

**Fiscal Year End 22-23
Deadlines,
Requirements,
Forms**



**NEWS FOR
ACCOUNTING
SUPERHEROES!**

Presented by: Auditor's Office & Purchasing

Deposits

DEADLINE

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

Friday, June 30, 2023 @ 12 noon

Deposits

COUNTY OF
IMPERIAL, CALIFORNIA
DEPOSIT PERMIT

THE TREASURER OF THE COUNTY OF IMPERIAL WILL RECEIVE

Seventy-three thousand and five hundred sixty-eight & 00/100

DOLLARS

\$ 118,881. 00

Department Name

Imperial County Auditor-Controller

ORGANIZATION KEY	OBJECT CODE	DESCRIPTION	AMOUNT
FY 22-23			
1000001	401105	RDA Reimbursement City of El Centro	63,842 00
FY 23-24			
7004000	201000	Time & Material	9,726 00

I, Ivonne Ramirez, Deputy DO
SWEAR OR AFFIRM THAT THE AMOUNTS OF MONEY
SHOWN ON THIS DEPOSIT PERMIT ARE AMOUNTS
PAYABLE INTO THE COUNTY TREASURY FOR
ACCOUNTS AS STATED.

X _____
SIGNATURE TITLE
SUBSCRIBED AND SWORN TO IN MY PRESENCE

DATE _____
SIGNATURE TITLE

CURRENCYS 0.00

CHECKS 73,568.00

I, KARINA B. ALVAREZ AUDITOR AND
CONTROLLER, CERTIFY THE ACCOUNT
DISTRIBUTION OF THE FORGOING DEPOSIT
PERMIT TO BE, WITHIN MY KNOWLEDGE, TRUE
AND CORRECT.

KARINA B. ALVAREZ

By _____ Deputy

DATE _____

TOTAL \$ 73,568 00

I, SUZANNE BERMUDEZ, acknowledge receipt
of the amounts for deposit in County Treasury.

DATE _____
By _____ Deputy

FOR AUDITOR-CONTROLLER'S USE ONLY
DEPOSIT
PERMIT No. _____

AUDITOR'S REGISTER - DUPLICATE

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

Accounts Receivable

DEADLINE

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.

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 30th, and reverse the entries in the July 2023 ledgers.


Accounts Receivable (cont'd)

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 Ivonne Ramirez's attention.

Accounts Receivable (cont'd)

Detail Transaction Report

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

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

Monday, July 10, 2023 @ 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 22-23 claims submitted for payment in FY 23-24 should be clearly marked in **RED**:

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

From July 1st through July 10th any current FY 23-24 claims submitted for payment should be clearly marked in **RED**:

- **C 23-24** on the upper right hand corner
- **FY 23-24** in the description

Claims (cont'd)



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

P
22-23

CLAIM

<p>1. VENDOR/PAYEE INFORMATION</p> <p>Vendor Number: V15520</p> <p>Vendor Name: DS Services of America Inc.</p> <p>Vendor Address: PO Box 660579 Dallas TX, 75266-0579</p> <p>Address Code: (Select from Drop Down) A1</p>	<p>2. NAME OF BUDGET UNIT: Auditor-Controller</p> <p>3. FUND NUMBER: 1006001</p> <p>4. DEPT PHONE NO.: (442) 265-1296</p> <p>5. CHECK <input checked="" type="checkbox"/> FOR PICK-UP: PICK-UP</p> <p style="text-align: center;"><input type="checkbox"/></p>
<p>6. I HEREBY CERTIFY THAT THE ARTICLES OR SERVICE DESCRIBED BY THE INVOICE ATTACHED BELOW HAVE BEEN DELIVERED OR PERFORMED AND THAT NO PRIOR CLAIM HAS BEEN PRESENTED FOR SAID ARTICLES OR SERVICES.</p> <p>_____ EMPLOYEE SIGNATURE</p>	<p>I HEREBY CERTIFY THAT THE ARTICLES OR SERVICE DESCRIBED BY THE INVOICE ATTACHED WERE NECESSARY FOR USE BY THE DEPARTMENT OR DISTRICT.</p> <p style="text-align: center;">05/19/2023 DATE</p> <p style="text-align: center;">_____ DEPARTMENT HEAD</p>

ORGANIZATION KEY	OBJECT CODE	DESCRIPTION	REFERENCE OR INVOICE #	PO Pymt PP or FP	AMOUNT CLAIMED
1006001	524000	Drinking Water - Auditor's Office	9440057 040123		\$ 165.19
FY 22-23					

TOTAL AMOUNT DUE **\$ 165.19**

NOTE: Effective 07/01/23 all claims submitted to the Auditor's Office must use this claim form.

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 30th**.

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 (cont'd)

Purchase Orders:

All purchase orders will be cancelled unless there is a contract or approved justification that has been submitted to CEO/Budget & Finance via a PY request.

Encumbrances (cont'd)

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

Example of Backup

Encumbrances (cont'd)

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):

FROM:

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

Example of Backup

Encumbrances (cont'd)

BOS APPROVED: 02-01-22
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

I. 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

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FEB 11 2022

AUDITOR CONTROLLER
 IMPERIAL COUNTY

Example of Backup

Encumbrances (cont'd)

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											
Object	Description	Adopted Budget	Budget Adjust.	Prior Encum	Adjusted Budget	YTD Actual	MTD Actual	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, 2023.**

Please type name, then sign.

New User Request Form

Auditor-Controller - New User Request Form

Date for account to become active:

Department & Org Key

New User Information

First name

Last name

Contact information

Phone

Email address

Access Requested

- Kronos One Solution - IFAS Questys

Kronos Access

- Manager
 Time Stamp

Manager Access level

- Supervisory access
 Department Level Access

ONE SOLUTION ACCESS

- Purchase Requestor Inquiry Only PYREEL & PY Reports
 Purchase Approver PAF Input PAF Approver

Questys

- Please check if user needs Questys installed on their workstation

Authorizing Signature

Date

All New User Request Forms should be sent to Edith Anaya

ONESolution Security Request Form

ONESolution Security Request Form

Department Name _____

PO INPUT CLERKS:

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

Name:

Email Address:

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

PR Approvers

Please Indicate Employees that are to Approve Purchase Requests:

No employee shall approve a PR that they have entered.

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

Name:

Email Address:

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

PAF Input Clerks

Please Indicate Employees that are to Input Personal Action Forms:

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

Name:

Email Address:

Primary	_____	_____
Secondary	_____	_____
Third	_____	_____

PAF Approvers

Please Indicate Employees that are to Approve Personal Action Forms:

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

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

Name:

Email Address:

Primary	_____	_____
Secondary	_____	_____
Third	_____	_____

Authorized By: _____ Signature: _____

PLEASE RETURN TO THE AUDITOR-CONTROLLERS OFFICE

All ONESolution Security Request Forms should be sent to Edith Anaya

Supplies Inventory

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

Auditor Controller's Office:

Friday, July 10, 2023

The Supply Inventory should be sent to

Edith Anaya

Applicable Departments Include:

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



Fixed Assets

**Deadline for Statement of
General Fixed Assets
FY 22-23**

**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, 2023**
- **Deadline for Fixed Asset Inventory Certificate is July 10, 2023**

The Fixed Asset Inventory Certificate along with any backup should be submitted to
Rocio Gutierrez by July 10, 2023

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, 2022

Department Org Key: _____

Department Name: _____

Inventory Accountability

1. Value per Auditor's records \$ _____

2. Add: No. of Items Value

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

	\$
	\$

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

\$ _____

3. Deduct: No. of Items Value

a) Transfers out

	\$
	\$
	\$

b) Loans to other depts.

c) Missing *

Total (3a+3b+3c)

(\$ _____)

4. Value per Department's physical inventory \$ _____
=====

*Explanation: _____

I certify under penalty of perjury that, to the best of my knowledge and belief, the Statement of General Fixed Assets consisting of page (s) _____, including the above summary, is an accurate and complete inventory of all fixed assets in my possession, or in my charge, at the close of business on June 30, 2022, 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



[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](#)

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

PTR Form

Approved:
Administrative Office

Date:

COUNTY OF IMPERIAL PROPERTY TRANSFER REQUEST

The items listed have been compared with the County Property Inventory Control Records maintained by the Auditor-Controller, and agree with said records except as noted herein.
AUDITOR - CONTROLLER
By: _____ Deputy
Date: _____ No: _____

TRANSFER FROM

Department: _____ Dept. No.: _____
Department Head Approval: _____ Date: _____

TRANSFER TO

Department: _____ Dept. No.: _____
Department Head Approval: _____ Date: _____

ITEMS TRANSFERRED

ASSET #	DESCRIPTION	SURPLUS CODE	SERIAL NUMBER	INVENTORY VALUE	SOLD TO	DATE SOLD

DISTRIBUTION:

AUDITOR-CONTROLLER ORIGINATING DEPT RECEIVING DEPT ADMINISTRATIVE OFFICE BUILDING & GROUNDS

Once the Auditors Office has received the original, copies will be distributed to the corresponding departments

REMINDER:
Each department has to contact Facilities when transferring assets to Surplus

Cheat Sheet on Object Codes for Fixed Assets

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

Cheat Sheet on Object Codes for Fixed Assets

Equipment (549000) – greater than \$7,500

Weapons (549015) – must be capitalized regardless of amount

Equipment less than \$7,500 but must work together to function - \$50,000

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

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



Journal Entry Transfers

**PROPER OBJECT CODE
CLASSIFICATION OF
TRANSACTIONS**

What are JEs used for?

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

Audit Requirement: From July 1st through September 30th any Prior Year 22-23 journals submitted in FY 23-24 should be clearly marked in **RED**:

- **PY 22-23** in the subject or body of the memo

Fund & Object Types:

ORG KEY FUND TYPES

10XX	GENERAL FUND	}	Governmental Funds
15XX thru 20XX	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	CUSTODIAL & TRUST FUNDS/ DEPARTMENT TRUST FUNDS	}	Fiduciary Funds

OBJECT CODE TYPES

1	ASSETS
2	PAYABLES
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 C changes.

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

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

Intra-Fund Transfers

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

The following line item classifications are allowable:

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

Intra-Fund Transfers (Cont'd)

Example #1:

General Fund to General Fund

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

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

Intra-Fund Transfers (Cont'd)

Example #2:

Special Revenue to Special Revenue

The Fire Department reimbursing Public Works for Road Billing Expenses:

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

Transfers Between Different Governmental Type Funds

The following line item classifications are allowable:

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

Object Code	Object Code Title	Debit	Credit
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 (Cont'd)

Example #1:

Special Revenue to General Fund

Reimbursement to General Fund for Services Provided:

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

Transfers Between Different Governmental Type Funds (Cont'd)

Example #2:

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 (Cont'd)

Example #3:

Special Revenue to General Fund

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

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

Proper JE Memo Format

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

Imperial County
Department of
Social Services

Memo

TO: Ivonne Ramirez
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 OneSolution there is a tab for where the invoices are to be sent to, if a vendor has a specific address be sure to make the appropriate change.

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

PURCHASING YEAR END PROCESSES

❖ CONFIRMING CONTINUED

- Indicate fiscal year (current 2022/2023)
- New Year – indicate fiscal year in description and notes (2023/2024)
- When submitting invoice payments please include a copy of the invoice and stamp it “COPY” this will provide Auditors a copy so they can send it with the warrant. This is very important!!

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

❖ NOTES: Utilize notes to tell the story.

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

❖ Email Procurement to request closing PR's or PO's procurement@co.imperial.ca.us

❖ Request to close your previous fiscal year 22/23 PO's – would like to start new year as clean as possible.

PURCHASING YEAR END PROCESSES

- ❖ **Prior Year Encumbrance (PY)** – Review PY's for double encumbrances, i.e. a PY encumbrance and a PO for the same item or items. When using a PY for the new fiscal year indicate the PY number within the description and notes.

- ❖ **Office Depot** – We continue to have various invoices that are more than 60 days late (30 Day invoicing), critical to process before July 10th no later than 12:00 PM
 - When using Office Depot look for best value (green products if possible and practical)
 - Lump orders together – orders **must** be \$50 minimum
 - No new orders should be placed after June 9th.
 - ODP Business Solutions LLC Vendor number is **V26092**

- ❖ **Blanket (A23) PO's** - Blankets will be disencumbered (closed) by the Auditors Department.

PURCHASING YEAR END PROCESSES

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

BLANKET PURCHASE ORDER FOR THE PERIOD OF
JULY 1, 2023 THRU JUNE 28, 2024

(BLANKET PURPOSE)

(AUTHORIZED INDIVIDUALS) – make sure all names
are listed

When entering or copying Blankets ensure the appropriate changes are made such as; **PO Type must be B, Blanket Tab, 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 (hard drives, iPad, Laptops, etc.) requires approval from IT Manager Henry Felix prior to placing into ONESolution. Include the approval with the attachment backup. If prior approval is not received, it will delay the order.

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

514020 – Communications

Used for cell phones and desk phones

519055 – Maint.-Info Hardware

Used by IT for hardware/equipment by service request

519060 – Maint.-Info. Software Licenses

Annual software license fees

525020 – Prof. & Special Services Data Pro

Used for IT labor per service report/ticket

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

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

PURCHASING YEAR END PROCESSES

- ❖ **Surplus Items** – A Surplus Request form is required to surplus items and 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 Facilities and then schedule a pickup date. Provide a copy of your surplus form to Facilities.

Email form to Richard Granados (richardgranados@co.imperial.ca.us) and copy procurement@co.imperial.ca.us

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

procurement@co.imperial.ca.us

442-265-1866 (ext.1866)

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

