



FY 2022 YEAR-END TRAINING

Introduction

AUDITOR-CONTROLLER'S OFFICE
Presented By: Caroline Santos



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YEAR-END PROCESS OVERVIEW

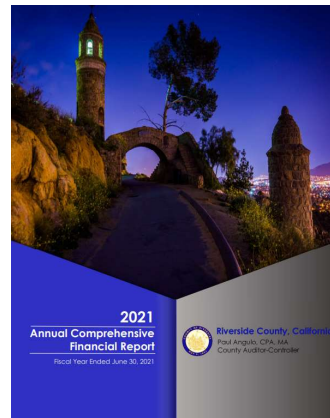
▪ **Objectives**

✓ **Closing procedures are necessary to:**

- Ensure uniformity and consistency in reporting financial yearend data

The financial yearend data is used to compile the **Annual Comprehensive Financial Report**

- Provide accurate, timely and reliable financial information to taxpayers, public officials and others who use financial reports



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YEAR-END PROCESS OVERVIEW

- ✓ Submit schedules electronically via email to acoyearend@rivco.org
- ✓ Deadline is **July 22, 2022**
- ✓ Thresholds materiality \$5,000
- ✓ All organizational units under the BOS governance are required to submit year-end schedules

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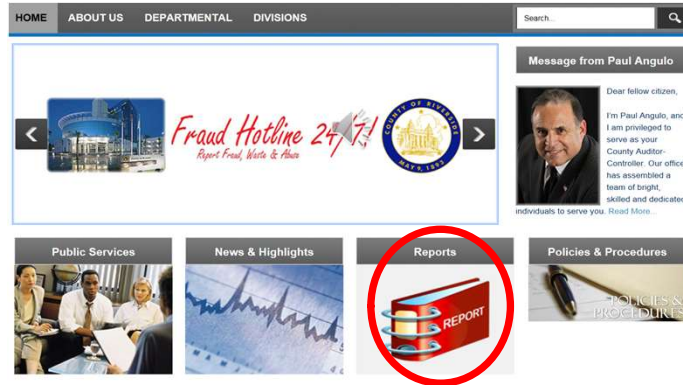
YEAR-END PRESENTATIONS

Schedule	Sub-Schedule	Description
Intro		Intro / Budget control / JE preparation
A		Due To / From Other Funds
B	T-12	Due From Other Governments
C		Operating Accounts Receivables
E		Inventory
G	V-12	Due to Other Governments
D, H, J		Finance Purchase / Vendor Receivable and Payable
		Year-End Account Payable
I		Accounts Payable Other
		Year-End A/P Accrual Entry Process
K	K-1	Encumbrances
L-1	S-12	Deferred Inflows of Resources (Advances / Unearned Revenue)
L-2	S-12	Deferred Inflows of Resources (unavailable)
L-3	S-12	Advances from Grantors and Third Parties (Advance-Other)
M		Prepaid Expenditures
N		Transmittal Letter
P		Bank Accounts Controlled by a Department
Q		CIP (Construction in Progress)
R		Contingent Liabilities
W		Revolving Fund
Y		Pollution Remediation

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AVAILABLE ONLINE RESOURCES

- Year-End Manual, Schedules, and ACO Calendar can be found at:
- <http://www.auditorcontroller.org>



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AVAILABLE ONLINE RESOURCES

- ACO Calendar
- Year-End Closing Manual
- Year-End Training
- Year-End Schedules

Reports & Publications

- Comprehensive Annual Financial Report - The Auditor Controller's Office publishes a Financial Report providing an overview of the County's financial position and activity downloaded by selecting the links below. Adobe Reader is required to view files.
- PAFR - Popular Annual Financial Report - Less in depth reporting of the Comprehensive Financial highlights of Riverside County's General Fund revenues, expenditures and
- ACO Newsletter
- Forms & Schedules **ACO Calendar located here**
- GASB - Governmental Accounting Standards Board - Presentation on Statements 3
- Chart of Accounts
- Year-End Publications
 - 2020 Year-End Closing Manual - The purpose of the Year-End Closing Manual is consistency in the procedures to be followed by all organizational units of the County and reporting year-end financial data.
 - 2020 YE Training Presentations
 - 2021 Third Quarter Schedules
 - 2020 Encumbrance
 - General Fund Daily Cash Balance
 - Governmental Accounting Glossary - The purpose of the Governmental Accounting comparison and analysis of Riverside County financial transactions and reporting by terminology.
 - Lost Warrant
 - Official County Reports
 - Single Audit Reports
 - Mandated Cost Claims (SB90)
 - Countywide Cost Allocation Plans (COWCAP)

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YEAR-END BUDGET CONTROLS

- ✓ Pursuant to Government Code Title 3 Government of Counties §29120, budgetary units cannot exceed BOS-approved appropriations
- ✓ ACO cannot close fiscal year until appropriation budget deficits are eliminated pursuant to BOS-approved budget action

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JOURNAL ENTRY (JE) GUIDELINES

- ✓ Accrual must be \$5,000 or greater
- ✓ Submit one journal entry per accrual schedule
- ✓ Do not merge multiple yearend closing schedules into a single journal entry
- ✓ The accrual journal entry must tie to the corresponding schedule
- ✓ Upload supporting documents for the journal entry in PeopleSoft
- ✓ Email a copy of the JE with the YE Schedule & supporting documents to ACO Year-End (acoyearend@rivco.org)
- (Simpler or PeopleSoft queries are not acceptable supporting documents)*
- ✓ An accrual entry must include **both** the accrual and the reversal entry for posting

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ACCRUAL ENTRY PREPARATION

County of Riverside
E235781 - F910PRDA (Production)

Favorites > Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Create/Update Journal Entries

Find an Existing Value | Add a New Value

Business Unit: RIVCO
Journal ID: 06/30/2022
Journal Date: 06/30/2017

Add

Find an Existing Value | Add a New Value

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ACCRUAL ENTRY PREPARATION

Header | Lines | Totals | Cash Edit | Errors | Approval

Unit: RIVCO Journal ID: 0002098497 Date: 06/30/2022

Long Description: Year-end Schedule I - Accrue medical service claims wire payment paid in July for the week ending 06/25/2021

*Ledger Group: ACTUALS Adjusting Entry: Non-Adjusting Entry

Ledger: [empty] Fiscal Year: 2022

*Source: YE Period: 12

Reference Number: MCARC ADB Date: 06/30/2022

Journal Class: [empty]

Transaction Code: GENERAL Auto Generate Lines

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ACCRUAL REVERSAL PREPARATION

Journal Entry Copy

Business Unit: RIVCO Copy From ID: 0002098497 Copy From Date: 06/30/2022

Journal ID: 00R2098497 Ledger: Reverse Signs

Journal Date: 07/01/2022 New Ledger: Recalculate Budget Date

ADB Date: Document Type: Save Journal Incomplete Status

Currency Effective Date:

Reversal Date

Do Not Generate Reversal

Beginning of Next Period

End of Next Period

Next Day

Adjustment Period

On Date Specified By User

Adjustment Period:

Reversal Date:


ADB Reversal Date

Same As Journal Reversal

On Date Specified By User

ADB Reversal Date:


OK Cancel Refresh



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INSTRUCTIONS

- Submit Schedules and Supporting Documents
 - via email to:
 - ACO Year-End
 - acoyearend@rivco.org
- All yearend schedules are due **July 22nd**
 - Questions?
 - Submit them by email to acoyearend@rivco.org




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FY 2022 YEAR-END TRAINING

Schedule N – Transmittal Letter

AUDITOR-CONTROLLER'S OFFICE
Presented By: Mary Yip

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SCHEDULE N – TRANSMITTAL LETTER

Summarize and Inform all schedules

↓


Require from all Departments even if there are no closing YE schedules

↓

Use Level 4 DeptID Only (first 5 digits)

↓

Schedule K and K-1 Submit to EO for approval

 AUDITOR CONTROLLER COUNTY OF RIVERSIDE

County of Riverside
As of June 30, 2022
Due July 22, 2022

SCHEDULE N

From: _____ (Agency or Department Name)

Business Unit: _____

Level 4 DeptID: _____ Please only use level 4 DeptIDs (Ex. 1300100000). All lower level DeptIDs (if any) should roll up to Level 4.


Contact Person: _____

Phone No.: _____

To: Auditor-Controller's Office
Attn: ACO Year-End, General Accounting Division
Subject: Transmittal Of Year-end Closing Schedules

Check the appropriate boxes & attach Schedule to this document.

Schedule	Schedule Name	Schedule Applicable & Enclosed	Schedule Not Applicable & Not Enclosed	Journal Entries Attached	Supporting Documentation Attached	
A	DUE FROM OTHER FUNDS/ DUE TO OTHER FUNDS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
B	DUE FROM OTHER GOVERNMENTS (DFOG)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
C	OPERATING ACCOUNTS RECEIVABLE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
E	INVENTORY OF MATERIALS AND SUPPLIES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
G	DUE TO OTHER GOVERNMENTS (DTOG)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
H	CAPITAL LEASE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
I	ACCOUNTS PAYABLE - OTHER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
K	REQUEST FOR RESERVE FOR ENCUMBRANCES (Governmental Funds Only) - Requires CEO Authorization Before Submitting to ACO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule submitted to CEO for approval
K-1	REQUEST FOR RESERVE FOR ENCUMBRANCES (Governmental Funds Only) - Requires CEO Authorization Before Submitting to ACO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule submitted to CEO for approval
L-1 (Advance)	DEFERRED INFLOWS OF RESOURCES - REVENUE RECEIVED IN ADVANCE OF EARNING/ ENTITLEMENT PROCESS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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SCHEDULE N – TRANSMITTAL LETTER

- Submit Schedule N and Applicable Schedules via email to:

- ACO Year-End
- acoyearend@rivco.org

- Questions?
- Submit them by email to acoyearend@rivco.org



FY 2022 YEAR-END TRAINING

Year End A/P Accrual Process



AUDITOR-CONTROLLER'S OFFICE
Presented By: Ryan Pao

OVERVIEW

- Year End A/P Accrual Entry Process
 - Commonly Asked Questions
 - How to Determine the Invoice Date
 - Sample Invoice Exercise
 - Important Dates



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Commonly Ask Questions

What is the purpose of year end accruals for accounts payable?
Answer: To record vendors' invoices that have not been paid by June 30 for the goods and services received during the year.


What is the accrual entry based on? How do we know what invoices are going to be accrued?
Answer: The accrual entry is based on the invoice date that was entered for the A/P voucher.

What is the threshold for A/P accruals?
Answer: No threshold for the 1st accrual. The threshold for the 2nd accrual is \$5,000 and greater per voucher.




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Commonly Ask Questions





What is the most common mistake when processing old year vouchers in the PeopleSoft A/P module?

Answer: The invoice date entered was incorrect.



How do we determine the invoice date?


Please refer to the next slide.


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How to Determine Invoice Date

Type of Invoice	Invoice Date
For Goods or Products	Date the goods or products were received
Service for the whole month	The last day of the month
Service within a Date Range, overlapping between FY21/22 and FY22/23 (e.g., 6/7/22 - 7/8/22)	6/30/2022 if most dates in FY21/22 7/1/2022 if most dates in FY22/23


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SAMPLE INVOICE EXERCISE

INVOICE

Sports Equipment, Inc.

2000 Sports Street
Riverside, CA 92507
999-999-9999

Invoice # 001
Date: July 1st, 2022
Terms: Net 30
Due Date: July 31st, 2022



Bill To:
Example Department
Attn: Accounting
4080 Lemon Street
Riverside, CA 92507
555-555-5555

Products or Services Description:

Description	Amount
Installation of 3 Full Court Sized Basketball Courts @ \$10,000 each including labor and installation on 6/28/2022	\$ 30,000

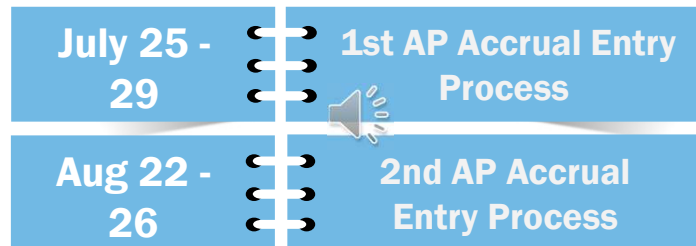
Make all checks payable to Sports Equipment, Inc

SUBTOTAL	\$ 30,000
TAX RATE	7.75%
SALES TAX	\$ 2,325.00
OTHER	-
TOTAL	\$32,325.00

THANK YOU FOR YOUR BUSINESS!

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Important Dates for YE AP Accrual Entry Process



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Questions?

Submit them by email
to
acoyearend@rivco.org



FY 2022 YEAR-END TRAINING

Year-End A/P Deadlines

AUDITOR-CONTROLLER'S OFFICE
Presented By: Maria Gonzalez

YEAR-END A/P DEADLINES

- June 17th – Last day to enter and approve June vouchers.
- June 22nd – Last day for processing the pre-approved vouchers interface for FY 21/22.
- June 22nd – Last day to process Stops and Cancels.
- June 23rd – The AP Module will be closed for FY 21/22.
- June 24th – Final pay cycle will be run for all invoices scheduled to pay thru July 1st.
- June 24th – PeopleSoft Financials will be unavailable to users after 5:00 p.m.
- July 1st – the AP Module will be opened for period 1 of FY 22/23.

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Schedule I – A/P Other

AUDITOR-CONTROLLER'S OFFICE
Presented By: Ryan Pao

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Schedule I – Accounts Payable (Other)

	<h3>Transaction Type</h3>	<ul style="list-style-type: none"> • Wire Transfer Payments • Accrued Liabilities By Estimate Only
	<h3>Requirements</h3>	<ul style="list-style-type: none"> • Goods or services must be received as of June 30 but no payment until new fiscal year • Threshold: \$5,000 and greater
	<h3>Supporting Documents</h3>	<ul style="list-style-type: none"> • Schedule I • Journal Entry (Accrual & Reversal) • Invoice, Wire Transfer Form, Contract, Form 1.1, Written Agreement

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Schedule I – Accounts Payable (Other)

Scenario:

The Example Department owes \$100,000 to Pacific Care Medical Group for medical service claims incurred during the Week of 6/20/2022. The wire transfer is prepared from the General Fund according to the payment instructions and submitted to County Treasurer for processing on 7/5/2022.

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Schedule I – Accounts Payable (Other)

County of Riverside
 ACCOUNTS PAYABLE – OTHER: LIABILITY ACCOUNT 201200
 As of June 30, 2022
 Due July 22, 2022



Schedule I
 (Refer to Year-end Closing Manual, Chapter 5, Topic #5)

LIABILITY INCURRED BY: JE Number: 0002384899/00R2384899
 Fund No.: 10000 Fund Name: General Fund JE Source: YE
 Business Unit: FSDPT Dept. Name: Example Department Page: 1 of 1
 DeptID: 13001200000

Note: Line items MUST have an aggregate amount due equal to or greater than \$5,000

Liability- Other Accounts Payable Due To:	Name of Individual, Business or Organization	Amount Due	Expenditure Account Code For Accrual/ Reversal	Claim, Invoice Or Reference Number	Description of Service	Date of Service		Due Date/ Estimated Date of Payment
						From	To	
DO NOT INCLUDE ENCUMBRANCES ON THIS SCHEDULE (SEE SCHEDULE K)								
Pacific Care Medical Group		\$100,000	534460	DDCS08963	Medical Service Claims for week ending 6/24/2022	06/20/22	06/24/22	07/05/22
SCHEDULE TOTAL		\$100,000						

*If the amount due is estimated, attach an explanation of the method of computation for amount liable.
 IMPORTANT: If this form is not applicable, indicate its omission on Schedule N - the transmittal letter.

Prepared By: Jaden Preparer Phone No.: 555-55-5555 Approved By: Joe Manager Date: 07/03/22



Schedule I – Accrual Journal Entry

Report ID: GLCT501 PeopleSoft Financials Page No. 1
 JOURNAL ENTRY DETAIL REPORT Run Date 5/9/2022
 Run Time 2:52:28 PM


Unit: RIVCO Ledger Group: ACTUALS Reference Number: FSDPT
 Journal ID: 0002384899 Source: YE Accounting Period: 12
 Date: 6/30/2022 Reversal: N Fiscal Year: 2022
 Description: Year-end Schedule I - Accrue medical service claims wire payment paid in July for the weekend ending 6/24/2022 Reversal Date: Operator ID: E249033

Line #	Account	Fund	DeptID	Prog	Class	Pri/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	534460	10000	1300120000						Medical Svcs Claims		100,000.00
2	201200	10000	1300120000						Accounts Payable-Other		-100,000.00

Journal ID	Total Lines	Total Base Debits	Total Base Credits
0002384899	2	100,000.00	100,000.00



Schedule I – Reversal Journal Entry

	Report ID: GLCT501	PeopleSoft Financials JOURNAL ENTRY DETAIL REPORT	Page No. 1 Run Date 5/9/2022 Run Time 2:56:16 PM
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Unit: RIVCO	Ledger Group: ACTUALS	Reference Number: FSDPT
Journal ID: 00R2384899	Source: YE	Accounting Period: 1
Date: 7/1/2022	Reversal: N	Fiscal Year: 2023
Description: Reversal journal entry for Year-end Schedule I - Accrue medical service claims wire payment paid in July for the weekend ending 6/24/2022	Reversal Date:	Operator ID: E249033

Line #	Account	Fund	DeptID	Prog	Class	Pri/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	534460	10000	1300120000						Medical Svcs Claims		-100,000.00
2	201200	10000	1300120000						Accounts Payable-Other		100,000.00

Journal ID	Total Lines	Total Base Debits	Total Base Credits
00R2384899	2	0.00	0.00

INSTRUCTIONS

- Submit Schedule I and all Supporting Documents **electronically** to:

acoyearend@RIVCO.org

- Questions?
- Submit them by email to acoyearend@rivco.org





FY 2022 YEAR-END TRAINING

Schedule R - Contingent Liabilities



AUDITOR-CONTROLLER'S OFFICE
Presented By: Ryan Pao



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SCHEDULE R – CONTINGENT LIABILITIES

Transaction Type

- A **contingent liability** is a liability or potential loss that may or may not occur depending on the **outcome of a future event**.
- Examples: pending lawsuits, judgments under appeal, loan guarantees, Federal audit disallowances for reimbursed expenditures and uncompleted contracts

Recognition Criteria

Likelihood of Future Event	Dollar Amount of Potential Loss		
	Estimable	Reasonably Estimable	Not Reasonably Estimable
Probable (> 50%)	Accrual of Liability and Disclosure Note	Accrual of Liability and Disclosure Note	Disclosure Note Only
Reasonably possible (< 50%)	Disclosure Note only	Disclosure Note only	Disclosure Note Only
Remote (0%)	No Disclosure Required	No Disclosure Required	No Disclosure Required



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SCHEDULE R – CONTINGENT LIABILITIES

Scenario:

Just before the end of the fiscal year, the State of California has filed a lawsuit claim against the Example Department. The estimated claim amount is \$500,000 and the date the lawsuit is projected to be resolved is October 2022. The Department lawyers claim the State will succeed in the lawsuit at the time of resolution.

Question: Should the Department recognize and report the liability at year end?

Answer: Yes



SCHEDULE R – CONTINGENT LIABILITIES

County of Riverside
CONTINGENT LIABILITIES
As of June 30, 2022
Due July 22, 2022



SCHEDULE R
(Refer to Year-end Closing Manual, Chapter 13)

Fund No.: 10000 Fund Name: General Fund JE Number: 0002384303/0002384303
Business Unit: DECP JE Source: YE
Dept ID: 1000120000 Dept Name: Example Department Page: 1 of 1

Note: Line items MUST have an aggregate amount due equal to or greater than \$5,000

Source of Claim	Reason For Claim	Estimated Amount of Claim	Projected Date of Resolution	DEPARTMENT CONTACT	
				Name	Phone Number
State of California	Lawsuit	\$500,000	10/15/22	Jaden Preparer	555-55-5555

* If a loss is probable to occur, is estimable and has been accrued at FYE, please enter JE reference above.
This form must be submitted with Schedule R - the transmittal letter, even if the department does not have any contingent liabilities at June 30.

Prepared By: Jaden Preparer Phone No: 555-55-5555 Approved By: Joe Manager Date: 07/8/2022



Schedule R – Accrual Journal Entry

Report ID: GLC7501 Page No. 1
 PeopleSoft Financials Run Date 5/9/2022
 JOURNAL ENTRY DETAIL REPORT Run Time 3:09:07 PM

Unit: RIVCO Ledger Group: ACTUALS Reference Number: DEEXP
 Journal ID: 0002384909 Source: YE Accounting Period: 12
 Date: 6/30/2022 Reversal: N Fiscal Year: 2022
 Description: Year-end Schedule R - To record estimated claim for contingent liability due to a lawsuit settlement for fiscal year 2021-22 Operator ID: E249033

Line #	Account	Fund	DeptID	Prog	Class	Prt/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	534300	10000	1300120000						Liability Judgment		500,000.00
2	201100	10000	1300120000						Accounts Payable		-500,000.00

Journal ID	Total Lines	Total Base Debits	Total Base Credits
0002384909	2	500,000.00	500,000.00

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Schedule R – Reversal Journal Entry

Report ID: GLC7501 Page No. 1
 PeopleSoft Financials Run Date 5/9/2022
 JOURNAL ENTRY DETAIL REPORT Run Time 3:14:12 PM

Unit: RIVCO Ledger Group: ACTUALS Reference Number: DEEXP
 Journal ID: 00R2384909 Source: YE Accounting Period: 1
 Date: 7/1/2022 Reversal: N Fiscal Year: 2023
 Description: Reversal entry for Year-end Schedule R - To record estimated claim for contingent liability due to a lawsuit settlement for fiscal year 2021-22 Operator ID: E249033



Line #	Account	Fund	DeptID	Prog	Class	Prt/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	534300	10000	1300120000						Liability Judgment		500,000.00
2	201100	10000	1300120000						Accounts Payable		500,000.00

Journal ID	Total Lines	Total Base Debits	Total Base Credits
00R2384909	2	0.00	0.00

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INSTRUCTIONS

- Submit Schedule R and all Supporting Documents ***electronically*** to:
 - acoyearend@RIVCO.org
 - Questions?
 - Submit them by email to acoyearend@rivco.org




ACO AUDITOR CONTROLLER COUNTY OF RIVERSIDE

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FY 2022 YEAR-END TRAINING

Schedule Y – Pollution Remediation Questionnaire

AUDITOR-CONTROLLER'S OFFICE
Presented By: Ryan Pao

ACO AUDITOR CONTROLLER COUNTY OF RIVERSIDE

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SCHEDULE Y – POLLUTION REMEDIATION QUESTIONNAIRE

■ **Background:**

- A pollution remediation obligation refers to a government entity’s responsibility to address the current or potential detrimental effects of existing pollution through activities such as environmental assessments or cleanups.

■ **Purpose:**

- To assess and determine whether a liability should be reported for pollution remediation obligations in the County’s annual Financial Report.



SCHEDULE Y – POLLUTION REMEDIATION QUESTIONNAIRE

- Must be completed by all Departments and signed by the Department Head and/or Administrative Manager



If answer to Question 1 plus any one of the Questions from 2 to 9 is yes, please provide the following information:

- Nature or Source of Obligation
- Amount of Estimated Liability
- Method and Assumptions Used for the Estimate
- Potential for Changes in the Estimate
- Estimated Amount for Recovery, if any

County of Riverside
Pollution Remediation Questionnaire
As of June 30, 2022
Due July 22, 2022



Schedule Y

GASB Statement No. 49
Accounting and Financial Reporting for Pollution Remediation Obligations

(Refer to Year-end Closing Manual, Chapter 15)

Based on the GASB 49 summary on Chapter 15 please fill out this questionnaire. The questionnaire should be prepared by the Department's Fiscal or Administrative manager. Please explain any "Yes" answers. Attach additional documentation as necessary.

Department Name:	Please check	
	Yes	No
1) Is your department aware of any pollution/contamination remediation obligations (i.e., obligation to clean up spill of hazardous wastes or substances including an obligation to remove contamination such as asbestos)?	<input type="checkbox"/>	<input type="checkbox"/>
2) Does your department own any land or property which has environmental pollution or contamination?	<input type="checkbox"/>	<input type="checkbox"/>
3) If yes, does the pollution pose an imminent danger to the public or environment?	<input type="checkbox"/>	<input type="checkbox"/>
4) Has your department violated a pollution prevention-related permit or license?	<input type="checkbox"/>	<input type="checkbox"/>
5) Has a regulatory agency identified your department as responsible (or potentially responsible) for cleaning up pollution, or paying all or some of the cost of clean up?	<input type="checkbox"/>	<input type="checkbox"/>
6) Has your department been named in a lawsuit to address a pollution problem?	<input type="checkbox"/>	<input type="checkbox"/>
7) Has your department commenced any type of pollution cleanup or post-cleanup?	<input type="checkbox"/>	<input type="checkbox"/>
8) Is your department in the process of conducting a corrective measures feasibility study in relation to pollution remediation?	<input type="checkbox"/>	<input type="checkbox"/>
9) Does your department provide any operation and/or maintenance of pollution control?	<input type="checkbox"/>	<input type="checkbox"/>

Preparer's Title: _____ Telephone number: _____
Signature of Fiscal or Administrative Manager _____ Date: _____

INSTRUCTIONS

- Submit Schedule Y and all Supporting Documents ***electronically*** to:

■ acoyearend@RIVCO.org

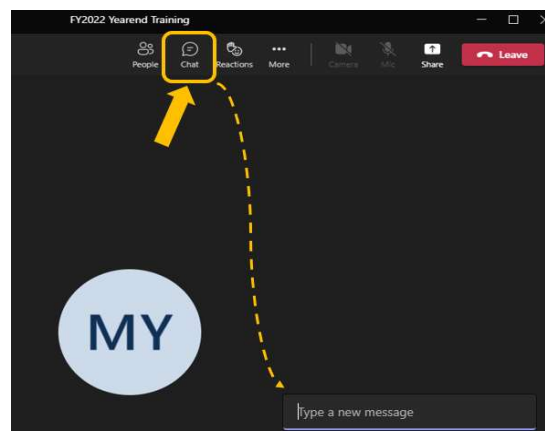
- Questions?
- Submit them by email to acoyearend@rivco.org



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QUESTIONS ?

- If you have any general questions you can type them in the Chat box. Any department specific questions please email them to acoyearend@RIVCO.ORG



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