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

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

The Treasurer of the County of Imperial will receive

One hundred eighteen thousand eight hundred eighty-one & 00/100

Dollars $ 18,881 00

<table>
<thead>
<tr>
<th>ORGANIZATION KEY</th>
<th>OBJECT CODE</th>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000001</td>
<td>401105</td>
<td>RDA Reimbursement City of El Centro</td>
<td>52,682 00</td>
</tr>
<tr>
<td>7141000</td>
<td>301000</td>
<td>ERAF - City of El Centro</td>
<td>66,199 00</td>
</tr>
</tbody>
</table>

**FY 18-19**

**FY 19-20**

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

All receivables existing at June 30th, where the cash will not be received on or before July 19th, 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 19th).

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 30th, and reverse the entries in the July 2019 ledgers.
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)

### The Recording of a Receivable

**Detail Transaction Report**

<table>
<thead>
<tr>
<th>Trans. Date</th>
<th>Description</th>
<th>Fiscal Reference</th>
<th>Year</th>
<th>Batch ID</th>
<th>Check #</th>
<th>Sys ID</th>
<th>Debit</th>
<th>Credit</th>
<th>Net Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/20XX</td>
<td>A/R 06/30/20XX</td>
<td>06XX-566</td>
<td>20XX</td>
<td>JXXS630C</td>
<td>JE</td>
<td></td>
<td>0.00</td>
<td>6,735.00</td>
<td></td>
</tr>
<tr>
<td>06/30/20XX</td>
<td>A/R 06/30/20XX</td>
<td>06XX-566</td>
<td>20XX</td>
<td>JXXS630C</td>
<td>JE</td>
<td></td>
<td>0.00</td>
<td>26,169.06</td>
<td></td>
</tr>
</tbody>
</table>

Prior FY: Object Total: 0.00 32,904.06 Org Key Total: 0.00 32,904.06

### The Reversal of a Receivable

**Detail Transaction Report**

<table>
<thead>
<tr>
<th>Trans. Date</th>
<th>Description</th>
<th>Fiscal Reference</th>
<th>Year</th>
<th>Batch ID</th>
<th>Check #</th>
<th>Sys ID</th>
<th>Debit</th>
<th>Credit</th>
<th>Net Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/20XX</td>
<td>A/R 06/30/20XX</td>
<td>06XX-565</td>
<td>20XX</td>
<td>JXXS630C</td>
<td>JE</td>
<td></td>
<td>0.00</td>
<td>6,735.00</td>
<td></td>
</tr>
<tr>
<td>06/30/20XX</td>
<td>A/R 06/30/20XX</td>
<td>06XX-565</td>
<td>20XX</td>
<td>JXXS630C</td>
<td>JE</td>
<td></td>
<td>0.00</td>
<td>26,169.06</td>
<td></td>
</tr>
<tr>
<td>07/07/20XX</td>
<td>WORKERS COMP 3RD QTR REIMB</td>
<td>DF5793</td>
<td>20XX</td>
<td>CXX707A</td>
<td>CR</td>
<td></td>
<td>0.00</td>
<td>26,169.06</td>
<td></td>
</tr>
<tr>
<td>07/08/20XX</td>
<td>REV A/R 06XX-566</td>
<td>07XX-094</td>
<td>20XX</td>
<td>JXXS708A</td>
<td>JE</td>
<td></td>
<td>6,735.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>07/08/20XX</td>
<td>REV A/R 06XX-566</td>
<td>07XX-094</td>
<td>20XX</td>
<td>JXXS708A</td>
<td>JE</td>
<td></td>
<td>26,169.06</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

Current FY: Object Total: 32,904.06 59,073.12 Org Key Total: 32,904.06 59,073.12

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
Claims (cont’d)

IMPERIAL COUNTY, CALIFORNIA
AUDITOR-CONTROLLER’S OFFICE
ACCOUNTING SYSTEM

CLAIM

1. VENDOR/PAYEE INFORMATION
   American Embroidery & Screening
   Vendor Number: V12660
   Vendor Name and Address:
   EA N Services, LLC
   PO Box 402383
   Atlanta, GA 30384-2383
   Address Code (circle one) A1 A2 E1 OTHER

2. NAME OF BUDGET UNIT:
   10000.01 - Auditor-Controller
   3 NAME OF FUND:
   General Fund
   4 DEPT PHONE NO.:
   442-265-1296

   I HEREBY CERTIFY THAT THE ARTICLES OR SERVICE
   DESCRIBED BY THE INVOICE ATTACHED BELOW HAVE
   BEEN DELIVERED OR PERFORMED AND THAT NO PRIOR
   CLAIM HAS BEEN PRESENTED FOR SAID ARTICLES OR
   SERVICES.

   EMPLOYEE SIGNATURE

   DATE

<table>
<thead>
<tr>
<th>ORGANIZATION KEY</th>
<th>OBJECT CODE</th>
<th>DESCRIPTION</th>
<th>REF/#</th>
<th>ENCUMBRANCE LIQUIDATION</th>
<th>AMOUNT CLAIMED</th>
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</thead>
<tbody>
<tr>
<td>1006001</td>
<td>522000</td>
<td>Annual National Notary Assoc. Fee</td>
<td></td>
<td></td>
<td>69.00</td>
</tr>
</tbody>
</table>

Order # 5582496

TOTAL AMOUNT DUE

FY 18-19

Example
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 5th.

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, 2016

Budget Unit/Org Key Title: OFFICE OF EMERGENCY SERVICES
Org Key Code: 1551001

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Account Description</th>
<th>Requested Amount</th>
<th>Approved Amount</th>
<th>Cur. Yr/ Prior Yr</th>
<th>Minute Order</th>
<th>Contract</th>
</tr>
</thead>
<tbody>
<tr>
<td>530005</td>
<td>Special Dept. Expense</td>
<td>$210,082.00</td>
<td>$210,082</td>
<td>Current Yes</td>
<td></td>
<td>FY2017</td>
</tr>
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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.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Account Description</th>
<th>Requested Amount</th>
<th>Approved Amount</th>
<th>Cur. Yr/ Prior Yr</th>
<th>Minute Order</th>
<th>Contract</th>
</tr>
</thead>
<tbody>
<tr>
<td>546150</td>
<td>Grant Pass-Thru Payments</td>
<td>$13,105.00</td>
<td>$13,105</td>
<td>Current Yes</td>
<td></td>
<td>FY19012</td>
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</table>

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.

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

For CEO Office Use Only

Total Amount Approved: $223,187

Signature of CEO/Representative
7/19/2018
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):

<table>
<thead>
<tr>
<th>Fund No.</th>
<th>Fund Title</th>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1914001</td>
<td>2017 HSGP</td>
<td>456175</td>
<td>FEDERAL AID – HSGP</td>
<td>$263,187</td>
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<td></td>
<td></td>
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<td>Total</td>
<td>$263,187</td>
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Section 2. Authorize Appropriation(s):

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<th>Fund Title</th>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Amount</th>
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</thead>
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<tr>
<td>1914001</td>
<td>2017 HSGP</td>
<td>552085</td>
<td>TRANSFER OUT</td>
<td>$263,187</td>
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<tr>
<td>1501001</td>
<td>FIRE PROTECTION SERVICES</td>
<td>552080</td>
<td>TRANSFER IN</td>
<td>($40,000)</td>
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<tr>
<td>1501001</td>
<td>FIRE PROTECTION SERVICES</td>
<td>549005</td>
<td>EQUIPMENT – VEHICLES</td>
<td>$40,000</td>
</tr>
<tr>
<td>1551001</td>
<td>OFFICE OF EMERGENCY SERVICES</td>
<td>552080</td>
<td>TRANSFER IN</td>
<td>($223,187)</td>
</tr>
<tr>
<td>1551001</td>
<td>OFFICE OF EMERGENCY SERVICES</td>
<td>546150</td>
<td>GRANT PASS THRU PAYMENTS</td>
<td>$13,105</td>
</tr>
<tr>
<td>1551001</td>
<td>OFFICE OF EMERGENCY SERVICES</td>
<td>530005</td>
<td>SPECIAL DEPARTMENT EXPENSE</td>
<td>$210,082</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>$263,187</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Fund No.</th>
<th>Fund Title</th>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

CAPITAL EXPENDITURE AUTHORIZATION:

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

<table>
<thead>
<tr>
<th>Fund No.</th>
<th>Fund Title</th>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Qty</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1501001</td>
<td>FIRE PROTECTION</td>
<td>549005</td>
<td>EQ-VEHICLES</td>
<td>1</td>
<td>PURCHASE OF EMERG VEH</td>
<td>$40,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>$40,000</td>
</tr>
</tbody>
</table>
Encumbrances (cont’d)

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 15th 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
CBO
GSA-Budget Fiscal

Example of Backup
Example of how prior year encumbrances appear in the budget

<table>
<thead>
<tr>
<th>Key</th>
<th>Description</th>
<th>BEHAVIORAL HEALTH</th>
<th>Fiscal Year</th>
<th>Current Encumbrances</th>
<th>YTD Actual</th>
<th>MTD Actual</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>51420</td>
<td>Communications - Services</td>
<td>20,611.00</td>
<td>20,000.00</td>
<td>0.00</td>
<td>39,775.51</td>
<td>3,752.00</td>
<td>(3,164) 107</td>
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<tr>
<td>51500</td>
<td>Food</td>
<td>40,088.00</td>
<td>17,000.00</td>
<td>64.80</td>
<td>3,254.16</td>
<td>9,618.44</td>
<td>94.68 93</td>
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<td>51600</td>
<td>Household Expense</td>
<td>200,000.00</td>
<td>34,900.00</td>
<td>0.00</td>
<td>227,050.77</td>
<td>40,317.25</td>
<td>41.62 96</td>
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<tr>
<td>51700</td>
<td>Insurance Liability</td>
<td>139,241.00</td>
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<td>0.00</td>
<td>139,241.00</td>
<td>11,603.42</td>
<td>0.00 100</td>
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<tr>
<td>51705</td>
<td>Malpractice Insurance</td>
<td>87,840.00</td>
<td>-25,000.00</td>
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<td>62,840.00</td>
<td>4,699.44</td>
<td>6.46 89</td>
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<tr>
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<td>Maintenance - Equipment</td>
<td>150,000.00</td>
<td>194,816.37</td>
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<td>361,807.58</td>
<td>59,807.54</td>
<td>16.91 104</td>
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<tr>
<td>52000</td>
<td>Maint-Struc, Improve, Grounds</td>
<td>20,218.00</td>
<td>-23,000.00</td>
<td>0.00</td>
<td>6,218.00</td>
<td>875.38</td>
<td>14.92 97</td>
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<td>52100</td>
<td>Med-Dental &amp; Lab Supplies</td>
<td>57,455.00</td>
<td>48,500.00</td>
<td>1,873.28</td>
<td>107,928.28</td>
<td>71,553.21</td>
<td>6.05 521 (3,777) 103</td>
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<td>52200</td>
<td>Memberships</td>
<td>9,941.00</td>
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<td>9,941.00</td>
<td>933.87</td>
<td>9.33 98</td>
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<tr>
<td>52400</td>
<td>Office Expense</td>
<td>212,052.00</td>
<td>25,000.00</td>
<td>205.20</td>
<td>244,137.77</td>
<td>49,550.08</td>
<td>(6,880) 102</td>
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<td>52402</td>
<td>Cal Card Charges</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00 (0)</td>
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<tr>
<td>52531</td>
<td>Professional &amp; Special Service</td>
<td>2,781,656.00</td>
<td>168,417.00</td>
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<td>3,514,409.71</td>
<td>758,158.46</td>
<td>(564,36) 119</td>
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<tr>
<td>52532</td>
<td>Prof &amp; Spec Svgs Data Pro</td>
<td>231,931.00</td>
<td>80,235.60</td>
<td>0.00</td>
<td>312,265.60</td>
<td>98,637.56</td>
<td>(32,264) 110</td>
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<tr>
<td>52533</td>
<td>Prof &amp; Spec Svgs Other</td>
<td>3,800,000.00</td>
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<td>0.00</td>
<td>4,670,958.26</td>
<td>1,028,249.62</td>
<td>(870,958) 122</td>
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<td>52570</td>
<td>Overhead Reimbursement</td>
<td>722,908.00</td>
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<td>0.00</td>
<td>722,908.00</td>
<td>60,240.83</td>
<td>0.00 99</td>
</tr>
<tr>
<td>52600</td>
<td>Publ &amp; Legal Notices</td>
<td>23,643.00</td>
<td>5,000.00</td>
<td>60.00</td>
<td>28,703.00</td>
<td>19,627.00</td>
<td>2,387.00 72</td>
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<tr>
<td>52800</td>
<td>Rents &amp; Leas-Sts-Impr-Gds</td>
<td>988,724.00</td>
<td>134,100.48</td>
<td>0.00</td>
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<td>79,074.87</td>
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<td>Spec Dept Exp-Training</td>
<td>20,305.00</td>
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<td>0.00</td>
<td>10,364.95</td>
<td>189.00</td>
<td>66.43 104</td>
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<td>53005</td>
<td>Special Dept Expense</td>
<td>380,000.00</td>
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<td>7,211.18</td>
<td>555,079.62</td>
<td>336,615.60</td>
<td>15,192.80 (264,071) 147</td>
</tr>
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<td>53100</td>
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<td>5,500.00</td>
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<td>63,830.00</td>
<td>64,336.31</td>
<td>12,248.97 101</td>
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<tr>
<td>53105</td>
<td>Travel-In Cnty County Car</td>
<td>160,000.00</td>
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<td>0.00</td>
<td>115,000.00</td>
<td>-18,322.68</td>
<td>-12,942.80</td>
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<td>53140</td>
<td>Travel Out of Cnty Misc</td>
<td>262,438.00</td>
<td>-75,000.00</td>
<td>0.00</td>
<td>187,438.00</td>
<td>32,423.44</td>
<td>(3,665) 101</td>
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<tr>
<td>53200</td>
<td>Utilities</td>
<td>168,628.00</td>
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<td>0.00</td>
<td>127,628.00</td>
<td>20,407.57</td>
<td>(2,374) 80</td>
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<tr>
<td><strong>SERVICES &amp; SUPPLIES</strong></td>
<td>10,598,113.00</td>
<td>695,357.69</td>
<td>9,474.41</td>
<td>11,294,051.50</td>
<td>12,044,382.34</td>
<td>2,612,161.70</td>
<td>22,658.84 (1,772,260) 113 %</td>
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<td><strong>OTHER CHARGES</strong></td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00 0%</td>
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</tr>
<tr>
<td>54900</td>
<td>Equipment</td>
<td>0.00</td>
<td>259,606.83</td>
<td>0.00</td>
<td>259,606.83</td>
<td>246,516.17</td>
<td>94,750.07 94</td>
</tr>
<tr>
<td>54905</td>
<td>Equipment-Vehicles</td>
<td>22,500.00</td>
<td>0.00</td>
<td>0.00</td>
<td>22,500.00</td>
<td>24,034.04</td>
<td>0.00 (1,793) 107</td>
</tr>
<tr>
<td><strong>CAPITAL ASSETS</strong></td>
<td>22,500.00</td>
<td>259,606.83</td>
<td>0.00</td>
<td>282,111.83</td>
<td>270,807.71</td>
<td>94,750.07 98</td>
<td></td>
</tr>
<tr>
<td>55280</td>
<td>Transfers In</td>
<td>0.00</td>
<td>-34,754.75</td>
<td>0.00</td>
<td>-34,754.75</td>
<td>-166,431.00</td>
<td>0.00 100,741 389</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES</strong></td>
<td>0.00</td>
<td>-34,754.75</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00 0%</td>
<td></td>
</tr>
</tbody>
</table>
**Authorized Signature List**

**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  
- Pick-Up Warrants  
- Deposit Permits  
- Property Transfer Request

### ACCOUNTS PAYABLE
- Department Head on Claim  
- Pick-Up Warrants  
- Purchase Orders  
- Request for Transfer of Appropriations

**Must be submitted to Auditor-Controller’s Office by June 30, 2019.**  
Please type name, then sign.
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.
All ONESolution Security Request Forms should be sent to Shelly Smail’s attention.
Schedule of Federal Financial Assistance

COUNTY OF IMPERIAL

DEPARTMENT:

DEPARTMENTAL SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 20XX

<table>
<thead>
<tr>
<th>Federal Grantor Pass-Through Grantor (i.e. St. of CA Dept. of ...) Program Title</th>
<th>Federal Catalog Number</th>
<th>Federal Grant Number</th>
<th>Federal Grant Period</th>
<th>Federal Award Amount</th>
<th>Federal Share of 7/1/XX - 6/30/XX Revenues</th>
<th>County Fund Number</th>
</tr>
</thead>
</table>

Other Sources of Federal Financial Assistance: (either awarded, started, continued or ended during the period 7/01/XX - 6/30/XX. Please attach a separate sheet if necessary to report full details.)

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

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**

<table>
<thead>
<tr>
<th>Dept</th>
<th>Class</th>
<th>Asset No</th>
<th>Location</th>
<th>Description</th>
<th>Serial #</th>
<th>PurchAmt</th>
<th>InspecDt</th>
</tr>
</thead>
<tbody>
<tr>
<td>1006</td>
<td>3</td>
<td>30418</td>
<td>CC1</td>
<td>19 WORKSTATIONS, 3 PRIVATE OFFICE</td>
<td>74,216.11</td>
<td>02/02/2001</td>
<td></td>
</tr>
<tr>
<td>1006</td>
<td>3</td>
<td>30476</td>
<td>CC1</td>
<td>PIX FIREWALL</td>
<td>27,226.22</td>
<td>04/08/2001</td>
<td></td>
</tr>
<tr>
<td>1006</td>
<td>3</td>
<td>32248</td>
<td>CC1</td>
<td>45 KRONOS TIME CLOCKS 13 MODEMS</td>
<td>121,077.71</td>
<td>10/22/2009</td>
<td></td>
</tr>
<tr>
<td>1006</td>
<td>3</td>
<td>32515</td>
<td>CC1</td>
<td>KRONOS</td>
<td>366,750.00</td>
<td>06/30/2014</td>
<td></td>
</tr>
<tr>
<td>1006</td>
<td>4</td>
<td>32249</td>
<td>CC1</td>
<td>KRONOS SERVER</td>
<td></td>
<td>600,960.12</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>7,077.90</td>
<td>10/20/2009</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>7,077.90</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>608,938.02</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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) (5 __________

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
• New form is one sheet only, no carbon copies

• Available in Excel and Adobe
Changes in PTR Form

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>548000</td>
<td>Land</td>
</tr>
<tr>
<td>549000</td>
<td>Equipment</td>
</tr>
<tr>
<td>549005</td>
<td>Equipment - Vehicles</td>
</tr>
<tr>
<td>549010</td>
<td>Equipment - Info Technology</td>
</tr>
<tr>
<td>549015</td>
<td>Firearms</td>
</tr>
<tr>
<td>550000</td>
<td>Structures &amp; Improvements</td>
</tr>
<tr>
<td>550005</td>
<td>Infrastructure</td>
</tr>
<tr>
<td>550010</td>
<td>Paving</td>
</tr>
<tr>
<td>550015</td>
<td>Marking &amp; Lightings</td>
</tr>
<tr>
<td>550020</td>
<td>Construction</td>
</tr>
<tr>
<td>550025</td>
<td>Capital Improvements</td>
</tr>
</tbody>
</table>
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
- 15XX thru 19XX SPECIAL REVENUE
- 40XX CAPITAL PROJECTS
- 45XX DEBT SERVICES
- 50XX ENTERPRISE
- 52XX INTERNAL SERVICES
- 54XX RETIREMENT
- 55XX SPECIAL DISTRICTS
- 700X thru 89XX AGENCY AND TRUST FUNDS/DEPARTMENT TRUST FUNDS

- Governmental Funds
- Proprietary Funds
- Private Purpose 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:

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>552***</td>
<td>Intra-Fund Transfer</td>
<td>100,000</td>
<td></td>
</tr>
<tr>
<td>552***</td>
<td>Intra-Fund Transfer</td>
<td></td>
<td>100,000</td>
</tr>
</tbody>
</table>
## 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:

<table>
<thead>
<tr>
<th>Org Key</th>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1024001</td>
<td>552***</td>
<td>Intra-Fund Transfer</td>
<td>11.50</td>
<td></td>
</tr>
<tr>
<td>1006001</td>
<td>552***</td>
<td>Intra-Fund Transfer</td>
<td></td>
<td>11.50</td>
</tr>
</tbody>
</table>
## Intra-Fund Transfers (Cont’d)

### Example #2:
Special Revenue to Special Revenue

The Fire Department reimbursing Public Works for Road Billing Expenses:

<table>
<thead>
<tr>
<th>Org Key</th>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1501001</td>
<td>552***</td>
<td>Intra-Fund Transfer</td>
<td>8,000.00</td>
<td></td>
</tr>
<tr>
<td>1542001</td>
<td>552***</td>
<td>Intra-Fund Transfer</td>
<td></td>
<td>8,000.00</td>
</tr>
</tbody>
</table>
Transfers Between Different Governmental Type Funds

The following line item classifications are allowable:

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>5*****</td>
<td>Expense</td>
<td>500,000</td>
<td></td>
</tr>
<tr>
<td>4*****</td>
<td>Revenue</td>
<td></td>
<td>500,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>301000</td>
<td>Fund Balance</td>
<td>500,000</td>
<td></td>
</tr>
<tr>
<td>4*****</td>
<td>Revenue</td>
<td></td>
<td>500,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>552085</td>
<td>Transfer-Out</td>
<td>500,000</td>
<td></td>
</tr>
<tr>
<td>552080</td>
<td>Transfer-In</td>
<td></td>
<td>500,000</td>
</tr>
</tbody>
</table>
Transfers Between Different Governmental Type Funds (Cont’d)

Example #1:
Special Revenue to General Fund

Reimbursement to General Fund for Services Provided:

<table>
<thead>
<tr>
<th>Org Key</th>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1556***</td>
<td>525010</td>
<td>Prof &amp; Special Svs</td>
<td>8,000.00</td>
<td></td>
</tr>
<tr>
<td>1002***</td>
<td>493000</td>
<td>Reimb for Services</td>
<td></td>
<td>8,000.00</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Org Key</th>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1225000</td>
<td>301000</td>
<td>Fund Balance</td>
<td>8,000.00</td>
<td></td>
</tr>
<tr>
<td>1847001</td>
<td>446010</td>
<td>State Aid</td>
<td></td>
<td>8,000.00</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Org Key</th>
<th>Object Code</th>
<th>Object Code Title</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1866***</td>
<td>552085</td>
<td>Transfer-Out</td>
<td>8,000.00</td>
<td></td>
</tr>
<tr>
<td>1028***</td>
<td>552080</td>
<td>Transfer-In</td>
<td></td>
<td>8,000.00</td>
</tr>
</tbody>
</table>
Memo

TO: Ann McDonald
   Assistant Auditor

FROM: Laura Carrillo
       Administrative Services Manager

DATE: September 14, 20 XX

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

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>MediCal Expense</td>
<td>$521,182.54</td>
</tr>
<tr>
<td>1724001-533155</td>
<td></td>
</tr>
<tr>
<td>MediCal Expense</td>
<td>$521,182.54</td>
</tr>
<tr>
<td>1047001-533155</td>
<td></td>
</tr>
</tbody>
</table>

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

Thank you.

INITIALS OR SIGNATURE
BRIEF EXPLANATION OF THE PURPOSE OF THE JOURNAL
CONTACT INFO

REMINDER: ALWAYS PLACE DEBIT FIRST FOLLOWED BY CREDIT
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 30th 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 13th 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 14th.

- 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??