

**Miami-Dade County
Finance Department
September 30, 2009**

Closing Procedures

In order to prepare the County's annual financial statements for the fiscal year ending September 30, 2009, the following "cut-off" procedures must be observed by all departments:

Cash Collections and Bank Deposits

Cash collections must be "cut-off" at midnight on Wednesday, September 30, 2009. This means that collections on hand at midnight, September 30, 2009 must be:

1. Deposited intact before 2:00 P.M. Thursday, October 1, 2009 on a Deposit Receipt dated September 30, 2009.
2. Entered on a Report of Collection dated September 30, 2009 with fiscal period 12/2009.

These reports of collection (paper or Interface) should be received by the Finance Department no later than Thursday, October 1, 2009 for processing with fiscal month 12/2009. All collections received after midnight, September 30, 2009 must be deposited, and entered on a Deposit Receipt and a Report of Collection dated October 1, 2009 or later for processing with a fiscal month 01 for fiscal year 2010.

Those departments using Approval Path ("RIMS") to process Report of Collections must input September 30, 2009 deposits with fiscal period 12/2009 no later than **Thursday, October 1, 2009.**

Invoices and Construction Payables

All purchase orders including construction work orders pertaining to fiscal 2009 must be released/created on or prior to September 30, 2009. Otherwise, subsequent to September 30, you will not be able to process the corresponding fiscal 2009 invoices.

All outside vendor invoices for goods and services received on or before Wednesday, September 30, 2009, will be charged to the 2008-09 budget. Departments using ADPICS A/P Module must have the invoices delivered to the Accounts Payable Section of the Finance Department by **noon, Thursday, October 8, 2009.** In order to facilitate this, **departments in receipt of goods or services** on or prior to September 30, 2009 should request "early" invoicing from **these vendors.**

All **construction-related invoices** for work performed on or before Wednesday, September 30, 2009 will be charged to the 2008-09 budget. Departments, using ADPICS Construction Payables module must assure PO are created and needed modifications are completed by September 30, in order to post the expenditure to FY2009. Invoices must be delivered to the Construction Payables Unit of the Finance Department by **noon, Thursday, October 8, 2009**. In order to facilitate this, departments in receipt of work performed on or prior to September 30, 2009 should request “early” invoices from these vendors.

Prior year invoices (invoices for goods or services received or rendered to departments on or before September 30) received by Finance Department after noon on Thursday, October 8, 2009, will be processed in fiscal year 2010. At the end of the audit cycle, if subsequent period entries are material, an accrual adjusting entry will be posted against the 2009 budget.

As a result of using ADPICS A/P and Construction Payables Modules, there is no longer a need to change the document prefixes to segregate prior year (PY) and current year (CY) invoices. The system will refer to invoice date for this purpose. A report will be run and provided to enterprise funds (Transit, Solid Waste, and Seaport) and auditors to calculate accrual entry.

Please do not accumulate old year invoices for payment in the New Year. These will be accrued in FY 2009 during the audit process. If an audit adjustment is proposed by external audit we will notify you of amount of accrual. Enterprise Funds with separate audits will be provided a payable report to assist with the accrual adjustment.

Documents in the Approval Path

Departments using the FAMIS/ADPICS Approval Paths for accounts-payable and/or construction payable related transactions and journal entries must hand deliver all documents to the Finance Department within the scheduled “cut-off” dates as follows:

1. Voucher Processing: Submit by Friday, October 2, 2009 (1st preliminary) and by noon, Thursday, October 8, 2009 (final A/P cut-off and 2nd preliminary reports)
2. Journal Entries: Submit by noon, Friday, October 2, 2009 (1st preliminary), noon, Wednesday, October 7, 2009 (2nd preliminary), and noon, Monday, October 12, 2009 (grant adjustments/final)

In order to assist you in tracking outstanding (not posted) documents for fiscal year 2009, ADPICS - A/P, including Construction Payable, we will make available the report of “documents awaiting approval” for all departments on On-Demand (FAMF/DA/AP/APPR/AP04). We will delete from the electronic mailbox any fiscal year 2009 voucher documents on the approval path for which the original documentation is not received by the Finance Department **by noon, Thursday, October 8, 2009**.

We will delete from the electronic mailbox any fiscal year 2009 journal entries (JEs) on the approval path for which the original documentation is not received by the Finance Department by **noon, Monday, October 12, 2009.**

Interdepartmental Billings

1. Automated charges for fiscal year 2009 such as energy, telephones, mobile equipment, are to be processed and applied against the 2009 fiscal year no later than Friday, September 25, 2009. Payroll accruals will be posted on Wednesday, September 23, 2009.
2. All manually coded journal entries covering interdepartmental charges for goods and services delivered or rendered on or before September 30, 2009 are to be submitted to the Finance Department no later than noon, Friday, October 2, 2009.

Encumbrance Liquidations

1. Encumbrances reports (excel format) has been sent to departments for review and approval of liquidations of old encumbrances that have not had activity for the last six months and/or older.
2. Please note that we will need a response from you by Friday, September 11, 2009 in order to meet the 1st Preliminary deadline.