

County of Sonoma



Fiscal Year End June 30, 2023

Year-End Information Packet

**Prepared by
Auditor-Controller-Treasurer-Tax Collector's Office
Accounting Division**

TABLE OF CONTENTS

CONTACT INFORMATION	1
MEMORANDUM	2
CALENDAR	3
BUDGETARY ADJUSTMENTS	5
SPLIT PAYROLL	12
PO ENCUMBRANCES	13
Purchasing Memorandum	20
DUAL PERIOD AP VOUCHERS	22
PREPAID EXPENSES	23
CAPITAL ASSETS	26
SALES/USE TAX	27
SUBSIDIARY	32
JOURNALS	33
ACCOUNTS PAYABLE	35
ACCOUNTS RECEIVABLE	44
UNEARNED REVENUE/DEFERRED INFLOWS OF RESOURCES	54
EFS ACCOUNT REVENUE RECORDING GUIDANCE	57
PETTY CASH ACCOUNTS	59
OUTSIDE BANK ACCOUNTS – CASH WITH FISCAL AGENT	60

CONTACT INFORMATION
Year-End Instructions - Fiscal Year 2022-23

- **Planning – Jennifer Calderon**
(707)565-3289
Jennifer.Calderon@Sonoma-County.org

- **Key Dates – Olena Chandler**
(707)565-3293
Olena.Chandler@Sonoma-County.org

- **Budget Adjustments – Olena Chandler**
(707)565-3293
ACTTC-Budget@Sonoma-County.org

- **Payroll – Zoe Bagala**
(707)565-4685
Zoe.Bagala@Sonoma-County.org

- **Purchasing – Signe Sugiyama**
(707)565-3087
Signe.Sugiyama@Sonoma-County.org

- **Vouchers and Prepaid Expenses – Ilene Revheim**
(707)565-3282
ACTTC-Claims@Sonoma-County.org

- **Capital Assets, Sales and Use Tax – Joseph Cochrane**
(707)565-3283
Joseph.Cochrane@Sonoma-County.org

- **Payable Journals, Subsidiaries, Petty Cash, Outside Accounts – Oscar Juarez or Jenny Montano**
(707)565-1395 or (707)565-3261
ACTTC-Claims@Sonoma-County.org

- **Accounts Receivable – Olivia Dondiego**
(707)565-3258
Olivia.Dondiego@Sonoma-County.org

- **Unearned Revenue & Deferred Items – Jan Zarlengo**
(707)565-3284
Jan.Zarlengo@Sonoma-County.org

- **Revenue Guidance – Brooke Griffis**
(707)565-3291
Brooke.Griffis@Sonoma-County.org

ERICK ROESER
AUDITOR-CONTROLLER
TREASURER-TAX COLLECTOR

585 FISCAL DRIVE, SUITE 100
SANTA ROSA, CA 95403
PHONE (707) 565-2631
FAX (707) 565-3489



AMANDA RUCH, CPA
ASSISTANT AUDITOR-CONTROLLER
TREASURER-TAX COLLECTOR

BROOKE KOOP, CPA
ASSISTANT AUDITOR-CONTROLLER
TREASURER-TAX COLLECTOR

KATHLEEN PARNELL
ASSISTANT AUDITOR-CONTROLLER
TREASURER-TAX COLLECTOR

MEMORANDUM

To: Accounting Contacts, County Departments, and Special Districts
From: Jen Calderon, General Accounting Manager, ACTTC
Subject: 2022-23 Year-End Planning and Information Packet

I hope this message finds you, your families, and loved ones all well. As we approach another fiscal year end, I want to emphasize a few points relevant to our collaborative efforts to ensure a smooth and successful FY22-23 year-end close:

- With continued challenges and demands in the workplace, plan now to ensure you have adequate staff coverage and resources to meet the workload requirements of year-end close.
- Be proactive to address what you can now:
 - Create an internal calendar or plan with detailed steps and timing needed to ensure you meet ACTTC deadlines.
 - Review and update year end checklists and look for items that can be completed early.
 - Consider where efficiencies and improvements can be implemented.
 - Review balance sheet accounts to ensure balances carrying over from prior year are accurate.
- Communicate with appropriate ACTTC contacts as soon as possible if you're facing unusual challenges.
- Leverage the tools, systems, and support framework we have all created over the years.

Enclosed is the 2022-23 Year-End Information Packet. This packet is designed to be a resource to departments and special districts. It contains the fiscal year-end calendar of key dates and cutoff dates, as well as detailed year-end instructions to ensure compliance with accounting standards. The packet is also available under the link "Fiscal Year End June 30, 2023 Year-End Information Packet" at <https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/auditor-controller-treasurer-tax-collector/divisions/general-accounting/accounting-forms>.

Please also note these helpful reminders:

- From June 19th through FY close, EFS Reporting Services (EFSRS) and Simpler EFS data will get additional refreshes beginning at noon and ending before 1pm. EFSRS and Simpler EFS will be unavailable during these updates.
- Departments should utilize the Voucher Finalize function as much as possible to release remaining encumbrances. The Voucher Finalize function replaces the need to create a requisition to release remaining encumbrance balance. NOTE: Only POs with balances greater than or equal to \$1,000, or that have been exempted by request, will be rolled forward to the new fiscal year.
- Don't forget about GL and AP WorkCenters. They are great tools for tracking transactions at all stages of workflow. Contact ACTTC-Claims@sonoma-county.org for any questions on the WorkCenters.

ACTTC makes every effort to ensure accurate reporting, but the ultimate responsibility for ensuring the accuracy and completeness of transactions lies with departments. The information in this packet will provide guidance on how to record common year-end accounting entries.

If you have questions, please reach out to the applicable ACTTC General Accounting staff identified in this packet's contact directory. We're happy to provide further guidance or clarification on how to apply this information.

County of Sonoma		June 2023			22/23 Fiscal Year End Calendar		
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	
28	29	30	31 Deadline for requisitions with a unit price of any single line item or total cost of requisition is between \$50,000 - \$75,000	1	2	3	
4	5	6	7	8 Deadline for requisitions between \$20,000 - \$50,000	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22 NOON DEADLINE Contract Encumbrances (POs) 5:00 DEADLINE Last day for submitting all remaining Requisitions for goods and supplies for FY22-23	23	24	
25	26 5 PM DEADLINE For all Vouchers and Journals to be approved by June 30-th (Cash Basis) to be in June Month-End ledgers	27	28	29 NOON DEADLINE All FY22-23 requisitions in EFS that are not turned into Purchase Orders by Noon will be closed (cancelled)	30 3 PM DEADLINE Cash Deposits Posted to June. ARs must be established for revenue deposits applicable to FY22-23 starting July 1st	1	

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2	3	4 HOLIDAY	5 DEADLINE Petty Cash Reconciliation Labor Distribution Available (Add 40% for estimate of year-end charges)	6 DEADLINE Final June Labor Interface for Year-End Closing proposed to post by EOD. Use 140% for A/R & cost estimates	7 DEADLINE ISD Billing, Fleet Interfaces, ERP Charges Requisitions for prior year PO releases or decreasing PO encumbrance balances (with expected completion date of 7/12/23 by Purchasing)	8
9	10 DEADLINE Subsidiary Number requests	11 NOON DEADLINE All other interdepartmental billing Journals	12	13 NOON DEADLINE June Vouchers; Accounts Payable Journals; Budget Journals, Use/Sales Tax Journals	14 DEADLINE 4th Qtr. Interest Apportionment to post by EOD	15
16	17 NOON DEADLINE All Receivable Journals PO Enc. Exceptions list (\$500-\$1,000)	18 NOON DEADLINE Dept. Clean-Up JEs Only All journals not posted by EOD for 22-23 will be cancelled	19 CAO & AUDITOR REVIEW BEFORE CLOSING Actual Final Labor Interface (40%/60% split) to post by EOD	20 CAO & AUDITOR REVIEW BEFORE CLOSING	21 FY2022-23 PO ROLL AND GL CLOSE PROCESS BEGINS (all users will be locked out of EFS)	22 FY2022-23 PO ROLL AND GL CLOSE PROCESS CONTINUES
23 FY2022-23 PO ROLL AND GL CLOSE PROCESS CONTINUES	24 HAPPY NEW FISCAL YEAR 2023-2024	25	26 <i>Month End Cutoff for July Vouchers</i>	27	28	29

BUDGETARY ADJUSTMENTS

Year-End Instructions - Fiscal Year 2022-23

**** DEADLINE – Thursday, July 13, 2023 by Noon ****

Contacts: Olena Chandler (707) 565-3293

All budgetary adjustments approved by Department Heads, the County Administrator, and Special Districts governed by Local Boards are due by Thursday, July 13, 2023

County Departments:

- **Budgetary adjustments requiring County Administrator approval must be submitted to your budget analyst well before the July 13, 2023 deadline, to allow time for review.**

Coordinate with your department analyst for an internal cut-off. If submitting a budget adjustment that requires multiple budget journals, all related journal numbers must be referenced in the Long Description field. Journals may be denied by the Budget analysts if there isn't sufficient detail or support to verify the adjustment.

- **Budgetary adjustments requiring Board of Supervisors approval must be in place on the Board's Agenda for the board meeting scheduled June 6, 2023**

See both the County Administrator's Office 3-1 Policy for Appropriation Transfers and ACTTC's Policy A-1 Budget Changes During Year Process for further information detail on approval requirements for the different levels of budgetary control.

[County Administrator's Office 3-1 Policy](#)
[ACTTC's A-1 Policy](#)

Special Districts governed by Local Boards:

Special Districts governed by Local Boards should make the appropriate arrangements in advance to hand deliver these time sensitive documents for immediate attention, or scan or fax a copy to the ACTTC.

Independent Special Districts only must complete the [Budgetary Adjustment Request Form](#)

Budget Adjustments Examples

Year-End Instructions - Fiscal Year 2022-23

I. BUDGET ADJUSTMENTS REQUIRING BOARD APPROVAL

Budget adjustments increasing overall budget appropriations or transferring between funds or divisions require Board Approved Budget Resolution. These budget journals require special naming convention.

1. Journal ID naming convention:
 - ◆ Recurring adjustments: BRR, 2 digit Dept. ID, 5 sequential digits (ex. BRR1500001)
 - ◆ One-time adjustments: BRO, 2 digit Dept. ID, 5 sequential digits (ex. BRO1500001)
2. Long Description field requires the BOS Resolution number (ex. *Reso# 23-0413 Dated 04/18/2023*)
3. For adjustment requiring multiple journals, cross reference each related journal number(s) in the Long Description field; and note the purpose (ex: *See BRO1500002 for revenue side*)
4. Upload the Budget Resolution and EFS Dept. Entry Details sheets as support documentation

Examples of Budget Journals Requiring Board of Supervisors:

Example 1.1 – Budget Journal to adjust Expenditures:

Note: Expenditure and revenue require separate budget journals because they are recorded on separate budget ledgers.

EFS path: Main Menu > Commitment Control > Budget Journals > Enter Budget Journals

- Override the Journal ID “NEXT” with a Journal ID starting with prefix
 - ◆ “BRO” for one-time adjustments
 - ◆ “BRR” for recurring adjustments
- During the dual fiscal period the default Fiscal Year will be 2024. To enter a Budget Journal in **2023**, change the Budget Journal date to **06/30/2023**

The screenshot shows the 'Enter Budget Journals' interface. At the top, there are two buttons: 'Find an Existing Value' and 'Add a New Value'. Below these are three input fields: '*Business Unit' containing 'SC001' with a search icon; '*Journal ID' containing 'BRO1100037'; and '*Journal Date' containing '06/30/2023' with a calendar icon. A blue 'Add' button is located at the bottom left of the form.

- Select “Add” and enter information in the “Budget Header” tab. Note the Ledger Group selected

Budget Header | Budget Lines | Budget Errors

Unit SC001 Journal ID BRO1100001 Date 06/30/2023 Documents

*Ledger Group **CC_DETAIL** Fiscal Year 2023 Period 12

Control ChartField Fund *Currency USD

Budget Header Status None Rate Type CRRNT

*Budget Entry Type **Adjustment** Exchange Rate 1.00000000

Cur Effdt 06/30/2023

Budget Type Expense

Parent Budget Options

Generate Parent Budget(s)
 Use Default Entry Event
Parent Budget Entry Type **Adjustment**

Long Description
Board Resolution #23-0413 dated 04/18/2023 to increase appropriations for ACTTC Consultant Services cost funded by unanticipated revenue. See BRO1100002 for revenue adjustment.
80 characters remaining

Alternate Description
150 characters remaining

Save Notify Refresh Add Update/Display

➤ Go to the “Budget Lines” tab and complete the required fields.

Budget Header | **Budget Lines** | Budget Errors

Unit SC001 Journal ID BRO1100001 Date 06/30/2023 Budget Header Status None

Approval Header Status Not Submitted

*Process **Budget Pre-Check** Submit For Approval Process

Lines

Chartfields and Amounts Base Currency Details

Delete	Line	Approval Line Status	Ledger	Budget Period	Accounting Tag	Fund	Dept	Account	Program	Subprogram
<input type="checkbox"/>	1	Not Submitted	CC_D_BUD	2023		10005	11010101	51226		

Lines to add: 1 + - Journal Line Copy Down From Line To Generate Budget Period Lines

Totals

Total Lines 1 Total Debits 0.00 Total Credits 10,000.00

Save Notify Refresh Add Update/Display

Budget Header | Budget Lines | Budget Errors

➤ Complete EFS Checks and Submit as follows:

- ◆ From the “Process” drop-down menu select “Budget Pre-Check”; Click “Process”
- ◆ Upload supporting documentation
- ◆ From the “Process” drop-down menu select “Submit Journal”, Click on “Process”
- ◆ The Budget Journal is complete and pending approval by the Fiscal Approver

Example 1.2 – Budget Journal to adjust Revenues/Reimbursements

Same as Example 1.1 to begin

- Override the Journal ID “NEXT” starting with prefix “**BRO**” (one-time) or “**BRR**” (recurring)
- For a Budget Journal in **2023**, change the date to **06/30/2023**
- Select “**Add**” button and enter information in the “**Budget Header**” tab. Note the Ledger Group.

Budget Header | Budget Lines | Budget Errors

Unit SC001 Journal ID BRO1100002 Date 06/30/2023 Documents

*Ledger Group **CC_REV** Fiscal Year 2023 Period 12

Control ChartField Fund *Currency USD

Budget Header Status None Rate Type CRRNT

*Budget Entry Type **Adjustment** Exchange Rate 1.00000000

Cur Effdt 06/30/2023

Budget Type Revenue

Parent Budget Options

Generate Parent Budget(s)

Use Default Entry Event

Parent Budget Entry Type

Long Description

Board Resolution #23-0413 dated 04/18/2023 to increase appropriations for ACTTC Consultant Services cost funded by unanticipated revenue. See BRO1100001 for expenditure adjustment.

74 characters remaining

Alternate Description

150 characters remaining

Save Notify Refresh Add Update/Display

- Go to the “**Budget Lines**” tab and complete the required fields

Budget Header | **Budget Lines** | Budget Errors

Unit SC001 Journal ID BRO1100002 Date **06/30/2023** Budget Header Status None

Approval Header Status Not Submitted

*Process **Budget Pre-Check** Submit For Approval Process

Lines

Chartfields and Amounts Base Currency Details

Delete	Line	Approval Line Status	Ledger	Budget Period	Fund	Dept	Account	Program	Subprogram	Set Options
<input type="checkbox"/>	1	Not Submitted	CC_REV1	2023	10005	11010101	45021			Set Options

Lines to add: 1 + - Journal Line Copy Down From Line To Generate Budget Period Lines

- Complete EFS Checks and Submit (same as example 1.1)

II. BUDGET ADJUSTMENTS REQUIRING CAO APPROVAL

Budget adjustments transferring existing budget appropriations between sections or between characters within the same section require CAO approval. These budget journals do not require special naming conventions.

Examples of Budget Adjustments requiring only CAO approval.

Example 2.1 – Budget Journal to transfer appropriations between characters

- Do not change the Journal ID “NEXT”
- For a Budget Journal in **FY2023**, change the date to **06/30/2023**

Enter Budget Journals

Find an Existing Value | Add a New Value

*Business Unit SC001

*Journal ID NEXT

*Journal Date 06/30/2023

Add

- Select “Add” button and enter information in the “Budget Header” tab

Budget Header | Budget Lines | Budget Errors

Unit SC001 | Journal ID NEXT | Date 06/30/2023 | Documents

*Ledger Group CC_DETAIL | Fiscal Year 2023 | Period 12

Control ChartField Fund | *Currency USD

Budget Header Status None | Rate Type CRRNT

*Budget Entry Type Adjustment | Exchange Rate 1.00000000

Cur Effdt 06/30/2023 | Budget Type Expense

Parent Budget Options

Generate Parent Budget(s)

Use Default Entry Event

Parent Budget Entry Type Adjustment

Long Description
Transfer appropriations from salary savings to services and supplies.
185 characters remaining

Alternate Description
150 characters remaining

Save | Notify | Refresh | Add | Update/Display

➤ Go to the “Budget Lines” tab and complete the required fields.

➤ Complete EFS Checks and Submit as follows:

- ◆ From the “Process” drop-down menu select “Budget Pre-Check”; Click “Process”
- ◆ Upload supporting documentation
- ◆ From the “Process” drop-down menu select “Submit Journal”, Click on “Process”
- ◆ The Budget Journal is complete and pending approval by the Fiscal Approver

Example 2.2 – Budget Journal to transfer appropriations between sections

- Do not change the Journal ID “NEXT”
- For a Budget Journal in **2023**, change the date to **06/30/2023**
- Select “Add” button and enter information in the “Budget Header” tab

➤ Go to the “Budget Lines” tab and complete the required fields.

The screenshot shows the 'Budget Lines' tab in a software application. At the top, there are tabs for 'Budget Header', 'Budget Lines', and 'Budget Errors'. Below the tabs, the following information is displayed: Unit SC001, Journal ID NEXT, Date 06/30/2023, Budget Header Status None, and Approval Header Status Not Submitted. A 'Process' button is visible next to the 'Approval Header Status'. A dropdown menu is set to 'Budget Pre-Check' with a 'Process' button next to it. Below this, there is a 'Lines' section with a search bar and a 'View All' link. The main area contains a table with columns: Delete, Line, Approval Line Status, Ledger, Budget Period, Fund, Dept, Account, Program, Subprogram, and Set Options. Two lines are listed: Line 1 and Line 2, both with 'Not Submitted' status and '2023' in the Budget Period field. Below the table, there is a 'Lines to add' section with a '+ -' button and a 'Journal Line Copy Down' link. A 'Generate Budget Period Lines' button is also present. At the bottom, there is a 'Totals' section showing 'Total Lines 2', 'Total Debits 5,000.00', and 'Total Credits 5,000.00'. Finally, there are 'Save', 'Notify', 'Refresh', 'Add', and 'Update/Display' buttons.

Delete	Line	Approval Line Status	Ledger	Budget Period	Fund	Dept	Account	Program	Subprogram	Set Options
<input type="checkbox"/>	1	Not Submitted	CC_D_BUD	2023	10005	11010101	51201			Set Options
<input type="checkbox"/>	2	Not Submitted	CC_D_BUD	2023	10005	11010400	51201			Set Options

Totals

Total Lines	2	Total Debits	5,000.00	Total Credits	5,000.00
-------------	---	--------------	----------	---------------	----------

➤ Complete EFS Checks and Submit as follows:

- ◆ From the “Process” drop-down menu select “Budget Pre-Check”; Click “Process”
- ◆ Upload supporting documentation
- ◆ From the “Process” drop-down menu select “Submit Journal”, Click on “Process”
- ◆ The Budget Journal is complete and pending approval by the Fiscal Approver

SPLIT PAYROLL

Year-End Instructions - Fiscal Year 2022-23

**** POSTED TO EFS by Wednesday, July 19, 2023 by EOD ****

Contact: Zoe Bagala (707) 565-4685

PAYROLL SPLIT

The Fiscal Year End Split is 40/60:

- In general, the cost of payroll will be allocated:
 - Old FY 22/23 – 40% (June 27th, 28th, 29th & 30th)
 - New FY 23/24– 60% (July 1st– 10th)

- Costs are allocated to each fiscal year based on actual dates in Dimensions. For example:
 1. If Overtime is entered on a timecard on July 2, the entire cost of the Overtime will be allocated to the new FY 23/24
 2. Extra Help costs for an employee who works on June 30, will be charged to the old FY 22/23.
 3. If an employee is terminated in the old fiscal year, payoff pay codes should be entered on the timecard on June 30th (or earlier) so the entire cost of the payoffs will be charged to the old fiscal year.

POSTING PAYROLL COSTS TO FINANCIAL SYSTEM AND LABOR DISTRIBUTION REPORTS

For the split payroll (Pay Date July 19th):

1. End of year process (June) stays the same, old data & same format to close fiscal year.
 - a. Payroll Transactions for Old Fiscal Year will post to EFS by end of day on July 19.
 - b. Labor Distribution Reports for the pay period will be available on July 20.
2. After Payroll has posted, the following business day you may run the labor summary or detail reports in EZ-EP for the pay period, quarter or fiscal year.
3. The new fiscal year (July) payroll journal for the split payroll will be posted after the old fiscal year journal has posted (no later than 7/21).

Note: The payroll posting 7/5/23 is the final payroll for purposes of departmental FYE closing entries. Since the split payroll this year starts on the last 4 days of the fiscal year, the final split payroll posting July 19th is after all departmental posting deadlines. That means that if you have Accounts Receivable or other Interdepartmental Billings that are based on labor costs you need to estimate them based on the 140% of the Payroll that posts on July 5th.

All labor adjustments and back-pays for FY 22/23 are due to Auditor Payroll by **5pm 5/26/2023**, please email acttcpayrolldivision@sonoma-county.org immediately if you have any outstanding adjustments that still need to be processed.

PO ENCUMBRANCES
Year-End Instructions - Fiscal Year (FY) 2022-23

**** IMPORTANT DEADLINES ****

Contract Encumbrances (POs) for fiscal 2022-2023	Noon Thursday June 22, 2023
Requisitions for PO Encumbrance Releases & Closes	EOD Friday July 7, 2023
Requisitions for PO Decreases/Reductions	EOD Friday July 7, 2023
POs < \$1,000 – do not close requests	Noon Monday July 17, 2023

Contact: Don Moore (707) 565-3057 or Signe Sugiyama (707) 565-3087 or Brenda Haas (707) 565-1791

Encumbrances are recorded when a requisition becomes a Purchase Order (PO) and the County has a binding commitment for goods or services with the supplier listed on the PO. Encumbrances reserve a portion of appropriations specifically for the acquisition of those goods/services and do not become expenditures until the voucher posts.

Encumbrances are recorded or adjusted when Purchasing receives a requisition and issues or adjusts a Purchase Order.

- Requisitions for ***new*** service or construction contracts, goods and supplies for FY 22-23 must be received in Purchasing’s workflow on or before noon Thursday, June 22, 2023.
- Change Orders to existing Purchase Orders: reductions or encumbrance releases and closes only must be received in Purchasing’s workflow on or before 5:00pm Friday, July 7, 2023.
 - Change Orders adding funds to existing Purchase Orders will not be processed after June 22, 2023.
 - *Note – **All** PO Change Order requests to current and prior year Purchase Orders (including encumbrance releases, PO close requests) **must be submitted via requisition**. Please do not send email requests to Purchasing or the EFS Support Organization.*

Refer to the Purchasing Division Memorandum dated March 22, 2023 (included in the packet) for details of all Purchasing deadlines.

Simpler EFS Encumbrance Statement and EFS Reporting Services Encumbrance Detail provide useful encumbrance information:

Simpler EFS / County of Sonoma

Home

Home

Welcome to the County of Sonoma Simpler EFS site! The data was last synchronized with PeopleSoft at 04/07/23 4:46:20 AM.

For instructions on using Simpler EFS, please select the Info icon within a datapp ⓘ, and select User Guide. A recorded training session is also available for review in *sonoma higher ed* - select the appropriate following link and search for EFS in the course catalog: [County network users](#), [Human Services users](#), [Sonoma Water users](#).

Statements

- Budget v. Actual - Expenditures
- Budget v. Actual - Revenues
- Budget v. Actual - Combined
- Encumbrances**
- Trial Balance
- Reporting Trial Balance
- Balance Sheet
- Capital Assets

Transactions

- Actual - Revenues
- Actual - Expenditures
- Actual - Vouchers
- Actual - All
- Budget - Expenditures
- Budget - Revenues
- Budget - All
- Encumbrances

Disbursements

- Requisitions
- Requisition Lines
- Purchase Orders
- Purchase Order Lines
- Vouchers
- Voucher Payments
- Payments
- Suppliers

Simpler EFS / County of Sonoma

Home

Encumbrances • Encumbrance Statement


Encumbrances

As Of = @current-fiscal-month-end | Chart Fields = Fund, Department, Account

Department (33*)

									Encumbrances		
Business Unit	Fund	Department	Account	Contract Id	Purchase Order Id	Supplier Id	Supplier Name	Encumbered	Released	Remaining	
SC001	14016	33010100	61092	4680	2100000894	0000001134	JAMES FURULLI INVESTMENT CO	22,203.75	-	22,203.75	
SC001	14016	33010100	61092	4680	2200000868	0000001134	JAMES FURULLI INVESTMENT CO	24,928.00	-	24,928.00	
SC001	14016	33010100	61061		2500001954	0000005468	HACH COMPANY	5,920.45	(5,920.45)	-	
SC001	14016	33010100	61206	1246	2200000944	0000003696	PISENTI & BRINKER LLP	9,049.66	-	9,049.66	

For assistance creating a Simpler Encumbrance Statement by department or fund please contact [EFS-Access](#).



EFS Reporting Services (9.2.40 Prod)

Data warehouse last loaded 04/07/2023 06:54:31

Home
Chart of Account Crosswalks
Chart of Accounts Tables
Financial Summaries
Encumbrance Detail

Budget
Strategic Plan
Unassigned

Encumbrance Detail

Name	Description	Go
EFS065b_EncumbranceDetail	Description	Go
EFS065z_EncumbranceDetail with Project	Description	Go
EFS049_EncumbranceDetailbyVendor	Description	Go

Count: 3

Home

All Reports

Saved Reports

Help

FAQs

About

Administration

Administrators

Groups

Import

Unavailable

Department: 11000000 - ACTTC Department Budget Period: 2023
 Division: All Divisions Document Type: Purchase Orders - Not Finalized
 Section: All Sections Exclude Document # Search (use % as wildcard): ALL
 Sub Section: All Sub Sections Account: All Account Codes

1 of 2 100% Find | Next

County of Sonoma
Enterprise Financial System
Excellence in Financial Stewardship

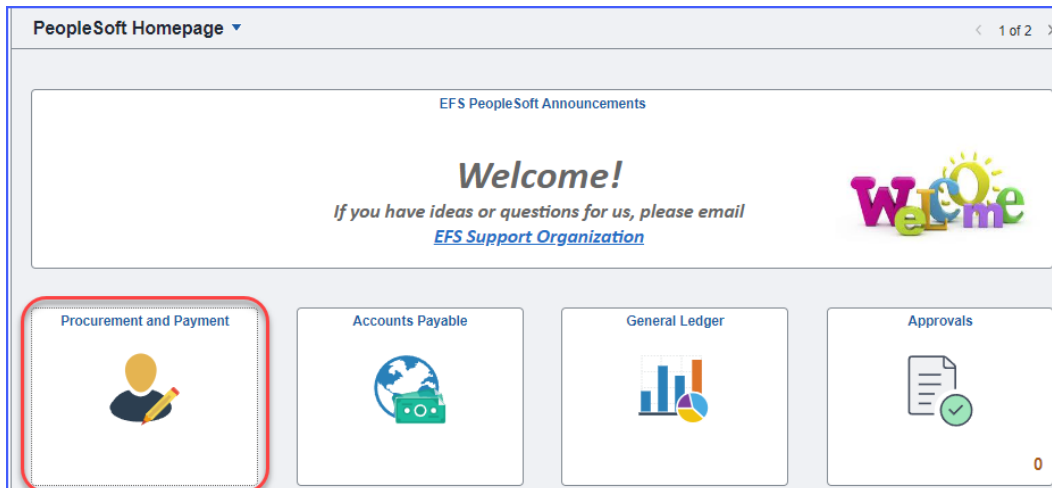
Encumbrance Detail

Parameters

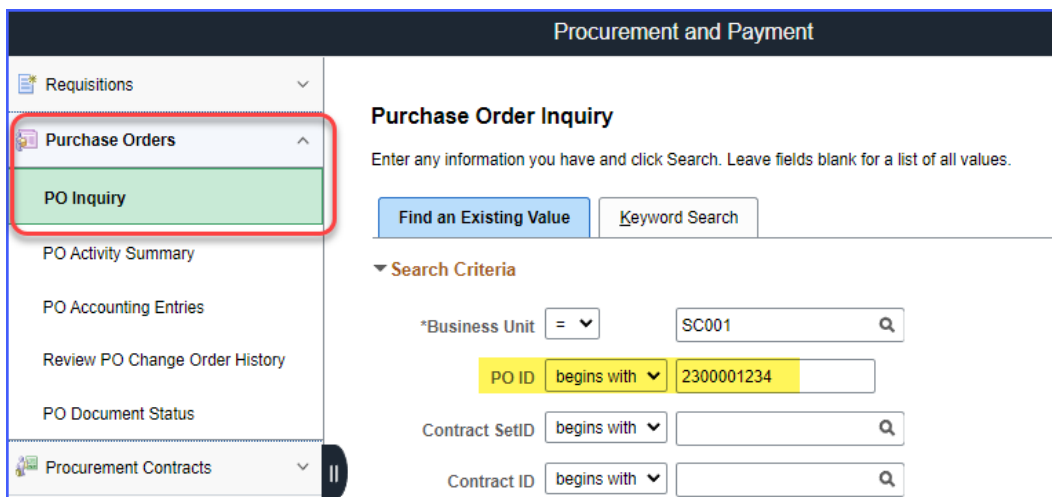
Fiscal Year	Purchase Order Number	Requisition Number	Line	Distrib Line	Final Amount	Pending Vouchers	Posted Vouchers	Activity	Encumbrance Balance	Department	Fund	Account	Finalized
2023	2100000394		1	3	25,780.00	0.00	(5,039.25)	0.00	20,743.75	11020100	51405	51228	N
2023	2200001981		1	2	9,228.27	0.00	(6,919.71)	0.00	2,308.56	11020100	51405	52143	N
2023	2200002822		1	2	19,460.00	0.00	0.00	0.00	19,460.00	11010104	10005	51212	N

EFS Reporting Services and Simpler EFS do not reflect real-time data. For real-time balances, you will need to review the PO in EFS PeopleSoft.

To review a PO in EFS PeopleSoft, select the **Procurement and Payment** tile from the PeopleSoft Homepage:



Select **PO Inquiry** from the Purchase Orders menu and enter the PO ID:



PURCHASE ORDER ENCUMBRANCE ROLL

Purchase Order encumbrance balances of \$1,000 and greater will be rolled forward to the new fiscal year on Friday July 21, 2023. Encumbrance balances rolled forward to the new fiscal year will increase available budget in the new fiscal year.

Purchase Orders are assigned a Purchase Order ID (PO ID) prefix number based on the fiscal year in which the POs are established. For example, POs established in FY 21-22 begin with "22," POs that were established in FY 20-21 begin with "21," etc.

Example of PO created in FY 20-21 with an encumbrance balance that has been rolled forward:

Distribution									
Chartfields									
Details/Tax									
Asset Information									
Req Detail									
Statuses									
Budget Information									
Dist	Status	Percent	Budget Status	Budg Dt	Encumbrance Balance	Currency	Encumbered Base Balance	Base Currency	Expensed To Date
1	Closed	14.0905	Valid	06/23/2021	0.00	USD	0.000		21,290.41
2	Closed	37.6030	Valid	07/01/2021	0.00	USD	0.000		56,817.17
3	Open	48.3065	Valid	07/01/2022	14542.49	USD	14,542.49	USD	58,447.51

PO Encumbrance Roll restriction:

- Purchase Orders with an encumbrance balance less than \$1,000 will be closed and ***not*** rolled into the new fiscal year **unless an exception request** is submitted by noon July 17, 2023.
- Submit PO exception requests to [Andrea Cameron](#).

PO Vouchers and Finalize:

Vouchers for POs are created using **Copy From Source Document**. Copy From **PO Receipt** is used for Machinery & Equipment (M&E) Capital Asset acquisitions. Copy from **Purchase Order Only** is used for all other PO transactions.

The screenshot shows a web interface for copying PO data. At the top, there is a dropdown menu labeled 'Copy From Source Document'. Below it, there are input fields for 'PO Unit' and 'PO Number', each with a search icon. A 'Copy PO' button is located to the right of these fields. On the far right, there is a 'Copy From' dropdown menu that is currently open, displaying a list of options: 'None', 'Non PO Receipt', 'None', 'PO Receipt', 'Purchase Order Only' (which is highlighted in yellow), 'Template', and 'Voucher'. A 'Go' button is located to the right of this dropdown menu.

The **Copy from Source Document** function copies the selected lines from the PO to the voucher. The PO is updated with the voucher details when the voucher is saved and Matched.

The **Finalize** button on a PO voucher should be selected when no further payments are expected and any remaining encumbrance should be released. The **Finalize** button on the header will select all voucher lines.

The **Finalize** option is also available for each individual Invoice Line. In the example below, the grid has been Personalized to display the **Finalize** and **PO Finalized** fields that are normally found on the extreme right of the Distribution Line.

Copy Down	Line	Merchandise Amt	Quantity	Finalize	PO Finalized	*GL Unit	Fund	Dept	Account	Subsidiary
<input type="checkbox"/>	1	6,350.00	1.0000	<input checked="" type="checkbox"/>	Y	SC001	11505	24030104	51249	

Finalizing POs on vouchers is the quickest and most efficient way to release PO encumbrances.

A. What to do when attaching a prior-year PO to a voucher on or after July 1, 2023:

1. If a voucher is entered in July for expenditures incurred on or before June 30, 2023, be sure to enter an Accounting Date of June 30, 2023. The prior year PO can be copied to the voucher. Prior year PO's can be attached as long as the voucher Accounting Date is June 30, 2023 or prior.

Summary	Related Documents	Invoice Information	Payments	Voucher Attributes	Error Summary
Business Unit	SC001	Invoice No	114-13188352		Invoice Total Line Total 20,992.23 *Currency USD Miscellaneous Freight Sales Tax Use Tax 0.00 Total 20,992.23 Difference 0.00
Voucher ID	00606045	Accounting Date	06/28/2023		
Voucher Style	Regular Voucher	*Pay Terms	00		
Invoice Date	06/21/2023	Basis Date Type	Inv Date		
Invoice Received		<input checked="" type="checkbox"/> Tax Exempt	Due Now		
Supplier ID	0000002275	UNITED SITE SERVICES			
ShortName	UNITEDSITE-001				
Location	VIRTUAL				
*Address	1				
Sales/Use Tax Summary Non Merchandise Summary Session Defaults Comments(0) Template List Advanced Supplier Search Supplier Hierarchy Supplier 360					

2. If a voucher is entered in July for expenditures incurred in July 2023 that are associated with a prior year PO, do the following:

If possible, hold the invoice until after the PO Encumbrance Roll is complete (7/24/2023).

If it is not possible to hold the invoice, do the following:

- ◆ Enter the Accounting Date - July 1, 2023 or later
- ◆ DO NOT attach the prior year PO to the voucher
- ◆ Enter the prior year PO number in the Packing Slip field
- ◆ Submit a requisition, by July 7, 2023, to reduce the PO for the amount of the payment. Be sure to include the Contract ID if applicable to ensure the Contract is updated.

Example: for PO 230000668 Line 2 payment, the Invoice Line Description is **PO 23-668-2**.

- ◆ “23” represents the first two characters of the PO number
- ◆ omit the zeros and enter “668” (the last 3 or 4 numbers of the PO ID)
- ◆ The “2” represents the PO Line number. It is important that the correct line is referenced to correlate the voucher with the PO

Invoice Information	Payments	Voucher Attributes					
Business Unit	SC001	Invoice No	FY23/24		Invoice Total Line Total 2,000.00 *Currency USD Miscellaneous Freight Sales Tax Use Tax 0.00 Total 2,000.00 Difference 0.00		
Voucher ID	NEXT	Accounting Date	07/07/2023				
Voucher Style	Regular Voucher	*Pay Terms	00				
Invoice Date	07/07/2023	Basis Date Type	Inv Date				
Invoice Received		<input type="checkbox"/> Tax Exempt	Due Now				
Supplier ID	000000490	RICOH USA INC					
ShortName	RICOHUSAIN-001	Control Group					
Location	MAIN						
*Address	1						
<input type="checkbox"/> Incomplete Voucher Documents							
Save		Save For Later		Action ▼	Run	Calculate	Print

▼ Copy From Source Document

PO Unit PO Number Copy From

Invoice Lines

Line 1 Copy Down

*Distribute by

Item

Quantity

UOM

Unit Price

Line Amount

Ship To

Description

DO NOT ATTACH PO
DO NOT ATTACH CONTRACT
REQUISITION TO REDUCE PO WILL UPDATE CONTRACT

[View Contract ID Line](#)

Note the process described above is for prior-year POs for expenses incurred after July 1, 2023. Any new fiscal year POs (2023-2024) that need to be paid after July 1st can be processed as usual.

B. What to do on or after July 1, 2023 for an expense tied to a PO and the expense is incurred on or before June 30, 2023 and there is no invoice for the expense:

See Accounts Payable section: EXPENSES TIED TO PURCHASE ORDERS – ADDITIONAL STEPS

KEY CUTOFF DATES

Noon June 22, 2023

- Last day to enter FY 22-23 **requisition for services or construction contracts, good or supplies.**
- Last day to submit new FY 22-23 contract encumbrance requests in June.

5pm June 26, 2023

- Last day to submit a voucher to be posted in June month-end ledgers.

Noon June 29, 2023

- Unapproved requisitions that are not turned into a PO will be canceled and closed after this date.

5pm July 7, 2023

- Last day to process prior year PO Change Order Requisitions to decrease or release and close encumbrances. Expected completion by Purchasing: EOD July 12, 2023.

Noon July 13, 2023

- Last day to enter June 2023 vouchers.
- Last day to establish Accounts Payable (account 20300) for June 2023 expenses.

Noon July 17, 2023

- Last day to submit roll exception request for prior year POs with balances less than \$1,000. POs without an exception request will be closed and not rolled into new fiscal year.

IMPORTANT REMINDER: Only PO Encumbrances with balances greater than or equal to \$1,000 or that have a submitted exception request will be rolled forward to FY 23-24.



**SONOMA PUBLIC INFRASTRUCTURE DEPARTMENT
PURCHASING DIVISION**

MEMORANDUM

DATE: March 22, 2023

TO: All Department Heads/Staff

FROM: Purchasing Division, Sonoma Public Infrastructure Department

SUBJECT: Fiscal Year 22-23 Year-End Cutoff Dates
for Submitting Purchase Requisitions

The following is our FY 22-23 year-end schedule for submitting Purchase Requisitions for goods and services. Please note, this schedule is in addition to the year-end EFS cutoff dates established by the Auditor-Controller's office.

Determining Criteria	Final Date to Submit Requisition
1. Unit price of any single line item or total cost of requisition exceeds \$75,000	April 28, 2023
2. Unit price of any single line item or total cost of requisition is between \$50,000-\$75,000	May 31, 2023
3. Unit price of any single line item or total cost of requisition is between \$20,000-50,000	June 8, 2023
4. All remaining requisitions for services and goods for purchase in FY 2022-2023	June 22, 2023
5. Requisitions for prior year PO releases or decreasing PO encumbrance balances with expected completion date of 7/12/23 by Purchasing	July 7, 2023

The above schedule is especially critical for goods that must be competitively bid through sealed bid procedures. **Please note the final cutoff date for goods requisitions is June 22, 2023.** If you have questions or concerns regarding a goods bid, please telephone Purchasing at (707) 565-2433.

SERVICE TRANSACTIONS

Cutoff for all new contract encumbrance transactions is noon on **June 22, 2023**. At that time, requisitions must be approved at the department level and pending Purchasing's approval. This excludes requisitions for releases to Purchase Order encumbrances. Requisitions for prior year PO encumbrance releases or requests for decreasing PO encumbrance balances must be submitted and received by close of business on July 7, 2023, with expected completion date of 7/12/23 by Purchasing.

All change order requests to current and prior year Purchase Orders, including encumbrance releases and close requests must be submitted via requisition. Please do not send email requests.

REQUISITIONS FOR POSTING RFPs, RFQs AND CONSTRUCTION BIDS

Deadline is noon on **June 22, 2023**.

All requisitions in EFS that are not turned into Purchase Orders by noon on June 29th will be closed (cancelled).

We appreciate your support and cooperation in working with the above year-end schedule.

NOTE: Please forward a copy of this memorandum to all Department or Division personnel responsible for requesting or processing Purchase Requisitions.

Thank you!

DUAL PERIOD AP VOUCHERS
Year-End Instructions - Fiscal Year 2022-2023

**** DEADLINE – Thursday, July 13, 2023 by Noon ****
ACTTC will post by end of day

Contact: Ilene Revheim (707) 565-3282

Beginning July 1, 2023, during the dual fiscal period all vouchers should be entered as follows:

- **Vouchers entered on or after July 1 for expenses incurred in FY 22-23 must have a June 30, 2023 accounting date to ensure expenses are recorded in the correct period**
 - The voucher entry and process is the same as usual even if invoice is related to a PO/Contract.

- **Expenses incurred in July 2023 should have a July accounting date**
 - The voucher entry and process is the same as usual if the invoice is NOT related to a Prior Year PO/Contract.
 - If applicable, you may attach new-year POs (**PO24**) to new-year vouchers on or after July 1, 2023.
 - If the invoice is related to a Prior Year PO/Contract, if possible, hold the invoice until after the PO Encumbrance Roll is complete (7/24/2023). If it is not possible to hold the invoice refer to the PO Encumbrance section of this packet for additional information and examples.

ACTTC reviews dual period AP Vouchers to ensure that payments are expensed in the correct fiscal year. If period is not clear there may be a delay in processing vouchers.

Instructions on how to prepare Accounts Payable and Prepaid Expense journals are included in this packet by section.

PREPAID EXPENSES
Year-End Instructions - Fiscal Year 2022-23

**** DEADLINE – Monday, June 26, 2023 by 5 PM ****
ACTTC will post by end of day June 30th

Contact: Ilene Revheim (707) 565-3282

Contact: Oscar Juarez (707) 565-1395

PREPAID EXPENSES - ACCOUNT 15200

When paying for an item in the current fiscal year that is applicable to a future fiscal year, it is necessary to set up a pre-paid expense in account 15200 to ensure the expense is recorded in the correct period.

Only applies to vouchers that will post in June, no prepayments for FY24 expenses should be entered after the 5 PM voucher deadline on June 26th because these can post in July.

If appropriate, given the pay terms, departments can wait until the July period is open to process a voucher as a normal new-year payment (FY24 expense) instead of the two step process outlined below.

Since July isn't open until July 1st be mindful for payments such as rent, you will need to use this method to make sure the payment is received by the 1st.

This requirement is not enforced if a previously established agreement exists and a full year of payments are already recorded in the current fiscal year. This is required for all new agreements entered to properly account for the expenses. If you have this circumstance please provide a spreadsheet in the backup to show that.

This requirement will be enforced on all travel related expenses.

VOUCHER AND JOURNAL PREPARATION

Both vouchers and journals must include sufficient support and detail for ACTTC review.

If the prepaid expense is applicable to multiple fiscal years, note the timeframe in the subsidiary description. Departments are responsible for recording the expense incurred each year.

Information on subsidiary number requests are included in this packet by section.

VOUCHER PREPARATION

Step 1 - Prepare the voucher using account 15200 and include the applicable subsidiary

Invoice Lines

Line 1 Copy Down

*Distribute by: Amount

Item: [Search]

Quantity: []

UOM: [Search]

Unit Price: []

Line Amount: 1500.00

Ship To: EDB001 [Search]

Description: []

Packing Slip: []

One Asset

Sales/Use Tax

Calculate

View Contract ID Line

Distribution Lines

Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting	Fund Affiliate	PC Bus Unit	Project
<input type="checkbox"/>	1	1,500.00		SC001	11015	19010100	15200	19240001				

JOURNAL ENTRY

Step 2 - A journal entry is required to record the expense once it has been incurred (i.e. July Prepaid Rent can be expensed in the July Accounting Period). Reference the paid voucher number from the prior year.

COUNTY OF SONOMA

Journals Search Advanced Search

Header | Lines | Totals | Errors | Approval

Unit: SC001 Journal ID: NEXT Date: 07/03/2023

Long Description: Clearing Prepay 24 for voucher xxxxxx

217 characters remaining

*Ledger Group: ACTUALS

Ledger: [Search]

*Source: ONL

Reference Number: []

Journal Class: [Search]

Transaction Code: GENERAL

SJE Type: []

Currency Defaults: USD / CRRNT / 1

Documents

Reversal: Do Not Generate Reversal

Adjusted Entry: Non-Adjusting Entry

Fiscal Year: 2024

Period: 1

ADB Date: 07/03/2023

Auto Generate Lines

Save Journal Incomplete Status

Autobalance on 0 Amount Line

CTA

Commitment Control

Entered By: IREVHEIM

Entered On: []

Last Updated On: []

Ilene Revheim

Save | Notify | Refresh | Add | Update/Display

Header | Lines | Totals | Errors | Approval

Credit Account 15200 w/ Subsidiary

Debit the expense account

COUNTY OF SONOMA

Journals Search Advanced Search

Header **Lines** Totals Errors Approval

Unit SC001 Journal ID NEXT Date 07/03/2023
Template List Change Values
Inter/IntraUnit *Process Edit Journal Process

▼ Lines 1-2 of 2

Select	Line	*Unit	*Ledger	Accounting Tag	Fund	Dept	Account	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	ACTUALS		11015	19010100	51421		1,500.00	Rent Expenses
<input type="checkbox"/>	2	SC001	ACTUALS		11015	19010100	15200	19240001	-1500.00	Prepaid Rent Expenses

Lines to add 1 + -

Capital Assets Year-End Instructions - Fiscal Year 2022-23

****DEADLINE – Thursday, July 13 by Noon****

Contact: Joseph Cochrane (707) 565-3283

Capital assets are purchases with useful lives that extend beyond the current fiscal year and their costs meet or exceed specific cost thresholds that vary by asset category.

The purchase process takes one of two paths, depending on the nature of the asset:

- Direct capital outlay – typical for Machinery & Equipment. Usually a single payment to a single vendor and the item is capitalized at time of purchase.
- Construction in Progress (CIP) or Work in Progress (WIP) – project costs with multiple payments, often to multiple vendors. Items are capitalized when the project is complete.

Direct capital outlay purchases require additional steps when creating the requisition and the voucher to ensure that the assets are properly recorded in the County’s asset module (AM), and that they adhere to the County’s asset policy.

- The requisition must be capitalized and include an AM Business Unit and asset profile
- A tag number is required prior to vouching any purchase using capital outlay accounts
- The asset must be received, by creating a PO receipt in PeopleSoft
- The voucher must be copied from a PO receipt, rather than directly from the PO
- A Fixed Asset Addition Form must be completed and attached as voucher support

CIP and WIP purchases do not require these steps. ACTTC reviews the use of these accounts as year-end approaches and will contact departments to confirm the status of each project. Completed projects are converted to assets, while incomplete projects retain their CIP or WIP status for annual reporting purposes.

The County’s Capital Asset Policy contains information on the current thresholds, *some of which changed 07/01/2022*. The current policy “FA-1 Accounting for Capital Assets” can be found in the Fiscal Policy Manual located at <https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/auditor-controller-treasurer-tax-collector/divisions/general-accounting/fiscal-policy-manual>. Note the thresholds for the following asset categories increased from \$25,000 to \$100,000 beginning in fiscal year 2023 (07/01/2022):

- Buildings & Improvements (B&I)
- Land Improvements
- Intangibles

SALES & USE TAX
Year-End Instructions - Fiscal Year 2022-23

**** DEADLINE – Thursday, July 13, 2023 by Noon ****
ACTTC will post by end of day

Contact: Joseph Cochrane (707) 565-3283

The County of Sonoma must pay sales tax or use tax wherever applicable.

SALES TAX

California sales tax is imposed on the retail sale or the use of tangible personal property within the state. The term “sale” to which tax applies includes:

- Transfers of title or possession of tangible personal property
- Charges for altering, modifying, or treating consumer-furnished tangible property
- Leases of tangible personal property in any manner whatsoever, for a consideration

As a seller, the County charges 9.25% tax on all invoiced exchanges within the City of Santa Rosa, and 8.5% in unincorporated areas. As a buyer, the County must pay these rates.

Rates within Sonoma County are as follows:

Rates as of 4/1/2023 (unchanged from 4/1/2022)	
Unincorporated County	8.50%
Cloverdale	8.50%
Cotati	9.50%
Healdsburg	9.00%
Petaluma	9.50%
Rohnert Park	9.00%
Santa Rosa	9.25%
Sebastopol	9.25%
City of Sonoma	9.00%
Town of Windsor	8.50%

USE TAX

Like sales tax, use tax applies to the purchase of tangible personal property for storage, use, or other consumption in California. Anything that would qualify for sales tax, qualifies for use tax if sales tax was not invoiced/collected (or under-collected) at the time of sale. The difference between sales and use tax is who pays it: sales taxes are remitted by sellers, and use taxes are generally remitted by the buyer. As a holder of a seller’s permit, the County is also required to report and remit district taxes that are uncollected by the vendor. The County remits district taxes along with use tax to the State.

SALES & USE TAX GUIDANCE

- If shipping and handling is a combined - sales/use tax applies
- If shipping/freight is a separate amount– tax exempt
- If a handling charge is a separate amount – taxable per Regulation 1628
- Downloaded software updates and upgrades – tax exempt
- Software updates/upgrades via hard-copy media (CD, DVD, etc.) – taxable per Regulation 1502

USE TAX VOUCHER AND JOURNAL PROCEDURES

PeopleSoft calculates the appropriate tax on voucher payments based on the physical address associated with the “Ship To” code. If the amount entered in the Sales Tax box on the voucher is less than the calculated amount due, use tax is applied. Note that use tax will not increase the amount of the voucher as it is not sent to the vendor. The County assumes the liability and remits directly to the State.

The system calculation will be correct for most vouchers, but there are exceptions. Vouchers with multiple invoices that include omitted or incorrect rates, can be marked tax exempt at the Invoice Line level to generate use tax at that level only. Alternatively, the header Tax Exempt box will exempt all lines and a separate journal referencing the voucher will detail the correct taxes. Use tax journals are *required* for all Cal Card vouchers.

Correct use tax calculations require that:

- Sales tax and applicable Freight charges are entered in appropriate fields
- The Tax Exempt box is not checked unless *all* items are tax exempt
- The location code (Ship To) is correct

Again, the applied use tax rate is based on the “Ship To” location, and the amount due is determined by the purchase price, less any remitted sales tax and any non-taxable items such as Freight. As such, Sales Tax and Freight should be entered (when applicable) on the Invoice Information page. Items entered as “Miscellaneous” will also be considered tax exempt.

The screenshot displays the 'Invoice Information' page in PeopleSoft. The 'Invoice Total' section shows a Line Total of 543.41 USD, with Sales Tax of 46.19 and Use Tax of 0.00, resulting in a Total of 589.60. The 'Tax Exempt' checkbox is checked. The 'Distribution Lines' table below shows a single line with a Merchandise Amount of 456.46.

Line	Copy Down	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting	Fund Affiliate	PC Bus Unit	Project
1	<input type="checkbox"/>	456.46		SC001	41401	34040101	52111		23-4524-14			

PEOPLESFT (EFS) CALCULATES MULTIPLE INVOICE LINES AND INVOICES

Selecting the “Sales/Use Tax” link at the Invoice Line level will exempt that line only. The remaining lines will still be analyzed against the tax collected to determine if use tax is appropriate.

The screenshot shows the 'Invoice Lines' interface. On the left, there are fields for 'Line 1', 'Copy Down', 'Distribute by' (Amount), 'Item', 'Quantity', 'UOM', 'Unit Price', and 'Line Amount' (543.41). In the center, there are fields for 'Ship To' (TPW125), 'Description' (Office Supplies), 'Packing Slip', and 'Contract Info' (QB1429291|0|1|0). On the right, there is a 'Sales/Use Tax' section with a 'Calculate' button and a 'One Asset' checkbox. A 'Rectangular Slip' button is also visible.

Then select “Item is Exempt” from the Sales/Use Tax Applicability drop-down.

The screenshot shows the 'Invoice Line Tax Information' dialog box. It is titled 'Voucher Line 1' and 'Ship To Location AUD001'. Under the 'Sales and Use Tax' section, there are fields for 'Sales/Use Tax Destination' (AUD001), 'Sales/Use Tax Applicability' (Item is Exempt), 'Ultimate Use Code', and 'Tax Code SUT'. Below this, there are two sections: 'Calculation Parameters' with checkboxes for 'Include Misc Charges', 'Include Discount', 'Include Freight', and 'Include VAT'; and 'Sales/Use Tax Calculations' with labels for 'Sales Tax Pct', 'Calculated Sales Tax Amount', 'Allocated Sales Tax Amount', and 'Use Tax Amount'. At the bottom, there are 'OK', 'Cancel', and 'Refresh' buttons.

USE TAX JOURNAL PROCESS:

Create the journal at the same time as the associated voucher to record cross-reference information on each document for ease of audit.

On the Voucher:

- The Tax Exempt box is marked to prevent the system from calculating use tax
- The UT journal # is referenced in the Description field for the invoice line

The screenshot displays the 'Invoice Information' tab of a system interface. Key fields include: Business Unit (SC001), Invoice No (Cal Card Brown 11-22-22), Voucher ID (00640121), Accounting Date (12/20/2022), Invoice Date (11/22/2022), and Supplier (US BANK NATIONAL ASSOCIATION). The 'Tax Exempt' checkbox is highlighted in yellow. An 'Invoice Total' summary shows a Line Total of 532.52 USD. Below the form are buttons for 'Save', 'Run', 'Calculate', and 'Print'. A 'Copy From Source Document' section is also visible.

On the journal:

- Each invoice must have its own journal line
- Supporting documents include the applicable invoices
- Expenditure line's ChartField coding should mirror voucher payment
- Payable line description: voucher id, incorrect tax rate applied on voucher / the correct rate, and the location

Fund	Dept ID	Account	Subsidiary	Description
10005	11010101	23300	11000017	Voucher ID, applied sales tax rate / correct rate, location e.g.: 185567, 0.0 / 9.25, SRA

Please be sure to use this description format on *all* liability lines of any use tax journal.

Unit SC001 Journal ID 0000289267 Date 12/20/2022

Long Description Use tax - CalCard Brown 11-22-22 V# 640121

212 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2023

*Source ONL Period 6

Reference Number ADB Date 12/20/2022

Journal Class Transaction Code GENERAL

SJE Type

Currency Defaults: USD / CRRNT / 1

Documents

Reversal: Do Not Generate Reversal

Auto Generate Lines
Save Journal Incomplete Status
Autobalance on 0 Amount Line
CTA
Commitment Control

Unit SC001 Journal ID 0000289267 Date 12/20/2022 Errors Only

Template List Search Criteria

*Process Edit Journal Process Line 10

▼ Lines

Select	Line	Unit	Ledger	Fund	Dept	Account	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	ACTUALS	10005	29011500	52071		0.02	Use Tax: Card Brown V# 640121
<input type="checkbox"/>	2	SC001	ACTUALS	10005	11010101	23300	11000017	-0.02	V# 640121 / 0.23% / 0.25% / SR



Unit SC001 Journal ID NEXT Date 04/12/2018

Template List Change Values

Inter/IntraUnit *Process Edit Journal Process

▼ Lines Personalize | Find | 21 |

Select	Line	*Unit	Fund	Department	Account	Subsidiary	Amount	Journal Line Description	Fund
<input type="checkbox"/>	1	SC001	10005	25010122	52142		-6.13	VID129760, 0%/8.625% V 2561	
<input type="checkbox"/>	2	SC001	10005	25010133	52142		52.18	VID129760, 0%/8.625% V 2561	
<input type="checkbox"/>	3	SC001	10005	25010131	52142		16.62	VID129760, 0%/8.625% V 2561	
<input type="checkbox"/>	4	SC001	10005	25010131	52141		1.36	VID129760, 0%/8.625% V 2561	
<input type="checkbox"/>	5	SC001	10005	25010151	52111		0.19	VID129736, 7.5%/8.625% V 2561	
<input type="checkbox"/>	6	SC001	10005	25010151	52111		0.12	VID129736, 8.4%/8.625% V 2561	
<input type="checkbox"/>	7	SC001	10005	11010101	23300	11000017	6.13	VID129736, 0%/8.625% V 2561	
<input type="checkbox"/>	8	SC001	10005	11010101	23300	11000017	-52.18	VID129736, 0%/8.625% V 2561	
<input type="checkbox"/>	9	SC001	10005	11010101	23300	11000017	-16.62	VID129736, 0%/8.625% V 2561	
<input type="checkbox"/>	10	SC001	10005	11010101	23300	11000017	-1.36	VID129736, 0%/8.625% V 2561	
<input type="checkbox"/>	11	SC001	10005	11010101	23300	11000017	-19	VID129736, 7.5%/8.625% V 2561	
<input type="checkbox"/>	12	SC001	10005	11010101	23300	11000017	-0.12	VID129736, 8.4%/8.625% V 2561	

SUBSIDIARY NUMBERS

Year-End Instructions - Fiscal Year 2022-23

**** DEADLINE – Monday, July 10, 2023 ****

See sections for applicable contacts.

SUBSIDIARY NUMBERS

Subsidiary codes are required for certain balance sheet Accounts including, but not limited to: Accounts Receivable, Prepaid Expense, Unearned Revenue, Unavailable Revenue and Deferred Inflows of Resources.

Subsidiary Numbering Convention

Subsidiaries must start with the two-digit department ID followed by the applicable two digit fiscal year. This numbering convention means new subsidiaries will need to be set-up each fiscal year. The department selects the last four digits.

REQUEST A SUBSIDIARY NUMBER

To set-up a subsidiary, please submit a Subsidiary Request Form prior to preparing a journal/voucher. The request form is available at the SharePoint link below:

<https://sonomacounty.sharepoint.com/sites/ACTTC/divisions/Accounting/default.aspx>

Example for Accounts Receivable:

- Subsidiary Number (e.g. 21**23**xxxx)
 - Two digit fiscal year that the revenue is applicable to
- Subsidiary Name (e.g. FY 22-23 Other Receivables)

Example for Prepaid Expense, applicable to one future year:

- Subsidiary Number (e.g. 19**24**xxxx)
 - Two digit fiscal year that the expense is applicable to
- Subsidiary Name (e.g. EDB Exp. related to FY23-24)

Example for Prepaid Expense, applicable to multiple years:

- Subsidiary Number (e.g. 11**26**xxxx)
 - Two digit fiscal year of last year expense is applicable to (i.e. fiscal year prepaid balance will go to zero)
- Subsidiary Name (e.g. Prepaid Subscription - 3 yrs)
 - Include detail of applicable periods in the description

**** Submit all subsidiary requests to ACTTC-Claims@sonoma-county.org ****

JOURNALS

Year-End Instructions - Fiscal Year 2022-23

**** NOON DEADLINES ****

ACTTC will post by end of day

ISD Billing, ERP billing and Fleet Interfaces – Friday, July 7, 2023

Journals between Departments – Tuesday, July 11, 2023

Clean up Journals – Tuesday, July 18, 2023

Contacts: Jenny Montano (707) 565-3261 & Oscar Juarez (707) 565-1395

Journal Requirements

- Accounting Description – include sufficient detail to be easily understood by ACTTC. Keep concise due to the 255 character limit of the Description field
- Entries recorded to the same Fund/Department ID/Account should consider consolidating the amount of lines. Show consolidations in support documents
- Corrections to previous transactions must reference the original Document ID in the Description field and include a scan, download, or screenshot of the line detail from the original journal or voucher
- Attach support that clearly and thoroughly supports the entry. If several pages of support are necessary for departmental approval include a separate summary page for ACTTC
- If clearing any GL balances, you **must** supply a copy of the report from Simpler or EFS Reporting Services to confirm the amount you are attempting to clear
- Providing good support means faster review and approval; fewer denials and hold ups

Cash and Budget Issues

Cash is affected by journals that cross funds for either interdepartmental billings or intradepartmental allocations involving different funds.

In order to prevent negative cash or budgetary problems, anticipate these charges when creating a journal. Once a journal is validated, available budget is reduced, so it is especially important to delete any journals that were created in error to release those budgeted amounts for other expenditures.

TIPS FOR IMPROVING JOURNAL PROCESSING

1. If new subsidiary numbers, TCAs, or other ChartField values are needed, ACTTC-Claims@sonoma-county.org requires one week advance notice.
2. All journals require support that ties directly to the amounts on the journal lines. If you are summing amounts for a journal line, include a tape or spreadsheet to show these calculations; highlight totals to expedite ACTTC review.
3. Verify the Business Unit on the Header and all journal lines. If all lines are SC002, the Header BU should also be SC002.
4. If there are percentage based calculations in the worksheet using the JV Import function, the =ROUND function must be used. Before importing, double check to ensure there aren't decimal values beyond two digits (e.g. \$10.014 should be \$10.010).
5. If a document has not posted, there is no need to wait for posting and submit a correcting entry. Simply correct and re-submit the original.
6. There is a 30 character limit in the Journal Line Description field.
7. The time required for submissions to go through a fiscal approver, department manager, ACTTC, and additional ad-hoc approvers will increase at year-end due to volume of entries.
8. Department Employee Recognition Program (DERP) for NON GENERAL FUND DEPARTMENTS – Deadline is the same as journals between departments above.
 - Non GF Departments should initiate the journal to be reimbursed from Department 16020100-57012 (Community Development Commission will use 53501)
 - DERP OTs, only non-GF departments will get Operating Transfers In to make them whole in cash. These journals need to be completed at the same time as all other interdepartmental journals.
 - The journal amount should match the fiscal year total charged to account 52174. Supporting documentation should only include the signed DERP Acceptance Form and an EFS detail report of transactions in account number 52174
9. Make any corrections as soon as identified, rather than waiting until year-end. Use EFS Reporting Services, or other resources available to help identify and correct any errors.

ACCOUNTS PAYABLE

Year-End Instructions - Fiscal Year 22-23

**** DEADLINE - Thursday July 13, 2023 by Noon ****
ACTTC will post by end of day

Contacts: Oscar Juarez 565-1395

ACCOUNTS PAYABLE - ACCOUNT 20300

Payables are amounts owed to outside vendors for goods or services received prior to fiscal year-end, June 30. In submitting a payable you are vouching for the receipt of those goods and services.

- Do not set-up interdepartmental payables, as they will be processed prior to year-end
- Do not set-up governmental payables, use 23100 due to Federal, 23200 due to State, or 23300 due to Other Government.
- Do not use subsidiaries. These only pertain to current year payables and are written off every year.
- Accounts payable for amounts less than \$1,000 are not required
- **Reminder that any accounts payable account 20300 outstanding balance at May 31 will be written off by ACTTC**
 - **Accounts payables which are still valid obligations must be re-established by the Department as part of the year-end close process and include supporting documentation**

ACCOUNTS PAYABLE JOURNAL PROCESSING

If an invoice is not received on or before June 30, but the goods or services were received, submit a journal to set up an accounts payable. Include the vendor's name in the Journal Line Description and "**AP 23**" in Journal Header Description. If exact amount of AP is not known, reasonable estimates are appropriate and may be based on supplier estimates, previous orders, or other reasonable calculations. These are required to be included as support.

EXPENSES TIED TO PURCHASE ORDER - ADDITIONAL STEPS

If the expense is tied to a purchase order, complete the following steps:

1. Submit a change order via Requisition to liquidate the PO encumbrance for amount that will be expensed. This makes budget available for processing the AP Journal so that it does not fail budget check (refer to PO Encumbrance Section for contact).
2. Submit a journal to record expenditure in the fund/department/account used on the PO and credit Account 20300-Accounts Payable. The expense will be charged against available budget. Reference the PO in the Journal Line Description.

- When the invoice is later received and the voucher is processed in FY23/24, use account 20300 in the Voucher Line, instead of an expense account. DO NOT ATTACH POs or CONTRACTS as Purchasing has already liquidated the PO in step 1 above. Instead, reference the PO in the Packing Slip field.

PURCHASED GOODS RECEIVED IN JULY

Purchased goods received in July 2023 may need to be accounted for as if they were received prior to year-end depending on the shipping terms. Shipping terms (FOB terms) are usually indicated on the invoice or shipping documents and note when ownership of the goods passed to the County.

If the FOB terms are FOB Destination, then ownership did not pass to the County until the goods were received in July and therefore no asset/expenditure and payable should be established at June 30.

If the terms are FOB Shipping Point, then ownership of the goods passed to the County on the day they were shipped from the vendor. In this situation, you need to know when the goods shipped, and if the ship date is prior to year-end, an asset/expenditure and a payable should be set up as of June 30.

Example 1

Ship Date: 06/29/23

Receipt Date: 07/06/23

	<u>FOB Destination</u>	<u>FOB Shipping Point</u>
Record asset/expenditures in June 2023?	No	Yes
Record accounts payable In June 2023?	No	Yes

Example 2

Ship Date: 07/06/23

Receipt Date: 07/08/23

	<u>FOB Destination</u>	<u>FOB Shipping Point</u>
Record asset/expenditures in June 2023?	No	No
Record accounts payable In June 2023?	No	No

AP TRANSACTION EXAMPLES:

Example 1 – Journal Entry to establish A/P for outstanding invoice

Unit SC001 Journal ID NEXT Date 06/30/2023

Long Description **Establish A/P - 23 for Staples** 224 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2023

*Source ONL Period

Reference Number ADB Date

Journal Class Transaction Code GENERAL

SJE Type

Currency Defaults: USD / CRRNT / 1 Documents

Reversal: Do Not Generate Reversal

Auto Generate Lines
 Save Journal Incomplete Status
 Autobalance on 0 Amount Line
 CTA
 Commitment Control

Header Lines Totals Errors Approval

Unit SC001 Journal ID 0000298488 Date 06/30/2023

Template List Search Criteria

Inter/IntraUnit *Process Edit Journal Process

▼ Lines

Select	Line	*Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	41401	34040101	52063			2532.49	Office Supplies
<input type="checkbox"/>	2	SC001	41401	34040101	20300			-2532.49	A/P-23 Staples

Example 2 – Voucher to pay established A/P in full

Summary
Related Documents
Invoice Information
Payments
Voucher Attributes
Error Summary

Business Unit SC001 Invoice No 1234567-18

Voucher ID 00667089 Accounting Date 8/15/2023

Voucher Style Regular Voucher *Pay Terms 00 Due Now

Invoice Date 07/20/2023 Basis Date Type Inv Date

Invoice Received

STAPLES CONTRACT & COMMERCIAL INC

Supplier ID 000000524 Control Group

ShortName STAPLESCON-001

Location MAIN

*Address 11

[Documents](#)

Invoice Total

Line Total 2,334.09

*Currency USD

Miscellaneous

Freight

Sales Tax 198.40

Use Tax 0.00

Total 2,532.49

Difference 0.00

[Save](#)
Action
[Run](#)
[Calculate](#)

Invoice Lines (?)

Line 1 Copy Down

*Distribute by Amount

Item

Quantity

UOM

Unit Price

Line Amount 2,334.09

Ship To TPW125

Description A/P-23 Journal 298488

Packing Slip PO 2300001234 Ln1

[View Contract ID Line](#)

▼ Distribution Lines

GL Chart
Exchange Rate
Statistics
Assets

		Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary
+	-	<input type="checkbox"/>	1	2,334.09		SC001	41401	34040101	20300	

*Voucher Accounting Entries will code the sales tax amount with same coding as Distribution Lines, so total AP balance is cleared.

Example 3 – Voucher to pay established A/P that was underestimated

Summary | Related Documents | **Invoice Information** | Payments | Voucher Attributes | Error Summary

Business Unit SC001 Invoice No 1234567-18
 Voucher ID 00667089 Accounting Date 08/15/2023
 Voucher Style Regular Voucher *Pay Terms 00 Due Now
 Invoice Date 07/20/2023 Basis Date Type Inv Date
 Tax Exempt
 Invoice Received
 STAPLES CONTRACT & COMMERCIAL INC
 Supplier ID 000000524
 ShortName STAPLESCON-001
 Location MAIN
 *Address 11

Invoice Total
 Line Total 2,388.09
 *Currency USD
 Miscellaneous
 Freight
 Sales Tax 202.99
 Use Tax 0.00
Total 2,591.08
 Difference 0.00

Sales/Use Tax Summary
 Non Merchandise Summary
 Session Defaults
 Comments(0)
 Template List
 Advanced Supplier Search
 Supplier Hierarchy
 Supplier 360

Documents
 Save Action Run Calculate Print

Invoice Lines

Line 1 Copy Down
 *Distribute by Amount
 Item
 Quantity
 UOM
 Unit Price
 Line Amount 2,342.19

Ship To TPW125
 Description A/P 23 Journal 298488
 Packing Slip PO 2300001234 Ln 1

One Asset
 Sales/Use Tax
 Calculate

Distribution Lines

Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting	Fund Affiliate	PC Bus U
<input type="checkbox"/>	1	2,334.09		SC001	41401	34040101	20300				

Line 2 Copy Down
 *Distribute by Amount
 Item
 Quantity
 UOM
 Unit Price
 Line Amount 54.00

Ship To TPW125
 Description A/P 23 Journal 298488
 Packing Slip
 Contract Info 00000000000000000000
 2695110|2|37

Purchase Order
 SC001|2200001234|111
 Associate Receiver(s)
 Amount Only

One Asset
 Sales/Use Tax
 Calculate

Distribution Lines

Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting	Fund Affiliate	PC Bus U
<input type="checkbox"/>	1	54.00		SC001	41401	34040101	52063				

Save

*Voucher Accounting Entries will split Sales Tax amount proportionately to the coding on Distribution Lines, so total AP balance is cleared and total amount expensed in CY is \$58.59.

Example 4.1 – Voucher to pay established A/P that was overestimated

Summary
Related Documents
Invoice Information
Payments
Voucher Attributes
Error Summary

Business Unit SC001 Invoice No 1234567-18

Voucher ID 00667089 Accounting Date 08/15/2023

Voucher Style Regular Voucher *Pay Terms 00 Due Now

Invoice Date 07/20/2023 Basis Date Type Inv Date Tax Exempt

Supplier ID 000000524 **STAPLES CONTRACT & COMMERCIAL INC**

ShortName STAPLESCON-001

Location MAIN

*Address 11

Invoice Total

Line Total 2,284.09

*Currency USD

Miscellaneous

Freight

Sales Tax 194.15

Use Tax 0.00

Total 2,478.24

Difference 0.00

Documents

Save
Action
Run
Calculate

Invoice Lines ?

Line 1 Copy Down

*Distribute by Amount

Item

Quantity

UOM

Unit Price

Line Amount 2,284.09

Ship To TPW125

Description A/P-23 Journal 298488

Packing Slip PO 2300001234 Ln1

View Contract ID Line

Distribution Lines

GL Chart
Exchange Rate
Statistics
Assets


		Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary
+	-	<input type="checkbox"/>	1	2,284.09		SC001	41401	34040101	20300	

*Voucher Accounting Entries will code the Sales Tax amount with same coding as Distribution Lines, so total AP balance cleared is \$2,478.24.



Example 4.2 – Journal to write-off remaining A/P that was overestimated


Header | Lines | Totals | Errors | Approval


Unit SC001 Journal ID NEXT Date 08/15/2023


Long Description Write-off remaining A/P-23 for Staples 


216 characters remaining


*Ledger Group ACTUALS  Adjusting Entry Non-Adjusting Entry 


Ledger  Fiscal Year 2024

*Source ONL  Period 2

Reference Number  ADB Date 08/15/2023

Journal Class 

Transaction Code GENERAL 

SJE Type 

Currency Defaults: USD / CRRNT / 1

Auto Generate Lines
 Save Journal Incomplete Status
 Autobalance on 0 Amount Line


CTA
 Commitment Control




Reversal: Do Not Generate Reversal













Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID NEXT Date 08/15/2023

Template List Change Values

 *Process Edit Journal 

Lines   1-2 of 2 

Select	Line	*Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001 	41401 	34040101 	20300 			54.25	AP-23 Journal 298488
<input type="checkbox"/>	2	SC001 	41401 	34040101 	46200 			-54.25	AP-23 Journal 298488

New Year common errors, and how to fix:

Example 5 – How to fix a voucher when I forgot to apply to an A/P set up in the old year

Unit SC001 Journal ID NEXT Date 08/15/2023

Long Description **Correct A/P-23 for Staples - voucher coded to FY 23-24 expense in error**

183 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2024

*Source ONL Period 2

Reference Number ADB Date 08/15/2023

Journal Class

Transaction Code GENERAL

SJE Type

Currency Defaults: USD / CRRNT / 1

Documents

Reversal: Do Not Generate Reversal

Auto Generate Lines
 Save Journal Incomplete Status
 Autobalance on 0 Amount Line
 CTA
 Commitment Control

Unit SC001 Journal ID 0000298585 Date 08/15/2023

Template List Search Criteria Change Values

Inter/IntraUnit *Process Edit Journal Process

▼ Lines

Select	Line	*Unit	*Ledger	Fund	Dept	Account	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	ACTUALS	41401	34040101	20300		2,532.49	A/P-23 Journal 298488
<input type="checkbox"/>	2	SC001	ACTUALS	41401	34040101	52063		-2,532.49	A/P-23 Journal 298488

Example 6 – How to fix a voucher when I used an old year A/P but should have used a current year expense account

Unit SC001 Journal ID NEXT Date 08/15/2023

Long Description Correct voucher #XXXXXXXX misapplied to A/P-23 to current year expense

184 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2024

*Source ONL Period 2

Reference Number ADB Date 08/15/2023

Journal Class

Transaction Code GENERAL

SJE Type

Currency Defaults: USD / CRRNT / 1

Documents

Reversal: Do Not Generate Reversal

Auto Generate Lines
 Save Journal Incomplete Status
 Autobalance on 0 Amount Line
 CTA
 Commitment Control

Unit SC001 Journal ID NEXT Date 08/15/2023

Template List Change Values

Inter/IntraUnit *Process Edit Journal Process

▼ Lines

Select	Line	*Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	41401	34040101	52063			542.50	Move VCHR #XXXXXX to CY
<input type="checkbox"/>	2	SC001	41401	34040101	20300			-542.50	Move VCHR #XXXXXX to CY

ACCOUNTS RECEIVABLE
Year-End Instructions - Fiscal Year 2022-23

**** DEADLINE - Monday, July 17, 2023 by Noon ****
ACTTC will post by end of day

Account 12100

Contact: Jenny Montano
(707) 565-3261

Accounts 12115, 16100, 16200, 16210, 16300

Contact: Olivia Dondiego (707) 565-3258 or
Jan Zarlengo (707) 565-3284

ACCOUNTS RECEIVABLE

A receivable is an amount that is legally owed to the County/District, but the payment has not been received prior to fiscal year-end, June 30th. All accounts receivable set-up journals must be dated June 30th or prior.

When payment is expected after June 30th for FY 22-23 an account receivable must be booked for the related revenue. This process ensures the revenue is recorded in the period in which it was earned and the proper effect on the fund balance is realized. To record a receivable, the amount must be known or estimated (measurable) and be reasonably sure of being collected (available) within one year in compliance with the County's revenue recognition policy.

The other side of the account receivable journal entry records the FY 22-23 revenue. Departments establishing receivables must include adequate support. Please highlight receivable amounts on the supporting documentation.

Do not establish receivables between County departments. If funds are owed between departments, a journal is required and must be processed prior to the year-end deadline to transfer the funds. For this reason, there should never be receivables for account 58XXX – Reimbursements.

A receivable is not required for an amount less than \$1,000.

Receivables should not be set-up and then reversed in the new fiscal year as a matter of course.

External auditors are required to review accounts receivables (AR) and supporting documentation. The ACTTC reviews ARs to ensure the County complies with generally accepted accounting principles (GAAP) and receivable/revenue classifications and is available to provide support to Departments.

GENERAL

The County has six receivable accounts for recording intergovernmental revenues and other revenues when funds are not received by the close of the fiscal year as follows:

- 12100 – Dual Period Receivable
 - 12115 – Other Receivables
 - 16100 – Due From Federal
 - 16200 – Due From State
 - 16210 – Due From State SB 90
 - 16300 – Due From Other Governments
-
- Non-Governmental**
- Intergovernmental**

ACCOUNT 12100 – DUAL PERIOD RECEIVABLE

- **Account 12100 is used for all revenue sources except intergovernmental receivables when funds are received after June 30th but during the dual fiscal period. A subsidiary number is not required.**
- All prior year dual period receivables with outstanding balances in Account 12100 on May 31st will be written off by the ACTTC.
- **Dual period receivables that are still valid for amounts due to the County/District must be reestablished by the Department as part of the year-end close process and include supporting documentation.**
- Account 12100 can be used for Treasury deposits processed no later than July 17th.

12100 (SET-UP) – Example 1

To set up a 12100 AR, submit a journal with adequate support (invoice, copy of check received, etc.) and highlight the receivable amounts on the supporting documentation. Include “**AR23**” in the Header’s Long Description field in front of the description. This journal should be submitted simultaneously with the applicable deposit journal.

12100 (RECEIPT) – Example 2

The deposit journal should be submitted at the same time as the set-up journal (above). Reference the set-up journal number in the Header’s Long Description field, as well as in the Journal Line Description field on Line 1 in the Lines tab, for simultaneous review. These transactions will net to zero so tracking is not required.

ACCOUNT 12115 - OTHER RECEIVABLES

- **Account 12115 is used for all revenue sources except intergovernmental receivables when money is owed to the County/District but the funds are not received by the close of the fiscal year. A subsidiary number is required.**

Refer to the Subsidiary Numbers Section of this packet for information on how to request a subsidiary number.

**** Email subsidiary requests to ACTTC-Claims@sonoma-county.org by Monday July 10th ****

12115 (SET-UP) – Example 3

To set up a 12115 AR submit a journal with adequate support and highlight the receivable amounts on the supporting documentation. Include “**AR23**” in the Header’s Long Description field in front of the description.

12115 (RECEIPT) – Example 4

To record a deposit related to a 12115 Other Receivable submit a deposit journal with appropriate support and coding. In general, the receipt of funds against account 12115 will be processed after the close of the fiscal year.

Reference the set-up journal number in the Header's Long Description field for tracking purposes. Include a PDF with a GL inquiry from EFS Reporting Services or Simpler EFS illustrating the transaction reduces the appropriate Fund, Department ID, account, and subsidiary.

ACCOUNTS 16XXX - INTERGOVERNMENTAL RECEIVABLES

- **Accounts 16XXX are used to record all intergovernmental receivables (Federal/State/Other Governmental Revenues; 16100, 16200, 16210, and 16300 respectively). A subsidiary number is required.**
- **The government that is the original source of the funds to the County determines the appropriate 16XXX account to be used for intergovernmental transactions.**

Instances where a State or City receivable/revenue account is incorrectly selected when a Federal account should be used impacts the County's Single Audit and State Controller Report.

ACCOUNT 16XXX (SET-UP) – Example 5

To set up a receivable using any 16XXX account, submit a journal with adequate support and highlight the receivable amount(s) on the supporting documentation. Include “**AR23**” in the Header's Long Description field in front of the description. The revenue account must correlate/agree with the receivable account (e.g., 16200 - Due from State agrees with revenue account 42360 - State Grant Revenue).

ACCOUNT 16XXX (RECEIPT) – Example 6

To record a deposit related to a 16XXX Due From account, submit a deposit journal with appropriate support and coding. Reference the set-up journal number in the Header's Long Description field for tracking purposes. Include a PDF with a GL inquiry from EFS Reporting Services or Simpler EFS illustrating the transaction reduces the appropriate Fund, Department ID, account, and subsidiary. These numbers should be obvious in the supporting documentation (i.e., the GL inquiry report provided).

ACCOUNTS RECEIVABLE & DEFERRED REVENUE

If the department or ACTTC determines revenue should be deferred, please see instructions provided in the Deferred Revenue Section of this packet. This section provides guidance on how deferred revenue should be classified as well as how the journal entry or deposit journal should be prepared, examples are also provided.

As the revenue is deferred in this transaction there is no impact to the fund balance.

ACCOUNTS RECEIVABLE – AUDIT TRAIL

Include adequate support as required by auditors for the testing of FY 22-23 AR transactions. Include a GL inquiry report with the appropriate Fund, Department ID, account, and subsidiary number, and a deposit journal number if applicable. The auditors need supporting documentation to confirm the funds were received when the receivable was cleared.

DISCHARGE FROM ACCOUNTABILITY

Write off of an accounts receivable recorded from invoiced revenue cannot be processed until the discharge from accountability (DFA) process is completed. A Discharge from Accountability Request Form, requesting the discharge, must be emailed to ACTTC-Claims@sonoma-county.org for approval prior to submitting the journal that reverses the accounts receivable.

See DFA policy at <https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/auditor-controller-treasurer-tax-collector/divisions/general-accounting/fiscal-policy-manual> and/or visit <https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/auditor-controller-treasurer-tax-collector/divisions/general-accounting/accounting-forms> to obtain a Discharge from Accountability Request Form.

ACCOUNTS RECEIVABLE – AR MODULE

Departments using the Accounts Receivable Module should refer to the year-end reconciliation document prepared by Andrea Cameron. There are unique general ledger accounts for this module and these accounts should not be used by departments not engaged in the use of this module.

Contact: Andrea Cameron at (707) 565-8320

ACCOUNTS RECEIVABLE – CREDIT TO EXPENDITURE

Recording a receivable as a credit to an expenditure is rare and only used when there is a significant overpayment (error) to a vendor and the refund check was not received from the vendor prior to the year-end close.

Contact: Olena Chandler at (707) 565-3293

AR TRANSACTION EXAMPLES:

Example 1.1 – Account 12100 Set-Up

Unit SC001 Journal ID NEXT Date 06/30/2023

Long Description **AR23 - Example of Accounts Receivable Set-up Account 12100** 196 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non Adjusting Entry

Ledger Fiscal Year 2023

*Source onl Period 12

Reference Number ADB Date 06/30/2023

Journal Class Auto Generate Lines

Transaction Code GENERAL Save Journal Incomplete Status

SJE Type Autobalance on 0 Amount Line

Currency Defaults: USD / CHRNI / 1 CTA

Documents Commitment Control

Reversal: Do Not Generate Reversal Janet Jensen

Entered By JJENSEN

Entered On

Last Updated On

Save Notify Refresh Add Update/Display

Example 1.2 – Account 12100 Set-Up Lines Tab

Unit SC001 Journal ID 0000103844 Date 06/30/2023

Inter/IntraUnit *Process Edit Journal Process Line 2

Select	Line	*Unit	*Ledger	SpeedType	Fund	Department	Account	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	ACTUALS		10005	16020500	12100		150,000.00	Accounts Receivable
<input type="checkbox"/>	2	SC001	ACTUALS		10005	16020500	44115		-150,000.00	Rent-Other

Return

* Account 12100 is only used to record non-intergovernmental revenues after funds are received

Example 2.1 – Account 12100 Receipt

COUNTY OF SONOMA

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID NEXT Date 07/05/2023

Long Description **JE 103844 Accounts Receivable** 225 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2024

*Source DP Period 1

Reference Number ADB Date 07/05/2023

Journal Class Transaction Code GENERAL

SJE Type

Currency Defaults: USD / CRRNT / 1 Documents

Reversal: Do Not Generate Reversal

Entered By JJENSEN Janet Jensen

Entered On Last Updated On

Save Notify Refresh Add Update/Display

Header | Lines | Totals | Errors | Approval

Example 2.2 – Account 12100 Receipt Lines Tab

COUNTY OF SONOMA

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID 0000103844 Date 07/05/2023

Template List Search Criteria Change Values

Inter/IntraUnit *Process Edit Journal Process Line 2

Lines Personalize | Find | 2 of 2

*Ledger	SpeedType	Fund	Department	Account	Subsidiary	Amount	Journal Line Description	Transit Account
ACTUALS	DEPOSIT	99999	99999999	10901		150,000.00	Bank of America - Main JE 103844	
ACTUALS		10005	16020500	12100		-150,000.00	Accounts Receivable	

Lines to add 1

Totals Personalize | Find | View All | 1 of 1 | Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
SC001	2	150,000.00	150,000.00	N	N

Save Notify Refresh Add Update/Display

Header | Lines | Totals | Errors | Approval

Example 3.1 – Account 12115 Set-Up

Unit SC001 Journal ID 0000103844 Date 06/30/2023

Long Description **AR23 Example of Accounts Receivable Set-up Account: 12115**
 196 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2023

*Source ONL Period 11

Reference Number ADB Date 06/30/2023

Journal Class Transaction Code GENERAL

SJE Type

Currency Defaults: USD / CRRNT / 1 Documents

Reversal: Do Not Generate Reversal

Entered By JJENSEN Janet Jensen

Entered On Last Updated On

Save Return to Search Notify Refresh Add Update/Display

Example 3.2 – Account 12115 Set-Up Lines Tab

Unit SC001 Journal ID 0000103844 Date 06/30/2023

Template List Search Criteria Change Values

Inter/IntraUnit *Process Edit Journal Process Line 2

Select	Line	*Unit	*Ledger	SpeedType	Fund	Department	Account	Subsidiary	Amount	Journal Line
<input type="checkbox"/>	1	SC001	ACTUALS		10005	21030200	12115	21230123	50,000.00	Accounts P
<input type="checkbox"/>	2	SC001	ACTUALS		10005	21030200	44101		-50,000.00	Accounts P

Lines to add 1

Example 4a – Account 12115 Receipt

COUNTY OF SONOMA
 Header | Lines | Totals | Errors | Approval
 Unit SC001 Journal ID NEXT Date 08/04/2023
 Long Description JE 103844 Rent Revenue for June 2023
 218 characters remaining
 *Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry
 Ledger
 *Source DP Fiscal Year 2024
 Reference Number Period 2
 Journal Class ADB Date 08/04/2023
 Transaction Code GENERAL
 S.I.F Type
 Currency Defaults: USD / CRRNT / 1
 Documents
 Reversal: Do Not Generate Reversal
 Entered By JJENSEN Janet Jensen
 Entered On
 Last Updated On
 Save Notify Refresh Add Update/Display
 Header | Lines | Totals | Errors | Approval

Example 4b – Account 12115 Receipt Lines Tab

COUNTY OF SONOMA
 Header | Lines | Totals | Errors | Approval
 Unit SC001 Journal ID NEXT Date 08/04/2023
 Template List Inter/IntraUnit *Process Edit Journal Process
Lines Personalize | Find | [Print] | [Refresh]

Select	Line	*Unit	*Ledger	SpeedType	Fund	Department	Account	Subsidiary	Amount	Journal Line
<input type="checkbox"/>	1	SC001	ACTUALS	DEPOSIT	99999	99999999	10901		50,000.00	Bank of Am
<input type="checkbox"/>	2	SC001	ACTUALS		10005	21030200	12115	21230123	-50,000.00	Other Rec

 Lines to add 1 + - [Print] [Refresh]
Totals Personalize | Find | View All | [Print] | [Refresh] First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
SC001	2	100,000.00	0.00	N	N

 Save Notify Refresh Add Update/Display
 Header | Lines | Totals | Errors | Approval

Example 5.1 – Account 16XXX Set-Up

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID C000103844 Date 06/30/2023

Long Description **AR23 - Example Due from Government Set-up Account 16XXX** 199 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2023

*Source ONL Period 11

Reference Number ADB Date 06/30/2023

Journal Class Auto Generate Lines

Transaction Code GENERAL Save Journal Incomplete Status

SJE Type Autobalance on 0 Amount Line

Currency Defaults: USD / CRRNT / 1 CTA

Documents Commitment Control

Reversal: Do Not Generate Reversal

Entered By JJENSEN Janet Jensen

Entered On

Last Updated On

Save Return to Search Notify Refresh Add Update/Display

[Header](#) | [Lines](#) | [Totals](#) | [Errors](#) | [Approval](#)

Example 5.2 – Account 16XXX Set-Up Lines Tab

Header | **Lines** | Totals | Errors | Approval

Unit SC001 Journal ID C000103844 Date 06/30/2023

Template List: Inter/IntraUnit Search Criteria Change Values

*Process Edit Journal Process

Line 2

Select	Line	*Unit	*Ledger	SpeedType	Fund	Department	Account	Subsidiary	Amount	Journal Line
<input type="checkbox"/>	1	SC001	ACTUALS		10005	18010101	16200	21231234	75,000.00	Due frm St
<input type="checkbox"/>	2	SC001	ACTUALS		10005	18010101	42360		-75,000.00	State Grant

Lines to add 1

Example 6.1 – Account 16XXX Receipt

COUNTY OF SONOMA
 Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID NEXT Date 08/04/2023

Long Description **IF 103844 State Grant Revenue Deposit** 217 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2024

*Source DP Period 2

Reference Number ADB Date 08/04/2023

Journal Class

Transaction Code GENERAL

SJE Type

Currency Defaults: USD / CRRNT / 1

Documents

Reversal: Do Not Generate Reversal

Entered By JJENSEN Janet Jensen

Entered On
 Last Updated On

Save Notify Refresh Add Update/Display

Header | Lines | Totals | Errors | Approval

Example 6.2 – Account 16XXX Receipt Lines Tab

COUNTY OF SONOMA
 Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID 0000103853 Date 08/04/2023

Template List Search Criteria Change Values

Inter/IntraUnit *Process Edit Journal Process Line 2

Lines Personalize | Find

Line	*Unit	*Ledger	SpeedType	Fund	Department	Account	Subsidiary	Amount	Journal Line Description
1	SC001	ACTUALS	DEPOSIT	99999	99999999	10901		75,000.00	Bank of America - Main
2	SC001	ACTUALS		10005	18010101	16200	21231234	-75,000.00	Due frm State

Lines to add 1

UNEARNED REVENUE/DEFERRED INFLOWS OF RESOURCES

Year-End Instructions - Fiscal Year 2022-23

**** DEADLINE – Monday, July 17, 2023 by Noon****
ACTTC will post by end of day

Contact: Ted Lin (707) 565-3106
Jan Zarlengo (707) 565-3284

Unearned Revenue and Deferred Inflows of Resources are related to timing differences between assets received (i.e. cash) or recorded (receivables) and related revenue recognition. Both defer the recognition of income to a future period.

UNEARNED REVENUE – ACCOUNT 25100

Unearned Revenue can apply to governmental and proprietary funds. Governmental accounting standards classify cash received before it is earned as unearned revenue, such as prepayments received in advance of services. After requirements are met, and services are provided, revenue is recognized and unearned revenue/liability is decreased.

- **Grants are recorded as Unearned Revenue when the grants are made before the recipient government has met all of the eligibility requirements.**

For example, a government receives a grant payment but has not yet met all of the requirements necessary to be eligible for the grant. That government owes that grant payment back to the grantor until the grant requirements are met. In this case the recipient records the unearned revenue in Account 25100.

DEFERRED INFLOWS OF RESOURCES – ACCOUNT 252XX-259XX

Deferred Inflows of Resources are defined as an acquisition of net assets by the government that are applicable to a future reporting period per the Governmental Accounting Standards Board (GASB 65). Deferred inflows are not considered a liability as there is no obligation to pay back the resources/cash received.

- **Grants are recorded as Deferred Inflows of Resources when a cash grant is received and all of the eligibility requirements are met except for a time requirement.**

For example, the grant may not be used until next fiscal year. Then there is no obligation to pay the cash back, in this case use Government Mandated/Voluntary Non-Exchange Transactions Account 25600.

The guidance is specific as to what items fall into the Deferred Inflows of Resources classification:

25200	Service Concession Arrangements
25300	Unavailable Revenues (measurable and unavailable)
25400	Gain on Refunding of Debt
25500	Imposed Non-Exchange Revenue Transactions (i.e. property taxes, etc.)
25600	Government Mandated/Voluntary Non-Exchange Transactions (i.e. SB90, grants, donations)
25700-25850	Pension related accounts
25910-25940	OPEB related accounts

UNAVAILABLE REVENUE – ACCOUNT 25300

This type of deferred revenue is tied to the modified accrual basis of accounting, used only in governmental funds. Under the modified accrual basis of accounting, revenues and financial resources are recognized in the accounting period in which they become both measurable and available. If accrued revenue is not yet available, the related receivable is matched by a deferred inflow of resources for unavailable revenue and revenue recognition occurs only when the revenue becomes available.

PERIOD OF AVAILABILITY

The County uses a 365 day period of availability for receivables. For claims filed with the State and if revenue is not expected until after June 30th of the following fiscal year (i.e. June 2024), both a receivable and an unavailable revenue are recorded.

Non-Exchange Transactions - Three types:

1. Imposed Non-Exchange Revenues – Account 25500 – includes advances taxes that do not result from exchanges of goods or services, such as property taxes and charges for delinquent taxes (not sales tax).
2. Government-Mandated Non-Exchange Transactions – Account 25600 – includes revenue provided by the State for imposed mandates such as SB90 or California Proposition mandates. Most of these resources are only available after certain requirements are met.
3. Voluntary Non-Exchange Transactions – Account 25600 – result from government grants and private donations. Like government mandated non-exchange transactions, these usually involve eligibility requirements. Therefore, the recording procedures are the same as that for government-mandated non-exchange transactions.

PENSION/OPEB - ACCOUNTS 25700-25850 and 25910-25940

Pension and OPEB entries required by GASB 68, *Accounting and Financial Reporting for Pensions*, and GASB 75, *Accounting and Financial Reporting for OPEB*, are provided by ACTTC as soon as available.

UNEARNED REVENUE/DEFERRED INFLOWS OF RESOURCES

- **Subsidiary numbers are required.**

Information on subsidiary number requests are included in this packet by section.

**** Subsidiary requests to ACTTC-Claims@sonoma-county.org by Monday July 10th ****

UNEARNED REVENUE AND DEFERRED INFLOWS OF RESOURCES TRANSACTION EXAMPLES:

UNEARNED REVENUE – Account 25100

Example 1 - Record Cash Received as Unearned Revenue

Unearned revenue is cash received in advance of earning, record deposit of cash and credit Unearned Revenue. There is no Accounts Receivable set up.

Select	Line	Fund	Dept	Account	Subsidiary	Fund Affiliate	Program	Amount	Journal Line Description
<input type="checkbox"/>	1	99999	99999999	10901				50,000.00	Deposit Prepaid Acctg Service
<input type="checkbox"/>	2	10005	11010101	25100	11231234			-50,000.00	Deposit Prepaid Acctg Service

Example 2 - Recognize Revenue Once Earned

Once revenues are earned, the unearned revenue (25100) is cleared to Revenue (GL 4xxxx). Reference the journal which established the original unearned revenue in the Header / Long Description field.

Select	Line	*Ledger	Fund	Dept	Account	Subsidiary	Fund Affiliate	Program	Amount	Journal Line De
<input type="checkbox"/>	1	ACTUALS	10005	11010101	25100	11231234			50,000.00	Recog Acctg Se
<input type="checkbox"/>	2	ACTUALS	10005	11010101	45504				-50,000.00	Recog Acctg Se

UNAVAILABLE REVENUE – ACCOUNT 25300

Example 3 - Record Receivable not to be collected within the period of availability

Record a receivable that will not be collected within the County adopted period of availability, 365 days, the department should record journal entry to credit unavailable revenue Account 25300.

Select	Line	*Ledger	Fund	Dept	Account	Subsidiary	Fund Affiliate	Program	Amount	Journal Line De
<input type="checkbox"/>	1	ACTUALS	10005	11010101	16300	11231234			50,000.00	Rec >365 days
<input type="checkbox"/>	2	ACTUALS	10005	11010101	25300	11231234			-50,000.00	Rec >365 days

Example 4 Record Deposit and Recognize Unavailable Revenue

Unavailable revenue becomes available when cash is received. Therefore, when cash is received, process deposit journal to clear receivable and unavailable revenue.

Select	Line	*Ledger	Fund	Dept	Account	Subsidiary	Fund Affiliate	Program	Amount	Journal Line De
<input type="checkbox"/>	1	ACTUALS	99999	99999999	10901				50,000.00	Deposit Acctg S
<input type="checkbox"/>	2	ACTUALS	10005	11010101	25300	11231234			50,000.00	Record Acctg Si
<input type="checkbox"/>	3	ACTUALS	10005	11010101	16300	11231234			-50,000.00	Collection Acctg
<input type="checkbox"/>	4	ACTUALS	10005	11010101	45504				-50,000.00	Record Rev Acc

ACCOUNT REVENUE RECORDING GUIDANCE

Year-End Instructions - Fiscal Year 2022-23

Contact: Brooke Griffis (707) 565-3291
Jan Zarlengo (707) 565-3284

This guidance is to establish consistent account usage for specific revenue reporting areas.

- **Record revenue based on why the County received the money rather than from whom it was received (i.e. Federal Grant (why) received from State (whom)).**

- ☠ **Other and Miscellaneous revenue accounts should not be the default accounts, including accounts**
 - **42358 - State Other Funding**
 - **42461 - Federal Other Funding**
 - **45301 - Charges for Services**
 - **46040 – Misc. Revenue**

State Intergovernmental Revenue (Accounts 42011-42370):

- Record revenue received from the State of California for providing County programs and services to the public. This area includes Realignment funds, Highway Users Tax, SB90 State Mandates.
- Do not include Federal revenue and Federal grant revenue passed through from the State. Federal revenue is usually assigned a CFDA number.
- Do not include revenue received from State agencies for exchange of service provided by the County.

Federal Intergovernmental Revenue (Accounts 42401-42475):

- Record revenue received from the Federal Government for providing County Programs and services, including TRAF programs. Federal revenue is usually assigned a CFDA number.
- Include Federal revenue and Federal grant revenue passed through from the State.
- Do not include revenue received from Federal agencies for exchange of services provided by the County.

Charges for Services (Accounts 45002-45600):

- Revenue collected from fees or charges for services provided by County departments. The revenue account used should be based on the activity that results in revenue earnings rather than the payer of the revenue.
- Do not include sales of goods, unless the sale of the good is incidental to the service provided, such as certified copies and transcripts, notary, and document fees.

Miscellaneous (Accounts 46002-46215 excluding 46200-46205):

- Includes monetary donations and payments from private agencies, persons, or other sources unrelated to other revenue areas; such as insurance proceeds, refunds and rebates.
- Do not record revenue from sales of capital assets. Use account 47002 Sale of Capital assets.

PY Revenue (Accounts 46200-46205):

- Includes adjustments to prior year overestimated accounts receivable and accounts payable. Also includes unanticipated revenues received related to a prior year when a receivable was underestimated or not recorded.
- Follow the Discharge of Accountability policy and procedures when writing off uncollectable accounts receivable. Include the approved Discharge from Accountability Request Form in support for any account receivable discharges.
- Use corresponding PY revenue account, PY Federal, State, Other Intergovernmental, Charges for Services.
- Add which current year account would have been applicable to the journal line description. For example if total anticipated account 42121 - State Public Assistance Admin revenue recorded with an A/R in the prior year is not received (AR overestimated), write off the receivable amount to 46203 PY Intergovmntl State and add account 42121 to the journal line description.

PETTY CASH ACCOUNTS
Year-End Instructions - Fiscal Year 2022-23

**** DEADLINE to ACTTC – Wednesday, July 5, 2023 by Noon ****

Contact: Oscar Juarez (707) 565-1395

As authorized, per Board Resolution No. 56853 dated 3-08-77 & No. 88-1739 dated 9-27-88, in accordance with CA Government codes 29320-29334, the County Auditor-Controller-Treasurer-Tax Collector has the authority to promulgate the general rules and regulations regarding the use of petty cash, including authority to establish, increase, reduce, or discontinue such funds.

In order to accurately report cash balances at June 30, Petty Cash accounts must be counted on the last business day in June and reconciled to the department's approved balance in GL Account 10105.

For information on how to establish, increase, reduce, or discontinue a Petty Cash account refer to [Fiscal Policy C-1 Policy for Petty Cash](#). Refer to [Fiscal Policy C-6 Cash Handling Policy](#) for additional requirements.

Reconciliation at Fiscal Year-End – June 30

1. All Petty Cash (i.e. cash in the Department/Agency/District's possession and/or responsibility such as satellite locations with change drawers) must be counted and reconciled as of June 30.
2. If there is a shortage or overage, Department/Agency Heads are required to sign the [Cash Difference Report](#) and remit to ACTTC with reconciliation form.
3. The [Petty Cash Fund Reconciliation Form](#) is required for all accounts whether in balance or over/short. Include Fund and subsidiary number for each balance. Submit a voucher for all outstanding receipts at June 30. Complete and remit the reconciliation form to ACTTC, attention Oscar Juarez by July 5.
4. Deadline to submit petty cash reimbursement voucher for June 30th deadline will be June 26th 2023 by 5pm

OUTSIDE BANK ACCOUNTS – CASH WITH FISCAL AGENT
Year-End Instructions - Fiscal Year 2022-23

**** DEADLINE for journals to ACTTC – Tuesday, July 18, 2023 by Noon ****

Contact: Oscar Juarez (707) 565-1395

In order to accurately report cash balances at June 30, outside bank accounts must be reconciled to the department's balance in GL Account 10200. All activity needs to be recorded in EFS before the close, ACTTC will review June 30 bank reconciliations for all outside bank accounts and agreed reconciled balances to EFS after.

For information on how to establish an outside bank account refer to [Fiscal Policy C-4 Policy for Establishment of Outside Bank Accounts \(excluding Water Districts\)](#). Refer to [Fiscal Policy C-6 Cash Handling Policy](#) for additional requirements such as reconciliations.

Reconciliation of Outside Bank Accounts ** Deadline August 1 **

1. All outside bank accounts must be reconciled at least monthly. This activity must be recorded in EFS. EFS must be updated monthly with a journal entry that includes the gross (do not net) impact to all applicable accounts and updates the balance in Account 10200 – Cash with Fiscal Agent.
 - a. Sufficient support must be included in the journal for audit, such as statement of activity, bank statement, or other document(s) supporting the changes to Account 10200
2. Send a copy of the June 30 bank reconciliation and supporting bank statement to ACTTC-claims., attention Oscar Juarez by August 1.

**** Submit all Bank Statements to ACTTC-Claims@sonoma-county.org****