PURPOSE: To explain the designated use the Supplemental Financial Ledgers.

SCOPE: Applies to County departments, agencies, special districts, and authorities, that are governed by Riverside County Board of Supervisors, and/or which maintain funds in the County Treasury.

POLICY: Individuals assigned to use Supplemental Ledgers will require additional training to obtain the security role necessary to access the ledgers in the financial system.

Supplemental Ledgers will have the following designations:

Proprietary – accumulates capital assets and inventory transactions from the inventory asset modules.

Governmental – accumulates capital assets, long-term debt, and full accrual accounting.

Year-End Audit – post audit and client adjustments for year-end financial reporting.