The background features a light yellow color with a pattern of lemon slices and green leaves. A large, stylized sunburst graphic is centered, with rays emanating from a central circle. Inside this circle is a lemon slice, and the text 'EASY PEASY LEMON SQUEEZY' is written across it. A single lemon drop is positioned below the sunburst.

# **Fiscal Year End 21-22 Deadlines, Requirements, Forms**

EASY  
PEASY  
LEMON  
SQUEEZY

**Presented by: Auditor's Office & Purchasing**

# **Year End & Journal Entry Transfers Training June 8, 2022**

## **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**

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

***Thursday, June 30, 2022 @ 12 noon***

# Deposits

**COUNTY OF  
IMPERIAL, CALIFORNIA  
DEPOSIT PERMIT**

THE TREASURER OF THE COUNTY OF IMPERIAL WILL RECEIVE

**One hundred eighteen thousand eight hundred eighty one & 00/100** DOLLARS \$ **118,881. 00**

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

**Imperial County Auditor-Controller**

ORGANIZATION KEY	OBJECT CODE	DESCRIPTION	AMOUNT
		<b>FY 21-22</b>	
1000001	401105	RDA Reimbursement City of El Centro	52,682 00
		<b>FY 22-23</b>	
7141000	3010 00	ERAF - City of El Centro	66,199 00

I, <b>Shelly Small, Deputy</b> DO	CURRENCY \$ <b>0.00</b>	<b>TOTAL \$ 118,881 00</b>
SWEAR OR AFFIRM THAT THE AMOUNTS OF MONEY SHOWN ON THIS DEPOSIT PERMIT ARE AMOUNTS PAYABLE INTO THE COUNTY TREASURY FOR ACCOUNTS AS STATED.	CHECKS \$ <b>118,881.00</b>	I, <b>KAREN VOGEL</b> , Acknowledge receipt of the amounts for deposit in the County Treasury.
	I, <b>KARINA B. ALVAREZ</b> AUDITOR AND CONTROLLER, CERTIFY THE ACCOUNT DISTRIBUTION OF THE FORGOING DEPOSIT PERMIT TO BE, WITHIN MY KNOWLEDGE, TRUE AND CORRECT.	
X _____ SIGNATURE TITLE	<b>KARINA B. ALVAREZ</b>	By _____ Deputy
SUBSCRIBED AND SWORN TO IN MY PRESENCE	DATE _____	FOR AUDITOR-CONTROLLER'S USE ONLY DEPOSIT PERMIT No. _____
DATE _____	By _____ Deputy	
SIGNATURE TITLE	DATE _____	

AUDITOR'S REGISTER - DUPLICATE

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

# Accounts Receivable

**DEADLINE**

All receivables existing at June 30<sup>th</sup>, where the cash will not be received **on or before July 11<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 11<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 2022 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: Shelly Smail  
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

<u>Trans. Date</u>	<u>Description</u>	<u>Reference</u>	<u>Fiscal Year</u>	<u>Batch ID</u>	<u>Check #</u>	<u>Ssys ID</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Balance</u>
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
<b>Object Total:</b>							0.00	32,904.06	<u>32,904.06</u>
<b>Org Key Total:</b>							0.00	32,904.06	-32,904.06

## The Recording of a Receivable

## Detail Transaction Report

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

<u>Trans. Date</u>	<u>Description</u>	<u>Reference</u>	<u>Fiscal Year</u>	<u>Batch ID</u>	<u>Check #</u>	<u>Ssys ID</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Balance</u>
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	
<b>Object Total:</b>							32,904.06	59,073.12	<u>26,169.06</u>
<b>Org Key Total:</b>							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 8, 2022 @ noon.***

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

**New Audit Requirement:** From July 1<sup>st</sup> through September 30<sup>th</sup> any Prior Year 21-22 claims submitted for payment in FY 22-23 should be clearly marked in **RED**:

- **P 21-22** on the upper right hand corner
- **FY 21-22** in the description

From July 1<sup>st</sup> through July 08<sup>th</sup> any current FY 22-23 claims submitted for payment should be clearly marked in **RED**:

- **C 22-23** on the upper right hand corner
- **FY 22-23** in the description



# 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 **June 24th**.

Instructions on how to complete Year-End Encumbrance Requests are found in the budget manual on Imperial County's Intranet page under the ***Budget Docs & Forms*** section.

Below is the link to the year-end encumbrance request form.

<https://intranet.imperialcounty.org/wp-content/uploads/2022/03/Encumbrance-Form-1.pdf>

# Encumbrances (cont'd)

RECEIVED

JUN 15 2021

GSA-BUDGET & FISCAL

COUNTY OF IMPERIAL  
YEAR-END ENCUMBRANCES  
REQUEST AS OF JUNE 30, 2021

APPENDIX D

Budget Unit/Org Key Title: 1014001 - Registrar of Voters

Org Key Code: 1014001

CEO Office Use Only

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract
519000	Maintenance - Equipment	\$ 182,254	182,254			

Justification: P122003

Purchase of equipment, supplies & software to upgrade ROV Department processes - Approved by Board of Supervisors on 6/15/2021.

See attached Board item.

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract
530080	Special Dept. Expense-Other	\$ 113,199	113,199			

Justification: P122004

Purchase of equipment, supplies & software to upgrade ROV Department processes - Approved by Board of Supervisors on 6/15/2021.

See attached Board item.

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract
549000	Equipment	\$ 330,000	330,000			

Justification: P122005

Purchase of Ballot Sorting / Signature Verification Equipment - Approved by Board of Supervisors on 6/15/2021. See attached Board item.

TOTAL AMOUNT REQUESTED: \$ 625,453

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

For CEO Office Use Only

TOTAL AMOUNT APPROVED: \$ 625,453



Signature of CEO/Representative

Example of Backup

# Encumbrances (cont'd)

BOS APPROVED: 06-15-21  
M.O. #17

**OFFICIAL BUDGET AMENDMENT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF IMPERIAL, AUTHORIZING AN AMENDMENT TO THE FINAL BUDGET FOR FISCAL YEAR 2020-2021 FOR REGISTRAR OF VOTERS - ELECTIONS DEPARTMENT**

**BUDGET AMENDMENT RESOLUTION NO. 20-21-134**

The Final Budget for Fiscal Year 2020-2021 was duly adopted by *Resolution No. 2020-098*, of the Board of Supervisors on September 22, 2020 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	
1014001	Registrar of Voters – Elections	446010	State Aid – Other	\$625,453	00
<b>Total</b>				<b>\$625,453</b>	<b>00</b>

Section 2. Authorize Appropriation(s):

Fund No.	Fund Title	Object Code	Object Code Title	Amount	
1014001	Registrar of Voters – Elections	519000	Maintenance-Equipment	\$182,254	00
1014001	Registrar of Voters – Elections	530080	Special Dept. Expense – Other	\$113,199	00
1014001	Registrar of Voters - Elections	549000	Equipment	\$330,000	00
<b>Total</b>				<b>\$625,453</b>	<b>00</b>

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

**FROM:**

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

**CAPITAL EXPENDITURE AUTHORIZATION:**

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

Fund No.	Fund Title	Object Code	Object Code Title	Qty	Description	Amount	
1014001	Registrar of Voters ROV	549000	Equipment	1	Ballot Sorting/Signature Verification Equipment	\$330,000	00
<b>Total</b>						<b>\$330,000</b>	<b>00</b>

**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	BEHAVIORAL 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			
<b>SERVICES &amp; SUPPLIES</b>		<b>10,590,119.00</b>	<b>695,357.89</b>	<b>9,474.41</b>	<b>11,294,951.30</b>	<b>13,044,683.24</b>	<b>2,612,161.70</b>	<b>22,628.04</b>	<b>(1,772,360.)</b>	<b>115</b>	<b>%</b>		
<b>OTHER CHARGES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.</b>	<b>%</b>			
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			
<b>CAPITAL ASSETS</b>		<b>22,505.00</b>	<b>259,606.83</b>	<b>0.00</b>	<b>282,111.83</b>	<b>270,820.21</b>	<b>94,750.07</b>	<b>0.00</b>	<b>11,291.</b>	<b>95</b>	<b>%</b>		
552080	Transfers In	0.00	-34,754.75	0.00	-34,754.75	-135,496.66	-166,431.00	0.00	100,741.	389			
<b>OTHER FINANCING SOURCES</b>		<b>0.00</b>	<b>-34,754.75</b>	<b>0.00</b>	<b>-34,754.75</b>	<b>-135,496.66</b>	<b>-166,431.00</b>	<b>0.00</b>	<b>100,741.</b>	<b>389</b>	<b>%</b>		

Example of how prior year encumbrances appear in the budget

# **Encumbrances (cont'd)**

## **Purchase Orders:**

All purchase orders will be cancelled unless there is a contract or approved justification that has been submitted to GSA via a PY request.



# Authorized Signature List

## AUTHORIZED SIGNATURE LIST

TO: Karina B. Alvarez 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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### ACCOUNTS PAYABLE

Department Head on Claim

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Pick-Up Warrants

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Pick-Up Warrants

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### OTHER

Deposit Permits

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Purchase Orders

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Property Transfer Request

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Request for Transfer of Appropriations

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**Must be submitted to Auditor-Controller's Office**  
**by June 30, 2022.**

**Please type name, then sign.**

# 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

All New User Request Forms should be sent to Vanessa Castañeda'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 Vanessa Castañeda's attention.



# Supplies Inventory

**DEADLINE**

Deadline for applicable departments to submit the year end Supplies Inventory to the

Auditor Controller's Office:

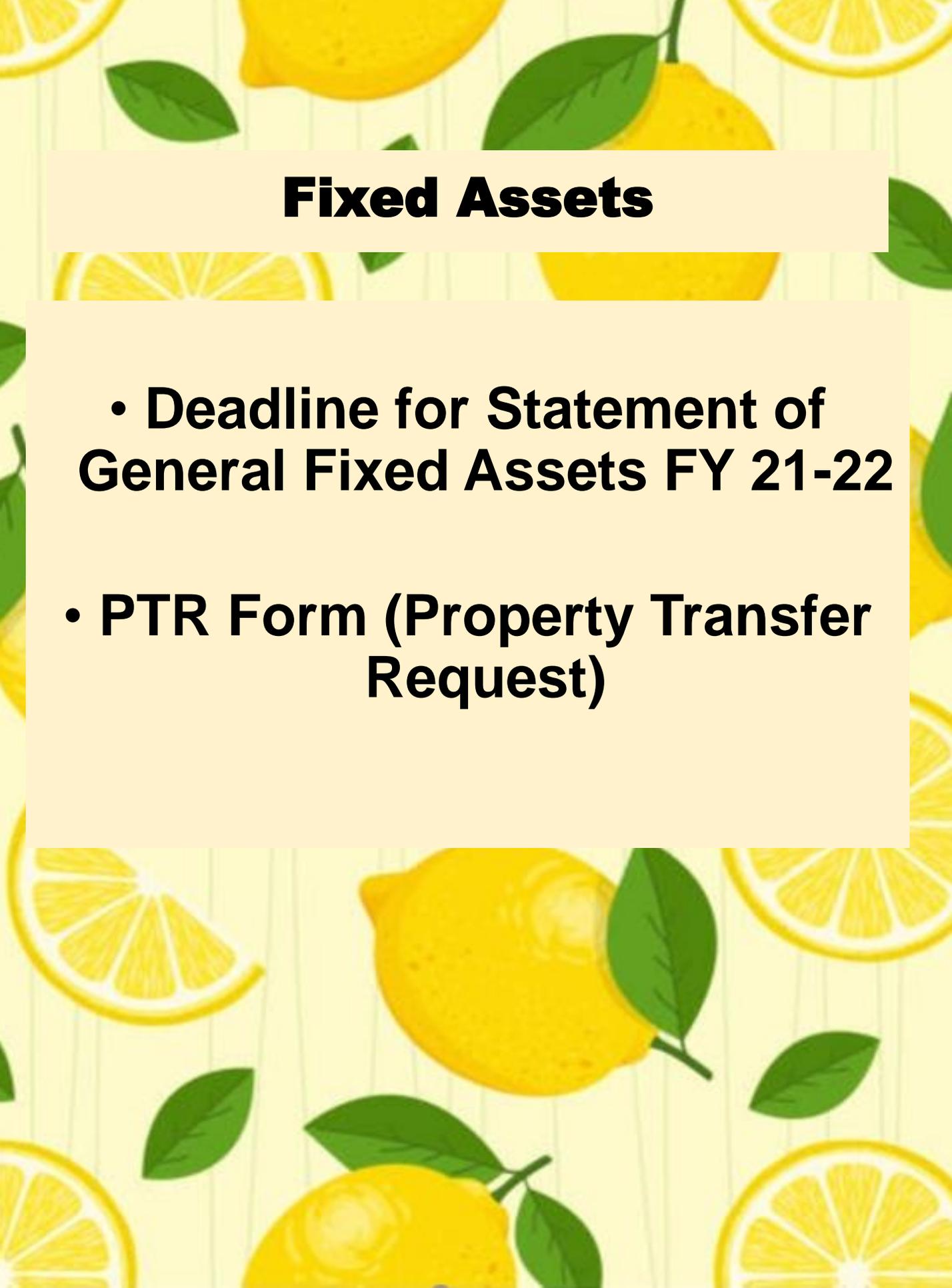
**Tuesday, July 5, 2022**

The Supply Inventory should be sent to

**Vanessa Castañeda'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 21-22**
- **PTR Form (Property Transfer Request)**

# **Statement of General Fixed Assets**

- **Statement of General Fixed Assets will be sent out to Departments no later than June 20, 2022**
- **Deadline for Fixed Asset Inventory Certificate is July 8, 2022**

**The Fixed Asset Inventory Certificate along with any backup should be submitted to Rocio Gutierrez by July 8, 2022.**

# 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, 20XX

Department Org Key: \_\_\_\_\_

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, 20XX, and in all respects is correct and in accordance with section 24051 of the Government Code.

\_\_\_\_\_  
Date

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

# Statement of General Fixed Assets

## Documents

FINANCIAL STATEMENTS

REPORTS

POLICIES & PROCEDURES

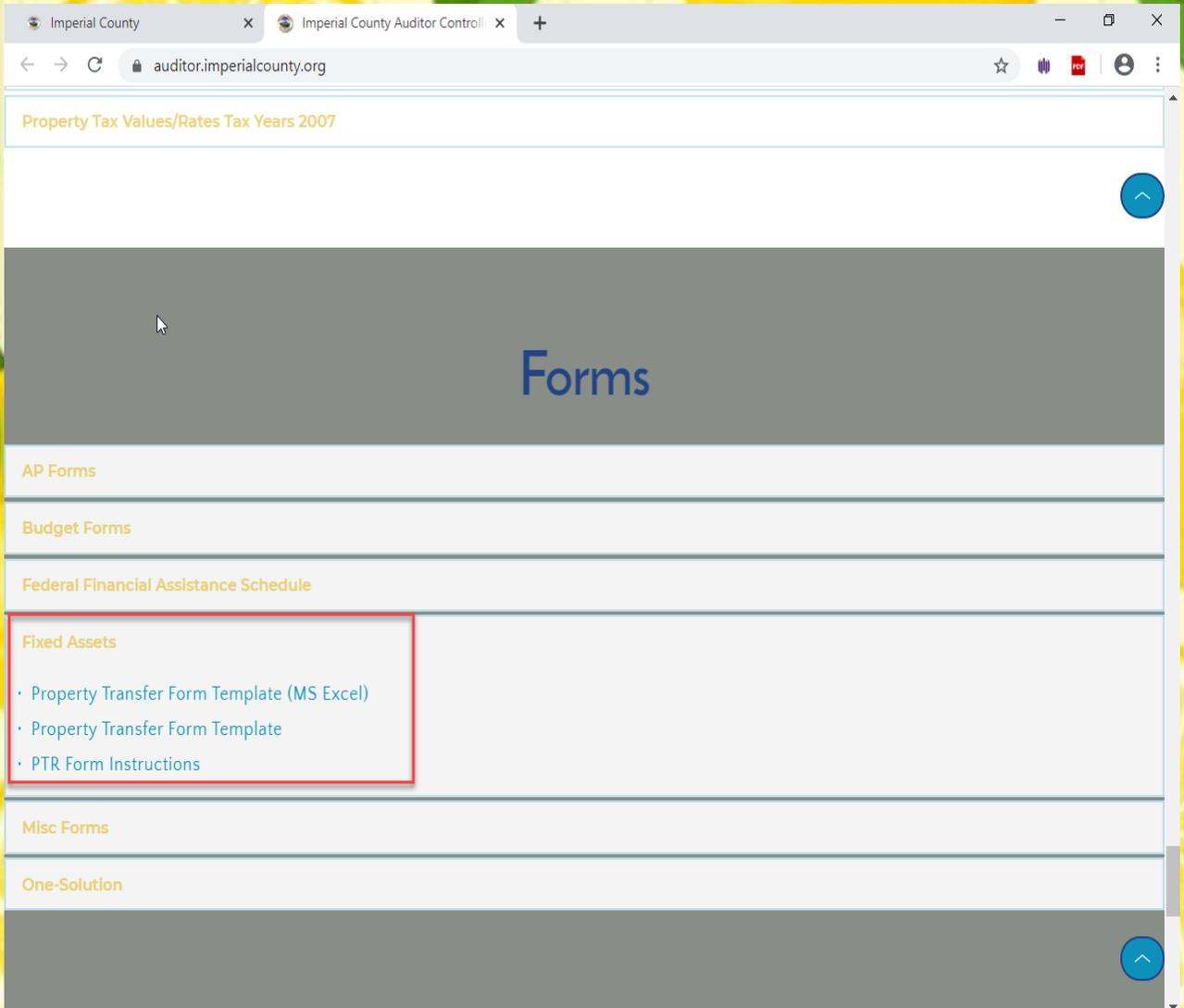
TRAINING / KRONOS MATERIALS



### Policies and Procedures

- [Kronos Policy Letter](#)
- [Internal Audit Standard Practice Manual](#)
- [Cash Control and Accounting Manual](#)
- [Fixed Asset Manual - December 2008](#)
- [Fee Schedule](#)
- [Fixed Assets Guidelines](#)
- [Statement of General Fixed Assets](#)

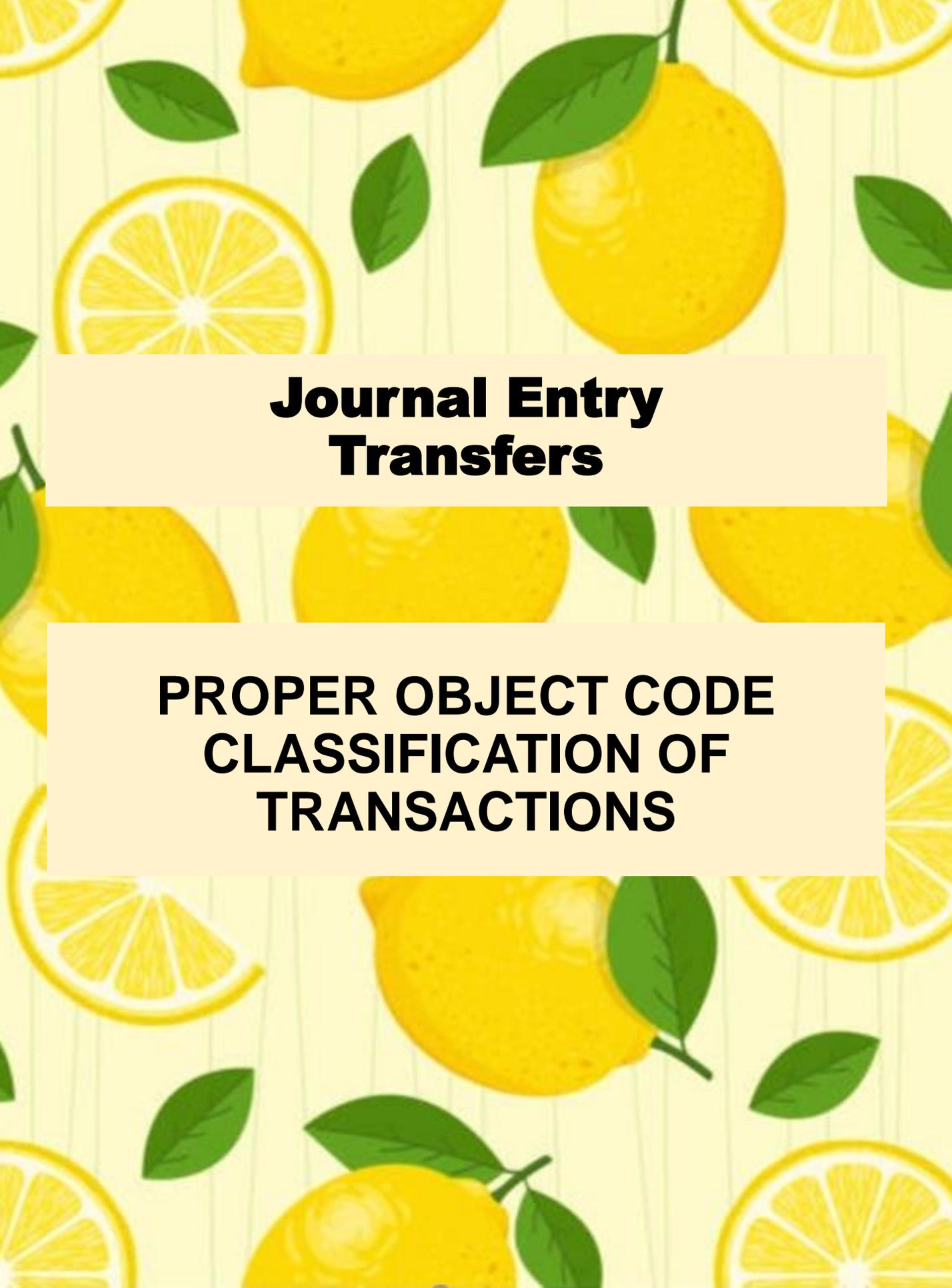
# PTR Form



The screenshot shows a web browser window with two tabs: "Imperial County" and "Imperial County Auditor Control". The address bar displays "auditor.imperialcounty.org". The page content includes a header "Property Tax Values/Rates Tax Years 2007" and a large grey banner with the word "Forms" in blue. Below the banner are several menu items: "AP Forms", "Budget Forms", "Federal Financial Assistance Schedule", "Fixed Assets", "Misc Forms", and "One-Solution". The "Fixed Assets" menu item is highlighted with a red border and contains a list of links: "Property Transfer Form Template (MS Excel)", "Property Transfer Form Template", and "PTR Form Instructions".

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





# **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.

**New Audit Requirement:** From July 1st through September 30th any Prior Year 21-22 journals submitted in FY 22-23 should be clearly marked in **RED**:

- **PY 21-22** in the subject or body of the memo

# 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**

- 1022001 – Child Support
- 1034001 – Animal Control
- 1044001 – Public Health
- 1046001 – Behavioral Health
- 1047001 – Social Services
- 1049001 – Categorical Aids
- 1053001 – California Child Services

# 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: Shelly Smail  
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

# Accounting Upcoming Changes

- ✓ Upcoming Training to discuss new GASB accounting and reporting changes
  - GASB 84 – Fiduciary Activities
  - GASB 87 – Leases
  - GASB 96 – Subscription-Based Information Technology Arrangements
  
- ✓ Upcoming changes to the Out of County Travel form due to a flat rate County vehicle rental charge.

# PURCHASING YEAR END PROCESSES

❖ **PURCHASE REQUESTS** – Review balances when processing requisitions. If funds are not available your request may be canceled or delayed. Purchase Orders will not be issued if funds are not available. This is especially important when purchasing late in the fiscal year.

- Provide full descriptions

## **Reminders:**

- \* Fixed Assets – must have approved minute order & date. Be sure to attach Board documentation within the system.
- \* We will ask questions for requests that are out of the ordinary, such as shirts, food, boots, canopies – provide as much information up front as possible to avoid delays. Items like these may require additional approvals.
- \* Remit To – In OneSolution there is a tab for where the invoices are to be sent to, if a vendor has a specific address be sure to make the appropriate change.

❖ **CONFIRMING** – (Invoices) – Confirming invoices have been increasing in numbers. Please try to obtain a PO before purchasing on your own. Confirming should be used only for standard monthly bills and contracts. Add full descriptions, as much information as possible

# PURCHASING YEAR END PROCESSES

## ❖ CONFIRMING CONTINUED

- Indicate fiscal year (current 2021/2022)
- New Year – indicate fiscal year in description and notes (2022/2023)
- When submitting invoice payments please include a copy of the invoice and stamp it “COPY” this will provide Auditors a copy so they can send it with the warrant. This is very important!!

❖ **SUPPLEMENTS** – attach backup documentation to support reason for supplement.

❖ **NOTES:** Utilize notes to tell the story.

❖ **CDD REPORTS** – review reports to identify encumbrances that need to be cancelled or corrected.

❖ Email Procurement to request the canceling of PR's or closing of PO's that or no longer needed [procurement@co.imperial.ca.us](mailto:procurement@co.imperial.ca.us)

❖ Close as many PO's as possible – want to start new year as clean as possible.

# PURCHASING YEAR END PROCESSES

- ❖ **Prior Year Encumbrance (PY)** – Review PY's for double encumbrances, i.e. a PY encumbrance and a PO for the same item or items. When using a PY for the new fiscal year indicate the PY number within the description and notes.
  
- ❖ **Office Depot** – We continue to have various invoices that are more than 60 days late (30 Day invoicing), critical to process before July 8<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
  - Blankets expire June 30<sup>th</sup>. After this date no orders will be processed on A22 PO's
  - New Vendor name and number - **V26092 – ODP BUSINESS SOLUTIONS LLC (ODP)** is the new business name – begin using this vendor number in place of the Office Depot vendor number when entering 22/23 blanket PO's.
  
- ❖ **Blanket (A22) PO's** - Submit payments no later than July 8 before 12:00pm. If you are missing invoices contact the vendor immediately to request a copy. All blankets will be disencumbered (closed) by the Auditors Department.

# **PURCHASING YEAR END PROCESSES**

❖ **Blankets A23 PO's** – You may begin entering your new blankets June 7th. Be sure to review who will have authority to purchase and use the below template when entering:

BLANKET PURCHASE ORDER FOR THE PERIOD OF  
JULY 1, 2022 THRU JUNE 30, 2023

(BLANKET PURPOSE)

(AUTHORIZED INDIVIDUALS) – make sure all names  
are listed

When entering or copying Blankets ensure the appropriate changes are made such as; PO Type must be B, Blanket Tab and Blanket Amount, this amount must equal the amount in the Unit Price field. Provide as much information as possible.

❖ **Information Technology (IT)** – For all software/computer equipment (hard drives, monitors, Ipad, Laptops, etc.) requires approval from IT Manager Henry Felix prior to placing into ONESolution. Include the approval with the attachment backup. If prior approval is not received, it may be canceled or delayed in process.

# PURCHASING YEAR END PROCESSES

❖ **Object Codes** – the following codes are to be used for IT related purchases:

**525020 – Prof. & Special Services Data Pro**

Used for IT labor

**519055 – Maint.-Info Hardware** (renamed)

Used by IT for hardware/equipment by service request

**519060 – Maint.-Info. Software Licenses**

Annual software license fees

❖ **Sample Agreements** – A sample agreement is required for a **RFP** for services or commodities or guest speaker engagements. Please contact County Counsel first. Once sample have been obtained then proceed to enter the requisition and attach the sample agreement.

❖ **Cal Cards** – Remember CAL CARDS are to be used for travel & travel related expenses, unless you request other purchases from the Purchasing Manager or obtain CEO approval.

- New card request – please provide legal name (name on drivers license). CAL CARD form is available through Purchasing. Complete form and send to CEO's office first. They will forward the request to us when it is approved.

# PURCHASING YEAR END PROCESSES

❖ **Surplus Items** – Contact Richard Granados ext. 1874 ([richardgranados@co.imperial.ca.us](mailto:richardgranados@co.imperial.ca.us)) or Venessa Ramirez ext. 1865 ([venessaramirez@co.imperial.ca.us](mailto:venessaramirez@co.imperial.ca.us)) to find out if there is room in the quonset hut. Once approved your department will need to contact Facilities to schedule pickup. Provide a copy of your surplus form to Facilities.

❖ Feel free to contact us should you have any questions or need assistance

[procurement@co.imperial.ca.us](mailto:procurement@co.imperial.ca.us)  
(442) 265-1866 or just (ext.1866)

**For any questions please  
contact the Auditor's or  
Purchasing Department.**

