

County of Sonoma



Fiscal Year End June 30, 2025

Year-End Information Packet

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

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Year-End Instructions - Fiscal Year 2024-25

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MEMORANDUM

To: Accounting Contacts, County Departments, and Special Districts
From: Jen Calderon, General Accounting Manager, ACTTC
Subject: 2024-25 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 FY24-25 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 2024-25 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, 2025 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 16th 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.
 - Timing of PO Encumbrance Roll will be the same as prior year. Old year POs will be rolled after the June AP deadline, this will require PeopleSoft to be down on July 18 – 19.
- 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.

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					May 30-th Deadline for requisitions with a unit price of any single line item or total cost of requisition is between \$60,000 - \$75,000	
1	2	3	4	5	6 Deadline for requisitions between \$20,000 - \$60,000	7
8	9	10	11	12	13	14
15	16	17	18	19	20 NOON DEADLINE Contract Encumbrances (POs) <u>5:00 DEADLINE</u> Last day for submitting all remaining Requisitions for goods and supplies for FY24-25	21
22	23	24 <u>5 PM DEADLINE</u> For all Vouchers and Journals to be approved by June 30-th (Cash Basis) to be in June Month-End ledgers	25	26	27 <u>NOON DEADLINE</u> All FY24-25 requisitions in EFS that are not turned into Purchase Orders by noon will be closed (cancelled)	28
29	30 <u>3 PM DEADLINE</u> Cash Deposits Posted to June. ARs must be established for revenue deposits applicable to FY24-25 starting July 1st					

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2 DEADLINE Petty Cash Reconciliation Labor Distribution Available (Add 50% for estimate of year-end charges)	3 DEADLINE Final June Labor Interface for Year-End Closing proposed to post by EOD. Use 150% for A/R & cost estimates	4 HOLIDAY	5
6	7 DEADLINE Requisitions for prior year PO releases or decreasing PO encumbrance balances	8 DEADLINE Subsidiary Number requests	9 DEADLINE ISD Billing, Fleet Interfaces, ERP Charges	10 NOON DEADLINE Disaster Reimbursement Journals	11 NOON DEADLINE All other interdepartmental billing Journals	12
13	14	15 DEADLINE 4th Qtr. Interest Apportionment to post by EOD PO Enc. Exceptions list (under \$1,000) by EOD	16 Actual Final Labor Interface (50%/50% split) to post by EOD.	17 NOON DEADLINE June Vouchers; Accounts Payable Journals; Budget Journals, Use/Sales Tax Journals	18 FY2024-25 PO ROLL PROCESS BEGINS (all users will be locked out of EFS)	19 FY2024-25 PO ROLL PROCESS CONTINUES
20	21	22 NOON DEADLINE All Receivable Journals	23 NOON DEADLINE Dept. Clean-Up JEs Only All journals not posted by EOD for 24-25 will be cancelled	24 CAO & AUDITOR REVIEW BEFORE CLOSING	25 CAO & AUDITOR REVIEW BEFORE CLOSING	26 FY2024-25 GL CLOSE PROCESS
27	28 HAPPY NEW FISCAL YEAR 2025-2026! <i>Month End Cutoff for July Vouchers</i>	29	30	31		

BUDGETARY ADJUSTMENTS

Year-End Instructions - Fiscal Year 2024-25

**** DEADLINE – Thursday, July 17, 2025 by Noon ****

Contacts: Brooke Griffis (707) 565-3292

All budgetary adjustments approved by Department Heads, the County Administrator, and Special Districts governed by Local Boards are due by Thursday, July 17, 2025

County Departments:

- **Budgetary adjustments requiring County Administrator approval must be submitted to your budget analyst well before the July 17, 2025 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 3, 2025**

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 on approval requirements for the different levels of budgetary control.

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 2024-25

Please refer to [Running the Budgets Overview Report](#) for instructions on how to check available budget.

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# 25-0413 Dated 04/18/2025*)
3. For adjustment requiring multiple journals, cross reference each related journal number(s) in the Long Description field; and note the purpose (ex: *See BRO15000002 for revenue side*)
4. Upload the Budget Resolution and EFS Dept. Entry Details sheets as support documentation

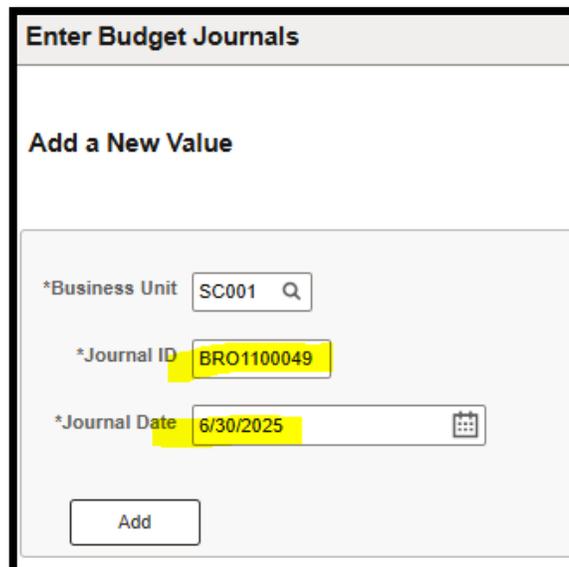
Examples of Budget Journals Requiring Board of Supervisors:

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 2025. To enter a Budget Journal in 2025, change the Budget Journal date to **06/30/2025**



The screenshot shows a web form titled "Enter Budget Journals". Below the title is a section "Add a New Value". The form contains three input fields: "*Business Unit" with the value "SC001", "*Journal ID" with the value "BRO1100049", and "*Journal Date" with the value "6/30/2025". There is a calendar icon next to the date field. At the bottom of the form is an "Add" button.

- 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 BRO1100049 | Date 06/30/2025 | Documents

*Ledger Group **CC_DETAIL** | Fiscal Year 2025 | Period 12

Control ChartField Fund | *Currency USD

Budget Header Status None | Rate Type CRRNT

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

Cur Effdt 06/30/2025 | Budget Type Expense

Parent Budget Options

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

Long Description
 Board Resolution #25-0413 dated 4/18/2025 to increase appropriations for ACTTC consultant services cost funded by unanticipated revenue. See BRO1100050 for revenue adjustment.
 79 characters remaining

Alternate Description
 150 characters remaining

Save | Notify | Refresh | Add | Update/Display

Budget Header | Budget Lines | Budget Errors

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

Budget Header | Budget Lines | Budget Errors

Unit SC001 | Journal ID BRO1100049 | Date 06/30/2025 | Errors Only | Budget Header Status **Checked Only** | Process

*Process **Budget Pre-Check**

Lines

Chartfields and Amounts | Base Currency Details

Delete	Line	Ledger	Budget Period	Fund	Dept [†]	Account [†]	Amount	Accounting Tag
<input type="checkbox"/>	1	CC_D_BUD	2025	10005	11010101	51226	10,000.00	

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 | Return to Search | 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 **2025**, change the date to **06/30/2025**
- 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 BRO1100050 Date 06/30/2025 Documents

*Ledger Group **CC_REV** Fiscal Year 2025 Period 12

Control ChartField Fund *Currency USD

Budget Header Status None Rate Type CRRNT

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

Cur Effdt 06/30/2025

Budget Type Revenue

Parent Budget Options

Generate Parent Budget(s)

Use Default Entry Event

Parent Budget Entry Type

Long Description

Board Resolution #25-0413 dated 4/18/2025 to increase appropriations for ACTTC consultant services cost funded by unanticipated revenue. See BRO1100049 for expenditure adjustment.

75 characters remaining

Alternate Description

150 characters remaining

Save Notify Refresh Add Update/Display

Budget Header | Budget Lines | Budget Errors

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

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

Unit SC001 Journal ID BRO1100050 Date 06/30/2025 Errors Only Budget Header Status **Checked Only** Process

*Process **Budget Pre-Check**

Lines

Chartfields and Amounts Base Currency Details »

Delete	Line	Ledger	Budget Period	Fund	Dept	Account	Amount	Accounting Tag
<input type="checkbox"/>	1	CC_REV1	2025	10005	11010101	45021	10,000.00	

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 **FY2025**, change the date to **06/30/2025**

Enter Budget Journals

Add a New Value

*Business Unit SC001

*Journal ID NEXT

*Journal Date 6/30/2025

Add

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

Enter Budget Journals

Budget Header | Budget Lines | Budget Errors

Unit SC001 Journal ID NEXT Date 06/30/2025 Documents

*Ledger Group CC_DETAIL

Fiscal Year 2025 Period 12

Control ChartField Fund *Currency USD

Rate Type CRRNT

Budget Header Status None Exchange Rate 1.00000000

*Budget Entry Type Adjustment Cur Effdt 06/30/2025

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

186 characters remaining

Alternate Description

150 characters remaining

Save Notify Refresh Add Update/Display

Budget Header | Budget Lines | Budget Errors

➤ 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 2025, change the date to 06/30/2025
- 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 these, there are fields for 'Unit' (SC001), 'Journal ID' (0000359059), 'Date' (06/30/2025), and a '*Process' dropdown menu set to 'Budget Pre-Check'. A 'Process' button is visible on the right. Below this is a 'Lines' section with a search icon and a 'View All' link. The main area contains a table with columns: Delete, Line, Ledger, Budget Period, Fund, Dept, Account, Amount, and Accounting Tag. Two lines are listed: Line 1 with a debit amount of -10,000.00 and Line 2 with a credit amount of 10,000.00. Below the table is a 'Lines to add' section with a 'Journal Line Copy Down' button and a 'Generate Budget Period Lines' button. A 'Totals' section shows 'Total Lines: 2', 'Total Debits: 10,000.00', and 'Total Credits: 10,000.00'. At the bottom, there are buttons for 'Save', 'Return to Search', 'Notify', 'Refresh', 'Add', and 'Update/Display'.

Delete	Line	Ledger	Budget Period	Fund	Dept	Account	Amount	Accounting Tag
<input type="checkbox"/>	1	CC_D_BUD	2025	10005	11010101	51201	-10,000.00	
<input type="checkbox"/>	2	CC_D_BUD	2025	10005	11010400	51201	10,000.00	

Totals

Total Lines	2	Total Debits	10,000.00	Total Credits	10,000.00
-------------	---	--------------	-----------	---------------	-----------

➤ **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 2024-25

**** POSTED TO EFS by Wednesday, July 16, 2025 by EOD ****

Contact: acttcpayrolldivision@sonoma-county.org

PAYROLL SPLIT

The Fiscal Year End Split is 50/50:

- In general, the cost of payroll will be allocated:
 - Old FY 24/25 – 50% (June 24th through June 30th)
 - New FY 25/26 – 50% (July 1st through July 7th)

- Costs are allocated to each fiscal year based on actual dates in UKG PRO. 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 25/26
 2. Extra Help costs for an employee who works on June 30, will be charged to the old FY 24/25.
 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 16th):

1. Payroll Transactions for old Fiscal Year (June) will post to EFS by end of day on July 16. Labor summary and/or detail reports in EZ-EP for the pay period, quarter or fiscal year will be available the following business day
2. The new fiscal year (July) payroll journal will be posted after the old fiscal year journal has posted (no later than 7/18).

Note: The payroll posting 7/2/25 is the final payroll for purposes of departmental FYE closing entries. Since the split payroll this year starts on the last 7 days of the old fiscal year, the final split payroll posting July 16th 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 150% of the Payroll that posts on July 2nd.

All labor adjustments and back-pays for FY 24/25 are due to Auditor Payroll by **5pm 5/23/2025, 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) 2024-25

**** IMPORTANT DEADLINES ****

Contract Encumbrances (POs) for fiscal 2024-2025	Noon Friday June 20, 2025
Requisitions for PO Encumbrance Releases & Closes	EOD Monday July 7, 2025
Requisitions for PO Decreases/Reductions	EOD Monday July 7, 2025
POs < \$1,000 – do not close requests	EOD Tuesday July 15, 2025

Contact: Lindsay Musco (707) 565-3087, Don Moore (707) 565-3057, 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 budget 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 24-25 must be received in Purchasing’s workflow on or before noon Friday, June 20, 2025.
- 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 Monday, July 7, 2025.
 - Change Orders adding funds to existing Purchase Orders will not be processed after June 20, 2025.
 - *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 February 27, 2025 (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	61032	4580	2100000894	0000001134	JAMES FURULLI INVESTMENT CO		22,203.75	-	22,203.75
SC001	14016	33010100	61032	4580	2200000665	0000001134	JAMES FURULLI INVESTMENT CO		24,928.00	-	24,928.00
SC001	14016	33010100	61061		2300001684	0000005468	HACH COMPANY		5,920.45	(5,920.45)	-
SC001	14016	33010100	61206	1246	2200000944	0000005696	PISENTI & BRINKER LLP		9,049.66	-	9,049.66

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



EFS Reporting Services (9.2.51 Prod)

Data warehouse last loaded 04/09/2025 06:54:51

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

All Reports
Budget
Strategic Plan
Unassigned

Saved Reports

Help

FAQs

About

Administration

Administrators

Groups

Import

Unavailable

Encumbrance Detail

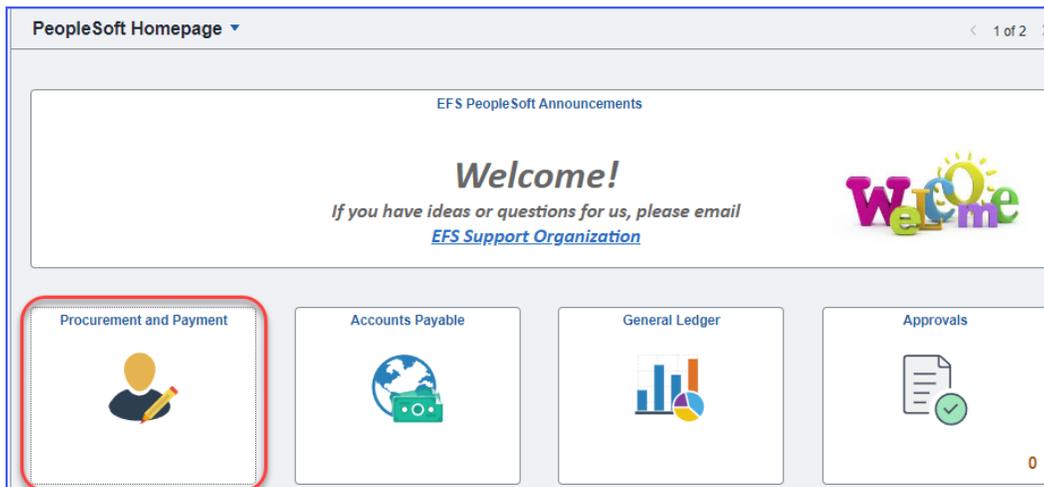
Name	Description	Go
EFS065b_EncumbranceDetail	Description	Go
EFS065z_EncumbranceDetail with Project	Description	Go
EFS049_EncumbranceDetailbyVendor	Description	Go
Count: 3		

Department	11000000 - ACTTC Department	Budget Period	202X
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

Fiscal Year	Purchase Order Number	Requisition Number	Line	Distrib Line	Final Amount	Pending Vouchers	Posted Vouchers	Activity	Encumbrance Balance
202X	2200002822		1	4	19,460.00	0.00	0.00	0.00	19,460.00
202X	2400000443		1	2	3,250.00	0.00	(360.00)	0.00	2,890.00
202X	2400000817		1	2	20,000.00	0.00	0.00	0.00	20,000.00

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:

Procurement and Payment	
<ul style="list-style-type: none"> Requisitions Purchase Orders <ul style="list-style-type: none"> PO Inquiry PO Activity Summary PO Accounting Entries Review PO Change Order History PO Document Status Procurement Contracts 	<p>Purchase Order Inquiry</p> <p>Find an Existing Value</p> <p>▼ Search Criteria</p> <p>Enter any information you have and click Search. Leave fields blank for a list of all values.</p> <p>Recent Searches: Choose from recent searches Saved Searches</p> <p>*Business Unit: SC001</p> <p>PO ID: begins with 2500001234</p> <p>Contract SetID: begins with</p>

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 18, 2025. Encumbrance balances rolled forward to the new fiscal year will increase budget in the new fiscal year by the same amount as the rolled encumbrance.

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 as of 7/8/25 will be closed and **not** rolled into the new fiscal year **unless an exception request** is submitted by end of day July 15, 2025. Please note that this process does not return funds to contracts. If your PO on this list is associated with a contract you may choose to request an exception.
- Submit PO exception requests to [EFS-Access](#).

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's a dropdown menu labeled 'Copy From Source Document'. Below it, there are two search fields: 'PO Unit' and 'PO Number', each with a magnifying glass icon. To the right of these fields is a 'Copy PO' button. On the far right, there's a 'Copy From' dropdown menu with a 'Go' button next to it. The dropdown menu is open, showing the following options: 'None', 'Non PO Receipt', 'PO Receipt', 'Purchase Order Only' (which is highlighted in yellow), 'Template', and 'Voucher'.

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.

Summary	Related Documents	Invoice Information	Payments	Voucher Attributes	Error Summary
Business Unit	SC001	Invoice No	9448700410		
Voucher ID	00808316	Accounting Date	06/30/2025		
Voucher Style	Regular Voucher	*Pay Terms	00	Due Now	
Invoice Date	06/24/2025	Basis Date Type	Inv Date		
Invoice Received			<input type="checkbox"/> Tax Exempt		
Supplier ID	GRAINGER INC 0000000505				
ShortName	GRAINGERIN-001				
Location	REMIT				
*Address	1				
Documents					

Invoice Total

Line Total	370.20
*Currency	USD
Miscellaneous	
Freight	
Sales Tax	36.10
Use Tax	0.00
Total	406.30
Difference	0.00

2. If a voucher is entered in July for expenditures incurred in July 2025 that are associated with a prior year PO, do the following:

If possible, hold the invoice until after the PO Encumbrance Roll is complete (7/21/2025).

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

- ◆ Enter the Accounting Date - July 1, 2025 or later
- ◆ **DO NOT** attach the prior year PO to the voucher
- ◆ Enter the prior year PO number in the Packing Slip field
- ◆ The referenced PO will be rolled forward to the new fiscal year
- ◆ After the PO Roll on 7/18/2025, submit a FY26 requisition to reduce the PO for the amount of the payment. Be sure to use the "PO Encumbrance Release/Close" Req Type and include the Contract ID if applicable to ensure the Contract is updated.

Example: for PO 2500000668 Line 2 payment, the Packing Slip Field is **PO 25-668-2**.

- ◆ "25" represents the first two characters of the PO number
- ◆ omit the zeros and enter "668" (the last 3 or 4 numbers of the POID)
- ◆ 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	11-0100	
Voucher ID	NEXT	Accounting Date	07/22/2025	
Voucher Style	Regular Voucher	*Pay Terms	00	Due Now
Invoice Date	07/2/2025	Basis Date Type	Inv Date	
Invoice Received			<input type="checkbox"/> Tax Exempt	
Supplier ID	NEW PIG CORPORATION 000000009			
ShortName	NEWPIGCORP-001			
Location	VIRTUAL			
*Address	1			
Documents				

Invoice Total

Line Total	1,000.00
*Currency	USD
Miscellaneous	
Freight	
Sales Tax	
Use Tax	0.00
Total	1,000.00
Difference	0.00

▼ 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

Packing Slip

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, 2025. Any new fiscal year POs (2025-2026) that need to be paid after July 1st can be processed as usual.

B. What to do on or after July 1, 2025 for an expense tied to a PO and the expense is incurred on or before June 30, 2025 and there is no invoice for the expense:

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

KEY CUTOFF DATES

Noon June 20, 2025

- Last day to enter FY 24-25 **requisition for services or construction contracts, good or supplies.**
- Last day to submit new FY 24-25 contract encumbrance requests in June.

5pm June 24, 2025

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

Noon June 27, 2025

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

5pm July 7, 2025

- Last day to process prior year PO Change Order Requisitions to decrease or release and close encumbrances.

Noon July 17, 2025

- Last day to enter June 2025 vouchers.
- Last day to establish Accounts Payable (account 20300) for June 2025 expenses.

5pm July 15, 2025

- 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 over \$1,000 or that have a submitted exception request will be rolled forward to FY 25-26.



**SONOMA PUBLIC INFRASTRUCTURE DEPARTMENT
PURCHASING DIVISION**

MEMORANDUM

DATE: February 19, 2025

TO: All Department Heads/Staff

FROM: Purchasing Division, Sonoma Public Infrastructure Department

SUBJECT: Fiscal Year 24-25 Year-End Cutoff Dates
for Submitting Purchase Requisitions

The following is our FY 24-25 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 (Goods Only)	Final Date to Submit Requisition
1. Unit price of any single line item or total cost of requisition exceeds \$75,000	April 30, 2025
2. Unit price of any single line item or total cost of requisition is between \$60,000-\$75,000	May 30, 2025
3. Unit price of any single line item or total cost of requisition is between \$20,000-60,000.	June 6, 2025
4. All remaining requisitions for goods for purchase in FY 2024-2025	June 20, 2025
Determining Criteria (Services Only)	Final Date to Submit Requisition
1. All remaining requisitions for New Purchase Order Service encumbrances in FY 2024-2025	June 20, 2025
2. Requisitions for prior year PO releases or decreasing PO encumbrance balances	July 7, 2025

The above schedule is especially critical for goods that must be competitively bid through sealed bid procedures. If you have questions or concerns regarding a goods bid, please telephone Purchasing at (707) 565-2550.

SERVICE TRANSACTIONS

Cutoff for all new contract encumbrance transactions is noon on **June 20, 2025**. 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, 2025.

All change order requests, including encumbrance releases and close requests for current and prior year Purchase Orders, must be submitted through requisition—email submissions will not be accepted. Reductions to Purchase Order encumbrances should be submitted on individual requisitions. However, you may submit a single requisition to close and release encumbrances for multiple Purchase Orders, provided that each Purchase Order you wish to close is listed on a separate line. Please note that attached lists will not be accepted.

REQUISITIONS FOR POSTING RFPs, RFQs AND CONSTRUCTION BIDS

Deadline is noon on **June 20, 2025**.

All requisitions in EFS that are not turned into Purchase Orders by noon on June 28th 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!
Purchasing Team

DUAL PERIOD AP VOUCHERS
Year-End Instructions - Fiscal Year 2024-2025

**** DEADLINE – Thursday, July 17, 2025, by Noon ****
ACTTC will post by end of day

Contact: Ilene Revheim (707) 565-3282

Beginning July 1, 2025, during the dual fiscal period all vouchers should be entered as follows:

- **Vouchers entered on or after July 1 for expenses incurred in FY 24-25 must have a June 30, 2025 accounting date to ensure expenses are recorded in the correct period**
 - The voucher entry and process are the same as usual even if invoice is related to a PO/Contract.

- **Expenses incurred in July 2025 should have a July accounting date**
 - The voucher entry and process are the same as usual if the invoice is NOT related to a Prior Year PO/Contract.
 - If applicable, you may attach new-year POs (**PO26**) to new-year vouchers on or after July 1, 2025.
 - If the invoice is related to a Prior Year PO/Contract, if possible, hold the invoice until after the PO Encumbrance Roll is complete (7/21/2025). 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 2024-25

**** DEADLINE – Tuesday, June 24, 2025, 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 FY26 expenses should be entered after the 5 PM voucher deadline on June 24th 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 (FY26 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 is included in this packet by section.

VOUCHER PREPARATION

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

The screenshot shows the 'Invoice Lines' window. At the top, 'Line 1' is selected with 'Copy Down' unchecked. The 'Ship To' field contains 'AUD001'. The 'Distribution Lines' table below has the following data:

Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting
<input type="checkbox"/>	1	0.00		SC001	11015	11010101	15200	11260001	

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.

The screenshot shows the 'Journal Entry' window. The 'Unit' is 'SC001' and the 'Date' is '07/01/2025'. The 'Long Description' field contains 'Clearing Prepay 26 for voucher XXXXXX'. Other fields include:

- *Ledger Group: ACTUALS
- Ledger: [empty]
- *Source: ONL
- Reference Number: [empty]
- Journal Class: [empty]
- Transaction Code: GENERAL
- SJE Type: [empty]
- Adjusting Entry: Non-Adjusting Entry
- Fiscal Year: 2026
- Period: 1
- ADB Date: 07/01/2025

Buttons at the bottom include 'Save', 'Notify', 'Refresh', 'Add', and 'Update/Display'.

Credit Account 15200 w/ Subsidiary

Debit the expense account

Header Lines Totals Errors Approval

Unit SC001 Journal ID NEXT Date 07/01/2025
Template List [Inter/IntraUnit](#) *Process Edit Journal [Change Values](#) [Process](#)

Lines

Select	Line	*Unit	*Ledger	Fund	Dept	Account	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	ACTUALS	11015	11010101	51421		1,500.00	Rent Expense
<input type="checkbox"/>	2	SC001	ACTUALS	11015	11010101	15200	11260001	-1,500.00	Prepaid Expenses

Lines to add 1 + -

Capital Assets

Year-End Instructions - Fiscal Year 2024-25

****DEADLINE – Thursday, July 17 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. 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>.

SALES & USE TAX
Year-End Instructions - Fiscal Year 2024-25

**** DEADLINE – Thursday, July 17, 2025 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 10% tax on all invoiced exchanges within the City of Santa Rosa, and 9.25% in unincorporated areas. As a buyer, the County must pay these rates.

Rates within Sonoma County are as follows:

Rates as of 4/1/2025	
Unincorporated County	9.25%
Cloverdale	10.0%
Cotati	10.25%
Healdsburg	9.75%
Petaluma	10.25%
Rohnert Park	9.75%
Santa Rosa	10.0%
Sebastopol	10.25%
City of Sonoma	10.25%
Town of Windsor	9.25%

Note that *all* rates increased by .5% on October 1, 2024 due to the passage of Measure H, and by an additional .25% on April 1, 2025 due to passage of Measure I.

Cloverdale, Sebastopol, and Sonoma respectively saw additional increases of .75% (Measure DD), .25% (Measure U), and .5% (Measure T).

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 amount - 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 Tax Exempt box on the voucher Invoice Information header may be used to exempt *all* distribution lines from use tax calculation. A separate journal referencing the voucher can then be submitted to detail the correct taxes. Note that Use tax journals are *required* for all taxable Cal Card purchases.

Vouchers with multiple lines that include taxable and non-taxable amounts can be marked tax exempt at the distribution line level to exclude those amounts from use tax calculation.

Correct use tax calculations require that:

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

Use tax is the difference between calculated sales tax due based on the “Ship To” location applied to taxable amounts and what is entered in the Sales Tax field. Any non-taxable Miscellaneous, Freight, and Sales Tax amounts should be entered in the Invoice Total fields to exclude them from the calculation.

The screenshot displays the PeopleSoft Invoice Information header and the Invoice Lines page. The header includes fields for Business Unit (SC001), Invoice No (7004340111), Voucher ID (00804119), Accounting Date (03/11/2025), Voucher Style (Regular Voucher), Invoice Date (02/28/2025), Supplier ID (000000524), and Location (MAIN). The Tax Exempt checkbox is checked. The Invoice Total summary shows Line Total (1,413.65), Sales Tax (137.83), and Total (1,551.48). The Invoice Lines page shows Line 1 with Ship To (PRB005), Description (JHALL OFFICE SUPPLIES 02/25), and Line Amount (1,131.79). The Sales/Use Tax Summary is also visible on the right side of the header.

PEOPLESFT CALCULATES MULTIPLE INVOICE LINES AND INVOICES

To exempt at the invoice line level, select the “Sales/Use Tax” link for that line.

Invoice Lines 1 of 3 [View All](#)

Line 1 Copy Down

*Distribute by: Amount

Item:

Quantity:

UOM:

Unit Price:

Line Amount: 1,131.79

Ship To: PRB005

Description: JHALL OFFICE SUPPLIES 02/25

Packing Slip:

Contract Info: QB142929/110110

One Asset

Sales/Use Tax

UPN

[View Contract ID Line](#)

▼ Distribution Lines

GL Chart Exchange Rate Statistics Assets

Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary	Asset
<input type="checkbox"/>	1	1,131.79		SC001	10005	27014050	52111		<input type="checkbox"/>

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

Invoice Line Tax Information Help

Voucher Line 1 Ship To Location PRB005

▼ Sales and Use Tax

Sales/Use Tax Destination: PRB005

Sales/Use Tax Applicability: **Item is Exempt**

Ultimate Use Code:

Tax Code SUT:

Calculation Parameters

Include Misc Charges

Include Discount

Include Freight

Include VAT

Sales/Use Tax Calculations

Sales Tax Pct	
Calculated Sales Tax Amount	110.35
Allocated Sales Tax Amount	110.35
Use Tax Amount	

The remaining lines will still be analyzed against the Sales Tax entry to determine if use tax is appropriate. Also note the option to change the calculated rate at the line level.

Invoice Line Tax Information Help

Voucher Line 1 Ship To Location PRB005

▼ Sales and Use Tax

Sales/Use Tax Destination: PRB005

Sales/Use Tax Applicability: Sales Tax Applicable

Ultimate Use Code:

Tax Code SUT:

Calculation Parameters

Include Misc Charges

Include Discount

Include Freight

Include VAT

Sales/Use Tax Calculations

Sales Tax Pct	9.7500
Calculated Sales Tax Amount	110.35
Allocated Sales Tax Amount	110.35
Use Tax Amount	

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 (42460445566516 JJ 2/24/25), Voucher ID (06804344), Accounting Date (03/11/2025), Voucher Style (Regular Voucher), Invoice Date (02/24/2025), Supplier ID (0000002561), and Supplier Name (US BANK NATIONAL ASSOCIATION). The 'Tax Exempt' checkbox is checked. An 'Invoice Total' summary shows a Line Total of 374.56 USD. Below the main form are buttons for 'Save', 'Documents', '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
- Use tax payable line description: voucher id, incorrect tax rate applied on invoice / 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 / 10.00, SRA

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

In this example, the voucher is referenced in the Description field. It could also be entered as a Reference Number.

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

Unit SC001 Journal ID 0000359028 Date 03/11/2025

Long Description Use Tax - Cal Card February 2025 Jensen V# 804344 

205 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2025

*Source ONL Period 9

Reference Number ADB Date 03/11/2025

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

This journal reflects the necessary information on the liability lines using account 23300:

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

Unit SC001 Journal ID 0000359028 Date 03/11/2025 Errors Only

Template List Search Criteria Change Values

Inter/IntraUnit *Process Edit Journal Process Line 1

[Lines](#)

Select	Line	Fund	Dept	Account	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	10005	29010102	52031		0.25	Use Tax Jensen V# 804344
<input type="checkbox"/>	2	10005	11010101	23300	11000017	-0.25	V# 804344 / 8.5% / 9% / COS
<input type="checkbox"/>	4	10005	29010102	52031		0.20	Use Tax Jensen V# 804344
<input type="checkbox"/>	5	10005	11010101	23300	11000017	-0.20	V# 804344 / 8.5% / 9% / COS
<input type="checkbox"/>	6	10005	29010101	52031		0.26	Use Tax Jensen V# 804344
<input type="checkbox"/>	7	10005	11010101	23300	11000017	-0.26	V# 804344 / 8.51% / 9% / COS

SUBSIDIARY NUMBERS

Year-End Instructions - Fiscal Year 2024-25

**** DEADLINE – Tuesday, July 8, 2025 ****

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/ACTTCHubsite/GENgeneral/Forms>

Example for Accounts Receivable:

- Subsidiary Number (e.g. 21**25**xxxx)
 - Two digit fiscal year that the revenue is applicable to
- Subsidiary Name (e.g. FY 24-25 Other Receivables)

Example for Prepaid Expense, applicable to one future year:

- Subsidiary Number (e.g. 19**26**xxxx)
 - Two digit fiscal year that the expense is applicable to
- Subsidiary Name (e.g. EDB Exp. related to FY25-26)

Example for Prepaid Expense, applicable to multiple years:

- Subsidiary Number (e.g. 11**28**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 2024-25

**** NOON DEADLINES ****

ACTTC will post by end of day

[ISD Billing, ERP billing and Fleet Interfaces – Wednesday, July 9, 2025](#)

[Disaster Reimbursement Journals – Thursday, July 10, 2025](#)

[Journals between Departments – Friday, July 11, 2025](#)

[Clean up Journals – Wednesday, July 23, 2025](#)

Contacts: Imelda Padilla (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 OT's, only non-GF departments will get Operating Transfers In to receive reimbursement. 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
 - Note that DERP related payments processed by Voucher during dual period should follow the deadlines for vouchers, refer to the Dual Period AP Vouchers section.
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 24-25

**** DEADLINE - Thursday July 17, 2025 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 25**" 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. For FY 24/25, submit a change order via Requisition to liquidate the PO encumbrance for amount that will be expensed. This reduces and PO Encumbrance and makes budget available for processing the AP Journal (refer to PO Encumbrance Section for contact).
2. For FY24/25, submit a 6/30 dated 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.
 - a. See Example 1.

3. For FY25/26, after FYE close, if the invoice is received in the same amount that was estimated, when you are creating a voucher, use account 20300 in the Voucher Line, instead of an expense account. **DO NOT ATTACH POs or CONTRACTS** to voucher lines with account 20300, as Purchasing has already liquidated the PO in step 1 above. Instead, reference the PO in the Packing Slip field.
 - a. See Example 2.
4. For 25/26, if your PO encumbrance was rolled over into the new fiscal year and if your amount due was under or over-estimated, enter voucher line 1 as described in step 3 above, then add a second voucher line for the expenditure amount that was under/over-estimated, and attach your PO to that second voucher line only.
 - a. For under-estimated amounts, see Example 3.
 - b. For over-estimated amounts, see Example 4.
5. If there is no associated PO or the PO Encumbrance wasn't rolled over, do not attach your PO to over/under-estimated amounts on voucher line 2. For over-estimated amounts, use account 46200 on voucher line 2 instead of an expenditure account,
 - a. For under-estimated amounts, same as Example 3, **but do not attach PO.**
 - b. For over-estimated amounts, see Example 5.

PURCHASED GOODS RECEIVED IN JULY

Purchased goods received in July 2025 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: 06/29/25
 Receipt Date: 07/06/25

	<u>FOB Destination</u>	<u>FOB Shipping Point</u>
Record asset/expenditures in June 2025?	No	Yes
Record accounts payable In June 2025?	No	Yes

Example 2

Ship Date: 07/06/25
 Receipt Date: 07/08/25

	<u>FOB Destination</u>	<u>FOB Shipping Point</u>
Record asset/expenditures in June 2025?	No	No
Record accounts payable In June 2025?	No	No

AP TRANSACTION EXAMPLES:

Example 1 – Journal Entry to establish A/P for outstanding invoice (if no PO, PO # reference in Journal Line Description isn't needed)

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID 0000359075 Date 06/30/2025

Long Description Establish A/P-25 for Staples 

226 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger

*Source ONL 

Fiscal Year 2025

Reference Number

Period 12

Journal Class 

ADB Date 06/30/2025

Transaction Code GENERAL 

SJE Type

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

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID 0000359075 Date 06/30/2025

Template List Search Criteria Change Values

Inter/IntraUnit *Process Edit Journal Process

▼ Lines

Select	Line ↑	*Unit	*Ledger	Fund	Dept ↑	Account	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001 <input type="text"/> 	ACTUALS	41401 <input type="text"/> 	34040101 <input type="text"/> 	52063 <input type="text"/> 	2,532.49	A/P-25 PO#2500002768
<input type="checkbox"/>	2	SC001 <input type="text"/> 	ACTUALS	41401 <input type="text"/> 	34040101 <input type="text"/> 	20300 <input type="text"/> 	-2,532.49	A/P-25 Staples

Example 2 – Voucher to pay established A/P in full (if no PO, PO# reference in the Packing Slip field isn't needed)

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

Business Unit SC001 Invoice No 1234567-18

Voucher ID 00815308 Accounting Date 08/15/2025

Voucher Style Regular Voucher *Pay Terms 00 Due Now

Invoice Date 07/20/2025 Basis Date Type Inv Date

Invoice Received

STAPLES CONTRACT & COMMERCIAL INC

Supplier ID 0000000524 Control Group

ShortName STAPLESCON-001

Location MAIN

*Address 11

Invoice Total

Line Total 2,318.07

*Currency USD

Miscellaneous

Freight

Sales Tax 214.42

Use Tax 0.00

Total 2,532.49

Difference 0.00

Documents

Invoice Lines

Line 1 Copy Down

*Distribute by Amount

Item

Quantity

UOM

Unit Price

Line Amount 2,318.07

Ship To TPW125

Description A/P - 25 Journal 359075

Packing Slip PO 2500002768 Ln1

One Asset Sales/Use Tax Calculate

View Contract ID Line

Distribution Lines

GL Chart	Exchange Rate	Statistics	Assets								
	Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting	
		1	2,318.07		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 (if no PO, Line 1 reference in Packing Slip field and Line 2 attached PO aren't needed)

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

Business Unit SC001 Invoice No 1234567-18

Voucher ID 00815308 Accounting Date 08/15/2025

Voucher Style Regular Voucher *Pay Terms N30 Net 30

Invoice Date 07/20/2025 Basis Date Type Inv Date Tax Exempt

Invoice Received

STAPLES CONTRACT & COMMERCIAL INC

Supplier ID 0000000524 Control Group

ShortName STAPLESCON-001

Location MAIN

*Address 1

Invoice Total

Line Total 2,372.07

*Currency USD

Miscellaneous

Freight

Sales Tax 219.42

Use Tax 0.00

Total 2,591.49

Difference 0.00

Documents

Invoice Lines 1 of 1

Line 1 Copy Down

*Distribute by Amount

Item

Quantity

UOM

Unit Price

Line Amount 2,318.07

Ship To TPW125

Description A/P - 25 Journal 359075

Packing Slip PO 2500002768 Ln1

One Asset Sales/Use Tax Calculate

View Contract ID Line

GL Chart Exchange Rate Statistics Assets

Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting
<input type="checkbox"/>	1	2,318.07		SC001	41401	34040101	20300		

Invoice Lines 2 of 2

Line 2 Copy Down

*Distribute by Amount

Item

Quantity 1.0000

UOM EA

Unit Price 54.00000

Line Amount 54.00

Ship To TPW125

Description A/P - 25 Journal 359075

Packing Slip

Purchase Order

SC00125000027681111

Associate Receiver(s)

Amount Only

Adjust PO Percentage

Allocate by Percentage

One Asset Sales/Use Tax Calculate

View Contract ID Line

GL Chart Exchange Rate Statistics Assets

Copy Down	Line	PO Percent	Percent	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary
<input type="checkbox"/>	1	100.0000	100.0000	54.00	1.0000	SC001	41401	34040101	52063	

*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 \$59.

Example 4 – Voucher to pay on A/P that was overestimated and write off remaining balance (with a rolled PO Encumbrance only, see example 5 if no PO)

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

Business Unit SC001 Invoice No 1234567-18

Voucher ID 00815308 Accounting Date 08/15/2025

Voucher Style Regular Voucher *Pay Terms N30 Net 30

Invoice Date 07/20/2025 Basis Date Type Inv Date

Invoice Received

Supplier ID 0000000524 Control Group

ShortName STAPLESCON-001

Location MAIN

*Address 1

Invoice Total

Line Total 2,284.09

*Currency USD

Miscellaneous

Freight

Sales Tax 211.28

Use Tax 0.00

Total 2,495.37

Difference 0.00

Documents

Invoice Lines

Line 1 Copy Down

*Distribute by Amount

Item

Quantity

UOM

Unit Price

Line Amount 2,318.07

Ship To TPW125

Description A/P - 25 Journal 359075

Packing Slip PO 2500002768 Ln1

One Asset Sales/Use Tax Calculate

Distribution Lines

GL Chart	Exchange Rate	Statistics	Assets	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting
				1	2,318.07		SC001	41401	34040101	20300		

*As with Examples 2 and 3, sales tax is allocated proportionally, so A/P balance cleared includes applied tax and will equal the full amount estimated (\$2,532.49). To limit the payment to the invoiced total, create a second voucher line to decrease the merchandise amount by over-estimated amount, net of tax.

Invoice Lines

Line 2 Copy Down

*Distribute by Amount

Item

Quantity 1.0000

UOM EA

Unit Price -33.98000

Line Amount -33.98

Ship To TPW125

Description A/P - 25 Journal 359075

Packing Slip

Purchase Order

SC0012500002768111

Associate Receiver(s)

Amount Only

Adjust PO Percentage

Allocate by Percentage

One Asset Sales/Use Tax UPN Calculate

Distribution Lines

GL Chart	Exchange Rate	Statistics	Assets	Line	PO Percent	Percent	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary
				1	100.0000	62.9259	-33.98	1.0000	SC001	41401	34040101	52063	

*With tax included in this example, the true-up (over-estimated amount) of \$37.12 will be returned to the PO.

Example 5 – Voucher to pay on A/P that was overestimated and write off remaining balance (with no prior year PO)

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

Business Unit SC001 Invoice No 1234567-18

Voucher ID 00815308 Accounting Date 08/15/2025

Voucher Style Regular Voucher *Pay Terms N30 Net 30

Invoice Date 07/20/2025 Basis Date Type Inv Date

Invoice Received Tax Exempt

Supplier ID 0000000524 Control Group

ShortName STAPLESCON-001

Location MAIN

*Address 1

Invoice Total

Line Total 2,284.09

*Currency USD

Miscellaneous

Freight

Sales Tax 211.28

Use Tax 0.00

Total 2,495.37

Difference 0.00

Documents

Invoice Lines

Line 1 Copy Down

*Distribute by Amount

Item

Quantity

UOM

Unit Price

Line Amount 2,318.07

Ship To TPW125

Description A/P - 25 Journal 359075

Packing Slip

One Asset Sales/Use Tax Calculate

Distribution Lines

GL Chart	Exchange Rate	Statistics	Assets										
				Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting
				<input type="checkbox"/>	1	2,318.07		SC001	41401	34040101	20300		

*As with Examples 2 thru 4, sales tax is allocated proportionally, so A/P balance cleared includes applied tax and will equal the full amount estimated (\$2,532.49). To limit the payment to the invoiced total, create a second voucher line **using account 46200** to decrease the merchandise amount by over-estimated amount, net of tax.

Invoice Lines

Line 2 Copy Down

*Distribute by Amount

Item

Quantity

UOM

Unit Price

Line Amount -33.98

Ship To TPW125

Description A/P - 25 Journal 359075

Packing Slip

One Asset Sales/Use Tax Calculate

Distribution Lines

GL Chart	Exchange Rate	Statistics	Assets										
				Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Subsidiary	Transitional Cost Accounting
				<input type="checkbox"/>	1	-33.98		SC001	41401	34040101	46200		

*With tax included in this example, the true-up (over-estimated amount) is \$37.12. Because there is no PY PO in this example, an expenditure account should not be credited. Instead 46200 PY revenue is used.

New Year common errors, and how to fix:

Example 6 – How to fix a voucher when I forgot to apply to an A/P set up in the old year

Header | Lines | Totals | Errors | Approval

Unit SC002 Journal ID NEXT Date 08/15/2025

Long Description Correct A/P-25 for Staples - voucher coded to FY 25-26 expense in error

183 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger

*Source ONL Fiscal Year 2026

Reference Number Period 2

Journal Class ADB Date 08/15/2025

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 SC002 Journal ID NEXT Date 08/15/2025

Template List Change Values

Inter/IntraUnit *Process Edit Journal Process

Lines

Select	Line	Accounting Tag	*Unit	*Ledger	Fund	Dept	Account	Amount	Journal Line Description
<input type="checkbox"/>	1		SC002	ACTUALS	41401	34040101	20300	2532.49	AP-25 Journal 298488
<input type="checkbox"/>	2		SC002	ACTUALS	41401	34040101	52063	-2532.49	AP-25 Journal 298488

Example 7 – How to fix a voucher when I used an old year A/P but should have used a current year expense account

Header Lines Totals Errors Approval

Unit SC002 Journal ID NEXT Date 08/15/2025

Long Description Correct Voucher #XXXXXXXX misapplied to A/P-25 to current year expense

184 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2026

*Source ONL Period 2

Reference Number ADB Date 08/15/2025

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

Header **Lines** Totals Errors Approval

Unit SC002 Journal ID NEXT Date 08/15/2025

Template List Change Values

Inter/IntraUnit *Process Edit Journal Process

▼ Lines

Select	Line↑	*Unit	*Ledger	Fund	Dept	Account↑	Amount	Journal Line Description
<input type="checkbox"/>	1	SC002	ACTUALS	41401	34040101	52063	542.50	Move VCHR #XXXXXXXX to CY
<input type="checkbox"/>	2	SC002	ACTUALS	41401	34040101	20300	-542.50	Move VCHR #XXXXXXXX to CY

ACCOUNTS RECEIVABLE
Year-End Instructions - Fiscal Year 2024-25

**** DEADLINE - Tuesday, July 22, 2025 by Noon ****
ACTTC will post by end of day

Account 12100
Contact: Imelda Padilla
(707) 565-3261

Accounts 12115, 16100, 16200, 16210, 16300
Contact: Olivia Dondiego (707) 565-3258 or
Ted Lin (707) 565-3106

ACCOUNTS RECEIVABLE

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

When payment is expected after June 30th for FY 24-25 an accounts 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 to be in compliance with the County's revenue recognition policy.

The other side of the accounts receivable journal entry records the FY 24-25 revenue. Departments establishing receivables must include adequate support. Please highlight receivable amounts on the supporting documentation and clearly identify who owes the money to the County.

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.

Note: 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.

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 Receivables
 - 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 RECEIVABLES

- **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 22nd.

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 “**AR25**” 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 Tuesday July 8th ****

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 “**AR25**” 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 general ledger (GL) or trial balance (TB) inquiry report 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.**

Please note that when a State or City receivable/revenue account is incorrectly set-up/selected when a Federal receivable/revenue should have been set-up/recorded it impacts the County's Single Audit and State Controller's 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 "**AR25**" in the Header's Long Description field in front of the description. The revenue account must 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 general ledger (GL) or trial balance (TB) inquiry report 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., in the GL or TB 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 the 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 the auditors for the testing of FY 24-25 AR transactions. Include a GL or TB inquiry report with the appropriate Fund, Department ID, account, and subsidiary number, and a deposit journal number if applicable. The auditors also need supporting documentation when a receivable is cleared to confirm the funds were received by the department.

DISCHARGE FROM ACCOUNTABILITY

The 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-GeneralAccounting@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>

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 Cristian C. Castillo. 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: Cristian C. Castillo at (707) 565-8332

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

General Ledger

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID 0000359924 Date 06/30/2025

Long Description **AR25 Example of Accounts Receivable Set-Up Account 12100**

198 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger

*Source ONL Fiscal Year 2025

Reference Number Period 12

Journal Class

Transaction Code GENERAL ADB Date 06/30/2025

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

Example 1.2 – Account 12100 Set-Up Lines Tab

General Ledger

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

Unit SC001 Journal ID 0000359924 Date 06/30/2025

Template List Search Criteria Change Values

Inter/IntraUnit *Process Edit Journal Process Line 2

▼ Lines

Select	Line↑	*Unit	*Ledger	Fund↓	Dept	Account↑	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	ACTUALS	10005	16020500	12100	<input type="text"/>	150,000.00	Dual Period Receivable
<input type="checkbox"/>	2	SC001	ACTUALS	10005	16020500	44115	<input type="text"/>	-150,000.00	Rent - Other

* Account 12100 is only used to record non-intergovernmental revenues after funds are received during the dual fiscal period

Example 2.1 – Account 12100 Receipt

General Ledger

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID 0000359965 Date 07/08/2025

Long Description **JE 359924** Accounts Receivable

225 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2026

*Source DP Period 1

Reference Number ADB Date 07/08/2025

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

Example 2.2 – Account 12100 Receipt Lines Tab

General Ledger

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

Unit SC001 Journal ID 0000359965 Date 07/08/2025

Template List Search Criteria Change Values

Inter/IntraUnit *Process Edit Journal Process

Lines

Select	Line↑	*Ledger	Fund↓	Dept	Account↑	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	ACTUALS	99999	99999999	10901		150,000.00	Bank of America- Main JE359924
<input type="checkbox"/>	2	ACTUALS	10005	16020500	12100		-150,000.00	Dual Period Receivable

Example 3.1 – Account 12115 Set-Up

General Ledger

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID 0000359967 Date 06/30/2025

Long Description **AR25 Example of Accounts Receivable Set-up Account: 12115**

197 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger

Fiscal Year 2025

*Source ONL Period 12

Reference Number

ADB Date 06/30/2025

Journal Class

Transaction Code GENERAL

SJE Type

Auto Generate Lines

Save Journal Incomplete Status

Autobalance on 0 Amount Line

Currency Defaults: USD / CRRNT / 1

CTA

Reversal: Do Not Generate Reversal Commitment Control

Example 3.2 – Account 12115 Set-Up Lines Tab

General Ledger

Header | **Lines** | Totals | Errors | Approval New Window | Help

Unit SC001 Journal ID 0000359967 Date 06/30/2025

Template List Search Criteria Change Values

 *Process Edit Journal Line 2

▼ Lines 1-2 of 2

Select	Line	*Unit	*Ledger	Fund	Dept	Account	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	ACTUALS	10005	21030200	12115	21250010	50,000.00	Other Receivables
<input type="checkbox"/>	2	SC001	ACTUALS	10005	21030200	44101		-50,000.00	Rent - Real Estate

Example 4.1 – Account 12115 Receipt

General Ledger

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID 0000359968 Date 08/05/2025

Long Description **JE 359967 Rent Revenue for June 2025**

218 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger

Fiscal Year 2026

*Source DP Period 2

Reference Number

ADB Date 08/05/2025

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](#)

Example 4.2 – Account 12115 Receipt Lines Tab

General Ledger

Header | **Lines** | Totals | Errors | Approval New Window | Help | Pe

Unit SC001 Journal ID 0000359968 Date 08/05/2025

Template List Search Criteria Change Values

[Inter/IntraUnit](#) *Process Edit Journal [Process](#) Line 2

▼ Lines 1-2 of 2

Select	Line	*Unit	*Ledger	Fund	Dept	Account	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	ACTUALS	99999	99999999	10901		50,000.00	Bank of America - Main
<input type="checkbox"/>	2	SC001	ACTUALS	10005	21030200	12115	21250010	-50,000.00	Other Receivables

Example 5.1 – Account 16XXX Set-Up

General Ledger

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID 0000359996 Date 06/30/2025

Long Description **AR25 – Example Due from Government Set-up Account 16XXX**

199 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger

Fiscal Year 2025

*Source ONL Period 12

Reference Number

ADB Date 06/30/2025

Journal Class

Transaction Code GENERAL

SJE Type

Auto Generate Lines

Save Journal Incomplete Status

Autobalance on 0 Amount Line

Currency Defaults: USD / CRRNT / 1

CTA

Reversal: Do Not Generate Reversal Commitment Control

Example 5.2 – Account 16XXX Set-Up Lines Tab

General Ledger

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID 0000359996 Date 06/30/2025

Template List Search Criteria Change Values

 *Process Edit Journal Process Line 2

▼ Lines

Select	Line	*Unit	*Ledger	Fund	Dept	Account	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	ACTUALS	10005	18010101	16200	18251001	75,000.00	Due from State
<input type="checkbox"/>	2	SC001	ACTUALS	10005	18010101	42360		-75,000.00	State Grant Revenue

Example 6.1 – Account 16XXX Receipt

General Ledger

Header | Lines | Totals | Errors | Approval

Unit SC001 Journal ID 0000360008 Date 08/05/2025

Long Description **JE 359996** State Grant Revenue Deposit 🔗

217 characters remaining

*Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2026

*Source DP Period 2

Reference Number ADB Date 08/05/2025

Journal Class 🔍

Transaction Code GENERAL 🔍

SJE Type ▼

Currency Defaults: USD / CRRNT / 1

Reversal: Do Not Generate Reversal

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

CTA
 Commitment Control

Example 6.2 – Account 16XXX Receipt Lines Tab

General Ledger

Header | **Lines** | Totals | Errors | Approval New Window | Help | P

Unit SC001 Journal ID 0000360008 Date 08/05/2025

Template List Search Criteria Change Values

 *Process Edit Journal Line 2

▼ Lines 1-2 of 2

Select	Line	*Unit	*Ledger	Fund	Dept	Account	Subsidiary	Amount	Journal Line Description
<input type="checkbox"/>	1	SC001	ACTUALS	99999	99999999	10901		75,000.00	Bank of America - Main
<input type="checkbox"/>	2	SC001	ACTUALS	10005	18010101	16200	18251001	-75,000.00	Due from State

UNEARNED REVENUE/DEFERRED INFLOWS OF RESOURCES

Year-End Instructions - Fiscal Year 2024-25

**** DEADLINE – Tuesday, July 22, 2025 by Noon****
ACTTC will post by end of day

Contact: Mawanis Khan (707) 565-3291
Ted Lin (707) 565-3106

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 2026), both a receivable and an unavailable revenue are recorded.

Non-Exchange Transactions - Three types:

1. Imposed Non-Exchange Revenues – Account 25500 – includes revenues 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 ACCOUNTS: 25700-25850 AND OPEB ACCOUNTS: 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 Tuesday July 8th ****

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 Q	99999999 Q	10901 Q	Q	Q	Q	30,000.00	Deposit Prepaid Acctg Servic
<input type="checkbox"/>	2	10005 Q	11010101 Q	25100 Q	11251234 Q	Q	Q	-30,000.00	Deposit Prepaid Acctg Servic

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	Fund	Dept	Account	Subsidiary	Fund Affiliate	Program	Amount	Journal Line Description
<input type="checkbox"/>	1	10005 Q	11010101 Q	25100 Q	11251234 Q	Q	Q	30,000.00	Record Acctg Service
<input type="checkbox"/>	2	10005 Q	11010101 Q	45504 Q	Q	Q	Q	-30,000.00	Record Prepaid Acctg Servic

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	Fund	Dept	Account	Subsidiary	Fund Affiliate	Program	Amount	Journal Line Description
<input type="checkbox"/>	1	10005 Q	11010101 Q	16300 Q	11251234 Q	Q	Q	30,000.00	Rec > 365 days
<input type="checkbox"/>	2	10005 Q	11010101 Q	25300 Q	11251234 Q	Q	Q	-30,000.00	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	Fund	Dept	Account	Subsidiary	Fund Affiliate	Program	Amount	Journal Line Description
<input type="checkbox"/>	1	99999 Q	99999999 Q	10901 Q	Q	Q	Q	30,000.00	Deposit Acct Service
<input type="checkbox"/>	2	10005 Q	11010101 Q	25300 Q	11251234 Q	Q	Q	30,000.00	Record Acct Service
<input type="checkbox"/>	3	10005 Q	11010101 Q	16300 Q	11251234 Q	Q	Q	-30,000.00	Collection Acctg Service
<input type="checkbox"/>	4	10005 Q	11010101 Q	45504 Q	Q	Q	Q	-30,000.00	Record Rev

ACCOUNT REVENUE RECORDING GUIDANCE

Year-End Instructions - Fiscal Year 2024-25

Contact: Jocelin Padilla (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 42011-42372):

- 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 an ALN (formerly CFDA number).
- Do not include revenue received from State agencies for exchange of service provided by the County.

Federal Intergovernmental Revenue (Accounts 42401-42476):

- Record revenue received from the Federal Government for providing County Programs and services, to the public. Federal revenue is usually assigned an ALN (formerly 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.
- A new account is now available in EFS: 42476 – Federal Direct Grant Revenue. This new account can be used to record direct Federal grant revenue received from Federal Agencies/Departments that is not more appropriately tracked by another EFS Revenue Account (e.g., Account #42472 - Fed Passthrough).

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):

- Include adjustments to prior year overestimated accounts receivable and accounts payable. Also include 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 Rev - State and add account 42121 to the journal line description.

PETTY CASH ACCOUNTS

Year-End Instructions - Fiscal Year 2024-25

**** DEADLINE to ACTTC – Wednesday, July 2, 2025 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 2.
4. Deadline to submit petty cash reimbursement voucher for June 30th cash-basis is June 24, 2025 by 5pm.

OUTSIDE BANK ACCOUNTS – CASH WITH FISCAL AGENT
Year-End Instructions - Fiscal Year 2024-25

**** DEADLINE for journals to ACTTC –Wednesday, July 23, 2025 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****