



# **Fiscal Year End 18-19 Deadlines, Requirements, Forms**



**Presented by: Auditor-Controller's Office**



# **Year End & Journal Entry Transfers Training June 6, 2019**

## **Agenda**

- Deposits
- Accounts Receivable
- Claims
- Encumbrances
- Purchase Orders
- Authorized Signature List
- New User Request Form
- ONESolution Security Request Form
- Schedule of Federal Financial Assistance
- Supplies Inventory
- Fixed Assets
- Journal Entry Transfers

## **Purchasing**



# Deposits



Deadline for **ALL** departments to turn in  
deposits to the County Treasurer:

***Friday, June 28, 2019 @ 12 noon***

AUDITOR'S REGISTER - DUPLICATE

## Example of how deposit permits should indicate which FY revenue belongs to.





# Accounts Receivable



All receivables existing at June 30<sup>th</sup>, where the cash will not be received **on or before July 19<sup>th</sup>**, should be reported to the Auditor's Office.

Methods of reporting receivables:

- ✓ By memo. Prepared memo must include:
  - Organization Key
  - Object Code
  - Amount Expected to be Received
- ✓ On July deposit permits (until July 19<sup>th</sup>).

**Make sure all accounts receivable reported by memo to the Auditor's Office is not duplicated by reporting the same revenue as prior year revenue on your deposit permits.**

The Auditor's Office will set up the receivables as a credit to revenue in the ledgers at June 30<sup>th</sup>, and reverse the entries in the July 2019 ledgers.




# Accounts Receivable (cont'd)

IMPERIAL COUNTY  
DISTRICT ATTORNEY'S OFFICE  
Deborah D. Owen  
Assistant District Attorney



GILBERT G. OTERO  
DISTRICT ATTORNEY  
940 West Main Street, Suite 102  
El Centro, CA 92243  
Tel: (442) 265-1175  
Fax: (760) 352-4474

## MEMORANDUM

Date: July 10, 20XX  
To: Ann McDonald  
From: Ivonne R. Peraza   
Subject: 20XX-20XX Year End Receivable

Please book the following receivables for reimbursement of services to DA General Fund:

District Attorney Reimbursement for Services	1020001-493000	\$13,194.00
--	----------------	-------------

Example of an A/R Memo

**RECEIVED**  
JUL 11 20 XX  
AUDITOR CONTROLLER  
IMPERIAL COUNTY

**Example of how to request the booking of an Accounts Receivable via a Memo.**

**All accounts receivable memos should be sent to Shelly Smail's attention.**



# Accounts Receivable (cont'd)

## Detail Transaction Report

06/01/20XX Through 06/30/20XX

Trans. Date	Description	Reference	Fiscal Year	Batch ID	Check #	Ssys ID	Debit	Credit	Net Balance
Org Key:	1020001 DISTRICT ATTORNEY								
Object:	446705 State Aid - Insurance Fraud								
06/30/20XX	A/R 06/30/20XX	06XX-566	20XX	JXXS630C		JE	0.00	6,735.00	
06/30/20XX	A/R 06/30/20XX	06XX-566	20XX	JXXS630C		JE	0.00	26,169.06	Prior FY
Object Total:							0.00	32,904.06	32,904.06
Org Key Total:							0.00	32,904.06	-32,904.06

## The Recording of a Receivable

## Detail Transaction Report

06/01/20XX Through 06/30/20XX

Trans. Date	Description	Reference	Fiscal Year	Batch ID	Check #	Ssys ID	Debit	Credit	Net Balance
Org Key:	1020001 DISTRICT ATTORNEY								
Object:	446705 State Aid - Insurance Fraud								
06/30/20XX	A/R 06/30/20XX	06XX-566	20XX	JXXS630C		JE	0.00	6,735.00	
06/30/20XX	A/R 06/30/20XX	06XX-566	20XX	JXXS630C		JE	0.00	26,169.06	Prior FY
07/07/20XX	WORKERS COMP 3RD QTR REIMB	DP85793	20XX	CXXT707A		CR	0.00	26,169.06	Current FY
07/08/20XX	REV A/R 06XX-566	07XX-094	20XX	JXXS708A		JE	6,735.00	0.00	
07/08/20XX	REV A/R 06XX-566	07XX-094	20XX	JXXS708A		JE	26,169.06	0.00	
Object Total:							32,904.06	59,073.12	26,169.06
Org Key Total:							32,904.06	59,073.12	-26,169.06

## The Reversal of a Receivable

Example of how receivables are recorded in the ledgers and reversed.



# Claims

Deadline for **ALL** departments to submit prior year claims to the Auditor Controller's Office:

***Friday, July 19, 2019 @ noon.***

**Note:** No claims will be accepted for processing after 12:00 PM. No Exceptions.

Claims submitted in July for processing should be clearly marked in RED:

On the upper right hand corner as follows:

- **P 18-19** for Prior Year
- **C 19-20** for Current Year

In the description as follows:

- **FY18-19** for Prior Year
- **FY19-20** for Current Year







# Encumbrances

## What is an Encumbrance?

A commitment to expend resources, such as purchase orders and signed contracts for the purchase of goods and services to be received in the future.

An encumbrance does not represent an expenditure in the current period, but only a commitment to expend funds.

Year End Encumbrances are treated as reserves, meaning the funds are set aside for future expenditure.

## Encumbrances:

- Must be justified by a contract or minute order.
- Encumbrance Request must be submitted to CEO/GSA's office for approval by **July 5<sup>th</sup>**.

Instructions on how to complete Year-End Encumbrance Requests are found in the budget manual on Imperial County's Home page in the [Popular Links](#) section under ***Budget Docs & Forms***.

The encumbrance form can also be found on Imperial County's Home page in the [Popular Links](#) section under ***Budget Forms***.

<http://www.co.imperial.ca.us/>



## **Encumbrances (cont'd)**

### **Purchase Orders:**

As per direction of the Board on May 21, 2019 all purchase orders will be cancelled unless there is a contract or approved justification that has been submitted to GSA via a PY request.



# Encumbrances (cont'd)

## COUNTY OF IMPERIAL YEAR-END ENCUMBRANCES REQUEST AS OF JUNE 30, 2018

APPENDIX D

Budget Unit/Org Key Title:

OFFICE OF EMERGENCY SERVICES

Org Key Code:

1551001

CEO Office Use Only

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract
530005	Special Dept. Expense	\$210,082.00	\$210,082 -	Current	Yes	PY1071

Justification: To encumber balance of grant funds not encumbered under a Purchase Order or spent, from 2017 Homeland Security Grant Program (FY17 HSGP).

\*REF: Budget Unit #1914001 - 2017 Homeland Security Grant Program.

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract
546150	Grant Pass-Thru Payments	\$13,105.00	\$13,105 -	Current	Yes	PY1072

Justification: To encumber balance of grant funds not encumbered under a Purchase Order or spent, from 2017 Homeland Security Grant Program (FY17 HSGP).

\*REF: Budget Unit #1914001 - 2017 Homeland Security Grant Program.

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract

Justification:

Total Amount Requested:

\$223,187.00

It is requested that appropriation accounts of this department be encumbered in the above amounts to cover anticipated expenditures in accordance with the Auditor-Controller's guidelines.

Signature of Department Head

6/25/2018

Date

For CEO Office Use Only

Total Amount Approved:

\$223,187 -

Signature of CEO Representative

7/19/2018

Date

D-3

## Example of Backup





# Encumbrances (cont'd)

BOS APPROVED: 05-15-18  
M.O. #27b

## OFFICIAL BUDGET AMENDMENT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF IMPERIAL, AUTHORIZING AN AMENDMENT TO THE FINAL BUDGET FOR FISCAL YEAR 2017-2018 FOR FIRE PROTECTION SERVICES DEPARTMENT

### BUDGET AMENDMENT RESOLUTION NO. 17-18-089

The Final Budget for Fiscal Year 2017-2018 was duly adopted by *Resolution No. 2017-065*, of the Board of Supervisors on September 26, 2017 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 Board of Supervisors approves the following action(s):

#### BUDGET ADJUSTMENTS:

##### Section 1. Record Revenue Estimate(s):

Fund No.	Fund Title	Object Code	Object Code Title	Amount
1914001	2017 HSGP	456175	FEDERAL AID - HSGP	\$263,187 00
Total				\$263,187 00

##### Section 2. Authorize Appropriation(s):

Fund No.	Fund Title	Object Code	Object Code Title	Amount
1914001	2017 HSGP	552085	TRANSFER OUT	\$263,187 00
1501001	FIRE PROTECTION SERVICES	552080	TRANSFER IN	(\$40,000 00)
1501001	FIRE PROTECTION SERVICES	549005	EQUIPMENT - VEHICLES	\$40,000 00
1551001	OFFICE OF EMERGENCY SERVICES	552080	TRANSFER IN	(\$223,187 00)
1551001	OFFICE OF EMERGENCY SERVICES	546150	GRANT PASS THRU PAYMENTS	\$13,105 00
1551001	OFFICE OF EMERGENCY SERVICES	530005	SPECIAL DEPARTMENT EXPENSE	\$210,082 00
Total				\$263,187 00

##### Section 3. Authorize Transfer of Funds from the following source(s):

###### FROM:

Fund No.	Fund Title	Object Code	Object Code Title	Amount
Total				

#### CAPITAL EXPENDITURE AUTHORIZATION:

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

Fund No.	Fund Title	Object Code	Object Code Title	Qty	Description	Amount
1501001	FIRE PROTECTION	549005	EQ-VEHICLES	1	PURCHASE OF EMERG VEH	\$40,000 00
Total						\$40,000 00

Example of Backup



# Encumbrances (cont'd)

BOS APPROVED: 05-15-18  
M.O. #27b

1. Purpose of Budget Amendment:

Recognize grant award of 2017 Homeland Security Grant Program funding and establish necessary appropriation budgets to expend funds.

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 15<sup>th</sup> day of May, 2018 by the following vote, to-wit:

AYES: Renison, Plancarte, M. Kelley, R. Kelley, Castillo

NOES: None

ABSTAINED: None

ABSENT: None

*Blanca Acosta, Clerk of the Board of Supervisors  
County of Imperial, State of California*

cc: Department  
Auditor-Controller  
CEO  
GSA-Budget Fiscal

## Example of Backup





# Encumbrances (cont'd)

Ledger GL		Comparison of Actual to Budget (Revenue and Expenditures)					Fiscal Year 20XX			
Report Date 06/30/20 XX		Note: % = (YTD Actual + Current Encum) / Adjusted Budget * 100					Fiscal Period 12			
Database Production		Adj Bud vs.								
Key	1046001	BEHAVIORIAL HEALTH	Adopted	Budget	Prior	Adjusted		Current	YTD Act+Enc	
Object	Description	Budget	Adjust.	Encum	Budget	YTD Actual	MTD Actual	Encum	Fav (Unfav)	%
514020	Communications - Services	20,611.00	20,000.00	0.00	40,611.00	43,775.51	5,752.00	0.00	(3,164.)	107
515000	Food	40,088.00	17,000.00	64.80	57,152.80	53,254.16	9,618.44	94.68	3,804.	93
516000	Household Expense	200,000.00	34,900.00	0.00	234,900.00	227,050.77	40,317.25	41.62	7,807.	96
517055	Insurance Liability	139,241.00	0.00	0.00	139,241.00	139,241.04	11,603.42	0.00	(0.)	100
517065	Malpractice Insurance	87,840.00	-25,000.00	0.00	62,840.00	56,393.27	4,699.44	0.00	6,446.	89
519000	Maintenance-Equipment	150,000.00	194,816.37	0.00	344,816.37	361,807.58	59,807.54	0.00	(16,991.)	104
520000	Maint-Struc, Improve, Grounds	29,218.00	-23,000.00	0.00	6,218.00	6,075.19	875.38	0.00	142.	97
521000	Med-Dental & Lab Supplies	57,455.00	48,500.00	1,873.28	107,828.28	105,553.16	9,209.71	6,052.51	(3,777.)	103
522000	Memberships	9,941.00	0.00	0.00	9,941.00	9,914.33	539.83	0.00	26.	99
524000	Office Expense	212,052.00	25,000.00	205.20	237,257.20	244,137.77	49,550.08	0.00	(6,880.)	102
524002	Cal Card Charges	0.00	0.00	0.00	0.00	0.00	-366.59	0.00	(0.)	
525010	Professional & Special Service	2,781,656.00	168,417.00	0.00	2,950,073.00	3,514,409.71	758,158.46	0.00	(564,336.)	119
525020	Prof & Spec Svs Data Pro	231,951.00	80,255.60	0.00	312,206.60	344,470.96	98,657.56	0.00	(32,264.)	110
525030	Prof & Spec Svs Other	3,800,000.00	0.00	0.00	3,800,000.00	4,670,958.36	1,028,249.62	0.00	(870,958.)	122
525070	Overhead Reimbursement	722,998.00	0.00	0.00	722,998.00	722,997.96	60,249.83	0.00	0.	99
526000	Publ & Legal Notices	23,643.00	5,000.00	60.00	28,703.00	19,627.17	2,387.00	1,088.00	7,987.	72
528000	Rents & Leas-Sts-Imp-Grnds	898,724.00	134,100.48	0.00	1,032,824.48	1,086,840.81	79,074.87	92.00	(54,108.)	105
530000	Spec Dept Exp-Training	20,305.00	-10,000.00	59.95	10,364.95	9,194.56	189.00	66.43	1,104.	89
530005	Special Dept Expense	380,000.00	167,868.44	7,211.18	555,079.62	803,957.91	336,636.09	15,192.80	(264,071.)	147
531000	Travel-In Cnty Private Car	58,330.00	5,500.00	0.00	63,830.00	64,836.31	12,248.97	0.00	(1,006.)	101
531005	Travel-In Cnty County Car	160,000.00	-45,000.00	0.00	115,000.00	92,805.95	-18,832.68	0.00	22,194.	80
531040	Travel Out of Cnty Misc	262,438.00	-75,000.00	0.00	187,438.00	191,103.25	32,423.44	0.00	(3,665.)	101
532000	Utilities	163,628.00	-41,000.00	0.00	122,628.00	125,901.98	20,407.57	0.00	(3,274.)	102
SERVICES & SUPPLIES		10,590,119.00	695,357.89	9,474.41	11,294,951.30	13,044,683.24	2,612,161.70	22,628.04	(1,772,360.)	115 %
OTHER CHARGES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.	%
549000	Equipment	0.00	259,606.83	0.00	259,606.83	246,516.17	94,750.07	0.00	13,090.	94
549005	Equipment-Vehicles	22,505.00	0.00	0.00	22,505.00	24,304.04	0.00	0.00	(1,799.)	107
CAPITAL ASSETS		22,505.00	259,606.83	0.00	282,111.83	270,820.21	94,750.07	0.00	11,291.	95 %
552080	Transfers In	0.00	-34,754.75	0.00	-34,754.75	-135,496.66	-166,431.00	0.00	100,741.	389
OTHER FINANCING SOURCES		0.00	-34,754.75	0.00	-34,754.75	-135,496.66	-166,431.00	0.00	100,741.	389 %

Example of how prior year encumbrances appear in the budget







# New User Request Form

## Auditor-Controller - New User Request Form

Date for account to become active:

Department & Org Key

### New User Information

First name

Last name

### Contact information

Phone

Email address

### Access Requested

☐ Kronos

☐ One Solution - IFAS

☐ Questys

### Kronos Access

☐ Manager

☐ Time Stamp

### Manager Access level

☐ Supervisory access

☐ Department Level Access

### ONE SOLUTION ACCESS

☐ Purchase Requestor

☐ Inquiry Only

☐ PYREEL & PY Reports

☐ Purchase Approver

☐ PAF Input

☐ PAF Approver

### Questys

☐ Please check if user needs Questys installed on their workstation

Authorizing Signature

Date

**NOTE: All employees are required to register with PSYNC once they receive their user information.**

**All New User Request Forms should be sent to Shelly Smail's attention.**



# ONESolution Security Request Form

## ONESolution Security Request Form

Department Name \_\_\_\_\_

### PO INPUT CLERKS:

Please list employees that you would like to have the ability to enter Purchase Requests:

Name:

Email Address:

1	_____	_____
2	_____	_____
3	_____	_____
4	_____	_____
5	_____	_____

### PR Approvers

Please Indicate Employees that are to Approve Purchase Requests:

No employee shall approve a PR that they have entered.

Note: The person first on the list will be receiving an email notification.

Name:

Email Address:

Primary	_____	_____
Secondary	_____	_____
Third	_____	_____
Fourth	_____	_____

### PAF Input Clerks

Please Indicate Employees that are to Input Personal Action Forms:

This will be used for Merits, Promotions, Demotions and Terminations

Name:

Email Address:

Primary	_____	_____
Secondary	_____	_____
Third	_____	_____

### PAF Approvers

Please Indicate Employees that are to Approve Personal Action Forms:

These employees must be authorized to sign Payroll and PS2 forms.

This will be used for Merits, Promotions, Demotions and Terminations

Name:

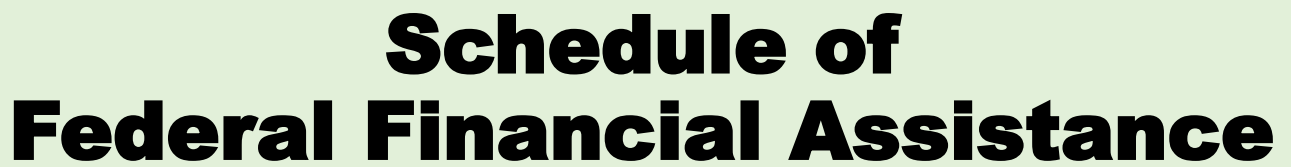
Email Address:

Primary	_____	_____
Secondary	_____	_____
Third	_____	_____

Authorized By: \_\_\_\_\_ Signature: \_\_\_\_\_

PLEASE RETURN TO THE AUDITOR-CONTROLLERS OFFICE

**All ONESolution Security Request Forms should be sent to Shelly Smail's attention.**



COUNTY OF IMPERIAL  
DEPARTMENT: \_\_\_\_\_  
DEPARTMENTAL SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 20XX

**The Schedule of Federal Financial Assistance must  
be submitted to Ivonne Ramirez's attention  
by *August 1, 2019*.**



# Supplies Inventory

**DEADLINE**

Deadline for applicable departments to submit the year end Supplies Inventory to the Auditor Controller's Office:

**Friday, July 19, 2019**

The Supply Inventory should be sent to **Shelly Smail's** attention.

Applicable Departments Include:

- Behavior Health
- Facilities Management
- Fleet Services (Garage)
- Public Health
- Probation
- Public Works
- Purchasing
- Sheriff





# **Fixed Assets**

- **Deadline for Statement of General Fixed Assets FY 18-19**
- **PTR Form (Property Transfer Request)**
- **Fixed Asset object codes**



## **Statement of General Fixed Assets**

- **Statement of General Fixed Assets will be sent out to Departments no later than June 21, 2019**
- **Deadline for Fixed Asset Inventory Certificate is July 10, 2019**

**The Fixed Asset Inventory Certificate along with any backup should be submitted to Vanessa Castañeda by July 10, 2019.**



# Statement of General Fixed Assets

County of Imperial  
Statement of General Fixed Assets

<u>Dept</u>	<u>Class</u>	<u>Asset No.</u>	<u>Location</u>	<u>Description</u>	<u>Serial #</u>	<u>PurchAmt</u>	<u>InservDt</u>
1006	3	30448	CC1	19 WORKSTATIONS, 3 PRIVATE OF		74,586.11	02/05/2001
1006	3	30476	CC1	PIX FIREWALL		27,226.22	04/06/2001
1006	3	32248	CC1	45KRONOS TIME CLOCKS 18 MODEMS		132,387.71	10/22/2009
1006	3	32415	CC1	KRONOS		366,760.08	06/30/2014
						<u>600,960.12</u>	
1006	4	32249	CC1	KRONOS SERVER		7,977.90	10/20/2009
						<u>7,977.90</u>	
						<u>608,938.02</u>	



# Statement of General Fixed Assets

## COUNTY OF IMPERIAL FIXED ASSET INVENTORY CERTIFICATE JUNE 30, 2019

Department Number:

Department Name:

### Inventory Accountability

1. Value per Auditor's records \$ \_\_\_\_\_

2. Add: No. of Items Value

a) On hand but not  
Listed (eg. New Items,  
Transfers in, etc.)

	\$
	\$

b) Loans from other depts.  
Total (2a + 2b)

\$ \_\_\_\_\_

3. Deduct: No. of Items Value

a) Transfers out

	\$
	\$
	\$

b) Loans to other depts.

c) Missing \*

Total (3a+3b+3c)

(\$ \_\_\_\_\_)

4. Value per Department's physical inventory \$ \_\_\_\_\_

=====

\*Explanation: \_\_\_\_\_

I certify under penalty of perjury that, to the best of my knowledge and belief, the Statement of General Fixed Assets consisting of page (s) \_\_\_\_\_, including the above summary, is an accurate and complete inventory of all fixed assets in my possession, or in my charge, at the close of business on June 30, 2019, and in all respects is correct and in accordance with section 24051 of the Government Code.

Date

Department Head Signature





# PTR Form

Controller Documents & Forms

Forms

- [Affidavit To Obtain Duplicate OR Lost Or Destroyed Warrant](#)
- [Imperial County CAL-Card-Cover Sheet](#)
- [Out of County Travel-Object Code 531040](#)
- [Transfer of Appropriations Form](#)
- [Accounting Control – Org Key and Object Code Request](#)
- [Claim Form](#)
- [W9 Form](#)
- [Authorized Signature List](#)
- [Vendor Request Form](#)
- [In County Mileage Claim](#)
- [Request For Relief From Liability](#)
- [One Solution Security Request Form](#)
- [One Solution New User Request Form](#)
- [Federal Financial Assistance Schedule Document](#)
- [PTR Form Instructions](#)
- [Property Transfer Form Template](#)
- [Property Transfer Form Template](#)

- New form is one sheet only, no carbon copies
- Available in Excel and Adobe

- **Once the Auditors Office has received the original, copies will be distributed by the Auditors Office to the corresponding departments.**
- **Reminder: Each department has to contact Facilities when transferring assets to Surplus.**



# Cheat Sheet on Object Codes for Fixed Assets

548000	Land
549000	Equipment
549005	Equipment - Vehicles
549010	Equipment - Info Technology
549015	Firearms
550000	Structures & Improvements
550005	Infrastructure
550010	Paving
550015	Marking & Lightings
550020	Construction
550025	Capital Improvements



# **Cheat Sheet on Object Codes for Fixed Assets**

- Equipment (549000) – greater than \$7,500.
- Weapons (549015) – must be capitalized regardless of amount.
- Equipment less than \$7,500 but must work together to function - \$50,000.
- Additions or betterments to existing buildings (550000) - \$50,000 min.
- Computer software (549010) - \$25,000 min.





# **Journal Entry Transfers**

**PROPER OBJECT CODE  
CLASSIFICATION OF  
TRANSACTIONS**



## **What are JEs used for?**

- To transfer the cost of services that county departments provide to one another. (See Cash Control Manual Section 14.11)
- To correct a key punch error on a claim, deposit permit, or another JE.
- To transfer funds as a result of a Budget Amendment Resolution.



# Fund & Object Types:

## ORG KEY FUND TYPES

10XX	GENERAL FUND	}	Governmental Funds
15XX thru 19XX	SPECIAL REVENUE		
40XX	CAPITAL PROJECTS		
45XX	DEBT SERVICES		
50XX	ENTERPRISE	}	Proprietary Funds
52XX	INTERNAL SERVICES		
54XX	RETIREMENT	}	Private Purpose Funds
55XX	SPECIAL DISTRICTS		
700X thru 89XX	AGENCY AND TRUST FUNDS/ DEPARTMENT TRUST FUNDS	}	Fiduciary Funds

## OBJECT CODE TYPES

1	ASSETS
2	PAYABLES
3	FUND BALANCES
4	REVENUE
5	EXPENSE

**NOTE:** Some Funds Do Not Always Start With The Numbers Stated Above Due To GASB 34 Changes



## **Org Keys That Are No Longer General Fund And Are Now Considered Special Revenue**

- 1034001 – Animal Control
- 1044001 – Public Health
- 1046001 – Behavioral Health
- 1053001 – California Child Services
- 1022001 – Child Support (This will be effective 7/1/2019).





# Intra-Fund Transfers

- Intra-Fund Transfers are transfers between the **SAME** Governmental Type Funds.

The following line item classifications are allowable:

Object Code	Object Code Title	Debit	Credit
552***	Intra-Fund Transfer	100,000	
552***	Intra-Fund Transfer		100,000



# Intra-Fund Transfers (Cont'd)

## Example #1:

General Fund to General Fund

Sheriff's Office Reimbursing Auditor's Office For The Cost of Receipt Books:

Org Key	Object Code	Object Code Title	Debit	Credit
1024001	552***	Intra-Fund Transfer	11.50	
1006001	552***	Intra-Fund Transfer		11.50



# Intra-Fund Transfers (Cont'd)

## Example #2:

Special Revenue to Special Revenue

The Fire Department reimbursing Public Works for Road Billing Expenses:

Org Key	Object Code	Object Code Title	Debit	Credit
1501001	552***	Intra-Fund Transfer	8,000.00	
1542001	552***	Intra-Fund Transfer		8,000.00



# Transfers Between Different Governmental Type Funds

The following line item classifications are allowable:

Object Code	Object Code Title	Debit	Credit
5*****	Expense	500,000	
4*****	Revenue		500,000

Object Code	Object Code Title	Debit	Credit
301000	Fund Balance	500,000	
4*****	Revenue		500,000

Object Code	Object Code Title	Debit	Credit
552085	Transfer-Out	500,000	
552080	Transfer-In		500,000





# Transfers Between Different Governmental Type Funds (Cont'd)

## Example #1:

Special Revenue to General Fund

Reimbursement to General Fund for Services Provided:

Org Key	Object Code	Object Code Title	Debit	Credit
1556***	525010	Prof & Special Svs	8,000.00	
1002***	493000	Reimb for Services		8,000.00



# Transfers Between Different Governmental Type Funds (Cont'd)

## Example #2:

Trust Fund to Special Revenue

To record revenue from a Trust fund to a Special Revenue or General Fund:

Org Key	Object Code	Object Code Title	Debit	Credit
1225 <u>000</u>	301000	Fund Balance	8,000.00	
1847 <u>001</u>	446010	State Aid		8,000.00

**Note:** When transferring from a trust fund, the Org Key must end in **000**



# Transfers Between Different Governmental Type Funds (Cont'd)

## Example #3:

### Special Revenue to General Fund

Reimbursement from a Special Revenue to a General Fund for pass thru payments and budget transfers:

Org Key	Object Code	Object Code Title	Debit	Credit
1866***	552085	Transfer-Out	8,000.00	
1028***	552080	Transfer-In		8,000.00



# Proper JE Memo Format

2995 SOUTH 4<sup>TH</sup> STREET, SUITE 105  
EL CENTRO, CA 92243  
FAX (760) 337-5716

Imperial County  
Department of  
Social Services

## Memo

TO: Ann McDonald  
Assistant Auditor

FROM: Laura Carrillo  
Administrative Services Manager

INITIALS OR SIGNATURE

DATE: September 14, 20 XX

RE: Transfer of Funds - MediCal and CMSP Estimated Expenditure Transfers -  
August 20XX-FY XX/XX

Please transfer the following amounts as an estimate of MediCal and CMSP  
expenditures for August 20XX-FY XX/XX

BRIEF EXPLANATION  
OF THE PURPOSE OF  
THE JOURNAL

### MediCal

MediCal Expense  
1724001-533155

DEBIT

\$ 521,182.54

CREDIT

MediCal Expense  
1047001-533155

\$ 521,182.54

If you have any questions or need additional information, please contact me at  
(760) 337-5173 or via email at [lauracarrillo@co.imperial.ca](mailto:lauracarrillo@co.imperial.ca).

CONTACT INFO

Thank you.

**REMINDER: ALWAYS  
PLACE DEBIT FIRST  
FOLLOWED BY CREDIT**

RECEIVED

SEP 15 20 XX

AUDITOR CONTROLLER  
IMPERIAL COUNTY





# PURCHASING YEAR END PROCESSES

- ❖ June/July Confirming Invoices – indicate fiscal year
  - Current Year (2018/2019)
  - New Year – indicate fiscal year in description and notes (2019/2020)
  - Add full descriptions, as much information as possible
- ❖ Prior Year Encumbrance (PY) – Review PY's for double encumbrance and when making purchases. When using a PY for the new fiscal year indicate the PY number within the description and notes.
- ❖ CDD Reports – review reports to identify encumbrances that need to be cancelled.
  - Send Procurement an email to request closing PR's or PO's
  - Close as many as possible – want to start new year as clean as possible
- ❖ Office Depot Blankets – expire June 30<sup>th</sup> no orders will be processed on A19 PO's. Remember to process payments for blankets by 7/13 cut off.
- ❖ All Blanket PO's will be automatically cancelled.
- ❖ Office Depot – various invoices are more than 60 days late (30 Day invoicing), critical to process before July 13<sup>th</sup> no later than 12:00 PM
  - When using Office Depot look for best value (green products if possible and practical)
  - Lump orders together – orders **must** be \$50 minimum



# **PURCHASING YEAR END PROCESSES**

- ❖ Stock Purchases – review stock items (stamps, name plates, etc.). No new requisitions to be submitted after June 14<sup>th</sup>.
  
- ❖ Blankets – Begin entering new blankets as soon as possible. Be sure to review who will have authority to purchase and use the below standard information:
  - BLANKET PURCHASE ORDER FOR THE PERIOD OF
  - JULY 1, 2019 THRU JUNE 30, 2020
  - (BLANKET PURPOSE)
  - (AUTHORIZED INDIVIDUALS)
  
- ❖ Purchase Requests – review balances when processing requisitions, if funds are not available it will delay processing time.
  - Full descriptions
  - Fix Assets – must have approved minute order & date. Be sure attach Board Documents within the system.
  - We will ask questions for request that are out of the ordinary, such as shirts, boots, food, canopies etc. Please provide as much information up front as possible to avoid delays.
  
- ❖ Information Technology (IT) – all software/computer equipment (hard drives, monitors, iPad, Laptops, etc.) must obtain approval from IT Manager Henry Felix prior to placing into ONESolution. Include the approval with the attachment backup.



# **PURCHASING YEAR END PROCESSES**

- ❖ Cal Cards – New card request must be with legal name going forward. CAL CARD form is available through Purchasing. Send to CEO office first, they will forward us the request when approved.
- ❖ Agreements – when seeking a sample agreement for RFP's or guess speaker engagements please contact County Counsel first. Once sample has been obtained then proceed to enter the requisition and attach agreement.
- ❖ Surplus Items – contact Venessa Ramirez (ext. 1865) to find out if there is room in the Quonset hut. Once approved contact Facilities to schedule pick up.
- ❖ Feel free to contact Purchase should you have any questions



**Any questions??**