



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

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**ACC** | AUDITOR  
CONTROLLER  
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA-Mgmt  
AUDITOR-CONTROLLER

To: Special District Managers/Accounting Personnel

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

Date: May 14, 2015

Re: **Fiscal Year 2015-2016 Special District Budget Package and Fiscal Year End 2015  
Cut-off Dates for Financial Data Processed by the Auditor-Controller**

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

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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 2015-2016. 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, 2015
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, 2015
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, 2015

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.

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Fiscal Year End 2015 Cut-off Dates:

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

- June 15 Special District budgets that post to the County system are due to the Auditor-Controller's Office (ACO).
- June 23 Last day to process stops, cancels, or replacements and stale-dated warrants for FY 2015.
- June 23 Last day to enter and submit payment vouchers and supporting documentation for FY 2015 to the ACO by the end of the day.
- June 30 Cash deposits for FY 2015 must be received by the Treasurer's Office by 1 PM.
- July 1 FY 2016, accounting period 1 opens. This is the first day to enter AP vouchers, AR and journals in the new fiscal year.
- FY 2016 Accounts Payable Signature List (AP-2 Form) due to the ACO before warrants are released. Attached.
- FY 2016 Authorized Signature List (ADM-3) due to the ACO. Attached.
- July 17 Last day for departments to edit check, budget check and post interface journals.
- Last day to enter and submit June (accounting period 12) journals in FY 2015.
- August 7 ACO to close FY 2015 accounting period 12.
- August 10 Special District debt service tax rates due to ACO-Property Tax.
- August 10 June month-end final reports release date.

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Please ensure our office has current contact information including email address for future notifications.

Should you have any questions, please contact Esteban Hernandez at (951) 955-0335 or email [ACOBudgets@co.riverside.ca.us](mailto:ACOBudgets@co.riverside.ca.us) regarding the special district budget package, or Ryan Carter at (951) 955-8051 or email [ACOWorldEnd@co.riverside.ca.us](mailto:ACOWorldEnd@co.riverside.ca.us) regarding the year-end process.

Thank you for your cooperation.