

Revision #1

To The

March 2013 Edition

Revision #1 – August 2013

To The

March 2013 Edition

Accounting Standards and Procedures for Counties (Manual)

List of Substantive Changes and Additions

Chapter	Description of Changes/Additions	Section (page)
Chapter 6	<i>Add definitions:</i> 7 Residual Property Taxes 8 Passthrough Property Taxes	6.03 (page 59)
	<i>Change:</i> 9 Sales and Use Tax – <i>renumbered</i>	6.03 (page 59)
	<i>Change:</i> 77 Other – In-Lieu Revenues... Include: <i>Remove “RDA Passthrough”</i>	6.03 (page 68)
	<i>Change:</i> 78 Other Governmental Agencies... Include: <i>Add:</i> • Revenues from redevelopment Successor Agencies that are from the following sources: ○ Excess Low and Moderate Income Housing Funds ○ Excess funds, other than housing funds ○ Sales of capital assets ○ Reserve balances	6.03 (page 68)

Note: These changes were ratified by the Controller’s Advisory Committee on County Accounting Procedures in August 2013.

The following pages are designed to be printed back-to-back (pages 59/60 and pages 67/68) for substitution of the current pages into copies of the March 2013 Edition of the *Accounting Standards and Procedures for Counties Manual*.

6.03 Explanation of Accounts

Following are the account titles and the recommended usage of each account. Usage is indicated by either explanation, example, or both. In a few cases, the title alone is considered self-explanatory and indicative of usage.

Examples of the two types are grouped as follows:

- Under **Include** are examples of the types of revenue that should be posted to this account.
- Under **Do Not Include** are examples of the types of revenue that should not be posted to this account. This category also notes the type of account to which they should be posted.

Explanation of Accounts	
Taxes	
1	Property Taxes - Current Secured. Includes all taxes apportioned as a result of levies made against the secured roll of the county for the current fiscal year.
2	Property Taxes - Current Unsecured. Includes all taxes apportioned as a result of levies made against the unsecured roll of the county for the current fiscal year
3	Property Taxes - Prior Secured Includes all taxes and interest apportioned as a result of levies made against the secured rolls of the county in prior fiscal periods; also includes revenues from tax-defaulted land sales.
4	Property Taxes - Prior Unsecured Includes all taxes apportioned as a result of levies made against the unsecured rolls of the county in prior fiscal periods.
5	Supplemental Property Taxes - Current Includes all taxes apportioned as a result of supplemental levies made against the secured and unsecured property of the county for the current fiscal years.
6	Supplemental Property Taxes - Prior Includes all taxes and interest apportioned as a result of supplemental levies made against the secured and unsecured property of the county in prior fiscal periods.
7*	Residual Property Taxes Includes apportioned taxes which exceed the enforceable obligations, passthrough payments and other costs associated with successor agencies of dissolved redevelopment agencies.
8*	Passthrough Property Taxes Includes apportioned taxes as a result of passthrough agreements or statutory passthrough revenues associated with successor agencies of dissolved redevelopment agencies.
9*	Sales and Use Taxes Includes the net amount received from the levy of a sales and use tax under the Bradley-Burns Uniform Sales Tax Law. Include <ul style="list-style-type: none"> • Revenues received under the Transportation Act of 1971.

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Explanation of Accounts	
Taxes (continued)	
8	<p>Other Taxes. Includes county-levied taxes not included elsewhere.</p> <p>Include</p> <ul style="list-style-type: none"> • Raw material processing taxes • Hotel (transient lodging) taxes • Property transfer taxes • Race horse taxes • Timber yield taxes • Aircraft taxes <p>Do Not Include</p> <ul style="list-style-type: none"> • Revenue from the State, the federal government, or other agencies in lieu of taxes. Post to the appropriate account under “Intergovernmental Revenues”
Licenses, Permits, and Franchises	
10	<p>Animal Licenses</p> <p>Include</p> <ul style="list-style-type: none"> • Dog licenses <p>Do Not Include</p> <ul style="list-style-type: none"> • Kennel licenses – Post to “Licenses, Permits, and Franchises - Business Licenses” • Impounding fees, placement fees, boarding fees, vaccination fees, and sale of animal carcasses – Post to “Charges For Services - Humane Services”
11	<p>Business Licenses</p> <p>Include revenues from the licensing of business, occupations, and amusements.</p> <p>Include</p> <ul style="list-style-type: none"> • Taxicab licenses • Private investigator licenses • Second-hand store licenses • Food market licenses • Carnival licenses • Food processing health permits • Milk and dairy health permits • Kennel licenses • Fire extinguisher serviceman permits • Motion picture operator permits • Pest control business registration • Other business licenses or permits issued primarily for regulation <p>Do Not Include</p> <ul style="list-style-type: none"> • Services provided that are not primarily regulatory – Post to the appropriate account under “Charges For Services”

Explanation of Accounts	
Intergovernmental Revenues (continued)	
67	<p>State - Other Includes amounts received from the State for any purpose not included elsewhere.</p> <p>Include</p> <ul style="list-style-type: none"> • SB 90 reimbursements • Tax-defaulted land rentals • State revenues for juvenile hall school operation and special milk program (where the school is regarded as a general county activity; if the school is considered a separate school district, these amounts are school fund receipts) • Cigarette taxes • State subventions for county libraries • State subventions based on recoveries from absent parents • Payments for tax losses because of open space assessments (Williamson Act) • Off-highway motor vehicle license fees • Cotton bale in-lieu taxes
68	<p>Federal - Public Assistance Administration Includes amounts received from the federal government as reimbursement for administrative costs of county welfare activities. <i>(see Chapter 19: Public Assistance Program)</i></p>
69	<p>Federal - Public Assistance Programs Includes amounts received from the federal government for families with dependent children, and other direct assistance programs. <i>(see Chapter 19: Public Assistance Program)</i></p>
70	<p>Federal - Health Administration Includes amounts received from the federal government for administration of the county health program.</p>
71	<p>Federal - Construction</p>
72	<p>Federal - Disaster Relief Includes amounts received from the federal government for emergency relief from disaster.</p>
73	<p>Federal - Forest Reserve Revenue Includes amounts received from the federal government as the county's share of revenues of national forest areas.</p> <p>Do Not Include</p> <ul style="list-style-type: none"> • Rental payments for grazing lands – Post to "Intergovernmental Revenues - Federal-Grazing Fees"
74	<p>Federal - Grazing Fees Includes amounts received from the federal government as the county's share of revenues from the rental of grazing lands.</p>
75	<p>Federal - In-Lieu Taxes Include</p> <ul style="list-style-type: none"> • Federal housing authorities

Explanation of Accounts	
Intergovernmental Revenues (continued)	
76	<p>Federal - Other Includes all aid from the federal government not included elsewhere. Include</p> <ul style="list-style-type: none"> • Flood control land receipts • Funds for the purchase of surplus equipment for civil defense • Research grants • Subventions for maternal and child health, seasonal and farm workers, chronic illness and aging • Grants received from the California Council on Criminal Justice • Federal manpower program funds for which the county is responsible • Federal health grants • Child-support enforcement incentives
77*	<p>Other - In-Lieu Revenues Includes amounts received from other agencies as payments in lieu of taxes and assessments. Include</p> <ul style="list-style-type: none"> • Payments from public housing authorities, other than federal authorities <p>Do Not Include</p> <ul style="list-style-type: none"> • Payments by federal housing authorities – Post to "Intergovernmental Revenues - Federal In-Lieu Taxes"
78*	<p>Other - Governmental Agencies Includes amounts, other than in-lieu revenues, received from other governmental agencies. Include</p> <ul style="list-style-type: none"> • Revenues from redevelopment Successor Agencies that are from the following sources: <ul style="list-style-type: none"> ○ Excess Low and Moderate Income Housing Funds. ○ Excess funds, other than housing funds ○ Sales of capital assets ○ Reserve balances
Charges For Services	
80	<p>Assessment and Tax Collection Fees Includes revenues from tax segregation and collection of taxes and special assessments of other governmental agencies. Include</p> <ul style="list-style-type: none"> • The sale of copies of assessment roll • The sale of indices • Tax collectors' \$150 per parcel reimbursement for tax-defaulted land sales • The county's share of redemption fees • Document fees charged by assessor, tax collector, auditor • The supplemental property tax administrative fee (5%)
81	<p>Special Assessments Include</p> <ul style="list-style-type: none"> • Levies against specified properties to defray all or part of a specific improvement or service benefiting these properties, whether or not collected on the tax roll
82	<p>Auditing and Accounting Fees Include</p> <ul style="list-style-type: none"> • Special district audits • Accounting and systems services for other governmental agencies

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