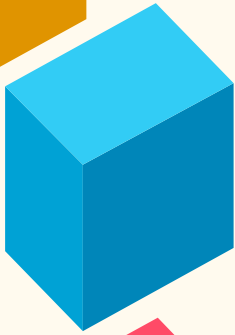
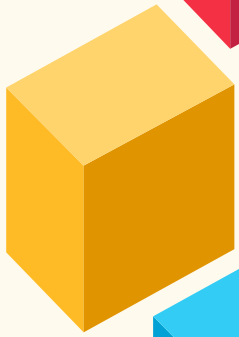
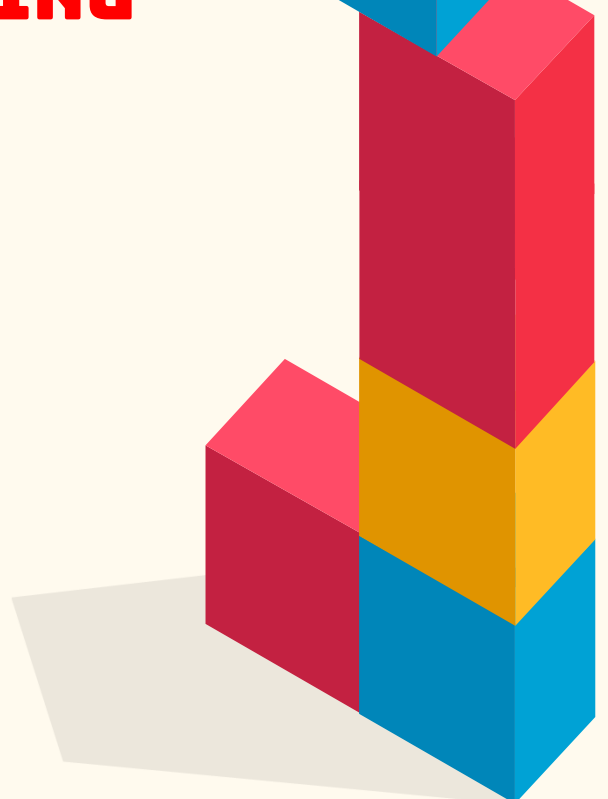
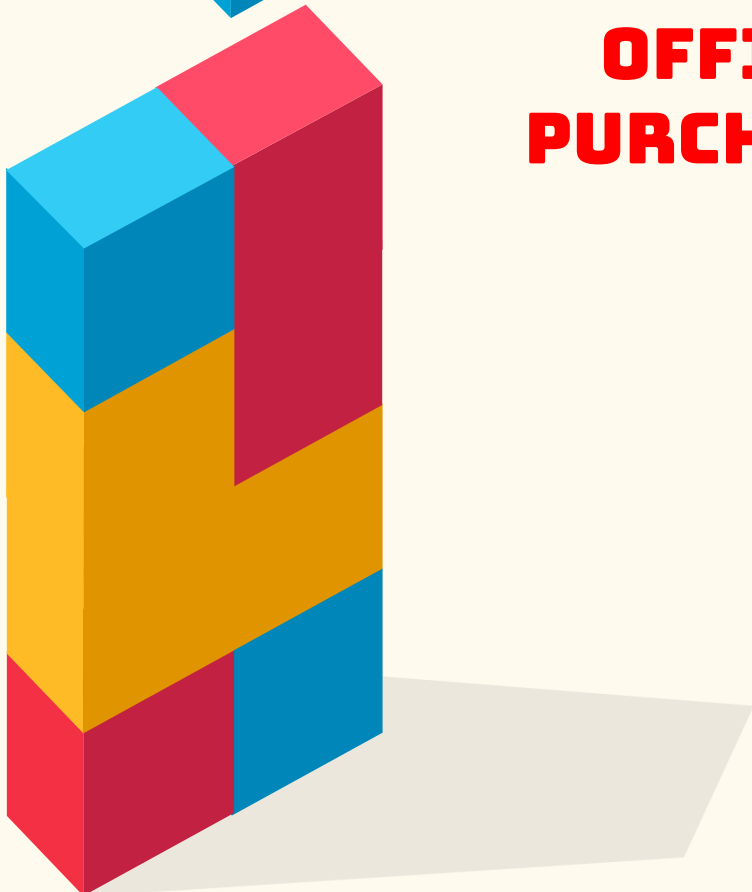
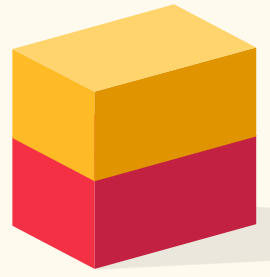
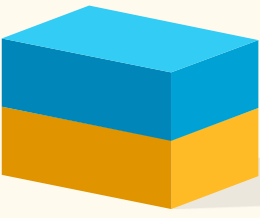


FISCAL YEAR END 23-24
REQUIREMENTS,
DEADLINES & FORMS

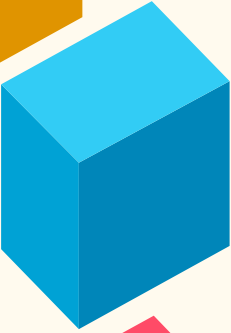
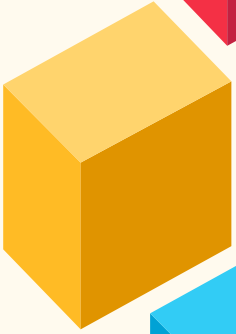
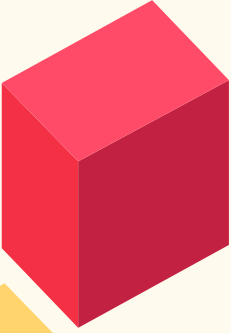


PRESENTED
BY:
AUDITOR'S
OFFICE &
PURCHASING



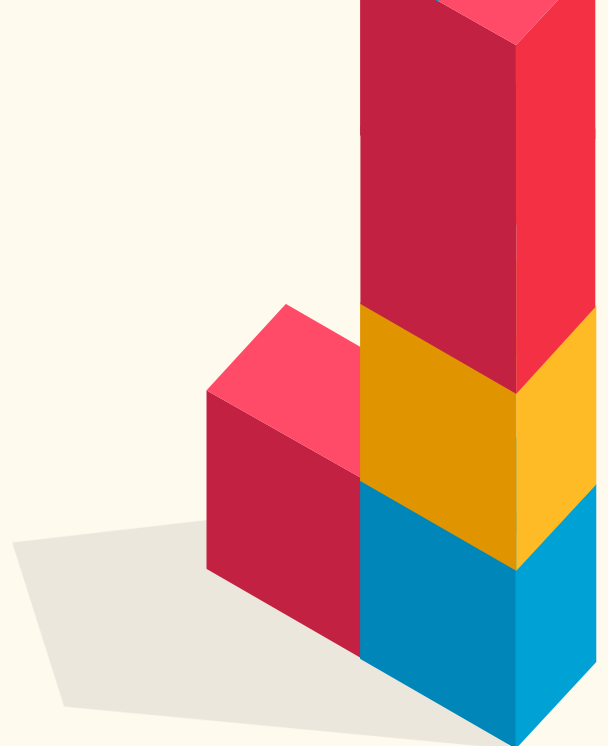
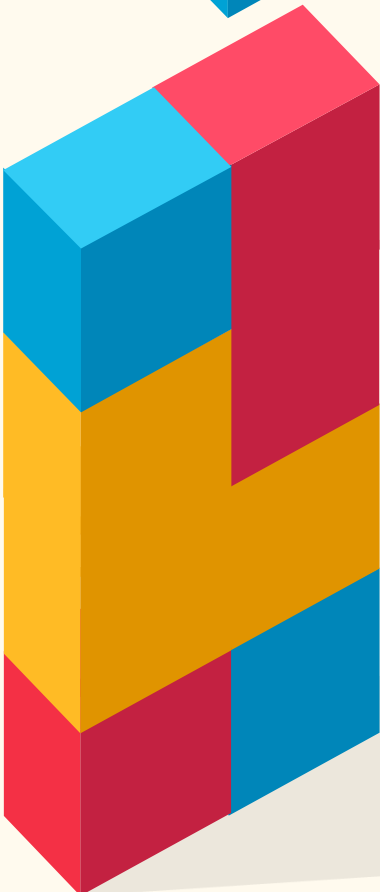


DEPOSITS



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

Friday, June 28, 2024 @ 12 noon





ACCOUNTS RECEIVABLE

DEADLINE

All receivables existing at June 28th, where the cash will not be received on or before July 10th, 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 10th).

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 28th, and reverse the entries in the July 2024 ledgers.


ACCOUNTS RECEIVABLE (CONTINUE)

IMPERIAL COUNTY
DISTRICT ATTORNEY'S OFFICE
Jeffrey A. Brooker
Assistant District Attorney



GEORGE MARQUEZ
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: Ivonne Ramirez
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

ACCOUNTS RECEIVABLE (CONTINUE)

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:
Wednesday, July 10, 2024 @ noon.

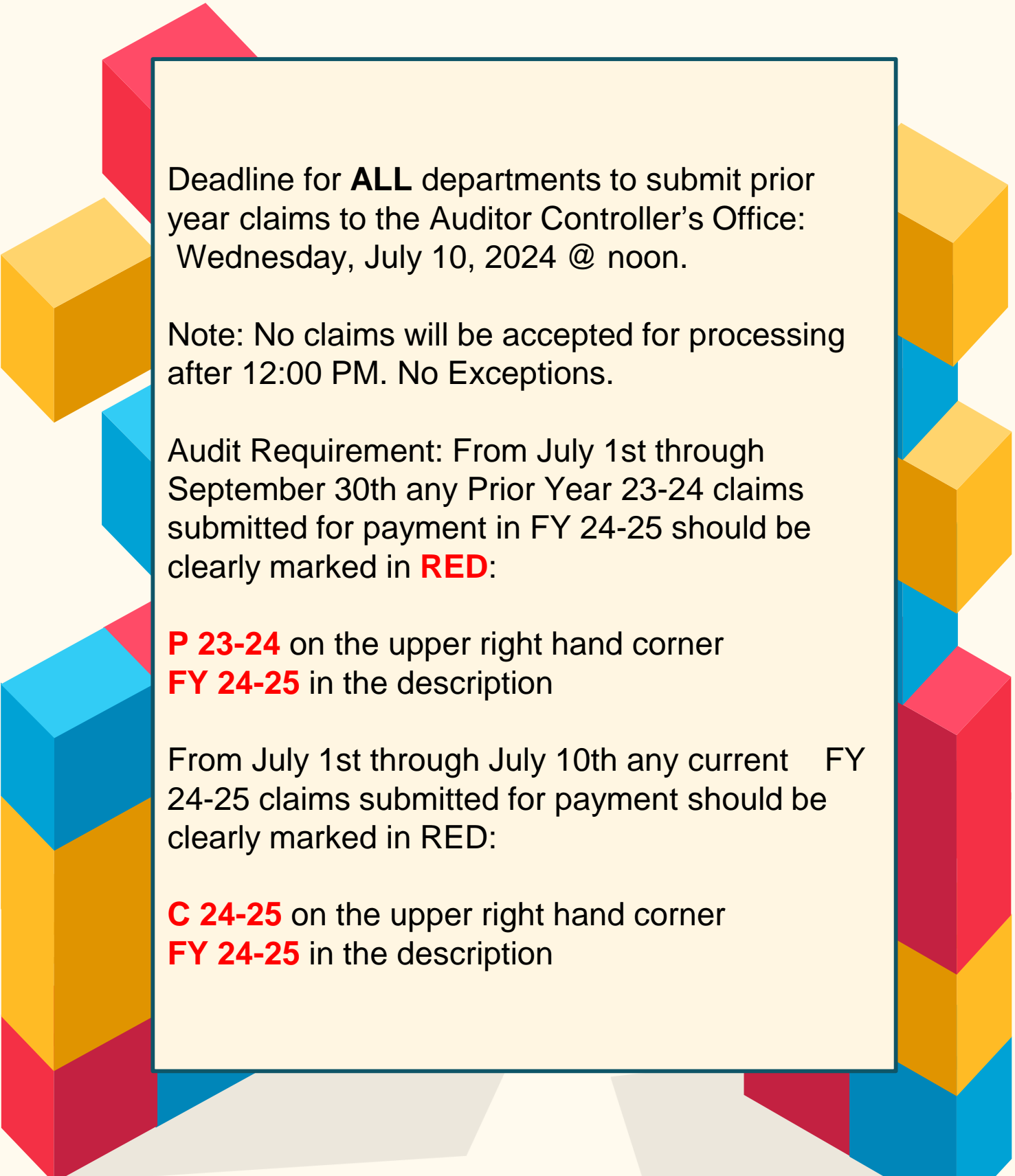
Note: No claims will be accepted for processing after 12:00 PM. No Exceptions.

Audit Requirement: From July 1st through September 30th any Prior Year 23-24 claims submitted for payment in FY 24-25 should be clearly marked in **RED**:

P 23-24 on the upper right hand corner
FY 24-25 in the description

From July 1st through July 10th any current FY 24-25 claims submitted for payment should be clearly marked in RED:

C 24-25 on the upper right hand corner
FY 24-25 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.

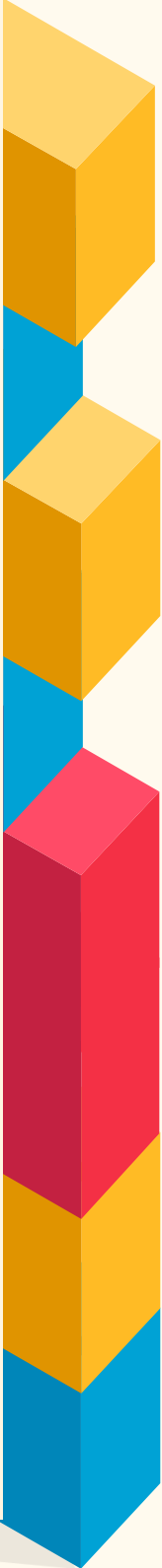

Encumbrances:

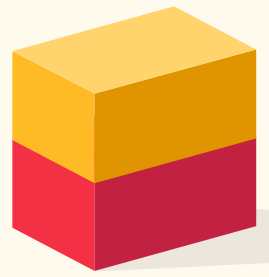
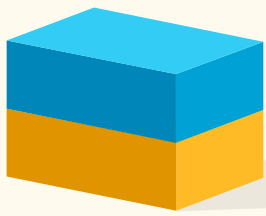
- Must be justified by a contract or minute order.
- Encumbrance Requests must be submitted to the CEO/Budget & Finance office for approval by **June 28th**.

Instructions on how to complete Year-End Encumbrance Requests were included in the 2023 Year End Memo and Training notification email dated 05/17/2023.

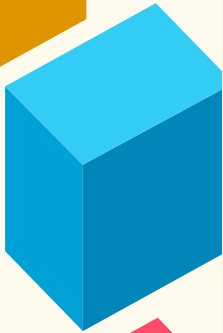
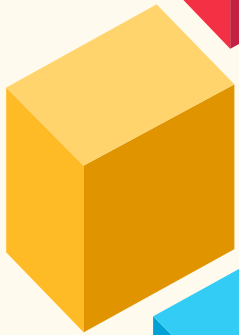
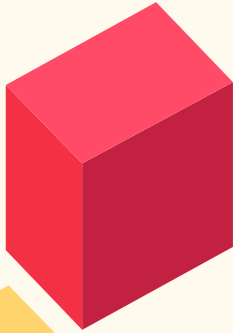
Below is the link to the year-end encumbrance request form

<https://intranet.imperialcounty.org/wp-content/uploads/2023/01/Encumbrance-Form.pdf>

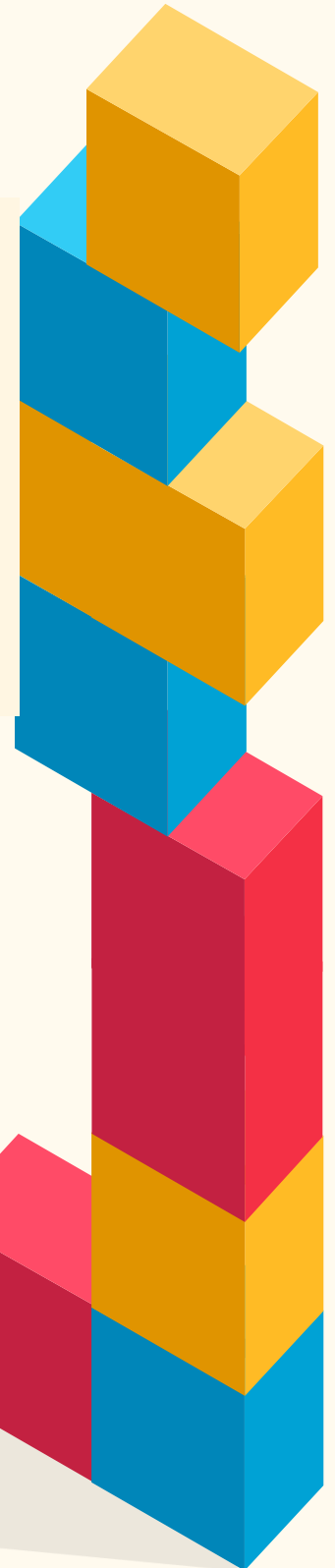




ENCUMBRANCES (CONTINUE)



Example of how prior year encumbrances appear in the budget



ENCUMBRANCES (CONTINUE)

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

APPENDIX D
RECEIVED

Budget Unit/Org Key Title:

Sheriff Coroner

Org Key Code:

1024001

GSA-BUDGET & FISCAL

CEO Office Use Only

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract
519000	Maintenance-Equipment	\$ 25,533	25,533	Curr Yr		B2203023

Justification:

PO to install equipment in 3 new Chevy patrol units purchased with ARPA funds, BOS approved 2/1/22 MO #14. PO pending invoice.

PO B2203023

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract
519000	Maintenance-Equipment	\$ 3,193	3,193	Curr Yr		B2203518

Justification:

PO for APX600 batteries to replenish armory inventory. Pending delivery. PO B2203518

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract
519000	Maintenance-Equipment	\$ 153	153	Curr Yr		B2203458

Justification:

PO for firearms cleaner degreaser. Pending Delivery. PO B2203458

TOTAL AMOUNT REQUESTED:

\$ 28,879

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

RECEIVED

AUDITOR/CONTROLLER
IMPERIAL COUNTY

For CEO Office Use Only

TOTAL AMOUNT APPROVED:

\$ 28,879 0



Signature of CEO/Representative

ENCUMBRANCES (CONTINUE)

BOS APPROVED: _____

OFFICIAL BUDGET AMENDMENT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF IMPERIAL, AUTHORIZING AN AMENDMENT TO THE FINAL BUDGET FOR FISCAL YEAR 2021-2022 FOR _____ DEPARTMENT

BUDGET AMENDMENT RESOLUTION NO. 21-22-065

The Final Budget for Fiscal Year _____ was duly adopted by *Resolution No. 2021-090*, of the Board of Supervisors on September _____ 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
			Total	

Section 2. Authorize Appropriation(s):

Fund No.	Fund Title	Object Code	Object Code Title	Amount
1024001	Sheriff-Coroner	519055	Maint-Info Tech & Soft	74,404 00
1024001	Sheriff-Coroner	530080	Special Dept Expense-Other	1,575 00
1024001	Sheriff-Coroner	531005	Travel In Cnty-Cnty Car	80,000 00
1024001	Sheriff-Coroner	549000	Equipment	99,710 00
1024001	Sheriff-Coroner	549005	Equipment-Vehicle	361,859 00
1025001	Sheriff's Corrections	519055	Maint-Info Tech & Soft	5,858 00
1025001	Sheriff's Corrections	530080	Special Dept Expense-Other	17,431 00
1025001	Sheriff's Corrections	549000	Equipment	62,872 00
1024001	Sheriff-Coroner	552310	Transfer In-ARPA	(617,548 00)
1025001	Sheriff's Corrections	552310	Transfer In-ARPA	(86,161 00)
			Total	

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

FROM:

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

ENCUMBRANCES (CONTINUE)

BOS APPROVED: _____
M.O. #14

CAPITAL EXPENDITURE AUTHORIZATION:

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

Fund No.	Fund Title	Object Code	Object Code Title	Qty	Description	Amount
1024001	Sheriff-Coroner	549000	Equipment	2	Refrigerated Containers	99,710 00
1024001	Sheriff-Coroner	549005	Eq-Vehicles	8	1-Van & 7-Patrol Units	361,859 00
1025001	Sheriff's Corrections	549000	Equipment	4	1-Tent & 3-Body Sensors	62,872 00
Total						524,441 00

1. Purpose of Budget Amendment:

Appropriate and record funding from the American Rescue Plan Act, (ARPA) to purchase mobile computers, iPads, respirator masks & cartridges, vehicle fuel & maintenance, hearing impaired communication devices, pop up tents, data cabling, security carts and PPE waste bins & carts and the capital purchase of (2) refrigerated storage containers, (1) van, (7) patrol vehicles, (1) frame tent, (3) body sensors.

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 1st day of February, 2022 by the following vote, to-wit:

AYES: _____ Escobar, Plancarte, M. Kelley, Castillo

NOES: _____ None

ABSTAINED: _____ None

ABSENT: _____ R. Kelley


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

cc: Department
Auditor-Controller
CEO
GSA-Budget Fiscal

RECEIVED

AUDITOR CONTROLLER
IMPERIAL COUNTY

ENCUMBRANCES (CONTINUE)

Ledger GL **Comparison of Actual to Budget (Revenue and Expenditures)** Fiscal Year **12**
 Report Date **Production** Fiscal Period **12**
 Database **Production** Note: % = (YTD Actual + Current Encum) / Adjusted Budget * 100

Key	1024001	SHERIFF-CORONER	Adopted Budget	Budget Adjust.	Prior Encum	Adjusted Budget	YTD Actual	MTD Actual	Adj Bud vs.		
									Current Encum	YTD Act+Enc Fav (Unfav)	%
530015		Spec Dept Dive Team	2,500.00	0.00	0.00	2,500.00	1,937.48	0.00	0.00	562.	77
530030		Volunteer Services	26,500.00	0.00	0.00	26,500.00	6,682.93	0.00	500.00	19,317.	27
530040		Adm-Other	12,000.00	0.00	0.00	12,000.00	9,508.05	0.00	1,491.95	1,000.	91
530050		Special Fund	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00	15,000.	
530055		Spec Dept Exp-Photo & ID	12,500.00	560.00	0.00	13,060.00	9,069.74	0.00	1,262.62	2,727.	79
530065		Sheriff Dept Tuition & Travel	132,500.00	-108,000.00	0.00	24,500.00	24,402.70	5,878.80	0.00	97.	99
530070		Special Dept. Exp - K9	5,000.00	0.00	0.00	5,000.00	2,694.45	0.00	193.95	2,111.	57
530080		Special Dept Exp - Other	94,000.00	18,721.00	0.00	112,721.00	78,473.43	169.17	681.20	33,566.	70
531005		Travel-In Cnty County Car	900,000.00	0.00	0.00	900,000.00	697,643.52	0.00	275.52	202,081.	77
531040		Travel Out of Cnty Misc	72,000.00	108,000.00	0.00	180,000.00	286,430.39	46,494.84	0.00	(106,430.)	159
531060		Fuel Aero-Squad	3,500.00	0.00	0.00	3,500.00	1,812.28	0.00	1,687.72	0.	100
SERVICES & SUPPLIES			4,551,835.00	230,396.00	35,590.92	4,817,821.92	4,139,683.97	-7,804.38	227,410.93	450,727.	90 %
549000		Equipment	0.00	-4,310.00	0.00	-4,310.00	0.00	0.00	0.00	(4,310.)	
549005		Equipment-Vehicles	0.00	-160,761.00	394,249.38	233,488.38	147,117.52	0.00	184,005.01	(97,634.)	141
549015		Firearms	0.00	24,476.00	0.00	24,476.00	24,475.37	0.00	0.00	0.	99
550000		Structures & Improvements	0.00	669,060.00	0.00	669,060.00	0.00	0.00	334,530.00	334,530.	50
CAPITAL ASSETS			0.00	528,465.00	394,249.38	922,714.38	171,592.89	0.00	518,535.01	232,586.	74 %
552080		Transfers In	-400,200.00	-24,476.00	0.00	-424,676.00	-470,473.83	-29,999.13	0.00	45,797.	110
552085		Transfers Out	0.00	0.00	0.00	0.00	884.75	0.00	0.00	(884.)	
552310		Transfer In - ARPA	-319,908.00	-669,060.00	0.00	-988,968.00	-549,146.49	0.00	0.00	(439,821.)	55
OTHER FINANCING SOURCES			-720,108.00	-693,536.00	0.00	-1,413,644.00	-1,018,735.57	-29,999.13	0.00	(394,908.)	72 %
552000		Intrafund Transfer	5,000.00	0.00	0.00	5,000.00	758.27	0.00	0.00	4,241.	15
552020		Intrafund Maintenance	53,275.00	0.00	0.00	53,275.00	50,878.92	225.00	0.00	2,396.	95
552035		Intrafund Sheriff	141,086.00	0.00	0.00	141,086.00	105,045.45	0.00	0.00	36,040.	74
552075		Budgetary Transfers	0.00	-4,109.00	0.00	-4,109.00	0.00	0.00	0.00	(4,109.)	
552225		Intrafund Human Resources	249.00	0.00	0.00	249.00	0.00	0.00	0.00	249.	
INTRA-FUND TRANSFERS			199,610.00	-4,109.00	0.00	195,501.00	156,682.64	225.00	0.00	38,818.	80 %
Revenue			2,940,950.00	140,450.00	0.00	3,081,400.00	1,591,920.66	124.00	0.00	(1,489,479.)	51 %
Expenditures			19,402,873.00	140,450.00	429,840.30	19,973,163.30	18,654,045.51	-37,578.51	745,945.94	573,172.	97 %
Net			-16,461,923.00	0.00	-429,840.30	-16,891,763.30	-17,062,124.85	37,702.51	-745,945.94	(916,307.)	105 %

Example of how prior year encumbrances appear in the budget

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

Pick-Up Warrants

Deposit Permits

Property Transfer Request

ACCOUNTS PAYABLE

Department Head on Claim

Pick-Up Warrants

OTHER

Purchase Orders

Request for Transfer of Appropriations

Must be submitted to Auditor-Controller's Office

by June 30, 2024

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

Central Square

Questys

Kronos Access

Manager

Time Stamp

Manager Access level

Supervisory access

Department Level Access

CENTRAL SQUARE 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

USER REMOVAL REQUEST FORM

Auditor-Controller - Remove User Form

Effective Date

Department & Org Key

User Information

First name

Last name

Contact information

Phone

Email address

Remove Access From:

Kronos

Central Square/
Finance Enterprise

Questys

CENTRAL SQUARE SECURITY REQUEST FORM

Central Square 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

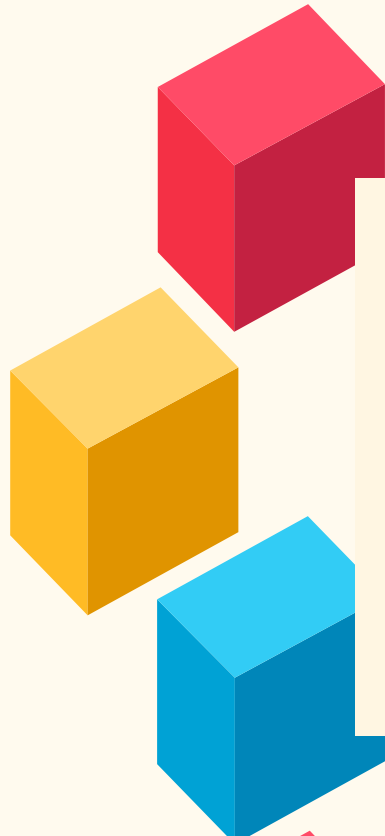
Name:	Email Address:
Primary _____	_____
Secondary _____	_____
Third _____	_____

Authorized By: _____ Signature: _____

PLEASE RETURN TO THE AUDITOR-CONTROLLERS OFFICE



SUPPLIES INVENTORY



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

Auditor Controller's Office:

Friday, July 10, 2024

The Supply Inventory should be sent
to

Taryn "Tiki" Downs



Applicable Departments Include:

Behavior Health

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


The image features several 3D rectangular blocks in blue, yellow, and red, arranged in various stacks and orientations around the central text. Some blocks are stacked vertically, while others are placed horizontally or at an angle. The blocks have a slight shadow underneath them, giving them a three-dimensional appearance.

FIXED ASSETS

**Deadline for
Statement of
General Fixed
Assets
FY 23-24**

**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 20, 2024
- **Deadline for Fixed Asset Inventory Certificate is July 10, 2024**

The Fixed Asset Inventory Certificate along with any backup should be submitted to:

Rocio Gutierrez
by **July 10, 2024**

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>
1010	1	20101	CC1	LAND 53-092-09 PURCH AGENT		30,000.00	05/09/2015
						<u>30,000.00</u>	
1010	2	20105	CC1	1125 MAIN ST EL CENTRO	APN:053-092-009-000	17,570.75	09/09/1969
1010	2	20105 B	CC1	IMPROVEMENTS		5,307.50	06/30/1971
1010	2	20105 C	CC1	IMPROVEMENTS		26,973.98	06/30/2001
						<u>49,852.23</u>	
1010	3	30432	CC1	4 WORKSTATIONS & 2 PRIVATE OF		20,539.28	05/24/2000
						<u>20,539.28</u>	
						<u>100,391.51</u>	

STATEMENT OF GENERAL FIXED ASSETS

COUNTY OF IMPERIAL
FIXED ASSET INVENTORY CERTIFICATE
JUNE 30, 2024

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 28, 2024, 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



[Kronos](#)

[Auditor](#)

[Contact Info](#)

[Documents](#)

[OneSolution](#)

[Employee Online](#)

[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

- Requires both signatures before being submitted to the Auditors Department



[Kronos](#)

[Auditor](#)

[Contact Info](#)

[Documents](#)

[OneSolution](#)

[Employee Online](#)

Forms

[AP Forms](#)

[Budget Forms](#)

[Federal Financial Assistance Schedule](#)

[Fixed Assets](#)

- [Fixed Asset Inventory Certificate FY 19-20 \(Word\)](#)
- [Property Transfer Form Template \(MS Excel\)](#)
- [Property Transfer Form Template](#)
- [PTR Form Instructions](#)

[Misc Forms](#)

[One-Solution](#)



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 INFORMATION FIXED ASSETS

Equipment (549000) – a unit value of \$7,500 or greater.

Equipment/Component items are items that depend on each other to function and all of them together have a value of \$50,000 or more.

Weapons (549015) – must be capitalized regardless of amount

Additions or betterments to existing buildings (550000) – \$50,000 min

Computer software (549010) – \$25,000 min



CHEAT SHEET INFORMATION FIXED ASSETS

Equipment (549000) – a unit value of \$7,500 or greater.

Equipment/Component items are items that depend on each other to function and all of them together have a value of \$50,000 or more.

Weapons (549015) – must be capitalized regardless of amount

Additions or betterments to existing buildings (550000) – \$50,000 min

Computer software (549010) – \$25,000 min

BAR / TOA

- Minute Order required before processing BARS

Ledger GL		Comparison of Actual to Budget (Revenue and Expenditures)					Fiscal Year		2024	
Report Date 05/29/2024		Note: % = (YTD Actual + Current Encum) / Adjusted Budget * 100					Fiscal Period		11	
Database Production								Adj Bud vs.		
Key	1024001 SHERIFF-CORONER	Adopted Budget	Budget Adjust.	Prior Encum	Adjusted Budget	YTD Actual	MTD Actual	Current Encum	YTD Act+Enc	Fav (Unfav) %
Revenue Account										
415000	Other Licenses & Permits	4,000.00	0.00	0.00	4,000.00	1,481.00	176.00		0.00	
	<u>LICENSES, PERMITS</u>	<u>4,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>1,481.00</u>	<u>176.00</u>		<u>0.00</u>	
446010	State Aid - Other	500,000.00	0.00	0.00	500,000.00	517,417.42	0.00		0.00	
446040	Reimbursement-DBAW	0.00	0.00	0.00	0.00	-60,000.00	0.00		0.00	
446130	State Mandated Costs	20,000.00	0.00	0.00	20,000.00	43,272.00	0.00		0.00	
446730	State Aid - SLESF	0.00	34,863.00	0.00	34,863.00	34,863.00	34,863.00		0.00	
491005	Contrib From Other Cities	110,550.00	0.00	0.00	110,550.00	-50,000.00	0.00		0.00	
	<u>INTERGOVERNMENTAL REVENUES</u>	<u>630,550.00</u>	<u>34,863.00</u>	<u>0.00</u>	<u>665,413.00</u>	<u>485,552.42</u>	<u>34,863.00</u>		<u>0.00</u>	
456040	Federal Aid	94,000.00	0.00	0.00	94,000.00	0.00	0.00		0.00	
	<u>FEDERAL REVENUES</u>	<u>94,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>94,000.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	
468000	Civil Process Service	55,000.00	0.00	0.00	55,000.00	33,747.00	6,066.00		0.00	
472000	Law Enforcement Services	60,000.00	0.00	0.00	60,000.00	44,318.28	3,109.00		0.00	
481000	Educational Service	75,000.00	0.00	0.00	75,000.00	63,669.67	0.00		0.00	
484065	Dispatch Services	129,000.00	0.00	0.00	129,000.00	128,948.40	32,237.10		0.00	
491045	Other Refunds & Reimbursements	43,700.00	0.00	0.00	43,700.00	15,653.91	8,068.28		0.00	
492000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	829.67	829.67		0.00	
493000	Reimb For Services Provided	1,130,000.00	0.00	0.00	1,130,000.00	780,011.72	60,387.57		0.00	
	<u>CHARGES FOR SERVICES</u>	<u>1,492,700.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,492,700.00</u>	<u>1,067,178.65</u>	<u>110,697.62</u>		<u>0.00</u>	
491135	Contrib from Trusts	769,400.00	13,485.00	0.00	782,885.00	-7,762.00	0.00		0.00	
	<u>MISCELLANEOUS REVENUES</u>	<u>769,400.00</u>	<u>13,485.00</u>	<u>0.00</u>	<u>782,885.00</u>	<u>-7,762.00</u>	<u>0.00</u>		<u>0.00</u>	
Expenditure Account										
501000	Permanent Salaries	8,001,322.00	-170,961.00	0.00	7,830,361.00	6,994,120.81	764,686.95		0.00	
501105	Shift Differential	132,000.00	0.00	0.00	132,000.00	124,077.74	9,131.39		0.00	
501110	Education Incentive	102,317.00	2,274.00	0.00	104,591.00	138,123.04	11,794.76		0.00	
501115	Extra Help	31,260.00	13,433.00	0.00	44,693.00	30,294.17	2,846.20		0.00	
501120	Stand-By	15,000.00	0.00	0.00	15,000.00	13,741.96	1,314.28		0.00	



GASB 87 LEASES

**Effective 7/1/21
for FY 2022**

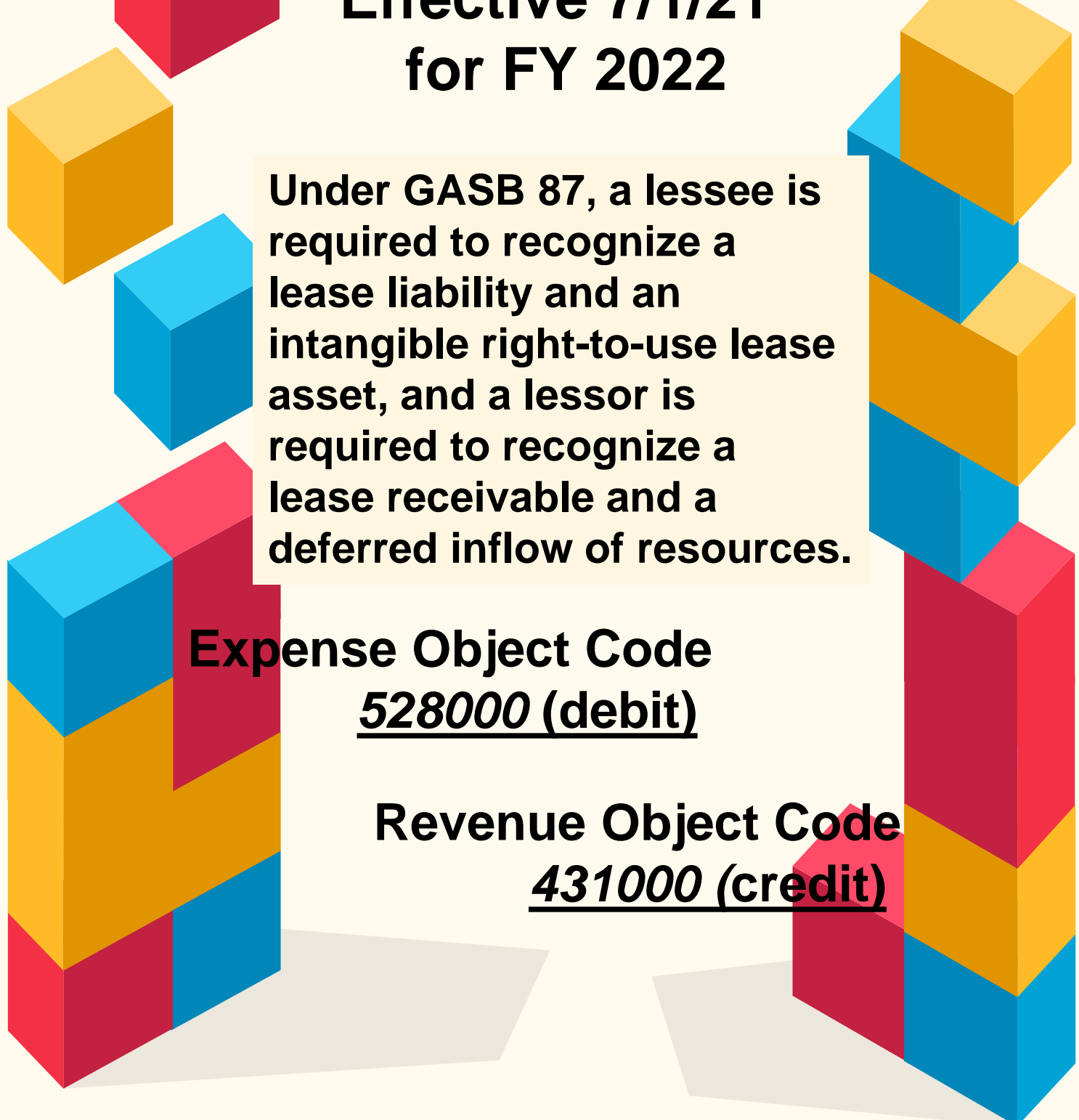
Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

Expense Object Code

528000 (debit)

Revenue Object Code

431000 (credit)






GASB 96 SUBSCRIPTIONS

**Effective 7/1/22
for FY 2023**

**GASB 96 –
Subscription-Based
Information Technology
Arrangements**

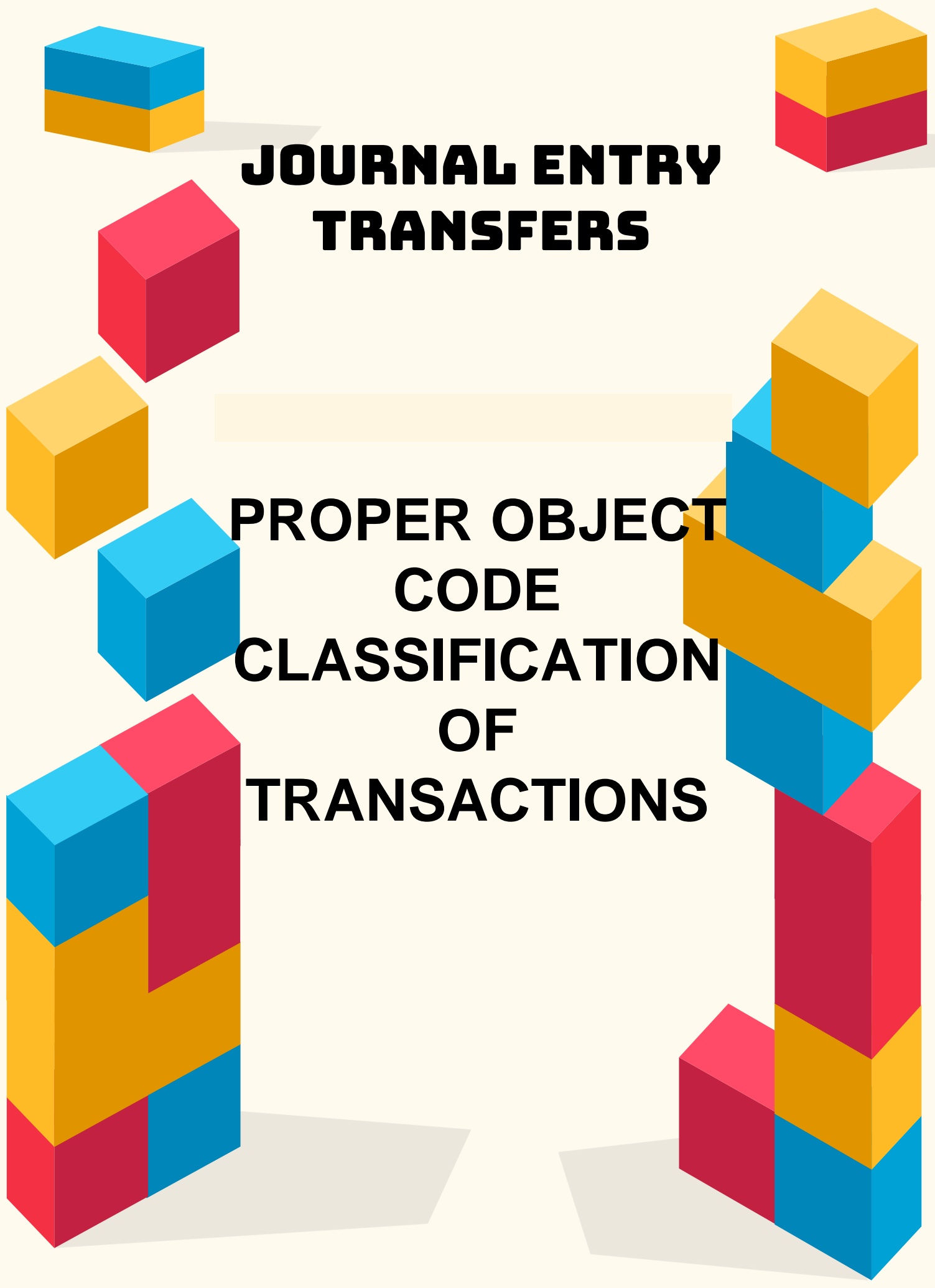
**Object Code
519060**

**Examples:
Adobe,
Zoom,
Office 365**



The image features several 3D rectangular blocks in blue, yellow, and red, arranged in various configurations. Some blocks are stacked vertically, while others are placed side-by-side or in a zig-zag pattern. The blocks are rendered with soft shadows on a light beige background. The text is centered and overlaid on the blocks.

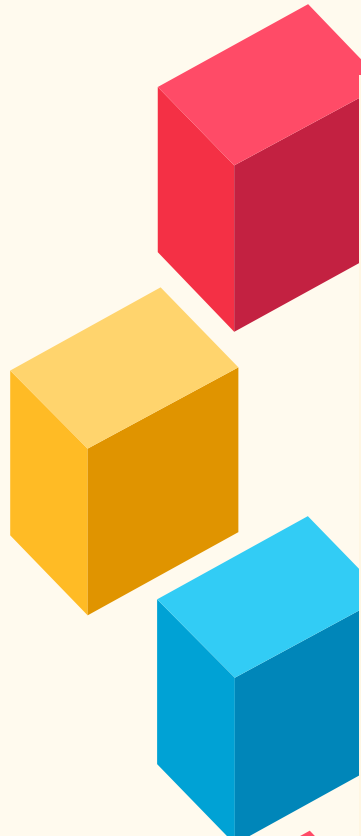
JOURNAL ENTRY TRANSFERS

The image features several 3D rectangular blocks in blue, yellow, and red, arranged in various configurations. Some blocks are stacked vertically, while others are placed side-by-side or in a zig-zag pattern. The blocks are rendered with soft shadows on a light beige background. The text is centered and overlaid on the blocks.

PROPER OBJECT CODE CLASSIFICATION OF TRANSACTIONS

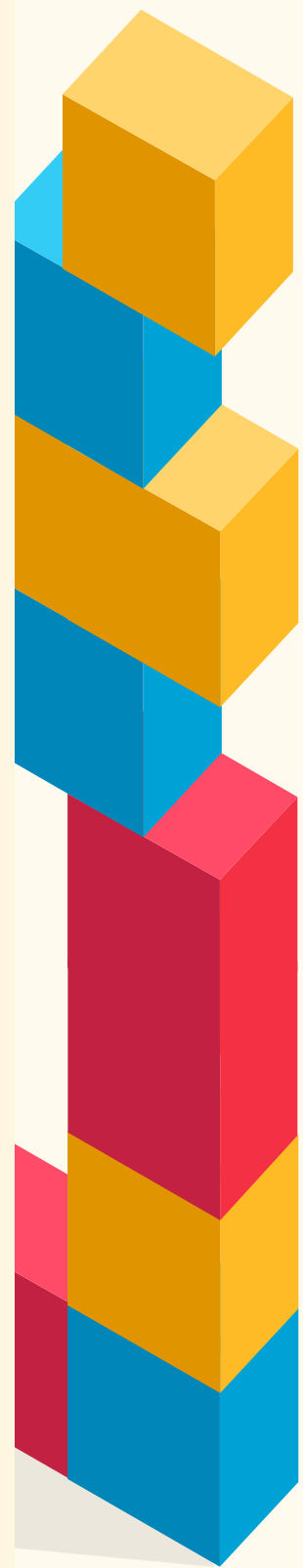


WHAT ARE JOURNALS USED FOR

- 
- 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.

Audit Requirement: From July 1st through September 30th any Prior Year 23-24 journals submitted in FY 24-25 should be clearly marked in **RED**:

PY 23-24 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

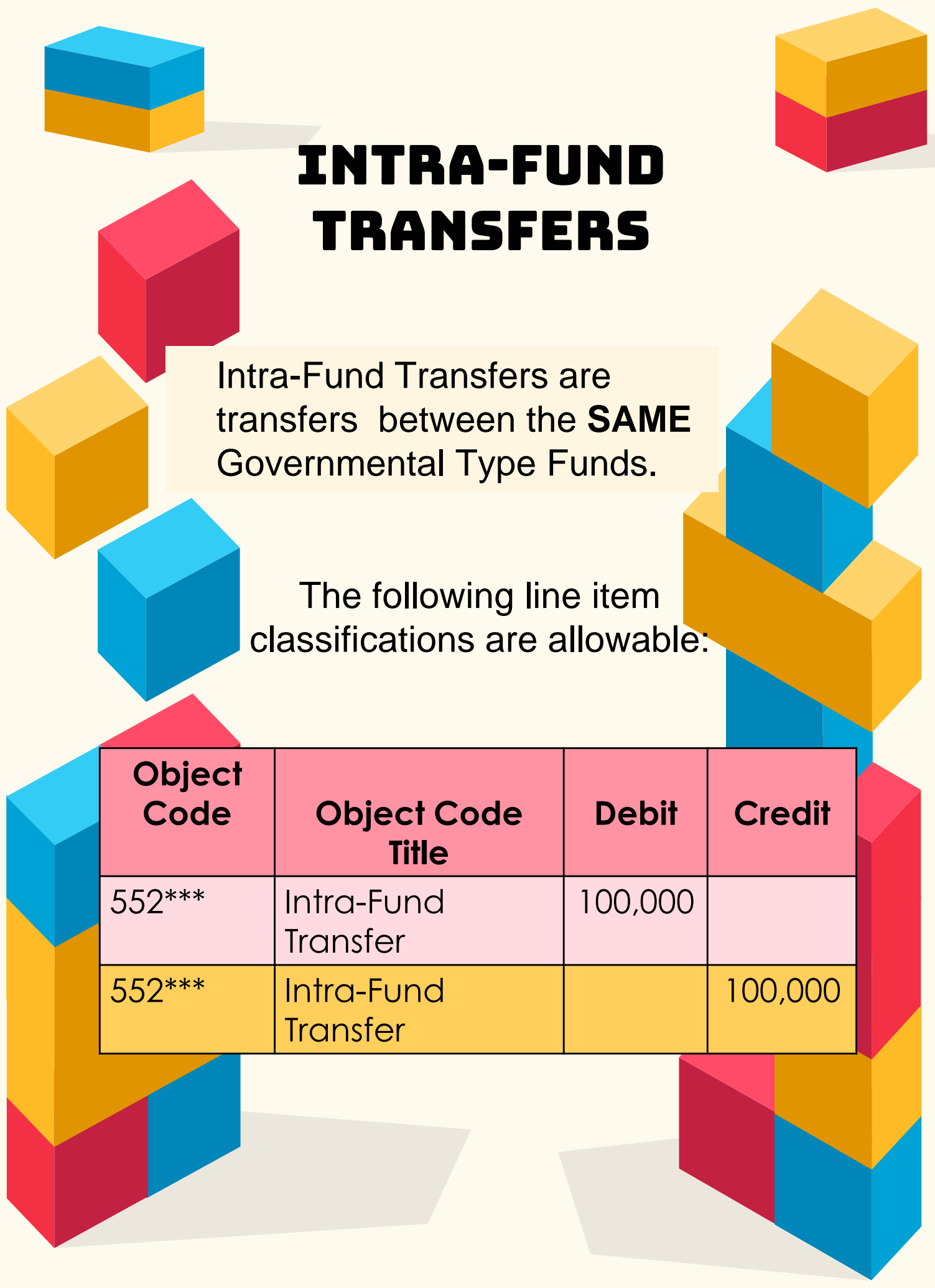
1	ASSETS
2	LIABILITIES
3	FUND BALANCES
4	REVENUE
5	EXPENSE

NOTE 1: Some Funds Do Not Always Start With The Numbers Stated Above Due To GASB 34 and GASB 84 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 (CONTINUE)

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 (CONTINUE)

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
201000	Unearned Revenue	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 (CONTINUE)

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 (CONTINUE)

Example #2:

Special Revenue (Old Trust Fund) to General Fund

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

Org Key	Object Code	Object Code Title	Debit	Credit
7004 <u>000</u>	201000	Unearned Revenue	9,000.00	
<u>1041001</u>	414005	Conditional Use Permits		9,000.00

Note: When transferring from an Org Key's Balance Sheet, the Org Key must end in:

****000

TRANSFERS BETWEEN DIFFERENT GOVERNMENTAL TYPE FUNDS (CONTINUE)

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 4TH STREET, SUITE 105
EL CENTRO, CA 92243
FAX (760) 337-5716

Imperial County
Department of
Social Services

Memo

TO: Taryn Downs
Audits and Sys Mgr
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.

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



PURCHASE REQUESTS

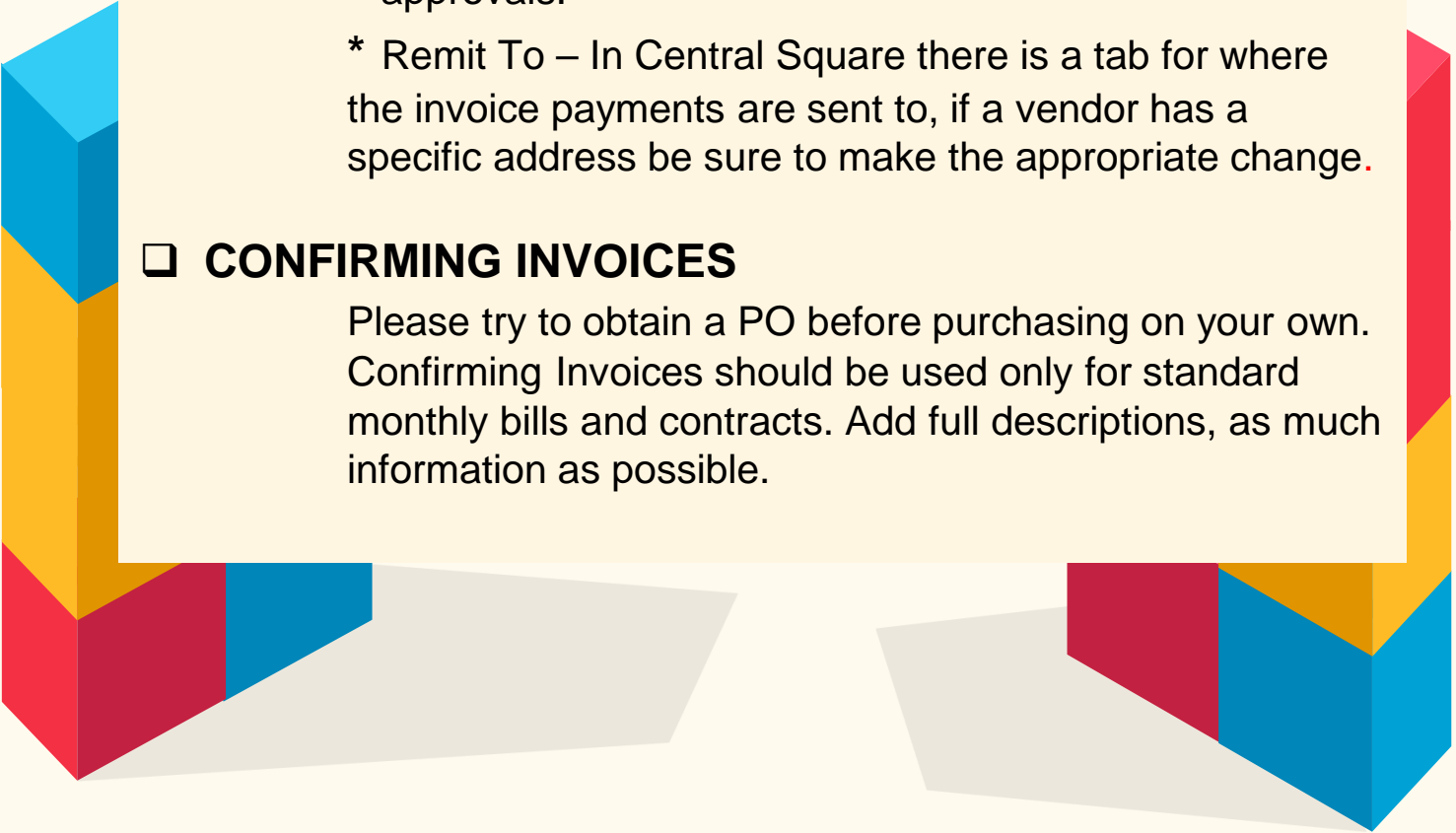
Ensure the accounts you are using have sufficient funds when processing requisitions. If funds are not available your request may be canceled or delayed.

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 Central Square there is a tab for where the invoice payments are sent to, if a vendor has a specific address be sure to make the appropriate change.

CONFIRMING INVOICES

Please try to obtain a PO before purchasing on your own. Confirming Invoices should be used only for standard monthly bills and contracts. Add full descriptions, as much information as possible.





PURCHASING YEAR END PROCESSES



CONFIRMING INVOICES (CONT.)

- * Indicate Fiscal Year (current 2023/2024)
- * Indicate Fiscal Year in description and notes
- * When submitting invoice payments, please include a copy of the invoice and stamp “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. Blanket PO's (A25) do not require backup.

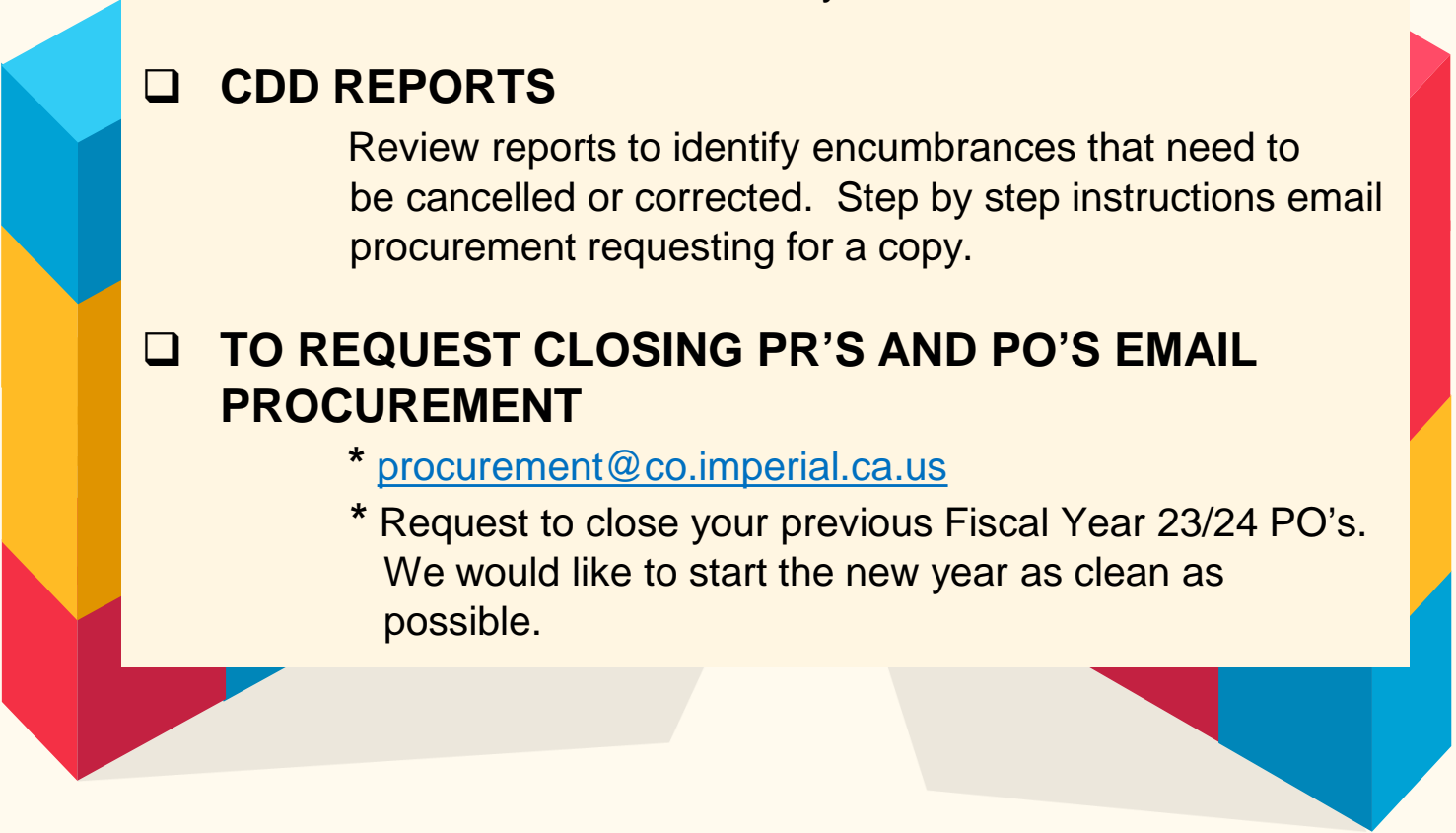
CENTRAL SQUARE NOTE'S TAB

Utilize notes to tell the story.

CDD REPORTS

Review reports to identify encumbrances that need to be cancelled or corrected. Step by step instructions email procurement requesting for a copy.

TO REQUEST CLOSING PR'S AND PO'S EMAIL PROCUREMENT

- * procurement@co.imperial.ca.us
 - * Request to close your previous Fiscal Year 23/24 PO's. We would like to start the 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(s). When using a PY for the new fiscal year indicate the PY number within the description and notes.

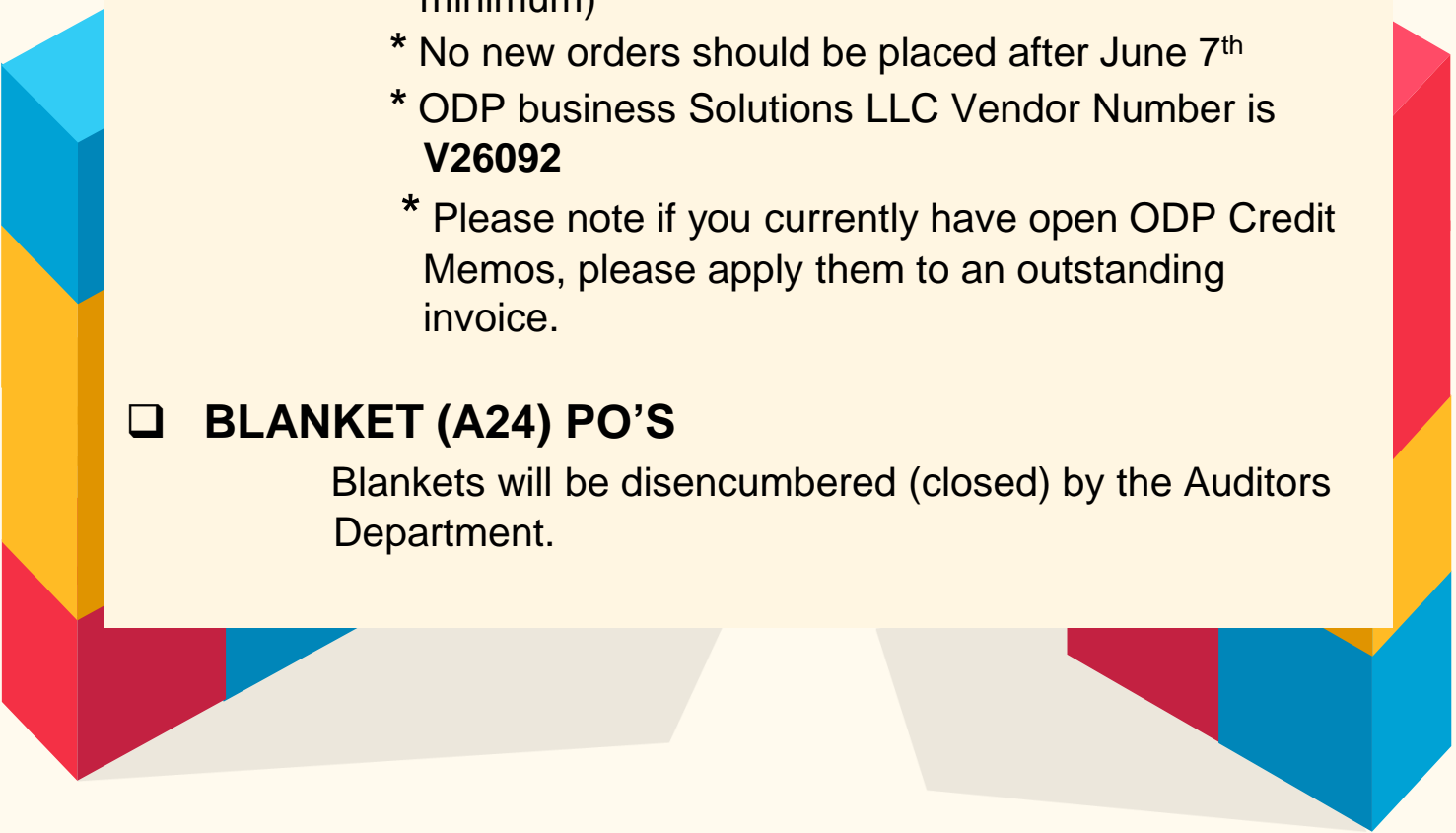
OFFICE DEPOT

We continue to have various invoices that are more than 60 days late (30-day invoicing), critical to process before July 10th no later than 12:00pm.

- * When using Office Depot look for the best value (recycled products if possible and practical)
- * Lump orders together (orders **MUST** be \$50 minimum)
- * No new orders should be placed after June 7th
- * ODP business Solutions LLC Vendor Number is **V26092**
- * Please note if you currently have open ODP Credit Memos, please apply them to an outstanding invoice.

BLANKET (A24) PO'S

Blankets will be disencumbered (closed) by the Auditors Department.





PURCHASING YEAR END PROCESSES

BLANKETS A25 PO'S

You may begin entering your new blankets. Be sure to review who will have authority to purchase. Use the below template when entering (make sure all names who are authorized are listed):

**BLANKET PURCHASE ORDER FOR THE PERIOD OF
JULY 1, 2024 THRU JUNE 30, 2025**

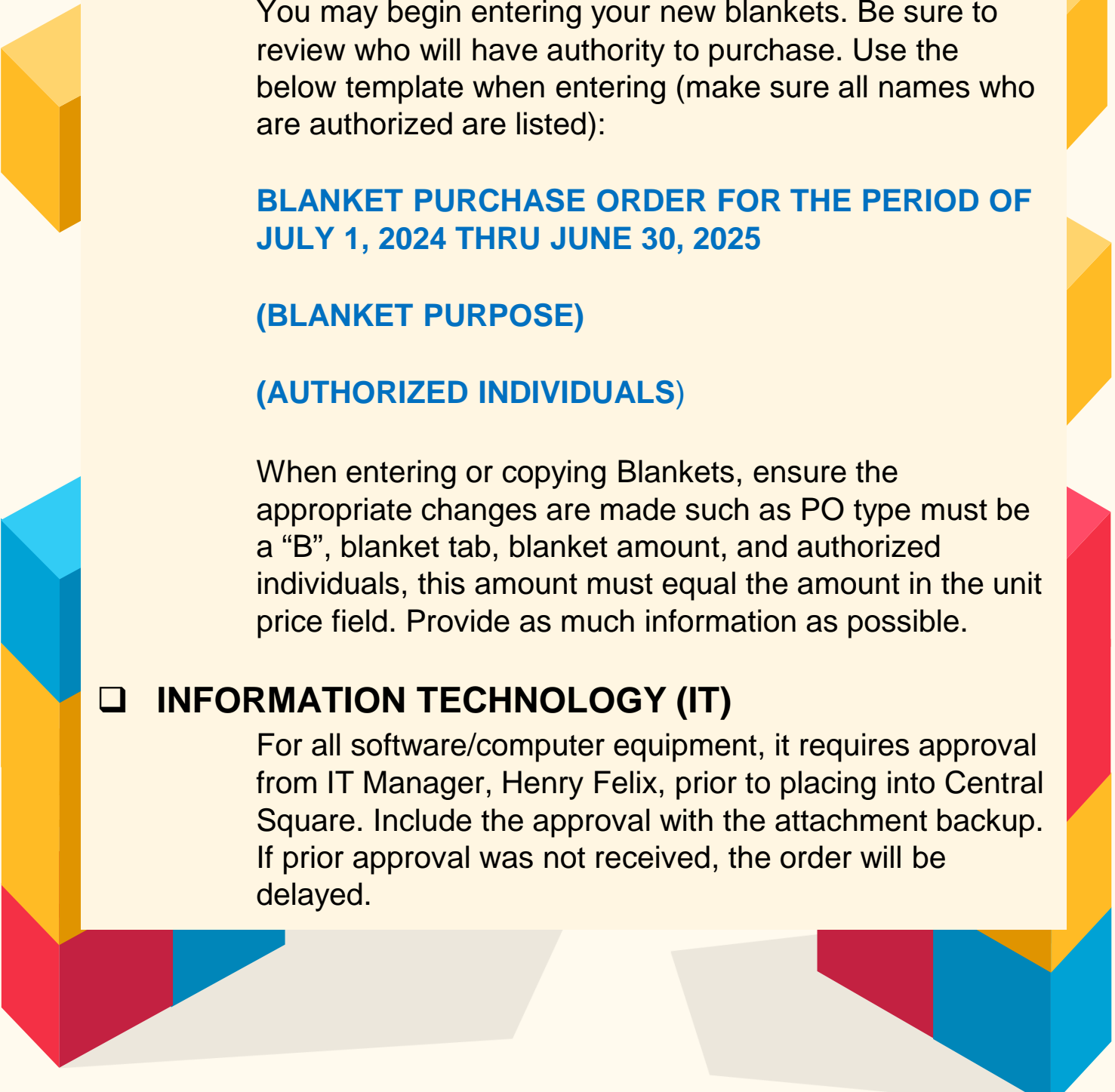
(BLANKET PURPOSE)

(AUTHORIZED INDIVIDUALS)

When entering or copying Blankets, ensure the appropriate changes are made such as PO type must be a "B", blanket tab, blanket amount, and authorized individuals, 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, it requires approval from IT Manager, Henry Felix, prior to placing into Central Square. Include the approval with the attachment backup. If prior approval was not received, the order will be delayed.





PURCHASING YEAR END PROCESSES

OBJECT CODES

The following codes are to be used for IT related purchases:

514010: Internet Connections

* Used for IVTA charges from ICOE

519055: Maint. – Info. Hardware

* Used by IT for hardware/equipment

519060: Maint. – Info. Software Licenses

* Annual software license fees

525020: Prof. & Special Services Data Pro

* Used for IT labor

CAL CARDS

Remember, CAL Cards are to be used for pre-approved travel expenditures and pre-authorized purchases by the Purchasing Agent, Rhoda Hoffman or assigned designee.

New card requests forms are available through the Purchasing Department intranet. Complete the form using your legal name (name on driver's license) and send to the CEO's Office. CEO will forward approved request to the Purchasing Department.

We are in the process of revising the CAL CARD Policy, once it has been approved by the Board of Supervisors we will be conducting training sessions.



PURCHASING YEAR END PROCESSES

SURPLUS ITEMS

A Surplus Request Form is required to surplus items. Please follow the surplus instructions. We are experiencing an abundance of surplus items. Once reviewed and evaluated, we will contact you to place a Service Request Form with the Facilities Department to schedule a pickup date. Provide a copy of your surplus form to Facilities. Surplus form is located in the Purchasing intranet.

E-Mail your forms to Richard Granados and the Purchasing Department:

procurement@co.imperial.ca.us
richardgranados@co.imperial.ca.us

NEW HOT TOPICS

PlanetBids

* It's our new platform for Request for Proposals and Quotations

Sole/Single Source Form, located in the Purchasing intranet site.

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

procurement@co.imperial.ca.us
442-265-1866





**FOR ANY
QUESTIONS, PLEASE
CONTACT THE
AUDITOR'S OR
PURCHASING
DEPARTMENT**