

# **Imperial County**

## **Auditor-Controller's Annual Financial Transactions Year-End Training**

**Fiscal Year End 2023-2024  
Requirement, Deadlines & Forms**

**Presented by the Auditor Controller's Office  
& Purchasing Department**





# Auditor-Controller's Introduction



# DEPOSITS

Deadline for **ALL** cash collections on hand must be deposited with the County Treasurer before **12:00 P.M. on Monday, June 30, 2025.**



# DEPOSITS

## Example of how Deposits Permits should indicate which Fiscal Year revenue belongs to

| COUNTY OF<br>IMPERIAL, CALIFORNIA<br>DEPOSIT PERMIT   |                |                                     |              |
|---|----------------|-------------------------------------|--------------|
| THE TREASURER OF THE COUNTY OF IMPERIAL WILL RECEIVE  |                |                                     |              |
| Department Name   |                |                                     | DOLLARS \$   |
| Seventy Three Thousand Five Hundred Sixty Eight and 00/100  |                |                                     | 73,568.00    |
| AUDITOR-CONTROLLER  |                |                                     |              |
| ORGANIZATION<br>KEY   | OBJECT<br>CODE | DESCRIPTION                         | AMOUNT       |
|   |                |                                     |              |
|   |                |                                     |              |
|   |                |                                     |              |
|   |                |                                     |              |
| 1000001   | 401105         | RDA Reimbursement City of El Centro | 63,842.00    |
|   |                |                                     |              |
|   |                |                                     |              |
|   |                |                                     |              |
|   |                |                                     |              |
|   |                |                                     |              |
|   |                |                                     |              |
|   |                |                                     |              |
|   |                |                                     |              |
| 7004000   | 201000         | Time & Material                     | 9,726.00     |
|   |                |                                     |              |
|   |                |                                     |              |
|   |                |                                     |              |
|   |                |                                     |              |
|   |                |                                     |              |
| MELISSA CALOCA  |                |                                     |              |
| I, _____ DO<br>SWEAR OR AFFIRM THAT THE AMOUNTS OF<br>MONEY SHOWN ON THIS DEPOSIT PERMIT ARE<br>AMOUNTS PAYABLE INTO THE COUNTY TREASURY<br>FOR ACCOUNTS AS STATED. |                |                                     |              |
| CURRENCY \$   |                |                                     |              |
| 73,568.00   |                |                                     |              |
| CHECKS \$   |                |                                     |              |
| I, KARENA B. ALVAREZ AUDITOR AND<br>CONTROLLER, CERTIFY THE ACCOUNT   |                |                                     |              |
| DATE  |                |                                     |              |
| TOTAL   |                |                                     | \$ 73,568.00 |
| I, SUZANNE BERMUDEZ, Acknowledge receipt<br>of the amounts for deposit in the County Treasury.  |                |                                     |              |
| DATE  |                |                                     |              |



# CLAIMS

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

Thursday, July 10, 2025 @ 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 24-25 claims submitted for payment in FY 25-26 should be clearly marked in **RED**:

**P 24-25** on the upper right-hand corner  
**FY 25-26** in the description

From July 1st through July 10th any current FY 25-26 claims submitted for payment should be clearly marked in **RED**:

**C 25-26** on the upper right-hand corner  
**FY 25-26** in the description



# CLAIMS

**NOTE: Effective 07/01/2023 all** claims submitted to the Auditor's Office must use this claim form. Can also be found in the Auditor's Intranet under forms

[illegible]

# Encumbrances

## What is an Encumbrance?

An encumbrance is a commitment to expend resources—such as through purchase orders or signed contracts—for goods and services that will be received in the future.

- It does not represent an actual expenditure in the current fiscal period.
- Instead, it reflects a reservation of funds for a planned or obligated future expense.

At year-end, encumbrances are treated as reserves, meaning those funds are set aside and carried forward to cover those committed future costs.



# Encumbrances

## Encumbrance Guidelines;

- Encumbrances **must be supported by** a valid **contract or minute order**.
- All **Encumbrance Requests** must be submitted to the **CEO/Budget & Finance Office** for approval **no later than June 27th**.
- The Encumbrance form can be found on the County's Intranet under Budget & Finance on the link below.

<https://intranet.imperialcounty.org/budget-finance/#FORMS>

## How to Submit a Year-End Encumbrance Request:

- Instructions were provided in the **2025 Year-End Memo and Training Notification** email, sent on **May 23, 2025**.
- Please refer to the email for detailed guidance.





# Encumbrances

## Prior Years Example

### COUNTY OF IMPERIAL YEAR-END ENCUMBRANCES REQUEST AS OF JUNE 30, 2022

APPENDIX D  
RECEIVED

JUN 24 2022

GSA-BUDGET & FISCAL

Budget Unit/Org Key Title:

Sheriff Coroner

Org Key Code:

1024001

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

JUL 08 2022

AUDITOR-CONTROLLER  
IMPERIAL COUNTY

For CEO Office Use Only

TOTAL AMOUNT APPROVED:

\$ 28,879 0

Signature of CEO/Representative

Form B007 (09/20/2021)

D-3

BOS APPROVED: 02-01-22  
M.O. #14

### 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 Sheriff-Coroner DEPARTMENT

#### BUDGET AMENDMENT RESOLUTION NO. 21-22-065

The Final Budget for Fiscal Year 2021-2022 was duly adopted by *Resolution No. 2021-090*, of the Board of Supervisors on September 21, 2021 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):

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



# Encumbrances

Example of how prior year encumbrances appear in the budget

BOS APPROVED: 02-01-22  
M.O. #14

|                         |                               |  |                |                |                |                 |            |                  |                |                         |   |
|-------------------------|-------------------------------|--|----------------|----------------|----------------|-----------------|------------|------------------|----------------|-------------------------|---|
| Ledger                  | GL                            | Comparison of Actual to Budget (Revenue and Expenditures)      |                |                |                |                 |            | Fiscal Year 2023 |                |                         |   |
| Report Date             | 06/06/2023                    | Note: % = (YTD Actual + Current Encum) / Adjusted Budget * 100 |                |                |                |                 |            | Fiscal Period 12 |                |                         |   |
| Database Production     |                               |  |                |                |                |                 |            |                  |                |                         |   |
| Key                     | 1024001                       | SHERIFF-CORONER  | Adopted Budget | Budget Adjust. | Prior Encum    | Adjusted Budget | YTD Actual | MTD Actual       | Current Encum  | Adj Bud vs. YTD Act+Enc |   |
| Object                  | Description                   |  |                |                |                |                 |            |                  |                | Fav (Unfav)             | % |
| 530015                  | Spec Dept Dive Team           | 2,500.00   | 0.00           | 0.00           | 2,500.00       | 1,937.48        | 0.00       | 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             | 15,000.00      |                         |   |
| 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                  | Sheniff 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             | (4,310.00)     |                         |   |
| 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             | (884.00)       |                         |   |
| 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             | (4,109.00)     |                         |   |
| 552225                  | Intrafund Human Resources     | 249.00   | 0.00           | 0.00           | 249.00         | 0.00            | 0.00       | 0.00             | 249.00         |                         |   |
| 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) | 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     | 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)  | 105                     | % |

## 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

RECEIVED

FEB 11 2022

AUDITOR CONTROLLER  
IMPERIAL COUNTY



# Authorized Signature List

Form must be submitted to Auditor-Controller's Office **by June 30, 2025**

Please type name, then sign.

Please note that after **July 1, 2025**, we will not allow the pick-up of Accounts Payable Warrants unless a new original signature list is on file

| AUTHORIZED SIGNATURE LIST   |  |  |
|---|--|--|
| TO:   | Karina B. Alvarez CPA, COUNTY AUDITOR-CONTROLLER |  |
| FROM:   | _____<br>SIGNATURE OF DEPARTMENT HEAD            | _____<br>DEPARTMENT                    |
|   |  | _____<br>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: |  |  |
| <b>PAYROLL</b>  | <b>ACCOUNTS PAYABLE</b>                          |  |
| Payroll Certificate   | Department Head on Claim                         |  |
| _____   | _____  |  |
| _____   | _____  |  |
| _____   | _____  |  |
| _____   | _____  |  |
| _____   | _____  |  |
| Pick-Up Warrants  | Pick-Up Warrants                                 |  |
| _____   | _____  |  |
| _____   | _____  |  |
| _____   | _____  |  |
| _____   | _____  |  |
| _____   | _____  |  |
| Deposit Permits   | <b>OTHER</b>                                     | Purchase Orders                        |
| _____   |  | _____                                  |
| _____   |  | _____                                  |
| _____   |  | _____                                  |
| _____   |  | _____                                  |
| _____   |  | _____                                  |
| Property Transfer Request   |  | Request for Transfer of Appropriations |
| _____   |  | _____                                  |
| _____   |  | _____                                  |
| _____   |  | _____                                  |
| _____   |  | _____                                  |



# Accounts Receivable

Governmental accounting for accounts receivable involves specific guidelines and principles to ensure accurate financial reporting and compliance with regulations. Here are some key guidelines:

1. **Recognition of Revenue:** Revenue from accounts receivable is recognized when it is earned and measurable, typically when goods or services are provided.
2. **Valuation:** Accounts receivable should be reported at their net realizable value, which is the amount expected to be collected. This includes estimating uncollectible accounts through an allowance for doubtful accounts.
3. **Documentation:** Proper documentation is essential. This includes invoices, contracts, and any correspondence related to the receivable to adequately support the amounts recorded.
4. **Classification:** Accounts receivable should be classified as either current or non-current based on when they are expected to be collected. Current receivables are typically due within one year.
5. **Internal Controls:** Implementing strong internal controls is crucial to prevent fraud and mismanagement. This includes segregation of duties, regular reconciliations, and audits.
6. **Reporting:** Governments must adhere to the Governmental Accounting Standards Board (GASB) statements for financial reporting, ensuring transparency and accountability in their financial statements.

These guidelines help ensure that governmental entities maintain accurate financial records and uphold the principles of accountability and transparency in public finance.



# Accounts Receivable

All receivables existing at June 30th, where the cash will not be received on or before July 10th, should be reported to the Auditor's Office with a memo.

Methods of reporting receivables:

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 30th, and reverse the entries in the July 2025 ledgers.






# Accounts Receivable (continue)

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


All accounts receivable memos should be sent to Ivette Romero's attention.

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



# Accounts Receivable (continue)

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

| 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



# 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 Access level

☐ Manager

☐ Supervisory access

☐ Time Stamp

☐ 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

It is the Departments responsibility to communicate with the Auditor-Controllers when a user should be removed or changed departments

Miscommunication may result on billing for users that are no longer in your department

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



# Security Request Form

It is the Departments responsibility to communicate with the Auditor-Controllers if a user's security needs to updated

| Central Square Security Request Form  |  |
|---|--|
| Department Name _____   |  |
| <b>PO INPUT CLERKS:</b><br>Please list employees that you would like to have the ability to enter Purchase Requests:<br>Name: _____ Email Address: _____<br>1 _____<br>2 _____<br>3 _____<br>4 _____<br>5 _____   |  |
| <b>PR Approvers</b><br>Please Indicate Employees that are to Approve Purchase Requests:<br>No employee shall approve a PR that they have entered.<br>Note: The person first on the list will be receiving an email notification.<br>Name: _____ Email Address: _____<br>Primary _____<br>Secondary _____<br>Third _____<br>Fourth _____ |  |
| <b>PAF Input Clerks</b><br>Please Indicate Employees that are to Input Personal Action Forms:<br>This will be used for Merits, Promotions, Demotions and Terminations<br>Name: _____ Email Address: _____<br>Primary _____<br>Secondary _____<br>Third _____  |  |
| <b>PAF Approvers</b><br>Please Indicate Employees that are to Approve Personal Action Forms:<br>These employees must be authorized to sign Payroll and PS2 forms.<br>This will be used for Merits, Promotions, Demotions and Terminations<br>Name: _____ Email Address: _____<br>Primary _____<br>Secondary _____<br>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, 2025**

The Supply Inventory should be sent to  
**Diego Moreno**

Applicable Departments Include:

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



The Schedule of Federal Financial Assistance (SEFA) must be submitted to Donna Doyle by **September 1, 2025**

# Fixed Assets Claims

**NOTE: Effective 10/01/2024** all Capital Asset claims submitted to the Auditor's Office must use this claim form. Can also be found in the Auditor's Intranet under forms

[illegible]

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

**CAPITAL ASSETS CLAIM - Continued**

| Chart of Object Codes for Capital Assets |                           |   |
|--|---------------------------|---|
| 548000                                   | Land                      | Includes, purchase price, appraisal, negotiations fees, title search fees, surveying fees, cost of consents, relocation costs, condemnation costs, clearing land for use, removing structures and filing costs. |
| 549000                                   | Equipment                 | General equipment purchases with a life of more than one year of \$7,500 or greater.  |
| 549005                                   | Equipment-Vehicles        |   |
| 549010                                   | Equipment-Info Technology | \$25,000 minimum.   |
| 549015                                   | Firearms                  | This includes guns, tasers, and rifles, must be capitalized regardless of amount.   |
| 550000                                   | Structures & Improvements | \$50,000 minimum  |
| 550005                                   | Infrastructure            | Assets such as roads, bridges, and sidewalks.   |
| 550010                                   | Paving                    | Only Roads not lots.  |
| 550015                                   | Marking & Lightings       |   |
| 550020                                   | Construction              |   |
| 550025                                   | Capital Improvements      |   |



# Statement of General Fixed Assets

**Statement of General Fixed Assets:** will be sent out to Departments no later than June 20, 2025

Deadline for Fixed Asset Inventory Certificate is **July 10, 2025**

The Fixed Asset Inventory Certificate along with any backup should be submitted to: Rocio Gutierrez by **July 10, 2025**

| County of Imperial<br>Statement of General Fixed Assets |       |           |          |                               |                     |            |            |
|---|-------|-----------|----------|-------------------------------|---------------------|------------|------------|
| Dent  | Class | Asset No. | Location | Description                   | Serial #            | PurchAmt   | InservDt   |
| 1010  | 1     | 20101     | CC1      | LAND 53-092-09 PURCH AGENT    |                     | 30,000.00  | 05/09/2015 |
|   |       |           |          |                               |                     | 30,000.00  |            |
| 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 |
|   |       |           |          |                               |                     | 49,852.23  |            |
| 1010  | 3     | 30432     | CC1      | 4 WORKSTATIONS & 2 PRIVATE OF |                     | 20,539.28  | 05/24/2000 |
|   |       |           |          |                               |                     | 20,539.28  |            |
|   |       |           |          |                               |                     | 100,391.51 |            |



# 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.) | <table border="1"><tr><td></td></tr></table> |          | <table border="1"><tr><td>\$</td></tr></table> | \$ |
|   |  |          |  |    |
| \$  |  |          |  |    |
| b) Loans from other depts.                                    | <table border="1"><tr><td></td></tr></table> |          | <table border="1"><tr><td>\$</td></tr></table> | \$ |
|   |  |          |  |    |
| \$  |  |          |  |    |
| Total (2a + 2b)   |  | \$ _____ |  |    |

3. Deduct:

|                          | No. of Items                                 | Value       |  |    |
|--------------------------|--|-------------|--|----|
| a) Transfers out         | <table border="1"><tr><td></td></tr></table> |             | <table border="1"><tr><td>\$</td></tr></table> | \$ |
|                          |  |             |  |    |
| \$                       |  |             |  |    |
| b) Loans to other depts. | <table border="1"><tr><td></td></tr></table> |             | <table border="1"><tr><td>\$</td></tr></table> | \$ |
|                          |  |             |  |    |
| \$                       |  |             |  |    |
| c) Missing *             | <table border="1"><tr><td></td></tr></table> |             | <table border="1"><tr><td>\$</td></tr></table> | \$ |
|                          |  |             |  |    |
| \$                       |  |             |  |    |
| 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



[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](#)





# Reference Guide for 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



# Reference Guide on Object Codes for Fixed Assets

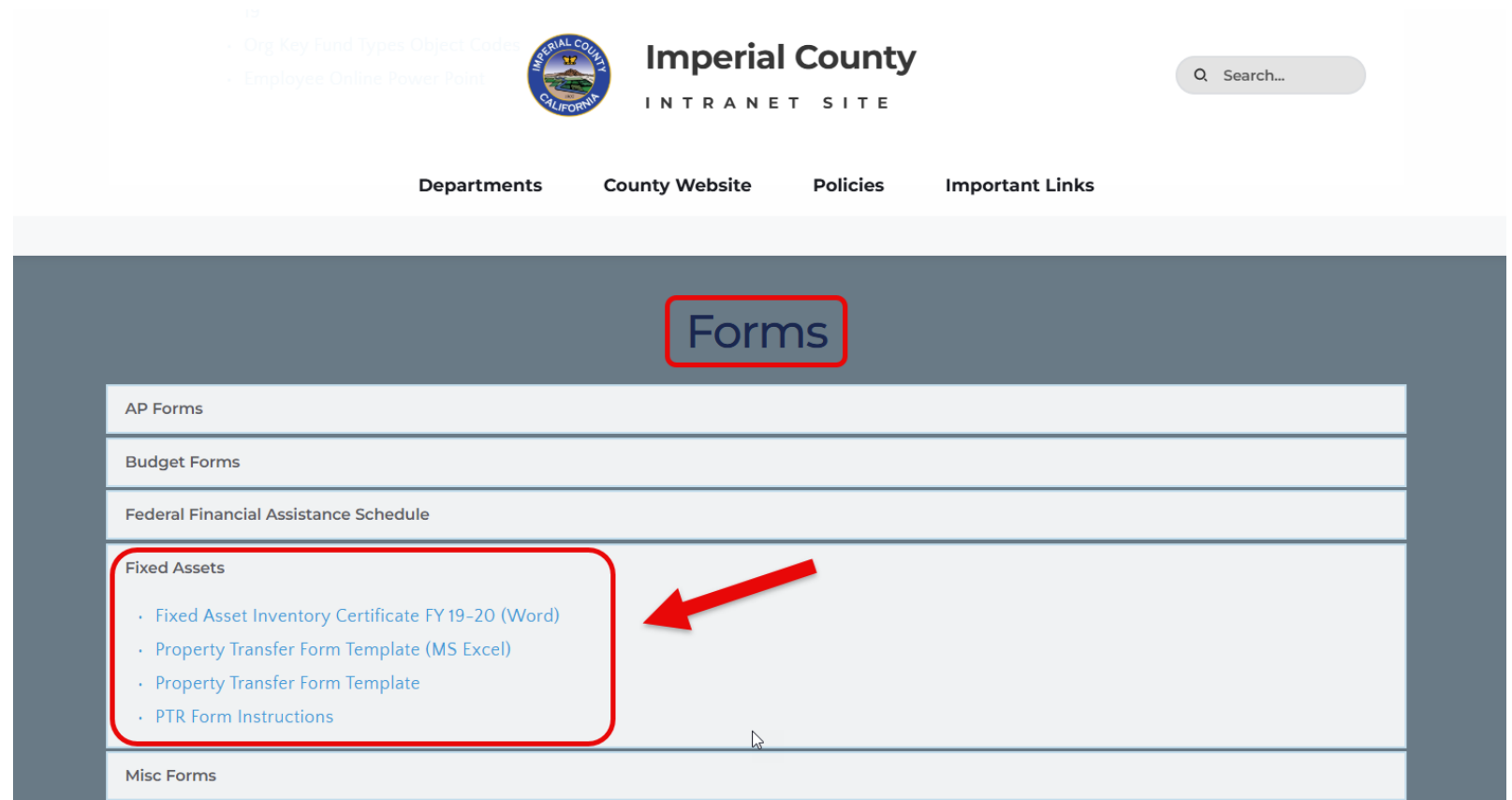
|               |                                       |
|---------------|---------------------------------------|
| <b>548000</b> | <b>Land</b>                           |
| <b>549000</b> | <b>Equipment</b>                      |
| <b>549005</b> | <b>Equipment- Vehicles</b>            |
| <b>549010</b> | <b>Equipment- Info<br/>Technology</b> |
| <b>549015</b> | <b>Firearms</b>                       |
| <b>550000</b> | <b>Infrastructure</b>                 |
| <b>550010</b> | <b>Paving</b>                         |
| <b>550015</b> | <b>Marking &amp; Lightings</b>        |
| <b>550020</b> | <b>Construction</b>                   |
| <b>550025</b> | <b>Capital Improvements</b>           |



# PTR Form

PTR forms requires both signatures before being submitted to the Auditors Department

PTR form should be submitted to:  
**Rocio Gutierrez**



The screenshot displays the Imperial County Intranet Site. At the top, there is a navigation bar with the Imperial County logo, the text "Imperial County INTRANET SITE", and a search bar. Below the navigation bar, there are links for "Departments", "County Website", "Policies", and "Important Links". The main content area is titled "Forms" and contains a list of form categories: "AP Forms", "Budget Forms", "Federal Financial Assistance Schedule", "Fixed Assets", and "Misc Forms". The "Fixed Assets" category is highlighted with a red box and contains a list of links: "Fixed Asset Inventory Certificate FY 19-20 (Word)", "Property Transfer Form Template (MS Excel)", "Property Transfer Form Template", and "PTR Form Instructions". A red arrow points to the "PTR Form Instructions" link.

Imperial County  
INTRANET SITE

Departments County Website Policies Important Links

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



[illegible]

## REMINDER:

Each department must contact Facilities when transferring assets to Surplus



# GASB 87 Leases

GASB 87 became effective June 15, 2021. 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.

It is the Departments responsibility to budget and code leases accordingly before being approved by the Board

**Expense Object Code**

**528000 (debit)**

**Revenue Object Code**

**431000 (credit)**





# GASB 96 Subscription

GASB 96 became effective June 1, 2021, for Fiscal Year 2022. GASB 96 is an accounting standard for Subscription-Based Information Technology Arrangements (SBITAs).

The most common SBITAs are:

- Office 365
- Zoom
- DocuSign
- Cloud-based ERP
- Adobe

It is the Departments responsibility to budget and code leases accordingly before being approved by the Board. ***Object Code 519060***



# Budget Amendment Resolution (BAR)

## Transfer of Appropriations (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          |             |             |   |
|                        | LICENSES, PERMITS   | 4,000.00       | 0.00           | 0.00        | 4,000.00        | 1,481.00     | 176.00        | 0.00          |             |             |   |
| 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          |             |             |   |
|                        | INTERGOVERNMENTAL REVENUES                                      | 630,550.00     | 34,863.00      | 0.00        | 665,413.00      | 485,552.42   | 34,863.00     | 0.00          |             |             |   |
| 456040                 | Federal Aid   | 94,000.00      | 0.00           | 0.00        | 94,000.00       | 0.00         | 0.00          | 0.00          |             |             |   |
|                        | FEDERAL REVENUES  | 94,000.00      | 0.00           | 0.00        | 94,000.00       | 0.00         | 0.00          | 0.00          |             |             |   |
| 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          |             |             |   |
|                        | CHARGES FOR SERVICES  | 1,492,700.00   | 0.00           | 0.00        | 1,492,700.00    | 1,067,178.65 | 110,697.62    | 0.00          |             |             |   |
| 491135                 | Contrib from Trusts   | 769,400.00     | 13,485.00      | 0.00        | 782,885.00      | -7,762.00    | 0.00          | 0.00          |             |             |   |
|                        | MISCELLANEOUS REVENUES  | 769,400.00     | 13,485.00      | 0.00        | 782,885.00      | -7,762.00    | 0.00          | 0.00          |             |             |   |
| 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          |             |             |   |



# Journals

## What Are Journals Used For?

Journals are used to record and adjust financial transactions in the County's accounting system.

Common uses include:

- **Interdepartmental Transfers**

To transfer the cost of services that county departments provide to one another.

*(Reference: Cash Control Manual, Section 14.11)*

- **Correction of Errors**

To correct keypunch or entry errors on claims, deposit permits, or previously submitted journal entries.

- **Fund Transfers from Budget Amendments**

To transfer funds as authorized by a **Budget Amendment Resolution**.

**Audit Requirement:** From July 1st through September 30th any Prior Year 24-25 journals submitted in FY 25-26 should be clearly marked in **RED**:

**PY 24-25** in the subject or body of the memo



# Journals- Acceptable Supported Documentation

Acceptable Journal Documentation examples

- Invoices
- Timesheets
- Detail CAMS reports
- Deposit permits
- Prior journal entries
- Detail transaction report showing original entry
- Copy of warrants



# Journals

**NOTE: Effective 7/01/2025** all Journals submitted to the Auditor's Office must use this journal template filled out along with the **proper back up documentation**. Your signature will be required under the "Prepared By" line. The Auditor-Controllers Department will assign a JE#.

The form can be found in the Auditor's Intranet under forms

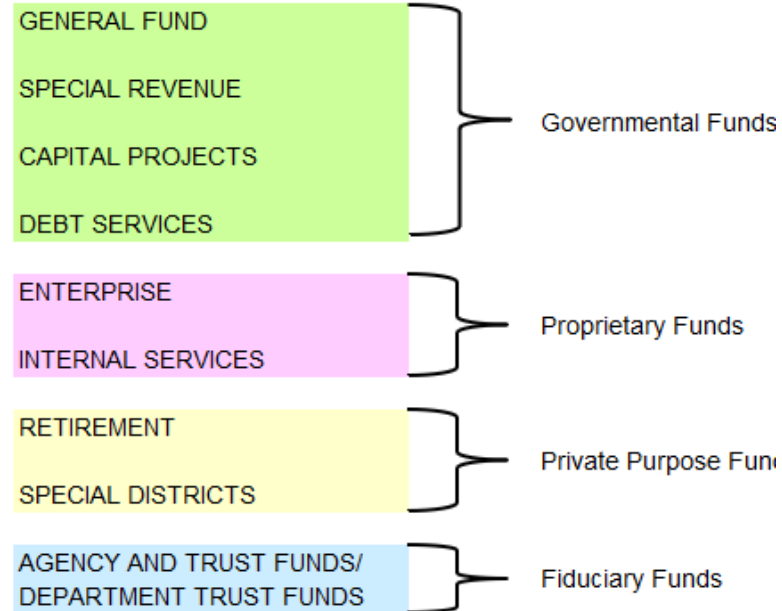
[illegible]

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



# Fund & Object Types

## ORG KEY FUND TYPES



## OBJECT CODE TYPES

- |   |               |
|---|---------------|
| 1 | ASSETS        |
| 2 | PAYABLES      |
| 3 | FUND BALANCES |
| 4 | REVENUE       |
| 5 | EXPENSE       |





# 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

## 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

## **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

## **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

## 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

## 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 |



# Payroll Reminder

Payroll adjustments are due no later than 2 pay periods.

Timecards require a two-person approval.

- Timecard approval
- Sign off

All payroll questions or adjustments should come from the designated payroll person for the department.

Changes or filing status can be process through Employee Online.

For employee online issues, please email [auditorspayroll@co.imperial.ca.us](mailto:auditorspayroll@co.imperial.ca.us) with your name and employee ID.



# Purchasing



# PURCHASING DEPARTMENT

## 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.

- \* Indicate Fiscal Year (current 2024/2025)
- \* 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!**



# PURCHASING DEPARTMENT

## YEAR END PROCESSES

### ☐ SUPPLEMENTS

Attach backup documentation to support reason for supplement. Blanket PO's (A26) 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](mailto:procurement@co.imperial.ca.us)

\* Request to close your previous Fiscal Year 24/25 PO's. We would like to start the new year as clean as possible.



# PURCHASING DEPARTMENT

## 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 10<sup>th</sup> 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 20<sup>th</sup>

- \* 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 (A25) PO'S

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



# PURCHASING DEPARTMENT

## YEAR END PROCESSES

### ☐ **BLANKETS (A26) 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, 2025, THRU JUNE 30, 2026.**

**(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 DEPARTMENT

## YEAR END PROCESSES

### ☐ OBJECT CODES

The following codes are to 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.

For more information, please visit the Purchasing intranet to review the revised CAL CARD Policy under the "CAL CARD Policy & Forms" section.



# PURCHASING DEPARTMENT

## 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 in the Purchasing intranet.

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

[procurement@co.imperial.ca.us](mailto:procurement@co.imperial.ca.us)

[richardgranados@co.imperial.ca.us](mailto:richardgranados@co.imperial.ca.us)

### ☐ NEW HOT TOPICS

#### **PlanetBids**

\* Platform for Request for Proposals and Quotations.

#### **Sole/Single Source Form**

\* Located in the Purchasing intranet.

#### **Revised CAL CARD Policy**

\* Located in the Purchasing intranet.

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



# Thank you!

