**Fiscal Year 2010-11**  
**Year-End Training**  

Presenters:  
Tanya Harris and Frankie Ezzat

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**2011 Year-end Training**

**Objectives**

- To provide guidance on Year-end closing procedures so that we can:
  - Have consistency in reporting
  - Continue to report accurate, timely & reliable information
  - To answer any Year-end related questions

**Requirements**

- All organizational units under the BOS governance are required to submit YE Schedules.
  - Submit all to ACO (except K and K-1 which go to EO first).
  - Deadline is 7/14/11 (except P and W).
  - Schedules P and W are due 8/4/11.
Resources Available

- Visit ACO Website to access:
  - Electronic Excel Schedules
  - YE Manual
  - Year-end presentation
- Contact ACO YearEnd for any questions
  ACOYearend@co.riverside.ca.us

2011 Year-end Training – Chapter 2

Year-End Budgetary Controls

- Pursuant to Government Code §29120, budgetary units cannot exceed BOS-approved appropriations
- ACO cannot close fiscal year until appropriation budget deficits are eliminated pursuant to BOS-approved budget action

2011 Year-end Training – Chapter 3

Journal Entry (JE) Guidelines

- Accrual must be $5,000 or greater
- Round amounts to nearest dollar
- Submit a copy of your JE with each signed YE Schedule “Attn: ACO Year-End”
- An accrual entry must include both the accrual and the reversal entry for posting
2011 Year-end Training – Chapter 3

Accrual Entry Preparation

Accrual Reversal Preparation

Schedule N-Transmittal

- Summarizes the closing schedules
- Must accompany each closing package
- Required for each budgetary unit even if there are no closing YE schedules
### Receivables Classifications

- Due From Other Funds (Schd A)
- Due From Other Governments (Schd B)
- Accounts Receivable – Other (Schd C)
- Operating Accounts Receivable – (No Schd)
- Taxes Receivable (ACO prepares accrual)
- Interest Receivable (ACO prepares accrual)

### Schedule A

#### Due To/From Other Funds

- When a receivable and corresponding payable exists between County funds on June 30
- **Cash is not available** to satisfy liability
- Business units for both sides of the transaction must agree

#### Due To/From Other Funds (cont’d)

- Business unit entitled to revenue is required to:
  - Coordinate the transaction and get approval
  - Prepare Schedule A and process journal entries
- Only GL Module should be used for recording interfund transactions.
- The offset account must be Due To Other Funds.
**Schedule A**

*Due To Other Funds (cont’d)*

For example:
The Sheriff department provided security services for RCRMC.

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**Sheriffs**

(Governmental)

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**RCRMC**

(Proprietary)

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Security Services

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**Schedule B**

*Due To Other Government*

The proper DFOG accounts:

- 118300 - DFOG-Federal
- 118400 - DFOG-State
- 118500 - DFOG-City
- 118600 - DFOG-Other

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**Schedule B**

*Due To Other Government*

Year-end DFOG accounts:

- 118302 - DFOG-Federal-YE
- 118402 - DFOG-State-YE
- 118502 - DFOG-City-YE
- 118602 - DFOG-Other-YE

*Note: Above accounts to be used for YE journals only*
**Schedule B**  
**Due From Other Governments**

- Department is entitled to revenue as of June 30
- Revenue source is from Federal, State, City or other Governmental entities
- Cash is not received in advance
- Submit supporting documentation, such as invoices, grants, contracts, etc.

### Schedule B
**Due To Other Government**

<table>
<thead>
<tr>
<th>Line #</th>
<th>Account</th>
<th>Description</th>
<th>Base Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>118X02</td>
<td>Due From Other Governments</td>
<td>$XXX,XXX</td>
</tr>
<tr>
<td>2</td>
<td>7XXXXX  Or 2301XX</td>
<td>Applicable Revenue or Deferred Revenue</td>
<td>-$XXX,XXX</td>
</tr>
</tbody>
</table>
Scenario: EDARC will receive admin reimbursement FROM US Department of Housing and Urban Development. Date of estimated collection is October 10.

1) What Receivable Account should be used for this scenario?
2) What is the offset account to the Receivable?

Due From Other Governments

See Handout for Schedule T-12 Spreadsheet

Schedule C
Operating Accounts Receivable

Amounts owed to the County for goods or services provided to

- Private individuals
- Businesses
- Organizations
Examples:


2) EDA provided “Fair Sponsorship” to Palm Desert Development.

Schedule C: Operating Accounts Receivable

Do not include:

- Amounts due from other funds (Schd A)
- Amounts due from other governmental entities (Schd B)
- Receivables based on assessments (e.g., property taxes, interest, or special assessments)

Complete Schedule C for:

- Revenue is earned (entitled) as of June 30
- Governmental funds expecting to receive revenue within 3 months
- Submit supporting documents to ACO
### Schedule C
**Operating Accounts Receivable**

<table>
<thead>
<tr>
<th>Line #</th>
<th>Account</th>
<th>Description</th>
<th>Base Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>112200</td>
<td>Accounts Receivable</td>
<td>$XXX,XXX</td>
</tr>
<tr>
<td></td>
<td>(For YE)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>7XXXXX</td>
<td>Revenue or Deferred Revenue</td>
<td>- XXX,XXX</td>
</tr>
<tr>
<td></td>
<td>Or 2301XX</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**2011 Year-end Training – Chapter 4**

**PeopleSoft Billing Module**
- The last day to enter and process billing invoices into the Billing Module is July 18 at the end of business day.
- The Billing Module can not be used for year-end accruals.
- The appropriate year-end schedules must be completed to capture your department’s revenue accruals.

### Accounts Payable Categories
- Operating Accounts Payable (ACO prepares)
- Salaries and Benefits Payable (ACO prepares)
- Due To Other Funds (Schd A)
- Due To Other Governments (Schd G)
- Accounts Payable – Other (Schd I)
Operating Accounts Payable

- Amounts due to contractors, vendors, and suppliers from the receipt of goods and services prior to year end.
- Payment is not expected to be made prior to year end until a subsequent accounting period.

Example:
On July 1, 2011, Xerox Corp billed the County $5,080 for repair services provided on 06/15/11. The due date is 07/15/11.

Operating Accounts Payable (cont’d)

- No year end accrual schedule is required.
- ACO will prepare A/P Accruals Journal Entry by business unit with journal date 06/30/11.

AP Accrual Process

The AP accrual process will include two Journal Entries:

<table>
<thead>
<tr>
<th>JE #</th>
<th>JE Accrual Posted By Date</th>
<th>Vouchers Approved By Department and Delivered to ACO</th>
<th>Invoice Date</th>
<th>Voucher Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>07/28/11</td>
<td>07/11/11 – 07/14/11</td>
<td>06/30/2011 or earlier</td>
<td>100% (No Limit)</td>
</tr>
<tr>
<td>2</td>
<td>08/31/11</td>
<td>07/15/11 – 08/18/11</td>
<td>06/30/2011 or earlier</td>
<td>$5k and up</td>
</tr>
</tbody>
</table>
**AP Accrual Process (cont’d)**

Prior to Journal Entry Posting….

- A list of A/P vouchers by Business Unit will be provided for your review.
- Reply within 24 hours:
  - Ok to post
  - If necessary, changes to be made
  - Resolve insufficient budget when applicable

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**Voucher Header Panel**

In order for a voucher to get picked up in the AP accrual process, you must enter 06/30/2011 or prior in the Invoice Date field in the Voucher Header panel.

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**Please refer to the A/P Invoice Date Determination Diagram Appendix B**
Operating Accounts Payable (cont’d)

Most common mistakes

Incorrect invoice date was selected from the vendor’s invoice.

-e.g. “July 27, 2011” was selected for the invoice date, however, the description was referring to the old fiscal year “Billing Statement– 4th Quarter 2010-11”

Note: The correct invoice date should be 06/30/2011. “July 27, 2011” could be the date when the invoice was issued.

Schedule G

Due To Other Governments

- Amounts due to federal, state, city or other local governmental entities
- A liability resulting from services received or unexpended resources provided by another government entity
- Submit supporting documents such as invoice, contract, Form 11s, etc.

<table>
<thead>
<tr>
<th>Line #</th>
<th>Account</th>
<th>Description</th>
<th>Base Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>5XXXXX</td>
<td>Applicable Expenditure Account</td>
<td>$XXX,XXX</td>
</tr>
<tr>
<td>2</td>
<td>2081XX</td>
<td>Due To Other Governments</td>
<td>-$XXX,XXX</td>
</tr>
</tbody>
</table>
**Schedule V-12**
**Due To Other Governments**

This schedule serves as an aging report of outstanding payables to other governments at year end.

Note: Schedule V-12 to include amounts from Schedule G

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**Schedule G – Due To Other Governments**

**Examples:**
- State Department of Health billed County’s Health dept. for “Healthy Families” Program.
- On July 15, 2011, the State billed the County for the services provided for the 4th QTR of FY2011 in the amount of $400,000

Record $400,000 on Schedules G, and V-12

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**Due To Other Governments**

See Handout for V-12 Spreadsheet
Salaries and Benefits Payable

Amounts Due For:

- Employee salaries
- Employee benefits
  - Retirement
  - Flex benefits (Medical/Dental)
  - County share of Social Security
  - Medicare taxes
- Other accrued payroll costs

Salaries and Benefits Payable (cont’d)

<table>
<thead>
<tr>
<th>Pay Period</th>
<th>Dates Covered</th>
<th>Pay Date</th>
<th>FY11 Accrual</th>
</tr>
</thead>
<tbody>
<tr>
<td>PP14 (100%)</td>
<td>6/16/10 thru 6/29/10</td>
<td>07/13/11</td>
<td>06/30/11</td>
</tr>
<tr>
<td>PP15 (90%/10%)</td>
<td>6/30/11 thru 7/13/11</td>
<td>7/27/2011</td>
<td>1 day accrual (6/30/2011)</td>
</tr>
</tbody>
</table>

For liabilities that either do not fit the definition of vendors, other funds, and other governments, or non-traditional AP type transactions (i.e., electronic wires)
Schedule I
Accounts Payable — Other

<table>
<thead>
<tr>
<th>Line</th>
<th>Account Description</th>
<th>Base Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>5XXXXX Expenditure Account</td>
<td>$XXX,XXX</td>
</tr>
<tr>
<td>2</td>
<td>201200 Accounts Payable - Other</td>
<td>-$ XXX,XXX</td>
</tr>
</tbody>
</table>

Encumbrances Schedules K and K-1

- Encumbrances are commitments related to unperformed / unfulfilled purchase orders or contracts for goods or services
- Reserve for Encumbrance – NO Longer applicable Under GASB 54

Encumbrances Schedules K and K-1 (cont’d)

Change in Reserve For Encumbrance:
Under GASB 54, “encumbering amounts for specific purposes for which resources already have been Restricted, Committed, or Assigned should not result in a separate display of encumber amount within those classifications.”
Encumbrances Schedules K and K-1 (cont’d)

- Encumbered amounts for specific purposes for which the resources **have not been** previously restricted, committed, or assigned should not be classified as unassigned but, rather assigned.

For example:

- Transportation Fund 20012- Prop1B Highway Safety has Encumbrances for the amount of $200K. The fund’s Closing rule is “Restricted” fund balance account.

Encumbrances Schedules K and K-1 (cont’d)

- Fund balance should be committed, restricted or assigned based on the specific purpose of encumbering amounts.

- If you wait until the commitment is fulfilled (goods/services received) to record a liability, funding (appropriations) may not be available in the new fiscal year.

- County allows departments to bring committed prior year appropriations into the new year.
### Encumbrances Schedules K and K-1 (cont’d)

Only commitments with available budgeted appropriations can be encumbered. Requests for Encumbrances cannot exceed approved Net County Cost.

<table>
<thead>
<tr>
<th>Approved Net County Cost</th>
<th>Actual Net County Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgeted Appropriations</td>
<td>Actual Expenditures</td>
</tr>
<tr>
<td>Less: Est. Dept. Revenues</td>
<td>Less: Actual Dept. Revenue</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>= Budgeted Net County Cost</td>
<td>= Actual Net County Cost</td>
</tr>
</tbody>
</table>

**Cannot Exceed**

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### Encumbrances - Events Not Qualifying (cont’d)

- Goods or services received prior to or on June 30
  - These become liabilities
  - Pay through PeopleSoft by August 18, 2011 or
  - Accrue on Schedule A, G, or I
- Undelivered goods or services as of June 30 that are less than $5,000
- Requisitions are requests, not commitments nor obligations

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### Encumbrances Schedule K and K1 (cont’d)

- Schedule K: Purchase orders ONLY
- Schedule K1: Other commitments such as contracts, Form 11’s, MOUs, and Form 5’s, etc...
To Request for
Prepare YE Schedules K and/or K-1

Submit schedules to your Department Analyst in the Executive Office for approval by 7/14/11

From the "Year-End Publications" list, select "Schedule K Listing".

Encumbrances Schedules K and K-1 (cont’d)
- Save your Business Unit to your Computer
- There will be a tab for each of the reports:
  - RVPOA621 ~ Sorted by Business Unit, PO, PO Description, Fund, DeptID & Account (Detail)
  - RVPOA621D ~ Sorted by Business Unit, Dept ID and Account (Summary)
From the list of business units, select your business unit. A listing of Schedule K reports will be displayed. Each listing is a link to Excel files that can be either saved to your own computer or printed.

Encumbrances Schedules K and K-1 (cont’d)
- Review both Schedule K Reports
- Determine appropriate encumbrance amount
- Complete Schedule K
- Submit all Reports to your department analyst in the Executive Office by Thursday, July 14, 2011

Encumbrances Schedules K and K-1 (cont’d)
- Approved Schedules K and K-1 are to be provided from the CEO to the ACO by 7/25/11 for consolidation and calculation of:
  - FYE for Encumbrance amounts
  - New year departmental increase in appropriations amounts
Encumbrances Schedules K and K-1 (cont’d)

- ACO to provide summary data for FYE Reserve for Encumbrance and new year departmental increase in appropriations to CEO by 8/22/11

- CEO to prepare and submit Form 11 for Board approval on 9/27/11
**Additional Encumbrances Reports**

- These reports can be found in Dazel under “Purchasing Reports” and are generated every Saturday.
- Departments must analyze and determine which requisitions (REQ) and purchase orders (PO) have already been fulfilled and which are still outstanding. If they are not needed or fulfilled with budget still being tied up, please make sure to clear them out of the system to free up department budget.

- Print your section (Business Unit) of each report. Highlight and/or Circle your Business Unit’s Remaining Amount.
- Have the department head certify this list with a signature and date.
- Submit the package to your management analyst at the County Executive Office by Thursday, July 14, 2011.

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**BREAK!!**

The presentation will resume in 10 minutes.
 Inventory - What is it?

- Materials and supplies held in the normal course of operations for future consumption

Schedule E - Inventory (cont'd)

- WHO REPORTS INVENTORY?
- To which entities does the inventory process apply?
  - Departments with inventory value of $50,000 or more

Schedule E - Inventory (cont’d)

- What is required if the inventory process applies?
  - Perform a physical inventory count

To which entities does the inventory process apply?

Departments with inventory value of $50,000 or more
**Schedule E – Inventory (cont’d)**

- What is required if the inventory process applies? (cont’d)
  - Record the count results in PeopleSoft:
    - Inventory Management Module
    - Online journal ($5,000 minimum adjustment)
  - Schedule E is required to document results of physical count

---

**Top Portion of Schedule E**

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund No.</td>
<td>10000</td>
</tr>
<tr>
<td>JE Number:</td>
<td></td>
</tr>
<tr>
<td>Fund Name:</td>
<td>General Fund</td>
</tr>
<tr>
<td>JE Source:</td>
<td>YE</td>
</tr>
<tr>
<td>DeptID:</td>
<td>270000000000</td>
</tr>
<tr>
<td>Dept Name:</td>
<td>Fire Protection-Forest</td>
</tr>
<tr>
<td>Fund Type:</td>
<td>G</td>
</tr>
<tr>
<td>Ending Inventory Value</td>
<td>June 30*</td>
</tr>
<tr>
<td>Less: Beginning Inventory Value</td>
<td>July 1</td>
</tr>
<tr>
<td>Inventory Adjustment Amount (JE required if $5,000 or more)</td>
<td></td>
</tr>
</tbody>
</table>

---

**Middle Portion of Schedule E**

**Journal Entry for Governmental Fund**

<table>
<thead>
<tr>
<th>Note to user</th>
<th>Account</th>
<th>Description</th>
<th>Debit or (Credit)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>520000</td>
<td>Nonspendable for Inventory</td>
<td>(15,772)</td>
</tr>
</tbody>
</table>

**Journal Entry for Proprietary Fund**

<table>
<thead>
<tr>
<th>Note to user</th>
<th>Account</th>
<th>Description</th>
<th>Debit or (Credit)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>520000</td>
<td>Nonspendable for Inventory</td>
<td>(15,772)</td>
</tr>
</tbody>
</table>
REVENUE RECOGNITION

Revenue Recognition Principle
- Proprietary funds recognize revenue when earned regardless of when cash is received (accrual basis)
- Governmental funds should recognize revenue only when the revenue is both measurable and is expected to be received within the “availability period” (modified accrual basis)

Governmental Funds
- Revenue Availability Period
  - 60-day
  - 11-month
  - 3-month
**Instances To Record Deferred Revenue**

**Schedule L-1**
When cash is received in advance of the earning (entitlement) process

**Schedule L-2**
When earned by a Governmental Fund, but not available

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**Cash Received In Advance**

**Example: (L1)**

On March 15, 2011, Probation received $500K Grant money from the State. The department recorded revenue upon cash receipt and the amount is not yet been earned.

<table>
<thead>
<tr>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash (10100)</td>
<td>$500,000</td>
<td></td>
</tr>
<tr>
<td>Revenue (7XXXXX)</td>
<td>$500,000</td>
<td></td>
</tr>
</tbody>
</table>

---

**Cash Received In Advance**

**Example: (Cont.)**

On June 30th - Only 50% of the balance is earned. A reclassification entry is then needed to account for the outstanding liability of $250K since only 50% of the project has been earned.
Revenue is earned, but not available

Example: (L-2)
On June 15, 2011, a governmental fund provided services to a City for $100K. An invoice was sent to the City for the services provided and the receipts are not expected to be received until Oct. 15, 2011.

Deferred Revenue Account Analysis

Schedule S-12 Spreadsheet

Schedule M Prepaid Expenses

- Amount paid for a product or service that has not been fully used up as of fiscal year-end
  - Insurance premiums paid in advance
  - Rents that are paid in advance
**Schedule M Prepaid Expenses**

- Schedule M allocates the total amount paid between current FY expense and amount capitalized for future FY expense.
- Journal entry is required to capitalize amount of expense not used.
- Journal entry is also required to reserve an equity amount for the prepaid.

**Schedule Q Construction in Progress**

- Construction in Progress is used to track costs incurred to construct or develop a tangible or intangible capital asset before it is substantially ready to be placed into service.
- There is no depreciation expense or amortization expense related to CIP until it is reclassified into the appropriate capital asset listing.
Schedule Q Construction in Progress

- Schedule Q is a newly developed report that has been added to the year end package.

- This Schedule is broken into three major categories:
  - Active Projects
  - New Projects
  - Closed Projects

Schedule P
Bank Accounts Controlled by Agencies and Departments

DUE AUGUST 4, 2011

Complete Schedule P for all bank accounts:
- Open during the year (new & existing)
- Closed during the year
- List top 10 sites where cash and checks are collected
Schedule P
Bank Accounts Controlled by Agencies and Departments (cont’d)

Required attachments:
- June bank statement
- June bank reconciliation
- Authorized bank signature card
- Request to establish the account (AP5)
- Top 10 collection sites
- Schedule P questionnaire

Treasurer Cash Receipts
For Fiscal Year 2011

Types of Treasurer Cash Receipts

- Cash Deposits
  - Money deposited into the County Treasury

- Zero Balance Accounts (ZBA)
  - Money deposited into an authorized bank institution or pick up by armor transportation

- Wire Transfers
  - Money wired out of the County Treasury
Cash Deposits
Cut-off date
June 30, 2011
BEFORE 3 PM

Wire Transfers
June 30, 2011
cut off time is
9 AM

Capital Leases
Substantially all the risks and benefits of ownership are assumed by the lessee.
To qualify as a Capital Lease, only one of the following criteria must be met:

1. Transfer of ownership at end of lease
2. Bargain purchase option
3. Lease term is equal to 75% or more of estimated life of leased property
4. Present Value (PV) of minimum lease payments = at least 90% of the asset’s fair value

NOTE: If none of the capital lease criteria is met, the lease is classified as an operating lease.

2011 Year-end Training

Capital Leases (cont’d)

Use the capital lease test at the ACO website, to properly classify the lease.

- ACO Lease Test
  - ACO Website
  - Click on Forms and Schedules
  - Click on Capital Lease Test
  - Input required information

Capital Leases (cont’d)

Capital Lease Module

Effective July 1, 2009

- Please enter Present Value of future lease payments into Capital Lease Module
- For additional training on Capital Lease Module, please contact the ACO Capital Asset Team.
**Schedule R**
**Contingent Liabilities**

- May become liabilities as a result of an existing condition, situation, set of circumstances, and
- There is a reasonable expectation that a loss has occurred

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**Accounting for Contingent Liabilities**

- If Probable & Estimable = ACRUUE
- If Probable, but not estimable = DISCLOSURE, but not accrued
- Remotely Possible = No disclosure, No accrual

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**Schedule W**
**Revolving Funds**

- **Definition**
  A Revolving fund is an authorized amount of cash in the form of currency, a bank checking account or both. Revolving funds are established for specific operational needs to facilitate certain expenditure and cash transaction throughout the County departments.
Schedule W
Revolving Funds (cont’d)

An Example of a Revolving Fund:

ABC Department has established a Revolving Fund account for the amount of $500 and their Custodian is John Smith. The $500 is kept in a lockbox at their location. The monies are being used for miscellaneous expenses. For example, postal stamps, employee reimbursement, office supplies and etc.

Schedule W
Revolving Funds (cont’d)

California Government Code Section 29321.1 requires the Auditor-Controller to render a written report to the Board of Supervisors at the end of each fiscal year identifying the revolving funds in existence during the fiscal year, the amount of such fund, and the officer using the fund.

Schedule W
Revolving Funds (cont’d)

Your Revolving Fund Treasury Number

Revolving Fund Amount

Location of Revolving Fund and Amount
Schedule W Revolving Funds (cont’d)

Schedule W has been created for you to identify:

- Revolving Fund Department ID and Fund Number
- Revolving Fund Custodian

Schedule W is due on August 4th

If your Revolving Fund is maintained in a bank account outside the County Treasury, Schedule P should accompany your Schedule W

Schedule Y
Pollution Remediation

A pollution remediation obligation refers to the County’s responsibility to address the current or potential effects of existing pollution through activities such as environmental assessments or cleanups (i.e., clean up spills of hazardous wastes or removal of asbestos)
Schedule Y Pollution Remediation

- Standard was implemented in FY 2009.
- Questionnaire – Knowledge of pollution or contamination caused by County activity or property.
- Answer Yes/No
- Explain any “Yes” answers. No JE required.
- Only one questionnaire from department required.

MAIL YEAR-END PACKETS BY JULY 14, 2011

ATTENTION:
ACO YEAR-END
MAIL STOP #1050

Hand Deliver Year-End Packets To:

ACO Year-End
11th Floor
Questions?

Send your questions via email to:

ACOYearend@co.riverside.ca.us

Or

Look for Yearend, ACO in your email address book

The End
ERROR: syntaxerror
OFFENDING COMMAND: --nostringval--

STACK:
/Title ()
/Subject (D:20110517145728-07’00’)
/ModDate ()
/Keywords (PDFCreator Version 0.9.5)
/Creator (D:20110517145728-07’00’)
/CreationDate (tsharris)
/Author (mark)