

2015 - 2016 YEAR – END DUE DATES
DEPARTMENTAL ACCOUNTING OFFICE (DAO) BY AGENCY 3774
 (No.147 May 2016)

To establish due dates to be used ONLY within the Departmental Accounting Office (DAO) by DAO staff to meet the fiscal year-end statement reporting as required by the State Administrative Manual (SAM) for the following state agencies:

- | | |
|---|----------|
| 3540 - Department of Forestry & Fire Protection | 3774.1.1 |
| 0540 – Natural Resources Agency | 3774.1.2 |
| 3110 - Special Resources Programs | 3774.1.3 |

Reference/Authority

SAM 7950 - 7982, 8380, 8422.1, 10600-10615, 19305
 CAL FIRE [3770](#), [3771](#), [3772](#), [3773](#), [3775](#), [3776](#), [3777](#)

Reference Materials

- PACMANS Calendar
- FC – 42 Calendar (3800 Handbook – Exhibit 23: FC-42 Bi-weekly Pay Schedule)
- State of California Calendar
- CALSTARS year – end schedule
- SCO year – end schedule
- STO year – end schedule

3540 - DEPARTMENT OF FORESTRY AND FIRE PROTECTION 3774.1.1
 (No.147 May 2016)

DATE	TASK	RESPONSIBILITY
4/1	<ul style="list-style-type: none"> • All JVs, labor JVs and MRTs for FM 06 and prior must be rec'd in DAO • Establish year-end training dates for DAO staff (Claims, Fund, AR, Travel) • Review and update AS table for reverting years and reversion indicators 	Units FA: Kathleen FA: Marvel
4/6	<ul style="list-style-type: none"> • CALSTARS CFY-022 1st review (reimbursement/abatement) reports only • Fix AS indicator from CFY reports. 	FA: Marvel FA: Marvel
4/7	Last day to enter PACMANS WP 363 (FM09)	HR units
4/8	Upload WP 363 (FM09)	IT
4/11	<ul style="list-style-type: none"> • FM09 Run Labor • Create PACMANS calendar for FY 16 • Create FC – 42 calendar pay schedule for FY 16 	FA: FL, DC, SC LA: Linda R LA: Labor
4/13	<ul style="list-style-type: none"> • CALSTARS CFY-022 2nd review (reimbursement/abatement) reports only 	FA: Marvel

4/22	<ul style="list-style-type: none"> Inactivate Vendor # for reverting A/R docs using excel D16 (to hit error file, then add index, object code, doc date) Email Business Services for property inventory as of 6-30 Email Technical Services for Report 18 information as of 6-30 Email Business Services for A/C for 15th floor west for Saturday dates (05:30 – 2:30) Reserve Director's Large Conference room for July 18 & 19 (Monday – Tuesday) 	AR: Stephanie FA: Kathleen FA: Kathleen FA: Linda R FA: Linda R
4/29	All JVs, Labor JVs, MRTs, for FM 09 and prior must be received in DAO	Units
5/2	<ul style="list-style-type: none"> CALSTARS CFY-022 Final run - generates liquidation and re-class entries (reimbursement/abatement/encumbrance reclass) PFA's for FM09 submitted to State Controller's Office (SCO), including Fund 0660 Generate tables for FY 2016: OC, AS, IC, PCA, CA. Review and correct by 6-30. 	FA: Marvel FA: KW, VL FA: Marvel
5/6	Last day to enter PACMANS WP 364 (FM10)	HR units
5/9	Upload WP 364 (FM10)	IT
5/10	FM10 Run Labor	FA: FL, DC, SC
5/12	<ul style="list-style-type: none"> FM10 Run CA/FS CALSTARS CFY-023 1st review (revenue) reports only 	FA: FL, DC, SC FA: Marvel
5/13	<ul style="list-style-type: none"> FM10 Order CALSTARS reports (G.5) FM10 Reconcile G03 to HFD, send email to field Reverting fiscal year payment documents due in DAO Email DAO/DBO supervisors –Daily meetings start July 5 Email FA reconciliation staff – Daily meetings start July 5 	FA: FL, DC, SC FA: FL, DC, SC Units FA: Linda R FA: Linda R
6/1	<ul style="list-style-type: none"> FM 12 Key any reverting FY claim schedules (including 3rd yr 0660) directly to ultimate fund instead of clearing account FM 12 Key reverting payroll A/R clearances and abatements directly to ultimate fund instead of clearing account (to match SCO posting) FM 12 Key cash clearances for abatements directly to ultimate fund Send reminder to HQ-HR for PS accrual dates 	AP/ERBU/Pancho/ Travel AR: Stephanie FA: Minassie/ Angie LA: Betty
6/3	CALSTARS CFY-023 2 nd review (revenue) reports only	FA: Marvel
6/5	<ul style="list-style-type: none"> Report as accruals (use AO-73) any FC-42 checks for pay period beginning June 5 and thereafter through 6-30 	Units
6/7	<ul style="list-style-type: none"> FM11 Budget Office cutoff for budget upload Review Vendor AAAAAAAAAA-10, 20, & 30 for accuracy Last day to enter PACMANS WP 365 (FM11) Send email reminder of FC-42 cut-off 	DBO FA: Kathleen HR Units LA: Betty
6/8	<ul style="list-style-type: none"> Upload WP 365 (FM11) JVs, labor JVs, and MRTs for FM 10 and prior must be received in DAO 	IT Units
6/9	<ul style="list-style-type: none"> FM 11 Run Labor 	FA: FL, DC, SC

6/10	<ul style="list-style-type: none"> FM 11 Run CA/FS (estimated date) FM 11 Labor reports available in HFD, send email to staff FM 12 Last day new encumbrance docs rec'd in DAO Contracts for all fiscal years to be disencumbered or adjusted must be received in DAO FC-80s must be received in DAO OSFM training documents to be invoiced received in DAO 	FA: FL, DC, SC FA: FL, DC, SC Units Units Units OSFM
6/13	<ul style="list-style-type: none"> FM 11 Order CALSTARS reports FM 11 Reconcile G03 to HFD, send email to field FM 12 Last day to input reverting documents FM 12 Last day to key revenue, Ref to Rev'd Appn receipts Submit STD 995A to remittance desk Estimated last day to submit approved CALATERS expense claims to DAO 	FA: FL, DC, SC FA: FL, DC, SC DAO FA: Minassie/Angie AR: Stephanie Units
6/14	FM12 Last day for budget upload	DBO
6/15	<ul style="list-style-type: none"> Last day to submit reverting FY documents to SCO Submit PFA for all FYs to SCO Create new batch logs for FY 2016, FY 2017 Create Year End folder for 2016 	DAO FA: KW, VL FA: Linda R FA: Linda R
6/16	Last day to key FM 12 (all types of documents)	DAO
6/17	<ul style="list-style-type: none"> FM 12 Interim Order CALSTARS CM History. Email IT by 0730 FM 12 Interim Review error file. Send email to field for any documents not in interim that will be in final FM 12. Fix errors in FM12; post on webpage. FM 12 Interim Reconcile G03 to HFD, send email to field Order one hard copy Q25 (CM 0021 6212) / Q27 (CM C 6520 6212) N1 for AR, Jennifer, Linda R, and ERBU Start Use Tax for BOE (Does not have to be accrued if done in FM 12) Send phone list from 3777 to Region to update Send email about DAO mailbox coverage 	FA: FL, DC, SC FA: Kathleen FA: FL, DC, SC FA: FL, DC, SC FA: Dennis FA: Kathleen FA: Kathleen
6/23	CALSTARS CFY-023 Final run – generates liquidation and reclass entries (revenue)	FA: Marvel
6/27	<ul style="list-style-type: none"> Ensure all FFY 2016 CALSTARS tables are established and reviewed (OC, AS, IC, PCA, CA) Inactivate vendor # for reverting SFM inv. (F0028, 0102, 0198, 0209 only) using Excel D16 	FA: Marvel AR: Stephanie
6/30	<ul style="list-style-type: none"> Final bank deposit Order and store D06, D16 CM D1 Send email to remind staff to use TC 231 for encumbered invoices (all ORGS) 	AR: Cashier FA: Dennis FA: Kathleen
7/1	<ul style="list-style-type: none"> Use 2016 FY for any OC maintenance entries FM13 – 1st day to key FM01 – 1st day to key 	DAO DAO

	<ul style="list-style-type: none"> All AP accruals must be received in DAO including AFAS accrual reports, AO-73, and Pipeline accruals Encumbrance accruals must be received in DAO FC-42 accruals (Handbook section 3836 calendar) received in DAO for June 5th and after All JVs, Labor JVs, MRTs for FM 11 and FM 12 (interim) must be received in DAO Generate LC table Send email to DAO – No reverting FY entries Review CALSTARS G.5 distribution list Change reverting FY AS table to extend 3 months Send PACMANS email for FY 2016 labor dates 	Units Units Units Units LA: Betty FA: Kathleen FA: Kathleen FA: Marvel LA: Linda R
7/5	<ul style="list-style-type: none"> Business Services inventory due in DAO Technical Services Report 18 information due in DAO Final Report of Collections (RCs) must be received in DAO (AO-197) 053 Revolving Fund Check Foils & transmittals must be received in DAO ARC packages must be received in DAO All emergency fund cost estimates (FC – 176) for all years must be received in DAO 	BSO Tech Svcs Units Units Units Units
7/6	<ul style="list-style-type: none"> Last day FC-80s, training, and HR accruals received in DAO AO-17s (Schedule A) must be received in DAO Start daily meetings with DAO supervisors (0900) Start daily meeting with FA staff (0800) KW, SC, VL, DC, FL, LJ, DM, JS, LR, JW, JA 	Units Units FA FA
7/7	Last day to enter WP 366 (4-25-16 / 05-22-16) in PACMANS	HR units
7/8	<ul style="list-style-type: none"> Upload WP 366 (4-25-16 / 5-22-16) (FM 12) Last day to enter WP 367 (5-23-16 / 6-19-16) in PACMANS FM 13 Electronic TBAs to DBO Submit RC's to Fund Accounting for cash clearance 	IT HR Units Units AR: Cashier
7/11	<ul style="list-style-type: none"> IT to send file for WP 367 to Joel for labor accrual FM 12 Run Labor SRA Accruals by BOE Worker's Comp & UI (EDD) accruals received in DAO Update 3777 contact list Last Day to enter RF Check Foils in FM12 	IT: Karen FA: FL, DC, SC SRA OshPros/Budgets FA: Kathleen RF: Denise

7/12	<ul style="list-style-type: none"> • FM 12 Run CA/FS • FM 12 Labor reports available in HFD, send email to field • FM 13 last day for budget loads • FM 13 Order D07 PY 0001 N1 for Cecilia/Alvaro, order D07 PY 00700-00999 N1 for Vincent • Submit the D07 to Encumbrance desk • Using D07, change 0890 (Federal), 009XX (e-fund), 00700 (Gray Book) encumbrances to AP. Vincent to contact Units for PCA 009XX if contracts need to be disencumbered. Must be completed by 7/13. • Generate EMF for new FY, (add new ees to FY 15 and FY16) (fix PCAs no longer used); order EMF after generating EMF table • Notify AFAS DBA to add FY 2016 tables (Index Chart of Accounts) • Order Q12, Index 7000, N1 (Labor to fix s/b 0) 	<p>FA: FL, DC, SC FA: FL, DC, SC DBO FA: FL, DC, SC</p> <p>AR: Cecilia AP: Vincent</p> <p>LA: Betty</p> <p>FA: Marvel</p> <p>FA: FL, DC, SC</p>
7/13	<ul style="list-style-type: none"> • Last day to key all documents and uploads for FM 13 • FM 12 Order CALSTARS CM History. Email IT by 0730 • FM 12 Reconcile G03 to HFD, send email to field • RC's last day to enter for sales tax and region review info • Add safety accrual 	<p>All Acctg Staff</p> <p>FA: FL, DC, SC FA: FL, DC, SC FA: Minassie FA: Kathleen</p>
7/14	<ul style="list-style-type: none"> • FM 13 Interim Order PY history, send email to IT to upload to HFD • FM 13 Interim Reconcile G03 to HFD, send email to field • FM 13 Interim Correct error file and post on webpage • FM 13 Order CALSTARS reports Q12, Q27 for Sch A report; Q16 6542 PY & 13C for Kevin in Budgets; Q24 for Dennis; Q25 for Penny Katsifolis (See 3775.4) • FM 13 A-2 Entry to be done 	<p>FA: FL, DC, SC</p> <p>FA: FL, DC, SC FA: Kathleen FA: FL, DC, SC, DM</p> <p>RF: Aruna</p>
7/15	<ul style="list-style-type: none"> • SMIF / Bond Loan interest received from SCO • Prepare meeting agenda 	<p>FA FA: Kathleen</p>
M-T 7/18- 7/19	<ul style="list-style-type: none"> • FM13 Field review of reports conference call meeting • Corrections received in DAO by 1600 on 7/19 	<p>DAO/Units Units</p>
7/21	<ul style="list-style-type: none"> • Last day to enter field corrections • Last day to complete Emergency Response accruals • Order B04 CM, Check reverted activity 	<p>DAO ERBU FA: FL, DC, SC</p>
7/22	FM13 Run CA/FS, check errors at 12:00	FA: FL, DC, SC

7/25	<ul style="list-style-type: none"> • FM 13 Order PY history, send email to IT to upload to HFD • FM 13 Order CALSTARS reports (G.5) • Order Q16 PY 6541 0890 and Q27 PY 6520 0890 6212 for Cecilia/Alvaro; Q16 PY 6541 00920-00926 and Q27 PY 6520 00920-00926 for Abraham • Start contract reimbursement accruals • B06: Verify no encumbrances for 0890, 009XX • Q16: Verify no encumbrances for 00700 	FA: FL, DC, SC FA: FL, DC, SC FA: FL, DC, SC AR FA: Kathleen FA: Kathleen
7/29	<ul style="list-style-type: none"> • FM 13 Last day for receipt accruals & FM 12 billings • Order reports for overhead (OSFM) & admin (GF) year-end entries for Budgets when receipts cleared from error file and reconciling items, and clearing account clear • Board of Equalization (BOE) Use Tax Due • BOE Sales Tax Due • Final FM13 Budget Plan entries • Send email to DAO to start using TC 232 after 0890 done 	AR FA: FL, DC, SC FA: Dennis FA: Joel DBO FA: Kathleen
8/1	<ul style="list-style-type: none"> • Start submitting daily B06 recap. • FM13 Overhead (OSFM) / admin year-end entries (GF) / SRA shift to DAO 	FA: Linda R DBO
8/3	DBO review of B06 completed	DBO
8/18	<ul style="list-style-type: none"> • YEAR-END STATEMENTS COMPLETED, last day to transmit automated year end statements (date subject to change) • Order B04 CM, check for reverted activity • FM13 Final Order CALSTARS reports (G.5) 	FA FA: Linda R FA: FL, DC, SC
8/19	<ul style="list-style-type: none"> • Report 14 to STO • Report 13 to DOF • Run YEC/YEO prior to FM 02 CA/FS 	FA: Linda R FA: Linda R FA: FL, DC, SC
9/1	GAAP information due	FA: Linda R
9/15	Last day to submit statement revisions electronically to BLRinRep@sco.ca.gov	FA
9/16	Non-shared DFB reports due to DOF, shared fund DFB reports due to fund administrator; DF-304 due to DOF	FA
9/23	Fund administrator DFB reports due to DOF	FA

0540 – NATURAL RESOURCES AGENCY

3774.1.2

(No.147 May 2016)

DATE	TASK	RESPONSIBILITY
4/1	Review AS table for reverting years and reversion indicators	FA: Marvel
4/5	FM 09 Run Labor	FA: FL, DC, SC
4/6	<ul style="list-style-type: none"> CALSTARS CFY-022 1st review (reports only) FM 09 Run CA/FS 	FA: Marvel FA: FL, DC, SC
4/7	FM 09 Order month end reports	FA: FL, DC, SC
4/13	<ul style="list-style-type: none"> CALSTARS CFY-022 2nd review (reports only) Set up training meeting for Agency for a date in May 	FA: Marvel FA: Linda R
4/22	<ul style="list-style-type: none"> Inactivate vendor # for reverting A/R docs using excel D16 Email Business Services for property inventory as of 6-30 Email Agency for year-end meeting date (7-14) 	AR: Stephanie FA: Kathleen FA: Linda R
5/2	CALSTARS CFY-022 Final run - reimbursement/abatement encumbrance reclass	FA: Marvel
5/4	FM 10 Run Labor	FA: FL, DC, SC
5/5	FM 10 Run CA/FS	FA: FL, DC, SC
5/6	<ul style="list-style-type: none"> FM 10 Order month end reports FM 10 Reconcile G03 to HFD FM 10 Send reports to Agency 	FA: FL, DC, SC FA: FL, DC, SC FA: FL, DC, SC, PV
5/12	<ul style="list-style-type: none"> All JVs, Labor JVs for FM 09 and prior must be rec'd in DAO CFY 023 1st review – AR-Revenues (Reports only) Generate CALSTARS tables OC, AS, IC, PCA, CA 	Agency FA: Marvel FA: Marvel
6/1	<ul style="list-style-type: none"> FM 12 Key reverting FY claim schedules, abatements, payroll A/R clearances, and cash clearance directly to fund PFA's current to State Controller's Office (SCO) for FM 01 - 10 	DAO FA: Van
6/3	<ul style="list-style-type: none"> FM 11 Budget load cut-off FM 11 Run Labor CFY – 023 2nd review –AR-Revenue (Reports Only) 	Vickie FA: FL, DC, SC FA: Marvel
6/6	<ul style="list-style-type: none"> FM11 Run CA/FS 	FA: FL, DC, SC
6/7	<ul style="list-style-type: none"> FM 11 Order month end reports FM 11 Reconcile G03 to HFD FM 11 Send reports to Agency 	FA: FL, DC, SC FA: FL, DC, SC FA: Pancho
6/10	<ul style="list-style-type: none"> Estimated last day to submit CALATERS expense claims to approvers FM 12 last day new encumbrance docs received in DAO 	Agency Agency
6/13	<ul style="list-style-type: none"> FM 12 Last day to input reverting FY claim schedules Estimated last day to submit approved CALATERS expense claims to DAO 	DAO Agency
6/15	<ul style="list-style-type: none"> Last day to submit reverting FY documents to SCO PFA for FM 11 to SCO 	FA: Van

6/23	<ul style="list-style-type: none"> CFY – 023 Revenue Reclass entries Last day to key FM 12 	FA: Marvel DAO
6/24	<ul style="list-style-type: none"> Ensure FY 2016 OC table is established Order H01, D16 CM (N1) for Agency accruals, distribute by 10:00 	FA: Marvel FA: FL, DC, SC, PV
7/1	<ul style="list-style-type: none"> Use FY 2016 OC table FM 13 – 1st day to key FM 01 – 1st day to key All accrual documents must be received in DAO by 1200 FM 13 Order D07 PY 0001 N1 Using D07, change 0890 (Federal) encumbrances to A/P, submit to encumbrance desk. Must be completed by 7/6. Review CALSTARS G.5 distribution list Change reverting FY AS table to extend 3 months if not previously done. Generate LC table 	DAO DAO Agency FA: Van AR: Cecilia (give to Gloria) FA: Van FA: Marvel LA: Betty
7/5	<ul style="list-style-type: none"> FM 12 Run Labor Last day to submit JVs 	FA: FL, DC, SC Agency
7/6	<ul style="list-style-type: none"> FM13 LAST DAY TO KEY ALL DOCUMENTS FM 12 Run CA/FS (move labor errors to FM 13) FM 12 order Q12, Index 7000, N1. To Labor for correction Generate EMF for new FY 	DAO FA: FL, DC, SC FA: FL, DC, SC LA: Betty
7/7	<ul style="list-style-type: none"> FM 12 Order reports FM 12 Distribute reports by 0900 FM 13 Run CA/FS 	FA: FL, DC, SC FA: FL, DC, SC, PV FA: FL, DC, SC
7/8	<ul style="list-style-type: none"> FM 13 Order reports for year-end review and A/R receipt accruals FM 13 Distribute reports by 0900 B06 review encumbrances for 0890 	FA: FL, DC, SC FA: FL, DC, SC, PV FA: Van
7/13	<ul style="list-style-type: none"> Last day receipt accruals Order B06, Q16, Q27 for DAO review Order B04 CM, check for reverted activity 	AR: Cecilia FA: Janie FA: FL, DC, SC FA: FL, DC, SC
7/14	<ul style="list-style-type: none"> FM 13 Year-end review 9:30 - 11:30, corrections rec'd by 1600 	Agency, DAO
7/15	<ul style="list-style-type: none"> FM 13 A-2 entry; SMIF / Bond Loan interest received from SCO Send email to DAO to start using TC 232 after 0890 done 	FA: Van FA: Kathleen
7/18	Last day to key all documents and uploads for FM13	All Acctg Staff
8/15	YEAR-END STATEMENTS COMPLETED	FA
8/17	<ul style="list-style-type: none"> FM 13 Order FINAL reports Order B04 CM (N1), check for reverted activity 	FA: Van FA: FL, DC, SC
8/18	Run YEC/YEO prior to FM 01 CA/FS	FA: Van

3110 – SPECIAL RESOURCES PROGRAMS

3774.1.3

(No.147 May 2016)

DATE	TASK	RESPONSIBILITY
4/1	Review AS table for reverting years and reversion indicators	FA: Marvel
4/6	CALSTARS CFY-022 1 st review (reports only)	FA: Marvel
4/13	CALSTARS CFY-022 2 nd review (reports only)	FA: Marvel
4/22	Email Agency for year-end meeting date (7-8)	FA: Linda R
5/2	CALSTARS CFY-022 Final run - encumbrance reclass	FA: Marvel
5/5	FM 10 Close month, order CALSTARS reports (G.5)	FA: FL, DC, SC
5/12	<ul style="list-style-type: none"> CALSTARS CFY 023 1st review (reports only) Generate CALSTARS tables 	FA: Marvel FA: Marvel
6/3	<ul style="list-style-type: none"> FM11 Close month, order CALSTARS reports (G.5) CALSTARS CFY 023 2nd review (reports only) 	FA: FL, DC, SC FA: Marvel
6/13	Last day to input reverting FY claim schedules	DAO
6/15	Last date to submit reverting FY claim schedules to SCO	DAO
6/23	CALSTARS CFY-023 Final run - revenue reclass	FA: Marvel
6/24	<ul style="list-style-type: none"> FM12 Last day to key Ensure FY 2016 OC table is established 	DAO FA: Marvel
6/27	Order H01, D16 CM (N1) for accruals, distribute by 10:00	FA: FL, DC, SC, PV
7/1	All accrual documents received in DAO by 1200	Agency
7/5	<ul style="list-style-type: none"> FM12 Close month, order CALSTARS reports (G.5) FM 13 LAST DAY TO KEY ANYTHING 	FA: FL, DC, SC DAO
7/6	<ul style="list-style-type: none"> FM 13 Order CALSTARS reports (G.5) Distribute reports by 0900 	FA: FL, DC, SC FA: FL, DC, SC, PV
7/8	FM 13 Year-end review – 0930 to 1100, corrections due by 1600	Agency, DAO
7/12	FM13 Close month, order CALSTARS reports (G.5)	FA: DC, SC
7/28	<ul style="list-style-type: none"> YEAR-END STATEMENTS COMPLETED Order B04 CM, check for reverted activity FM 13 Order final CALSTARS reports (G.5) 	FA: Dong FA: Linda R FA: FL, DC, SC
7/29	Run YEC/YEO prior to closing FM 01	FA: Dong

DAO FISCAL SYSTEMS YEAR-END DUE DATES

3774.2

(No.147 May 2016)

To establish due dates and instructions for FISCAL SYSTEMS unit to meet the fiscal year-end needs of DAO

DATE	TASK	RESPONSIBILITY
4/29	Check Accounts Receivable Uploads TC 468 to be used for reverting FY Reimbursements: Example: TC 174 should be TC 468 for FY 2013 Revenue (all funds except 0890) Example: TC 128 s/b TC 468 for FY 2014	FISCAL SYSTEMS: Joel, Dennis
6/13	Last day to input reverting FY claim schedules (includes 3 rd year Fund 0660)	DAO
6/16	FM12 Last day to key and release / upload by 1630	DAO
	<p style="text-align: center;">DELAYED WEEK BEGINS (6-17/6-30)</p> <p>During dead week no uploads are allowed. However, documents may still be entered, scheduled and batched into FAME.</p> <p>NOTE: There should be no reverted FY schedules.</p>	
6/17	<p>Log into FAME – Tables – Maintain FM 13</p>  <p>Set FM01 Indicator in FAME = Y. Place a check mark in the appropriate box.</p>  <p>Will automatically set batch date to July 1st 20XX and FM to 01 for all batches made during 'Dead Week'.</p>	FISCAL SYSTEMS:- Dennis
6/30	<p style="text-align: center;">DELAYED WEEK ENDS (6-17/6-30)</p>	

CALSTARS CODING STRUCTURE

3774.3.1

(No.147 May 2016)

INDEX

Use unit index for most entries. For Region-wide use 1001 (CNR) or 4001 (CSR).

- 9497: Receipts only (Q24 or Q27)
- 9498: Expenditures only (Q12 or Q16) (PRIOR APPROVAL ONLY)
- 9997 Overhead for Receipts
- 9998: SWCAP receipts/expenditures only (FTF) Object 439
- 9999: Cost Allocation for Worker's Compensation and Unemployment costs

OBJECT CODE

Personal Services

- 191.03 Expenditure match for FTF receipts

Overhead. Use GF "Big 7" PCAs

- 427.02 Move 99200/99220/99205/99711 total expenditures to SFM, Fire Protection and Resource Management PCAs
- 427.03 Move 99210 total expenditures to Fire Protection PCAs
- 427 Move expenditure to FTF from GF and Pipeline
- 427.11 Move expenditure to SFM funds from GF
 - Licensing & Certification 59421
 - CA Fire Arson Training 59210
 - Pipeline 59410

Operating Expenses

- 591.03 Expenditure match for FTF (federal trust fund) receipts

PCA

Use these primary "Big 7" PCAs for each program/element when processing an adjustment.

1. 10: **REFER TO UNIT / HQ ADMINISTRATIVE OFFICER**
2. 11.10 **REFER TO UNIT / HQ ADMINISTRATIVE OFFICER**
3. 11.30 02350 If index is 9XXX * (if camp, use 03050)
4. 11.40 02350 (Schedule A, LRAs)
5. 11.60 03050
6. 12.10 **REFER TO UNIT / HQ ADMINISTRATIVE OFFICER**
7. 12.30 **REFER TO UNIT / HQ ADMINISTRATIVE OFFICER**
8. 12.40 **REFER TO UNIT / HQ ADMINISTRATIVE OFFICER**
9. 12.50 **REFER TO UNIT / HQ ADMINISTRATIVE OFFICER**
10. 20.01 **REFER TO UNIT / HQ ADMINISTRATIVE OFFICER**

YEAR-END ENTRIES

3774.3.2

(No.147 May 2016)

Below are entries that must occur before final statements are prepared.

1. Federal (all fiscal years), emergency fund and contract county encumbrances are to be recorded as accounts payable or disencumbered using the D07 report. NOTE: AFTER FM 13 COST ALLOCATION, VERIFY THAT THERE ARE NO FEDERAL ENCUMBRANCES (B06 or Q16).
Responsibility Accounts Receivable Unit / Accounts Payable Unit
2. Local Government Accruals from co-op fires
Responsibility Fire Protection
3. Survivor Benefit accruals (if any)
Responsibility Budgets
4. Report of Collections for Sales Tax and Abatements
Responsibility Accounts Receivable Unit
5. Accounts Receivable Accruals for Schedule A (AO-17s), FC 80s, LRAs, non-contract receipts and abatements:
Responsibility Units
6. Expenditures for Fire Cost Recovery adjustments from 02350 to 02364 (\$134,000) and 02358 (\$500,000). Index Code = 9498. Object code = 591.03. Use Batch Type 06.
Responsibility Emergency Response Billing Unit
7. . Transfer receipts for Fire Cost Recovery (00925) to 02364 (\$134,000) and 02358 (\$500,000). Index code = 9497. Receipt source code for 00925 is 991935.07. Receipt source code for 02364 is 991935.05. Receipt source code for 02358 is 991935.05. Use Batch Type 02. TC = 102.
Responsibility Emergency Response Billing Unit
8. Claim schedules for the following processed in FM13:
Responsibility Use tax – Fiscal Systems
 Diesel tax – Fund Accounting
9. Worker's Comp Accrual posted in FM 13
Responsibility OSHPros
10. Post equipment adjustments in CALSTARS
Responsibility Business Services
11. Review Q27 report for appropriate posting. NOTE: THIS IS REVIEWED FOR

SALES TAX INFORMATION TO BE REPORTED TO BOARD OF
EQUALIZATION

Program 11; 12

Responsibility Fund Accounting Unit

Program 10; 11.10; 11.30; 11.40; 11.60; 11.80

Responsibility Accounts Receivable Unit

12. Review Q25 report for appropriate posting.
Responsibility Fund Accounting Unit
13. Review S01 for abnormal balances
Responsibility Fund Accounting Unit
14. Record SMIF interest accrual
Responsibility Fund Accounting Unit
15. Record SRA accrual received from Board of Equalization
Responsibility SRA unit
16. Record A-2 Entry
Responsibility Revolving Fund
17. Correct reconciling items for Personal Services and Operating Expenses.
Review Index 7000 for expenditures.
Responsibility Labor Accounting
18. Post Write-Off of Payroll Accounts Receivable
Responsibility Accounts Receivable
19. Transfer receipts from 00925 to 00920 based on the actual expenditure costs and up to budget plan limit. Dollar amount is determined in FM 13. Index code is unit. Receipt source code for 00925 is 991935.07. Receipt source code for 00920 is 991935.07. NOTE: if expenditures exceed budget plan, adjust expenditure to appropriate GF PCA. Use Batch Type 02. TC = 102.
Responsibility Emergency Response Billing Unit
20. Review CALSTARS D16 report for abnormal balances in GLAN 1311, 1312, 1313, 1318, 1400, 1500.
Responsibility Accounts Receivable Unit
21. Review CALSTARS D16 report for abnormal balances or claim schedules in reverted fiscal years in GLAN 3020, 6150
Responsibility Accounts Payable Unit

22. Review CALSTARS D16 report for abnormal balances in GLAN 3730
Responsibility Fund Accounting
23. Review Trial Balance for zero balances GLAN 3021, 6201
Responsibility Fund Accounting, Labor Accounting
24. Review DB1 Report for reverting fiscal year and prior year revenue balances. These should have zero balances before final reconciliation.
Responsibility Fund Accounting
25. Q16 for Program 11.80 should match B06 appropriation expenditures. If not, the over-ride process was not done.
Responsibility Fund Accounting
26. Federal Trust Fund receipts to expenditures
Responsibility Current and prior year: Accounts Receivable Unit
Prior-prior year: Fund Accounting
27. Transfer emergency fund expenditures (00900) to match accrued FMAG receipts (00926). Index = 9498. Object code = 191.03 and 591.03. Use Batch Type 06.
Responsibility Emergency Response Billing Unit
28. Non-fire incident established for emergency response to be reviewed for appropriate expenditure and reimbursement authority if necessary.
Responsibility Budget Office
29. Move overhead expenditure to OSFM special funds from GF. Index code = 9997. Object code = 427.11. Note: Include admin costs recovered from federal grants in F 0209 and F0198. Order Q24. PCA 59300-59500. Done after fund split.
Responsibility Budget Office
30. Move 99200 / 99220 overhead expenditures to FP, RM PCAs. Index code = 9997. Object code = 427.02. Note: CFAA Block Grant receipt needs to be done before this entry.
Responsibility Budget Office
31. Move 99210 overhead expenditures to FP PCAs. Index code = 9999. Object code = 427.03. Reimbursement has to be done first.
Responsibility: Budget Office
32. Reconcile SCO appropriation balances to B06 appropriation balances. Check to see if any Pending E/O or Budget Revisions.
Responsibility: Budget Office
33. Check Appropriation balances with Budgets. Make sure appropriation balances with budget plan.

Responsibility: Fund Accounting

34. Overhead to be done for SRA fund 3063 and TRFRF Fund 3212.
Responsibility: Budgets

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

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

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