



# FY 2022 YEAR-END TRAINING

## Schedule A – Due From/ Due To Other Funds

AUDITOR-CONTROLLER'S OFFICE  
Presented By: Mariam Fowobaje

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## SCHEDULE A – DUE FROM/DUE TO OTHER FUNDS

- ✓ A receivable and a corresponding payable ( $\geq$  \$5,000) exists between County funds on June 30, and
- ✓ Cash is not available to satisfy the liability

**Note:** Both business units MUST be in agreement on the transaction

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## SCHEDULE A – DUE FROM/DUE TO OTHER FUNDS

Schedule A will establish a...

- ✓ A “Due From Other Funds” receivable for the entitled amount, and
- ✓ A corresponding liability “Due To Other Funds” in the other fund for the same amount

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## SCHEDULE A – DUE FROM/DUE TO OTHER FUNDS

- The Business Unit entitled to the revenue is required to:
  - ✓ Prepare Schedule A and process the journal entries
  - ✓ Coordinate the transaction and get approval
- Note:
  - Only GL Module should be used for recording interfund transactions
  - The offset account must be Due To Other Funds

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## SCENARIO

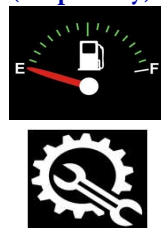
- Fleet Services (an Internal Service Fund) provided fuel and vehicle maintenance to the Sheriff Department (Governmental Fund). The services were performed from June 1st to June 30th. The amount due for the services is \$13,935 and is expected to be collected July 31st, after the fiscal year end.

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## SCHEDULE A – DUE FROM/DUE TO OTHER FUNDS

- Fleet services has an accounts receivables due from the Sheriff Department
- Sheriff Department has a payable due to Fleet Services

**Fleet Services**  
(Proprietary)



**Sheriff**  
(Governmental)



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# SCHEDULE A – DUE FROM/DUE TO OTHER FUNDS

County Of Riverside  
DUE FROM OTHER FUNDS / DUE TO OTHER FUNDS  
As of June 30, 2022  
Due July 22, 2022

**SCHEDULE A** (Refer to Year-end Closing Manual, Chapter 4, Topic #3)

**1. SUBMITTED BY:**  
Business Unit: PUARC      Accrual JE Number: 0002296407      Reversal JE Number: 00R2296407      JE Source: YE

**2. General information for Entity entitled to receive revenue:**  
 \* Account 125100 for Due From Governmental Funds (Fund No. 10000 to 39999)  
 \* Account 125200 for Due From Proprietary Funds (Fund No. 40000 to 49999)

**3. RECEIVABLE SIDE OF ENTRY - DUE FROM** (Note: Line items MUST have an aggregate amount due equal to or greater than \$5,000):

| (a)<br>Receivable Account Code | (b)<br>Fund No. | (c)<br>DeptID | (d)<br>Revenue Account Code | (e)<br>Person Contacted for Confirmation and Phone Ext. Est.* | (f)<br>Amount To Be Received* | (g)<br>Description of Service | (h)<br>Date of Service |           | (i)<br>Estimated Date of Collection/ Receipt |
|--------------------------------|-----------------|---------------|-----------------------------|---|-------------------------------|-------------------------------|------------------------|-----------|--|
|                                |                 |               |                             |   |                               |                               | From                   | To        |  |
| 125100                         | 45300           | 7300500000    | 777070                      | Michael Talbert 955-5550                                      | 8,564                         | Fuel                          | 6/1/2022               | 6/30/2022 | 7/15/2022                                    |
| 125100                         | 45300           | 7300500000    | 777342                      | Samatha Carron 955-1234                                       | 5,371                         | Vehicle Maintenance           | 6/1/2022               | 6/30/2022 | 7/15/2022                                    |
| <b>Receivable Total:</b>       |                 |               |                             |   |                               | <b>\$ 13,935</b>              |                        |           |  |

**4. General information for Entity liable for expense:**  
 \* Account 206200 for Due to Governmental Funds (Fund No. 10000 to 39999)  
 \* Account 206100 for Due To Proprietary Funds (Fund No. 40000 to 49999)

**5. LIABILITY SIDE OF ENTRY - DUE TO** (Note: Line items MUST have an aggregate amount due equal to or greater than \$5,000):

| (a)<br>Liability Account Code | (b)<br>Fund No. | (c)<br>DeptID | (d)<br>Expense Account Code | (e)<br>Person Contacted for Confirmation and Phone Ext. Est.* | (f)<br>Amount Due |                    |
|-------------------------------|-----------------|---------------|-----------------------------|---|-------------------|--------------------|
|                               |                 |               |                             |   |                   | 206100             |
| 206100                        | 10000           | 2500100000    | 521500                      | Samatha Carron 955-1234                                       | (5,371)           |                    |
| <b>Liability Total:</b>       |                 |               |                             |   |                   | <b>\$ (13,935)</b> |

Attach accrual and accrual reversal journals with supporting documentation for the amount claimed.  
 \*If the amount due is estimated, attach an explanation of the method of computation.  
**IMPORTANT: If this form is not applicable, indicate its omission on Schedule N - the transmittal letter.**

Prepared By: Roxie Ebad      Phone No.: 951-955-3956      Approved By: Sammy Wice      Date: 6/30/2022

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2022 YEAR-END TRAINING

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# SCHEDULE A – DUE FROM/DUE TO OTHER FUNDS

County Of Riverside  
DUE FROM OTHER FUNDS / DUE TO OTHER FUNDS  
As of June 30, 2022  
Due July 22, 2022

**SCHEDULE A** (Refer to Year-end Closing Manual, Chapter 4, Topic #3)

**1. SUBMITTED BY:**  
Business Unit: PUARC      Accrual JE Number: 0002296407      Reversal JE Number: 00R2296407      JE Source: YE

**2. General information for Entity entitled to receive revenue:**  
 \* Account 125100 for Due From Governmental Funds (Fund No. 10000 to 39999)  
 \* Account 125200 for Due From Proprietary Funds (Fund No. 40000 to 49999)

**3. RECEIVABLE SIDE OF ENTRY - DUE FROM** (Note: Line items MUST have an aggregate amount due equal to or greater than \$5,000):

| (a)<br>Receivable Account Code | (b)<br>Fund No. | (c)<br>DeptID | (d)<br>Revenue Account Code | (e)<br>Person Contacted for Confirmation and Phone Ext. Est.* | (f)<br>Amount To Be Received* | (g)<br>Description of Service | (h)<br>Date of Service |           | (i)<br>Estimated Date of Collection/ Receipt |
|--------------------------------|-----------------|---------------|-----------------------------|---|-------------------------------|-------------------------------|------------------------|-----------|--|
|                                |                 |               |                             |   |                               |                               | From                   | To        |  |
| 125100                         | 45300           | 7300500000    | 777070                      | Michael Talbert 955-5550                                      | 8,564                         | Fuel                          | 6/1/2022               | 6/30/2022 | 7/15/2022                                    |
| 125100                         | 45300           | 7300500000    | 777342                      | Samatha Carron 955-1234                                       | 5,371                         | Vehicle Maintenance           | 6/1/2022               | 6/30/2022 | 7/15/2022                                    |
| <b>Receivable Total:</b>       |                 |               |                             |   |                               | <b>\$ 13,935</b>              |                        |           |  |

**4. General information for Entity liable for expense:**  
 \* Account 206200 for Due to Governmental Funds (Fund No. 10000 to 39999)  
 \* Account 206100 for Due To Proprietary Funds (Fund No. 40000 to 49999)

**5. LIABILITY SIDE OF ENTRY - DUE TO** (Note: Line items MUST have an aggregate amount due equal to or greater than \$5,000):

| (a)<br>Liability Account Code | (b)<br>Fund No. | (c)<br>DeptID | (d)<br>Expense Account Code | (e)<br>Person Contacted for Confirmation and Phone Ext. Est.* | (f)<br>Amount Due |                    |
|-------------------------------|-----------------|---------------|-----------------------------|---|-------------------|--------------------|
|                               |                 |               |                             |   |                   | 206100             |
| 206100                        | 10000           | 2500100000    | 521500                      | Samatha Carron 955-1234                                       | (5,371)           |                    |
| <b>Liability Total:</b>       |                 |               |                             |   |                   | <b>\$ (13,935)</b> |

Attach accrual and accrual reversal journals with supporting documentation for the amount claimed.  
 \*If the amount due is estimated, attach an explanation of the method of computation.  
**IMPORTANT: If this form is not applicable, indicate its omission on Schedule N - the transmittal letter.**

Prepared By: Roxie Ebad      Phone No.: 951-955-3956      Approved By: Sammy Wice      Date: 6/30/2022

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2022 YEAR-END TRAINING

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# SCHEDULE A – JOURNAL ENTRY

Report ID: GLC7501 PeopleSoft Financials JOURNAL ENTRY DETAIL REPORT Page No. 1  
Run Date 5/14/2022 Run Time 11:23:37 AM

Unit: RIVCO Ledger Group: ACTUALS Reference Number: PUARC  
Journal ID: 0002296407 Source: YE Accounting Period: 12  
Date: 6/30/2022 Reversal: N Fiscal Year: 2022  
Description: YE Schedule A, A/R accrual for Fleet Services for fuel and maintenance services provided to the Sheriff Department Reversal Date: Operator ID: E222605

| Line #         | Account | Fund  | DeptID     | Prog | Class | Pjpt/Grant | Stat | Stat | Balance Amt | Description                   | Reference | Base Amount |
|----------------|---------|-------|------------|------|-------|------------|------|------|-------------|-------------------------------|-----------|-------------|
| <b>ACTUALS</b> |         |       |            |      |       |            |      |      |             |                               |           |             |
| 1              | 125100  | 45300 | 7300500000 |      |       |            |      |      |             | Due From Other Funds (Govt)   |           | 8,564.00    |
| 2              | 777070  | 45300 | 7300500000 |      |       |            |      |      |             | Fuel Sales                    |           | -8,564.00   |
| 3              | 125100  | 45300 | 7300500000 |      |       |            |      |      |             | Due From Other Funds (Govt)   |           | 5,371.00    |
| 4              | 777342  | 45300 | 7300500000 |      |       |            |      |      |             | Maintenance Assigned Vehicles |           | -5,371.00   |
| 5              | 527100  | 10000 | 2500100000 |      |       |            |      |      |             | Fuel                          |           | 8,564.00    |
| 6              | 260100  | 10000 | 2500100000 |      |       |            |      |      |             | Deferred Inflows of Resources |           | -8,564.00   |
| 7              | 534500  | 10000 | 2500100000 |      |       |            |      |      |             | Administrative Support-Direct |           | 5,371.00    |
| 8              | 260100  | 10000 | 2500100000 |      |       |            |      |      |             | Deferred Inflows of Resources |           | -5,371.00   |

| Journal ID | Total Lines | Total Base Debits | Total Base Credits |
|------------|-------------|-------------------|--------------------|
| 0001930575 | 8           | 27,870.00         | 27,870.00          |

\*Refer to Year-End Manual, Chapter 3 for detailed JE instructions

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# SCHEDULE A – REVERSAL JOURNAL ENTRY

Report ID: GLC7501 PeopleSoft Financials JOURNAL ENTRY DETAIL REPORT Page No. 1  
Run Date 5/14/2022 Run Time 11:37:22 AM

Unit: RIVCO Ledger Group: ACTUALS Reference Number: PUARC  
Journal ID: 00R2296407 Source: YE Accounting Period: 1  
Date: 7/1/2022 Reversal: N Fiscal Year: 2023  
Description: NY Reversal, YE Schedule A, A/R accrual for Fleet Services for fuel and maintenance services provided to the Sheriff Department Reversal Date: Operator ID: E222605

| Line #         | Account | Fund  | DeptID     | Prog | Class | Pjpt/Grant | Stat | Stat | Balance Amt | Description                   | Reference | Base Amount |
|----------------|---------|-------|------------|------|-------|------------|------|------|-------------|-------------------------------|-----------|-------------|
| <b>ACTUALS</b> |         |       |            |      |       |            |      |      |             |                               |           |             |
| 1              | 125100  | 45300 | 7300500000 |      |       |            |      |      |             | Due From Other Funds (Govt)   |           | -8,564.00   |
| 2              | 777070  | 45300 | 7300500000 |      |       |            |      |      |             | Fuel Sales                    |           | 8,564.00    |
| 3              | 125100  | 45300 | 7300500000 |      |       |            |      |      |             | Due From Other Funds (Govt)   |           | -5,371.00   |
| 4              | 777342  | 45300 | 7300500000 |      |       |            |      |      |             | Maintenance Assigned Vehicles |           | 5,371.00    |
| 5              | 527100  | 10000 | 2500100000 |      |       |            |      |      |             | Fuel                          |           | -8,564.00   |
| 6              | 260100  | 10000 | 2500100000 |      |       |            |      |      |             | Deferred Inflows of Resources |           | 8,564.00    |
| 7              | 534500  | 10000 | 2500100000 |      |       |            |      |      |             | Administrative Support-Direct |           | -5,371.00   |
| 8              | 260100  | 10000 | 2500100000 |      |       |            |      |      |             | Deferred Inflows of Resources |           | 5,371.00    |

| Journal ID | Total Lines | Total Base Debits | Total Base Credits |
|------------|-------------|-------------------|--------------------|
| 0001930575 | 8           | 27,870.00         | 27,870.00          |

\*Refer to Year-End Manual, Chapter 3 for detailed JE instructions

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# SCHEDULE A – SUPPORTING DOCUMENTATION

**Invoice**

Riverside County Fleet Services  
4293 Orange Street  
Riverside, CA 92501  
Phone (951) 955-4650  
Fax (951) 955-4653

DATE 6/30/2022  
INVOICE NO. 79

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**Bill To:**  
County of Riverside, Sheriff Patrol  
4095 Lemon Street  
Riverside, CA 92501  
(951) 955-2400

**Services for the Month of: June 2022**  
**Payment Terms: Net 30 days**

| Qty | Description         | Unit Price | Line Total |
|-----|---------------------|------------|------------|
| 1   | Fuel Sales          |            | \$7,893.00 |
| 1   | Vehicle maintenance |            | \$4,950.00 |
|     |                     | Subtotal   | \$12843.00 |
|     |                     | Sales Tax  | \$1,091.65 |
|     |                     | Total      | \$13934.65 |

Make all checks payable to Riverside County Fleet Services.

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## QUESTION

- Multiple choice
- RCIT (ISF) provides IT services to TLMA (SRF) on June 30 in the amount of \$6,989. TLMA receives an invoice for IT services dated July 15. Which department should fill out Schedule A?
  - A. TLMA
  - B. RCIT
  - C. Neither

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## ANSWER

- Multiple choice
- RCIT (ISF) provides IT services to TLMA (SRF) on June 30 in the amount of \$6,989. TLMA receives an invoice for IT services dated July 15. Which department should fill out Schedule A?
  - A. TLMA
  - B. RCIT**
  - C. Neither

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## SCHEDULE A – DUE FROM/DUE TO OTHER FUNDS

- Submit Schedule A and Supporting Documents via email to:
  - ACO Year-End
  - [acoyearend@rivco.org](mailto:acoyearend@rivco.org)
  - **Schedule A is Due July 22, 2022**
- Questions?
  - Submit them by email to [acoyearend@rivco.org](mailto:acoyearend@rivco.org)



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# FY 2022 YEAR-END TRAINING

## Schedule B and T-12

AUDITOR-CONTROLLER'S OFFICE  
Presented By: Mariam Fowobaje

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## SCHEDULE B - DUE FROM OTHER GOVERNMENTS

- ✓ **Department entitled to revenue as of June 30**
- ✓ **Revenue due from Federal, State, City or other Governmental entities**
- ✓ **Cash is not received in advance**
- ✓ **Submit supporting documentation, such as invoices, grants, contracts, etc.**

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# Scenario

The Agricultural Commissioner's Office is requesting for a reimbursement from the California Department of Food and Agriculture for egg inspection services provided by Riverside County personnel. The services were provided for the month of April, May, and June 2022. The total amount of services performed is \$7,000.

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## SCHEDULE B - DUE FROM OTHER GOVERNMENTS

County Of Riverside  
DUE FROM OTHER GOVERNMENTS: ASSET ACCOUNT SEQUENCE 118X02  
As of June 30, 2022  
Due July 22, 2022

ACO AUDITOR CONTROLLER COUNTY OF RIVERSIDE

**SCHEDULE B**  
(Refer to Year-end Closing Manual, Chapter 4, Topic #4)

DUE FROM: Fund No. 10000 Fund Name: General Fund JE Number: 000201430300R2041303  
Business Unit: ACARC JE Source: YE  
DeptID: 2800100000 Dept. Name: Agricultural Commissioner Page: 1 of 2

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

| (a)                                | (b)                      | (c)                               | (d)  | (e)            | (f)                                       | (g)                                | (h)                          | (i)      |          | (j)                                     |
|------------------------------------|--------------------------|-----------------------------------|------|----------------|---|------------------------------------|------------------------------|----------|----------|---|
| Asset - Due From Other Governments |                          | Governmental Entity               | Est. | Amount Due*    | Revenue Account Code For Accrual/Reversal | Claim, Invoice Or Reference Number | Description of Services      | From     | To       | Estimated Date of Collection/Receipt ** |
| Balance Sheet "Due From"           | Federal State City Other | CA Department of Food Agriculture |      | \$7,000        | 752050                                    | Contract #01-12                    | Egg Quality Control Services | 01/01/22 | 06/30/22 | 7/10/2022                               |
| <b>SCHEDULE B TOTAL</b>            |                          |                                   |      | <b>\$7,000</b> |   |                                    |                              |          |          |   |

**Important:**  
All items on Schedule B must be reported on Schedule T-12.  
If the amount due is an estimate, include explanation for the method of computation, JE, and support documentation for amount claimed.  
For Governmental Funds not expecting revenue within 3 months (i.e. Monthly for Reimbursement Type Grants), please also complete Schedule L-2 (Unavailable).  
If this form is not applicable, indicate its omission on Schedule N (Transmittal Form).

Prepared by: Anne Rajon Phone No.: 951-955-7888 Approved by: Lesly Bissett Date: 7/1/2022

ACO AUDITOR CONTROLLER COUNTY OF RIVERSIDE

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# SCHEDULE B - JOURNAL ENTRY

Report ID: GLC7501 Page No. 1  
Run Date 5/3/2022  
Run Time 10:25:22 AM

Unit: RIVCO Ledger Group ACTUALS  
 Journal ID: 0002014303 Source: **YE**  
 Date: **6/30/2022** Reversal: N  
 Description: **YE22** AccSch B - Recognize funds from California Department of Agriculture for Egg Quality Control Services provided during April to June 2022 Reference Number ACARC  
Accounting Period 12  
Fiscal Year: 2022  
Operator ID: E120758

| Line #         | Account | Fund  | DeptID     | Proj | Class | Prt/Grant | Stat | Stat/Am | Description             | Reference | Base Amount |
|----------------|---------|-------|------------|------|-------|-----------|------|---------|-------------------------|-----------|-------------|
| <b>ACTUALS</b> |         |       |            |      |       |           |      |         |                         |           |             |
| 1              | 118402  | 10000 | 2600100000 |      |       |           |      |         | DFOG State YE           |           | 7,000.00    |
| 2              | 752000  | 10000 | 2600100000 |      |       |           |      |         | CA-Ag Comm-Salary Reimb |           | -7,000.00   |

| Journal ID | Total Lines | Total Base Debits | Total Base Credits |
|------------|-------------|-------------------|--------------------|
| 0002014303 | 2           | 7,000.00          | 7,000.00           |

*\*Refer to Year-End Manual, Chapter 3 for detailed JE instructions*

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# SCHEDULE B – REVERSAL JOURNAL ENTRY

Report ID: GLC7501 Page No. 1  
Run Date 5/3/2022  
Run Time 10:27:22 AM

Unit: RIVCO Ledger Group ACTUALS  
 Journal ID: 00R2014303 Source: **YE**  
 Date: **7/1/2022** Reversal: N  
 Description: Reversal, YE22 AccSch B - Funds from California Department of Agriculture for Egg Quality Control Services provided during April to June 2022 Reference Number ACARC  
Accounting Period 1  
Fiscal Year: 2023  
Operator ID: E120758

| Line #         | Account | Fund  | DeptID     | Proj | Class | Prt/Grant | Stat | Stat/Am | Description             | Reference | Base Amount |
|----------------|---------|-------|------------|------|-------|-----------|------|---------|-------------------------|-----------|-------------|
| <b>ACTUALS</b> |         |       |            |      |       |           |      |         |                         |           |             |
| 1              | 118402  | 10000 | 2600100000 |      |       |           |      |         | DFOG State YE           |           | -7,000.00   |
| 2              | 752000  | 10000 | 2600100000 |      |       |           |      |         | CA-Ag Comm-Salary Reimb |           | 7,000.00    |

| Journal ID | Total Lines | Total Base Debits | Total Base Credits |
|------------|-------------|-------------------|--------------------|
| 00R2014303 | 2           | 7,000.00          | 7,000.00           |

*\*Refer to Year-End Manual, Chapter 3 for detailed JE instructions*

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# SCHEDULE B – SUPPORTING DOCUMENT

## INVOICE

Agricultural Commissioner's Office  
 Riverside, CA 92509  
 951-955-0190

INVOICE NO. 202207-01  
 DATE 7/1/2022  
 CUSTOMER ID ABC12345

TO  
 CA Department of Food and Agriculture  
 Egg Quality  
 1220 N Street  
 Sacramento, CA 95814  
 555-555-5555



TERMS  
 Due on receipt

| FINANCE CHARGE DESCRIPTION                                       | TOTAL             |
|--|-------------------|
| Egg Quality Services performed for period: 4/1/2022 to 6/30/2022 | \$7,000.00        |
|  |                   |
|  |                   |
|  |                   |
|  |                   |
|  |                   |
| TOTAL DUE  | <b>\$7,000.00</b> |

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# SCHEDULE T-12 DUE FROM OTHER GOVERNMENT

**This schedule serves as an aging report of outstanding receivables from other governments at year end.**

**Note: Schedule T-12 to include amounts from Schedule B**

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# SCHEDULE T-12 DUE FROM OTHER GOVERNMENT

County Of Riverside  
DUE FROM OTHER GOVERNMENTS (ASSET ACCOUNT SEQUENCE 118XXX)  
As of June 30, 2022  
Due July 22, 2022

**ACO** AUDITOR CONTROLLER  
COUNTY OF RIVERSIDE

SCHEDULE T-12

Department Name: Agricultural Commissioner Fund: 10000  
DeptID: 2800100000

Receivables expected to be collected after June 30, 2022:

| Row No.   | Balance Sheet Account | Federal State City Other | Due From (Governmental Entity)    | ✓ If Est * | Amount Due | Claim, Invoice, Reference No. | Description of Service       | Period Earned mm/dd/yy to mm/dd/yy of Collection | Expected Date of Collection |
|---|-----------------------|--------------------------|-----------------------------------|------------|------------|-------------------------------|------------------------------|--|-----------------------------|
| 1   | 118402                | State                    | CA Department of Food Agriculture |            | \$7,000    | Contract #01-12               | Egg Quality Control Services | 4/1/22 - 6/30/22                                 | 7/10/2022                   |
| 2   |                       |                          |                                   |            |            |                               |                              |  |                             |
| 3   |                       |                          |                                   |            |            |                               |                              |  |                             |
| 4   |                       |                          |                                   |            |            |                               |                              |  |                             |
| 5   |                       |                          |                                   |            |            |                               |                              |  |                             |
| 15  |                       |                          |                                   |            |            |                               |                              |  |                             |
| 16  |                       |                          |                                   |            |            |                               |                              |  |                             |
| Total DFOG to be collected after 6/30/2022              |                       |                          |                                   |            | \$ 7,000   |                               |                              |  |                             |
| TOTAL DFOG (MUST BE IN BALANCE with the GENERAL LEDGER) |                       |                          |                                   |            | \$ 7,000   |                               |                              |  |                             |
| Variance  |                       |                          |                                   |            | \$ -       |                               |                              |  |                             |

Important: Schedule T-12 must include All items from Schedule B and any other DFOGs previously accrued.

Preparer's name (print): Anne Ragon Approval signature: *Lenny Bennett*  
Preparer's title: Senior Accountant Preparer's Telephone number: 951-955-7888

**ACO** AUDITOR CONTROLLER COUNTY OF RIVERSIDE 2022 YEAR-END TRAINING

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## QUESTION

The department of Agricultural performed services for Egg Quality Control between the months of April and June 30, 2022. An invoice was created for the amount of \$4,700 and dated July 7, 2022. The payment was received the following day on July 8, 2022. Does the department need to complete a Schedule B?

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## ANSWER

**Since the \$4,700 invoice amount is below the \$5,000 accrual amount threshold, the department is not required to submit a Schedule B.**

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## SCHEDULE B AND T-12

**Submit Schedule B and T-12 along with Supporting Documents Electronically to:**

**[acoyearend@rivco.org](mailto:acoyearend@rivco.org)**

**Questions?**  
Submit them by email to  
**[acoyearend@rivco.org](mailto:acoyearend@rivco.org)**

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# FY 2022 YEAR-END TRAINING

## Schedule G and V-12 Due to Other Governments

AUDITOR-CONTROLLER'S OFFICE  
Presented By: Mary Yip

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## SCHEDULE G – DUE TO OTHER GOVERNMENTS

- ✓ A liability resulting from services received or unexpended resources provided by another government entity 
- ✓ Amounts due to federal, state, city or other local governmental entities
- ✓ Threshold is \$5,000 and greater

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# SCENARIO

The University of California, Riverside provided training services to the Auditor Controller Office from 6/1/2022 to 6/30/2022. The cost for the services is \$5,500 and the payment is due on 8/15/2022.

# SCHEDULE G – DUE TO OTHER GOVERNMENT

County Of Riverside  
DUE TO OTHER GOVERNMENT S: LIABILITY ACCOUNT 208100  
As of June 30, 2022  
Due July 22, 2022

**Schedule G**

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

LIABILITY INCURRED BY:

JE Number: 0002192234

Fund No: 10000  
Business Unit: AC ARC  
DeptID: 130010000

Fund Name: General Fund  
Dept Name: Auditor/Controller's Office

Reversal JE Number: 00R2192234

JE Source: YE

Page 1 of 2

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

| (a)   | (b)                      | (c)                 | (d)  | (e)            | (f)                                  | (g)  | (h)                          | (i)                     | (j)                       |
|---|--------------------------|---------------------|------|----------------|--------------------------------------|--|------------------------------|-------------------------|---------------------------|
| Liability - Due To Other Governments  |                          |                     |      | Amount Due*    | Expenditure Account Code For Accrual | Claim/Invoice Or Reversal Reference Number | Description of services      | Date of Service From To | Estimated Date of Payment |
| Balance Sheet "Due To"  | Federal State City Other | Governmental Entity | Est* | = / > \$5,000  |                                      |  |                              |                         |                           |
| <b>PLEASE EXCLUDE ENCUMBRANCES ON THIS SCHEDULE (Encumbrances on Schedule K Only)</b> |                          |                     |      |                |                                      |  |                              |                         |                           |
| 208100  | Other                    | UC Riverside        |      | \$5,500        | 530300                               | UCX002100                                  | Employment Training Services | 06/01/22 - 06/30/22     | 7/8/2022                  |
| <b>SCHEDULE G TOTAL</b>   |                          |                     |      | <b>\$5,500</b> |                                      |  |                              |                         |                           |

**Important:**  
All items on Schedule G must be reported on Schedule V-12.  
If the amount due is an estimate, include explanation for the method of computation, JE, and support documentation for the amount liable.  
Please list the liability accounts used, which may be 208100, or other specific liability accounts in column one.  
If this form is not applicable, indicate its omission on Schedule N (Transmittal Form).

Prepared By: Mary Yin

Phone No: 951-965-8883

Approved By: Caroline Santos

Date: 7/5/2022

# SCHEDULE G – JOURNAL ENTRY

Report ID: GLC7501 Page No. 1  
 Peoplesoft Financials Run Date 6/15/2022  
 JOURNAL ENTRY DETAIL REPORT Run Time 3:44:16 PM

Unit: RIVCO Ledger Group: ACTUALS Reference Number: ACARC  
 Journal ID: 0002192234 Source: YE Accounting Period: 12  
 Date: 6/30/2022 Reversal: N Fiscal Year: 2022  
 Description: YE Schedule G - UCR Employment Training for 06/01/2022-06/30/2022 Reversal Date: Operator ID: E222605

| Line #         | Account | Fund  | DeptID     | Prog | Class | Prt/Grant | Stat | Statistics Amt | Description              | Reference | Base Amount |
|----------------|---------|-------|------------|------|-------|-----------|------|----------------|--------------------------|-----------|-------------|
| <b>ACTUALS</b> |         |       |            |      |       |           |      |                |                          |           |             |
| 1              | 530300  | 10000 | 1300100000 |      |       |           |      |                | Training Provider        |           | 5,500.00    |
| 2              | 208100  | 10000 | 1300100000 |      |       |           |      |                | Due to Other Governments |           | -5,500.00   |

| Journal ID | Total Lines | Total Base Debits | Total Base Credits |
|------------|-------------|-------------------|--------------------|
| 0002192234 | 2           | 500,000.00        | 500,000.00         |

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# SCHEDULE G – REVERSAL ENTRY

Report ID: GLC7501 Page No. 1  
 Peoplesoft Financials Run Date 6/15/2022  
 JOURNAL ENTRY DETAIL REPORT Run Time 3:44:16 PM

Unit: RIVCO Ledger Group: ACTUALS Reference Number: ACARC  
 Journal ID: 00R2192234 Source: YE Accounting Period: 1  
 Date: 7/15/2022 Reversal: N Fiscal Year: 2023  
 Description: YE Schedule G - UCR Employment Training for 06/01/2022-06/30/2022 Reversal Date: Operator ID: E222605

| Line #         | Account | Fund  | DeptID     | Prog | Class | Prt/Grant | Stat | Statistics Amt | Description              | Reference | Base Amount |
|----------------|---------|-------|------------|------|-------|-----------|------|----------------|--------------------------|-----------|-------------|
| <b>ACTUALS</b> |         |       |            |      |       |           |      |                |                          |           |             |
| 1              | 530300  | 10000 | 1300100000 |      |       |           |      |                | Training Provider        |           | -5,500.00   |
| 2              | 208100  | 10000 | 1300100000 |      |       |           |      |                | Due to Other Governments |           | 5,500.00    |

| Journal ID | Total Lines | Total Base Debits | Total Base Credits |
|------------|-------------|-------------------|--------------------|
| 0002192234 | 2           | 500,000.00        | 500,000.00         |

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## SCHEDULE G – SUPPORTING DOCUMENTS

**INVOICE**

Date: July 1, 2022  
 Invoice # UCX002100

UCR Extension  
 Riverside, CA 92502  
 951-555-0180  
 Fax: 951-555-0181

TO Auditor - Controller Office  
 Riverside, CA 92502  
 951-555-5555

| SALESPERSON | JOB                 | PAYMENT TERMS  | DUE DATE        |
|-------------|---------------------|----------------|-----------------|
| Jack Brown  | Employment Training | Due on receipt | August 15, 2022 |

| QTY | DESCRIPTION                                   | UNIT PRICE | LINE TOTAL |
|-----|---|------------|------------|
| 1   | Employment Training (06/01/2022 - 06/30/2022) | 5,500      | 5,500      |

|              |              |
|--------------|--------------|
| GRAND TOTAL  | 5,500        |
| SALES TAX    | 0            |
| <b>TOTAL</b> | <b>5,500</b> |

Thank you for your business!

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## SCHEDULE V-12 DUE TO OTHER GOVERNMENT

This schedule serves as an aging report of outstanding payables to other governments at year end.

**Note: Schedule V-12 to include amounts from Schedule G**

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# SCHEDULE V-12 DUE TO OTHER GOVERNMENT

County Of Riverside  
DUE TO OTHER GOVERNMENTS (LIABILITY ACCOUNT SEQUENCE 2081XX)  
As of June 30, 2022  
Due July 22, 2022

**ACO** AUDITOR  
CONTROLLER  
COUNTY OF RIVERSIDE

**SCHEDULE V-12**

Department Name: Auditor-Controller's Office Fund: 10000  
DeptID: 1300100000

Amount expected to be Paid after June 30, 2022:

| a  | b                        | c                            | d            | e        | f               | g                             | h                            | i  | j                        |
|--|--------------------------|------------------------------|--------------|----------|-----------------|-------------------------------|------------------------------|--|--------------------------|
| Balance Sheet No.                              | Federal State City Other | Due To (Governmental Entity) | UC Riverside | ✓ if Est | Amount Due      | Claim, Invoice, Reference No. | Description of Transaction   | Period Incurred (mm/dd/yyyy to mm/dd/yyyy) | Expected Date of Payment |
| 1  | 208100                   | Other                        | UC Riverside |          | \$ 5,500        | UCX002100                     | Employment Training Services | 6/1/2022 to 6/30/2022                      | 7/8/2022                 |
| 2  |                          |                              |              |          |                 |                               |                              |  |                          |
| 3  |                          |                              |              |          |                 |                               |                              |  |                          |
| 4  |                          |                              |              |          |                 |                               |                              |  |                          |
| 5  |                          |                              |              |          |                 |                               |                              |  |                          |
| 6  |                          |                              |              |          |                 |                               |                              |  |                          |
| 7  |                          |                              |              |          |                 |                               |                              |  |                          |
| 8  |                          |                              |              |          |                 |                               |                              |  |                          |
| 9  |                          |                              |              |          |                 |                               |                              |  |                          |
| 10   |                          |                              |              |          |                 |                               |                              |  |                          |
| <b>Total DTOG to be paid after 6/30/2022</b>   |                          |                              |              |          | <b>\$ 5,500</b> |                               |                              |  |                          |
| <b>TOTAL DTOG (208100) FROM GENERAL LEDGER</b> |                          |                              |              |          | <b>\$ 5,500</b> |                               |                              |  |                          |
| <b>Variance</b>                                |                          |                              |              |          | <b>\$ -</b>     |                               |                              |  |                          |

Important: Schedule V-12 must include All items from Schedule G and any other DTOGs previously accrued.

Preparer's name: Mary Yip Approval signature: *Caroline Santos*  
Preparer's title: Supervising Accountant Preparer's Telephone number: 951-955-8893

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## QUESTION

Does the general ledger balance report used to prepare schedule V-12 include amount under \$5,000?

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## ANSWER

Yes. Schedule V-12 will include all pending liabilities due to other governments. Schedule G will only include amounts greater than or equal to \$5,000 that have been incurred in the current fiscal year and will be paid after June 30.

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## SCHEDULE G – DUE TO OTHER GOVERNMENT

- Email Schedule G, Schedule V-12 and Supporting Documents to:
  - [acoyearend@rivco.org](mailto:acoyearend@rivco.org)
  - Questions?
- Submit them by email to [acoyearend@rivco.org](mailto: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](mailto:acoyearend@RIVCO.ORG)

