




Santa Cruz Consolidated Emergency Communications Center

495 Upper Park Road
Santa Cruz, California 95065
(831) 471-1000 Fax (831) 471-1010

Michael J. McDougall
General Manager

9-1-1 FIRE
POLICE
MEDICAL

COMMUNICATIONS ADMINISTRATIVE POLICY/PROCEDURE

Policy No.	286	Date Issued:	October 15, 2003
Section:	200 – Administrative Policies	Date Revised:	
Accreditation Standards: CALEA 2.4.5			
SUBJECT: ACCOUNTING SYSTEM			
APPROVED:			
	Michael J. McDougall, General Manager		

- 1.0 In order to ensure the General Manager is kept informed about the Authority's flow of funds, the Senior Administrative Assistant assigned to the Business Division will maintain an accounting system.
- 2.0 The accounting system will include a General Ledger specific to each fiscal year.
- 3.0 The General Ledger will track the Authority's flow of funds by budget unit and sub-object.
 - 3.1 The General Ledger will provide the following information for every budget unit and sub-object:
 - 3.1.1 Posting date
 - 3.1.2 Description of transaction
 - 3.1.3 Whether the transaction is a debit or credit transaction
 - 3.1.4 Expenditures to date
 - 3.1.5 Balance available
 - 3.1.6 Amount budgeted
 - 3.2 Encumbrances will be posted as debits as soon as they are incurred.
- 4.0 The General Ledger will be updated no less than monthly.

- 5.0 The General Ledger will be reconciled against the County's FAMIS reports no less than quarterly.
- 6.0 A monthly summary for each budget unit and sub-object will be prepared and will include:
 - 6.1 The initial appropriation for each budget unit and sub-object
 - 6.2 Balance available at the beginning of the month
 - 6.3 Expenditures and encumbrances made during the month
 - 6.4 Unencumbered balance
- 7.0 The General Manager will review and approve the monthly summary for each budget unit and sub-object.