

TITLE I – FINANCES AND ACCOUNTING

SECTION 400- ACCOUNTING PROCEDURES

A. PURPOSE

The purpose of this policy is to provide entities with some general accounting guidelines. Specific instructions, including forms and user guides, can be found on the Auditor-Controller's Intranet page located here: <http://sccintranet/Departments/Auditor-Controller>

B. FINANCE ENTERPRISE AND EZ FINANCE ACCOUNTING REPORTS

Reports can be accessed online through the County's Finance Enterprise and EZ FINANCE systems.

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 (Auditor-Controller) will not issue warrants if funds are not available.

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

A report can also be generated through the EZ Finance report generator by selecting 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 monitor for and collect any unrealized revenue in a timely manner.

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

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

C. COUNTY DEPOSITS – AUD-36

Actual receipts received by County departments in the form of checks and cash are deposited to the County Treasury using an Affidavit and Record of Deposit (AUD-36).

After the department has completed the deposit as to GL Key, account, amount and description, the AUD-36 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, a deposit number will be assigned and the funds will be accepted by the County Treasury.

For detailed deposit instructions, please go to the Auditor-Controller's intranet site and refer to Cash Receipts/Deposit Information on the Finance Enterprise portal.

D. COST ACCOUNTING

In accordance with the County's adoption of the Uniform Public Construction Cost Accounting Act (UPCCAA), County departments utilizing the provisions of UPCCAA in public projects must adopt a method of accounting for specific project costs. The use of Job Ledger Keys (JL Keys) in tracking project costs for a specific project meets the project tracking requirement for UPCCAA compliance. JL Keys are set up by the Auditor-Controller- Treasurer-Tax Collector by department request. The request for JL Key is completed via an interactive form found on the Auditor-Controller's Finance Enterprise Information Page: <http://sccintranet/Departments/Auditor-Controller/JL-Key-JL-Object-Request-Form>

UPCCAA requires that project costs classified as direct, indirect and overhead must be tracked for each project utilizing the provisions of UPCCAA. For detailed cost accounting procedures, please refer to the Cost Accounting Policies and Procedures Manual found on the California State Controller's California Uniform Construction Cost Accounting Commission webpage: https://www.sco.ca.gov/ard_cuccac.html

E. HISTORY

Date	Changes Made
6/28/2022	Policy updated