



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

County Administrative Center  
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**Ben J. Benoit**  
County Auditor-Controller

**Tanya S. Harris, DPA, CPA**  
Assistant Auditor-Controller

To: Special District Managers/Accounting Personnel

From: Esteban Hernandez, General Accounting Division Deputy

Date: May 15, 2023

Re: **Fiscal Year 2023-2024 Special District Budget Package and Fiscal Year End 2023**  
**Cut-off Dates for Financial Data Processed by the Auditor-Controller**

Attached: Special District Budget Package and ADM-3 Form

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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 2023-2024. 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, 2023
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, 2023
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, 2023

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 "General Accounting Reports and Publications" and lastly click on "Special District Reports". Please complete each of the forms that apply to your district. Sign and email all documents to the Office of the County Auditor-Controller at [acobudgets@rivco.org](mailto: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.

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Fiscal Year End 2023 Cut-off Dates:

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

June 12	FY 23/24 Special District budgets that post to the County system are due to the Auditor-Controller's Office (ACO).
June 16	Last day to submit payment vouchers and supporting documentation for FY 2023 to the ACO by the end of the day.
June 30	Cash deposits for FY 2023 must be received by the Treasurer's Office by 1 PM.
June 30	FY 2024, accounting period 1 opens. This is the first day to enter AP vouchers, AR and journals in the new fiscal year.
July 1	FY 2024 Authorized Signature List (ADM-3) due to the ACO. Attached.
August 1	Special District debt service tax rates due to ACO-Property Tax.
August 10	Last day for departments to edit check, budget check and post interface journals for FY2023.
August 16	Last day to enter and submit June (accounting period 12) journals for FY 2023.
August 25	ACO to close FY 2023 accounting period 12.
August 28	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 Heydee Koury at (951) 955-9461, Evangelina Gregorio at (951) 955-3876 or email ACO Budgets at [acobudgets@RIVCO.ORG](mailto:acobudgets@RIVCO.ORG) regarding the special district budget package, or email [acoyearend@RIVCO.ORG](mailto:acoyearend@RIVCO.ORG) regarding the year-end process.

Thank you for your cooperation.