

400 - ACCOUNTING PROCEDURES

A. BUDGETARY SYSTEMS AND ONE SOLUTION ACCOUNTING REPORTS

Reports can be accessed online through the County's One Solution system.

1. Monthly Expenditure Report

This report indicates the budget of a particular department (appropriation column) and the amount of expenditures to date, along with the amounts restricted due to outstanding contracts and purchase orders (encumbrances). The department is required to operate within the budgeted amounts; consequently, the Auditor-Controller-Treasurer-Tax Collector will not issue warrants if over expenditures exist.

This report can be accessed through Mask GLIQ "Account Balance Inquiry" from the One Solution Inquiry menu by entering a month and an organization code.

A report can also be generated through the EZ-One report generator by selecting Inquiry/Expenditure Balances for a particular Fund or organization, and the period to be reviewed.

2. Monthly Revenue Report by GL Key

The estimated revenue to fund County operations and actual receipts to date are shown in this report. It is the department's responsibility to collect any unrealized revenue.

This report can also be accessed through Mask GLIQ "Account Balance Inquiry" from the One Solution Inquiry menu by entering a month and an organization code.

A report can be generated through the EZ-One-report generator by selecting Inquiry/Revenue Balances for a particular Fund or organization, and the period to be reviewed.

3. Trial Balance Inquiry

One Solution provides information on Balance Sheet accounts in a month-to-date and year-to-date format. Transaction detail for a particular balance sheet account in a monthly period can be accessed through Mask GLIQ "Account Balance Inquiry" from the One Solution Inquiry menu by entering a month and a fund.

The same information can be accessed through EZ One/Inquiry/General Ledger Balances. Hard copy reports may be requested through the Auditor-Controller-Treasurer-Tax Collector's office if on line access is unavailable.

B. RESOLUTIONS ACCEPTING UNANTICIPATED REVENUE - AUD-60

All resolutions accepting and appropriating unanticipated revenue require Board approval. (See AUD-60)

Unanticipated revenue must be received within the same fiscal year or be susceptible to accrual. Susceptible to accrual means that the funds will typically be received within 60 days after close of fiscal year for purposes of accepting unanticipated revenue.

The Resolution form, AUD-60, records estimated revenue that was previously unbudgeted, and budgets the corresponding appropriation.

Unanticipated Revenue Resolutions should be submitted to the Auditor-Controller-Treasurer-Tax Collector's Office before submittal to the Board. If there are any questions regarding the proper revenue account, the Auditor-Controller-Treasurer-Tax Collector's Office will be able to determine whether the unanticipated revenue fits within an existing revenue account category, or will establish a new revenue account.

C. RESOLUTIONS CANCELING ESTIMATED REVENUES AND APPROPRIATIONS – AUD-61

The Resolution form, AUD-61, cancels estimated revenue that was previously budgeted and the corresponding appropriation. (See AUD-61)

D. TRANSFERS OF FUNDS - AUD-74

The Transfer-form, AUD-74, is used to transfer appropriations from budgeted line items to unbudgeted line items. For example, a department has a need for additional travel appropriations due to unanticipated travel requirements that arose during the fiscal year. They have determined that there will be savings in their temporary salaries account for the fiscal year. The department will prepare an AUD-74 to transfer appropriations from their temporary salary account to their travel account.

The following transfers require Board of Supervisors approval:

1. All transfers between classes (require 3/5 vote of Board)
 - a. Salaries & Benefits (Character 50)
 - b. Services & Supplies (Character 60)
 - c. Other Charges (Character 70)
 - d. Fixed Assets (Character 80)
2. Transfers from Contingencies (require 4/5 vote of Board)
3. Any transfer pertaining to capital projects.
4. Any transfer of prior year appropriations to current year appropriations, even within the same account.
5. All transfers within Other Charges and Fixed Assets are controlled by individual line item. The County Administrative Officer is authorized as follows to approve changes in equipment classification of fixed asset acquisitions as to quantity, type, and cost as long as the original total budget unit amounts approved by the Board of Supervisors are not exceeded.

- a. Substitution or other items shall be limited to items of original appropriation of \$5,000 or less with a substitute cost not-to-exceed a unit cost of \$5,000.
- b. Original item's unit cost can be increased up to 15%. Changes in items greater than 15% shall be approved by the Board of Supervisors. Any changes affecting mobile equipment or structures and improvement shall be approved by the Board of Supervisors regardless of amount.

A Board memo accompanies all requests for Board-approved Transfers detailing the reasons for the transfer. The explanation on the AUD-74 paraphrases the explanation contained in the Board letter.

Submit a completed AUD-74 to the Auditor-Controller-Treasurer-Tax Collector's Office with an explanation and Board memo, including the department head's approval. The Auditor-Controller-Treasurer-Tax Collector's Office will sign off as to availability of appropriations and proper accounting treatment and send it to the County Administrative Office to be included in the following week's agenda packet. (See AUD-74)

E. COUNTY DEPOSITS – AUD-36

Actual receipts received by County departments in the form of checks and cash are deposited to the County Treasury through the use of an affidavit and record of deposit or a half sheet.

After the department has completed the deposit as to GL Key, account, amount and description, the affidavit or half sheet should be hand carried with the funds to the Treasurer's office where the deposit will be verified as to the cash and check amounts and a deposit number will be assigned.

For detailed deposit instructions, please go to the Auditor-Controller-Treasurer- Tax Collector intranet site and refer to Cash Receipts/Deposit Information on the One Solution portal.