

SECTION 485 – GENERAL LEDGER ACCOUNT POLICY

A. PURPOSE

The purpose of this policy is to guide departments through the process for adding a new general ledger account (GL key), or changing, blocking, or unblocking an existing general ledger account.

B. POLICY SUMMARY

General ledger accounts are used to classify financial transactions. They are used to capture amounts representing assets, liabilities, deferred outflow/inflow of resources, equity, revenues, receipts, expenditures, disbursements, transfers, reimbursements, assignments, commitments, and restrictions. General ledger accounts assist with not only capturing these amounts, but also with determining what the amounts represent.

Once a general ledger account is created, it cannot be reassigned to a different purpose.

Adding a New General Ledger Account

General ledger accounts should only be added when new accounting standards or new transactions are needed by the County for reporting purposes. The County does not encourage using general ledger accounts to track transactions for specific programs, grants, projects, or department specific transactions.

Changing an Existing General Ledger Account

Departments may wish to make changes to a general ledger account for a variety of reasons. Examples of changes include changing the name of the general ledger account and adding to the purpose, use, or need of the account. A change to a general ledger account is allowed if there are no postings Countywide in the County's accounting system.

If there is any posting in the County's accounting system, the General Accounting Managers of the Auditor-Controller's Office will decide whether an exemption can be granted. Approval for exemption is obtained from the General Accounting Manager of the Auditor-Controller's Office.

Deactivating or Activating an Existing General Ledger Account

General ledger accounts that are no longer needed can be deactivated to prevent usage. A deactivated general ledger account can be unblocked if it becomes needed at some point in the future. If a department wishes to deactivate a balance sheet account, the account must have a zero balance Countywide.

C. PROCEDURES

Adding a General Ledger Account

Upon determining a need to add a new general ledger account, the operating department completes the General Ledger Account Request Form.

The operating department submits the appropriately completed GL Key Initiation Request and Input Form (AUD302) to the General Accounting Manager of the Auditor-Controller's Office.

The General Accounting Division of the Auditor-Controller's Office updates the County's accounting system to reflect the addition of the GL Key, attaches the completed GL Key Initiation Request and Input Form (AUD302) to the master data in the County's accounting system, and notifies the originating department of the completed update.

D. DEFINITIONS

For the purposes of this policy, the following definitions apply:

1. **"County's Accounting System"** means the ONESolution system or other similar system currently used by the County as its primary accounting and finance system.
2. **"General Ledger Account"** (GL Key) means an account contained in the General Ledger, which records every financial transaction for every financial account.

SECTION 166.6 OTHER LEAVES WITH PAY

- A. Donation of Blood.** All employees may be granted leave with pay from their work for two hours at the time of donating and for purpose of donating blood. Time off from work to donate blood may be taken with the prior approval by the department head. (Res. 422-84, 7/24/84; Res. 255-02, 6/18/02)
- B. County Interviews/Examinations.** Employees shall be granted leave with pay from their work for a reasonable period of time to participate as candidates in examinations or selection interviews for promotional opportunities with the County, provided they request such leave in advance. (Res. 637-81, 8/4/81; Res. 255-002, 6/18/02)
- C. Mandatory Leave with Pay.** An appointing authority, with the concurrence of the Personnel Director, may require that an employee be absent from work with pay when necessary for the protection or wellbeing of the employee, fellow employees or the public, provided that such leave with pay shall not continue for more than five working days. (Res. 610-83, 12/13/83; Res. 51-19, 03/26/19)

In the event that the department determines that an internal investigation will require in excess of five days for completion, the County Administrative Officer may authorize additional leave up to six (6) months. (Res. 113-95, 04/04/95; Res. 51-19, 03/26/19)

E. Bereavement Leave.

1. Defined: Law Enforcement, Correctional Officer, Sheriff's Supervisory, Law Enforcement Middle Management, and DA Inspector Representation Units: Employees in this representation unit shall be granted bereavement leave with pay by his/her Appointing Authority in the case of the death of a spouse, a relative in the first degree, or the domestic partner of the employee as recognized by the County after submission of an Affidavit of Domestic Partnership. Relatives of the first degree include the following: the parents of the County employee, the grandparents of the County employee, the sisters and brothers of the County employee, and the children of the County employee. Children are defined as the natural child of the employee, the adopted child of the employee, and the step-child of the employee, and also include the children of the employee's domestic partner. A domestic partner of an employee and the children of that domestic partner are recognized by the County after submission of an Affidavit of Domestic Partnership. Such leave shall be limited to three (3) days per occurrence for deaths occurring within California or five (5) days occurring outside of California.
2. Defined: General Unit, District Attorney/Child Support Attorney Association, Middle Management Unit, and eligible Executive Management employees. Eligible employees shall be granted bereavement leave with pay by his/her Appointing Authority in the case of the death of the following family members: The parents of the employee, the parents of the employee's spouse/domestic partner, the step-parents of the employee and/or the employee's spouse/domestic partner, the grandparents of the employee. The brother or

sister of the employee, the brother or sister of the spouse/domestic partner of the employee. The children, grandchildren, step-children or adopted children of the employee or of the employee's spouse/domestic partner. Family members listed above pertaining to the employee's domestic partner are recognized by the County after submission of an Affidavit of Domestic Partnership. Such leave shall be limited to three (3) days per occurrence within

California or five (5) days per occurrence for death occurring outside of California.

3. Part-time Employees. The hours of bereavement leave for part-time employees shall be proportionate to the number of authorized hours of the employee's position.
4. Exclusions.
 - a. Elected County Officers. Elected County officers under bond shall not be subject to these bereavement leave provisions.
 - b. Extra-help Employees. Extra-help employees shall not be eligible for bereavement leave. (Ord. 489, 5/15/56; Ord. 504, 9/25/56; Ord. 1531, 7/14/70; Ord. 1655, 11/23/71; Ord. 1727, 6/20/74; Ord. 2145, 7/1/75; Res. 637-81, 8/4/81; Res. 56-84, 2/7/84; Res. 542-86; Res. 106-92, 3/14/92; Res. 617-93, 8/14/93; Res. 305-97, 8/5/97)

F. Required Court Leave.

1. Regular Employees.
 - a. During Working Hours. All employees except extra-help shall be granted leave with pay from their work for such time as they may be required to serve in a court of law:
 - (1) as jurors; or
 - (2) as witnesses on behalf of the County unless such service is part of the employee's work assignment; or
 - (3) as witnesses as required by subpoena based on their occupational expertise as employees of the County, unless such service is part of the employee's work assignment.
 - b. Accumulation of credits for other paid leave shall continue in the same manner as would have been the case had the employees actually been at work in their County positions during the period of required court attendance, or the period of time taken off as provided in 3. and 4., below.
 - c. Any employee assigned to swing or graveyard shift, for the hours of required court leave, in accordance with 1., above, shall not be compensated for the period of required court duty but shall receive equal time off as leave with pay during the same or next work period and such leave with pay shall not be considered time worked for purposes of overtime.
 - d. Employees required to serve in a court of law in accordance with 1, above, on their day off shall not be compensated for the period of required court leave but shall receive equal time off as leave with pay during the same or next work period

and such leave with pay shall not be considered time worked for purposes of overtime.

- e. No employee shall be compensated for court attendance pay (163.G) and court leave simultaneously.
- 2. Extra-Help Employees. Extra-help employees scheduled to work on a day when required to serve as jurors in a court of law shall be granted leave with pay for jury duty only.
- 3. Salary While on Jury Duty. No deductions shall be made from the salary of employees while on jury duty if they have waived or remitted to the County the fee for jury duty. If they have not so waived or remitted the jury fee, they shall be paid only for the time actually worked in their County positions. (Ord. 564, 7/28/58; Ord. 489, 5/15/56; Ord. 504, 11/25/56; Ord. 1655, 11/23/71; Ord. 2145, 7/1/75; Res. 376-77, 6/24/77; Res. 637-81, 8/4/81; Res. 95-82, 3/16/82; Res. 422-84, 7/24/84; Res. 542-86)

G. Assault Leave. When an employee in the General Representation Unit sustains a physical injury in the course of employment as a result of physical contact with another person which requires medical attention, and providing the injury is reported immediately to the employee's supervisor, she/he shall receive his/her hourly salary rate for regularly scheduled work hours each working day when disabled during the three day waiting period provided by the California Workers' Compensation Act.

H. Natural Disaster/Emergency Leave. In the event of a natural disaster or other conditions for which the Board of Supervisors or County Administrative Officer deems it is necessary to temporarily close an affected County facility, and/or to send employees home for their own health and safety, the County Administrative Officer may authorize pay for these circumstances.

Subject to the provisions outlined above, pay shall only be authorized at the employee's base hourly rate of pay. These hours shall not be treated as service hours for any other purposes.