


FY 2022 YEAR-END TRAINING

Schedule P – Bank Accounts
Controlled by a Department

AUDITOR-CONTROLLER'S OFFICE
Presented By: Ji Eun Youn

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Schedule P

Bank Accounts Controlled by a Department

Due Date:
✓ July 22nd, 2022

Updates:

- ✓ We are still paperless
- ✓ Schedule P are to be forward to the Reporting Team
- ✓ Do not include AP-6 forms on the Schedule P

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Schedule P

Bank Accounts Controlled by a Department

Required attachments:

- ✓ **Schedule P questionnaire**
- ✓ **Copy of “AP5-Request To Establish a Bank Account” form**
- ✓ **Only If It Is a new account or the AP5 has not been submitted in the past.**
- ✓ **June bank statement**
- ✓ **June bank reconciliation**
- ✓ **Copy of authorized bank signature card**
- ✓ **Top 10 collection sites (if required)**





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Schedule P

Bank Accounts Controlled by a Department

Scenario

Probation Department had one bank account during the fiscal year at Union Bank. The account was opened October 11, 2010 and the balance of the bank account as of June 30, 2022 was \$3,602.30.



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SCHEDULE P - BANK ACCOUNTS CONTROLLED BY A DEPARTMENT

County of Riverside
BANK ACCOUNTS CONTROLLED BY A DEPARTMENT
 As of June 30, 2022
 Due July 22, 2022

Schedule P

Department Name: Probation
 Dept. ID: 111100000
 Contact Name and Phone Number: Joe Signature 951-955-0000

This department:

Had NO bank account during the fiscal year
 Had 1 bank accounts during the fiscal year. Prepare a separate Schedule P for each bank account.

Check List:

Schedule P completed with questionnaire
 Copy of the Request to Establish a Bank Account (AP5)
 June 30th Bank Statement
 June 30th Bank Reconciliation
 Copy of the Bank Authorized Signature Card
 Attach a listing of the top 10 collection sites for clerks

Account Information:

Account Name: <u>Youth Development Program</u>	Account Number: <u>000-315-701</u>
Bank Name and Address: <u>Union Bank</u> <u>1 Smart Street</u> <u>Riverside, CA 92502</u>	Account Status: <input checked="" type="checkbox"/> Open and Active <input type="checkbox"/> Open and Inactive <input type="checkbox"/> Closed During the Fiscal Year (Attach a closing bank statement)
Account Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Other, please explain	Date Opened: <u>10/19/2010</u> If Closed, Date Closed:
Bank Balance as of June 2022 <u>\$3,602.30</u>	Is this account related to a PeopleSoft Fund? If so, what is the fund number? <u>No</u>

Proceed to the next page for the Year-End Schedule P Questionnaire. If needed, please attach a separate piece of paper for your answers.

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Schedule P-Bank Accounts Controlled by a Department

Bank Account Number: 000-315-701

Year-End Schedule P Questionnaire

A bank account outside the County Treasury should be held in one of the following capacities:

Fiduciary capacity - only receipt, temporary investment & remittance to individuals, private organizations or other governments
 Treasurer Issued Revolving Fund ** Do not complete the questionnaire below
 Zero Balance Account (ZBA) ** Do not complete the questionnaire below

Check the box above that applies to this bank account.

(1) Provide a detail explanation as to the purpose of the account.
To monitor donation monies for the Youth Development Program

(2) Provide a detail explanation as to why the County Treasury can not be used.
Monies are restricted to spend on the Youth Development Program

(3) Will any activity within the Bank account be used to our operating activities?
No

(4) What is the source and nature of the deposits? Is any of the deposits County revenue?
Donations received from local businesses and are deposited to the bank account. No, deposits are not from County revenues.

(5) What is the source and nature of the expenditures? Does any of the expenses belong to the County?
Expenditures are primarily to run the program. There are no expenditures that belong to the County.

(6) Does the Bank account earn interest? If so, what is the interest rate?
Yes, 0.05%

(7) Are there any bank assessed fees for this account? If so, what are the fees assessed for and the amount?
Yes, bank fees per month are approximately \$40.00

Prepared By: <u>Joe Signature</u>	Phone Number: <u>951-955-0000</u>
Department Approved By: <u>George Awesome, Department Head</u>	Date: <u>July 29, 2022</u>

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Schedule P Bank Accounts Controlled by a Department

Union Bank					
Bank Reconciliation					
As of June 30, 2022					
Book Balance			Bank Statement		
6/1/22	Beginning Balance	\$ 1,105.22		6/1/22 Beginning Balance	\$ 1,105.22
	Deposits	2,943.47		Deposits	2,943.47
	Withdrawals/Checks Paid	(500.00)		Withdrawals/Checks Paid	(459.49)
	Monthly Interest	13.10		Monthly Interest	13.10
		3,561.79			
	Ousting Check #200 issued June 28, 2022	40.51			
6/30/22	Ending Balance	\$ 3,602.30		6/30/22 Ending Balance	\$ 3,602.30

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Schedule P Bank Accounts Controlled by a Department



UnionBank
1 Smart Street
Riverside, CA 91710

Signature Card
Account Number: 000-315-701
Effective: 10/11/2010

X	<i>George Awesome</i>	
	Print Name: George Awesome	<u>10/11/2010</u>
	Title: Department Head	Date
X	<i>Joe Signature</i>	
	Print Name: Joe Signature	<u>10/11/2010</u>
	Title: Principal Accountant	Date

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Schedule P Bank Accounts Controlled by a Department

Question

The Executive Office closed a bank account outside the County Treasury on February 10, 2022. Is the Executive Office required to prepare a Schedule P?

Yes

No

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Schedule P Bank Accounts Controlled by a Department

Answer

✓ Yes

The Executive Office is required to prepare a Schedule P as the bank account was opened and then closed during the fiscal year.

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Schedule P


Bank Accounts Controlled by a Department

Question

The Executive Office closed a bank account outside the County Treasury on February 10, 2021. A Schedule P was submitted last fiscal year 2021 for the closed account. Is the Executive Office required to prepare a Schedule P for fiscal year 2022?

Yes

No



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Schedule P

Bank Accounts Controlled by a Department

Answer

No

The Executive Office is not required to prepare a Schedule P as the bank account was closed last fiscal year and the Schedule P was submitted last fiscal year 2021.



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Schedule P


Bank Accounts Controlled by a Department

Question

The Executive Office had no bank accounts for the fiscal year. Is the Executive Office required to prepare a Schedule P?

Yes

No



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Schedule P

Bank Accounts Controlled by a Department

Answer

No

The Executive Office is not required to prepare a Schedule P as there were no bank accounts open within the fiscal year.



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Schedule P

Bank Accounts Controlled by a Department

Updates Continued:

- ✓ **Departments will continue to be responsible to create the cash with fiscal agent journal entries when submitting their Schedule P.**
- ✓ **Departments will be responsible for both entries, the one for fiscal year 2022, and the reversal for fiscal year 2023. Journal entry examples are shown in the next slides.**
- ✓ **Do not use the General Fund, when creating the entries.**

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Schedule P

Journal Entry Example

Journal Entry Fiscal Year 2022:


Date	Account	Account Title	Debit	Credit
6/30/2022	101500	Cash With Fiscal Agent	3,602.30	
	209100	Due To Third-Parties		3,602.30

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FY 2022 YEAR-END TRAINING

Schedule W – Revolving Funds

AUDITOR-CONTROLLER'S OFFICE
Presented By: Krupa Patel

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Schedule W - Revolving Funds

Revolving Fund

A revolving fund is an authorized amount of cash in the form of currency, a bank checking account or both. Revolving funds are established for specific operational needs to facilitate certain expenditure and cash transactions.

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Schedule W - Revolving Funds

California Government Code Section 29321.1 (c) requires the Auditor-Controller to render a written report to the Board of Supervisors at the end of each fiscal year identifying the revolving funds in existence during the fiscal year, the amount of such fund, and the officer using the fund.



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Schedule W - Form

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

ACO AUDITOR CONTROLLER COUNTY OF RIVERSIDE

SCHEDULE W
(Refer to year-end Closing Manual, Chapter 14)

1) Agency/Department/Special District Name:	
Fund ID:	Dept ID:
Contact Name:	Contact Phone Number:

2) Revolving Fund Treasury Number :

3) State if the Revolving Fund is a Lockbox and/or Checking Account:

- Lockbox only - Provide lockbox information on item #5 along with lockbox reconciliation as of June 30th.
- Checking Account only - Provide checking account information on item #5 along with bank statement and bank reconciliation as of June 30th.
- Lockbox and Checking Account - Provide lockbox and checking account information on item #5, along with bank statement and bank reconciliation as of June 30th.

4) Amount of Revolving Fund: \$

5) Location of Money (Reconciliation is required to ensure funds are in balance and cash is on hand)

(a) Lockbox	Amount:
	Location #1:
(a) Lockbox	Amount:
	Location #2:
(b) Checking Account	Amount:
	Bank Name:
	Account Number:
	Address:
(c) Other (Please Explain Below)	



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Schedule W - Revolving Funds

Scenario 1

The Board of Supervisors department has a revolving fund with an authorized amount of \$2,000. The department has \$100 in a lockbox, \$100 in other and \$1,800 in a checking account. How will the department report this on schedule W and what supporting documentation will the department provide?



Schedule W - Revolving Funds

Scenario 1

Since the department has both a lockbox and a bank checking account. The department will submit a schedule W indicating on item#3 that the revolving fund has both a lockbox and checking account, along with a lockbox reconciliation, a bank statement and a bank reconciliation as of June 30th.



Schedule W - Revolving Funds

Scenario 2

The Economic Development agency has a revolving fund for an authorized amount of \$1,500. The agency utilized all funds for their lockbox only. How will the department be reporting this on schedule W and what supporting documentation will the department provide?



Schedule W - Revolving Funds

Scenario 2

The agency will submit a schedule W and indicate on the line item#3 Lockbox only and for their supporting documentation the department will include a lockbox reconciliation as of June 30th.



SCHEDULE W – REVOLVING FUNDS

Submit Schedules and Supporting Documents via email to:

ACO Year-End

acoyearend@rivco.org



If you have questions, submit them to:

Krupa Patel Krpatel@rivco.org (951) 955-1159

Heydee Koury hkoury@rivco.org (951) 955-9461



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FY 2022 YEAR-END TRAINING

**Schedule C – Operating
Accounts Receivables**

AUDITOR-CONTROLLER'S OFFICE
Presented By: Brett Austin



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SCHEDULE C

OPERATING ACCOUNTS RECEIVABLE

OPERATING ACCOUNTS RECEIVABLE:

Amounts owed to the County for goods or services provided to private individuals, businesses, and organizations.



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SCHEDULE C

OPERATING ACCOUNTS RECEIVABLE

Operating Accounts Receivable do not include:

- Amounts Due From Other Funds (Schedule A)**
 - Amounts Due From Other Governmental entities (Schedule B)**
 - Receivables based on assessments (e.g., property taxes, interest, or special assessments?)**
-



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SCHEDULE C OPERATING ACCOUNTS RECEIVABLE

Complete Schedule C for:

- Revenue earned (entitled) as of June 30
 - Governmental funds expecting to receive payment within 3 months (90 days)
 - Submit supporting documents via e-mail to our office
-



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SCHEDULE C OPERATING ACCOUNTS RECEIVABLE

PeopleSoft Billing Module:

- The last day to enter and process billing invoices into the Billing Module is July 8th
 - The Billing Module can't be used for year-end accruals
 - The appropriate year-end schedules must be completed to capture your department's revenue accruals
-



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SCHEDULE C

OPERATING ACCOUNTS RECEIVABLE

Scenario:

The Auditor-Controller’s Office provided office space to The God Father Co. to use for “special events.” The agreement allows for the Auditor-Controller to charge 15% of utilities costs on the building to The God Father Co. on a monthly basis. On July 1st, the Auditor-Controller’s Office created a billing invoice for the total amount of \$6,050 for their 15% share of June 2022 utilities costs. The expected date of collection is on or before the due date 7/31/2022.


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SCHEDULE C


OPERATING ACCOUNTS RECEIVABLE

INVOICE 0005

July 1, 2022

PAYMENT DUE BY: **July 31, 2022**


The God Father Co.
4075 Lemon Street
Riverside, CA 92502



\$ 6,050.00

DESCRIPTION	LINE TOTAL
15% share of utilities costs from office space used for special event 6/1/2022 - 6/30/2022	\$ 6,050.00
Discount	-
Net Total	\$ 6,050.00
Tax	-
USD TOTAL	\$ 6,050.00


PAYMENT SHOULD BE MADE BY BANK TRANSFER OR CHECK MADE PAYABLE TO AUDITOR CONTROLLER COUNTY OF RIVERSIDE.


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Schedule C Operating Accounts Receivable

County of Riverside
OPERATING ACCOUNTS RECEIVABLE
 As of June 30, 2022
 Due July 22, 2022



SCHEDULE C
(Refer to Year-end Closing Manual, Chapter 4, Topic #5)

Fund No.: 10000	Fund Name: General Fund	JE Number: 0001942116/00R1942116
Business Unit: ACARC		JE Source: YE
Dept ID: 1300100000	Dept. Name: Auditor Controller	Page: 1 of 1

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

(a) JE #	(b) Revenue Account	(c) Fund	(d) Dept ID	(e) Amount Due ≥\$5,000	(f) Name of Individual, Business or Organization	(g) Description of Services	(h) Date of Service - From/To	(i) Estimated Date of Receipt
0001942116	781360	10000	1300100000	\$6,050	The God Father Co.	15% share of utilities costs from office space used for special events	6/1/2022 - 6/30/2022	7/31/2022
Schedule C Total				6,050.00				

Questionnaire:

(a) Does this department utilize the PeopleSoft Billing Module? YES NO

(b) If answer is NO, please check one of the following questions:

NO A/R for this department


Interdepartmental Billing ONLY

Other Software Used Name of other software: Quick Books

Do you maintain an A/R Aging Report? YES NO


Prepared By: Joe Signature _____ Phone Number: 951-931-8003

Approved By: Mary Do _____ Date: 7/6/2022


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2022 YEAR-END TRAINING

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Schedule C - Operating Accounts Receivable Accrual Journal Entry


COUNTY OF RIVERSIDE E212097 - 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:

Journal ID:

Journal Date:

Add

[Find an Existing Value](#) | [Add a New Value](#)


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Schedule C - Operating Accounts Receivable Accrual Journal Entry

COUNTY OF RIVERSIDE CALIFORNIA
E212097 - F910PRDA (Production)
Home | Wo

Favorites | Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries
New Window ? Help

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

Unit: RIVCO Journal ID: 0001942116 Date: 06/30/2022

Long Description: FY22 YE Schedule C - Accrue 15% share of utilities costs from office space provided to The God Father for period 6/1/2022 to 6/30/2022

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

Ledger: Fiscal Year: 2022

*Source: YE Period: 12

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

Journal Class: Auto Generate Lines

Transaction Code: GENERAL Save Journal Incomplete Status

SJE Type: Autobalance on 0 Amount Line

Currency Defaults: USD / CRRNT / 1

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COUNTY OF RIVERSIDE
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Schedule C - Operating Accounts Receivable Accrual Journal Entry

COUNTY OF RIVERSIDE CALIFORNIA
E212097 - F910PRDA (Production)
Home | Worklist | Add to Favorites | S

Favorites | Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries
New Window ? Help

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

Unit: RIVCO Journal ID: 0001942116 Date: 06/30/2022 Errors Only

Template List Search Criteria Change Values

Inter/IntraUnit *Process: Edit Journal Process Line: 10

Select	Line	Ledger	Budget Date	Account	Fund	Dept	Program	Class	Amount	Bud Re
<input type="checkbox"/>	1	ACTUALS	06/30/2022	112200	10000	1300100000			6,050.00	
<input type="checkbox"/>	2	ACTUALS	06/30/2022	781360	10000	1300100000			-6,050.00	

Lines to add: 1

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
RIVCO	2	6,050.00	6,050.00	✓	✓

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COUNTY OF RIVERSIDE
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Schedule C - Operating Accounts Receivable Reversal of Accrual Journal Entry

COUNTY OF RIVERSIDE E212097 - F910PRDA (Production)
CALIFORNIA

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

Journal Entry Copy

Business Unit: RIVCO Copy From ID: 0001942116 Copy From Date: 06/30/2022

Journal ID: 07/01/2022 Ledger: Reverse Signs

Journal Date: 07/01/2017 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:

OK Cancel Refresh

ADB Reversal Date

Same As Journal Reversal

On Date Specified By User

ADB Reversal Date:

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2022 YEAR-END TRAINING

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Schedule C - Operating Accounts Receivable Reversal of Accrual Journal Entry

COUNTY OF RIVERSIDE E212097 - F910PRDA (Production)
CALIFORNIA

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

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

Unit: RIVCO Journal ID: 00R1942116 Date: 07/01/2022

Long Description: FY23 YE Schedule C - Accrue 15% share of utilities costs from office space provided to The God Father Co. for period 6/1/2022 to 6/30/2022

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

Ledger: Fiscal Year: 2023

*Source: YE Period: 1

Reference Number: ACARC ADB Date: 07/01/2022

Journal Class:

Transaction Code: GENERAL Auto Generate Lines

SJE Type: Save Journal Incomplete Status

Currency Defaults: USD / GBRNT / 1 Autobalance on 0 Amount Line

Attachments (0) Commitment Control

Reversal: Do Not Generate Reversal

Entered By: 7

Entered On: 8:45:15AM

Last Updated On: 8:45:40AM


Save Return to Search Notify Refresh Add Update/Display

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

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2022 YEAR-END TRAINING

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Schedule C - Operating Accounts Receivable Reversal of Accrual Journal Entry



COUNTY OF RIVERSIDE E212097 - F910PRDA (Production)
CALIFORNIA

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

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

Unit: RIVCO Journal ID: 00R1942116 Date: 07/01/2022 Errors Only

[Template List](#) [Search Criteria](#) [Change Values](#)

Inter/IntraUnit *Process: Edit Journal Process Line: 10

Select	Line	Ledger	Budget Date	Account	Fund	Dept	Program	Class	Amount
<input type="checkbox"/>	1	ACTUALS	07/01/2022	112200	10000	1300100000			-6,050.00
<input type="checkbox"/>	2	ACTUALS	07/01/2022	781360	10000	1300100000			6,050.00

Lines to add: + -


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SCHEDULE C OPERATING ACCOUNTS RECEIVABLE

Submit Schedules and Supporting Documents via
email to:
acoyearend@rivco.org

If you have questions, submit them by email to:
Evangalina Gregorio egregorio@rivco.org
Tel: (951) 955-3876





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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

