



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

County Administrative Center
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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 *TSH*

Date: May 1, 2020

Re: **Fiscal Year 2020-2021 Special District Budget Package and Fiscal Year End 2020**
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 electronically with the Office of the County Auditor-Controller an itemized estimate of anticipated revenues and appropriations for fiscal year 2020-2021. 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, 2020
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, 2020
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, 2020

The special district budget package can also be located on the Auditor-Controller's website at <https://www.auditorcontroller.org> click on "Reports" then click on "Forms & Schedules." Please complete each of the forms that apply to your district. Sign and email of each document to the County Auditor-Controller via email address at acobudgets@RIVCO.ORG 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 2020 Cut-off Dates:

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

- June 15 FY 20/21 Special District budgets that post to the County financial system are due to the Auditor-Controller's Office (ACO).
 - June 19 Last day to submit payment vouchers and supporting documentation for FY 2020 to the ACO by the end of the day.
 - June 26 Cash deposits for FY 2020 must be received by the Treasurer's Office by 1 PM.
 - July 1 FY 2021, accounting period 1 opens. This is the first day to enter AP vouchers, AR and journals in the new fiscal year.

FY 2021 Accounts Payable Signature List (AP-2 Form) due to the ACO before warrants are released. Attached.

FY 2021 Authorized Signature List (ADM-3) due to the ACO. Attached.
 - August 10 Special District debt service tax rates due to ACO-Property Tax.
 - August 13 Last day for departments to edit check, budget check and post interface journals for FY2020.
 - August 18 Last day to enter and submit June (accounting period 12) journals for FY 2020.
 - August 28 ACO to close FY 2020 accounting period 12.
 - August 31 June month-end final reports release date.
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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 Misley Wang at (951) 955- 3821, 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.