

FY 2023 YEAR-END TRAINING

Schedule A- Due From/Due To Other Funds



AUDITOR-CONTROLLER'S OFFICE
Presented By: Krupa Patel

When Should Schedule A Be Prepared?

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

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



What will Schedule A Establish?



Schedule A will establish

- 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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Who Should Prepare Schedule A?

The Business Unit entitled to the revenue is required to:

- Prepare Schedule A and process the journal entries
 - Both the receivable and corresponding liability
- 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

Information Technology (Proprietary Fund) provided IT security services to Medically Indigent Services (Governmental Fund). The services were performed from June 1 through June 30th. The amount due for the services is \$10,875 and is expected to be collected August 15, after the fiscal year end.

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Schedule A – Due From/Due To Other Funds

- Information Technology has an accounts receivables due from the Medically Indigent Services
- Medically Indigent Services has a payable due to Information Technology

Information Technology
(Proprietary)



Medically Indigent
(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, 2023
Due July 21, 2023

ACI AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

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

1. SUBMITTED BY:

Business Unit: ITARC Accrual JE Number: 0003568721 Reversal JE Number: 00R3568721 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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Receivable Account Code	Fund No.	DeptID	Revenue Account Code	Person Contacted for Confirmation and Phone Ext.	Est.*	Amount To Be Received*	Description of Service	Date of Service	Estimated Date of Collection/ Receipt
125100	45500	7400165000	771160	Dallas Rome 955-6090		10,875	IT Security	6/1/2023 6/30/2023	8/15/2023
Receivable Total:						\$ 10,875			

ACI AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

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2023 YEAR-END TRAINING

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Schedule A – Due From/Due To Other Funds

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)	(b)	(c)	(d)	(e)	(f)	(g)
Liability Account Code	Fund No.	DeptID	Expense Account Code	Person Contacted for Confirmation and Phone Ext.	Est.*	Amount Due
206100	10000	4300200000	520350	Dallas Rome 955-6090		(10,875)
Liability Total:						\$ (10,875)

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: Rae Bink Phone No.: 951-955-3956 Approved By: Sammy Nwa Date: 6/30/2023

ACI AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

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2023 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, 2023
Due July 21, 2023



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

1. SUBMITTED BY:

Business Unit: ITARC Accrual JE Number: 0003568721 Reversal JE Number: 00R3568721 JE Source: YE

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Receivable Account Code	Fund No.	DeptID	Revenue Account Code	Person Contacted for Confirmation and Phone Ext	Est*	Amount To Be Received*	Description of Service	Date of Service From To	Estimated Date of Collection/ Receipt
125100	45500	7400165000	771160	Dallas Rome 955-6090		10,875	IT Security	6/1/2023 6/30/2023	8/15/2023
Receivable Total:						\$ 10,875			

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)	(b)	(c)	(d)	(e)	(f)	(g)
Liability Account Code	Fund No.	DeptID	Expense Account Code	Person Contacted for Confirmation and Phone Ext	Est*	Amount Due
206100	10000	4300200000	520350	Dallas Rome 955-6090		(10,875)
Liability Total:						\$ (10,875)

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: Rae Boel Phone No.: 951-955-3956 Approved By: Sammy Nica Date: 6/30/2023



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2023 YEAR-END TRAINING

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Schedule A – Accrual Journal Entry



Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page: 1 of 1
Run Date: 7/12/2023
Run Time: 12:10:45 PM

Unit: RIVCO	Ledger Group: ACTUALS	Reference Number: ITARC
Journal ID: 0003568721	Source: YE	Accounting Period: 12
Journal Date: 6/30/2023	Reversal: None	Fiscal Year: 2023
Description: YE Schedule A, A/R accrual for RCIT for IT security services provided to MSARC	Reversal Date:	Operator ID: E265310

Line #	Account	Fund	DeptID	Prog	Class	Prjt/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	125100	45500	7400165000						Due From Other Funds (Govt)		10,875.00
2	771160	45500	7400165000						County Information Security		-10,875.00
3	520350	10000	4300200000						IT Core Services		10,875.00
4	206100	10000	4300200000						Due to Other Funds Propriet		-10,875.00
Journal ID: 0003568721											
		Total Lines: 4		Total Base Debits: 21,750.00		Total Base Credits: 21,750.00					

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



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2023 YEAR-END TRAINING

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Schedule A – Reversal Journal Entry



Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page: 1 of 1
Run Date: 7/12/2023
Run Time: 12:10:45 PM

Unit: RIVCO
Journal ID: 00R3568721
Journal Date: 7/1/2023
Description: YE Schedule A, A/R accrual for RCIT for IT security services provided to MSARC

Ledger Group: ACTUALS
Source: YE
Reversal: None
Reversal Date:

Reference Number: ITARC
Accounting Period: 1
Fiscal Year: 2024
Operator ID: E265310

Line #	Account	Fund	DeptID	Prog	Class	Pjt/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	125100	45500	7400165000						Due From Other Funds (Govt)		-10,875.00
2	771160	45500	7400165000						County Information Security		10,875.00
3	520350	10000	4300200000						IT Core Services		-10,875.00
4	206100	10000	4300200000						Due to Other Funds Propriet		10,875.00

Journal ID	Total Lines	Total Base Debits	Total Base Credits
00R3568721	4	21,750.00	21,750.00

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

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Schedule A – Supporting Documentation

Invoice

Riverside County Information Technology Services
3450 14th Street
Riverside, CA 92501
Phone (951) 955-3561
Fax (951) 955-5768

DATE 6/30/2023
INVOICE NO. 100

Bill To:
County of Riverside, Medically Indigent
7888 Mission Grove Pkwy, Suite 201
Riverside, CA 92508
(877) 501-5085

Services for the Month of: June 2023
Payment Terms: Net 30 days

Qty	Description	Unit Price	Line Total
1	IT Security		\$10,000
Subtotal			\$10,000
Sales Tax			\$875
Total			\$10,875

Make all checks payable to Riverside County Information Technology Services.

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Possible Review Question

FMARC (ISF) provides Management services to SHARC (GOV) on June 30 in the amount of \$15,000. SHARC receives an invoice for Management services dated July 15. Which department **is not** required to fill out Schedule A?



- A. FMARC
- B. SHARC
- C. Both

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Answer

Since SHARC Department has a expense due to the FMARC Department for the management service provided. So, the department that is **NOT** required to submit schedule A is



Correct Answer is B. SHARC

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Possible Review Question

PUARC (ISF) provides fuel services to AVARC (GOV) on June 30 in the amount of \$4,500. AVARC receives an invoice for fuel services dated July 15. Which department is required to prepare Schedule A?

- A. AVARC
- B. PUARC
- C. Neither



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Answer

Since the amount due is \$4,500 which is less than \$5,000. So neither of the department is required to prepare a Schedule A.

Correct Answer is 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

Schedule A is due July 21, 2023

Questions?
Submit them via email to:
acoyearend@rivco.org



FY 2023 YEAR-END TRAINING

SCHEDULE B and T-12 –
DUE FROM OTHER GOVERNMENTS



AUDITOR-CONTROLLER'S OFFICE
Presented By: Mariam Fowobaje

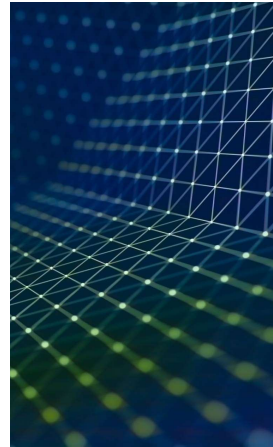
Schedule B - Due From Other Governments

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.



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 2023. The total amount of services performed is \$8,300.

Schedule B - Due From Other Governments

County Of Riverside
DUE FROM OTHER GOVERNMENTS: ASSET ACCOUNT SEQUENCE 118X02
As of June 30, 2023
Due July 21, 2023

ACO AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

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

Due From: _____ JE Number: 000245297500R2452975
Fund No.: 10000 Fund Name: General Fund JE Source: YE
Business Unit: ACARC
Dept ID: 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)
Balance Sheet	Federal State City Other	Governmental Entity	Est.	Amount Due*	Revenue Account Code For Accrual Reversal	Claim, Invoice Or Reference Number	Description of Services	Date of Service From To	Estimated Date of Collection/Receipt**
118402	State	CA Department of Food Agriculture		\$8,300	752000	20230706	Egg Quality Control Services	04/01/23 06/30/23	7/10/2023
SCHEDULE B TOTAL				\$8,300					

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 (12 Months 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 Rayon Phone No.: 951-355-7888 Approved by: Lenny Benett Date: 7/10/2023

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Schedule B – Journal Entry

Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page: 1 of 1
Run Date: 5/19/2023
Run Time: 2:39:51 PM

Unit: RIVCO
Journal ID: 0002452975
Journal Date: 6/30/2023
Description: YE23 AccSch B - Recognize funds from California Department of Agriculture for Egg Quality Control Services provided during April to June 2023


Ledger Group: ACTUALS
Source: YE
Reversal: None
Reversal Date:

Reference Number: ACARC
Accounting Period: 12
Fiscal Year: 2023
Operator ID: E120758

Line #	Account	Fund	DeptID	Prog	Class	Pjt/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	118402	10000	2800100000						DFOG State YE		8,300.00
2	752000	10000	2800100000						CA-Ag Comm-Salary Reimb		-8,300.00
Journal ID: 0002452975											
		Total Lines		Total Base Debits		Total Base Credits					
		2		8,300.00		8,300.00					

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Schedule B – Reversal Journal Entry



Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page:
Run Date: 5/19/2023
Run Time: 2:45:20 PM

Unit
Journal ID: RIVCO
Journal Date: 00R2452975
07/1/2023

Ledger Group: ACTUALS
Source: YE
Reversal: None

Reference Number: ACARC
Accounting Period: 1
Fiscal Year: 2024


Description: Reversal, YE23 AccSch B - Recognize funds from California Department of Agriculture for Egg Quality Control Services provided during April to June

Reversal Date:

Operator ID: E120758

Line #	Account	Fund	DeptID	Prog	Class	Pjt/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	753000	10000	2800100000						CA-Ag Comm-Salary ReimbFOG State YE		8,300.00
2	118402	10000	2800100000						DFOG State YE		-8,300.00


Journal ID	Total Lines	Total Base Debits	Total Base Credits
00R2452975	2	8,300.00	8,300.00



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2023 YEAR-END TRAINING

Schedule B
—
Supporting Document



INVOICE


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

INVOICE NO. 202307-06
DATE 7/1/2023
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: 4/1/2023 to 6/30/2023	\$8,300.00
TOTAL DUE	\$8,300.00



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2023 YEAR-END TRAINING

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

Schedule T-12 Due From Other Government

County Of Riverside									
DUE FROM OTHER GOVERNMENTS (ASSET ACCOUNT SEQUENCE 118XXX)									
As of June 30, 2023									
Due July 21, 2023									
SCHEDULE T-12									
Department Name: Agricultural Commissioner		Fund: 10000							
DeptID: 2800100000									
a	b	c	d	e	f	g	h	i	j
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/yyyy to mm/dd/yyyy)	Expected Date of Collection
1	118402	State	CA Department of Food Agriculture		\$8,300	20230706	Egg Quality Control Services	4/1/23 - 6/30/23	7/10/2023
2									
3									
4									
5									
15									
16									
Total DFOG As Of 6/30/2023					\$ 8,300				
TOTAL DFOG (MUST BE IN BALANCE with the GENERAL LEDGER)					\$ 8,300				
Variance					\$ -				
Important: Schedule T-12 must include All items from Schedule B and any other DFOGs previously accrued.									
Preparer's name (print): Anne Rayon					Approval signature: Larry Bonnett				
Preparer's title: Senior Accountant					Preparer's Telephone number: 951-955-7888				

Question

The department of Agricultural performed services for Egg Quality Control between the months of April and June 30, 2023. An invoice was created for the amount of \$3,600 and dated July 7, 2023. The payment was received the following day on July 8, 2023. Does the department need to complete a Schedule B?



Answer

No.

Since the invoice amount of \$3,600 is below the \$5,000 accrual amount threshold. The department is not required to submit a Schedule B.



Schedule B and T-12

Submit Schedule B and T-12 along with Supporting Documents by **July 21, 2023** electronically to:

acoyearend@rivco.org

Submit your questions by email to:

acoyearend@rivco.org



FY 2023 YEAR-END TRAINING

Schedule G and V-12 –
Due To Other
Governments



AUDITOR-CONTROLLER'S OFFICE
Presented By: Mariam Fowobaje

Schedule G – Due To Other Government

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 6/1/2023 to 6/30/2023. The cost for the services is \$6,700 and the payment is due on 8/10/2023.

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Schedule G – Due To Other Government

County of Riverside
DUE TO OTHER GOVERNMENTS: LIABILITY ACCOUNT 208100
As of June 30, 2023
Due July 21, 2023

AO AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

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

LIABILITY INCURRED BY: _____ JE Number: 0002453025

Fund No.: 10000 Fund Name: General Fund Reversal JE Number: 00R2453025
Business Unit: ACARC JE Source: YE
DeptID: 1300100000 Dept. Name: Auditor-Controller's Office Page: 1 of 2

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

(a) Balance Sheet Account Code "Due To"	(b) Federal State City Other	(c) Governmental Entity	(d) Est *	(e) Amount Due = / > \$5,000	(f) Expenditure Account Code For Accrual/ Reversal	(g) Claim, Invoice Or Reference Number	(h) Description of services	(i) Date of Service From To	(j) Estimated Date of Payment
PLEASE EXCLUDE ENCUMBRANCES ON THIS SCHEDULE (Encumbrances on Schedule K Only)									
208100	Other	UC Riverside		\$6,700	530300	UCX002100	Employment Training Services	06/01/23 - 06/30/23	7/8/2023
SCHEDULE G TOTAL				\$6,700					

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: Mariam Fowbaje Phone No.: 951-955-3952 Approved By: Mary Yip Date: 7/5/2023

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2023 YEAR-END TRAINING

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Schedule G – Journal Entry

Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page: 1 of 1
Run Date: 6/15/2023
Run Time: 9:27:51 AM

Unit: RIVCO Ledger Group: ACTUALS Reference Number: ACARC
Journal ID: 0002453025 Source: YE
Journal Date: 6/30/2023 Reversal: None Accounting Period: 12
Description: YE Schedule G - UCR Employment Training for 06/01/2023 - 06/30/2023 Reversal Date: Operator ID: E232758 Fiscal Year: 2023

Line #	Account	Fund	DeptID	Prog	Class	Prt/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	530300	10000	1300100000						Training Provider		6,700.00
2	208100	10000	1300100000						Due to Other Governments		-6,700.00


Journal ID	Total Lines	Total Base Debits	Total Base Credits
0002453025	2	6,700.00	6,700.00

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2023 YEAR-END TRAINING

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Schedule G – Reversal Entry

 Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page: 1 of 1
Run Date: 6/15/2023
Run Time: 9:40:12 AM

Unit: RIVCO
Journal ID: 00R2453025
Journal Date: 7/1/2023
Description: Reversal - YE Schedule G - UCR Employment Training for 06/01/2023 - 06/30/2023


Ledger Group: ACTUALS
Source: YE
Reversal: None

Reference Number: ACARC
Accounting Period: 1
Fiscal Year: 2024

Operator ID: E232758

Line #	Account	Fund	DeptID	Prog	Class	Pjt/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	530300	10000	1300100000						Training Provider		-8,700.00
2	208100	10000	1300100000						Due to Other Governments		8,700.00

Journal ID	Total Lines	Total Base Debits	Total Base Credits
00R2453025	2	6,700.00	6,700.00

 AUDITOR-CONTROLLER
COUNTY OF RIVERSIDE

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2023 YEAR-END TRAINING

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Schedule G – Supporting Documents



INVOICE

Date: July 1, 2023
Invoice # UCR002100
UCR Extension
Riverside, CA 92502
951-555-0180
Fax 951-555-0181


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

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
Benjamin Nelson	Employment Training	Due on receipt	August 10, 2023

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
1	Employment Training (06/01/2023 - 06/30/2023)	6,700	6,700

SUBTOTAL	6,700
SALES TAX	0
TOTAL	6,700

Thank you for your business!

 AUDITOR-CONTROLLER
COUNTY OF RIVERSIDE

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2023 YEAR-END TRAINING

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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, 2023
Due July 21, 2023

SCHEDULE V-12

Department Name: Auditor-Controllers Office		Fund: 10000	
DeptID: 1300100000			
a	b	c	d
Row No.	Balance Sheet Account	Federal State City Other	Due To (Governmental Entity)
1	208100	Other	UC Riverside
2			
3			
4			
5			
6			
7			
8			
9			
10			
Total DTGO As Of 6/30/2023			\$ 6,700
TOTAL DTGO (208100) FROM GENERAL LEDGER			\$ 6,700
Variance			\$ -
Important: Schedule V-12 must include All items from Schedule G and any other DTGOs previously accrued.			
Preparer's name: Mariam Fowobaje		Approval signature: Mary Yip	
Preparer's title: Senior Accountant		Preparer's Telephone number: 951-955-3952	

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Question

The general ledger balance report contains amounts under \$5,000, should these amounts be included on schedule V-12?

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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 and V-12 along with Supporting Documents by **July 21, 2023** to:

acoyearend@rivco.org

Submit your questions by email to:

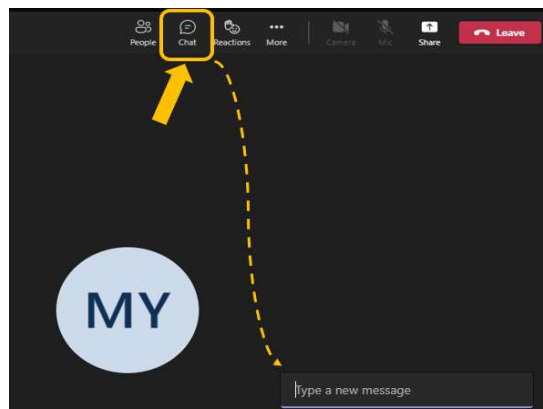
acoyearend@rivco.org



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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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