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The Accountable Business Transformation Program (ABT)

General Ledger and Reporting Changes

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What's Changing?

- Depending on the services provided by the County, the changes impacting your organization may vary
- Changes fall into 2 general categories:
 - General Ledger
 - Reporting

General Ledger

- King County is restructuring the General Ledger to reflect current business
 - Fund numbers do not change
 - Account names and numbers do change
- Reports will reflect the new names and numbers
- ARMS sub-accounts are going away

General Ledger Changes

- ARMS sub-account numbers are going away
 - Cash will be in one account
 - Eliminated: Receipt, Disbursement, Transfer In, Transfer Out
 - Treasurer's Receipt and Disbursement sub-accounts will be assigned new account numbers
 - LID sub-accounts will be replaced by project segments

General Ledger Sub Account Changes

- Existing structure with sub-accounts
 - 10100 Cash
 - 01010 Beginning of Year Balance
 - 01011 Cash Receipts
 - 01012 Cash Disbursements
 - 01013 Cash Transfers In
 - 01014 Cash Transfers Out
- Example structure without sub-accounts
 - 10435 Cash

Chart of Accounts Crosswalk

Sample Only

ARMS GL Account	ARMS GL Sub-Account	EBS GL Account	EBS Account Description
17800		17800	DISTRICT COURT RECEIPTS
17800	03213	17805	JIS ACCOUNT
17800	03300	17806	LOCAL COURT REVENUES CX
17800	03301	17807	COUNTY PORTION OF REVENUE
17800	03303	17808	LOCAL COURT CX INTEREST
17800	03305	17809	CRIME VICTIMS CX ACCOUNT
17800	03312	17810	CIVIL FEES-APPEALS
17800	03314	17811	WARRANT FEE
17800	03316	17812	MANDATORY INSUR/ADMN
17800	03317	17813	TRAFFIC INFRACTION PENALTY
17800	03318	17814	OTHER INFRACTION PENALTY
17800	03319	17815	PARKING IN HANDICAPPED
17800	03320	17816	PARKING INFRACTION PENALTY
17800	03321	17817	DUI FINES
17800	03322	17818	CRMINAL TRAFFIC

Property Tax Accounts

ARMS - Daily Distribution of Property Taxes

GENERAL LEDGER	
Debit Account	Credit Account
22200-07820 : DEFERRED REVENUES- DEFERRED TAX REVENUES	10510-00000 : TAXES RECEIVABLE-CURRENT 10520-00000 : TAXES RECEIVABLE-DELINQNT
10100-01011 : CASH-CASH RECEIPTS	17205-02000 : TREASURERS RECEIPTS- PROPERTY TAXES-CURRENT YR 17205-02200 : TREASURERS RECEIPTS-PROPERTY TAXES-DELINQUENT
	<u>EXCEPTIONS - Schools ONLY</u> 17205-02100 : TREASURERS RECEIPTS-PROPERTY TAXES-PRIOR YEAR

ABT - Daily Distribution of Property Taxes

GENERAL LEDGER	
Debit Account	Credit Account
22255 : DEFERRED TAX REVENUES	10510 : TAXES RECEIVABLE-CURRENT 10520 : TAXES RECEIVABLE-DELINQNT
10435 : CASH TRANSFERS	17212 : PROPERTY TAX CLEARING-CURRENT YEAR 17214 : PROPERTY TAX CLEARING-DELINQUENT
	<u>EXCEPTIONS - Schools ONLY</u> 17213 : PROPERTY TAX CLEARING-PRIOR YEAR

Changes to Reports

- We will continue to deliver mandated reports
- Report formats are changing
- Report delivery tool is changing
 - Email all reports
 - County will be contacting each organization for a single email address (*email alias or email distribution list*) to use
- Timing of some reports will be changing
- Chart of Accounts crosswalk will be provided

General Ledger Balance Report

Sample Only



General Ledger Balance Report

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FUND: 000001050 RIVER IMPROVEMENTS

Account: Asset

Account	Account Description	Beginning Balance	Debit	Credit	Ending Balance
10010	CASH US-TREASURY MAIN ACCOUNT	0.00	96,793.51	0.00	96,793.51
10520	TAXES RECEIVABLE DELINQUENT	0.00	1,544.95	0.00	1,544.95
Asset Total		0.00	98,338.46	0.00	98,338.46

Account: Liability

Account	Account Description	Beginning Balance	Debit	Credit	Ending Balance
20200	ACCOUNTS PAYABLE ORACLE	0.00	0.00	215.00	-215.00
22255	DEFERRED TAX REVENUES	0.00	0.00	1,544.95	-1,544.95
22266	DEFERRED REVENUE FEMA SWM	0.00	0.00	43,152.41	-43,152.41
Liability Total		0.00	0.00	44,912.36	-44,912.36

Account: Owners' equity

Account	Account Description	Beginning Balance	Debit	Credit	Ending Balance
27100	FUND BALANCE	0.00	0.00	53,027.09	-53,027.09
27515	EQUITY TRANSFER IN OUT	0.00	0.00	399.01	-399.01
Owners' equity Total		0.00	0.00	53,426.10	-53,426.10
FUND: 000001050 Total		0.00	98,338.46	98,338.46	0.00

General Ledger Detail Report

Sample Only

General Ledger Detail Report

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FUND: 000006243 FEDERAL WAY SD210 IMP FEE

Account	CASH US-TREASURY MAIN ACCOUNT							
10010	Beginning Balance	Date	Doc #	Source	Category	Debit	Credit	Ending Balance
	0.00	7/31/2011	1001	ARMS	Conversions	63,817.73	0.00	
						63,817.73	0.00	
								63,817.73

Account	CASH-IMPAIRED INVESTMENT							
10460	Beginning Balance	Date	Doc #	Source	Category	Debit	Credit	Ending Balance
	0.00	7/31/2011	1001	ARMS	Conversions	586.94	0.00	
						586.94	0.00	
								586.94

Account	CASH-IMPAIRED INVEST GAAP ADJ							
10461	Beginning Balance	Date	Doc #	Source	Category	Debit	Credit	Ending Balance
	0.00	7/31/2011	1001	ARMS	Conversions	0.00	316.67	
						0.00	316.67	
								-316.67

To Provide Consistent, High Quality, Service

- New Special District Liaison
- New Special District Partner Hotline
 - *(206) 205-9000*
 - *One number for all service needs*
- Ongoing process optimization
 - *Crawl, walk, run... together*