



Month

Day

Final ACO 2006 Year-end Calendar as of April 17, 2006

Item Description

MARCH

16 (Thursday) Distribute Purchasing Quick Reference Year-end Calendar for fiscal year (FY) 2005-2006.

16 (Thursday) Monthly Accounting Meeting (MAM): Discussion topics relating to FY 2005-2006 year-end activities. (See MAM March Agenda posted on the ACO web site.)

APRIL

7 (Friday) Requisitions for goods or services over \$100,000 must be received in Purchasing Department.

14 (Friday) Changes to contracts are due to the Purchasing Department.

20 (Thursday) Monthly Accounting Meeting (MAM) 9:00am - 11:00 am. Distribute ACO 2006 Calendar for fiscal year (FY) cut-off dates. Topics: Year-end activity.

Capital Asset Certification instruction packages to be distributed to departments.

MAY

1 (Monday) Schedules are due on or before this date to the Auditor-Controller's Office (ACO) (Attention: Capital Leases) for Accounting Periods 1 - 9 for Equipment or Building Capital Lease purchase principal and interest payments and Base Rental Amortization. Be sure to include queries for payments from PeopleSoft and/or Simpler Financials.

4 (Thursday) Requisitions for goods or services between \$25,000 and \$100,000 not covered by an existing County contract must be received in Purchasing Department.

11 (Thursday) **Capital Lease Documentation** - Deadline to submit supporting documentation for Capital Lease purchase additions, acquisitions and/or new financing agreements for equipment or building leased assets.

12 (Friday) Notification to Purchasing to make non-roll over blankets roll over or to stop roll over blankets from rolling.

15 (Monday) Schedules are due to the ACO for Accounting Periods 0 - 9:
S-9 - Deferred Revenue Account Analysis
T-9 - Due From Other Governments (DFOG)
V-9 - Due To Other Governments (DTOG)

Accounts Payable Signature List is due.



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MAY

(Continued) 18 (Thursday) Monthly Accounting Meeting (MAM) (2:00 pm - 4:30 pm) includes year-end topics. Year-end training (see June 7 and 8) replaces the June MAM.

Capital Asset documentation - Deadline to submit documentation for betterments, surpluses or disposals of capital assets (activity for FY 2006) to Auditor-Controller's Office (ACO) for review and approval. Documentation submitted after this date will require adjusting entries.

26 (Friday) All FY 2006 requisitions for goods or services outside the authority of the departmental buyers or LVPA Processors must be received in Purchasing.

30 (Tuesday) **ISF billings** through April 30 should be posted on or before May 31.
Third Quarter departmental charges for intrafunds and interfunds must be complete.

JUNE

7 (Wednesday) Year-end training - Riverside-CAC, 1st Floor Boardroom at 9:00 am. Topics discussed will include year-end accrual schedules and year-end manual. A second session (same topics) is scheduled for June 8 at DPSS Admin: Dodge Room. (YE Training replaces the June MAM.)

FY 2006 Form 11 Estimated Revenue and Appropriation Changes due to ACO Budgets Section by 12 Noon for the June 20th Board of Supervisors (BOS) agenda. Note: This is the first of two forms consisting of 11 months of actuals and the 12th month is projected.

Zero Budget Line spreadsheet due to OASIS on or before June 7, 2006.

8 (Thursday) **Year-end Training** - DPSS Admin: Dodge Room at 2:00 p.m.
(Same topics as presented on June 9 at Riverside-CAC.)

14 (Wednesday) First day to enter FY 2007 purchasing requisitions for all items except capital assets that do not have BOS approval.

16 (Friday) **Printing Services and Supply Services Requisitions** completed will be billed to FY 2006. Shipments after this date will be billed to FY 2007.

Central Mail charges (including postage) to be charged to FY 2007 from this date forward.



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JUNE

(Continued)	19 (Monday)	FY 2006 Estimated Revenue and Appropriation Changes due from ACO Budgets Section to County Executive Office (CEO) by 12 Noon for the June 27th BOS agenda.
	20 (Tuesday)	First day for departments to enter project/grant budgets and overall amounts. Departments that use lower level organization budgets can load these budgets starting today. Note: <i>Departments must coordinate budget loads with OASIS.</i>
	23 (Friday)	Cut-off for Journal Entries (JEs) from proprietary funds (Internal Service Funds and Enterprise Funds) and other departments that normally bill for final year-end charges to departments. JEs should reflect the last 2 months of FY 2006. (Note: This is their final billing.) Last day in June to enter FY 2006 JEs online. Departments can begin to enter JEs online on July 1 st as either FY 2006 or FY 2007. Cut-off date for Revolving Fund reimbursement AP vouchers to be received by the ACO for June cash disbursements. Reminder: All revolving funds must be reimbursed prior to the end of FY 2006.
	27 (Tuesday)	FY 2006 Estimated Revenue and Appropriation changes and contracts requiring BOS approval must be on the BOS agenda. All Appropriation Transfers affecting FY 2006 budgets must be approved by the CEO and received by ACO by 4:00 p.m.
	28 (Wednesday)	Last day to enter, budget check and post POs for FY 2006. Roll over blankets are available for ordering purposes. Pay Period 14 payroll journals to be entered into PS by the ACO Payroll Division staff. Actual posting date will be July 3, 2006. Note: Deposit Based Fee billings for Payroll #14 will have June 30, 2006 accounting dates and will post to FY 2006.



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JUNE

(Continued)

29 (Thursday)

Last day for OASIS to receive FY 2006 interfaces for AP vouchers, JEs and billings.

Pay Period 15 (split) payroll journal entries to be calculated and posted to PS.
(70% posted to FY 2005-2006 and 30% to FY 2006-2007.)

All **FY 2006 requisitions**, not sourced to a PO, will be canceled.

Last day to enter **FY 2006 inventory transactions** into PS.

Last day to enter **capital asset acquisitions** into PS.

Inventory count must be completed on or before June 30.
(RMC 6/29 – 30; DPSS 6/26 – 30; Fire 6/30)

All vouchers for goods and services received/rendered before July 1 must be entered with a June 30 date. See Year-end Closing Manual, "Accounts Payable" section.

30 (Friday)

Cut-off for entering PO Receivers (receiving documents) into PeopleSoft (PS) for FY 2006 posting. These transactions can be paid/vouchered through July 19th, and the transactions will be included in FY 2006 reports.

Cut-off date for all **June Treasurer Cash Receipts (TCRs)**. TCRs must be received for deposit into the Treasury by 3:00 p.m. to credit FY 2006. For TCRs submitted after this date, consult the ACO Year-end Closing Manual under the "Accounts Receivable" section.



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JULY

- 1 (Saturday) All JEs entered on line that belong in FY 2006 must be dated June 30, 2006; otherwise, the JE will auto date to FY 2007.
- First day to enter **FY 2007** July AP vouchers. **Note: Departments cannot pay** against old year POs in FY 2007 until they have rolled. The accounting date of July 1 is required on FY 2007 vouchers.
- First day to enter FY 2007 PO receivers against FY 2007 POs.
- First day to enter FY 2007 inventory transactions.
- 5 (Wednesday) OASIS to provide Schedule K reports to ACO on or before this date.
- Changes to quantity, dollar or item on Roll over blankets can be submitted to the Purchasing Department.
- Last day to complete and post revenue for all June TCRs. Note:** This includes deposit collections received through June 30 that were made by armor-car pick-up (the Treasurer's consolidated banking zero balance account – "DBR" deposits) rather than made directly to the County Treasurer.
- Interim June financial reports** (This is the first of three interim report distributions to the departments.)
- 10 (Monday) Schedule K department reports available on ACO website on or before this date.
- Capital Assets Certification** must be received by the ACO on or before this date. Refer to the Capital Assets Certification instructions for further details. Additions, Transfers and Retirements submitted with Certifications will be entered as audit adjustments.
- Equipment or Building Capital Lease schedules** are due on or before this date to the ACO for Accounting Periods 10 - 12. Final changes, additions, or adjustments must be included. Attach new/updated principal payment queries to validate your activity and lease payments. Attach new/updated principal payment queries to validate your activity and lease payments.



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JULY

(Continued) 14 (Friday)

Last day to submit year-end schedules.
This does not include Schedules K, K-1, P, S-9, T-9, and V-9.

Year-end accrual schedules, online JEs and supporting documentation are due to the ACO by 5:00 pm. Note: Materiality threshold for all entries in total is >\$5,000. Use pre-defined Journal ID number format as prescribed in YE Training Manual.

Second interim report distribution to the departments for June reports.
(Note: Reports include Pay Period 14.)

Last day to enter all intrafund or interfund journal entries for FY 2006.

18 (Tuesday) **FY 2006 AP vouchers / invoices** – Last Day to enter AP 2006 vouchers in PS.

19 (Wednesday) **FY 2006 AP vouchers / invoices** – Last day to approve in PS and deliver AP Voucher documentation to the ACO by 5:00 pm.

20 (Thursday) **FY 2006 JEs** – Last Day to enter JEs in PS.

21 (Friday) **FY 2006 JEs** – Last day to approve in PS and deliver JE documentation to the ACO by 5:00 pm.

Last day to enter FY 2006 invoices to recognize FY 2006 revenue or deferred revenue for goods and services rendered by June 30, 2006. **Note:** Accounting date and invoice must be June 30, 2006.

Deposit Based Fee billings will post 100% to FY 2007.
Collections due from the Tax Collector to the ACO Property Tax Section.

Last day to submit documentation for capital asset additions for the month of June.
Note: Documentation for capital asset additions for the FY through May should have been submitted throughout the year.

Accrual for FY 2006 property tax apportionment to be posted with a June 30 date.
Reversal date is July 1, 2006.



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JULY

(Continued)	22 (Saturday)	Remaining open POs for FY 2006 will be rolled to FY 2007. Note: Funding from FY 2006 does not roll to FY 2007.
	24 (Monday)	For unexpended FY 2006 funding to be used in FY 2007 for POs without goods or services received by June 30, departments must submit a request for Encumbrances (Schedules K and K-1) to the CEO for review and authorizing signature by 4:00 pm on this date.
	24 (Monday)	Re-enter canceled FY 2006 receivers as FY 2007 receivers. Remaining FY 2006 requisitions will be zeroed out and rebudget checked in order to relieve pre-encumbrance. Third interim report distribution to the departments for June financial reports. (Note: Reports will include Pay Period 15.) Departments perform final review of reports for accuracy. Accrued revenues and expenditures will be posted to the reports. Notify ACO immediately if any problems are noted. First day to enter August FY 2007 AP vouchers / JEs.
	27 (Thursday)	Close June Actuals and all other FY 2006 ledgers.
	28 (Friday)	FY 2006 first close and preliminary balances will roll forward to FY 2007 (Period 0). Note: A second and final close will occur after completion of all CAFR adjustments. Carry forward balances could change to reflect these adjustments in January.



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Item Description

AUGUST

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| 1 (Tuesday) | The CEO is to provide approved Schedule K and K-1 reports to the ACO by 4:00 pm on this date. |
| 3 (Thursday) | CEO to submit appropriation cleanup, Form 11, to the ACO Budget Section for review by 12 noon. |
| 4 (Friday) | ACO to provide to the EO a departmental summary of Schedules K and K-1 (Fund/Dept/Acct) for FY 2007 Increase in Appropriations by 11:00 am. |
| 7 (Monday) | July FY 2007 financial reports to be distributed to departments.

Property tax apportionment to be posted to PS.

Appropriation cleanup, Form 11, reviewed by ACO due to CEO by 12 noon for the August 15 BOS agenda.

July FY 2007 financial reports to be distributed to departments.
(Note: Reports include monthly activity only. Preliminary beginning balances from FY 2006 are not expected to roll forward until July 29 th). |
| 14 (Monday) | Final June 2006 financial reports to be distributed to departments. |
| 15 (Tuesday) | Schedule P due to ACO on or before this date. |

Feedback / Comment / Questions

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