



CALIFORNIA DEPARTMENT OF  
**GENERAL SERVICES**

**Office of Fiscal Services**

**Contracted Fiscal Services Section**

Location: 707 Third Street • West Sacramento, CA 95605 • Phone: (916) 376-5143 • Fax: (916) 376-5218 • [www.dgs.ca.gov](http://www.dgs.ca.gov)

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## MEMORANDUM OF UNDERSTANDING

The Department of General Services' Contracted Fiscal Services (CFS) agrees to provide accounting and related services to the Citizens Redistricting Commission (CRC). The terms of this understanding will begin on January 1, 2011 and end July 31, 2014. Services will be provided in accordance with the requirements of the Government Code and the State Administrative Manual.

CFS has estimated the cost of the services to be \$75,000 for the period of this Memorandum of Understanding. This amount includes setup costs and full accounting services until reversion of CRC's appropriation at June 30, 2014. CFS will bill the full amount during Fiscal Year 2011/2012.

Attached is a list of fiscal functions with corresponding designation of responsibility.

\_\_\_\_\_  
CELESTE HEIDLER  
Manager  
Contracted Fiscal Services

\_\_\_\_\_  
HEAD OF CLIENT STATE ENTITY  
Title  
Citizens Redistricting Commission

Date \_\_\_\_\_

Date \_\_\_\_\_

**FISCAL FUNCTIONS AND DESIGNATIONS OF RESPONSIBILITY**

The following is a list of tasks/functions and responsible party designations. (Citizens Redistricting Commission - CRC and/or Contracted Fiscal Services - CFS).

| <u>BUDGET</u>   | <u>CRC</u> | <u>CFS</u> |
|---|------------|------------|
| • Prepare Budget (Preliminary Estimates)  | X          |            |
| • Prepare Schedules and Budget Package  | X          |            |
| • Attend Budget Hearings (Finance)  | X          |            |
| • Attend Budget Hearings (Legislature)  | X          |            |
| • Maintain Budget Balances; Monitor Budget  | X          | X          |
| • Prepare Budget Change Proposals   | X          |            |
| • Prepare Budget Revisions/Transfer of Budget Allotments  | X          |            |
| • Project Appropriation Balances  | X          | X          |
| • Prepare the Department of Finance Reports<br>(Estimated Account Receivable/Payable: May Revision) | X          |            |

**CONTRACTS AND PURCHASE DOCUMENTS**

|   |   |   |
|---|---|---|
| • Prepare Documents                                     | X |   |
| • Maintain Current Authorizations                       | X |   |
| • Certify Availability of Funds                         |   | X |
| • Submit Documents for Approval (General Services)      |   | X |
| • Distribute Documents                                  |   | X |
| • Maintain Payment Record                               |   | X |
| • Prepare All Required Procurement Reports              | X |   |
| • Prepare, if Necessary, Late Payment Penalties Reports |   | X |

**PAYMENTS**

|   |   |   |
|---|---|---|
| • Approve Vendor Invoices & Travel Expense Claims | X |   |
| • Audit Vendor Invoices & Travel Expense Claims   | X | X |
| • Code Invoices                                   | X |   |

PAYMENTS (Continued)

CRC

CFS

- Prepare and Submit Claim Schedules to SCO
- Maintain Vendor Payment File
- Input to Accounting System
- Maintain Claims Filed Register
- Maintain Claims Paid Records

X  
X  
X  
X  
X

PAYROLL

- Pick Up Payroll Checks at SCO
- Distribute Payroll Checks
- Record Payroll Expenditures
- Prepare Salary Advance Checks

X

X  
X  
X  
X

ACCOUNTING

- Reconcile Accounting Records with Controller's Records
- Record Journal Entries, Invoices, and other Source Documents
- Reconcile Subsidiary Records
- Prepare Accruals for Year-End Reports
- Prepare and Maintain CALSTARS Tables

X

X  
X  
X  
X  
X

REPORTS

- Prepare Monthly Budget Reports
- Prepare Quarterly and Annual Financial Reports  
Required Per SAM

X  
X

CASH RECEIPTS

- Identify and Reconcile Collections
- Maintain Cash Receipts Register
- Follow-up on Dishonored Checks

X  
X  
X

X  
X  
X

CASH DISBURSEMENTS (including Office Revolving Fund)

Client

CFS

- Prepare and Sign Checks X
- Prepare Remittances to State Treasurer X
- Maintain Cash Disbursements Register X
- Verify Processed Checks X
- Issue Revolving Fund Checks X

MISCELLANEOUS ITEMS

- Contact with State Controller X
- Contact with the Department of Finance Budget Analyst X X
- Contact with Auditors X X
- Record Property Transactions X
- Perform Physical Inventory of Property X
- Follow-up on Outstanding Revolving Fund Advances X X
- Archive accounting records for a minimum of three years X