



**COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER**

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ACC | **AUDITOR
CONTROLLER**
COUNTY OF RIVERSIDE

Paul Angulo, CPA, M.A.
County Auditor-Controller

Oscar Valdez
Assistant Auditor-Controller

To: Special District Managers/Accounting Personnel

From: Tanya S. Harris, DPA, CPA General Accounting Division Chief

Date: May 2, 2019

Re: **Fiscal Year 2019-2020 Special District Budget Package and Fiscal Year End 2019
Cut-off Dates for Financial Data Processed by the Auditor-Controller**

Attached: Special District Budget Package, AP-2 and ADM-3

Pursuant to California Government Code Section 53901, every district, unless exempted by the County Auditor, is required to file with the Office of the County Auditor-Controller an itemized estimate of anticipated revenues and appropriations for fiscal year 2019-2020. This includes all local agencies whose funds are in the County Treasury.

We have attached the budget package which includes the following:

1. Special District Budget Package Instructions
 - General Instructions
 - Debt Service Budget General Instructions
 - Accumulative Capital Outlay (A.C.O.) Budget General Instructions
2. Forms for Special District General Budget
 - Estimated Revenue form
 - Special District General Budget form
 - Worksheet for computing Estimated Fund Balance at June 30, 2019
3. Monthly Cash Flow Report form
4. Debt Service Budget
 - Special District Debt Service Budget form
 - Statement of Estimated Cash Available
 - Worksheet for computing Estimated Fund Balance at June 30, 2019
5. Accumulative Capital Outlay Budget
 - District Accumulative Capital Outlay Budget form
 - Special District Estimated Revenue form
 - Worksheet for computing Estimated Fund Balance at June 30, 2019

The special district budget package can also be located on the Auditor-Controller's website at <http://www.auditorcontroller.org> click on "reports" then click on "Forms & Schedule." Please complete each of the forms that apply to your district. Sign and return the original of each document to the Office of the County Auditor-Controller along with a copy of the resolution adopting your district's budget no later than 60 days after the beginning of your district's fiscal year.

Fiscal Year End 2019 Cut-off Dates:

CRITICAL: It is essential this memo is distributed to all Accounting Staff, Administrative Officers and Managers for your district.

- June 17 FY 19/20 Special District budgets that post to the County system are due to the Auditor-Controller's Office (ACO).
 - June 21 Last day to submit payment vouchers and supporting documentation for FY 2019 to the ACO by the end of the day.
 - June 28 Cash deposits for FY 2019 must be received by the Treasurer's Office by 1 PM.
 - July 1 FY 2020, accounting period 1 opens. This is the first day to enter AP vouchers, AR and journals in the new fiscal year.

FY 2020 Accounts Payable Signature List (AP-2 Form) due to the ACO before warrants are released. Attached.

FY 2020 Authorized Signature List (ADM-3) due to the ACO. Attached.
 - July 22 Last day for departments to edit check, budget check and post interface journals for FY2019.

Last day to enter and submit June (accounting period 12) journals for FY 2019.
 - August 2 ACO to close FY 2019 accounting period 12.
 - August 5 June month-end final reports release date.
 - August 9 Special District debt service tax rates due to ACO-Property Tax.
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Please ensure our office has current contact information including email addresses for future notifications.

Should you have any questions, please contact Esteban Hernandez at (951) 955-0335 or email ACO Budgets at acobudgets@RIVCO.ORG regarding the special district budget package, or email acoyearend@RIVCO.ORG regarding the year-end process.

Thank you for your cooperation.