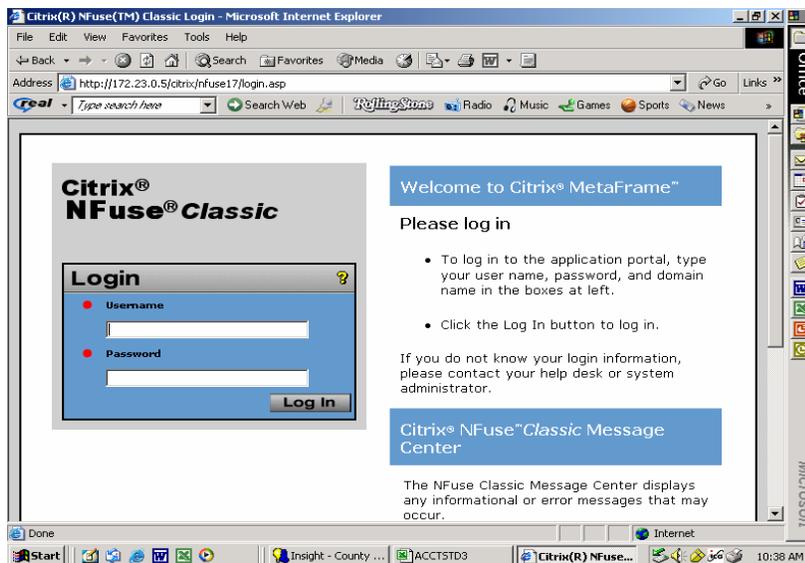
In February 2002, the County implemented a new accounting system called IFAS (Integrated Fund Accounting System.) Department heads and their accounting staff are allowed access to review accounting transactions for their assigned organization keys (formerly department and fund numbers) and object codes (formerly accounts.) Budgets, revenue and expenditure transactions, status of encumbrances and purchase orders, and vendor payments may be viewed daily.

**HOW TO LOG INTO IFAS**

Employees authorized access to IFAS are assigned a user name and password. It is important to keep this information confidential. If an employee feels that their password has been compromised, please contact the Auditor-Controller's office for a new password.

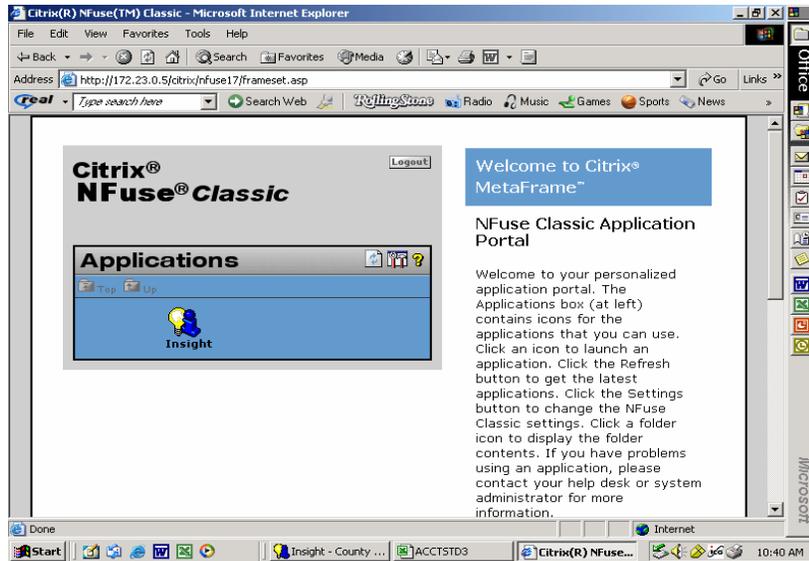
While all transactions input to IFAS are done locally, the IFAS software and hardware are located in Chico, California. Access to IFAS is gained through an internet connection.

CITRIX is generally the portal used to gain access to IFAS. Double click on the CITRIX icon on your desktop and type in your user name only. DO NOT ENTER A PASSWORD. If a password is entered, access will not be granted and the user will need to start over.

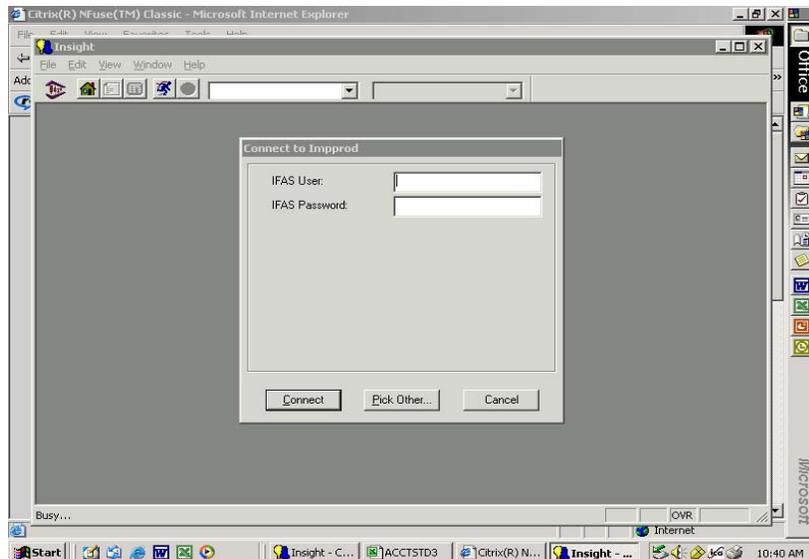


**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

After you press enter, the following screen will appear.



Double click on the Insight icon and the login will appear.

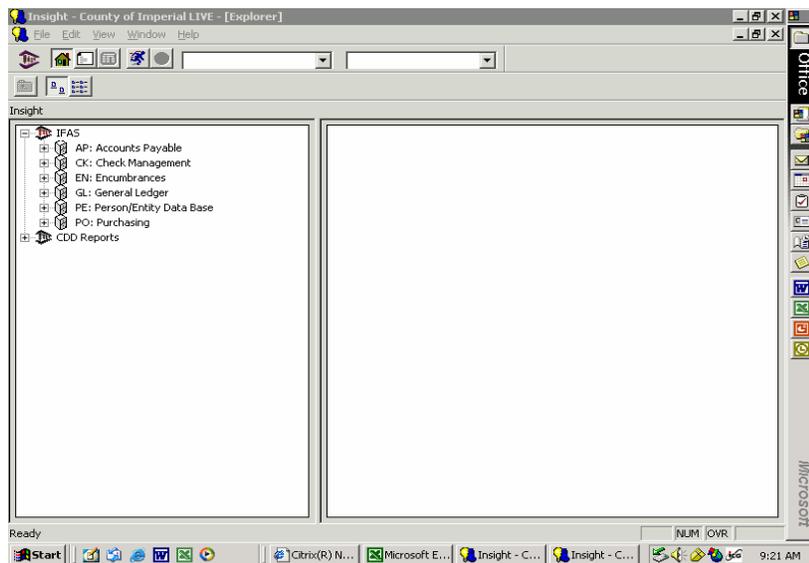


Type your user name and password in the places indicated and click the Connect button.

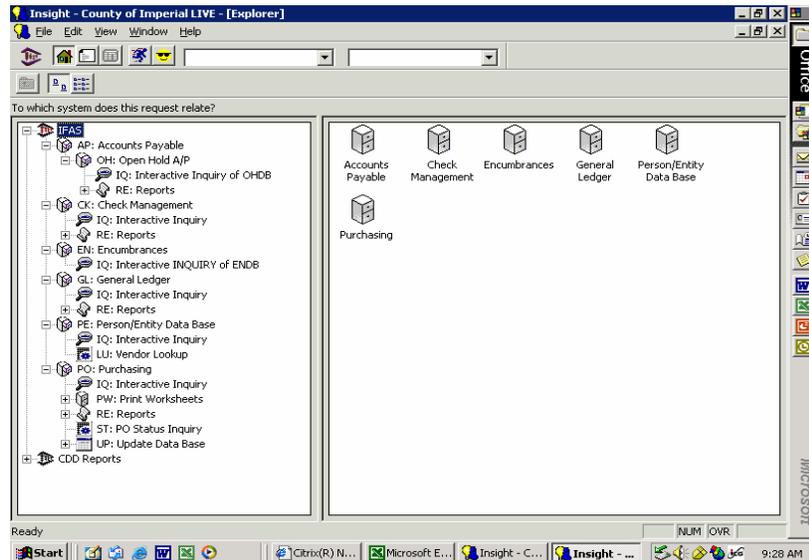
# COUNTY OF IMPERIAL CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL IFAS ACCOUNTING SYSTEM

## ACCESSING IFAS SUBSYSTEMS

Once connected, the user will be granted access to IFAS and depending on the user's security, the IFAS explorer window will appear and a list of subsystems will be displayed.



By clicking on the [+] sign, by each of the subsystems, the user will gain access to the subsystem where transactions may be viewed.



In most cases, users will access "Interactive Inquiry" in each subsystem to view various transactions.

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CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

**AP = ACCOUNTS PAYABLE**

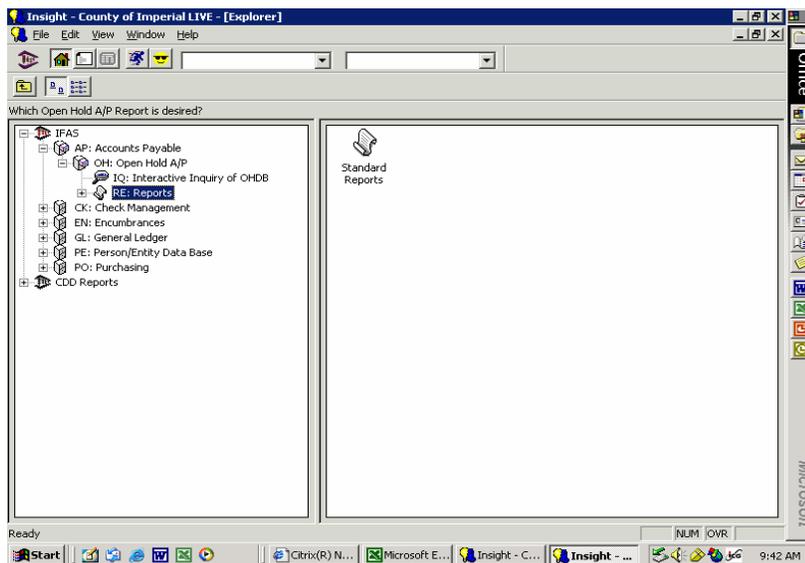
The accounts payable subsystem gives users access to vendor history of claims paid.

To access the AP subsystem follow the procedures outlined:

Click on the [+] sign or double click on AP: Accounts Payable

Click on the [+] sign or double click on OH: Open Hold A/P

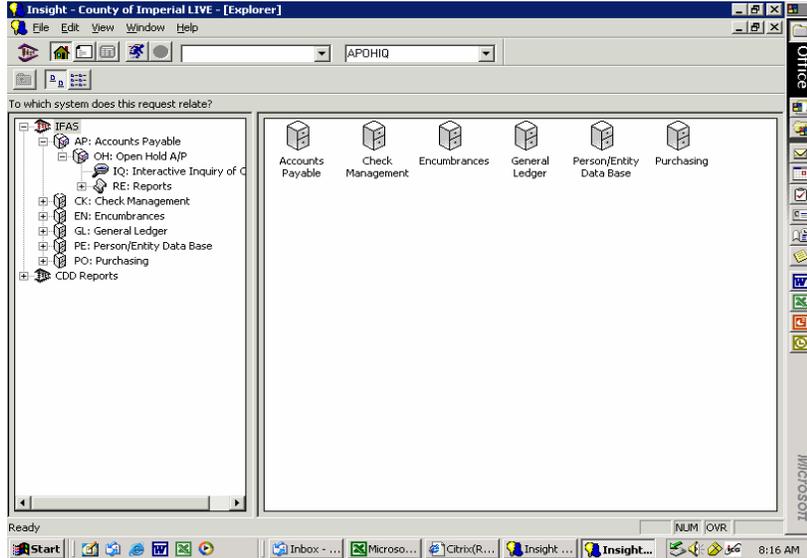
Double click on the IQ: Interactive Inquiry of OMDB



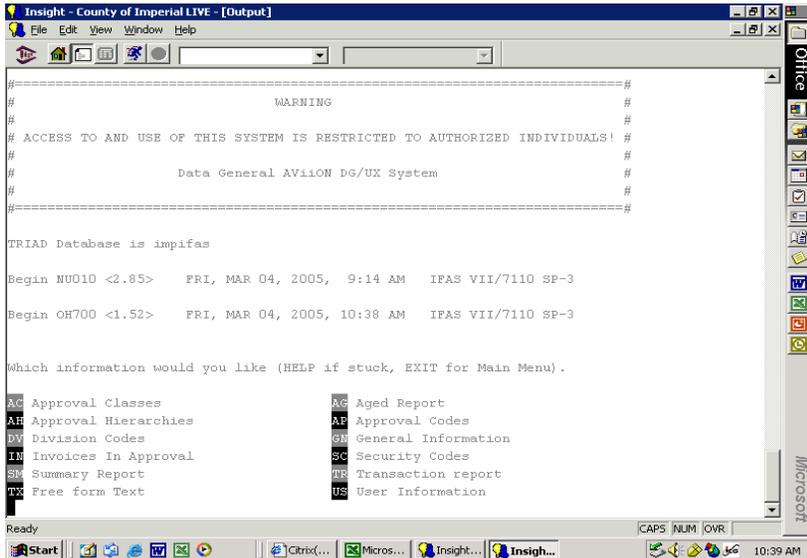
**COUNTY OF IMPERIAL  
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-Or-

In the menu bar type in the second block (called "type ahead/history" box) APOHIQ and press enter.



Once in APOHIQ, the screen display will appear as follows:



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IFAS ACCOUNTING SYSTEM**

Once in this screen we recommend two shortcuts, as follows:

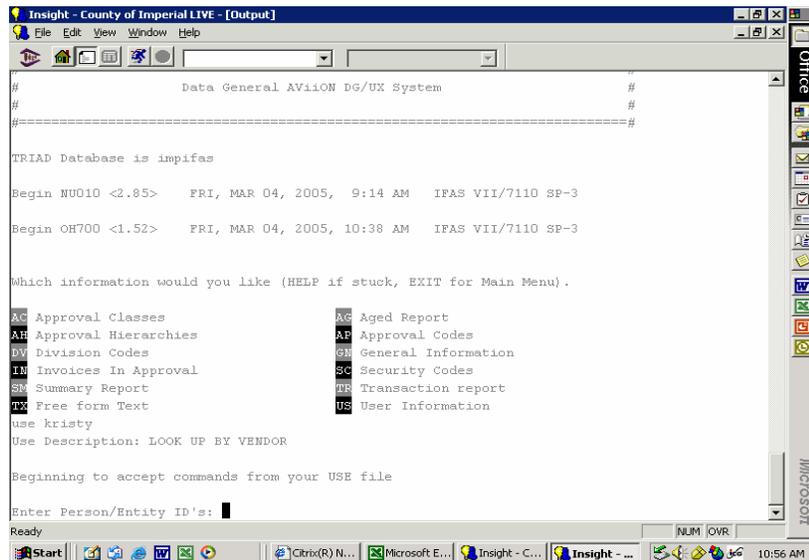
"use kristy" = vendor history lookup

- or -

"use sam" = warrant history lookup

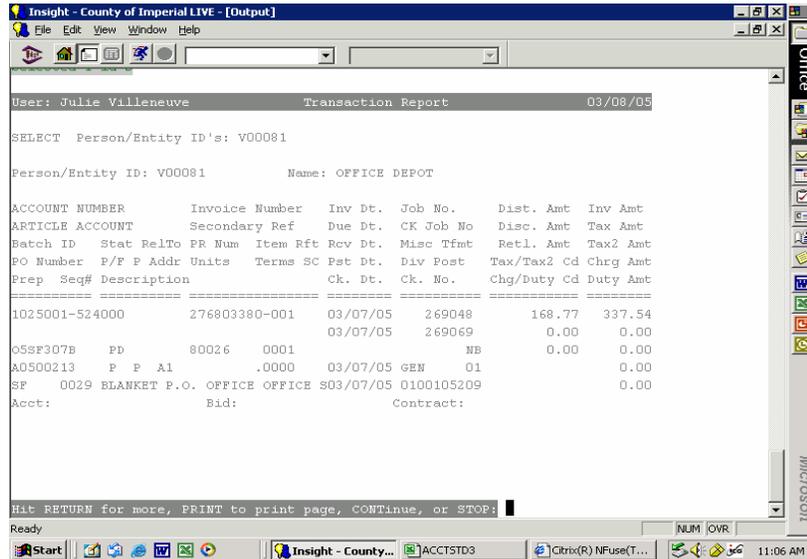
**LOOKING UP VENDOR HISTORY**

At the prompt the user may type "use kristy" and press enter to look up vendor history:



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At the prompt type in the vendor ID number (if the user does not know the vendor number, the user may look up the vendor number in PELU, which will be discussed on pages 13.33-13.38) and press enter.



Most recent claims paid to the vendor will be displayed first, press enter to continue to scroll down through the claims paid.

The information displayed includes the organization key and object code the invoice was paid from, the purchase order number, if applicable, check date, warrant number, and amount paid.

If the user would like to print out the screen, at the cursor, type "print" and press enter. The screen displayed will print to the department's printer.

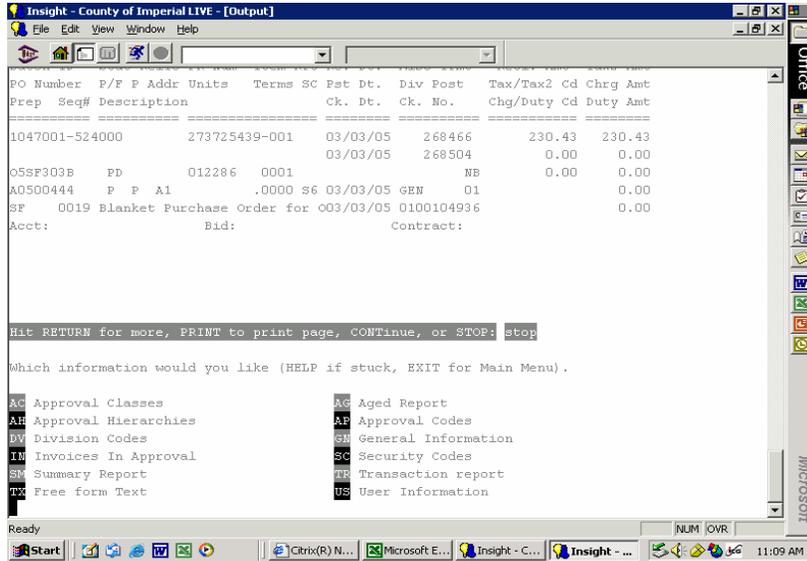
Once the user has completed the inquiry, at the cursor, the user may type "stop" and press enter. This will bring the user back to the prompt.

Once the user has completed all inquiries, at the cursor, the user may type "exit". This will bring the user back to the main IFAS explorer window.

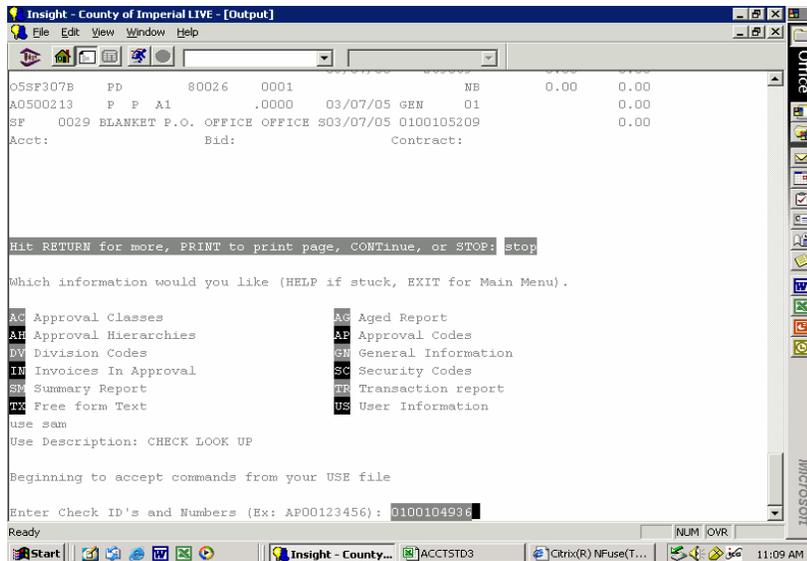
***Please Note: Departments may only use vendor numbers starting with V, T or E. Vendor numbers starting with P (for taxpayers) or R (for Accounts Receivable) are not to be used for Accounts Payable claims.***

**COUNTY OF IMPERIAL  
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**LOOKING UP WARRANT HISTORY**



At the prompt the user may type "use sam" and press enter to look up warrants paid:



At the prompt type in the warrant number (if the user does not know the warrant number, you may look it up in the ledgers or in vendor history, which was discussed above) and press enter.

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
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```

Insight - County of Imperial LIVE - [Output]
File Edit View Window Help
User: Julie Villeneuve Transaction Report 03/08/05
SELECT Check ID's & Numbers: 0100104936
ORG KEY 1047001 SOCIAL SERVICE
PE ID      OBJECT      Invoice Number  Inv Dt.  Job No.   Dist. Amt  Inv Amt
PE Name    Secondary Ref  Due Dt.    CK Job No  Disc. Amt  Tax Amt
Batch ID   Stat RelTo PR Num  Item Rft  Rev Dt.   Misc Tfnt  Ret1. Amt  Tax2 Amt
FO Number  P/F P Addr Units  Terms SC  Pst Dt.   Div Post   Tax/Tax2 Cd  Chrg Amt
Prep Seq#  Description      Ck. Dt.   Ck. No.   Chg/Duty Cd  Duty Amt
=====
V00081     524000      273725439-001  03/03/05  268466     230.43    230.43
OFFICE DEPOT
OSSF303B  PD          012286      0001      NB          0.00      0.00
A0500444  P P A1      .0000 S6 03/03/05 GEN 01          0.00
SF 0019 Blanket Purchase Order for 003/03/05 0100104936 0.00
Acct:      Bid:      Contract:
Hit RETURN for more, PRINT to print page, CONTINUE, or STOP:
Ready
NUM OVR

```

The invoices paid by the warrant will be displayed. Press enter to continue to scroll down through all of the invoices paid by the warrant.

The information displayed includes the organization key and object code the invoice was paid from, the purchase order number, if applicable, check date, warrant number, and amount paid.

If the user would like to print out the screen, at the cursor, type "print" and press enter. The screen displayed will print to the department's printer.

Once the user has completed the inquiry, at the cursor, the user may type "stop" and press enter. This will bring the user back to the prompt.

Once the user has completed all inquiries, at the cursor, the user may type "exit". This will bring the user back to the main IFAS explorer window.

**COUNTY OF IMPERIAL  
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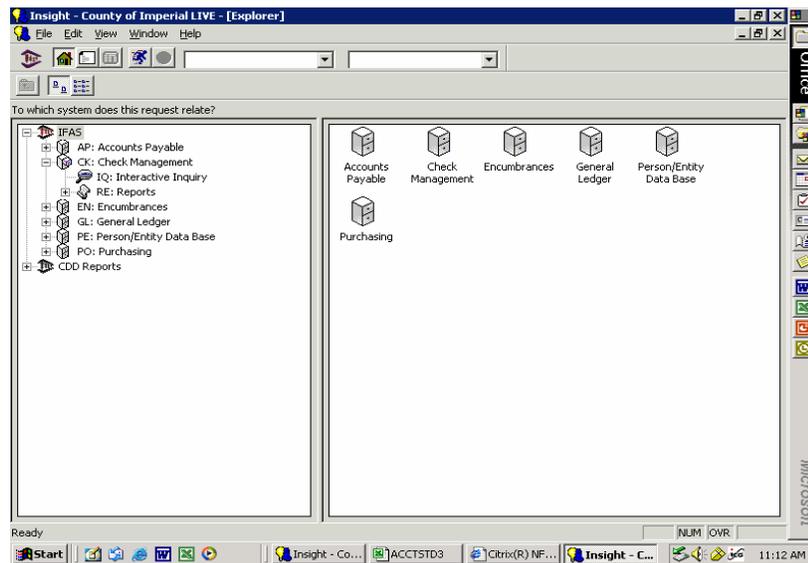
**CK = Check Management**

The check management subsystem allows users to inquire as to when warrants clear the bank.

To access the CK subsystem follow the procedures outlined:

Click on the [+] sign or double click on CK: Check Management

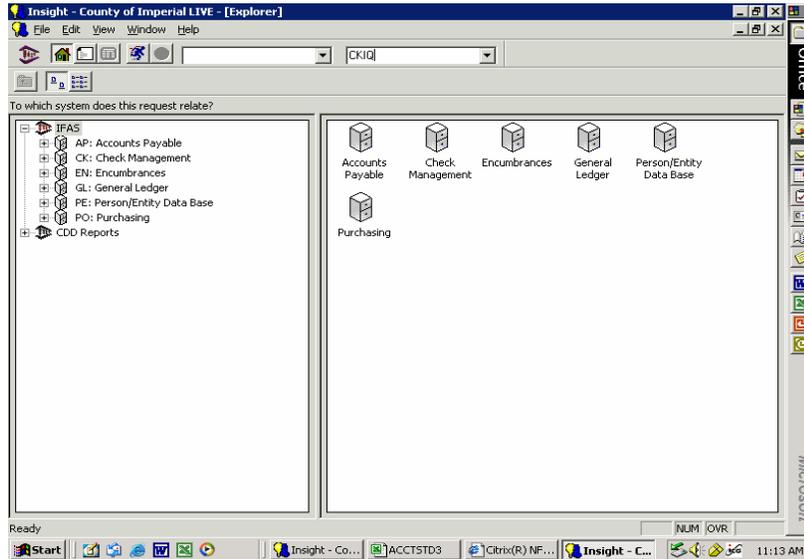
Double click on the IQ: Interactive Inquiry of OMDB



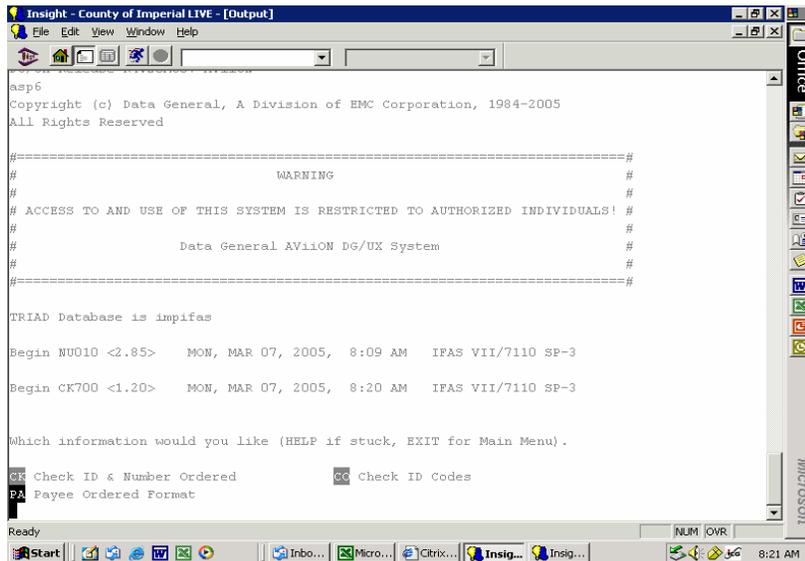
**COUNTY OF IMPERIAL  
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-Or-

In the menu bar type in the second block (called "type ahead/history" box) CKIQ and press enter.



Once in CKIQ, the screen display will appear as follows:



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At the prompt type CK and press enter.

The system will respond with a series of questions. Answer them as follows:

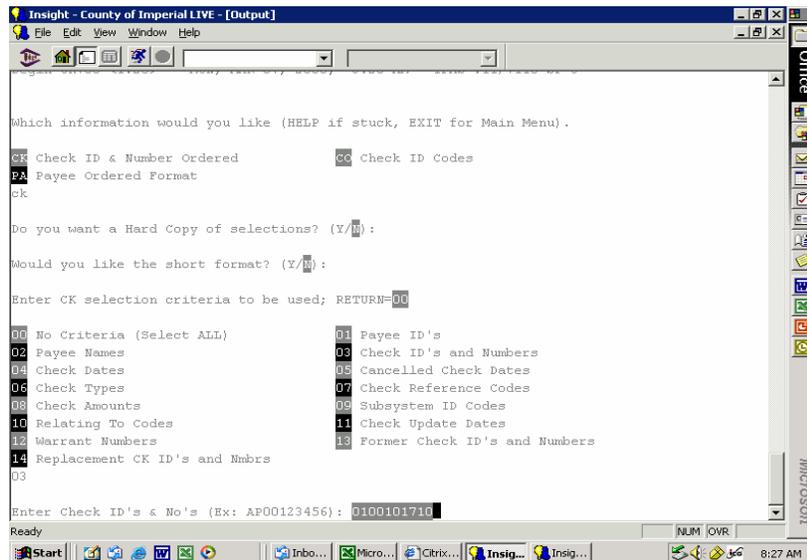
Do you want a Hard Copy of selections? *Press enter to accept default of N.*

Would you like the short format? *Press enter to accept default of N.*

Enter CK selection criteria to be used; *Type 03 and press enter.*

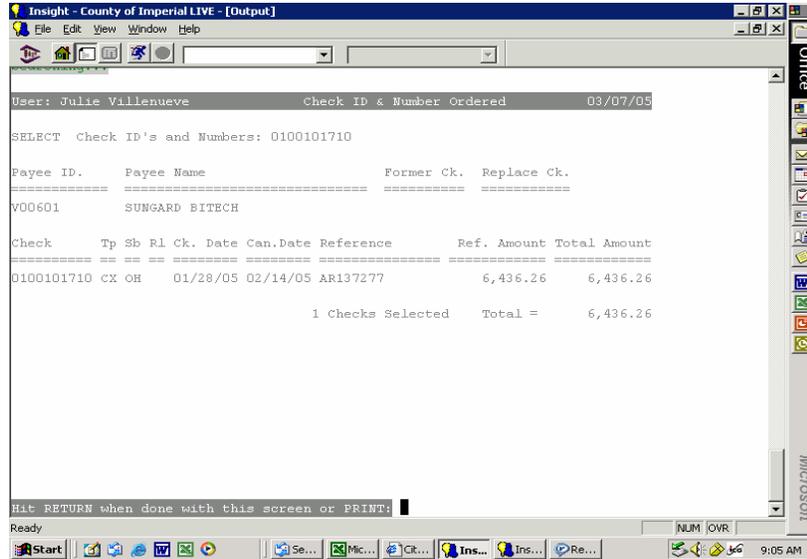
Enter CK ID's and No's (ex: AP00123456): *Type 10 digit check id, which begins with 01 and press enter. The check ID may be obtained from the ledger or from APOHIQ as discussed above.*

Would you like Totals Only to appear? *Press enter to accept default of N.*



**COUNTY OF IMPERIAL  
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The results of the search appear below:



The screenshot shows a terminal window with the following text:

```
Insight - County of Imperial LIVE - [Output]
User: Julie Villeneuve          Check ID & Number Ordered  03/07/05
SELECT  Check ID's and Numbers: 0100101710
Payee ID.   Payee Name           Former Ck.  Replace Ck.
=====
V00601     SUNGARD BITECH

Check      Tp  Sb  Rl  Ck. Date  Can.Date Reference      Ref. Amount  Total Amount
=====
0100101710 CX  OH   01/28/05 02/14/05 AR137277          6,436.26    6,436.26

                                1 Checks Selected      Total =          6,436.26

Hit RETURN when done with this screen or PRINT:
Ready
```

The window title bar reads "Insight - County of Imperial LIVE - [Output]". The taskbar at the bottom shows the Start button, several application icons, and the system tray with the time "9:05 AM".

The information displayed includes the vendor paid, the amount paid, the date the warrant was issued, and the date the warrant was paid by the bank.

If the user would like to print out the screen, at the cursor, type "print" and press enter. The screen displayed will print to the department's printer.

Once the user has completed the inquiry, at the cursor, the user may type "stop" and press enter. This will bring the user back to the prompt.

Once the user has completed all inquiries, at the cursor, the user may type "exit". This will bring the user back to the main IFAS explorer window.

**COUNTY OF IMPERIAL  
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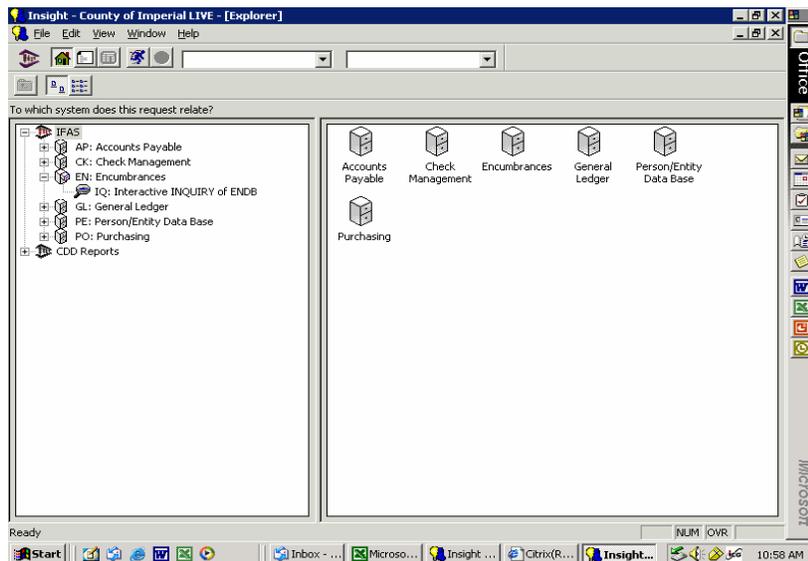
**EN = ENCUMBRANCES**

The encumbrance subsystem gives users access to their department's encumbrances and the claims paid against them.

To access the EN subsystem follow the procedures outlined:

Click on the [+] sign or double click on EN: Encumbrances

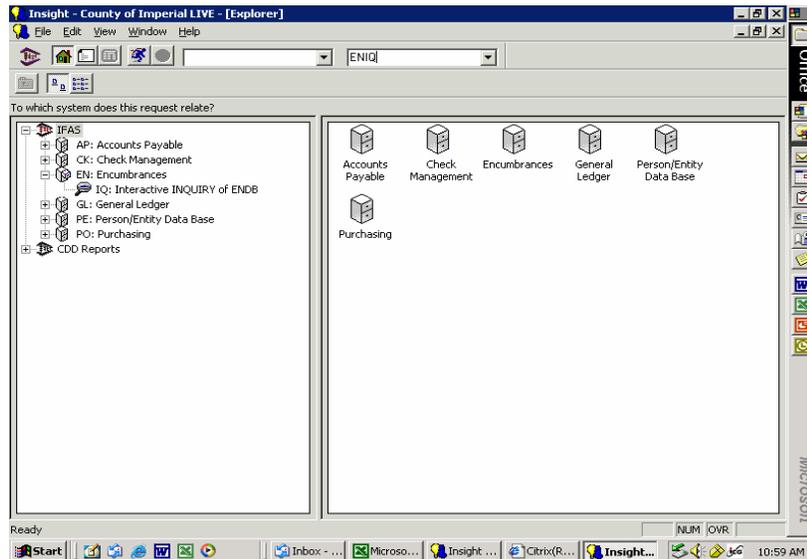
Double click on the IQ: Interactive Inquiry of OMDB



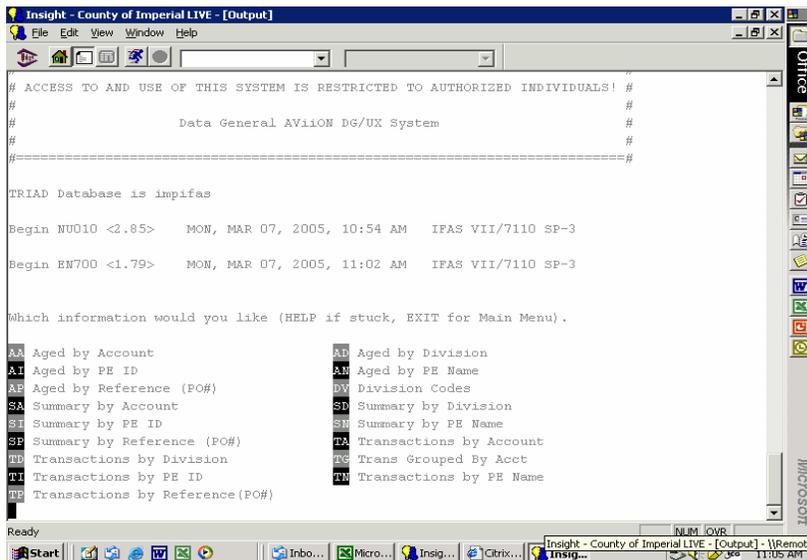
# COUNTY OF IMPERIAL CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL IFAS ACCOUNTING SYSTEM

-OR-

In the menu bar type in the second block (called "type ahead/history" box) ENIQ and press enter.



Once in ENIQ, the screen display will appear as follows:



At the prompt type TA and press enter.

**COUNTY OF IMPERIAL**  
**CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL**  
**IFAS ACCOUNTING SYSTEM**

The system will respond with a series of questions. Answer them as follows:

Do you want a Hard Copy of selections? *Press enter to accept default of N.*

Would you like the short format? *Press enter to accept default of N.*

Would you like to include Disencumbered References; *You may want disencumbered purchase orders, if so, type Y and press enter. If not, press enter to accept default of N.*

Enter selection criteria, separated by commas, *User may use different criteria, for example, if the user wants to search the department's organization key, type 03 and press enter.*

Enter ORG KEY codes: *Type your department's organization key(s) and press enter.*

'As Of' Date Return XX/XX/XXXX: *Press enter to accept default date unless user wishes to change.*

```

Insight - County of Imperial LIVE - [Output]
File Edit View Window Help
TRIAD Database is impifas
Begin NU010 <2.85> MON, MAR 07, 2005, 11:20 AM IFAS VII/7110 SP-3
Begin EN700 <1.79> MON, MAR 07, 2005, 11:20 AM IFAS VII/7110 SP-3

Which information would you Like (HELP if stuck, EXIT for Main Menu) .

AA Aged by Account          AD Aged by Division
AI Aged by PE ID           AM Aged by PE Name
AJ Aged by Reference (PO#) AN Aged by PE Name
SA Summary by Account      DN Division Codes
SI Summary by PE ID       SD Summary by Division
SP Summary by Reference (PO#) SE Summary by PE Name
TD Transactions by Division TA Transactions by Account
TI Transactions by PE ID   TC Trans Grouped By Acct
TF Transactions by Reference (PO#) TN Transactions by PE Name
ta

Do you want a Hard Copy of selections (Y/N):
Would you like the short format? (Y/N):
Would you like to include Disencumbered References? (Y/N):
Ready
NUM OVR

```

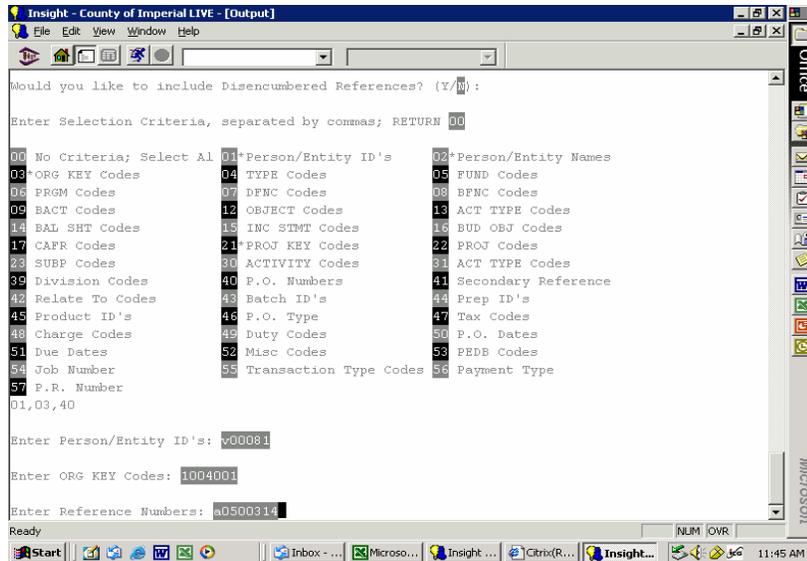
```

Insight - County of Imperial LIVE - [Output]
File Edit View Window Help
Would you like the short format? (Y/N):
Would you like to include Disencumbered References? (Y/N):
Enter Selection Criteria, separated by commas; RETURN 00
00 No Criteria; Select All 01 *Person/Entity ID's 02 *Person/Entity Names
03 ORG KEY Codes          04 TYPE Codes          05 FUND Codes
06 PRGM Codes             07 DFNC Codes          08 BFNC Codes
09 BACT Codes             12 OBJECT Codes       13 ACT TYPE Codes
14 BAL SHT Codes         15 INC SIMT Codes     16 BUD OBJ Codes
17 CAFR Codes            21 *PROJ KEY Codes    22 PROJ Codes
23 SUBP Codes            30 ACTIVITY Codes     33 ACT TYPE Codes
39 Division Codes        40 P.O. Numbers       41 Secondary Reference
42 Relate To Codes       43 Batch ID's         44 Prep ID's
45 Product ID's          46 P.O. Type          47 Tax Codes
48 Charge Codes          49 Duty Codes         50 P.O. Dates
51 Due Dates             52 Misc Codes         53 PEDB Codes
54 Job Number            55 Transaction Type Codes 56 Payment Type
57 P.R. Number
03
Enter ORG KEY Codes: 1004001
'As of' Date: RETURN=03/07/2005
Ready
NUM OVR

```

**COUNTY OF IMPERIAL**  
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If the user would like to select other search criteria such as vendor ID and PO number, *then type 01,03,40 and press enter (this will perform a search on the vendor ID, Purchase Number and Organization Key). There are many search criteria, and the Auditor-Controller's office encourages users to experiment with search criteria in order for the user to find the criteria that best serves the users needs.*



**COUNTY OF IMPERIAL  
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IFAS ACCOUNTING SYSTEM**

The results of the search appear below:

```

User: Julie Villeneuve          Trans. by Account          03/07/05

SELECT  ORG KEY  Codes: 1004001

ORG KEY 1004001   I.C. COMMUNITY ECONOMIC DEV.   Dir: Planning/Development Se

PE ID      PE Name      Type Reference (PO)   Ref Date Pst Date Dist. Amount
=====
V00081    OFFICE DEPOT  EN  A0500314        07/14/04 07/14/04   3,500.00
V00081    OFFICE DEPOT  PP  A0500314        07/26/04 07/26/04    4.70
V00081    OFFICE DEPOT  PP  A0500314        11/02/04 11/02/04   531.39
V00081    OFFICE DEPOT  PP  A0500314        12/21/04 12/21/04    5.18
V00081    OFFICE DEPOT  PP  A0500314        12/21/04 12/21/04   322.31
V00081    OFFICE DEPOT  PP  A0500314        12/21/04 12/21/04  1,652.98
V00081    OFFICE DEPOT  PP  A0500314        12/21/04 12/21/04    5.08
V00081    OFFICE DEPOT  PP  A0500314        01/26/05 01/26/05    32.03
V00081    OFFICE DEPOT  PP  A0500314        03/01/05 03/01/05   274.83
V00081    OFFICE DEPOT  PP  A0500314        03/01/05 03/01/05    25.95
V00081    OFFICE DEPOT  PP  A0500314        03/01/05 03/01/05    20.30
V00081    OFFICE DEPOT  PP  A0500314        03/01/05 03/01/05   165.59

Ref/PE (Total Acct's)          459.66

Hit RETURN for more, PRINT to print page, CONTINUE, or STOP:

```

The information displayed includes the vendor ID and name, the original amount encumbered, the date encumbered and amount, and payments against the encumbered Purchase Order.

If the user would like to print out the screen, at the cursor, type "print" and press enter. The screen displayed will print to the department's printer.

Once the user has completed the inquiry, at the cursor, the user may type "stop" and press enter. This will bring the user back to the prompt.

Once the user has completed all inquiries, at the cursor, the user may type "exit". This will bring the user back to the main IFAS explorer window.

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

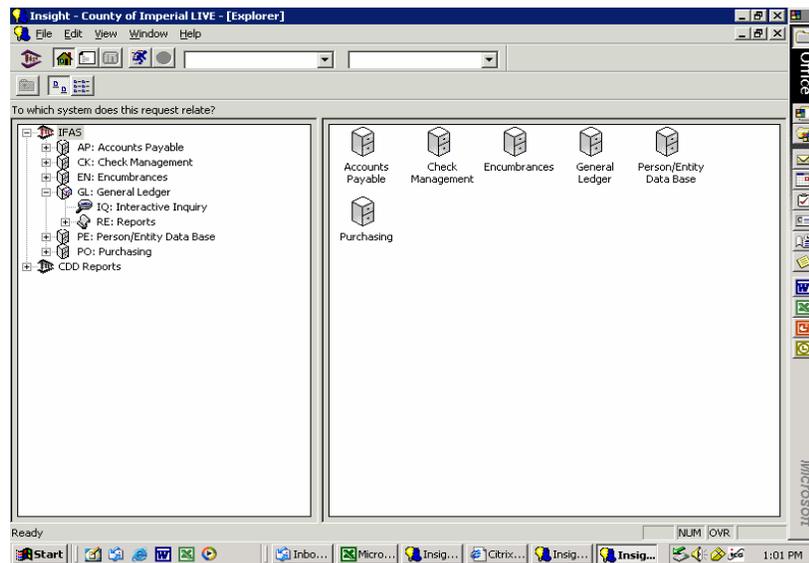
**GL = GENERAL LEDGER**

The general ledger subsystem gives users access to their department's ledger activity.

To access the GL subsystem follow the procedures outlined:

Click on the [+] sign or double click on GL: General Ledger

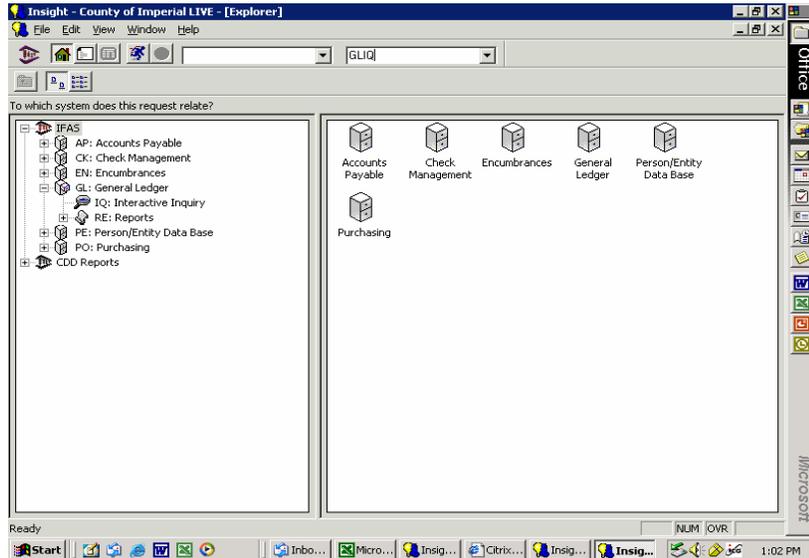
Double click on the IQ: Interactive Inquiry of OMDB



**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

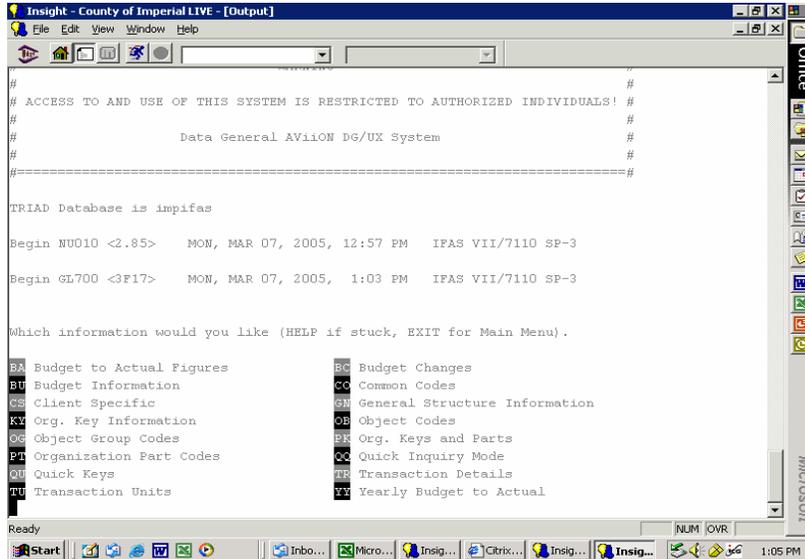
-or-

In the menu bar type in the second block (called "type ahead/history" box) GLIQ and press enter.



**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

Once in GLIQ, the screen display will appear as follows:



```
Insight - County of Imperial LIVE - [Output]
File Edit View Window Help
#
# ACCESS TO AND USE OF THIS SYSTEM IS RESTRICTED TO AUTHORIZED INDIVIDUALS! #
#
#           Data General AVIIION DG/UX System           #
#
#=====#
TRIAD Database is impifas
Begin NU010 <2.85>  MON, MAR 07, 2005, 12:57 PM  IPAS VII/7110 SP-3
Begin GL700 <3F17>  MON, MAR 07, 2005,  1:03 PM  IPAS VII/7110 SP-3

Which information would you like (HELP if stuck, EXIT for Main Menu) .

BA Budget to Actual Figures          BC Budget Changes
BU Budget Information                CC Common Codes
CS Client Specific                   CH General Structure Information
KY Org. Key Information              OB Object Codes
OG Object Group Codes               OK Org. Keys and Parts
PT Organization Part Codes           QK Quick Inquiry Mode
QU Quick Keys                       TR Transaction Details
TU Transaction Units                YV Yearly Budget to Actual

Ready  NUM |OVR
Start  Inbo... Micro... Insig... Citrix... Insig... Insig... 1:05 PM
```

There are many different types of searches that may be conducted in GLIQ. The more common searches will be reviewed below. The Auditor-Controller's office encourages users to experiment with the search criteria and find the searches that best meet the users needs.

**Common Searches in GLIQ:**

BC = budget adjustments made during the fiscal year or past fiscal years based on minute orders and appropriation transfers entered into system.

KY = search what organization keys are assigned to departments.

OB = search an object code.

PK = search organization key parts.

TR = search various types of transactions in the general ledger.

**COUNTY OF IMPERIAL**  
**CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL**  
**IFAS ACCOUNTING SYSTEM**

**BC =Budget Changes**

At the prompt type BC and press enter.

The system will respond with a series of questions. Answer them as follows:

Do you want a hard copy of selections? *Press enter to accept default of N.*

Enter the Ledger side (RETURN = GL) *Press enter to accept default of GL.*

Enter Budget Version Desired; *Type AJ at Prompt and press enter.*

Show Budgets at which Level? *Press enter to accept default of OBJ.*

Enter the TYPE of selection criteria separated by commas; *Type 01 and press enter.*

Enter selection criteria for the ORG KEY; *Type 01 and press enter.*

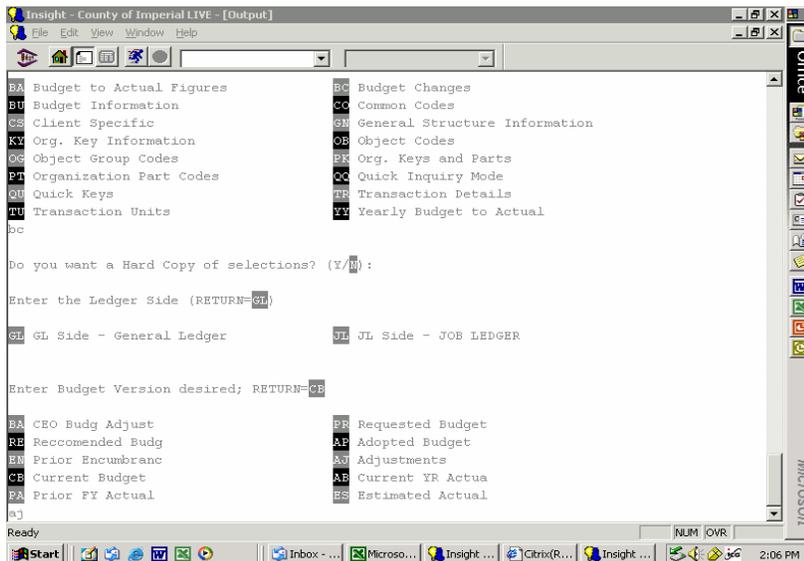
Enter the ORG KEY codes; *Type your department's organization key(s).*

Enter Fiscal Year or hit RETURN for current year: *The county has been on IFAS since FY 2002, user may select prior fiscal years by typing 2002, 2003, or 2004 and press enter. For current fiscal year simply press enter.*

Would you like the short format? *Press enter to accept default of Y.*

Do you want to show budgets having no changes? *Press enter to accept default of N.*

Enter the codes for the options below, RETURN = 00; *Press enter to accept default of 00.*



**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

```

Insight - County of Imperial LIVE - [Output]
File Edit View Window Help
-----
Enter the TYPE of Selection Criteria separated by commas; RETURN=00
00 No Criteria; Select ALL          01 GL - ORGANIZATION KEY
02 GL - OBJECT CODE                08 GL - Fully Qualified Acct#
10 Budget Information
01

Enter Selection Criteria for the ORG KEY;RETURN=00
00 No Criteria; Select All          01* ORGANIZATION KEY
02 Start Date                      03 End Date
04 Copy Code                       05 Old Code
06 Account Status                  07 Group Code
08 Trans Traps                     09 Director's Name
10 Budget Periods                  11 Misc. Codes
12 Selection Codes                 13 Key Types
14 Budget Checking ORG KEY         15* FUND TYPE
16* FUND                           17* PROGRAM
18 DEPART FUNCTION                 19* BUDGET FUNCTION
20* BUDGET ACTIVITY                23* Fully Qualified ORG KEY
24 Bud Proc                        25 Int Calc
30 Category                        31 Pri/Comp
32 Long Description                33 Short Description
01

Ready
NUM |OVR
-----
Start | [Icons] | [Taskbar] | Insight... | Citrix(R...) | Insight... | [System Tray] | 2:07 PM

```

```

Insight - County of Imperial LIVE - [Output]
File Edit View Window Help
-----
Enter Selection Criteria for the ORG KEY;RETURN=00
00 No Criteria; Select All          01* ORGANIZATION KEY
02 Start Date                      03 End Date
04 Copy Code                       05 Old Code
06 Account Status                  07 Group Code
08 Trans Traps                     09 Director's Name
10 Budget Periods                  11 Misc. Codes
12 Selection Codes                 13 Key Types
14 Budget Checking ORG KEY         15* FUND TYPE
16* FUND                           17* PROGRAM
18 DEPART FUNCTION                 19* BUDGET FUNCTION
20* BUDGET ACTIVITY                23* Fully Qualified ORG KEY
24 Bud Proc                        25 Int Calc
30 Category                        31 Pri/Comp
32 Long Description                33 Short Description
01

Enter the ORG KEY Codes: 1006001

Enter Fiscal Year or hit RETURN for current year:

Would you like the short format? (Y/N):

Do you want to show budgets having no changes? (Y/N):

Ready
NUM |OVR
-----
Start | [Icons] | [Taskbar] | Insight... | Citrix(R...) | Insight... | [System Tray] | 2:08 PM

```

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

The results of the search appear below:

```

User: Julie Villeneuve          Budget Changes          03/07/05

SELECT ORGANIZATION KEY: 1006001

          GL Side  GL-General Ledger          AJ-Adjustments

ACCOUNT NUMBER          ORG KEY  Title  OBJECT  Desc.
1006001-519000          AUDITOR-CONTROLL  Maintenance-Eqp

Date  Reference          Rsn. Type Description          Batch ID  Amount
=====
Original Budget          0.00
07/15/04  064BA-048  APTR FY A TRANSFER APPROP  BUJV630H  -2,000.00
07/16/04  064BA048A  APTR FY A CORR BATCH  BUJV630H BUJV630J  2,000.00
Current Budget          0.00
Total Adjustments          0.00

Hit RETURN for more, PRINT to print page, CONTInue, or STOP;
  
```

The information displayed includes the organization key and object code the budget adjustment was made to, the date of the entry, journal reference, reason (MO = minute order, APTR = appropriation transfer), description, batch ID, and amount.

If the user would like to print out the screen, at the cursor, type "print" and press enter. The screen displayed will print to the department's printer.

Once the user has completed the inquiry, at the cursor, the user may type "stop" and press enter. This will bring the user back to the prompt.

Once the user has completed all inquiries, at the cursor, the user may type "exit". This will bring the user back to the main IFAS explorer window.

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

**KY = Org. Key Information**

At the prompt type KY and press enter.

The system will respond with a series of questions. Answer them as follows:

Do you want a hard copy of selections? *Press enter to accept default of N.*

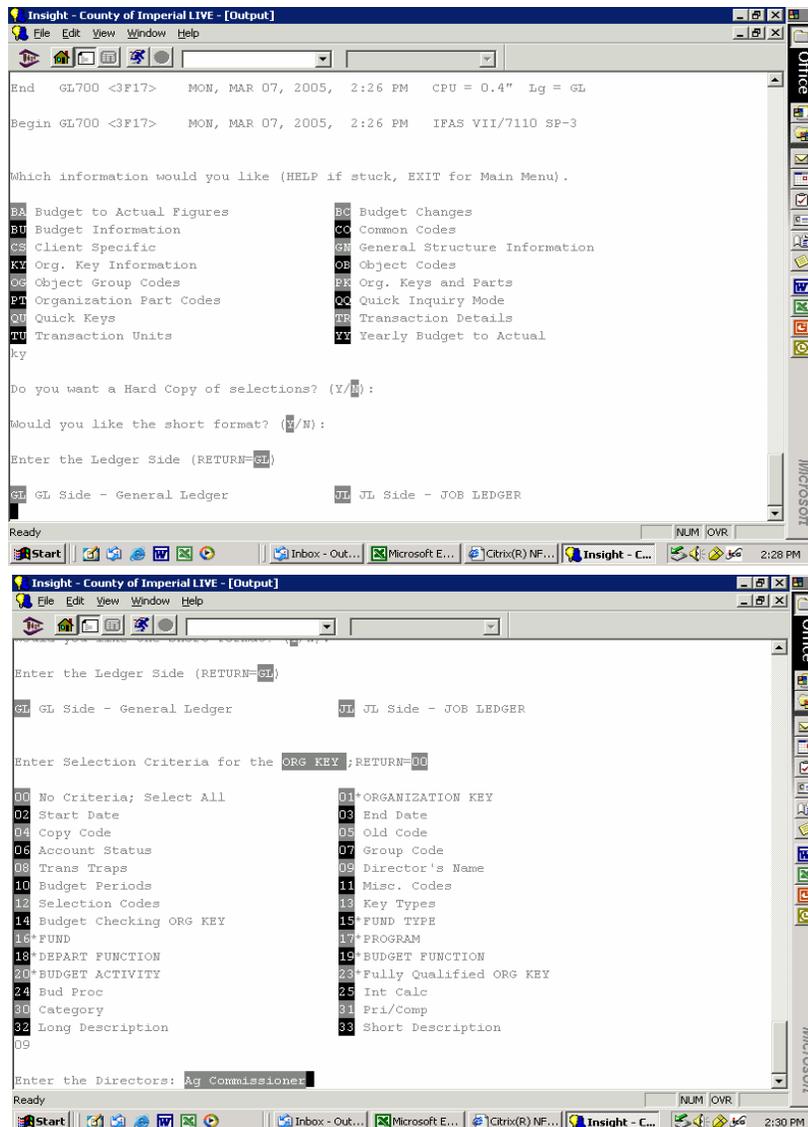
Would you like the short format? *Press enter to accept default of Y.*

Enter the Ledger side (RETURN = GL) *Press enter to accept default of GL.*

Enter Selection Criteria for the Org Key; *Type 09 for Directors*

Enter the Directors: *Type Departments Director Title, for example, Ag Commissioner. Press enter.*

Do you want to display associated text? *Press enter to accept default of N.*





**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

**OB = Object Code Information**

At the prompt type OB and press enter.

The system will respond with a series of questions. Answer them as follows:

Do you want a hard copy of selections? *Press enter to accept default of N.*

Would you like the short format? *Press enter to accept default of Y.*

Enter the Ledger side (RETURN = GL) *Press enter to accept default of GL.*

Enter Selection Criteria for the OBJECT; *Type 01 for Object Code*

Enter the Object Code: *Type object code number and press enter.*

Do you want to display associated text? *Press enter to accept default of N.*

```

Insight - County of Imperial LIVE - [Output]
File Edit View Window Help
-----
End GL700 <3F17> MON, MAR 07, 2005, 2:47 PM CPU = 1.4" Lg = GL
Begin GL700 <3F17> MON, MAR 07, 2005, 2:47 PM IFAS VII/7110 SP-3

Which information would you like (HELP if stuck, EXIT for Main Menu).

BA Budget to Actual Figures          BC Budget Changes
BU Budget Information                CC Common Codes
CS Client Specific                    GM General Structure Information
KW Org. Key Information              OB Object Codes
OG Object Group Codes                PK Org. Keys and Parts
PT Organization Part Codes           QC Quick Inquiry Mode
QU Quick Keys                        TR Transaction Details
TU Transaction Units                YV Yearly Budget to Actual
bb

Do you want a Hard Copy of selections? (Y/N):
Would you like the short format? (Y/N):
Enter the Ledger Side (RETURN=GL):
GL GL Side - General Ledger          JL JL Side - JOB LEDGER
NUM | OVR

```

```

Insight - County of Imperial LIVE - [Output]
File Edit View Window Help
-----
Enter the Ledger Side (RETURN=GL):
GL GL Side - General Ledger          JL JL Side - JOB LEDGER

Enter Selection Criteria for the OBJECT; RETURN=00
00 No Criteria; Select ALL           01 OBJECT CODE
02 Start Date                       03 End Date
04 Valid Subsystems                  05 Old Code
06 Type                              07 Balance Type
08 Director's Name                   09 Flags
10 ACCOUNT TYPE                      11 BALANCE SHEET
12 INCOME STATEMENT                  13 BUDGET OBJECT
14 CAFR                               18 Audit User Number
19 Audit Job Number                  20 Audit Create Date
21 Long Description                  22 Short Description
23 Currency Code                     24 Recalc Flag
25 Status
01

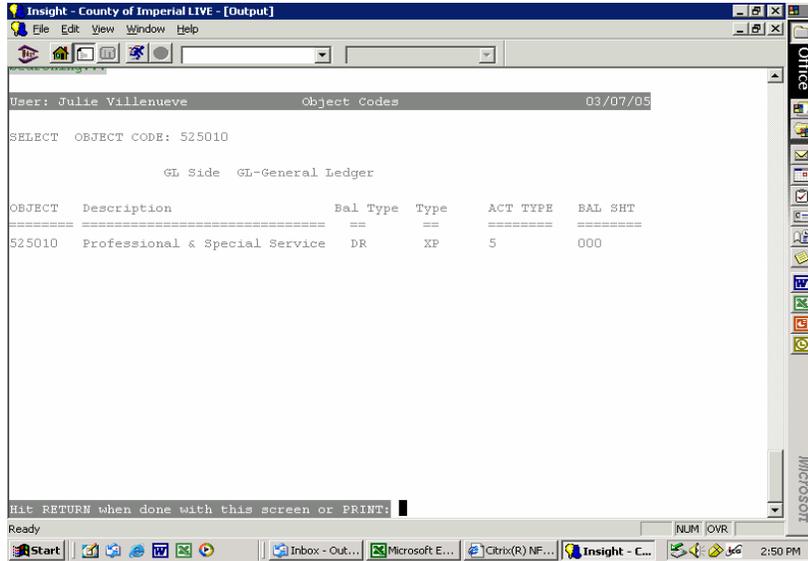
Enter OBJECT Codes: 525010

Do you want to display associated text? (Y/N):
NUM | OVR

```

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

The results of the search appear below:



```
Insight - County of Imperial LIVE - [Output]
User: Julie Villeneuve      Object Codes      03/07/05

SELECT  OBJECT CODE: 525010

          GL Side  GL-General Ledger

OBJECT  Description              Bal Type  Type  ACT TYPE  BAL SHT
=====  =====
525010  Professional & Special Service  DR       XP       5         000

Hit RETURN when done with this screen or PRINT: █

Ready
NUM |OVR
Inbox - Out...  Microsoft E...  Citrix(R) NF...  Insight - C...  2:50 PM
```

The information displayed includes the object code, the title, natural balance in object code (DR = debit, CR = credit), and the type of account (RV = revenue, XP = expense, AS = asset, LI = liability and FB = fund balance).

If the user would like to print out the screen, at the cursor, type "print" and press enter. The screen displayed will print to the department's printer.

Once the user has completed the inquiry, at the cursor, the user may type "stop" and press enter. This will bring the user back to the prompt.

Once the user has completed all inquiries, at the cursor, the user may type "exit". This will bring the user back to the main IFAS explorer window.

**COUNTY OF IMPERIAL**  
**CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL**  
**IFAS ACCOUNTING SYSTEM**

**PK = Org. Keys and Parts**

At the prompt type PK and press enter.

The system will respond with a series of questions. Answer them as follows:

Do you want a hard copy of selections? *Press enter to accept default of N.*

Would you like the short format? *Press enter to accept default of Y.*

Enter the Ledger side (RETURN = GL) *Press enter to accept default of GL.*

Enter Selection Criteria for the OBJECT; *Type 01 for Object Code*

Enter the Object Code: *Type object code number and press enter.*

Do you want to display associated text? *Press enter to accept default of N.*

```

Insight - County of Imperial LIVE - [Output]
File Edit View Window Help
-----
End GL700 <3F17> MON, MAR 07, 2005, 3:36 PM CPU = 2.1" Lg = GL
Begin GL700 <3F17> MON, MAR 07, 2005, 3:37 PM IFAS VII/7110 SP-3

Which information would you like (HELP if stuck, EXIT for Main Menu) .
BA Budget to Actual Figures          BC Budget Changes
BU Budget Information                CC Common Codes
CS Client Specific                    SM General Structure Information
KY Org. Key Information              OB Object Codes
OG Object Group Codes                PK Org. Keys and Parts
PT Organization Part Codes           QK Quick Inquiry Mode
QU Quick Keys                        TR Transaction Details
TU Transaction Units                 YB Yearly Budget to Actual
pk

Do you want a Hard Copy of selections? (Y/N) :
Would you like the short format? (Y/N) :
Enter the Ledger Side (RETURN=GL)
GL GL Side - General Ledger          JL JL Side - JOB LEDGER

```

```

Insight - County of Imperial LIVE - [Output]
File Edit View Window Help
-----
GL GL Side - General Ledger          JL JL Side - JOB LEDGER

Enter Selection Criteria for the ORG KEY ; RETURN=00
00 No Criteria; Select All           01* ORGANIZATION KEY
02 Start Date                       03 End Date
04 Copy Code                         05 Old Code
06 Account Status                    07 Group Code
08 Trans Traps                       09 Director's Name
10 Budget Periods                   11 Misc. Codes
12 Selection Codes                   13 Key Types
14 Budget Checking ORG KEY           15* FUND TYPE
16* FUND                             17* PROGRAM
18* DEPART FUNCTION                  19* BUDGET FUNCTION
20* BUDGET ACTIVITY                  23* Fully Qualified ORG KEY
24 Bud Proc                          25 Int Calc
30 Category                          31 Pri/Comp
32 Long Description                  33 Short Description
01

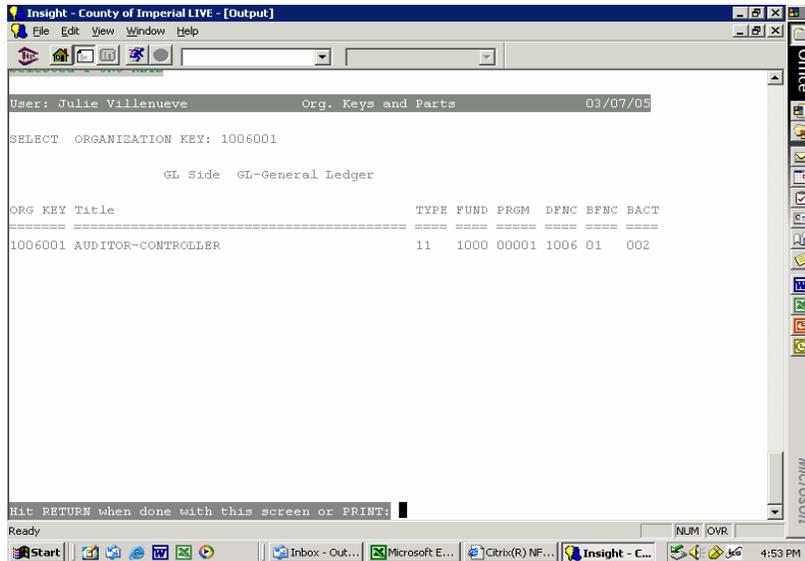
Enter the ORG KEY Codes: 1006001

Do you want to display associated text? (Y/N) :

```

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

The results of the search appear below:



```
Insight - County of Imperial LIVE - [Output]
File Edit View Window Help
User: Julie Villeneuve Org. Keys and Parts 03/07/05
SELECT ORGANIZATION KEY: 1006001
GL Side GL-General Ledger
ORG KEY Title TYPE FUND PRGM DFNC BFNC BACT
=====
1006001 AUDITOR-CONTROLLER 11 1000 00001 1006 01 002
Hit RETURN when done with this screen or PRINT:
Ready NUM |OVR
```

The information displayed includes the object code, the title, natural balance in object code (DR = debit, CR = credit), and the type of account (RV = revenue, XP = expense, AS = asset, LI = liability and FB = fund balance).

If the user would like to print out the screen, at the cursor, type "print" and press enter. The screen displayed will print to the department's printer.

Once the user has completed the inquiry, at the cursor, the user may type "stop" and press enter. This will bring the user back to the prompt

Once the user has completed all inquiries, at the cursor, the user may type "exit". This will bring the user back to the main IFAS explorer window.

**COUNTY OF IMPERIAL**  
**CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL**  
**IFAS ACCOUNTING SYSTEM**

**TR = Transaction Details**

At the prompt type TR and press enter.

The system will respond with a series of questions. Answer them as follows:

Do you want a hard copy of selections? *Press enter to accept default of N.*

Would you like encumbrances shown? *Depending on the type of search the user is doing the user may type Y and press enter to include encumbrances. Otherwise press enter to accept default of N.*

Would you like the short format? *Press enter to accept default of Y.*

Enter the Ledger side (RETURN = GL) *Press enter to accept default of GL.*

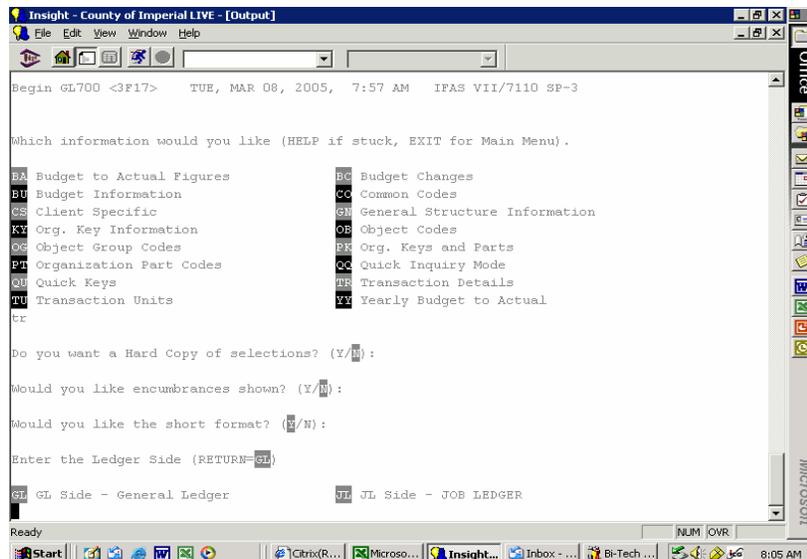
Enter TYPE of Selection Criteria separated by commas; *Type 07 Transaction and press enter.*

Enter Selection Criteria for the Transaction Data; *User may type any selection criteria they would like to use to search IFAS data base. For example, users may search for a dollar amount if the user isn't sure where a transaction may have been coded to in the ledger. In this example, the user would type 15, for debit amount or 16, for credit amount as appropriate and press enter.*

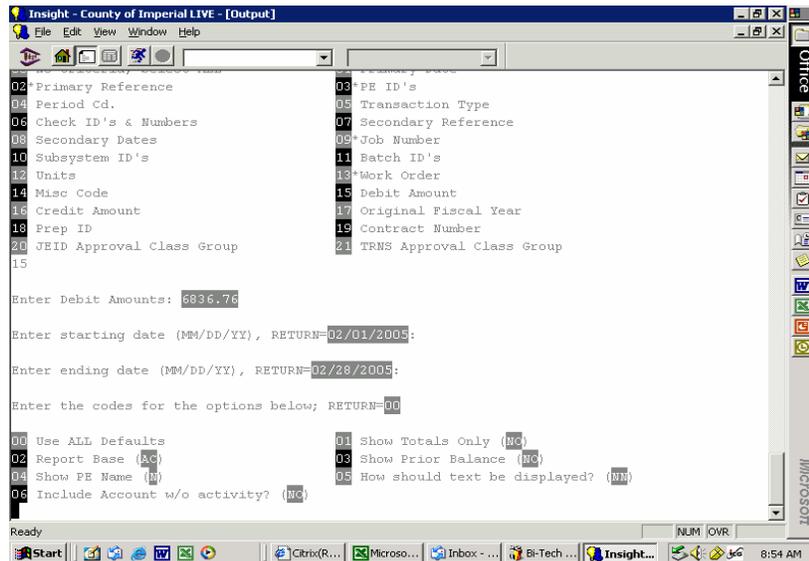
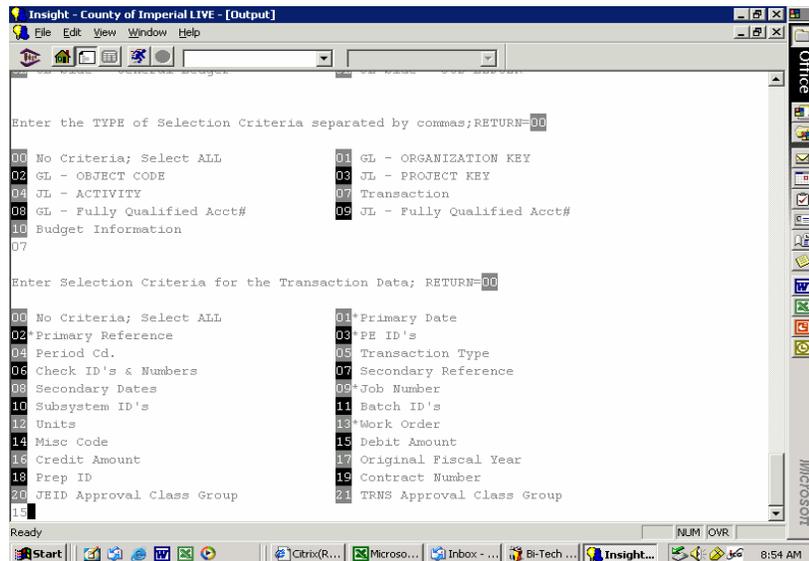
Enter starting date (MM/DD/YY) *Press enter to accept default date or type in date and press enter.*

Enter the ending date (MM/DD/YY) *Press enter to accept default date or type in date and press enter.*

Enter the codes for the options below; *Press enter to accept default of 00.*



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**CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL**  
**IFAS ACCOUNTING SYSTEM**



**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

The results of the search appear below:

User: Julie Villeneuve Transaction Details 03/08/05

SELECT Debit Amounts: 6836.76  
SELECT Date Range: 02/01/2005 - 02/28/2005

GL Side GL-General Ledger

ACCOUNT NUMBER	ORG KEY	Title	OBJECT	Desc.
1006001-525010		AUDITOR-CONTROLL	Prof & Spec Serv	

Date	Reference	Sb	Misc	Description	Amount
02/28/05	102453	2005	OH	SUNGARD BITECH AR137426 & 05-1	6,836.76
** OBJECT Totals **					6,836.76

Hit RETURN for more, PRINT to print page, CONTINUE, or STOP;

The information displayed includes the organization key and object code that the transaction was coded to in the ledger, the date of the transaction, and the amount.

If the user would like to print out the screen, at the cursor, type "print" and press enter. The screen displayed will print to the department's printer.

Once the user has completed the inquiry, at the cursor, the user may type "stop" and press enter. This will bring the user back to the prompt.

Once the user has completed all inquiries, at the cursor, the user may type "exit". This will bring the user back to the main IFAS explorer window.

As noted previously, the Auditor-Controller's office encourages users to experiment with the search criteria in order to find the criteria that best meets the user's needs. In addition, the Auditor-Controller has written CDD reports, which provide transaction details, budget information and reporting. CDD reports will be discussed in detail in pages 13.63-13.68.

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

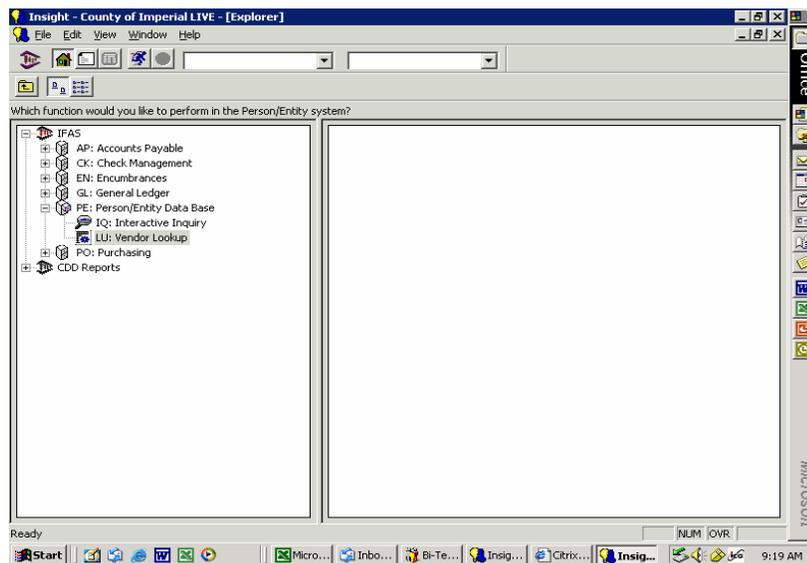
**PE = PERSON/ENTITY DATA BASE**

The person/entity data base gives users access to vendor IDs and vendor addresses for claims processing.

To access the PE data base follow the procedures outlined:

Click on the [+] sign or double click on PE: Person/Entity Data Base

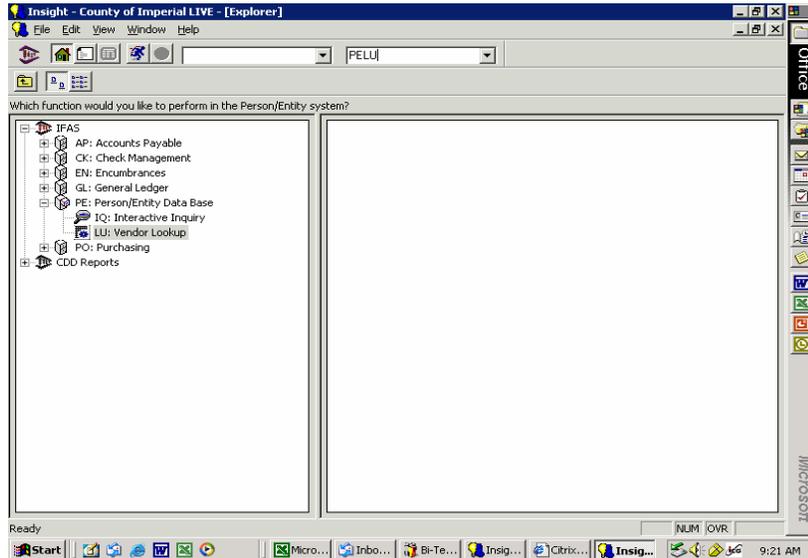
Double click on the LU: Vendor Lookup



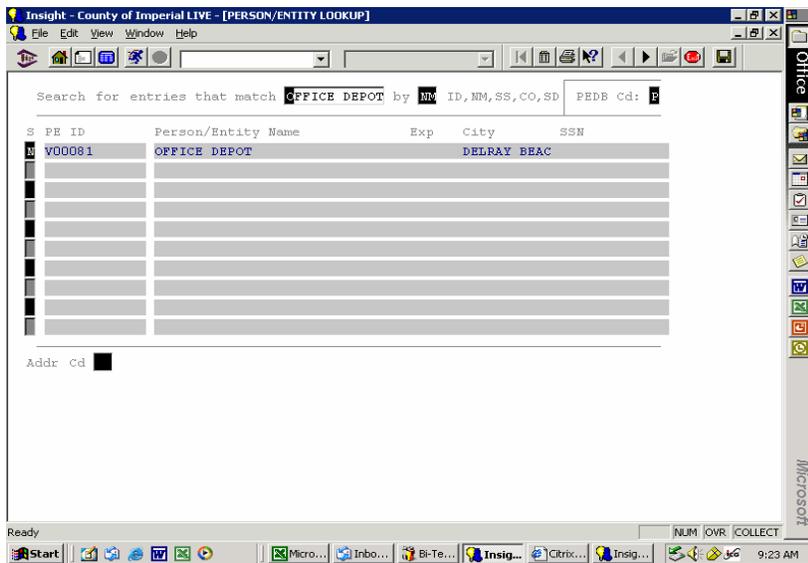
**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

-or-

In the menu bar type in the second block (called "type ahead/history" box) PELU and press enter.

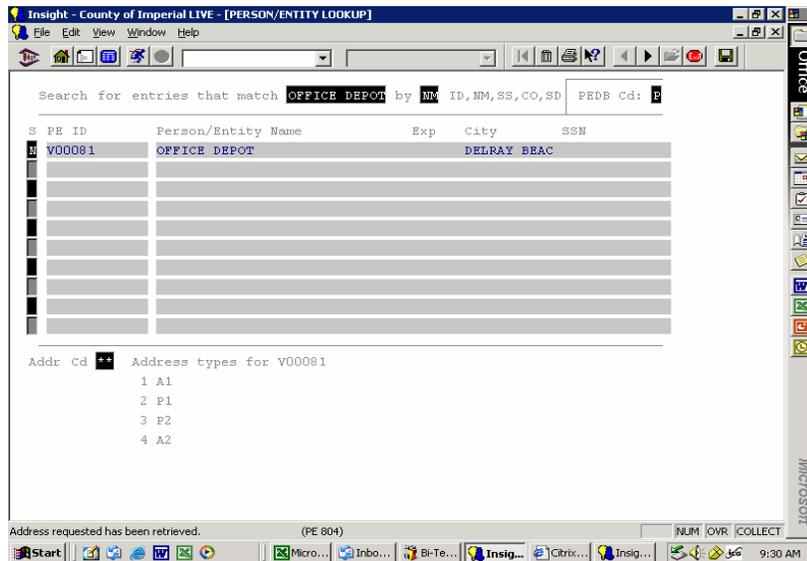
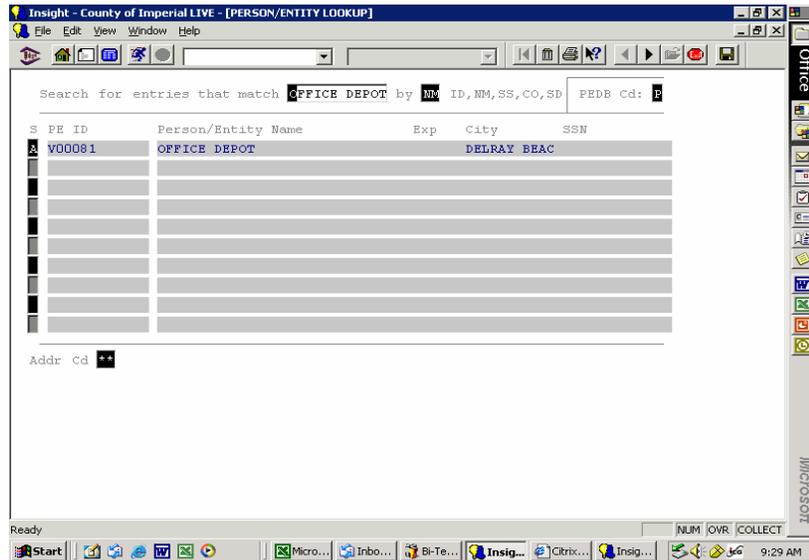


Once in the screen, the user may type in a vendor name, and type NM for search by name. Press enter. The search will provide the user with the vendor ID.



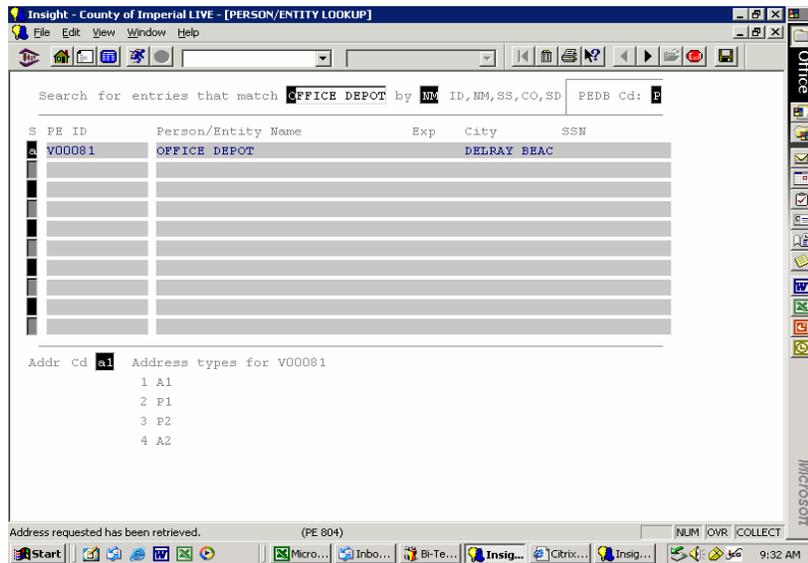
**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

To look up a vendor address, type A in the column marked S next to the vendor, and then type \*\* in the block marked Addr Cd (address code).

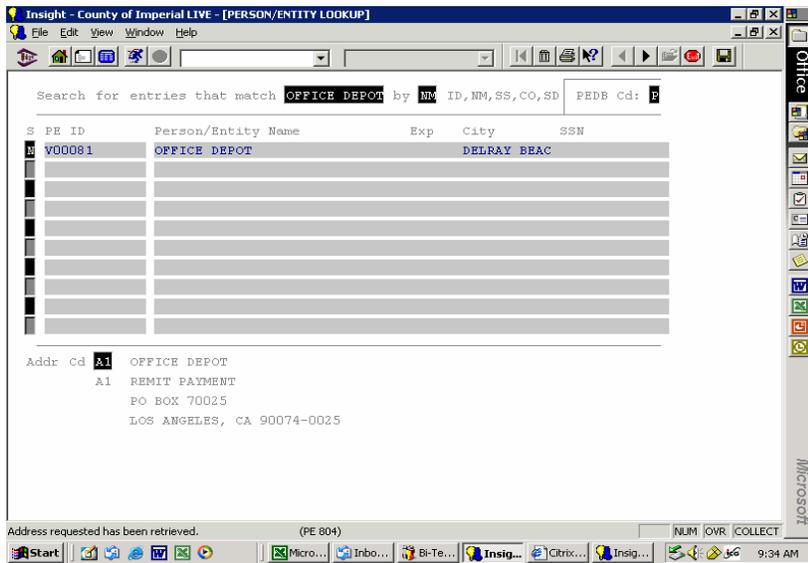


This particular vendor has more than one address in the system. Users may look up the address to verify where the payment should be sent by typing an A in the column marked S next to the vendor and in the Addr Cd (address code) type A to view the first address. This process would be repeated to review all four addresses.

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**



The results of the address search.

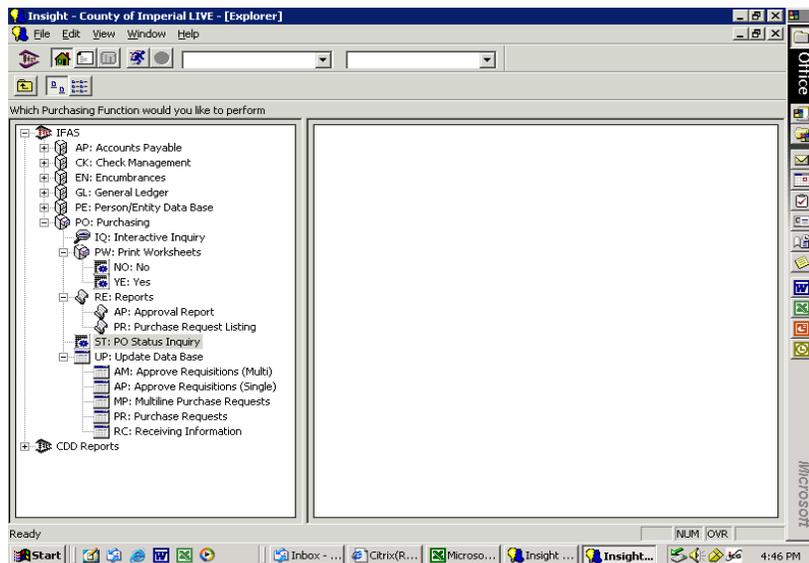


When search is complete click on exit button or press F8 to return to IFAS explorer window.

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
IFAS ACCOUNTING SYSTEM**

**PO = PURCHASING SUBSYSTEM**

The Purchasing system allows entry of Purchase Requisitions, on-line approvals and receiving information, and print Purchase orders. The purchasing subsystem gives users access to review the status of outstanding purchase orders or purchase requisitions (POST), input purchase requisitions (POUPPR), and receiving information (POUPRC).



**PO Inquiry**

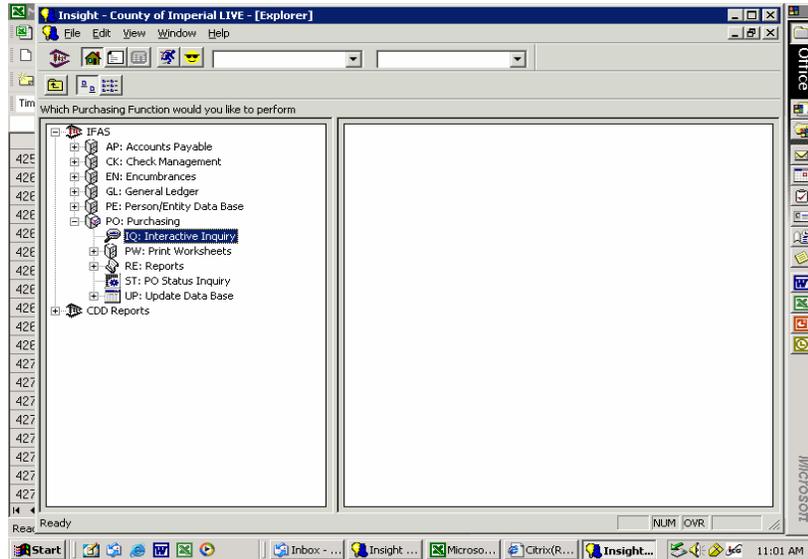
Provides access to information held in the Purchasing database.

**COUNTY OF IMPERIAL**  
**CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL**  
**IFAS ACCOUNTING SYSTEM**

To access the POIQ follow the procedures outlined:

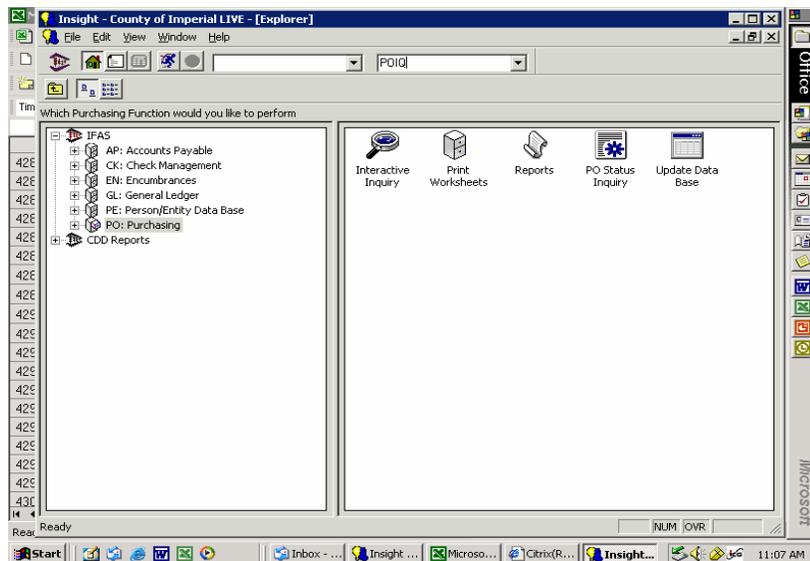
Click on the [+] sign or double click on PO: Purchasing

Double click on IQ: Interactive Inquiry



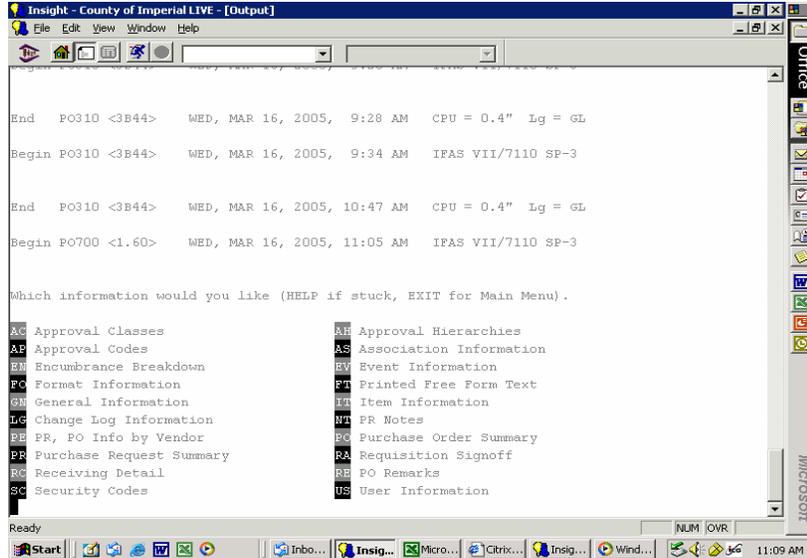
-or-

In the menu bar type in the second block (called "type ahead/history" box) POIQ and press enter.



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Once in POIQ, the screen display will appear as follows:



There are many different types of searches that may be conducted in POIQ. The Auditor-Controller's Office encourages users to experiment with the search criteria and find the searches that best meet the user's needs.

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**POPW: Print Worksheets**

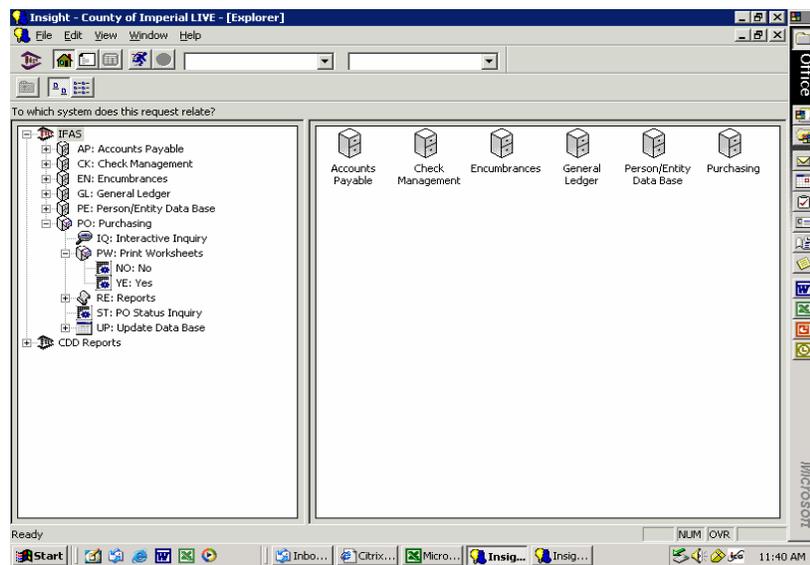
Prints hard copy of a purchase request for internal use only.

To access the POPW follow the procedures outlined:

Click on the [+] sign or double click on PO: Purchasing

Double click on PW: Print Worksheets

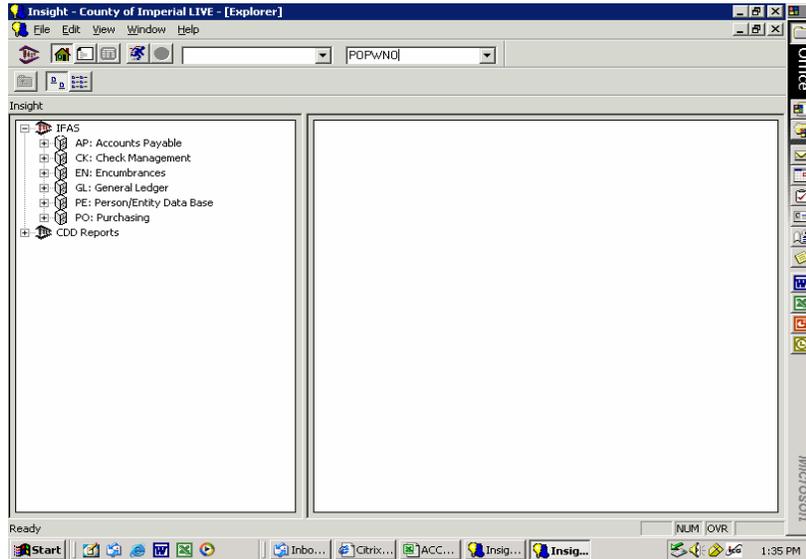
Double click on NO: No



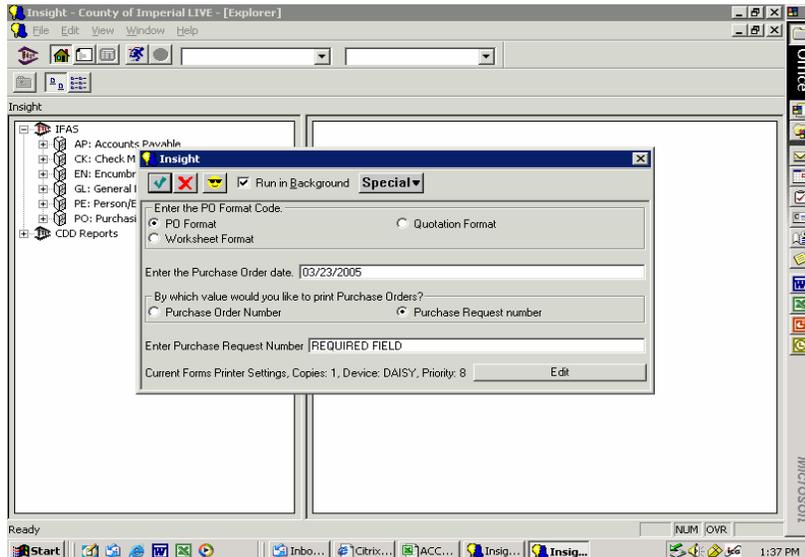
**COUNTY OF IMPERIAL  
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-or-

In the menu bar type in the second block (called "type ahead/history" box) POPWNO and press enter.



Once in POPWNO, the screen display will appear as follows:



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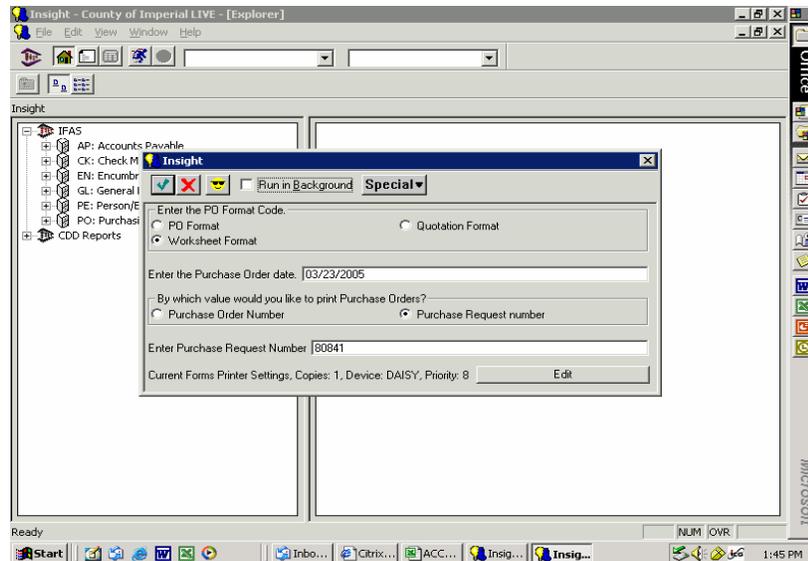
Procedures for printing a Purchase Request:

Choose Worksheet Format

In the "Enter Purchase Request Number" field, type the PR number in place of REQUIRED FIELD.

Make sure the printer device is set to DAISY (if not click on "edit" button and change to DAISY).

Click the Run in Background to remove the checkmark, then click on the green checkmark.



The Purchase Request will print.

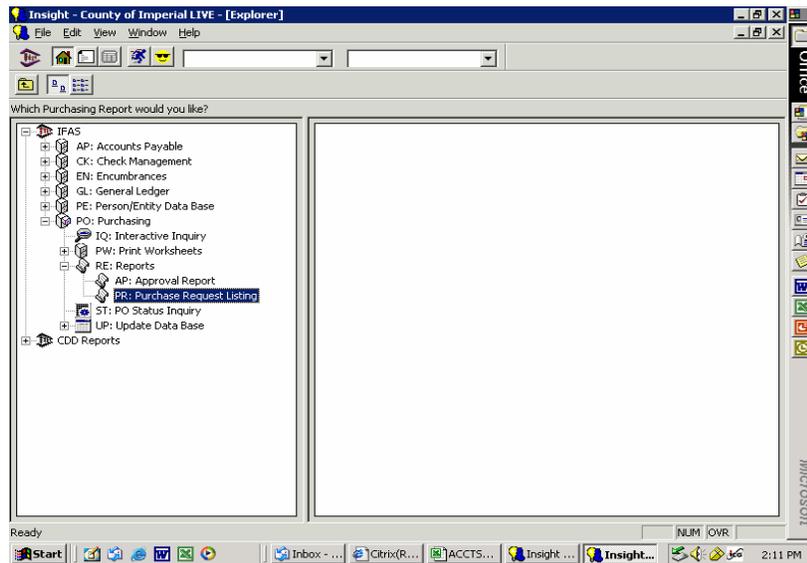
**COUNTY OF IMPERIAL**  
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### PO Report

This report is used to show itemized data previously entered on a purchase request.

To access the PORE follow the procedures outlined:

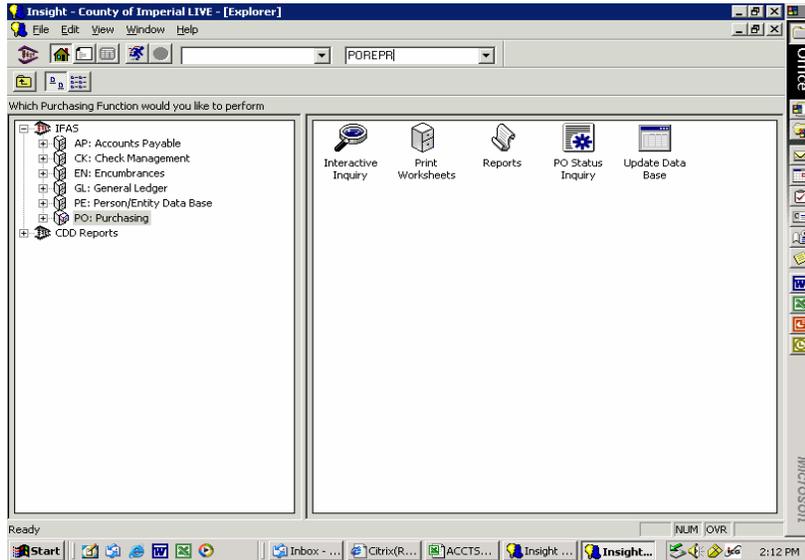
- Click on the [+] sign or double click on PO: Purchasing
- Click on the [+] sign or double click on RE: Reports
- Double click on NO: No



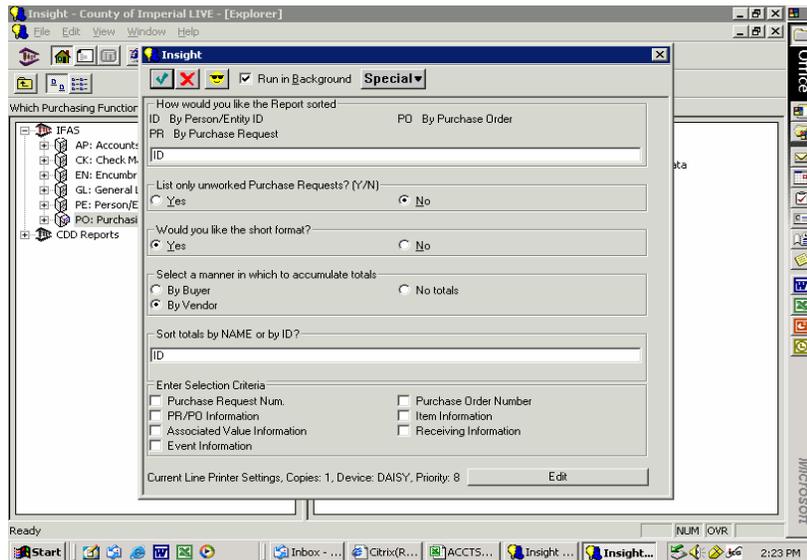
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-or-

In the menu bar type in the second block (called "type ahead/history" box) POREPR and press enter.



Once in POREPR, the screen display will appear as follows:



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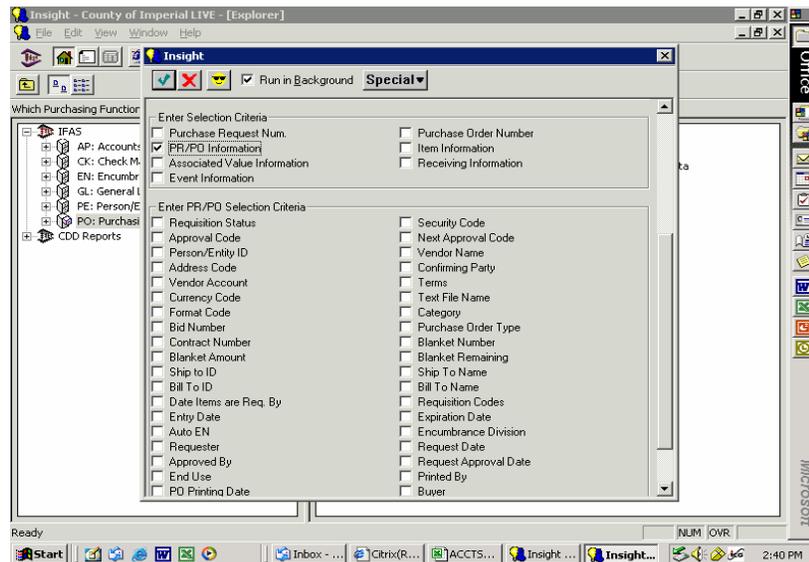
Procedures for printing a Purchase Request:

There are many reports that can be run depending on the selection criteria chosen. Purchasing recommends the following, but encourages users to experiment with the selection criteria to find the searches that best meet the users needs.

For finding open (encumbered) Purchase Orders, first choose Purchase Order Number in the selection criteria.

A field will open asking for a Purchase Order Number. If the user is searching for open purchase orders from fiscal year 2004, type B04@.

Then enter selection criteria, click the PR/PO Information box. A list of PR/PO information criteria will appear.



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Choose Requisition Status and another field will open where the user will ask for the requisition status.

The choices are:

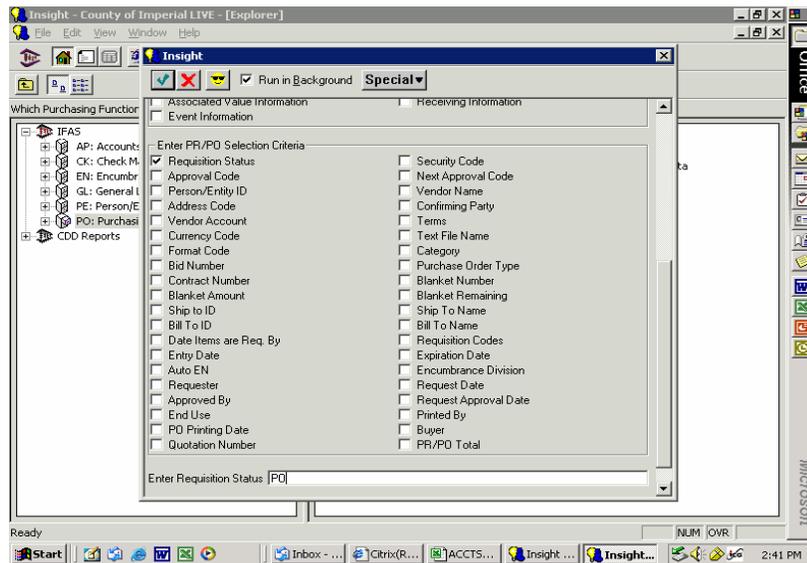
PO = purchase order

PP = partial pay encumbrances

DE = disencumbered

CA = cancelled purchase orders.

The request status may be used alone, i.e.. PO, or together, i.e.. PO,PP,DE,CA.



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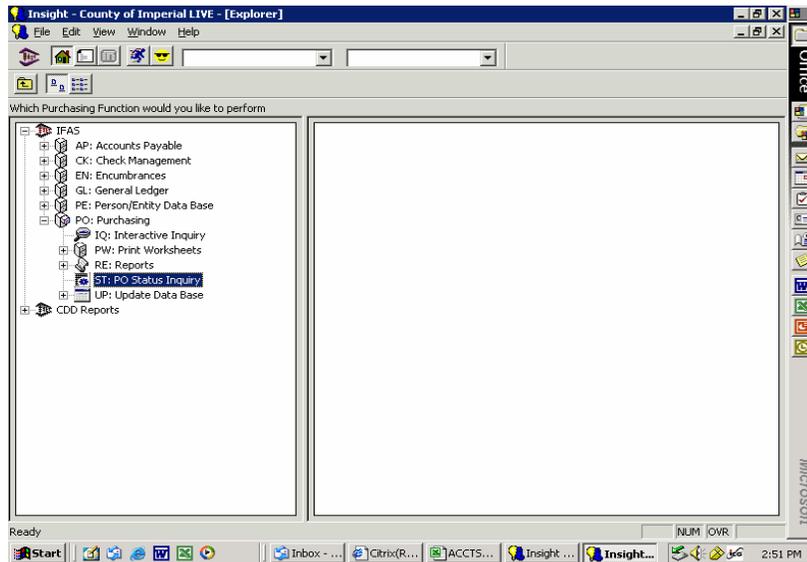
**POST: PO Status Inquiry**

View information pertaining to a Purchase Request or Purchase Order.

To access the POST follow the procedures outlined:

Click on the [+] sign or double click on PO: Purchasing

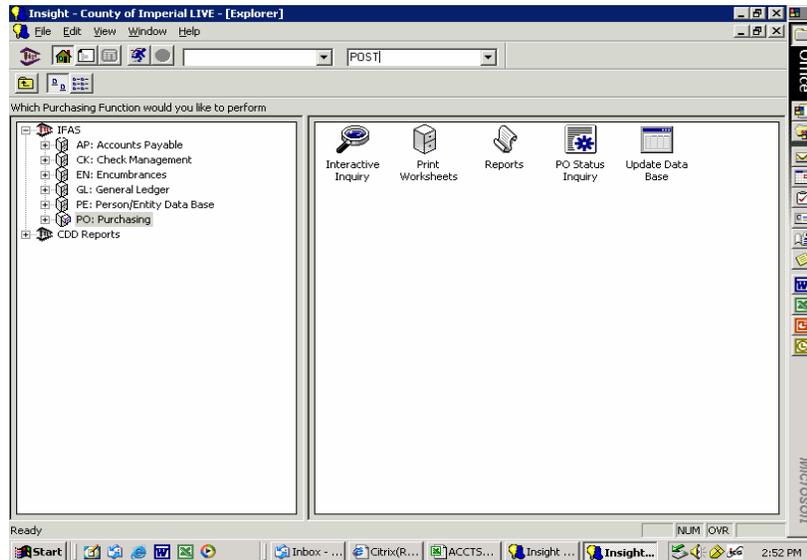
Double click on PO: PO Status Inquiry



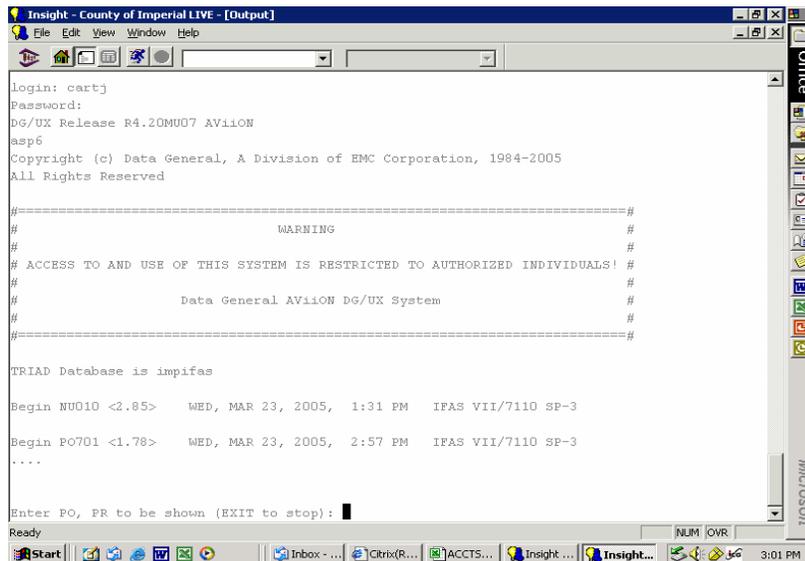
-or-

In the menu bar type in the second block (called "type ahead/history" box) POREPR and press enter.

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Once in POST, the screen display will appear as follows:



At the cursor enter PO, PR number to show all data associated with the order.

Once the user has completed all inquiries, at the cursor, the user may type "exit". This will bring the user back to the main IFAS explorer window.



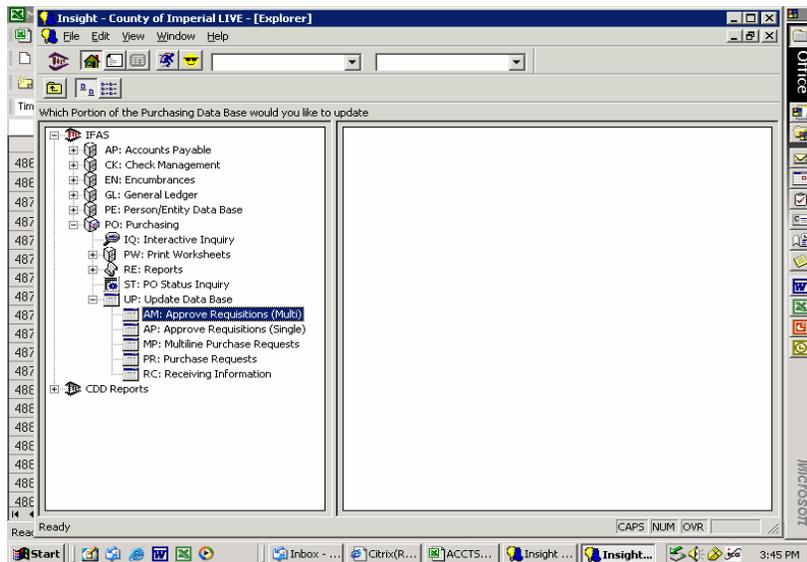
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**POUP: Update Data Base**

**POUPAM: Approve Requisitions (Multi)**

To access the PO subsystem follow the procedures outlined:

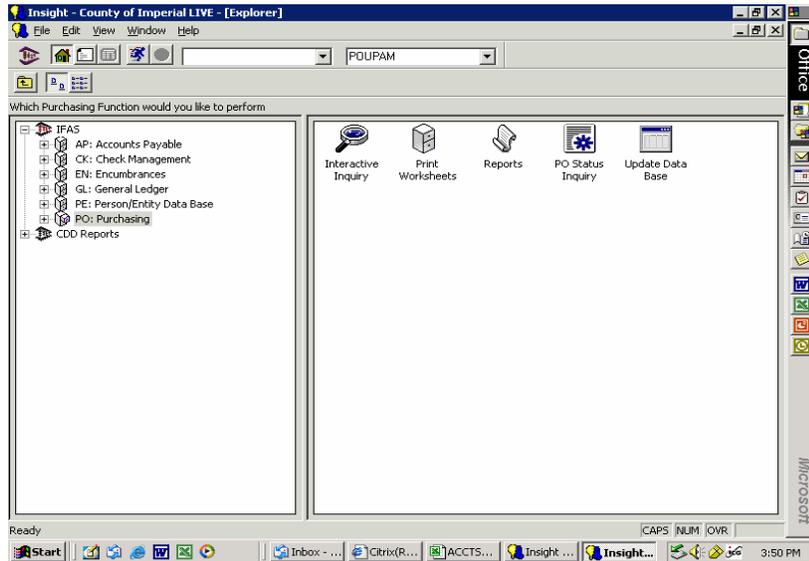
- Click on the [+] sign or double click on PO: Purchasing
- Click on the [+] sign or double click on UP: Update Data Base
- Double click on AM: Approve Requisitions (Multi)



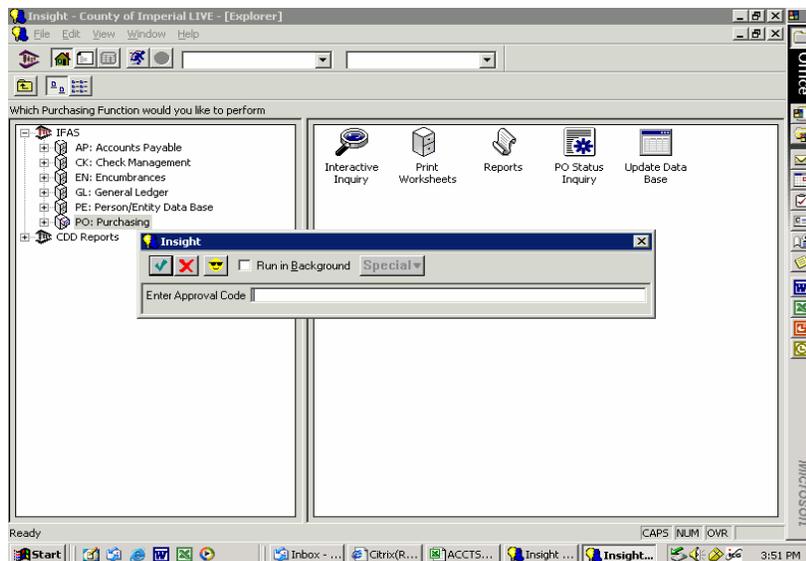
**COUNTY OF IMPERIAL  
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-or-

In the menu bar type in the second block (called "type ahead/history" box) POUPAM and press enter.



To gain access to POUPAM, the screen display will appear as follows and the user will type in their IFAS PO security. As a user, the approval code is usually your first and last initial. If you are a fiscal manager or final approver within your department, your approval code is generally FIMG. Type your approval code in the field and click on the green checkmark or press enter.



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Listed are the requests awaiting the approval code PA.

PR's waiting approval code AUDT

No	PR#	Vendor Name	Requested by	Req Dt	PR Total	Last Appr
1	016492	BIDDER (OUT TO B	Lynda Brownlee	03/16/2005	0.00	FIMG
2	80841	DELL MARKETING I	Stefanie Bolin	01/14/2005	6,484.50	FIMG
3	80987	SPILLMAN TECHNOL	Stefanie Bolin	02/25/2005	210,402.00	FIMG
4	80998	BIDDER (OUT TO B	Stefanie Bolin	03/01/2005	0.00	FIMG

Enter command or line number to be shown (EXIT to stop):

To view the request, type the PR number at the cursor and press enter. This will allow you to review the Purchase Request. Continue to press enter until you return to the approval screen. At this point the user has the following options:

RF = refer request back to person who entered PR. User may enter a text message advising why the PR was returned.

Enter command or line number to be shown (EXIT to stop): RF 80841

Processing Referral for 80841 OK? (Y/N): Y

Updating Approval Cd

Sending email

The last approval code, FIMG was given by user: JAURF

Would you like to enter text about the referral? (Y/N):

Enter the text at the ':' prompt. Entering a blank line will terminate input.

:MO # and date required

:

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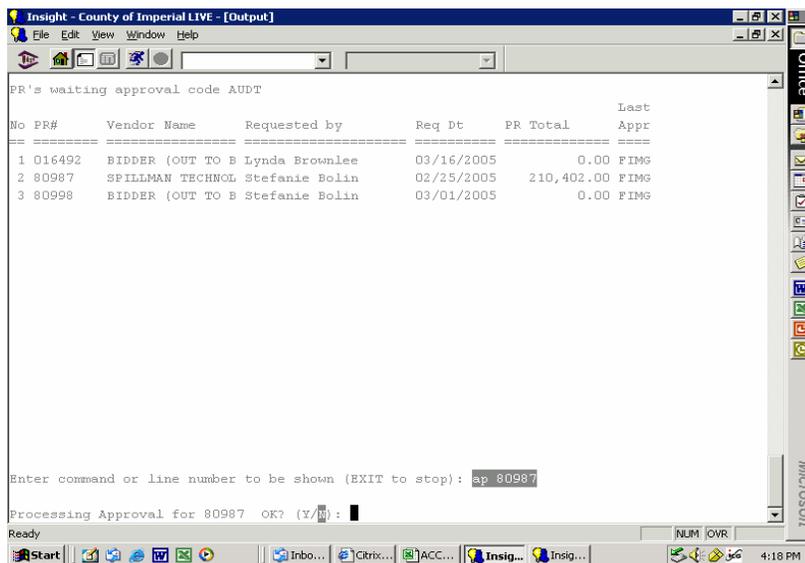
Type RF and the PR number and press enter.

Processing Referral for [PR referenced] OK? *type Y*

Would you like to enter text about the referral? *type y if you wish to enter text or n if you do not.*

Enter the text at the ':' prompt. Entering a blank line will terminate input. *at the colon type message and press enter twice.*

AP = approve the purchase request.



Type AP and the PR number and press enter.

Processing Referral for [PR referenced] OK? *type Y if user wishes to approve or type N if user does not wish to approve.*

UP = Update information on the request.

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No	PR#	Vendor Name	Requested by	Req Dt	PR Total	Last Appr
1	016492	BIDDER (OUT TO B	Lynda Brownlee	03/16/2005	0.00	FIMG
2	80987	SPILLMAN TECHNOL	Stefanie Bolin	02/25/2005	210,402.00	FIMG
3	80998	BIDDER (OUT TO B	Stefanie Bolin	03/01/2005	0.00	FIMG

Type UP and the PR number and press enter.

IFAS will take the user into the Purchase Request screen, which the user may then update.

After UP (updated request) the user can type AP to approve the request and send it on for the next approval.

Once the user has approved or referenced Purchase Request, at the cursor, the user may type "exit". This will bring the user back to the main IFAS explorer window.

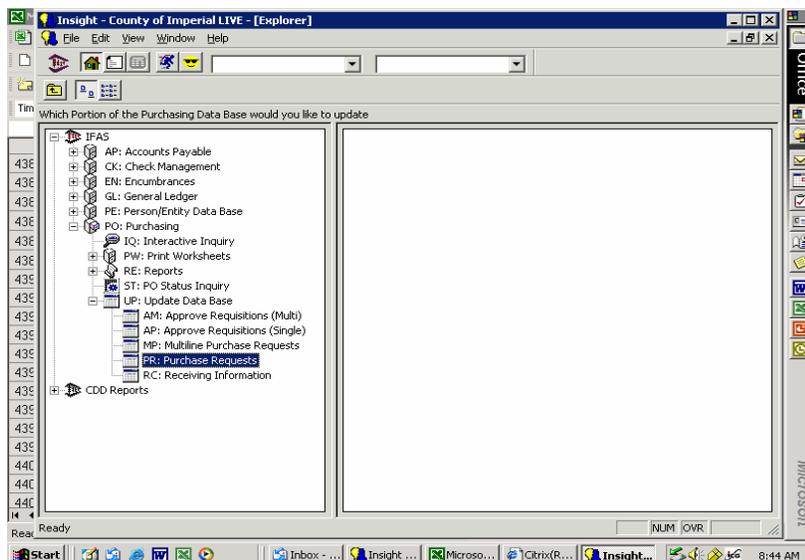
**COUNTY OF IMPERIAL**  
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**POUPPR: Purchase Requests**

Allows data entry or browsing of information about a Purchase Request.

To access the POUPPR follow the procedures outlined:

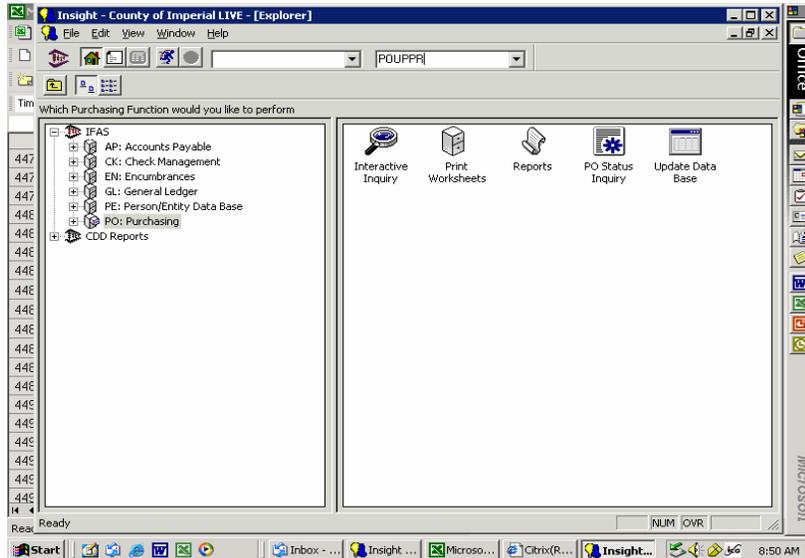
- Click on the [+] sign or double click on PO: Purchasing
- Click on the [+] sign or double click on UP: Update Data Base
- Double click on PR: Purchase Requests



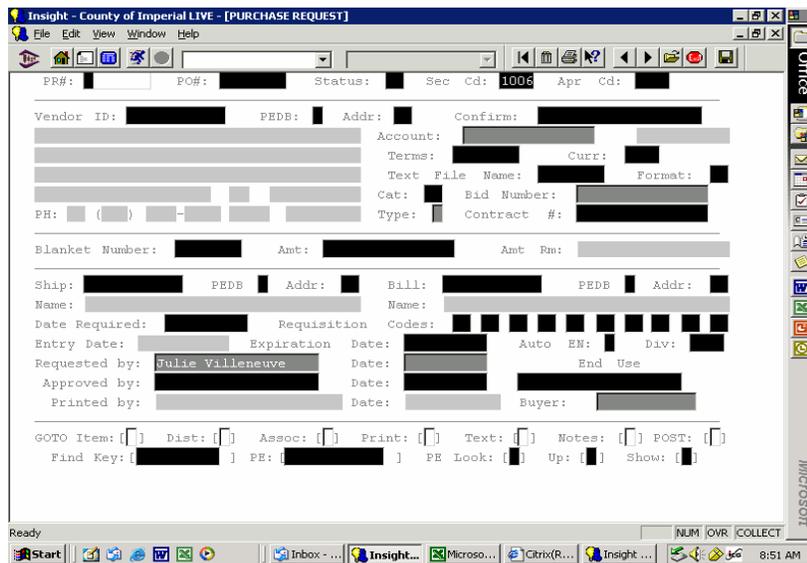
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-or-

In the menu bar type in the second block (called "type ahead/history" box) POUPPP and press enter.



The purchase order requisition header screen is now displayed.



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Enter the required fields:

1. PR #: Type "NEW" and the system will automatically create a number.
2. VENDOR ID:
  - a. Type in vendor ID number. If the user does not know the vendor ID, type a ? mark in the field, press enter, and the user will gain access to the vendor look up screen PELU (see pages 13.35-13.38).
  - or-
  - b. If the requisition is going out to bid, type "BID" in the vendor ID field.
3. SHIP: Type the first four digits of user's organization key. If the user does not know the 4-digit organization key, type a ? mark in the field, press enter, and the user will gain access to a organization key look up.

Press enter once. Several fields will be filled in. Those fields are:

1. PR # generated by system.
2. Vendor name and address
3. Organization Key
4. Entry Date and Requested Date.
5. The message line in bottom left will read "Verify entry and press ENTER key again".

PR#: 016485 PO#: [REDACTED] Status: PR Sec Cd: 1006 Apr Cd: [REDACTED]

Vendor ID: V00081 PEDB: P Addr: P1 Confirm: [REDACTED]

OFFICE DEPOT Account: [REDACTED]

6630 TOP GUN STREET Terms: [REDACTED] Curr: [REDACTED]

ACCT #29294830 "B" PO's Text File Name: [REDACTED] Format: [REDACTED]

SAN DIEGO CA 92121 Cat: [REDACTED] Bid Number: [REDACTED]

PH: [REDACTED] Type: P Contract #: [REDACTED]

Blanket Number: [REDACTED] Amt: [REDACTED] Amt Pm: [REDACTED]

Ship: 1006 PEDB: P Addr: D1 Bill: [REDACTED] PEDB: [REDACTED] Addr: [REDACTED]

Name: AUDITOR CONTROLLER, IC Name: [REDACTED]

Date Required: [REDACTED] Requisition Codes: [REDACTED]

Entry Date: 03/16/2005 Expiration Date: [REDACTED] Auto EN: X Div: GEN

Requested by: Julie Villeneuve Date: 03/16/2005 End Use: [REDACTED]

Approved by: [REDACTED] Date: [REDACTED] Buyer: [REDACTED]

Printed by: [REDACTED] Date: [REDACTED]

GOTO Item: [ ] Dist: [ ] Assoc: [ ] Print: [ ] Text: [ ] Notes: [ ] POST: [ ]

Find Key: [REDACTED] PE: [REDACTED] PE Look: [ ] Up: [ ] Show: [ ]

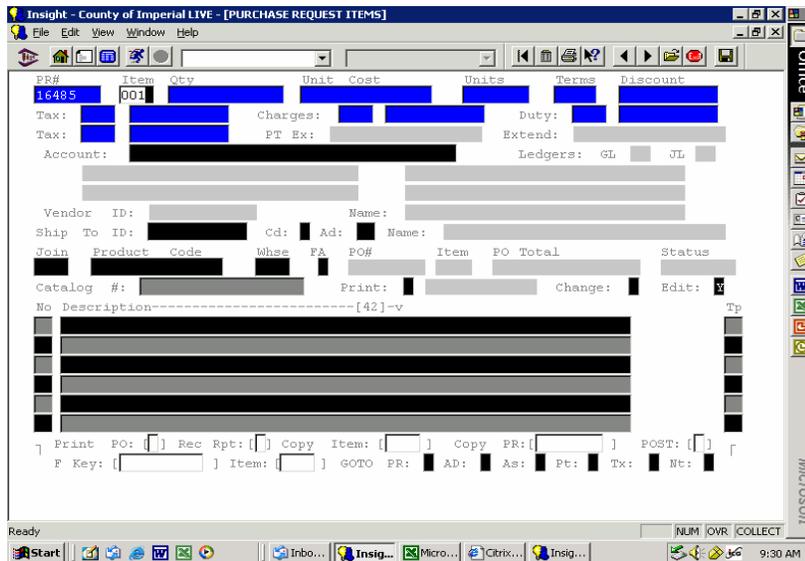
Verify entry and press ENTER key again. (AP 323) NUM OVR COLLECT

Once all fields have been verified, **WRITE DOWN REQUISITION (PR) NUMBER.**

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Then press the ENTER key to save the requisition header information. This will cause the screen to clear out the information that has been entered.

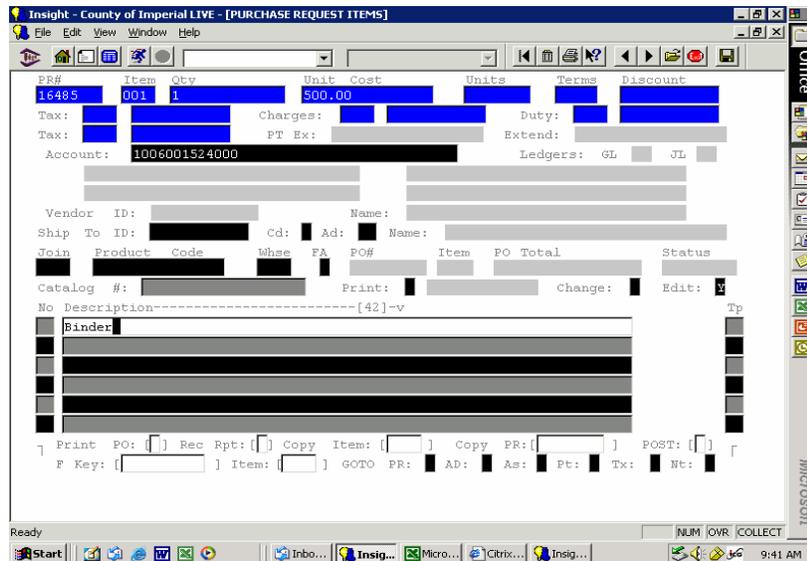
Press F6 key to enter the Item screen.



In the Purchase Requisition Item screen, the user will enter the following required fields:

1. Qty: Type the quantity desired.
2. Unit Cost: Type, in dollars and cents, the amount of the item.
3. Account: Type in the department's 7-digit organization key and 6-digit object code that the item is to be charged to.
4. Description: Type in a description of the item being ordered.

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Press ENTER. Several fields will fill in. Those fields are:

1. Tax Calculation:  $(\text{Unit Cost} \times \text{Quantity}) \times .0750$
2. PT Ex: The pre-tax extended price.
3. Extend:  $(\text{Unit Cost} \times \text{Quantity}) + \text{Tax Calculation}$
4. Description of Organization Key and Object Code
5. Vendor ID # and Name from screen one
6. PO Total: This will increase as items are added to requisition
7. The message line in bottom left will read "Verify entry and press ENTER key again".

Press the ENTER key to accept line item number 0001 on the requisition.

To enter addition items to the purchase requisition, the system will continue to prompt the user for the next line item. Follow the same steps as described above for each additional item.

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**POUPRC: Receiving Information**

Currently the County of Imperial does not use this screen. However, in the future this screen may be used and the Auditor-Controller's office will update the manual at that time.

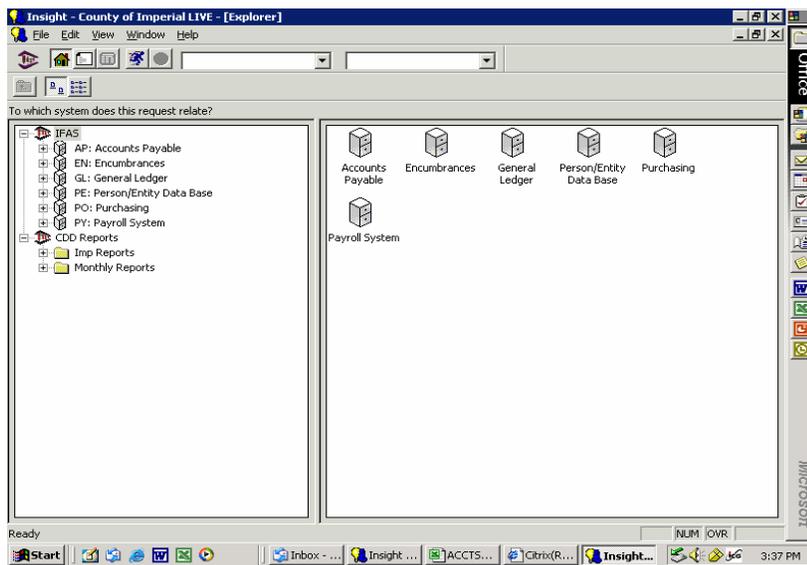
**COUNTY OF IMPERIAL  
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**CDD Reports = Click, Drag, and Drill Reports**

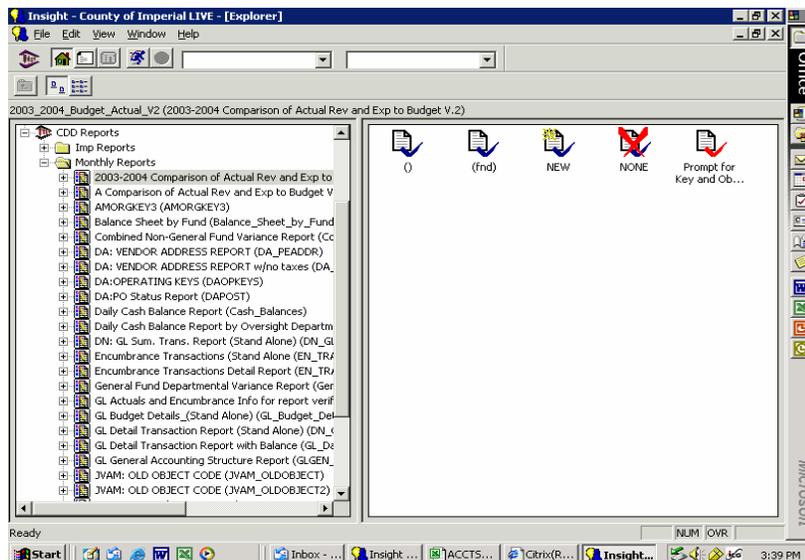
CDD reports are custom written reports that provide users financial information for their organization keys.

To access the CDD reports follow the procedures outlined:

- Click on the [+] sign or double click on CDD Reports
- Click on the [+] sign or double click on Monthly Reports



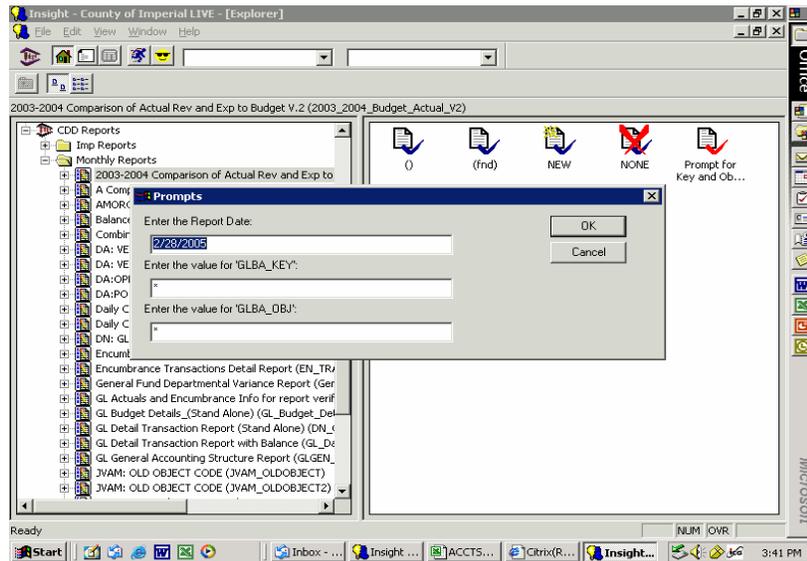
A drop down list of reports available will appear.



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Double click on any of the reports and a prompt will appear.

Asterisks (\*) are wild cards, meaning that if there is no data entered, all organization keys and object codes assigned to the user's security will print.

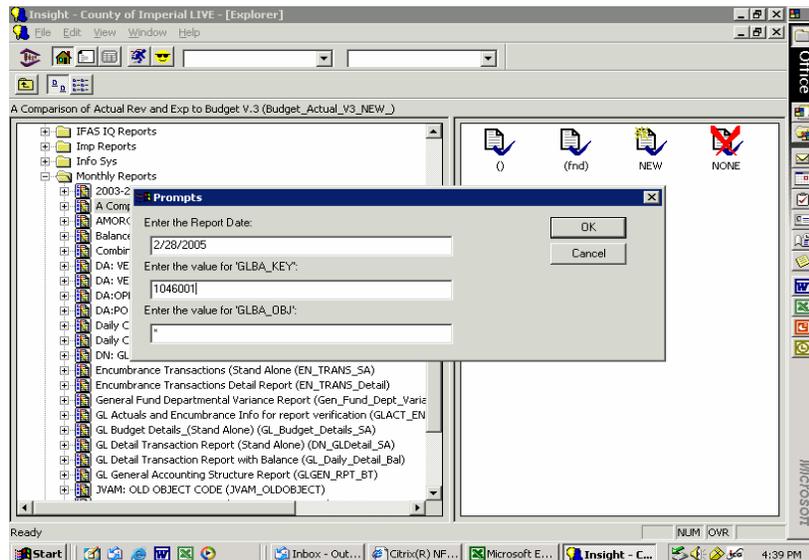


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**Running CDD Reports:**

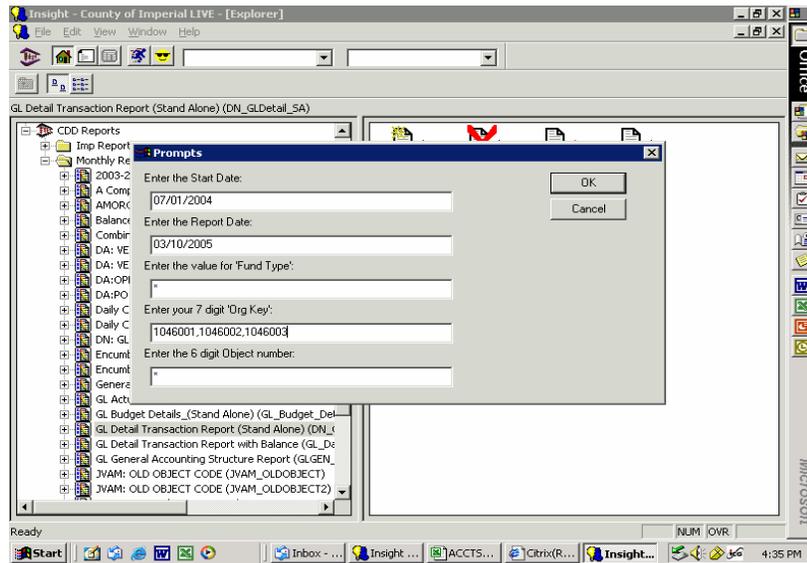
A user may run a report by double clicking on the title of the report. For example, to run the report that compares the budget to year to date revenue, expenditures and encumbrances, the user would double click on the "A Comparison of Actual Rev and Exp to Budget V.3 (Budget\_Actual\_V3\_NEW)."

At the prompt for Organization Key and Object Codes, the user may replace the asterisk with the department's assigned organization key and object code and click the OK button.

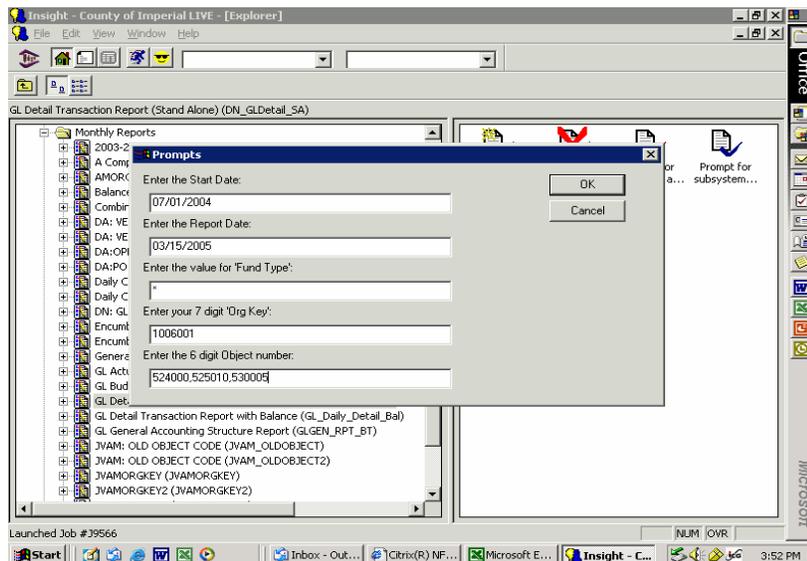


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A user may run a CDD report for more than one object code by typing at the prompt each object code the user would like to review, separated by a comma only and no space.



A user may run a CDD report for more than one object code by typing at the prompt each object code the user would like to review, separated by a comma only and no space.

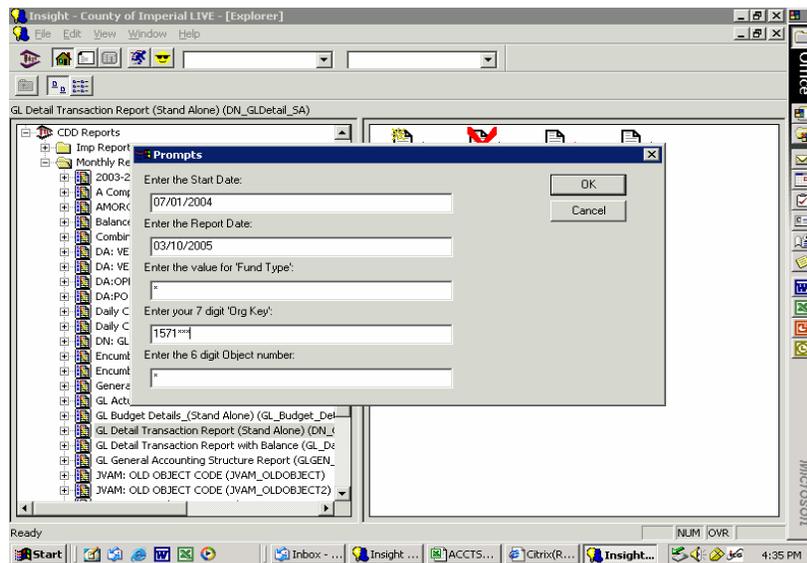


# COUNTY OF IMPERIAL CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL IFAS ACCOUNTING SYSTEM

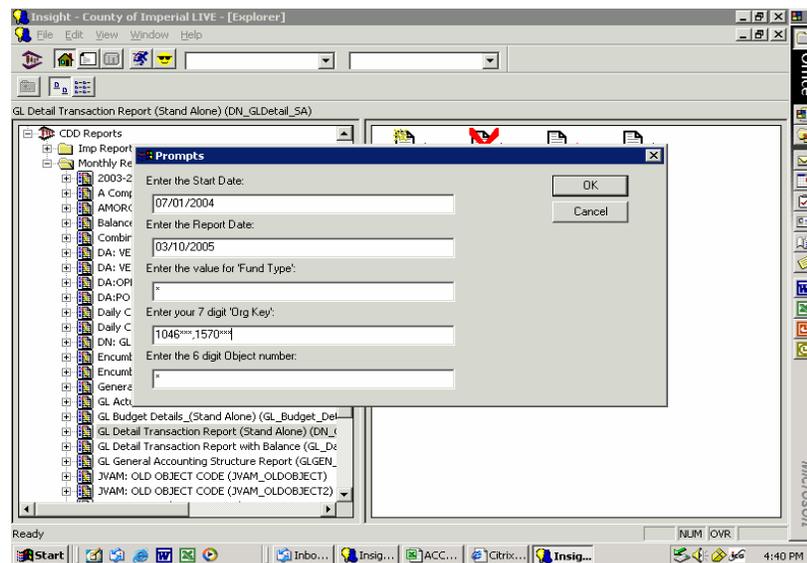
## Use of Asterisks in Running CDD Reports:

Below are some examples for using asterisks in running CDD reports:

To run a report for an organization key with more than one roller, for example, organization key 1571001, 1571002, 1571003, etc., the user may type in the organization key prompt 1571\*\*\*, click the OK button and all rollers assigned to this org key will run.

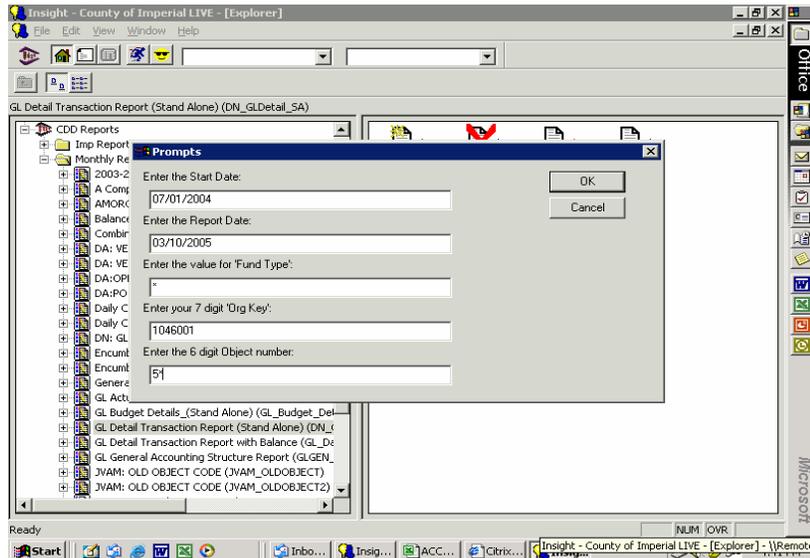


To run a report for more than one organization key with multiple rollers, the user may type in the organization key prompt the two organization keys with asterisks separated by a comma and click the OK button. There is no space between the two org keys and the comma.



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To run a report for a specific group of object codes, the user may type at the object code prompt the first digit of the object code and an asterisk, click the OK button and all object codes with expenditures will print.



The same may be done for revenue object codes, which begin with a 4.

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**CHAPTER 14  
FISCAL FORMS PREPARATION**

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**CHAPTER 14  
FISCAL FORMS PREPARATION**

**OFFICIAL COUNTY RECEIPT**

**FORM TITLE AND NUMBER**

Book Type Official County Receipts, Form A-C 201.

**PURPOSE**

To acknowledge receipt and account for all monies received.

**PREPARATION**

All the necessary information shall be completed in the spaces provided for in the forms:

Date the receipt is issued.

Name of the person making the payment.

Amount of the payment, both written out and in figures.

Nature of fee or payment, i.e. Fines, Fees, Trust, etc.

Method of payment, i.e. cash, check or money order.

Name of Department.

Signature of the employee authorized to accept payment.

If a receipt is spoiled in preparation and consequently must be voided, draw one straight horizontal line through the amount (do not obliterate it), and write "VOID" in large letters across the face of original and all copies. The original voided receipt must accompany the copies of valid receipts which are for monies included in the next deposit to the County Treasury.

**One transaction per receipt. Receipt must be issued at time monies are received.**

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**DISTRIBUTION**

Original - to the person making the payment.

Copy (Yellow) - to the Auditor-Controller's Office, attached to the Deposit Permit.

Copy (Pink) - retained by the department.

**SOURCE OF BLANK FORMS**

Auditor- Controller's Office.

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County of Imperial  
*Official Receipt*

386401

DATE \_\_\_\_\_

RECEIVED FROM \_\_\_\_\_

THE SUM OF \$ \_\_\_\_\_

FOR \_\_\_\_\_

CASH

COUNTY OF IMPERIAL

CHECK No.

DEPARTMENT

MONEY ORDER No.

BY

WARRANT No.

County of Imperial  
*Official Receipt*

386402

DATE \_\_\_\_\_

RECEIVED FROM \_\_\_\_\_

THE SUM OF \_\_\_\_\_

FOR \_\_\_\_\_

CASH

COUNTY OF IMPERIAL

CHECK No.

DEPARTMENT

MONEY ORDER No.

BY

WARRANT No.

County of Imperial  
*Official Receipt*

386403

DATE \_\_\_\_\_

RECEIVED FROM \_\_\_\_\_

THE SUM OF \_\_\_\_\_

FOR \_\_\_\_\_

CASH

COUNTY OF IMPERIAL

CHECK No.

DEPARTMENT

MONEY ORDER No.

BY

WARRANT No.

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FISCAL FORMS PREPARATION**

**DEPOSIT PERMITS**

**FORM TITLE AND NUMBER**

Deposit Permit, Form A-C 205.

**PURPOSE**

The California government code and the Board of Supervisors policy requires that all monies collected by a County Official in the conduct of their official duties be deposited with the County Treasurer unless permission has been obtained from the Board of Supervisors to deposit the funds in a separate bank account. The law and County policy also requires that each deposit be authorized by the Auditor-Controller. The Deposit Permit serves as the authority to deposit money with the County Treasurer and when signed by the Treasurer serves as the receipt for money deposited.

**PREPARATION**

**Deposit Permits must be typed, not hand written.**

**Dollars** provide the total amount of deposit, both written and in figures.

**Department Name** name of department making deposit.

**Organization Key and Object Code**  
the account number to which the deposited amount is to be credited.

**Description** a description of the monies being deposited (Maximum 24 characters).

**Amount** the amount being deposited to each account.

**Total** the total of the "Amount" column (this figure should agree with the dollar amount at the top of the deposit permit).

**Signature** signature and title of the employee authorized to make the deposit.

**Coin/Currency or Checks**  
provide the amount of the deposit that is in coin/currency and the amount in checks.

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**DISTRIBUTION**

Original (Blue) - Treasurer's Register

Copy (White) - Auditor's Register

Copy (Yellow) - Depositor's Receipt

Copy ( Pink) - Auditor's Office Audits Division

**SOURCE OF BLANK FORMS**

Auditor- Controller's Office.



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**CLAIM**

**FORM TITLE AND NUMBER**

Claim

**PURPOSE**

This form has three uses:

1. Straight claim to request issuance of a warrant to pay contracts that have been signed and approved by the Board of Supervisors.
2. To request issuance of a warrant to pay "A" or "B" purchase orders or for services incurred. Also to be used when a purchase is authorized by a Board of Supervisor minute order. Proper documentation needs to be attached to the claim including but not limited to the original invoice, plus one copy of the invoice to be submitted with warrant to vendor.
3. For a department to request issuance of a wire transfer by the Treasurer's Department (see pages 14).

**PREPARATION**

1. Vendor number (Vendor numbers can be looked up in IFAS by going to the PELU (person/entity data base vendor lookup) screen. *Note: Departments may only use vendor numbers starting with V, T or E. Vendor numbers starting with P (for taxpayers) or R (for Accounts Receivable) are not to be used for Accounts Payable claims.*

Name, address, and tax identification number of vendor or payee. Circle correct address code to be used (some vendors have multiple addresses in IFAS).

2. Name of budget unit or department.
3. Name of fund.
4. Dept Phone Number and Contact Person.
5. Signature of Claimant - must be a person authorized by the department head to prepare Claims

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7. Date and Department Head Signature - must be signed and dated by the department head or authorized signature. Department Heads may not sign their own Claim. Claims by department heads may be signed by an assistant or authorized employee in the CEO's office. If a department head's signature stamp is used, the person who stamped the signature must initial.
8. Details of Charge - includes organization key and object code to be charged; Description of payment - usually the invoice number (maximum 24 characters); Purchase Order number (maximum 8 digits); Encumbrance Liquidation (applicable only when Claim is accompanying Purchase Order) is the amount of the purchase order to be liquidated; except in the case of trust funds; Amount claimed is the total to be paid to the vendor.
9. Attach original invoices. Travel advances must have proper documentation attached.

If a copy or fax of an invoice is attached to the claim, it must be marked MOST ORIGINAL (however, the use of copies and faxes is discouraged).

9. Pick up of warrants by county departments:
  - a. If a department wishes to have a warrant picked up, then "PICK UP" must be stamped or hand written on the claim.
  - b. All claims for \$50,000 or greater, the warrant **must** be picked up by the department and the warrant sent certified mail.
  - c. Warrants may only be picked up by authorized department personnel, who are on the department's signature list (see 14.32, 14.33).
10. For transactions that do not require the involvement of Purchasing, the Claim should be sent directly to Auditor-Controller's office for payment processing. Below is a list of the type of items that qualify for this procedure:

Memberships	Approved Contracts
Dues	Travel Advances, Registrations, and Reimbursements
Subscriptions	Mileage Reimbursements
Utilities	Payments to Court Reporters and Interpreters
Books	Payments to Court Appointed Attorneys and Investigators
Petty Cash Reimbursements	Medical Payments

*This does not include purchase orders.*

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*Note: In lieu of the claim form, departments may use a stamp on the original invoice. This may be done only on invoices that have purchase orders. The stamp may be purchased from Purchasing.*

**SERVICES BETWEEN COUNTY DEPARTMENTS**

When county departments provide services to one another, the service should be paid for via journal entry and not by claim. When the service is performed, the department that performed that service should obtain authorization from the department that received the service to debit that department's expenditure account prior to sending the request for entry to the Auditor-Controller's office for processing.

The policy excludes services normally provided and budgeted for such as County Property Service's charges for janitorial and maintenance, charges to departments by the loss reserves, overhead charges, Information System charges, and communication costs. Approval by the department receiving these services or charges is not required for the entry to be made to the ledger.

**DISTRIBUTION**

The original Claim should be submitted to the Auditor-Controller's Office.

**SOURCE OF BLANK FORMS**

Auditor- Controller's Office.

**Note: Please allow five (5) days for the Auditor-Controller's Office to process  
a claim and issue a warrant.**



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**VENDOR REQUEST**

**FORM TITLE AND NUMBER**

Vendor Request Form

**PURPOSE**

To request establishment of a vendor number for vendors not already assigned vendor numbers in the IFAS accounting system or to change the name or address of an existing vendor.

**PREPARATION**

1. Complete vendor name.
2. Complete Order address and Remit address if applicable.
3. Complete phone number and fax number.
4. Complete section for vendors providing a service to the county.
5. Complete department name and have authorized employee sign and date.

**The Auditor-Controller's Office is required by law to have W-9 forms on file for all vendors. Therefore, whenever a new vendor form is completed, a W-9 form must be submitted in order for the vendor to be paid.**

**DISTRIBUTION**

Original Vendor Request - Auditor-Controller's Office.

Original W-9 Form - Auditor-Controller's Office

**SOURCE OF BLANK FORMS**

Auditor-Controller's Office

# Vendor Request

New Vendor New Number:  
 Vendor Name Change (need in writing from vendor)  
 Vendor Address Change

Auditor's Issue &  
Return To Dept.

Vendor Name \_\_\_\_\_

Order Address: \_\_\_\_\_  
\_\_\_\_\_

Remit to Address: \_\_\_\_\_  
\_\_\_\_\_

(if different)

\*Phone # \_\_\_\_\_ Fax # \_\_\_\_\_

.....  
For vendors who provide service: (includes vendors who provide any services, construction, attorneys, doctors, maintenance projects, etc.)  
The following information is needed.

If they are a sole proprietorship ask for:  
the owners name:  
their social security #

Federal Identification Number # \_required for  
all vendors unless they are incorporated

.....  
Department

Signature

Date

# Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

TO C L N C 1 U  9, see	Name						
	Business name, different from above						
	Check appropriate box		Individual/ Sole proprietor	Corporation	Partnership	Other • _____	Exempt from backup withholding
	Address (number, street and apartment or suite no.)					Requester's name and address (optional)	
City, state, and ZIP code							
List account number(s) here (optional)							

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Social security number
or
Employer identification number

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign	Signature of	
Here	U.S. person -	Date

## Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

- The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
- The treaty article addressing the income.
- The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
- The type and amount of income that qualifies for the exemption from tax.
- Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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**PURCHASE REQUEST**

**FORM TITLE AND NUMBER**

Purchase Request Form Number 7-90 Central Duplicating

**PURPOSE**

This is a Purchasing Department form and may be used for stock items, such as hand stamps and janitorial supplies, and for airfare. Purchase requests are used for department purchases directly from Purchasing.

**PREPARATION OF A PURCHASE REQUEST FORM**

1. Date of order.
2. Ship To.
3. The description, quantity, and unit price of the commodity to be purchased must be completed by the department prior to receiving approval from the Purchasing Department. Enter the organization key and object code. The preparer must sign the form.
4. Date and Department Head Signature - must be signed and dated by the department head or authorized signature.
5. The form is sent to Purchasing and Purchasing will process the request.
6. After Purchasing obtains the item, they will contact the Department. The department will pick the item up at Purchasing and sign for it. The department will receive the pink copy of the form after acknowledging receiving the ordered item(s).
7. Purchasing sends the yellow copy of the form to the Auditor-Controller's Office and the Auditor-Controller's Office will make the entries to the ledger.
8. The white copy is retained by Purchasing for their records.

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**DISTRIBUTION (Purchasing will make distribution)**

White	Purchasing
Pink	Department
Yellow	Auditor-Controller

**SOURCE OF BLANK FORMS**

Purchasing Department



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**PURCHASE ORDER**

**FORM TITLE AND NUMBER**

Purchase Order (generated after department completes Purchase Request screens in IFAS)

**PURPOSE**

In FY 2002, a new accounting software system, known as IFAS, was implemented and a purchase order can now only be generated after departments complete the Purchase Request screen in IFAS. The "A", "B", and "E" purchase order designation is still used by Purchasing when assigning purchase order numbers in IFAS, and those designations are explained below. See Chapter 13 for instructions in completing the the purchase request screen.

The "A" purchase order is a blanket. An "A" purchase order has a \$ value attached to it, meaning if purchases exceed the amount assigned to the blanket, the department must use a supplemental purchase order for any excess purchases. However, if purchases do not exceed the amount assigned to the blanket, the balance is cancelled. No capital equipment purchases may be made with an "A" purchase order. An "A" purchase order is generally open for a specific time period (i.e., a fiscal year) as determined by the department. A department must log into the IFAS purchasing screen and complete the purchase request screen in order for an "A" purchase order to be generated (see Chapter 13 for instructions).

The "B" purchase order is used by the Purchasing Department for purchases from a vendor of a service or commodity. Items requested are sent out for bid and when the bid process is complete, a "B" purchase order is generated. Capital equipment purchases are made on "B" purchase orders (see Appendix B Fixed Asset Policy).

The "E" purchase order is used by the Purchasing Department for declared disasters under the Emergencies Operation Center (EOC) in order to provide a paper trail for the Federal Emergency Management Agency (FEMA).

Circumstances under which a purchase order may be cancelled:

1. purchase orders may be cancelled at any time during the fiscal year.
2. if a department never uses the purchase order, it should send a memo to Purchasing requesting it's cancellation. Purchasing will cancel the purchase order and the current year encumbrance in the IFAS ledger will be adjusted for the cancellation.

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3. if the department has been processing partial payments on the purchase order, and it is processing the final payment and the department knows it will **not** be making any additional purchases on the purchase order, it should enter on the face of the Claim (or invoice if using a stamp, see page 14.11) the amount of the purchase order that needs to be liquidated. The Auditor-Controller's office will then process the liquidation.
4. if the department has been processing partial payments on the purchase order, and then after a period of inactivity on the purchase order realizes it will no longer be using it, the department should send a memo to Purchasing requesting that the purchase order be cancelled. After Purchasing cancels the purchase order the current year encumbrances will be adjusted in the IFAS ledger.

Purchase orders for prior year encumbrances:

At year end departments may complete the "Year End Encumbrance Request" form and submit to the CEO's office for approval to encumber funds for the next fiscal year. If approved, the Auditor-Controller's office will assign a PY number to the encumbrance. Departments should reference this PY number in the description when completing the purchase request screen in IFAS (see Chapter 13 for instructions).

"B" purchase orders may be issued for prior year encumbrances and may be initiated by completing the purchase request screen in IFAS and using the department organization key and object code. The PY # assigned by the Auditor-Controller's office must be referenced in the description. If the encumbrance is not used it will automatically be cancelled by the Auditor-Controller's office at the end of the fiscal year. The amount on the purchase order must match exactly to the penny the amount on the invoice. If the invoice is for more than the purchase order, then the department must obtain a supplemental purchase order. The amount of the supplement will appear in the ledger as a current year expenditure. If the invoice is for less than the amount of the purchase order, the Auditor-Controller's office will liquidate the difference at year end.

The Auditor-Controller's office automatically cancels **all** encumbrances at the end of the fiscal year.

Current year purchase orders that have not been used or have remaining balances, are allowed to remain open into the next fiscal year unless the department requests otherwise.

Purchase orders held open from the previous fiscal year, however, are cancelled and departments will be required to complete the "Request for Year End Encumbrance" and obtain CEO office approval in order to use the funds associated with those purchase orders in the next fiscal year.

### **PREPARATION**

This form is generated by Purchasing Department based on the completion in IFAS of the purchase request screen by a county department (see Chapter 13 for instructions.)

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**PARTIAL PAYMENT PROCESSING**

Partial payments may be made on both "A" and "B" purchase orders and departments should indicate whether payment is full or partial.

**DISTRIBUTION (Purchasing will make distribution)**

Original                      Purchasing

**SOURCE OF BLANK FORMS**

Not Applicable

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*This form is generated in IFAS by Purchasing after departments complete the Purchase Requisition screen in IFAS. See Chapter 13 for instructions.*

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**WIRE TRANSFERS INCOMING**

**FORM TITLE AND NUMBER**

Notice of Incoming Transfer

**PURPOSE**

To advise the Treasurer's Department of incoming wire transfers.

**PREPARATION**

County department's should complete this form and submit to the Treasurer's Department whenever it expects to receive funds by wire.

1. Current date.
2. Enter department name.
3. The amount of the funds expected to be received and the anticipated date of receipt.
4. A contact person within department and phone number to reach that person.
5. Mark where indicated with an "X" if the department intends to prepare deposit permit or if they would like the Treasurer's Department to complete the deposit permit. If the department wants the Treasurer to complete the deposit permit, the department must provide the proper organization key and object code.

**DISTRIBUTION**

Original to Treasurer's Department

**SOURCE OF BLANK FORMS**

Treasurer's Department

TREASURER

KAREN VOGEL  
TREASURER/ TAX COLLECTOR  
RETIREMENT ADMINISTRATOR



(760) 482-4479 TREASURER  
(760) 482-4483  
(760) 482-4494 FAX

IMPERIAL COUNTY ADMINISTRATION CENTER  
940 W. MAIN STREET, SUITE 105  
EL CENTRO, CALIFORNIA 92243-2863

**NOTICE OF POSSIBLE WIRE TRANSFER**

TODAYS DATE: \_\_\_\_\_

TO: IMPERIAL COUNTY TREASURER'S OFFICE  
FAX: (760) 482-4494

FROM: \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

OUR DEPARTMENT IS EXPECTING A WIRE FOR:

\$ \_\_\_\_\_ DATE EXPECTED \_\_\_\_\_

PLEASE NOTIFY OUR DEPARTMENT:

\_\_\_\_\_ PHONE: \_\_\_\_\_

\_\_\_\_\_ We will be making our own deposit permit on the day you notify us.

\_\_\_\_\_ Please deposit into fund & account #:

\$ \_\_\_\_\_ Fund/Acct \_\_\_\_\_

\$ \_\_\_\_\_ Fund/Acct \_\_\_\_\_

TREASURER'S DEPARTMENT USE ONLY

CONTACTED: \_\_\_\_\_ ON: \_\_\_\_\_

TIME: \_\_\_\_\_ A.M. / P.M.

BY: \_\_\_\_\_ DEPUTY

PLEASE FAX OR DELIVER TO  
THE TREASURER'S DEPARTMENT ***BEFORE*** THE EXPECTED WIRE IS DUE

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**WIRE TRANSFERS OUTGOING**

**FORM TITLE AND NUMBER**

Claim

**PURPOSE**

To request that the Treasurer's Department wire transfer funds to pay an invoice.

**PREPARATION**

1. Department prepares Claim form (see pages 14.9, 14.10, 14.11) with wire transfer information attached. **(Exception-Transfers from the County loss reserves will not require a claim form)**
2. WIRE TRANSFER should be clearly marked on the front of the Claim form.
3. Department submits completed Claim form to the Auditor-Controller's Office for approval. Approval should be done by Auditor's Office management personnel. If no management is available, an accountant-auditor may approve the wire transfer.
4. Auditor's Office personnel will make a copy of the Claim and wire transfer information.
5. The department then takes the original Claim with the wire transfer information to the Treasurer's Office. Department's must submit the wire transfer request no later than **11:00 a.m.** or the wire transfer will not be processed until the following business day.
6. After the wire has been sent, the Treasurer's Office will submit the original documents to the Auditor-Controller's Office for journal entry preparation.
7. The Auditor's Office will match the original Claim received from the Treasurer's Office to the copy previously made. If there are no discrepancies, the Auditor's Office will make the journal entry. After the journal entry is prepared, 1099 - Adjustments Current are manually updated. This will also post the vendor history file for on-line review.

**DISTRIBUTION**

The original Claim should be submitted to the Treasurer's Office.

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**TRANSFER OF APPROPRIATIONS**

**FORM TITLE AND NUMBER**

Request for Transfer of Appropriations, Form A-C 245.

**PURPOSE**

To transfer budget appropriations from an expenditure account with excess appropriations to an expenditure account in need of additional appropriations. County Executive Office approval is not required if:

1. Is within the services and supplies expenditure category.

County Executive Office approval is required if:

1. Transfer from permanent salaries to any other appropriation line item.
2. Transfer between budget object categories.

*Note: Appropriations for purchases of equipment must go to the Board of Supervisors for approval.*

**PREPARATION**

Transfer From - provide the object code, object name and the amount to be transferred from the account.

Transfer To - provide the object code, object name and the amount to be transferred to the account.

Budgeted - the amount currently budgeted in the ledger.

Balance - the difference between the adjusted budget and YTD expenditures and CY encumbrances.

Explanation: - a brief reason why the transfer is necessary.

Name and Title - Signature of person authorized to request the transfer and date signed.

Auditor's Remarks - to be signed by an authorized deputy of the Auditor-Controller.

Executive Officer's Report - Approval/Recommendation by County Executive Officer.

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**DISTRIBUTION**

\* The department should first take the form to the Auditor-Controller's office for review of the available balances. After the Auditor's office signs off on the form, the department must take it to the CEO's office for review. If approved by the CEO's office, the form will be returned by the CEO's office to the Auditor-Controller's office. The transfer is then processed by the Auditor-Controller's office.

**SOURCE OF BLANK FORMS**

Auditor-Controller's Office.

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**COUNTY OF IMPERIAL, CALIFORNIA**

REQUEST FOR TRANSFER OF APPROPRIATIONS \_\_\_\_\_, 20\_\_\_\_\_  
DEPARTMENT \_\_\_\_\_

TO:

AUDITOR-CONTROLLER:

THE FOLLOWING REQUEST IS DEEMED NECESSARY BY THIS DEPARTMENT. WILL YOU PLEASE REPORT AS TO ACCOUNTING AND AVAILABLE BALANCES AND FORWARD TO THE EXECUTIVE OFFICER FOR HIS/HER RECOMMENDATION.

	ORGANIZATION KEY	OBJECT CODE	DESCRIPTION	AMOUNT	BUDGETED	BALANCE
TRANSFER FROM						
TRANSFER TO						

EXPLANATION:

\_\_\_\_\_  
NAME

\_\_\_\_\_  
TITLE

AUDITOR'S REMARKS

I HEREBY CERTIFY THAT THE BALANCE(S) IS/ARE AVAILABLE IN THE APPROPRIATIONS/FUNDS AND IN THE AMOUNTS SHOWN.

\_\_\_\_\_  
DEPUTY, AUDITOR-CONTROLLER

EXECUTIVE OFFICER'S REPORT

ف APPROVED  
ف RECOMMENDED TO BOARD  
ف NOT RECOMMENDED TO BOARD

\_\_\_\_\_  
COUNTY EXECUTIVE OFFICER

STATE OF CALIFORNIA, COUNTY OF IMPERIAL

I HEREBY CERTIFY THAT THE FOREGOING REQUEST FOR TRANSFER WAS APPROVED BY THE BOARD OF SUPERVISORS.

ADOPTED \_\_\_\_\_

CLERK OF THE BOARD OF SUPERVISORS

DATED \_\_\_\_\_

BY \_\_\_\_\_ DEPUTY

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**AFFIDAVITS**

**FORM TITLE AND NUMBER**

Monthly Statement With Affidavit, Form AC 251.

**PURPOSE**

Certification of the amount of monies collected by a department, in the conduct of County business, as required by Section 24353 of the Government Code.

**PREPARATION**

1. Enter the name of the department and the month for which the affidavit is being filed.
2. List the object codes, account names and the sum of all deposits to each account during the month; sub-total.
3. Departments with bank accounts must also provide the activity on their bank accounts.
4. Add the deposits sub-total to the total trust money on hand at the end of month to arrive at the Grand Total Collections and Trust Money On Hand.
5. On the reverse side of the form, enter the name of the department head/official submitting the statement and the applicable month.
6. Signature of the department head/official.

**DISTRIBUTION**

Original - to the Auditor-Controller's Office.

**SOURCE OF BLANK FORMS**

Auditor-Controller's Office.



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**AUTHORIZED SIGNATURE LIST**

**FORM TITLE AND NUMBER**

Authorized Signature List.

**PURPOSE**

To inform the Auditor-Controller's Office of employees who are authorized to sign or act in lieu of department head.

**PREPARATION**

Authorized employees are to sign in their own hand on the signature line. The employee's name is typed below the signature under the function for which the employee has been authorized.

The authorized signature list must be submitted at the beginning of every fiscal year to the Auditor's office whether or not there are any changes. In addition, during the fiscal year any changes to the signature list, must be submitted to the Auditor's office.

**DISTRIBUTION**

Original - to Auditor-Controller.

**SOURCE OF BLANK FORMS**

Auditor-Controller's Office.

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
FISCAL FORMS PREPARATION**

**AUTHORIZED SIGNATURE LIST**

**TO:** DOUGLAS R. NEWLAND CPA, COUNTY AUDITOR-CONTROLLER

**FROM:** \_\_\_\_\_  
SIGNATURE OF DEPARTMENT HEAD                      DEPARTMENT                      DATE

The following are authorized to sign or act in lieu of department head for the following functions. These items must have a signature, not a stamp or a typed name:

**PAYROLL**

Payroll Certificate

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Pick-Up Warrants

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Deposit Permits

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Property Transfer Request

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**ACCOUNTS PAYABLE**

Department Head on Claim

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Pick-Up Warrants

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**OTHER**

Purchase Orders

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Request for Transfer of Appropriations

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**COUNTY OF IMPERIAL  
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**AFFIDAVIT TO OBTAIN DUPLICATE OF LOST OR DESTROYED WARRANT**

**FORM TITLE AND NUMBER**

Affidavit to obtain duplicate of Lost or Destroyed Warrant.

**PURPOSE**

To replace a warrant that has been either lost or destroyed as per Government Code Section 29850.

**PREPARATION**

The county department that originally issued the warrant should complete the affidavit and then accompany the person to the Auditor-Controller's office. The person must then sign the form in front of a Deputy Auditor-Controller, or, the department may have the person take the completed form to a Notary Public and return the form to the department to be forwarded to the Auditor-Controller's office.

**COMPLETING THE FORM** (see the attached example)

- 1). Enter warrant number.
- 2). Complete Name of person or company that warrant was issued to.
- 3). Enter the warrant number and the date issued.
- 4). Enter the county's bank account number, which is 0700463699.
- 5). Enter the warrant amount.
- 6). State the reason the warrant was not received and in the material facts section explain the circumstances surrounding the reasons why the warrant was not received.
- 7). Have the person or the person representing the company sign the affidavit.

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**DISTRIBUTION**

Original - to Auditor-Controller.

**SOURCE OF BLANK FORMS**

Auditor-Controller's Office.

AFFIDAVIT TO OBTAIN DUPLICATE OF LOST OR DESTROYED  
WARRANT

WARRANT # \_\_\_\_\_

STATE OF CALIFORNIA

County of IMPERIAL

} ss.

NAME OF PERSON OR COMPANY THAT THE WARRANT WAS ISSUED  
TO.

being duly sworn, says:

That he the SAID

legal owner

of that certain county warrant numbered WARRANT NUMBER, dated DATE OF WARRANT NUMBER,

19      , and drawn by the county auditor of the County of IMPERIAL,

on the 0700463699 Fund

of said County, in favor of SAID

as payee thereof, for AMOUNT ON THE WARRANT dollars;

That said warrant has not been paid but was THE REASON THEY DID NOT RECEIVE THE WARRANT  
before the same was paid by the county treasurer of said County of IMPERIAL

and cannot now be produced by the said

LEGAL OWNER

That the circumstances of such IS TRUE

and all material facts relative thereto, are as follows:

WHAT HAPPENED TO THE WARRANT

THE PERSON SIGNS HERE

Subscribed and sworn to before me this

       day of       , 19

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**REQUEST FOR RELIEF FROM LIABILITY**

**FORM TITLE AND NUMBER**

Request for Relief from Liability

**PURPOSE**

Government Code Section 29390.1 provides that the board of supervisors authorize the auditor to approve the replenishment of a cash shortage where the loss is not covered by insurance. This form is to be used for shortages of \$200 or less.

**PREPARATION**

The request for relief of liability should be addressed to the Auditor-Controller's Office by the Department Head reporting the shortage. The request should include the date the shortage occurred, the amount of the shortage, and a detailed explanation of the circumstances surrounding the shortage.

Auditor-Controller Internal Audits Section will investigate the shortage, certify the circumstances and determine if relief from liability should be granted.

**DISTRIBUTION**

Original - to Auditor-Controller.

**SOURCE OF BLANK FORMS**

Auditor-Controller's Office

**COUNTY OF IMPERIAL  
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**Inter-Office Memorandum**

[Date]

To: Auditor-Controller's Office

From: [Department Head and Department Name]

Subject: Request for Relief from Liability

On [enter date], our department incurred a cash shortage in the amount of [\$]. The loss was the result of [explain in detail the circumstances of the shortage].

I request that I be "relieved from liability" for the shortage as provided by Government Code Section 29390.1. I also authorize the Auditor-Controller to charge my department's office expense object code 524000 in order to reimburse the total amount of the shortage (claim attached).

\_\_\_\_\_  
Department Head Signature

**AUDITOR-CONTROLLER CERTIFICATION**

The circumstances concerning this shortage have been reviewed and it is recommended that the request for "relief from liability" be

approved \_\_\_\_\_

disapproved \_\_\_\_\_

date \_\_\_\_\_

by \_\_\_\_\_  
Deputy

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**PROPERTY TRANSFER REQUEST**

**FORM TITLE AND NUMBER**

Property Transfer Request, Form A-C 185

**PURPOSE**

To transfer property from one department to another (see Appendix B for county fixed asset policy).

**PREPARATION**

**Originating Department:**

The originating department is responsible for completing the property transfer request form (PTR). For each item transferred, list all the information requested. Any surplus items should be transferred to the Purchasing Office. Surplus items should use the following letters in the "surplus code" column:

Code

A	Operating, no longer required.
B	Non-operating, not economical to repair.
C	Damaged/destroyed
D	Trade-in
E	Stolen; copy of sheriff's report and a loss declaration statement required.
F	Other; explanation memo required.

Forward all copies of the signed PTR and any other required documents (see E & F) to the receiving department for their approval signature.

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**PREPARATION (CONT.)**

**Receiving Department:**

The receiving department is responsible for reviewing the PTR and approving the items transferred. After signing the PTR, forward the last copy (goldenrod) to County Property Services to schedule the move of the item(s). Forward all the other copies and any other attached documents to the Auditor-Controller.

**Auditor-Controller:**

The Auditor's office will review the PTR data for completeness and accuracy, assign a PTR number, obtain the Executive Office's approval and revise the internal property records to reflect the transfer.

**DISTRIBUTION**

After the PTR has been approved by the Executive Office, the Auditor's Office will distribute copies of the completed PTR as follows:

Original	Auditor-Controller
Green	Originating department (transfer from)
Canary	Receiving department (transfer to)
Pink	Executive Office

**SOURCE OF BLANK FORMS**

Auditor-Controller's Office.

# COUNTY OF IMPERIAL

## PROPERTY TRANSFER REQUEST

PREPARATION INSTRUCTIONS ON REVERSE

APPROVED:  
ADMINISTRATIVE OFFICE

DATE \_\_\_\_\_

THE ITEMS LISTED HAVE BEEN COMPARED WITH THE COUNTY PROPERTY INVENTORY CONTROL RECORDS MAINTAINED BY THE AUDITOR - CONTROLLER, AND AGREE WITH SAID RECORDS EXCEPT AS NOTED HEREON.

AUDITOR - CONTROLLER

BY \_\_\_\_\_ DEPUTY

DATE \_\_\_\_\_ No. \_\_\_\_\_

TRANSFER FROM	
DEPARTMENT	DEPT. NO.
DEPARTMENT HEAD APPROVAL	DATE
FORWARD ALL COPIES TO RECEIVING DEPARTMENT	

TRANSFER TO	
DEPARTMENT	DEPT. NO.
DEPARTMENT HEAD APPROVAL	DATE
FORWARD GOLDENROD COPY TO BUILDINGS AND GROUNDS ALL OTHER COPIES TO AUDITOR - CONTROLLER	

### ITEMS TRANSFERRED

CO. PROPERTY NUMBER	QTY.	DESCRIPTION	SURPLUS CODE	MFG. OR SERIAL NUMBER	INVENTORY VALUE	RECEIVING DEPT. LOCATION CODE

**DISTRIBUTION:**  
FORM AC-185

ORIGINAL - AUDITOR - CONTROLLER

GREEN - ORIGINATING DEPARTMENT  
PINK - ADMINISTRATIVE OFFICE

1441  
CANARY - RECEIVING DEPARTMENT.  
GOLDENROD - BUILDINGS AND GROUNDS

ACQUISITION OF PROPERTY OTHER THAN BY PURCHASE ORDER OR WORK PLAN.

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**IN COUNTY MILEAGE CLAIM**

**FORM TITLE AND NUMBER**

In County Mileage Claim

**PURPOSE**

To reimburse employees for use of their private vehicle for in county mileage.

**PREPARATION**

All the necessary information shall be completed in the spaces provided for in the form:

Month of Claim  
Employee Name, Vendor Number and Address  
Name of Budget Unit, Fund Number and Department Phone Number  
Information regarding mileage traveled in month.  
Organization Key, Object Code and Description

Signature of Employee and Department Head

In County travel claims should be filed before the end of the following month in which the mileage expenses were incurred. If claims have not been filed monthly, they must be filed by May 31 of the fiscal year for which the claims were incurred. June travel claims must be filed by July 10th to insure inclusion in the proper budget year. The Auditor-Controller has the authority to approve claims filed after July 10th.

The County, as a result of negotiations with the various employee bargaining units, agreed to the following language: *"If an employee is required to use a private vehicle for County business, he/she shall be reimbursed at the per mile rate established by the Internal Revenue Service."*

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CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL  
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County employee must have valid auto insurance coverage and provide proof of coverage when submitting claim for reimbursement.

**DISTRIBUTION**

Original (White) - Auditor-Controller

Copy (Yellow) - retained by the department

**SOURCE OF BLANK FORMS**

Auditor-Controller's Office.



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**OUT OF COUNTY TRAVEL CLAIM**

**FORM TITLE AND NUMBER**

Out of County Travel

**PURPOSE**

To obtain approval of out of county travel expenditures prior to trip and to receive reimbursement of expenditures after trip. All travel and meal expenses require prior approval and authorization as described below.

A department head may approve travel in the following circumstances:

1. official trips within the county.
2. out of county trips within the State of California.
3. out of county and out of state trips including overnight stay for the following reasons only:
  - a. Prisoner transportation
  - b. Patient transportation
  - c. Criminal investigations or criminal pursuits
  - d. Court subpoenas
  - e. Protection of lives or property
  - f. State or federal judicial proceedings
  - g. Residential or group home supervision

The County Executive Officer approves the following trips and requests for reimbursement:

1. registration expenses required or related to in county trips, meetings, conventions, or conferences.
2. reasonable expenses not exceeding \$500.00 (December 20, 2005 M.O. #9) for meetings hosted by the County or a County Department may be incurred with approval. The request must be made in writing and include total estimated cost to be incurred by the County.

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The Board of Supervisors approves the following trips and requests for reimbursement:

1. out of state trips requiring overnight stay must receive approval prior to the trip.
2. reasonable expenses exceeding \$500.00 for meetings hosted by the County or a County Department may be incurred with prior approval of the Board of Supervisors. The request must be made in writing and include total estimated cost to be incurred by the County.
3. travel outside the State of California, except for:
  - a. County related travel when a Board member has been appointed by the Board to represent the county on an organization, agency, Board of Directors, etc.
  - b. Travel to Yuma County, Arizona
  - c. Travel 100 miles or less into the States of Baja California Norte, and Sonora Mexico,
  - d. Travel when an emergency arises.

In extraordinary circumstances, trips that require prior approval by the Board of Supervisors may be taken prior to receiving approval of the Board, but only by obtaining prior approval of the County Executive Officer. Such authorizations must be presented for ratification to the full Board at the next convenient meeting.

Included with this manual is the most current county "travel authorization and reimbursement policy" memo issued by the County Executive Office in **Appendix A**.

**PREPARATION**

Prior to taking the trip, the top portion of the claim form and the left hand section entitled "approval" must be completed. All the necessary information shall be completed in the spaces provided for in the form:

Name of Payee  
Payee Vendor Number  
Department  
Account Number  
Departure Date and Time  
Return Date and Time  
Place of meeting  
Organization/Sponsor  
Justification

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**PREPARATION (cont.)**

Estimated Transportation Cost  
Estimated Lodging  
Estimated Meals  
Estimated Registration  
Estimated Other Expenditures

Obtain necessary approvals

Send copy of completed out of county travel form and all backup including copy of minute order, if applicable, to the Auditor-Controller's office. Keep original until after trip has been taken.

Once the trip has been taken, the employee must complete the right hand side of the form entitled "final claim" in order to receive reimbursement of expenses incurred.

Transportation expense with original receipts attached.  
Rental car expense with original receipts attached.  
Lodging expense with original receipts attached.  
Registration expense with original receipt attached.  
Other expenditures with original receipts attached.  
Amounts Previously Paid by the Auditor-Controller\*  
Claimant Signature  
Department Head Signature

Once the claim has been completed, the original and all supporting receipts and documents must be submitted to the Auditor-Controller's office. Claims for travel shall be submitted timely. Reimbursement and substantiation of expenses shall be within sixty (60) days after travel. Excess payments shall be returned to the County within sixty (60) days.

\* Any travel expenses that an employee needs to have prepaid, must be submitted with proper supporting documentation on a standard claim form (see Claim Form). These prepaid expenses must be deducted from the total expenses incurred to calculate the net amount to be reimbursed.

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**DISTRIBUTION**

Original (White) - Auditor-Controller

**SOURCE OF BLANK FORMS**

Auditor-Controller's Office.

**COUNTY OF IMPERIAL - OUT OF COUNTY TRAVEL**

**NAME OF PAYEE:** \_\_\_\_\_ **PAYEE VENDOR NUMBER:** \_\_\_\_\_

**DEPARTMENT:** \_\_\_\_\_

**Departure Date:** \_\_\_\_\_

**Time:** \_\_\_\_\_

**Return Date:** \_\_\_\_\_

**Time:** \_\_\_\_\_

**Place of Meeting:** \_\_\_\_\_

**Organization/Sponsor:** \_\_\_\_\_

**Justification:**

APPROVAL	FINAL CLAIM (receipts required) Check (X) if prev. paid
Transportation: Plane [ ] \$ _____	Transportation: Plane [ ] (receipts) \$ _____ ( )
Vehicle: County [X] Private [ ] 20XX rate for private vehicle is .XXX mileage _____ \$ _____	Vehicle: County [ ] Private [ ]  <b>Private- actual mileage</b> _____ Org key: _____ Object code: 531020 \$ _____ ( )
Rental Car: \$ _____	Rental Car: (receipts) Org key: _____ Object code: 531010 \$ _____
Lodging Hotel: _____ nights _____ @ rate _____ \$ _____	Lodging Hotel: (receipts) nights _____ @ rate _____ Org key: _____ Object code: 531100 \$ _____ ( )
Meals: @ \$32 per day.	
Date                      Breakfast (6)	Lunch(10)                      Dinner(16)
_____	_____
_____	_____
_____	_____
Registration: \$ _____	Registration: Org key: _____ Object code: 531030 \$ _____ ( )
Other Expenses:	Org key: _____ Object code: 531035 \$ _____ ( )
Taxi & Shuttles \$ _____	Taxi & Shuttles (receipts) \$ _____
Other: _____ \$ _____	Other: _____ \$ _____
	Org key: _____ Object code: 531040 \$ _____
<b>Total Estimated Expenses:</b> _____	<b>Total Expenses:</b> \$ _____
	Previously Paid: check ( X ) if item was paid \$ _____
	<b>Amount to be Reimbursed</b> \$ _____

**Funded from other Sources:** Yes [ ] No [ ]

**Departmental Approval:**  
I hereby certify that the travel detailed in the foregoing was directed by me for the benefit of my department and was authorized in accordance with law and ordinances and resolution of the Board of Supervisors and that the claimant was at the time an officer, employee or agent of my dept.

\_\_\_\_\_  
Department Head Signature                      Date

\_\_\_\_\_  
CEO Signature                      Date

**Claimant:**  
I hereby certify that the above claim and the items as therein set out are true and correct, that no part has been presented in a prior claim and that the same is presented within 60 days after the last item has accrued or that this is an itemized account of travel expense.

\_\_\_\_\_  
Claimant Signature                      Date

\_\_\_\_\_  
Department Head Signature                      Date

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**BUDGET AMENDMENT RESOLUTION**

**FORM TITLE AND NUMBER**

Budget Amendment Resolution

**PURPOSE**

The budget amendment resolution is used to adjust or change the final adopted budget. This form does not replace the *Transfer of Appropriation Form*, which is used to transfer appropriations between budget line items within the same organization key. This form also does not replace the *Organization Key Control Sheet*, which must be completed and submitted with supporting documentation to the Auditor-Controller's Office before a new fund number will be issued.

The Budget Amendment Resolution is used to:

- 1). Increase/decrease estimated revenue and appropriations in a budget unit.
- 2). Establish new funds.
- 3). Transfer from fund balance.
- 4). Transfer from other funds.

**PREPARATION**

Complete the Budget Amendment Resolution and submit as part of the department's package with the Agenda Fact Sheet and the Board Letter to the Board of Supervisors for approval. It is not necessary to include the budget changes from the Budget Amendment Resolution on the Agenda Fact Sheet and Board Letter. Do include in your Board Letter the reason and purpose for changing the budget.

Complete Section 1

Section 1 should reflect any requested increases (decreases) in estimated revenues.

Complete Section 2

Section 2 should reflect any requested increases (decreases) in appropriations (i.e. expenditures).

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**PREPARATION (cont.)**

Complete Section 3

Section 3 should be completed when the source of the appropriation increase is from a transfer of funds. Report transfers from available fund balance (Budgetary Transfers, Object Code 552075) in the "From" section, and change in appropriation in the appropriate object code in section 2 (e.g. Professional & Special Services, Object Code 525010).

If the transfer is intrafund, use Intrafund Transfer, Object Code 552000 or any other specific applicable Intrafund Object Code. Report in the "From" section the Fund that represents the "source" of funds being transferred and in the "To" section the Fund that represents the "use" of funds, which relates to the budget appropriations request in section 2. There must be adequate funds available in the Fund that represents the "source" to request the transfer.

When the source of funds being transferred is from the same governmental fund type, but different org keys, the source of the funds will be reported in the "From" section and the org key receiving the funds will be recorded in the "To" section.

**Total estimated revenue and other revenue sources must equal total appropriations.**

Complete Section 4

Section 4 is to be used to request authorization for a specific capital item(s) or a project. The appropriation for these items is to be listed in section 2. If multiple items are listed in this category, the total for each object code must agree with the appropriation in section 2.

Complete Section 5

State the purpose for which the budget amendment resolution is being requested. Do not reiterate the budget accounts and amounts in this section.

Upon approval by the Board of Supervisors, the resolutions will be completed and will be distributed to the originating department, Auditor-Controller, and County Executive Office.

A unique number will identify each Budget Amendment Resolution. This will allow the changes to be implemented by the Auditor-Controller, as well as providing a system for identifying all budgetary changes approved by the Board.

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**DISTRIBUTION**

The Clerk of the Board will distribute the approved resolutions to the originating department, Auditor-Controller, and County Executive Office.

**SOURCE OF BLANK FORMS**

The Imperial County website, click on Board Agenda, the forms are listed under "Miscellaneous Forms."

**OFFICIAL BUDGET AMENDMENT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF IMPERIAL, AUTHORIZING AN AMENDMENT TO THE FINAL BUDGET FOR FISCAL YEAR 20XX-XX FOR \_\_\_\_\_ DEPARTMENT**

**BUDGET AMENDMENT RESOLUTION NO. \_\_**

The Final Budget for Fiscal Year 20XX-XX was duly adopted by Resolution No. 20XX-XX of the Board of Supervisors on \_\_\_\_\_ in accordance with the State of California Government Code; and

The Board of Supervisors has determined it is appropriate to amend the Final Budget, in accordance with proper governmental accounting and financial reporting practices; and

Funds are available, as designated in the requested action; and

Therefore, the following action was authorized by the Board of Supervisors:

**BUDGET ADJUSTMENTS:**

**1. Record Revenue Estimate(s):**

Fund No.	Fund Title	Object Code	Object Code Title	Amount
<i>Total</i>				

**2. Authorize Appropriation(s):**

Fund No.	Fund Title	Object Code	Object Code Title	Amount
<i>Total</i>				

**3. Authorize Transfer of Funds:**

**FROM:**

Fund No.	Fund Title	Object Code	Object Code Title	Amount
<i>Total</i>				

TO:

Fund No.	Fund Title	Object Code	Object Code Title	Amount
<i>Total</i>				

**CAPITAL EXPENDITURE AUTHORIZATION:**

4. Authorize Specific Capital Item(s) or Project:

Fund No.	Fund Title	Object Code	Object Code Title	Quantity	Description	Amount
<i>Total</i>						

5. Purpose of Budget Amendment:

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**THE ABOVE AMENDMENT RESOLUTION WAS APPROVED BY ACTION OF THE BOARD** at a regular meeting of the Board of Supervisors of the County of Imperial held on the \_\_\_\_\_ day of \_\_\_\_\_, 20XX by the following vote, to-wit:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAINED: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_  
*Sylvia Bermudez, Clerk of the Board of Supervisors  
County of Imperial, California*

cc: Department  
Auditor-Controller  
CEO

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**ORGANIZATION KEY CONTROL SHEET**

**FORM TITLE AND NUMBER**

Organization Key Control Sheet

**PURPOSE**

To assign a new organization key.

**PREPARATION**

Fund Name

Enter Fund Name using no more than 30 characters.

Responsible Department

Enter Department Name

Purpose:

New organization keys may be assigned when new grant funding is received, there is a board action, or a government code section implemented. When requesting a new org key, reference should be made to one of these purposes and supporting documentation should be attached, such as the grant agreement, the government code section, or the minute order.

Org Key Parts: Enter parts as appropriate.

Budget Process

Department should indicate whether the new organization key should be included in the budget process.

Interest Calculation

Department should indicate whether the new organization key should receive the interest or if the interest should go to the general fund.

Once the form is submitted to the Auditor-Controller's office, the Auditor-Controller's office will assign the new org key number and complete the form. The Auditor-Controller's office will distribute the form to the originating department.

**IMPERIAL COUNTY, CALIFORNIA  
AUDITOR-CONTROLLER'S OFFICE**

**IFAS ACCOUNTING SYSTEM**

**ORGANIZATION KEY CONTROL SHEET**

**ORG KEY NO.(Assigned by Auditor-Controller):** \_\_\_\_\_

**FUND NAME (Max. 30 Characters)\* :** \_\_\_\_\_

**RESPONSIBLE DEPARTMENT\*:** \_\_\_\_\_

**PURPOSE:\*\*** \_\_\_\_\_

Org. Part Codes		Description
FD TYPE		(a) _____
FUND		First four digits of org. key (Except General Fund will be 1000)
PROGRAM		_____
DP FUNC		Only General Fund First four digits of org. key. All other funds N/A
BUD FUNC		(b) _____
BUD ACTV		_____
BUD PROC*		Y (include in budget process); N (do not include in budget process)
INT CALC*		INT ( interest allocated to fund); INTG (interest allocated to gen. fund); INTS (interest allocated to schools)
CATEGORY		(c) GASB 34 - 1 - Governmental; 2 - Business Type; 3 - Component Unit; 4,5,6,7 - Fiduciary Funds
PRI/COMP		GASB 34 - 1 (Primary Government); 3 - (Component Unit)

- Fund Type**
- (a) 11 - General Fund
  - 12 - Special Revenue Fund
  - 13 - Capital Projects Fund
  - 14 - Debt Service Fund
  - 15 - Permanent Fund
  - 21 - Enterprise Fund
  - 22 - Internal Service Fund
  - 31 - Pension Fund
  - 32 - Investment Fund
  - 33 - Private Purpose Fund
  - 34 - Trust/Agency Fund
  - 35 - Interest
  - 55 - Department Funds

- Budget Function**
- (b) 1 - General Government
  - 2 - Public Protection
  - 3 - Public Ways & Facilities
  - 4 - Health & Sanitation
  - 5 - Public Assistance
  - 6 - Education
  - 7 - Recreation
  - 8 - Contingency
  - 9 - Human Resources
  - 10 - Special District
  - 11 - Enterprise
  - 12 - Insurance
  - 00 - N/A

- GASB 34**
- (c) 1 - Governmental
    - General Fund
    - Special Revenue Funds
    - Capital Projects Funds
    - Debt Service Funds
    - Permanent Funds
  - 2 - Business Type
    - Enterprise Funds
    - Internal Service
  - 3 - Component Unit
    - Fiduciary Funds
  - 4 - Pension Trust
  - 5 - Investment Trust
  - 6 - Private Purpose Trust
  - 7 - Agency

By: \_\_\_\_\_  
Department Signature

Date: \_\_\_\_\_

Reviewed \_\_\_\_\_  
By: \_\_\_\_\_ Date: \_\_\_\_\_  
Auditor-Controller's Office

\* Must be filled out by Department  
\*\* Please include any applicable Code Sections in Purpose

Reviewed \_\_\_\_\_  
By: \_\_\_\_\_ Date: \_\_\_\_\_  
County Executive Office

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**OBJECT CODE CONTROL SHEET**

**FORM TITLE AND NUMBER**

Object Code Control Sheet

**PURPOSE**

To assign a new object code number.

**PREPARATION**

Object Code Description

Enter Object Code Description using no more than 30 characters.

Object Code Parts: Enter the parts that are appropriate as listed below:

Type Code

AS = Asset  
LI = Liability  
FB = Fund Balance  
RV = Revenue  
XP = Expense

Balance Type

DR = Debit  
CR = Credit

Activity Type

1 = Asset  
2 = Liability  
3 = Fund Balance  
4 = Revenue  
5 = Expense

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**FISCAL FORMS PREPARATION**

Object Code Part (cont'd):

Balance Sheet

000 - N/A	200 - Accounts Payable
100 - Cash and Cash Equivalent	210 - Accrued Interest Pay.
101 - Investments	215 - Due to Other Funds
102 - Inventories	250 - Long Term Liabilities
103 - Non-Current Assets	290 - Other Liabilities
105 - Imprest Cash	300 - Reserves
110 - Cash with Fiscal Agent	305 - General Reserves
115 - Accounts Receivable-Net	310 - Reserve for Inventories
117 - Fixed Assets	315 - Reserve for Imprest Cash
120 - Taxes Receivables-Net	320 - Reserve for Captl Outlay
125 - Interest Receivable-Net	325 - Unreserved Fund Balance
130 - Loans Receivable	330 - Reserve for Deposits/Lns
135 - Prepaid Expenses	335 - Reserve Loan Receivable
140 - Due From Other Funds	340 - Reserve for Fixed Assets
145 - Inv. Materials and Supplies	345 - Budgetary Accounts
150 - Fixed Assets - Net	350 - Retained Earnings
155 - Deposits with Others	345 - Budgetary Accounts
	350 - Retained Earnings

Income Statement

000 - N/A	493 - Operating Transfers In
401 - Property Taxes	501 - Salaries
402 - Sales Taxes	502 - Benefits
403 - Other Taxes	512 - Agriculture
411 - Licenses and Permits	513 - Clothing & Personal Sup
416 - Franchises	514 - Communications
421 - Fine, Forfeitures & Penalties	515 - Food
430 - Investment Earnings	516 - Household Expense
431 - Charges for Services	517 - Insurance
433 - Aid from State Government	518 - Jury & Witness
450 - Aid from Federal Government	519 - Maintenance Equipment
455 - Payments in Lieu of Taxes	520 - Maintenance Bldg & Imprv.
460 - Other Revenues	521 - Medical, Dental & Lab Sup.
461 - Special Assessments	522 - Memberships
490 - Donations	523 - Miscellaneous Expense
491 - Contribution from Others	524 - Office Expense
492 - Sale of Fixed Assets	525 - Prof & Specialized Service

**COUNTY OF IMPERIAL**  
**CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL**  
**FISCAL FORMS PREPARATION**

Object Code Part (cont'd):

Income Statement

- |                                    |                                      |
|------------------------------------|--------------------------------------|
| 526 - Publications & Legal Notice  | 540 - Judgments & Damages            |
| 527 - Rents & Leases Equipment     | 541 - Right of Way                   |
| 528 - Rents & Leases Bldgs & Imp.  | 542 - Taxes & Assessment             |
| 529 - Small Tools & Instruments    | 543 - Depreciation                   |
| 530 - Special Dept Expense         | 544 - Bad Debts                      |
| 531 - Transportation & Travel      | 545 - Income Allocation              |
| 532 - Utilities                    | 546 - Contrib to Non-Cnty            |
| 533 - Support & Care of Person     | 547 - Interfund Expenditures         |
| 534 - Bond Redemptions             | 548 - Land                           |
| 535 - Bond Interest                | 549 - Equipment                      |
| 536 - Retire of Other Long-Term    | 550 - Bldgs & Improv.                |
| 537 - Interest on Bonds            | 551 - Operating Transfer-Out         |
| 538 - Interest on Other LT         | 552 - Intrafund Transfers            |
| 539 - Interest on Notes & Warrants | 553 - Appropriations for Contingency |

Budget Object

- |                              |                                 |
|------------------------------|---------------------------------|
| 0010 - Current Assets        | 0047 - Misc. Revenues           |
| 0011 - Non-Current Assets    | 0048 - Other Financing Sources  |
| 0020 - Current Liabilities   | 0049 - Residual Equity Transfer |
| 0030 - Reserves              | 0050 - Salaries & Benefits      |
| 0040 - Current Taxes         | 0051 - Services & Supplies      |
| 0041 - Licenses, Permits     | 0052 - Other Charges            |
| 0042 - Fines, Forf. & Pen.   | 0053 - Fixed Assets             |
| 0043 - Rev Frm Use of Money  | 0054 - Other Finance Uses       |
| 0044 - Intergovernmental Rev | 0055 - Intra Fund Transfers     |
| 0045 - Federal Revenues      | 0056 - Approp for Contingencies |
| 0046 - Charges for Serv.     |                                 |

CAFR (Comprehensive Annual Financial Report)

- 000 - N/A

Once the form is submitted to the Auditor-Controller's office, the Auditor-Controller's office will assign the new object code and complete the form. The Auditor-Controller's office will distribute the form to the originating department.



**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING  
STANDARD PRACTICE MANUAL**

**CHAPTER 15  
PAYROLL AND TIMEKEEPING POLICIES**

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KRONOS TIMEKEEPING SYSTEM	15.2

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING  
STANDARD PRACTICE MANUAL**

**CHAPTER 15  
PAYROLL AND TIMEKEEPING POLICIES**

**POLICY STATEMENT**

To establish policies and procedures for the payroll and timekeeping processes in compliance with federal and state laws as well as county policies as outlined in the county's ordinances and memorandums of understanding, and maintain internal control over the payroll and timekeeping functions.

**KRONOS TIMEKEEPING SYSTEM**

*Who should and should not punch the Kronos time clock?*

All employees except for elected officials.

*How often should employees punch the Kronos time clock?*

All employee's must punch in at the beginning of the day and out at the end of the day. All employees must punch out and in for lunch except for department heads as identified by the CEO. All employees must punch out for all non working reasons such as but not limited to sick, doctor appointments, school, and jury duty.

*Who should edit time in the Kronos time collection system?*

Supervisors, managers or designated payroll clerks within each department.

*Who should approve employee time in the Kronos time collection system?*

Direct supervisors as determined by the department head.

*Who should signoff on employee time in the Kronos time collection system?*

Department head or designated departmental management employee.

*May an employee enter their own time, make adjustments to their time, approve and signoff on their own time?*

No, there are no circumstances under which an employee can enter, adjust, approve or signoff their own time. Good internal control practice requires that no employee touch their own time in the Kronos timekeeping system.

**COUNTY OF IMPERIAL**  
**CASH CONTROL AND ACCOUNTING STANDARD PRACTICE MANUAL**  
**PAYROLL AND TIMEKEEPING POLICIES**

*When is the deadline for a department to submit approved time?*

Monday at 12 noon following the close of payroll unless there is a holiday, then the departments will be notified by the Auditor-Controller's office.

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING  
STANDARD PRACTICE MANUAL**

**A P P E N D I X A**

**Travel Policy**

## **TRAVEL AUTHORIZATION AND REIMBURSEMENT POLICY**

The purpose of this policy is to establish procedures and standards for use in the administration of authorized persons traveling on official County business, including necessary out-of-pocket expenses incurred by County officers and employees. When on official County business, employees and officials will not conduct County business at the expense of persons or companies doing or seeking to do business with the County, without approval of the County Executive Officer. It is recommended that employees traveling to the same location travel together to avoid duplication of costs.

### **I. TRAVEL AUTHORIZATION PROCEDURE**

All travel and meal expenses require prior approval and authorization as follows:

The travel request (including requests with no anticipated reimbursement) must be made in writing on forms prescribed and shall contain:

1. Names of persons scheduled for travel.
2. Statement of justification and purpose.
3. Estimated total cost of the trip.
4. Transportation mode.
5. Verification of availability of budgeted funds to cover costs.

#### **A. APPROVAL BY DEPARTMENT HEAD**

1. Official trips within the County.
2. Out-of-county trips within the State of California.
3. Trips out-of-state not requiring overnight stays.
4. Out-of-county and out-of-state trips including overnight stay for the following:
  - a. Prisoner transportation
  - b. Patient transportation
  - c. Criminal investigations or criminal pursuits
  - d. Court subpoenas
  - e. Protection of lives or property
  - f. State or federal judicial proceedings
  - g. Residential or group home supervision
  - h. The states of Arizona and Nevada

#### **B. APPROVAL BY COUNTY EXECUTIVE OFFICER**

The following trips and requests for reimbursement shall be approved by the County Executive Officer:

Reasonable expenses not exceeding \$500 for meetings hosted by the County or a

County Department may be incurred with prior approval. The request must be made in writing and include total estimated cost to be incurred by the County.

In certain exceptional cases the County Executive Officer may approve a verbal request by a department head. However, the department head will be required to submit the appropriate documentation to the County Executive Officer prior to seeking reimbursement.

### **C. APPROVAL BY BOARD OF SUPERVISORS**

All travel and requests for reimbursement not included within Section 1A or 1B, require approval by the Board of Supervisors except for the following:

1. County related travel when a Board member has been appointed by the Board or the Chairman of the Board to represent the County on an organization agency, i.e. NACO, BTA
2. Travel 100 miles or less into the States of Baja California Norte, and Sonora Mexico
3. Travel when an emergency arises.

Reasonable expenses exceeding \$500 for meetings hosted by the County or a County Department may be incurred with prior approval of the Board of Supervisors. The request must be made in writing and include total estimated cost to be incurred by the County.

### **D. TRAVEL RATIFICATION PROCEDURE**

In extraordinary circumstances, trips that require prior approval by the Board of Supervisors may be taken prior to receiving approval of the Board but only by obtaining prior approval of the County Executive Officer. Such authorizations must be presented for ratification to the full Board at the next convenient meeting.

## **II. REIMBURSEMENT AND ALLOWABLE EXPENSES**

### **A. MEALS**

1. Per diem meal reimbursement shall follow the rules as set forth by IRS Publication 1542, Meals and Incidental Expense Rate (M & IE Rate): See attachment A. The Per Diem Rate Schedule will be updated every January 1. Per diem is paid for the number of days the employee is on business, regardless of time left or returned.
2. If a conference or a meeting includes all meals and the cost is included in the registration fee, then the per-diem will only apply to and from the event.
3. Unusual costs may be reimbursed for meals taken at a banquet, breakfast, or luncheon where the established price of the meal includes the facility, speaker, or other costs and shall be reimbursed as part of "other expenses."

4. An employee may choose to claim actual expenses if less than the per-diem rate.

## **B. OUT OF COUNTY**

### **1. LODGING EXPENSES**

Actual cost for lodging shall be allowed. The rate must be reasonable and consistent with the usual charges established for the general public or government rates which ever is less.

Lodging expenses may be handled in the following manner:

- a. Reimbursed to the employee
- b. Purchased through the County purchasing process.

### **2. TRANSPORTATION**

All travel must utilize the most economical mode of transportation and the most usually traveled route consistent with the authorized purpose of the trip. The maximum reimbursement shall be the amount for the most economical mode of transportation on the most usually traveled route. The calculation of the most economical mode may include consideration of staff time and suitability of circumstances.

Actual cost of common carrier services, including taxicabs, buses and car rentals, when necessary, shall be allowed. Claims for payment or reimbursement shall be accompanied by a receipt or other voucher for common carrier expense in excess of \$25.00.

#### **a. VEHICLES**

- i. Private Vehicle -Reimbursement for use of a private vehicle will be at the per mile rate established by the Internal Revenue Service (IRS) and when the driver is covered by a policy of liability/bodily injury insurance in accordance with the provisions of Section 3.48.040 of the Codified Ordinances.

Use of county vehicles is recommended.

Rental vehicles are eligible for reimbursement provided that primary liability insurance is purchased or otherwise provided as required by Risk Management.

#### **b. AIR TRANSPORTATION**

Air transportation may be purchased through the County Purchasing Agent's

current vendor for air transportation; employees may also purchase tickets for subsequent reimbursement.

- i. Private Aircraft - Reimbursement for use of a privately owned aircraft on County business shall be at the per mile rate established by the General Services Administration (GSA), provided that the aircraft and pilot are covered by liability and property damage insurance as required by County Risk Management in Attachment C paragraph 2b. All employees wishing to use their own plane for County business must follow the requirements of Attachment C.

### 3. OTHER EXPENSES

Reimbursement shall be for actual substantiated expenses (no receipt required if expense does not exceed \$25.00) as follows:

Registration, parking, telephone, and any other expense necessary for the conduct of County business.

Registration may be reimbursed to the employee or paid to the vendor.

### C. IN-COUNTY TRAVEL

1. Private Vehicle -Reimbursement for use of a private vehicle at rates established by the Board of Supervisors and when the driver is covered by a policy of liability/bodily injury insurance in accordance with the provisions of Section 3.48.040 of the Codified Ordinances.
2. Use of County vehicles is recommended.
3. Reimbursement for in-county meals may be approved by the County Executive Officer. Meals included in the registration fee when attending in-county conferences will be paid.
4. Reimbursement for meals and entertainment shall be allowed for the members of the Board of Supervisors and the County Executive Officer. Receipts are required.

## III. TRAVEL ADVANCES

Advances may be made to an employee for meals and incidental expenses for no less than one day's per-diem for out-of-county travel. Travel advances shall only be requested after receiving appropriate approval of the requested travel. Advances for payment to a vendor shall be through the County purchasing process, in sufficient time to be delivered to the vendor.

## IV. CLAIMS

Claims for travel shall be timely. See Attachment B. Reimbursement and substantiation of expenses

shall be within sixty (60) days after travel. Excess payments shall be returned to the County within sixty (60) days. Any claim not timely filed may be approved with the authorization of the Auditor-Controller.

In accordance with IRS regulations a final accounting must be made within sixty (60) days after travel. The Department shall be responsible for assuring that the employee traveling provides a final accounting with proper substantiation made on all travel resulting in County expense. Such substantiation must be submitted to the Auditor-Controller within sixty (60) days.

## **V. IMPLEMENTATION**

The County Executive Officer shall be responsible for the implementation and interpretation of this policy.

**TRAVEL AUTHORIZATION**

**AND**

**REIMBURSEMENT POLICY**

**ATTACHMENT A**

**TABLE 4**

**IRS FORM 1542**

**Table 4. Maximum Federal Per Diem Rates (Effective October 1, 2009 – September 30, 2010)<sup>1</sup>**

**Note:** The standard rate of \$116 (\$70 for lodging and \$46 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation allowances. (See parts 302-2, 302-4, and 302-5 of 41 CFR.)

**Table 4 lists all per diem rates alphabetically by state abbreviation. Click on a link below to find rates for your state:**  
[Alabama](#), [Arizona](#), [Arkansas](#), [California](#), [Colorado](#), [Connecticut](#), [Delaware](#), [District of Columbia](#), [Florida](#), [Georgia](#), [Idaho](#), [Illinois](#), [Indiana](#), [Iowa](#), [Kansas](#), [Kentucky](#), [Louisiana](#), [Maine](#), [Maryland](#), [Massachusetts](#), [Michigan](#), [Minnesota](#), [Mississippi](#), [Missouri](#), [Montana](#), [Nebraska](#), [Nevada](#), [New Hampshire](#), [New Jersey](#), [New Mexico](#), [New York](#), [North Carolina](#), [North Dakota](#), [Ohio](#), [Oklahoma](#), [Oregon](#), [Pennsylvania](#), [Rhode Island](#), [South Carolina](#), [South Dakota](#), [Tennessee](#), [Texas](#), [Utah](#), [Vermont](#), [Virginia](#), [Washington](#), [West Virginia](#), [Wisconsin](#), [Wyoming](#)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
AL	Birmingham	Jefferson, Shelby	All year	\$ 92	\$56	\$148
	Gulf Shores	Baldwin	1/1 - 5/31	111	51	162
			6/1 - 7/31	137	51	188
			8/1 - 12/31	111	51	162
	Huntsville	Madison, Limestone	All year	86	51	137
Mobile	Mobile	All year	100	51	151	
Montgomery	Montgomery	All year	78	51	129	
AR	Hot Springs	Garland	All year	102	46	148
	Little Rock	Pulaski	All year	88	61	149
AZ	Grand Canyon, Flagstaff	Coconino (except city limits of Sedona), Yavapai	1/1 - 2/28	75	66	141
			3/1 - 10/31	95	66	161
			11/1 - 12/31	75	66	141
	Kayenta	Navajo	1/1 - 4/30	78	46	124
			5/1 - 9/30	96	46	142
			10/1 - 12/31	78	46	124
	Phoenix, Scottsdale	Maricopa	1/1 - 5/31	140	71	211
			6/1 - 8/31	89	71	160
			9/1 - 12/31	120	71	191
	Sedona	City limits of Sedona	1/1 - 2/28	136	66	202
3/1 - 4/30			149	66	215	
5/1 - 12/31			136	66	202	
Sierra Vista	Cochise	All year	83	46	129	
Tucson	Pima	1/1 - 1/31	105	56	161	
		2/1 - 5/31	127	56	183	
		6/1 - 8/31	82	56	138	
		9/1 - 12/31	105	56	161	
Yuma	Yuma	All year	84	46	130	
CA	Antioch, Brentwood, Concord	Contra Costa	All year	110	66	176
	Bakersfield, Delano (Naval Weapons Center and Ordnance Test Station, China Lake)	Kern	All year	79	56	135
	Barstow, Ontario, Victorville	San Bernardino	All year	93	56	149
	Benicia, Dixon, Fairfield	Solano	All year	93	56	149
	Brawley, Calexico, El Centro	Imperial	All year	82	51	133

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Death Valley	Inyo	All year	\$ 84	\$46	\$130
	Eureka, Arcata, McKinleyville	Humboldt	1/1 - 5/31	85	61	146
			6/1 - 8/31	102	61	163
			9/1 - 12/31	85	61	146
	Fresno	Fresno	All year	94	61	155
	Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB	All year	135	71	206
	Mammoth Lakes	Mono	1/1 - 1/31	143	61	204
			2/1 - 11/30	114	61	175
			12/1 - 12/31	143	61	204
	Mill Valley, San Rafael, Novato	Marin	All year	120	56	176
	Modesto	Stanislaus	All year	88	51	139
	Monterey	Monterey	All year	140	71	211
	Napa	Napa	1/1 - 3/31	115	66	181
			4/1 - 11/30	163	66	229
			12/1 - 12/31	115	66	181
	Oakhurst	Madera	1/1 - 4/30	74	56	130
			5/1 - 8/31	93	56	149
			9/1 - 12/31	74	56	130
	Oakland	Alameda	All year	100	61	161
	Palm Springs	Riverside	1/1 - 5/31	129	71	200
			6/1 - 8/31	90	71	161
			9/1 - 12/31	111	71	182
	Point Arena, Gualala	Mendocino	All year	84	66	150
	Redding	Shasta	All year	89	61	150
	Sacramento	Sacramento	All year	109	61	170
	San Diego	San Diego	All year	147	71	218
	San Francisco	San Francisco	1/1 - 8/31	166	71	237
			9/1 - 10/31	192	71	263
			11/1 - 12/31	166	71	237
	San Luis Obispo	San Luis Obispo	1/1 - 6/30	106	66	172
7/1 - 8/31			126	66	192	
9/1 - 12/31			106	66	172	
San Mateo, Foster City, Belmont	San Mateo	All year	125	61	186	
Santa Barbara	Santa Barbara	1/1 - 6/30	149	66	215	
		7/1 - 8/31	199	66	265	
		9/1 - 12/31	149	66	215	
Santa Cruz	Santa Cruz	1/1 - 5/31	99	66	165	
		6/1 - 8/31	132	66	198	
		9/1 - 12/31	99	66	165	
Santa Monica	City limits of Santa Monica	All year	209	71	280	
Santa Rosa	Sonoma	All year	119	61	180	
South Lake Tahoe	El Dorado	1/1 - 3/31	140	71	211	
		4/1 - 6/30	119	71	190	
		7/1 - 11/30	126	71	197	
		12/1 - 12/31	140	71	211	
Stockton	San Joaquin	All year	87	56	143	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Sunnyvale, Palo Alto, San Jose	Santa Clara	All year	\$132	\$56	\$188
	Tahoe City	Placer	All year	98	61	159
	Truckee	Nevada	1/1 - 2/28	116	71	187
			3/1 - 11/30	97	71	168
			12/1 - 12/31	116	71	187
	Visalia, Lemoore	Tulare, Kings	All year	85	61	146
West Sacramento	Yolo	All year	99	51	150	
Yosemite National Park	Mariposa	All year	131	71	202	
CO	Aspen	Pitkin	1/1 - 4/30	217	71	288
			5/1 - 6/30	105	71	176
			7/1 - 8/31	129	71	200
			9/1 - 11/30	92	71	163
			12/1 - 12/31	217	71	288
	Boulder, Broomfield	Boulder, Broomfield	1/1 - 4/30	103	61	164
			5/1 - 10/31	124	61	185
			11/1 - 12/31	103	61	164
	Colorado Springs	El Paso	All year	88	66	154
	Cortez	Montezuma	1/1 - 5/31	85	51	136
			6/1 - 8/31	108	51	159
			9/1 - 12/31	85	51	136
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31	81	51	132
			4/1 - 5/31	74	51	125
			6/1 - 8/31	97	51	148
			9/1 - 12/31	81	51	132
	Denver, Aurora	Denver, Adams, Arapahoe, and Jefferson	All year	158	66	224
	Douglas County	Douglas	All year	108	61	169
	Durango	La Plata	1/1 - 5/31	98	61	159
			6/1 - 9/30	133	61	194
10/1 - 12/31			98	61	159	
Fort Collins, Loveland	Larimer	All year	90	56	146	
Glenwood Springs, Grand Junction	Garfield, Mesa	All year	98	51	149	
Montrose	Montrose	All year	86	56	142	
Silverthorne, Breckenridge	Summit	1/1 - 3/31	152	56	208	
		4/1 - 11/30	100	56	156	
		12/1 - 12/31	152	56	208	
Steamboat Springs	Routt	1/1 - 3/31	196	56	252	
		4/1 - 11/30	108	56	164	
		12/1 - 12/31	196	56	252	
Telluride	San Miguel	1/1 - 3/31	187	71	258	
		4/1 - 5/31	101	71	172	
		6/1 - 9/30	141	71	212	
		10/1 - 11/30	97	71	168	
		12/1 - 12/31	187	71	258	
Vail	Eagle	1/1 - 3/31	271	71	342	
		4/1 - 8/31	136	71	207	
		9/1 - 11/30	113	71	184	
		12/1 - 12/31	271	71	342	
CT	Bridgeport, Danbury	Fairfield	All year	126	71	197
	Cromwell, Old Saybrook	Middlesex	All year	87	61	148

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CT	Hartford	Hartford	All year	\$112	\$56	\$168
	Lakeville, Salisbury	Litchfield	All year	97	66	163
	New Haven	New Haven	All year	102	61	163
	New London, Groton	New London	All year	101	61	162
	Putnam, Danielson, Storrs	Windham, Tolland	All year	77	56	133
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia)		1/1 - 2/28	207	71	278
			3/1 - 6/30	226	71	297
			7/1 - 8/31	170	71	241
			9/1 - 10/31	229	71	300
			11/1 - 12/31	207	71	278
DE	Dover	Kent	1/1 - 4/30	77	46	123
			5/1 - 9/30	96	46	142
			10/1 - 12/31	77	46	123
	Lewes	Sussex	1/1 - 6/30	84	46	130
			7/1 - 8/31	123	46	169
			9/1 - 12/31	84	46	130
Wilmington	New Castle	All year	126	56	182	
FL	Altamonte Springs	Seminole	All year	93	61	154
	Boca Raton, Delray Beach, Jupiter	Palm Beach	1/1 - 4/30	123	71	194
			5/1 - 12/31	93	71	164
	Bradenton	Manatee	1/1 - 4/30	105	56	161
			5/1 - 12/31	87	56	143
	Cocoa Beach	Brevard	All year	97	51	148
	Daytona Beach	Volusia	1/1 - 1/31	87	51	138
			2/1 - 7/31	111	51	162
			8/1 - 12/31	87	51	138
	Fort Lauderdale	Broward	1/1 - 4/30	168	71	239
			5/1 - 9/30	117	71	188
			10/1 - 12/31	168	71	239
Fort Myers	Lee	1/1 - 4/30	114	56	170	
		5/1 - 12/31	85	56	141	
Fort Pierce	St. Lucie	1/1 - 1/31	91	51	142	
		2/1 - 4/30	108	51	159	
		5/1 - 12/31	91	51	142	
Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	1/1 - 2/28	81	51	132	
		3/1 - 5/31	133	51	184	
		6/1 - 7/31	178	51	229	
		8/1 - 10/31	120	51	171	
		11/1 - 12/31	81	51	132	
Gainesville	Alachua	All year	92	51	143	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
FL	Gulf Breeze	Santa Rosa	1/1 - 2/28	\$96	\$51	\$147
			3/1 - 8/31	130	51	181
			9/1 - 12/31	96	51	147
	Jacksonville, Jacksonville Beach, Mayport Naval Station	Duval, Nassau; City of Jacksonville	All year	88	51	139
	Key West	Monroe	1/1 - 1/31	188	71	259
			2/1 - 4/30	199	71	270
			5/1 - 11/30	155	71	226
			12/1 - 12/31	188	71	259
	Kissimmee	Osceola	All year	83	46	129
	Lakeland	Polk	All year	87	46	133
	Leesburg	Lake	All year	81	46	127
	Miami	Miami-Dade	1/1 - 3/31	152	66	218
			4/1 - 9/30	117	66	183
			10/1 - 12/31	128	66	194
	Naples	Collier	1/1 - 4/30	164	61	225
			5/1 - 9/30	108	61	169
			10/1 - 12/31	115	61	176
	Ocala	Marion	All year	83	46	129
	Orlando	Orange	1/1 - 3/31	117	56	173
			4/1 - 12/31	108	56	164
	Panama City	Bay	1/1 - 2/28	81	51	132
			3/1 - 5/31	113	51	164
			6/1 - 7/31	127	51	178
8/1 - 12/31			81	51	132	
Pensacola, Pensacola Beach	Escambia	All year	109	46	155	
Punta Gorda	Charlotte	1/1 - 1/31	85	51	136	
		2/1 - 3/31	99	51	150	
		4/1 - 12/31	85	51	136	
Sarasota	Sarasota	1/1 - 4/30	117	56	173	
		5/1 - 12/31	93	56	149	
Sebring	Highlands	1/1 - 3/31	131	46	177	
		4/1 - 12/31	85	46	131	
St. Augustine	St. Johns	All year	105	56	161	
Stuart	Martin	1/1 - 4/30	108	51	159	
		5/1 - 12/31	85	51	136	
Tallahassee	Leon	All year	90	46	136	
Tampa, St. Petersburg	Pinellas, Hillsborough	1/1 - 3/31	120	51	171	
		4/1 - 12/31	101	51	152	
Vero Beach	Indian River	1/1 - 1/31	89	51	140	
		2/1 - 3/31	106	51	157	
		4/1 - 12/31	89	51	140	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
GA	Athens	Clarke	All year	\$ 94	\$46	\$140
	Atlanta	Fulton, DeKalb, Cobb	All year	140	56	196
	Augusta	Richmond	All year	82	51	133
	Columbus	Muscogee	All year	91	46	137
	Conyers	Rockdale	All year	77	46	123
	Duluth, Norcross, Lawrenceville	Gwinnett	All year	81	51	132
	Jekyll Island, Brunswick	Glynn	1/1 - 2/28	108	56	164
			3/1 - 11/30	149	56	205
			12/1 - 12/31	108	56	164
Peachtree City, Jonesboro, Morrow	Fayette, Clayton, Coweta	All year	73	51	124	
Savannah	Chatham	All year	106	56	162	
IA	Cedar Rapids	Linn	All year	87	51	138
	Des Moines	Polk	All year	86	51	137
ID	Boise	Ada	All year	85	51	136
	Bonner's Ferry, Sandpoint	Boundary, Bonner, Shoshone	1/1 – 6/30	77	61	138
			7/1 – 8/31	104	61	165
			9/1 - 12/31	77	61	138
	Coeur d'Alene	Kootenai	1/1 - 5/31	72	61	133
			6/1 - 8/31	107	61	168
			9/1 - 12/31	72	61	133
Driggs, Idaho Falls	Teton, Bonneville, Fremont	All year	76	46	122	
Sun Valley, Ketchum	Blaine	1/1 - 5/31	84	71	155	
		6/1 - 8/31	99	71	170	
		9/1 - 12/31	84	71	155	
Twin Falls	Twin Falls	All year	87	46	133	
IL	Bolingbrook, Romeoville, Lemont	Will	All year	92	51	143
	Chicago	Cook, Lake	1/1 - 4/30	158	71	229
			5/1 - 6/30	211	71	282
			7/1 - 8/31	176	71	247
			9/1 - 11/30	205	71	276
			12/1 - 12/31	158	71	229
	Elgin, Aurora	Kane; City of Elgin	All year	90	56	146
Oakbrook Terrace	DuPage	All year	100	61	161	
O'Fallon, Fairview Heights, Collinsville	Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair	All year	110	56	166	
Springfield	Sangamon	All year	83	56	139	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
IN	Bloomington	Monroe	All year	\$ 97	\$56	\$153
	Brownsburg, Plainfield	Hendricks	All year	83	61	144
	Fort Wayne	Allen	All year	86	56	142
	Hammond, Munster, Merrillville	Lake	All year	94	46	140
	Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year	94	61	155
	Lafayette	Tippecanoe	All year	89	51	140
	Michigan City	La Porte	All year	79	56	135
	South Bend	St. Joseph	All year	96	56	152
	Valparaiso, Burlington Beach	Porter	All year	83	51	134
KS	Kansas City, Overland Park	Wyandotte, Johnson	All year	107	61	168
	Wichita	Sedgwick	All year	91	56	147
KY	Boone County	Boone	All year	98	51	149
	Kenton County	Kenton	All year	123	56	179
	Lexington	Fayette	All year	94	61	155
	Louisville	Jefferson	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	105 97 105	61 61 61	166 158 166
LA	Baton Rouge	East Baton Rouge Parish	All year	103	56	159
	Covington, Slidell	St. Tammany Parish	All year	99	56	155
	Lafayette	Lafayette Consolidated Government	All year	89	56	145
	Lake Charles	Calcasieu Parish	All year	82	61	143
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 6/30 7/1 - 9/30 10/1 - 12/31	133 104 133	71 71 71	204 175 204
MA	Andover	Essex	All year	88	56	144
	Boston, Cambridge	Suffolk; City of Cambridge	1/1 - 3/31	168	71	239
			4/1 - 6/30	231	71	302
			7/1 - 8/31	205	71	276
			9/1 - 10/31	240	71	311
			11/1 - 12/31	168	71	239
	Burlington, Woburn	Middlesex	All year	121	71	192
	Falmouth	City limits of Falmouth	1/1 - 4/30	98	51	149
			5/1 - 6/30	108	51	159
			7/1 - 8/31	152	51	203
9/1 - 12/31			98	51	149	
Hyannis	Barnstable	1/1 - 6/30	86	56	142	
		7/1 - 8/31	125	56	181	
		9/1 - 12/31	86	56	142	
Martha's Vineyard	Dukes	1/1 - 5/31	105	71	176	
		6/1 - 8/31	199	71	270	
		9/1 - 10/31	119	71	190	
		11/1 - 12/31	105	71	176	
Nantucket	Nantucket	1/1 - 3/31	115	61	176	
		4/1 - 5/31	130	61	191	
		6/1 - 9/30	222	61	283	
		10/1 - 12/31	115	61	176	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MA	Northampton	Hampshire	All year	\$ 92	\$56	\$148
	Pittsfield	Berkshire	1/1 - 6/30	105	61	166
			7/1 - 8/31	132	61	193
			9/1 - 12/31	105	61	166
	Plymouth, Taunton, New Bedford	Plymouth, Bristol	All year	94	56	150
	Quincy	Norfolk	All year	124	51	175
Springfield	Hampden	All year	97	51	148	
Worcester	Worcester	All year	96	61	157	
MD	Counties of Montgomery and Prince George's		1/1 - 2/28	207	71	278
			3/1 - 6/30	226	71	297
			7/1 - 8/31	170	71	241
			9/1 - 10/31	229	71	300
			11/1 - 12/31	207	71	278
	Aberdeen, Bel Air, Belcamp	Harford	All year	83	56	139
	Annapolis	Anne Arundel	All year	120	61	181
	Baltimore	Baltimore City	1/1 - 2/28	135	71	206
			3/1 - 11/30	161	71	232
			12/1 - 12/31	135	71	206
	Baltimore County	Baltimore	All year	103	61	164
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 3/31	102	61	163
			4/1 - 5/31	133	61	194
			6/1 - 8/31	176	61	237
			9/1 - 10/31	144	61	205
			11/1 - 12/31	102	61	163
Columbia	Howard	All year	123	61	184	
Frederick	Frederick	All year	92	56	148	
Hagerstown	Washington	All year	82	56	138	
La Plata, Indian Head	Charles	All year	93	51	144	
Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year	102	61	163	
Ocean City	Worcester	1/1 - 3/31	73	71	144	
		4/1 - 5/31	91	71	162	
		6/1 - 8/31	199	71	270	
		9/1 - 10/31	104	71	175	
		11/1 - 12/31	73	71	144	
ME	Bar Harbor	Hancock	1/1 - 6/30	84	61	145
			7/1 - 8/31	156	61	217
			9/1 - 10/31	109	61	170
			11/1 - 12/31	84	61	145
	Kennebunk, Kittery, Sanford	York	1/1 - 3/31	70	56	126
			4/1 - 6/30	87	56	143
			7/1 - 8/31	132	56	188
			9/1 - 10/31	96	56	152
			11/1 - 12/31	70	56	126
	Portland	Cumberland, Sagadahoc	1/1 - 6/30	91	56	147
7/1 - 9/30			115	56	171	
10/1 - 12/31			91	56	147	
Rockport	Knox	1/1 - 6/30	70	56	126	
		7/1 - 8/31	83	56	139	
		9/1 - 12/31	70	56	126	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MI	Ann Arbor	Washtenaw	All year	\$ 92	\$56	\$148
	Benton Harbor, St. Joseph, Stevensville	Berrien	All year	75	51	126
	Charlevoix	Charlevoix	All year	71	61	132
	Detroit	Wayne	All year	104	56	160
	East Lansing, Lansing	Ingham, Eaton	All year	84	51	135
	Flint	Genesee	All year	82	51	133
	Grand Rapids	Kent	All year	82	51	133
	Holland	Ottawa	All year	83	56	139
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	89	51	140
	Mackinac Island	Mackinac	1/1 - 6/30	70	66	136
			7/1 - 8/31	87	66	153
			9/1 - 12/31	70	66	136
	Midland	Midland	All year	97	46	143
	Mount Pleasant	Isabella	All year	74	51	125
	Muskegon	Muskegon	1/1 - 5/31	74	46	120
			6/1 - 8/31	99	46	145
			9/1 - 12/31	74	46	120
	Ontonagon, Baraga, Houghton	Ontonagon, Baraga, Houghton	All year	75	46	121
	Petoskey	Emmet	1/1 - 6/30	74	51	125
			7/1 - 8/31	98	51	149
9/1 - 12/31			74	51	125	
Pontiac, Auburn Hills	Oakland	All year	97	56	153	
South Haven	Van Buren	1/1 - 5/31	70	56	126	
		6/1 - 8/31	86	56	142	
		9/1 - 12/31	70	56	126	
Traverse City, Leland	Grand Traverse, Leelanau	1/1 - 6/30	71	51	122	
		7/1 - 8/31	114	51	165	
		9/1 - 12/31	71	51	122	
Warren	Macomb	All year	77	51	128	
MN	Duluth	1/1 - 5/31	84	56	140	
		6/1 - 8/31	104	56	160	
		9/1 - 12/31	84	56	140	
	Eagan, Burnsville, Mendota Heights	Dakota	All year	89	56	145
Minneapolis, St. Paul	Hennepin, Ramsey	All year	137	71	208	
Rochester	Olmsted	All year	99	51	150	
MO	Columbia	Boone	All Year	82	51	133
	Jefferson City	Cole	All year	78	51	129
	Kansas City	Jackson, Clay, Cass, Platte	All year	107	56	163
	Springfield	Greene	All year	78	56	134
	St. Louis	St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City	All year	110	66	176
	St. Robert	Pulaski	All year	74	46	120

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MS	Grenada	Grenada	All year	\$ 79	\$46	\$125
	Gulfport, Biloxi	Harrison	All year	79	56	135
	Hattiesburg	Forrest, Lamar	All year	80	51	131
	Robinsonville	Tunica	All year	85	51	136
	Southaven	Desoto	All year	91	46	137
	Starkville	Oktibbeha	All year	86	46	132
MT	Big Sky, West Yellowstone	Gallatin	1/1 - 4/30	77	61	138
			5/1 - 9/30	102	61	163
			10/1 - 12/31	77	61	138
	Butte	Silver Bow	All year	84	51	135
	Helena	Lewis and Clark	All year	81	56	137
NC	Asheville	Buncombe	1/1 - 6/30	85	51	136
			7/1 - 10/31	95	51	146
			11/1 - 12/31	85	51	136
	Atlantic Beach, Morehead City	Carteret	1/1 - 5/31	84	56	140
			6/1 - 8/31	117	56	173
			9/1 - 12/31	84	56	140
	Chapel Hill	Orange	All year	91	56	147
	Charlotte	Mecklenburg	All year	100	51	151
	Durham	Durham	All year	97	51	148
	Fayetteville	Cumberland	All year	92	51	143
	Greensboro	Guilford	1/1 - 3/31	86	56	142
			4/1 - 10/31	97	56	153
			11/1 - 12/31	86	56	142
Greenville	Pitt	All year	86	51	137	
Kill Devil	Dare	1/1 - 4/30	70	61	131	
		5/1 - 9/30	114	61	175	
		10/1 - 12/31	70	61	131	
New Bern, Havelock	Craven	All year	97	46	143	
Raleigh	Wake	All year	92	66	158	
Wilmington	New Hanover	All year	98	56	154	
Winston-Salem	Forsyth	All year	92	56	148	
ND	The standard CONUS rate of \$116 (\$70 for lodging and \$46 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	101	61	162
NH	Concord	Merrimack	1/1 - 5/31	84	51	135
			6/1 - 10/31	99	51	150
11/1 - 12/31			84	51	135	
Conway	Carroll	1/1 - 2/28	124	61	185	
		3/1 - 6/30	115	61	176	
		7/1 - 8/31	161	61	222	
		9/1 - 12/31	124	61	185	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NH	Durham	Strafford	All year	\$ 96	\$46	\$142
	Laconia	Belknap	1/1 - 5/31	87	51	138
			6/1 - 10/31	102	51	153
			11/1 - 12/31	87	51	138
	Lebanon, Lincoln, West Lebanon	Grafton, Sullivan	All year	101	56	157
Manchester	Hillsborough	All year	93	56	149	
Portsmouth	Rockingham	1/1 - 6/30	103	61	164	
		7/1 - 9/30	134	61	195	
		10/1 - 12/31	103	61	164	
NJ	Atlantic City, Cape May, Ocean City	Atlantic, Cape May	1/1 - 4/30	104	66	170
			5/1 - 10/31	114	66	180
			11/1 - 12/31	104	66	170
	Belle Mead	Somerset	All year	127	56	183
	Cherry Hill, Moorestown	Camden, Burlington	All year	96	61	157
	Eatontown, Freehold	Monmouth	All year	121	56	177
	Edison, Piscataway	Middlesex	All year	115	51	166
	Flemington	Hunterdon	All year	114	61	175
	Newark	Bergen, Essex, Hudson, Passaic	All year	130	61	191
	Parsippany	Morris	All year	139	56	195
	Princeton, Trenton	Mercer	All year	140	61	201
Springfield, Cranford, New Providence	Union	All year	107	56	163	
			107	56	163	
			107	56	163	
Toms River	Ocean	1/1 - 6/30	90	51	141	
		7/1 - 8/31	122	51	173	
		9/1 - 12/31	90	51	141	
NM	Albuquerque	Bernalillo	All year	81	56	137
	Los Alamos	Los Alamos	All year	85	51	136
	Santa Fe	Santa Fe	1/1 - 5/31	88	71	159
			6/1 - 8/31	109	71	180
9/1 - 12/31			88	71	159	
Taos	Taos	All year	77	66	143	
NV	Incline Village, Reno, Sparks	Washoe	1/1 - 6/30	104	51	155
			7/1 - 8/31	130	51	181
			9/1 - 12/31	104	51	155
	Las Vegas	Clark	1/1 - 5/31	118	71	189
			6/1 - 12/31	109	71	180
Stateline, Carson City	Douglas, Carson City	All year	100	61	161	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NY	Albany	Albany	All year	\$110	\$61	\$171
	Binghamton, Owego	Broome, Tioga	All year	91	46	137
	Buffalo	Erie	All year	99	56	155
	Floral Park, Garden City, Great Neck	Nassau	All year	161	66	227
	Glens Falls	Warren	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	98 150 98	66 66 66	164 216 164
	Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	117	46	163
	Kingston	Ulster	All year	103	66	169
	Lake Placid	Essex	1/1 - 2/28 3/1 - 6/30 7/1 - 8/31 9/1 - 11/30 12/1 - 12/31	131 102 160 112 131	61 61 61 61 61	192 163 221 173 192
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	1/1 - 3/31 4/1 - 6/30 7/1 - 8/31 9/1 - 12/31	209 318 279 340	71 71 71 71	280 389 350 411
	Niagara Falls	Niagara	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	78 106 78	51 51 51	129 157 129
	Nyack, Palisades	Rockland	All year	113	61	174
	Poughkeepsie	Dutchess	All year	110	66	176
	Riverhead, Ronkonkoma, Melville	Suffolk	All year	130	71	201
	Rochester	Monroe	All year	102	51	153
	Saratoga Springs, Schenectady	Saratoga, Schenectady	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	106 168 106	56 56 56	162 224 162
	Syracuse	Onondaga	All year	97	56	153
	Tarrytown, White Plains, New Rochelle	Westchester	All year	164	71	235
	Troy	Rensselaer	All year	98	51	149
	West Point	Orange	All year	113	51	164
	OH	Akron	Summit	All year	91	51
Canton		Stark	All year	93	51	144
Cincinnati		Hamilton, Clermont	All year	115	56	171

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
OH	Cleveland	Cuyahoga	All year	\$109	\$56	\$165
	Columbus	Franklin	All year	101	56	157
	Dayton, Fairborn	Greene, Darke, Montgomery	All year	82	56	138
	Hamilton	Butler, Warren	All year	91	51	142
	Mentor	Lake	All year	92	46	138
	Rittman	Wayne, Medina	All year	86	51	137
	Sandusky, Bellevue	Erie, Huron	All year	100	46	146
	Toledo	Lucas	All year	81	51	132
	Youngstown	Mahoning, Trumbull	All year	85	51	136
OK	Oklahoma City	Oklahoma	All year	84	66	150
	Tulsa	Tulsa, Creek, Osage, Rogers	All year	81	61	142
OR	Ashland, Crater Lake	Jackson, Klamath	All year	88	56	144
	Beaverton	Washington	All year	96	51	147
	Bend	Deschutes	1/1 - 6/30	93	61	154
			7/1 - 8/31	120	61	181
			9/1 - 12/31	93	61	154
	Clackamas	Clackamas	All year	91	61	152
	Eugene, Florence	Lane	All year	103	51	154
	Lincoln City	Lincoln	1/1 - 6/30	87	56	143
			7/1 - 8/31	110	56	166
9/1 - 12/31			87	56	143	
Portland	Multnomah	All year	120	66	186	
Seaside	Clatsop	1/1 - 6/30	92	51	143	
		7/1 - 8/31	132	51	183	
		9/1 - 12/31	92	51	143	
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	92	51	143
	Bucks County	Bucks	All year	102	71	173
	Chester, Radnor, Essington	Delaware	All year	109	51	160
	Erie	Erie	1/1 - 5/31	85	46	131
			6/1 - 8/31	97	46	143
			9/1 - 12/31	85	46	131
	Gettysburg	Adams	1/1 - 3/31	82	51	133
			4/1 - 10/31	103	51	154
11/1 - 12/31			82	51	133	
Harrisburg	Dauphin (except City of Hershey)	All year	103	51	154	
Hershey	City of Hershey	1/1 - 5/31	99	56	155	
		6/1 - 8/31	180	56	236	
		9/1 - 12/31	99	56	155	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
PA	Lancaster	Lancaster	All year	\$ 99	\$56	\$155
	Malvern, Frazer, Berwyn	Chester	All year	126	51	177
	Mechanicsburg	Cumberland	All year	88	56	144
	Montgomery County	Montgomery	All year	128	66	194
	Philadelphia	Philadelphia	1/1 - 8/31	153	66	219
			9/1 - 11/30	170	66	236
			12/1 - 12/31	153	66	219
	Pittsburgh	Allegheny	All year	119	71	190
	Reading	Berks	All year	96	56	152
Scranton	Lackawanna	All year	83	56	139	
State College	Centre	All year	92	56	148	
RI	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	96	56	152
			1/1 - 4/30	104	71	175
	Jamestown, Middletown, Newport	Newport	5/1 - 10/31	166	71	237
			11/1 - 12/31	104	71	175
Providence	Providence	All year	139	71	210	
SC	Aiken	Aiken	All year	86	46	132
	Charleston	Charleston, Berkeley, Dorchester	All year	142	56	198
	Columbia	Richland, Lexington	All year	93	51	144
	Greenville	Greenville	All year	92	56	148
	Hilton Head	Beaufort	1/1 - 3/31	93	61	154
			4/1 - 8/31	142	61	203
			9/30 - 10/31	115	61	176
11/1 - 12/31			93	61	154	
Myrtle Beach	Horry	1/1 - 2/28	70	51	121	
		3/1 - 5/31	94	51	145	
		6/1 - 8/31	132	51	183	
		9/1 - 10/31	84	51	135	
		11/1 - 12/31	70	51	121	
SD	Hot Springs	Fall River, Custer	1/1 - 5/31	70	46	116
			6/1 - 8/31	94	46	140
			9/1 - 12/31	70	46	116
	Rapid City	Pennington	1/1 - 5/31	70	51	121
			6/1 - 8/31	118	51	169
			9/1 - 12/31	70	51	121
Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 4/30	70	51	121	
		5/1 - 8/31	99	51	150	
		9/1 - 12/31	70	51	121	
TN	Brentwood, Franklin	Williamson	All year	102	56	158
	Chattanooga	Hamilton	All year	87	56	143
	Knoxville	Knox	All year	84	56	140
	Memphis	Shelby	All year	100	61	161
	Nashville	Davidson	All year	119	66	185
	Oak Ridge	Anderson	All year	90	46	136

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
TX	Arlington, Fort Worth, Grapevine	Tarrant, City limits of Grapevine	All year	\$151	\$56	\$207
	Austin	Travis	1/1 - 8/31	115	71	186
			9/1 - 10/31	121	71	192
			11/1 - 12/31	115	71	186
	Beaumont	Jefferson	All year	93	51	144
	College Station	Brazos	All year	93	56	149
	Corpus Christi	Nueces	All year	90	51	141
	Dallas	Dallas; City limits of Dallas	1/1 - 3/31	122	71	193
			4/1 - 12/31	117	71	188
	El Paso	El Paso	All year	91	51	142
	Galveston	Galveston	1/1 - 5/31	108	56	164
			6/1 - 7/31	128	56	184
			8/1 - 12/31	108	56	164
	Houston	Montgomery, Fort Bend, Harris; L.B. Johnson Space Center	All year	118	71	189
	Hunt County	Hunt	All year	87	51	138
	Laredo	Webb	All year	85	56	141
	McAllen	Hidalgo	All year	89	56	145
Plano	Collin	All year	116	61	177	
Round Rock	Williamson	All year	97	51	148	
San Antonio	Bexar	All year	117	66	183	
South Padre Island	Cameron	1/1 - 5/31	83	56	139	
		6/1 - 7/31	107	56	163	
		8/1 - 12/31	83	56	139	
Waco	McLennan	All year	88	51	139	
UT	Park City	Summit	1/1 - 3/31	157	71	228
			4/1 - 12/31	96	71	167
	Provo	Utah	All year	88	51	139
Salt Lake City	Salt Lake, Tooele	All year	106	61	167	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax		1/1 - 2/28	207	71	278
			3/1 - 6/30	226	71	297
			7/1 - 8/31	170	71	241
			9/1 - 10/31	229	71	300
			11/1 - 12/31	207	71	278
	Abington	Washington	All year	82	46	128
	Blacksburg	Montgomery	All year	98	46	144
	Charlottesville	Albemarle, Greene; City of Charlottesville	All year	112	56	168
Chesapeake, Suffolk	Cities of Chesapeake, Suffolk	1/1 - 5/31	87	56	143	
		6/1 - 8/31	103	56	159	
		9/1 - 12/31	87	56	143	
Chesterfield, Henrico Counties	Chesterfield, Henrico	All year	92	51	143	
Fredericksburg	Spotsylvania; City of Fredericksburg	All year	78	56	134	
Hampton City, Newport News	Cities of Hampton City, Newport News	All year	80	56	136	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
VA	James City and York Counties; Williamsburg	James City and York Counties; City of Williamsburg	1/1 - 3/31	\$ 72	\$51	\$123
			4/1 - 8/31	94	51	145
			9/1 - 12/31	72	51	123
	Loudon County	Loudon	All year	135	61	196
	Lynchburg	Campbell; City of Lynchburg	All year	83	51	134
	Manassas	City of Manassas	All year	93	46	139
	Norfolk, Portsmouth	Cities of Norfolk, Portsmouth	All year	95	61	156
	Richmond City	City of Richmond	All year	125	66	191
	Roanoke	City limits of Roanoke	All year	103	51	154
	Stafford, Prince William Counties	Stafford, Prince William	All year	95	46	141
	Virginia Beach	City of Virginia Beach	1/1 - 5/31	89	56	145
6/1 - 8/31			148	56	204	
9/1 - 12/31			89	56	145	
Wallops Island	Accomack	1/1 - 6/30	87	56	143	
		7/1 - 8/31	128	56	184	
		9/1 - 12/31	87	56	143	
Warrenton	Fauquier	All year	101	46	147	
VT	Burlington, St. Albans	Chittenden, Franklin	1/1 - 4/30	93	66	159
			5/1 - 10/31	112	66	178
			11/1 - 12/31	93	66	159
	Manchester	Bennington	All year	93	71	164
	Middlebury	Addison	All year	116	61	177
	Montpelier	Washington	All year	101	61	162
	Stowe	Lamoille	1/1 - 3/31	132	71	203
4/1 - 5/31			105	71	176	
6/1 - 12/31			132	71	203	
White River Junction	Windsor	1/1 - 2/28	102	56	158	
		3/1 - 5/31	89	56	145	
		6/1 - 12/31	102	56	158	
WA	Anacortes, Coupeville, Oak Harbor	San Juan, Skagit, Island	All year	90	61	151
	Bremerton	Kitsap	All year	83	66	149
	Everett, Lynnwood	Snohomish	All year	100	61	161
	Ocean Shores	Grays Harbor	1/1 - 6/30	90	51	141
			7/1 - 8/31	111	51	162
			9/1 - 12/31	90	51	141
	Olympia, Tumwater	Thurston	All year	89	61	150
	Port Angeles, Port Townsend	Clallam, Jefferson	1/1 - 6/30	98	61	159
			7/1 - 8/31	142	61	203
			9/1 - 12/31	98	61	159
Seattle	King	All year	159	71	230	
Spokane	Spokane	All year	85	61	146	
Tacoma	Pierce	All year	113	61	174	
Vancouver	Clark, Cowlitz, Skamania	All year	125	56	181	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
WI	Appleton	Outagamie	All year	\$ 84	\$46	\$130
	Brookfield, Racine	Waukesha, Racine	All year	95	56	151
	Green Bay	Brown	All year	78	51	129
	Lake Geneva	Walworth	1/1 - 4/30	89	51	140
			5/1 - 9/30	132	51	183
			10/1 - 12/31	89	51	140
	Madison	Dane	All year	93	56	149
	Milwaukee	Milwaukee	All year	104	61	165
	Sheboygan	Sheboygan	All year	84	51	135
	Sturgeon Bay	Door	1/1 - 6/30	70	56	126
7/1 - 9/30			89	56	145	
10/1 - 12/31			70	56	126	
Wisconsin Dells	Columbia	1/1 - 6/30	70	61	131	
		7/1 - 8/31	89	61	150	
		9/1 - 12/31	70	61	131	
WV	Charleston	Kanawha	All year	101	51	152
	Morgantown	Monongalia	All year	85	46	131
	Shepherdstown	Jefferson	All year	81	51	132
	Wheeling	Ohio	All year	99	46	145
WY	Cody	Park	1/1 - 5/31	82	51	133
			6/1 - 9/30	125	51	176
			10/1 - 12/31	82	51	133
	Evanston, Rock Springs	Uinta, Sweetwater	All year	85	51	136
	Gillette	Campbell	1/1 - 5/31	98	51	149
			6/1 - 8/31	123	51	174
			9/1 - 12/31	98	51	149
	Jackson, Pinedale	Teton, Sublette	1/1 - 6/30	131	56	187
			7/1 - 8/31	174	56	230
			9/1 - 11/30	109	56	165
12/1 - 12/31			131	56	187	
Sheridan	Sheridan	1/1 - 5/31	74	56	130	
		6/1 - 8/31	93	56	149	
		9/1 - 12/31	74	56	130	

<sup>1</sup>**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2010, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2010 (Table 4) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2010. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2010, through December 31, 2010. See [Transition Rules](#) under *How To Use Per Diem Rate Tables* for an example.

<sup>2</sup>Unless otherwise specified, the per diem locality is defined as “all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries.”

<sup>3</sup>Per diem localities with county definitions shall include “all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately).”

<sup>4</sup>When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the two rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.

**Note:** Recognizing that all locations are not incorporated cities, the term “city limits” has been used as a general phrase to denote the commonly recognized local boundaries of the location cited.

**COUNTY OF IMPERIAL - OUT OF COUNTY TRAVEL - ATTACHMENT B -**

**NAME OF PAYEE:** \_\_\_\_\_ **PAYEE VENDOR NUMBER:** \_\_\_\_\_

**DEPARTMENT:** \_\_\_\_\_

**Departure Date:** \_\_\_\_\_

**Time:** \_\_\_\_\_

**Return Date:** \_\_\_\_\_

**Time:** \_\_\_\_\_

**Place of Meeting:** \_\_\_\_\_

**Organization/Sponsor:** \_\_\_\_\_

**Justification:** \_\_\_\_\_

<b>APPROVAL</b>	<b>FINAL CLAIM (receipts required) Check ( X ) if prev. paid</b>
Transportation: Plane [ ] \$ _____	Transportation: Plane [ ] (receipts) ↓ <b>Org key:</b> _____ <b>Object code: 531020</b> \$ _____ ( )
Vehicle: County [ ] Private [ ] Est. mileage _____ X rate _____ \$ _____	Vehicle: County [ ] Private [ ] <b>Private-</b> actual mileage _____ X rate _____ <b>Org key:</b> _____ <b>Object code: 531010</b> \$ _____
Rental Car: \$ _____	Rental Car: (receipts) <b>Org key:</b> _____ <b>Object code: 531100</b> \$ _____ ( )
Lodging Hotel: _____ nights _____ @ rate _____ \$ _____	Lodging Hotel: (receipts) nights _____ @ rate _____ <b>Org key:</b> _____ <b>Object code: 531025</b> \$ _____ ( )
Meals: Current IRS per-diem per IRS Publication 1542 (contact Auditor-Controller for schedule) \$ _____	
Days _____ X Per Diem rate _____ \$ _____ Optional: Actual Expenses \$ _____	Days _____ X Per Diem rate _____ or Actual Exp. _____ → <b>Org key:</b> _____ <b>Object code: 531030</b> \$ _____ ( )
Registration: \$ _____	Registration: <b>Org key:</b> _____ <b>Object code: 531035</b> \$ _____ ( )
Other Expenses: Taxi & Shuttles \$ _____ Other: _____ \$ _____	Taxi & Shuttles (receipts) > \$25.00 \$ _____ Other: _____ \$ _____ <b>Org key:</b> _____ <b>Object code: 531040</b> \$ _____
<b>Total Estimated Expenses:</b> \$ _____	<b>Total Expenses:</b> \$ _____
Funded from other Sources: Yes [ ] No [ ]	Previously Paid: check ( X ) if item was paid \$ _____
	Amount to be Reimbursed \$ _____

**Departmental Approval:**  
I hereby certify that the travel detailed in the foregoing was directed by me for the benefit of my department and was authorized in accordance with law and ordinances and resolution of the Board of Supervisors and that the claimant was at the time an officer, employee or agent of my dept.

\_\_\_\_\_  
Department Head Signature Date

\_\_\_\_\_  
CEO Signature Date

**Claimant:**  
I hereby certify that the above claim and the items as therein set out are true and correct, that no part has been presented in a prior claim and that the same is presented within 60 days after the last item has accrued or that this is an itemized account of travel expense.

\_\_\_\_\_  
Claimant Signature Date

\_\_\_\_\_  
Department Head Signature Date

## Attachment C

### PERSONAL AIRCRAFT TRAVEL REQUIREMENTS

1. These requirements apply to County employees who are required to travel on official County business and use personally owned aircraft as a means of travel on official County business. County business shall include training seminars, meetings, conferences and any business that enhances the efficiency of the department's services. Travel by aircraft for the purposes of search and rescue are not subject to this policy.
2. Travel by aircraft shall be subject to the following standards and requirements;
  - a. All travel by personal aircraft shall be subject to prior authorization by the County Executive Officer and the Human Resources/Risk Management Director. The requirements described in section 2.b below shall be met prior to authorization.
  - b. The pilot is required to have liability insurance not less than \$1,000,000 in coverage. Coverage shall include bodily and property damage and shall have the County named as an additional insured. Pilot shall have a current valid pilot certificate, medical certification and ratings as required by the Federal Aviation Administration (FAA). Pilot shall have flight experience of at least 100 hours with a minimum of 25 hours in the actual aircraft type. Pilot shall participate in yearly proficiency training such as the FAA Wings Safety Program. Evidence of all requirements shall be filed with the Risk Management department.
  - c. Expenses associated with such travel shall be reimbursed at the per mile rate established by the General Services Administration (GSA). The maximum reimbursement shall be the amount for the most economical mode of transportation on the most usually traveled route. The calculation of most economical route may include consideration of staff time and suitability of circumstances. Landing and tie-down fees shall be considered similar to auto parking fees with receipts required for expenses in excess of \$25.

**COUNTY OF IMPERIAL  
CASH CONTROL AND ACCOUNTING  
STANDARD PRACTICE MANUAL**

**A P P E N D I X B**

**Fixed Asset Policy**

**COUNTY OF IMPERIAL  
FIXED ASSET ACCOUNTING  
STANDARD PRACTICE MANUAL**

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**COUNTY OF IMPERIAL  
FIXED ASSET ACCOUNTING  
STANDARD PRACTICE MANUAL**

## **Chapter 1**

### **FIXED ASSET INVENTORY**

#### PURPOSE

Define accounting policy for the following types of transactions regarding fixed asset inventory:

- Original Acquisitions
- Structures and Improvements
- Land
- Retirements
- Betterments (Improvements)
- Repairs
- Infrastructure
- Sales and Involuntary Conversions

#### POLICY

##### General

- General items of fixed assets with a life of more than one year, and a unit value of \$2,500 or greater are to be capitalized. Items less than \$2,500 are considered to be office supplies.
- Items having an individual unit cost of less than \$2,500 are not to be capitalized, except for weapons which are capitalized regardless of cost.
- Groups of like designated assets individually less than \$2,500, the cost of which in the aggregate exceeds \$25,000 or are purchased under a program for installation over a period of time, are to be capitalized.
- Groups of like designated assets individually less than \$2,500, the cost of which in the aggregate exceeds \$2,500 and are purchased under a program for installation over a period of time, and are significant to the department's budget are to be capitalized
- In the case of grant programs that purchase Fixed Assets, the capitalization rules in the grant document override this policy, unless this policy has a lower amount.
- Additions or betterments to existing buildings that are not readily removable should be capitalized. Minimum cost to be capitalized in this respect should be \$5,000.

# **COUNTY OF IMPERIAL FIXED ASSET ACCOUNTING STANDARD PRACTICE MANUAL**

- All equipment purchases must have Board of Supervisors approval prior to purchase.
- All computer equipment must be approved by Information Systems prior to purchase.

## Original Acquisitions

- For purchased items, the capitalized amount will include the sum of the purchase price or construction cost less discounts, freight or other carriage charges, sale, use or transportation taxes, and installation costs.
- For assets donated to the County, the asset will be capitalized at the fair market value as of the date of acceptance by the Board of Supervisors.
- Fixed assets constructed by the County are recorded in the same manner as those acquired by purchase or construction contract. Costs included are direct labor, materials, equipment usage, and overhead. Overhead is limited to those items which can be distributed on the basis of direct labor such as worker's compensation, employee group insurance premiums, retirement costs, sick leave, and vacation allowances.

## Structures and Improvements

- The capitalized cost of structures and improvements will include the purchase price of construction costs, fixtures attached to the structure, architect's fees, accident or injury costs, payment of damages, insurance during construction, costs of permits and licenses, and net interest cost during construction. The capitalized cost should be reduced for sale of salvage, discounts, allowance and rebates, and amounts recovered through surrender of liability and casualty insurance.
- Interest paid during the construction period is considered a part of the cost of the asset in accordance with Statement of Financial Accounting Standards No. 34. The amount of the interest to be capitalized shall be determined in consultation with the Auditor-Controller's Office.

## Betterments (Improvements)

- A betterment (improvement) is defined as an expenditure having the effect of upgrading an existing asset, increasing its normal rate of output, lowering its operating cost or otherwise adding to the worth or benefits it can yield.
- The total cost of a major betterment project should be accumulated until the project is completed. At that time the cost should then be added to the original

# COUNTY OF IMPERIAL FIXED ASSET ACCOUNTING STANDARD PRACTICE MANUAL

cost of the asset which has been improved, so that the asset records reflect the cost of the complete asset in its improved form.

- Minor betterments will be expensed as a repair.

## Repairs

- Repairs constitute expenditures made to place and/or maintain a fixed asset in good economic condition. In general, repairs properly chargeable to expense will include:
  - Minor replacements or betterment to assets where no retirement is recorded.
  - Major repairs which are incurred infrequently but are made to sustain the assets in normal operating condition. Minor recurring repairs which keep the asset in normal operating condition.
  - Preventative maintenance costs.

## Land

- The capitalized cost of land will include the purchase price, appraisal and negotiation fees, title search fees, surveying fees, cost of consents, relocation costs, condemnation costs, clearing land for use, demolishing or removing structures, and filing costs.

## Infrastructure

- Public domain assets such as roads, bridges, and sidewalks are examples of infrastructure and according to Government Accounting Standards Board Statement 34 (GASB 34) the reporting of these as capital assets is required.

## Retirements, Sales, and Involuntary Conversions

- Regardless of how an asset is disposed of, the asset must be removed from the Fixed Asset Inventory at its recorded value.
- Involuntary conversions such as theft, loss by fire etc. should be documented by submitting a copy of the Sheriff's or police report and a loss declaration statement.

**COUNTY OF IMPERIAL  
FIXED ASSET ACCOUNTING  
STANDARD PRACTICE MANUAL**

- A Property Transfer Request (PTR) must be submitted anytime an asset is disposed or transferred. See Appendix A.
  
- Surplus equipment should be listed on a PTR if in a department's inventory and forwarded to Purchasing. If the items are not in inventory provide a simple listing of the items to Purchasing. If items need to be transported it is the departments responsibility to contact County Property Services for removal or some other option.

**COUNTY OF IMPERIAL  
FIXED ASSET ACCOUNTING  
STANDARD PRACTICE MANUAL**

## **Chapter 2**

### **DEPRECIATION OF FIXED ASSETS**

#### PURPOSE

Set forth the method and regulations governing depreciation of County Fixed Assets.

#### DEFINITION

Depreciation is defined as an allocation of the entire cost of tangible capital assets to the operating expenses of a series of accounting periods comprising the service life of the asset, thus achieving the basic principle of matching revenue and costs. Because of the nature of governmental financing and the absence of profit determination, capital outlays are recorded as current expenditures and depreciation is not recognized.

However, fixed assets utilized by Enterprise Funds, Internal Service Funds, and Nonexpendable Trust Funds are reported as fixed assets of each of these respective funds and are accounted for in the same manner as a commercial enterprise and should be depreciated. The depreciation would be recorded as a reduction in the general ledger account, Contribution from the General Fund.

#### DEPRECIABLE BASE

The depreciable base for all assets will be the total capitalized acquisition cost as defined previously.

#### RATES AND METHOD OF DEPRECIATION

##### General

Depreciation rates are based on the estimated useful life of the asset. The useful life is determined by the estimated number of years the asset will remain in operating condition.

**COUNTY OF IMPERIAL  
FIXED ASSET ACCOUNTING  
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Method

Unless otherwise specified by special instructions, all assets will be depreciated by the Straight Line method of depreciation. In the fiscal year that an asset is placed in service, depreciation for the full fiscal year will be taken.

DEPRECIABLE LIVES OF SPECIFIED ASSET CATEGORIES

	<u>Life</u>
Automobiles	See Appendix B
Buildings	40 years
Improvements	over remaining useful life
Radios Communication Equipment	10 years
Furniture, Fixtures, and Office Equipment	5 years
Computer Hardware	5 years
Computer Software (\$25,000 min)	5 years
Heavy Equipment	See Appendix C
Bridges	50 years
Road Systems – Paved	20 years
Road Systems – Unpaved	50 years

The County does not establish a salvage value for fixed assets being depreciated.

DEPRECIATION OF ASSETS PURCHASED UNDER A CAPITAL LEASE:

For assets capitalized under a capital lease, depreciation will be recorded under the County's normal depreciation policy if the lease transfers ownership of the property to the lessee by the end of the lease term or the lease contains a bargain purchase option. However, if the capitalized lease does not meet either criterion, the County's normal depreciation policies should be followed, but the amortization period should be the lease term and not the economic life of the leased property.

For further information regarding capital leases, please see Chapter 3, Accounting for Capital Leases.

**COUNTY OF IMPERIAL  
FIXED ASSET ACCOUNTING  
STANDARD PRACTICE MANUAL**

## **Chapter 3**

### **ACCOUNTING FOR CAPITAL LEASES**

#### PURPOSE

Set forth the standards of accounting and reporting for leases in accordance with Statement of Financial Accounting Standards No. 13.

#### POLICY

The Auditor-Controller's Office will review all equipment leases to evaluate whether the lease should be treated as a capital or operating lease as defined under FAS No. 13. Assets valued at \$2,500 or more, purchased through a capital lease, will be included in the fixed asset inventory at the time the lease is entered into.

#### BACKGROUND

FASB No. 13 specifies the classification, accounting and reporting of leases by both lessors and lessees. The statement takes the view that a lease that transfers substantially all of the benefits and risks of ownership should be accounted for as the acquisition of an asset and the incurrence of an obligation by the lessee (a capital lease) and as a sale or financing by the lessor (a sales type, direct financing or leveraged lease). All other leases should be accounted for as operating leases, that is, the rental of property.

If a lease meets one of the following four (4) classification criteria, it is a capital lease:

1. The lease transfers ownership of the property to the lessee by the end of the lease term.
2. The lease contains an option to purchase the leased property at a bargain price.
3. The lease term is equal to or greater than 75% of the estimated economic life of the leased property.
4. The present value of rental and other minimum lease payments equals or exceeds 90% of the fair value of the lease property less any investment tax that is retained by the lessor.

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Criteria 3 and 4 are not applicable when the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property.

When a lease is determined to be a capital lease because it meets one of the above criteria, the amount to be recorded is the lesser of the present value of the minimum lease payments or the fair value of the leased property.

**COUNTY OF IMPERIAL  
FIXED ASSET ACCOUNTING  
STANDARD PRACTICE MANUAL**

## **Chapter 4**

### **CAPITALIZATION OF INTEREST COSTS**

#### PURPOSE

To define the County's policy for capitalization of interest cost as provided in Statement of Financial Accounting Standards No. 34.

#### POLICY

FASB-34 states that interest costs should be capitalized as part of the acquisition cost of an asset. Interest cost must be capitalized for all assets that require an acquisition period to get them ready for their intended use. Acquisition period is defined as the period commencing with the first expenditure for a qualifying asset and ending when the asset is substantially complete and ready for its intended use. The average interest rate to be used will be applied to the average amount of accumulated expenditures on a monthly basis. It should be noted that the calculation is made only on cash spent excluding any necessary accruals. The amount of interest cost to be capitalized is limited to the actual amount of interest cost incurred for the period, i.e. capitalizing interest cost may not create a credit balance in the interest expense account.

FASB-62 discusses the amount of capitalized interest cost related to tax exempt borrowings.

The amount of capitalized interest cost allowable is equal to the net of total actual interest cost on the tax exempt borrowing, less any interest income earned on temporary investments of the tax exempt funds.

FASB-62 applies only when an external restriction (i.e. law or contract) is imposed requiring that the borrowed funds must be directly used to acquire the assets.

## Property Transfer Request Form Preparation and Routing Instructions

### I. Originating Department:

The originating department is responsible of completing the property transfer request form. (PTR). For each item transferred, list all the information requested. Any surplus items should be transferred to the Purchasing Office. Surplus items should use the following letters in the-"surplus code" column:

#### Code

- A. Operating, no longer required.
- B. Non-operating, not economical to repair.
- C. Damaged/destroyed
- D. Traded-in
- E. Stolen; copy of sheriff's report and a loss declaration statement required.
- F. Other; explanation memo required.

Forward all copies of the signed PTR and any other required documents (see E & F) to the receiving department for their approval signature.

### II Receiving Department:

The receiving department is responsible for reviewing the PTR and approving the items transferred. After signing the PTR, forward the copy (goldenrod) to Buildings and Grounds to schedule the move of the item(s). Forward all other copies and any other attached documents to the Auditor-Controller.

### III Auditor-Controller

The Auditor's office will review the PTR data for--completeness and accuracy, assign a PTR number, obtain the Administrative Office's approval and revise the internal property records to reflect the transfer.

After the PTR has been approved by the Administrative Office, the Auditor-Controller will distribute copies of the completed PTR as follows:

Original	Auditor-Controller
Green	Originating department (transfer from)
Canary	Receiving department (transfer to)
Pink	Administrative Office

# COUNTY OF IMPERIAL

## PROPERTY TRANSFER REQUEST

### PREPARATION INSTRUCTIONS ON REVERSE

THE ITEMS LISTED HAVE BEEN COMPARED WITH THE COUNTY PROPERTY INVENTORY CONTROL RECORDS MAINTAINED BY THE AUDITOR - CONTROLLER, AND AGREE WITH SAID RECORDS EXCEPT AS NOTED HEREON.

**AUDITOR - CONTROLLER**

BY \_\_\_\_\_ No. \_\_\_\_\_ DEPUTY

DATE \_\_\_\_\_

APPROVED: \_\_\_\_\_

ADMINISTRATIVE OFFICE

DATE \_\_\_\_\_

DEPARTMENT	DEPT. NO.
DEPARTMENT HEAD APPROVAL	DATE
FORWARD ALL COPIES TO RECEIVING DEPARTMENT	

DEPARTMENT	DEPT. NO.
DEPARTMENT HEAD APPROVAL	DATE
FORWARD GOLDENROD COPY TO BUILDINGS AND GROUNDS ALL OTHER COPIES TO AUDITOR - CONTROLLER	

### ITEMS TRANSFERRED


**DISTRIBUTION:** ORIGINAL - AUDITOR - CONTROLLER      GREEN - ORIGINATING DEPARTMENT      CANARY - RECEIVING DEPARTMENT       ACQUISITION OF PROPERTY OTHER THAN BY PURCHASE ORDER OR WORK PLAN.

FORM AC-185      PINK - ADMINISTRATIVE OFFICE      GOLDENROD - BUILDINGS AND GROUNDS

# Memorandum

**To:** Teresa Perez, Accountant – Auditors Office  
**From:** Ted Turner, Fleet Superintendent – County Garage  
**Date:** 3/23/01  
**Re:** Vehicle Classifications

Attached is a list of the vehicles that were in the fleet this fiscal year. As we process new vehicles, we will inform you in which class that vehicle belongs. In addition, below is a chart showing the classifications of the vehicles and the lifecycle mileages as passed by the Board of Supervisors on April 1, 2000.

CLASS	TYPE OF VEHICLE	LIFECYCLE MILEAGE
1	MIDSIZE SEDAN	80,000
2	FULLSIZE SEDAN	95,000
3	POLICE SEDAN	95,000
4	MIDSIZE PICKUP	80,000
5	FULLSIZE PICKUP	95,000
6	1 TON TRUCKS	100,000
7	MIDSIZE SUV	95,000
8	MIDSIZE VANS	80,000
9	FULLSIZE VANS	95,000
10	FULLSIZE SUV	95,000
11	OTHER MISC	100,000
12	2 TON & UP	100,000

If you have any questions about the above chart, please feel free to call me at 336-2270.

**Imperial County Garage**



**EQUIPMENT DEPRECIATION CATEGORY  
METHOD - STRAIGHT LINE**

<b>EQUIPMENT TYPE</b>	<b>USEFUL LIFE</b>	<b>SALVAGE VALUE</b>
BACKHOE	10	500
BELLY DUMP TRUCK	10	1,500
CUTTER, ASPHALT	10	0
DOLLY, CONVERTER	15	0
DOZER	10	2,000
DRAGLINE	20	1,000
FLATRACK, FLATBED	10	300
FORKLIFT	10	800
GRADER	15	2,000
JEEP	10	25
LINE REMOVER	10	50
LOADER, ASPLT TAILGATE	12	25
LOADER, FRONT END	6	800
LOADER, TRACK	10	1,200
PICKUP (1/2 TO 1 TON)	9	300
RECLAIMER	12	2,000
ROLLER, SELF PROPELLED	10	400
ROLLER, RUBBER TIERED	10	400
SCRAPER	10	2,000
SEDAN	3	300
SKIPLOADER	6	800
SPREADER, AGGREGATE	10	92
SPREADER, BITUMUL	15	50
STREET CLEANER (EMULSION SPRAYER)	10	500
STRIPPING MACHINE	10	500
SWEEPER, PULLTYPE	10	100
TRACTOR, RUBBER TIERED	10	500
TRAILER, 8YD DUMP	7	500
TRAILER, BOTTOM DUMP	8	1,000
TRAILER, LOWBED	10	500
TRUCK, ROLL BACK	10	1,500
TRUCK, 8YD DUMP	8	800
TRUCK, WATER	10	1,000
TRUCK TRACTOR	10	1,500
UTILITY TRAILER	10	200

REVISED: JUNE 30, 2001  
SV: WORD/DEPRECLIST