

2015 – 2016 YEAR-END UNIT ACCRUAL PROCESS – ACCOUNTS RECEIVABLE

3773

(No.148 May 2016)

These procedures are to be used by staff responsible to process Accounts Receivable (AR) accruals for fiscal year-end statement reporting as required by the State Administrative Manual (SAM).

Reference/Authority

SAM 7950-7982, 8380, 8422.1, 10600-10615, 19305
CAL FIRE 3630, 3726, 3767, 3775
Crystal Reports / HFD Reports / Chart of Accounts

Related Forms

AO-17
[AO-73](#) Year End Accruals Form
[AO-197](#) Report of Collections (RCs)

Due Dates

June 10	FC-80s, OSFM training documents to be invoiced in DAO – AR unit
July 5	Field RCs received in DAO (Cashier)
July 6	AO-17s received in DAO – AR unit

1. Report of Collections – Units with cashier functions

- a) Prepare Report of Collections ([AO-197](#)).
- b) Deposit all monies in the bank by close of business on June 30.
- c) Submit final Report of Collections to DAO Cashier by July 5 (must include June 30 deposit.) If there is no deposit to report, units must email the following to Fund.Accounting@fire.ca.gov by July 5:

[Index number] and statement: “ [nnnn] – No monies to report for FY 2015.”

- d) Any monies received July 1 and after must be listed as a new year Report of Collection.

NOTE:

- Do not accrue any RCs with a deposit date of June 30 and prior.
- **Any reimbursement receipts for FY 15 not deposited by June 30 must be accrued.** Submit AO-73 with CALSTARS coding no later than July 1.

2. Reimbursement Accruals – Units

- a) Contact finance or personnel staff for meal deductions or errors not keyed to SCO by the June cut-off date.
- b) Report other reimbursement receipts such as rents, training, uninvoiced in-camp products / projects, etc. **NOTE: ANY FC - 80s RECEIVED IN DAO BY JUNE 10 WILL BE INVOICED.**
- c) Report non-payroll deducted meal costs for Report of Collections dated June 30 and thereafter. **Source code is 991937.04.**
- d) Complete accrual form [AO-73](#) and submit to DAO by July 1.

3. Abatements

Non-deposited abatement receipts are to be entered in AFAS. AFAS accruals are to be received in DAO by July 1 (see Accounting Handbook 3770).

4. AO – 17s

North: Submit AO-17s to DAO by July 6.

South: Submit AO-17s to Southern Region HQ by established cut-off dates.

5. Submitting year-end documents

- By email attachment: Email the report to Fund.Accounting@fire.ca.gov. On the subject line, enter the index/unit number, document name and “YE 15 AR accruals.”
- By mail: Mail to DAO/Fund Accounting, PO Box 944246 Sacramento, CA 94244-2460.
- By fax: (916) 653-0987 or (916) 653-4746

YEAR-END PHONE CONTACTS

3773.1

(No.148 May 2016)

Cash clearance	Minassie Dubale	(916) 653-4667
Report of Collections	Stephanie Lor	(916) 653-2811
Reimbursement accruals	Stephanie Lor	(916) 653-2811 FAX (916) 653-0987
General questions	Linda Rodriguez	(916) 653-3909
Emergency Response Billing questions	Michelle Lawrence	(916) 653-6652
Submit year-end documents to:	<ul style="list-style-type: none">• By email attachment: Email the report to Fund.Accounting@fire.ca.gov. On the subject line, enter the index/unit number, document name and "YE 15 AR accruals."• By mail: Mail to DAO/Fund Accounting, PO Box 944246 Sacramento, CA 94244-2460.• By fax: (916) 653-0987 or (916) 653-4746	

[\(see next section\)](#)

[\(see HB Table of Contents\)](#)

[\(see Forms or Forms Samples\)](#)