



FY25-26 Year-End Presentation

Prepared by

Auditor-Controller-Treasurer-Tax Collector's Office



Introduction

- **Plan now!**
 - Staff to meet workload
 - Checklists
 - Internal Calendars
- **Use the tools available**
- **What's new?**
- **Communicate**



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Key Dates—June/July 2026

- June 24 - 5pm / Deadline for Vouchers & Journals to be approved by June 30 (Cash Basis) for June month-end ledger
- June 30 - 3pm / Cash Deposits posted to June. Account Receivables must be established for revenue deposits applicable to FY25-26 starting July 1st
- July 16 - Noon / June Vouchers; AP Journals; Budget Journals; Sales & Use Tax Journals
- July 17-18 – FY25-26 PO Roll Close Process. All users will be locked out of EFS. EFSRS and Simpler EFS will be available.
- July 22 - All journals not posted by EOD for FY25-26 will be canceled
- July 25 – FY2025-26 GL Close Process
- **July 27 - HAPPY NEW FISCAL YEAR 2026-2027**



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Budgetary Adjustments

Due Date
July 16 - Noon

Budget adjustments that require Board of Supervisors approval

- Budget adjustments Journal ID naming convention
 - Recurring adjustments: BRR, 2 digit Dept. ID, 5 sequential digits (ex.BRR1500001)
 - One-time adjustments: BRO, 2 digit Dept. ID, 5 sequential digits (ex.BRO1500001)
- Add to Long Description field: **Resolution number**, date, cross-reference budget journal numbers for multiple journals
- Attach Budget Resolution as support (except FYE budget resolution)
- See packet for examples, including budget journals not requiring BOS approval
- Run a budget pre-check **BEFORE** submitting for approval



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Operating Transfers (OTs)

Due Date
July 10 - Noon

Operating Transfers entered into Commitment Control (Budget Adjustments)

- Budget adjustments that include an OT must be entered into Oracle Planning
- Include a reference to the corresponding budget adjustment for the other side of the OT
 - i.e. “Please refer to journal BRO1100001 for the revenue side of this operating transfer.”



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Operating Transfers (OTs)

Due Date
July 10 - Noon

Operating Transfers entered into the General Ledger

- The expenditure and revenue side of all Operating Transfers must be in one journal.
- The OT Journal may only have one distinct giving department.
- OT expenditures and OT revenues must net to zero in the Journal
- Please see the packet for exceptions



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Split Payroll

- Fiscal Year-End split is 60/40:
 - **Old FY25-26 — 60%** (June 23 - 30)
 - **New FY26-27 — 40%** (July 1 – July 6)
- Costs are allocated to fiscal year based on **ACTUAL DATES** in UKG PRO



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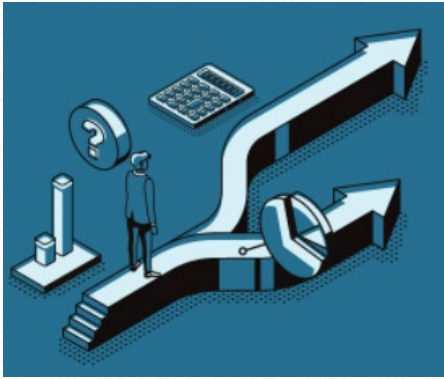


PO Encumbrances

Key Cutoff Dates

- June 19: Noon / Contract encumbrances and Current Year adjustments
- June 19: 5pm / Requisitions for goods/supplies to Purchasing
- June 26: Noon / All FY25-26 requisitions in EFS that are not turned into PO will be closed
- June month-end: zero encumbrance balance PO closed, appropriations adjusted, unapproved requisitions canceled
- July 6: Requisitions for prior year PO releases/decreases to establish Accounts Payable Due
- July 14 – POs with encumbrances less than \$1,000 closed, unless exception requested
- July 17-18 – PO Encumbrance Roll; only PO Encumbrances with unexpired balances will be rolled forward to FY26-27





Dual Period A/P Vouchers

DO NOT CROSS FISCAL PERIODS

- FY25-26 PO's with 6/30/26 accounting date
 - FY26-27 PO's with 7/1/26 accounting date
-
- FY25-26 vouchers - 6/30/26 accounting date, no special handling
 - FY26-27 vouchers - 7/1/26 or later accounting date, if NOT related to Prior Year PO/Contract then no special handling
 - FY26-27 vouchers - 7/1/26 or later accounting date, if related to Prior Year PO/Contract, then refer to PO Encumbrances and Accounts Payable sections for how to process



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Prepaid Expense

Due Date
June 24 - 5pm

- Not necessary for expenses under \$1,000 excluding Travel
- All travel applicable to next fiscal year must be booked as Prepaid Expense
- Process voucher using account 15200 & subsidiary
- In applicable year, clear the prepaid and record the expense via journal
 - Reference voucher #



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Capital Assets

Due Date
July 16 - Noon



- Project costs (CIP/WIP) vs. direct purchases
- Requisition preparation – AM Business Unit, Profile ID, "Capitalize" checkbox
- PO Receipt – Create and copy voucher from a PO Receipt
- Voucher support – Fixed Asset Addition form must be included



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Sales & Use Tax

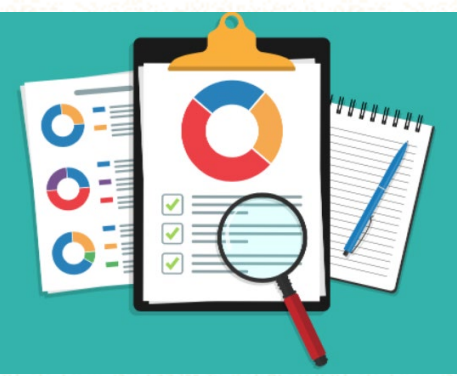


Due Date:
July 16 - Noon

- Use taxes are due when an invoice understates sales tax
- Proper voucher entries ensure accurate calculation of use taxes
- Cal Card vouchers – select “Tax Exempt” & create a use tax journal
- Journal liability line description:
 - **Voucher ID, applied tax rate/correct rate, location**



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Subsidiary Numbers

Due Date
July 7th

- Request Subsidiary Number prior to preparing a journal/voucher
- Email ACTTC-Claims@sonomacounty.gov to set up subsidiary
- ★ Plan Ahead - Requests may take up to 1 week ★
- Subsidiary numbering convention:
 - Two-digit department ID
 - Followed by two digit fiscal year for the applicable year
 - Last four digits selected by the department



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Journals

Minimum requirements for **ALL** Journals:

- Meet Deadlines
 - ISD and ERP Billing, and Fleet Interfaces - July 8
 - Disaster Reimbursement Journals – July 9 - Noon
 - Journals between Departments (including OTs) - July 10 - Noon
 - Clean up Journals - July 22 - Noon
- Clear and concise description fields
- Solid support for all \$ amounts – transactions may be denied if unclear



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Accounts Payable

Account 20300

Due Date
July 16 - Noon

- Payables are amounts owed to **outside** suppliers for goods or services received prior to fiscal year-end, June 30
- Do **not** set up interdepartmental payables
- Accounts payable for amounts less than \$1,000 not required
- A reminder - prior year accounts payables with outstanding balances as of **May 31** written-off by ACTTC



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Accounts Receivable

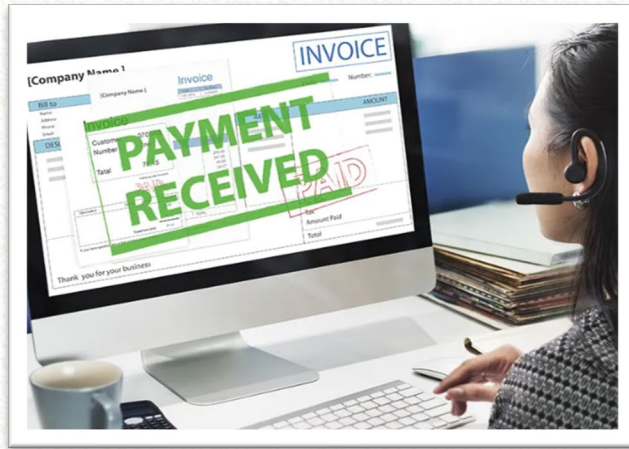
**Due Date
July 21 - Noon**

- A receivable is an amount that is legally owed to the County/District but payment has not been received by the close of the fiscal year, June 30th
- Adequate supporting documentation is required; totals should be highlighted
- Amounts owed between County departments should be recorded as revenue and expenditures via a journal entry; receivables should not be set up for these
- A receivable is not required for an amount less than \$1,000



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Dual Period Receivables

Account 12100

- All revenue sources except intergovernmental receivables when payment is received after June 30th during the dual fiscal period
- A subsidiary number is not required for Dual Period Receivables
- For amounts deposited to the Treasury no later than July 21st
- Set-up journal is submitted simultaneously with the applicable deposit journal



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Accounts Receivable Subsidiary Required

- Payment is not received during the dual fiscal period
- ALL revenue sources except intergovernmental – Account 12115 – Other Receivables
- Intergovernmental Receivable accounts are:
 - 16100 – Due From Federal
 - 16200 – Due From State
 - 16210 – Due From State for SB 90 Claims
 - 16300 – Due From Other Governments
- Use the appropriate revenue account for intergovernmental transactions



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Unearned Revenue & Deferred Inflows of Resources

Due Date
July 21 - Noon

- Unearned Revenue – Account 25100
 - Liability representing cash received before earned, such as prepayments received in advance of services
- Deferred Inflows of Resources – Account 252xx-259xx
 - Assets received related to a future reporting period
 - Not a liability as there is no obligation to pay back the cash/resources received
- Period of Availability
 - County has a 365 day period of availability from fiscal year-end for receivables



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Revenue Recording Guidance

Guidance to establish consistent account usage for specific revenue reporting areas

- Record revenue to EFS accounts based on why the County received the money rather than from whom it was received (i.e. Federal Grant (why) received from State (whom))
- Other and Miscellaneous revenue accounts **SHOULD NOT** be the default account
- PY Revenue - Use corresponding PY revenue account (i.e. PY Federal, State, Other Intergovernmental, Charges for Services)
 - In journal line description add which CY account would have been applicable
- Record write-off of uncollectable AR following the Discharge of Accountability policy and use the **Discharge from Accountability Request Form**



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Petty Cash Accounts

- All Petty Cash funds and cash drawers must be counted and reconciled as of June 30th
- Petty Cash Count Reconciliation Form completed and submitted to ACTTC by July 1st



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Outside Bank Accounts

- All journals to record FY 2026 bank activity due by July 22nd , 2026
- June 30 Outside Bank Accounts Reconciliation completed and submitted with bank statement to ACTTC by August 3



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- Planning – Jennifer.Calderon@sonomacounty.gov or 565-3289
- Budget Adjustments, Operating Transfers - ACTTC-Budget@sonomacounty.gov or 565-3292
- Payroll - ACTTCPayrollDivision@sonomacounty.gov or 565-4685
- Purchasing - Lindsay.Musco@sonomacounty.gov or 565-3087
- Vouchers and Prepaid Expenses - Ilene.Revheim@sonomacounty.gov or 565-3282
- Capital Assets, Sales and Use Tax - Joseph.Cochrane@sonomacounty.gov or 565-3283
- Subsidiaries, Petty Cash, Outside Accounts - Oscar.Juarez@sonomacounty.gov or 565-1395
- Journals and Accounts Payable Journals – Imelda.Padilla@sonomacounty.gov or 565-3261
- Accounts Receivable - Ted.Lin@sonomacounty.gov or 565-3106
- Unearned Revenue & Deferred Items - Mawanis.Khan@sonomacounty.gov or 565-3291
- Revenue Guidance - Jocelin.Padilla@sonomacounty.gov or 565-3284



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THANK YOU



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