

FY 2023 YEAR-END TRAINING

YEAR-END CAPITAL ASSET
CERTIFICATION PROCESS



AUDITOR-CONTROLLER'S OFFICE
Presented By: Ryan Pao



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2023 YEAR-END TRAINING

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YE CERTIFICATION PROCESS – CAPITAL ASSETS

Background:

- Per California Government Code Section 24051, on or before **July 10th** (or next business day if it falls on a weekend) of each year, each County Officer or person in charge of a County entity shall submit a detailed and complete capital asset inventory listing in his or her possession or custody as of **June 30th** to the Auditor-Controller Office (ACO).

Purpose:

- To establish standard guidelines to be used for properly submitting the required documentation related to the annual capital asset certification.




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YE CERTIFICATION PROCESS – CAPITAL ASSETS



YE Certification Documentation

Capital Asset
Inventory Listing
(required)

SPM Form AM-1
(required)

SPM Form AM-2
(if applicable)

SPM Form AM-3
(required)

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YE CERTIFICATION PROCESS – CAPITAL ASSETS

- Capital Asset Inventory Listing
 - Detail of all capital assets in possession at the close of business **on June 30th**
 - Exclude assets in CIP status
 - Exclude LANDN and NOCAP asset categories
 - Run public query, “RVAM_CAP_ASSET_PHY_INV” on PeopleSoft Financials

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Query Manager

Enter any information you have and click Search. Leave fields blank for a list of all values.

[Find an Existing Query](#) | [Create New Query](#)

Query Name

begins with

RVAM_CAP_ASSET_PHY_INV

Description

begins with

Uses Record Name

begins with

Uses Field Name

begins with

Access Group Name

begins with

Folder Name

begins with

*Query Type

=

User

Owner

=

When using the IN or BETWEEN operators, enter comma separated values without quotes. i.e. JOB.EMPLOYEE,JRNL_LN.

Search

Clear

Basic Search

Search Results

Check All

Uncheck All

*Folder View

-- All Folders --

*Action


-- Choose --

Go

Select	Query Name	Descr	Owner	Folder	Edit	Run to HTML	Run to Excel	Run to XLSX
<input type="checkbox"/>	RVAM_CAP_ASSET_PHY_INV	Cap Asset Physical Inventory	Public	QUERY	Edit	HTML	Excel	XLSX

YE CERTIFICATION PROCESS – CAPITAL ASSETS

- Public Query
- Can be saved as Private
- Run Query
 - Enter Business Unit for "Unit" and 6/30/23 as the "Acq. Date"




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YE CERTIFICATION PROCESS – CAPITAL ASSETS



- “RVAM_CAP_ASSET_PHY_INV” (Continued)
 - Business Units with more than one fund need to place each fund on a separate tab of the excel worksheet to sort and subtotal each fund separately
 - Within each tab (fund), exclude:
 - Any assets in “CIP” status
 - All assets classified under LANDN and NOCAP
 - Attach Listing to the signed SPM Form AM-1 for certification



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AM-1 Form (1 of 2) – Inventory of County Property for Capital Assets (Required)

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CONTROLLER
COUNTY OF RIVERSIDE

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INVENTORY OF COUNTY PROPERTY FOR CAPITAL ASSETS			SPM FORM AM-1
OFFICE OF THE AUDITOR-CONTROLLER			
<small>The Government Code section 24261, requires the upper portion and submit the certification as of before July 15th of each year with the Auditor-Controller's Office, Mail Stop #2000. In addition, if inventory is being transferred from one office to another at other times in the fiscal year, please complete and submit the bottom portion with a current inventory list.</small>			
BUSINESS UNIT	FUND NO.	DEPT ID	AGENCY/DEPARTMENT NAME
Certification			
I certify, under penalty of perjury, that the attached county property inventory list is a true and correct inventory of the County of Riverside's property currently in my possession and/or control and for which I am responsible for as of the close of business on June 30, _____.			
Signature _____		Date _____	
Print Name _____		Official Title _____	
Executed At _____, California			
Acknowledgement of Transfer of Inventory from Outgoing Officer			
I acknowledge and certify, under penalty of perjury, each and all articles named in the attached inventory list of fixed assets is a true and correct inventory of the County of Riverside's property now in my possession and being transferred to the individual named below as of _____ (Specify date).			
Signature _____		Date _____	
Print Name _____		Official Title _____	
Executed At _____, California			

July 2014 Standard Practice Manual - Form AM-1
Inventory of County Property

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AM-1 Form (2 of 2) – Inventory of County Property for Capital Assets (Required)

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Acknowledgement of Receipt from Incoming Officer	
I acknowledge and certify, under penalty of perjury, the receipt of each and all articles named in the attached inventory list of fixed assets as a true and correct inventory of the County of Riverside's property now in my possession and/or control and for which I am responsible for as of _____ (Specify date).	
Signature _____	Date _____
Print Name _____	Official Title _____
Executed At _____, California	

July 2014 Standard Practice Manual - Form AM-1
Inventory of County Property

2023 YEAR-END TRAINING

AM-2 Form –
Authorized Signature
for Capital Assets
Certification (If
applicable)

	<h2 style="margin: 0;">CONTACT FOR CAPITAL ASSETS</h2> <p style="margin: 0;">OFFICE OF THE AUDITOR-CONTROLLER</p> <p style="margin: 0;">Certificate and return to the Asset Management Unit of the General Accounting Division, Mail Stop 4202B.</p>	SPM FORM AM — 3 Revised 8/2002
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BUSINESS UNIT	FUND NO.	DEPT ID	AGENCY/DEPARTMENT NAME

Contact for Capital Assets Inventory *(Person responsible for monitoring the department's capital assets inventory)*

Print Name Title	<input style="width: 100%;" type="text"/>	Effective Date
Signature	<input style="width: 100%;" type="text"/>	Phone


Contact for Capital Assets Form *(Acquisitions, Betterments, and Adjustments)*

Print Name Mail Stop No.	<input style="width: 100%;" type="text"/>	Effective Date
Signature	<input style="width: 100%;" type="text"/>	Phone

Department Head Signature	Date
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Standard Practice Manual — Form 3

AM-3 Form – Contact for Capital Assets (Required)



KEY TAKEAWAYS

- 7/10/23** Deadline (Per California Government Code Section 24051)
- Run "RVAM_CAP_ASSET_PHY_INV" to obtain Capital Assets Listing as of 6/30/23 and exclude aforementioned items
- Attach 6/30/23 Capital Assets Listing to signed AM-1 Form
- Complete and Sign AM-1 and AM-3 Forms
- Complete AM-2 Form, if applicable
- Prepare Capital Assets Listing and corresponding AM Forms for submittal to ACO

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INSTRUCTIONS

- Submit the 6.30.23 YE Capital Asset Inventory Listing and signed original AM Forms **electronically** by **July 10th** to:

ACO_CAPITALASSETS@RIVCO.ORG
- Questions?
Submit them by email to
ACO_CAPITALASSETS@RIVCO.ORG

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SCHEDULE Q- CONSTRUCTION IN PROGRESS



AUDITOR-CONTROLLER'S OFFICE
Presented By: Krupa Patel



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What is Construction in Progress?

- Construction In Progress (CIP) is a major class of capital assets, which is used to track costs incurred to construct or to develop a tangible or intangible capital assets before it is substantially ready to be placed into service.
- Schedule Q is used for capital assets that are still under construction, new projects, and/or that have been completed as of **June 30th**.
- There is no depreciation expense for CIP.



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3 TYPES OF PROJECTS

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Active Projects

New Projects

Closed Projects

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Construction in Progress - CIP								
As of June 30, 2022 Due August 15, 2022								
As of: June 30, 2023								
Due by: July 21, 2023								
Bus Unit: WASTE RESOURCES - 4th Quarter Schedule Q								
FY 2022-2023 CIP Projects								
				End of Prior Year	Current Year (2023)		06/30/2023	
Cost adj to be processed in FY22	AM Asset ID	Detailed Description		Life to Date Reported Expense	Current Period Expense	Total Expense	Proj Ending Balance	Cost to date in PS Asset Mgt
ACTIVE PROJECTS: All ongoing CIP projects.								
WMENG0096	000000001237	Construction Closure-Mecca II	WMARC	1,094,550.88	452,516.02	1,547,066.90	1,547,066.90	1,510,492.17
WMENG0052	000000001265	Land-N Preserve Aquist LC	WMARC	957,574.49	220,397.31	1,177,971.80	1,177,971.80	1,078,253.98
WMENG0110	000000001344	Beaumont Land Acquisition	WMARC	24,903.81	705,116.52	730,020.33	730,020.33	728,082.80
NEW PROJECTS: New CIP projects.								
WMENV0106	000000001833	GCS-BAFY22Ph2	WMARC	-	253,811.99	253,811.99	253,811.99	54,594.52
WMENV0107	000000001834	GCS-BAFY22Ph3	WMARC	-	103,203.56	103,203.56	103,203.56	12,751.49
WMENV0108	000000001893	GCS-LCFY22Ph1	WMARC	-	157,888.88	157,888.88	157,888.88	-
CLOSED PROJECTS: Projects closed in current fiscal year								
WMENG0023	000000000825	WRP-Steel Canopy	WMARC	2,018,563.30	(1,293,765.10)	724,798.20	724,798.20	724,798.20
WMENG0061	000000001160	Fleet Maintenance Structure-LC	WMARC	3,569,208.98	(981,335.84)	2,587,873.14	2,587,873.14	2,587,873.14
SUB-TOTAL				9,149,325.42	(2,402,101.79)	6,747,223.63	6,747,223.63	6,748,010.16

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Schedule Q- Construction In Progress



Common Issues and Errors:

1

Total Expense does **NOT** match the Actual Project Cost.

2

Incomplete, missing information, and/or not reporting of all CIP assets

3

Missing Supporting documentation for closed projects

4

Late Submission



Common Issues and Errors # 1.

Total Expense and Actual Project Cost Variances!

- When Reviewing Schedule – Q, verify that the Total Expense and the Actual Project Cost matches for each asset and the Grand Total.

Cost to date in PS Asset Management Location

Asset Cost History
Enter any information you have and click Search. Leave fields blank for a list of all values.

[Find an Existing Value](#)

Search Criteria

*Business Unit

Asset Identification begins with

Tag Number begins with

Parent ID begins with

Description begins with

Asset Status

Capitalized Asset

☐ Case Sensitive

Limit the number of results to (up to 300):

[Basic Search](#) [Save Search Criteria](#)

Cost History List | Cost History Detail | Non Cap History List | Non Cap History Detail

Unit WMARC Asset ID 00000001344 Beaumont Land Acquisition Tag WIP

Book

Book Name PROPRIETRY Proprietary Fund Reporting Currency USD

Total Cost 730,020.33

Asset Cost Information

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Common Issue and Errors # 2.

It is very important to have the schedule Q complete!

Specially verify the following:

- ❖ **ACTIVE PROJECTS:** Make sure that the date is as of completion.
- ❖ **CLOSED PROJECTS:** The columns for Acquisition date, In Service Date, Category, Useful life, New Fund, New Dept ID., and Notice of Completion are completed.
- ❖ **BOTTOM OF SCH.Q:** Make sure that the Prepared By is the contact person if we have any questions and the Approved By is signed by the authorized person.

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Complete Schedule – Q

Construction in Progress - CIP
As of June 30, 2023
Dec 31, 2023

Bus Unit: WASTE RESOURCES - 4th Quarter Schedule Q
FY 2022-2023 CIP Projects

Cost adj to be processed in FY23	AM Asset ID	Detailed Description	Life to Date Reported Expense	Current Period Expense	Total Expense	Proj Ending Balance	Costs to date in PS Asset Mgt	Costs not yet processed in PS	Costs to be processed in PS	Actual Project Cost as of FY23	Acquisition Date	NOC Forms Include Certified Board Copy of Notice of Completion	Expected In Service Date	Actual In Service Date	Current Category	Future Category	Est Useful Life	
ACTIVE PROJECTS: All ongoing CIP projects.																		
	000000001237	Construction Closure-Mecosa II	WMARC	1,094,550.88	452,516.02	1,547,066.90	1,547,066.90	1,510,492.17	317.90	36,574.73	1,547,066.90	10/31/2016				CIP	INFRA	360
	000000001245	Landfill Preserve Aquatic LC	WMARC	987,874.49	220,397.31	1,177,971.80	1,177,971.80	1,076,253.96	-	99,717.82	1,177,971.80	6/1/2016				CIP	NLAND	999
	000000001344	Beaumont Land Acquisition	WMARC	24,903.81	705,116.52	730,020.33	730,020.33	728,082.80	1,938.00	1,937.53	730,020.33	5/31/2018				CIP	NLAND	999
NEW PROJECTS: New CIP projects.																		
	000000001833	CCS-BAPV(22P)2	WMARC	-	253,811.99	253,811.99	253,811.99	54,594.52	199,217.47	253,811.99	10/31/2021					CIP	INFRA	360
	000000001834	CCS-BAPV(22P)3	WMARC	-	103,203.56	103,203.56	103,203.56	12,751.49	90,452.07	103,203.56	3/31/2022					CIP	INFRA	360
	000000001893	CCS-LCPV(22P)4	WMARC	-	157,888.88	157,888.88	157,888.88	-	157,888.88	157,888.88	3/31/2022					CIP	INFRA	360
CLOSED PROJECTS: Projects closed in current fiscal year																		
	000000000215	WIP-Steel Canopy	WMARC	2,018,563.30	(1,293,765.32)	724,798.20	724,798.20	724,798.20	-	-	724,798.20	9/30/2008 closed 6/30/21	MD 12.1	8/16/2021	8/16/2021	INFRA	INFRA	360
	000000001140	Pallet Maintenance Structure-LC	WMARC	3,569,208.98	(961,335.84)	2,587,873.14	2,587,873.14	2,587,873.14	-	-	2,587,873.14	7/31/2016 closed 6/30/21	MD 12.1	8/16/2021	8/21/2021	INFRA	INFRA	360
SUB-TOTAL				9,149,325.42	(6,402,101.79)	6,747,223.63	6,747,223.63	6,788,039.16	(796.53)	6,747,223.63								
GRAND TOTAL				12,916,250.55	116,185.66	13,050,420.21	13,050,420.21	12,052,210.51	1,624.90	998,209.70	13,050,420.21							

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NOTICE OF COMPLETION FORM


Constructions Closed Projects

ACO AUDITOR-CONTROLLER
COUNTY OF RIVERSIDE

Bruce J. Benoit
County Auditor-Controller

Tanya S. Harris, DPA, CPA
Assistant Auditor-Controller

COUNTY OF RIVERSIDE
OFFICE OF THE AUDITOR-CONTROLLER
County Administrative Center
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
(951) 955-3800
Fax (951) 955-3802



INTERNAL NOTICE OF COMPLETION ACKNOWLEDGMENT FOR CIP PROJECT

BUSINESS UNIT	FUND #	DEPARTMENT ID	AGENCY/DEPARTMENT NAME
_____ 2023			

I hereby notify you that work related to the following CIP project(s) and listed below as follows:

CIP Project (Name, project code or #)	Completion Date	Amount of CIP Project

have been for the most part completed and are ready for its functional use. As such, we request that these CIP projects be properly reclassified from CIP to the capital asset categories that will be submitted on SPM Form AM-4 "Capital Asset Listing Corrections."

Project Manager:

Signature _____

Print Name and Title _____

Date _____

Fiscal Manager/Department Head/Designee:

Signature _____

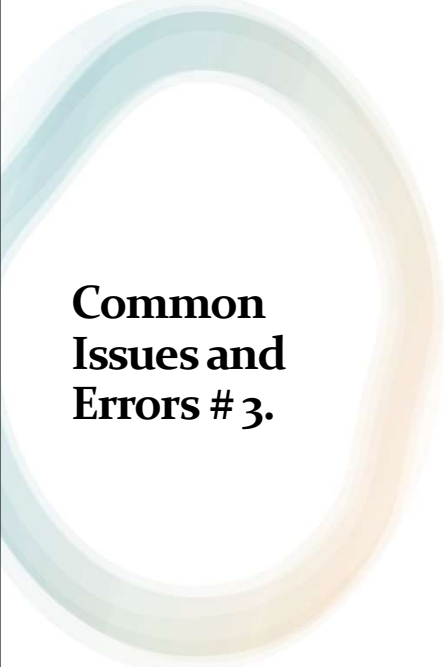
Print Name and Title _____

Date _____

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2023 YEAR-END TRAINING

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Common Issues and Errors # 3.

**Missing supporting
documentation for Closed
Projects!**

The notice of Completion needs to be
submitted for each closed project.
**The Notice of Completion must be
approved by the Board of
Supervisors.**


**After the project is closed, submit
an AM-4 to recategorize the asset
from Construction In Progress.**



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PLEASE COMPLETE THIS INFORMATION
RECORDING REQUESTED BY:

KECIA R. HARPER, CLERK OF THE BOARD
RIVERSIDE CO. CLERK OF THE BOARD
4080 LEMON STREET, 1ST FLOOR CAC
P O BOX 1147 - RIVERSIDE, CA 92502
MAIL STOP # 1010

AND WHEN RECORDED MAIL TO:
RETURN TO: STOP #1010
RIVERSIDE COUNTY CLERK OF THE BOARD
P. O. BOX 1147 - RIVERSIDE, CA 92502

THIS SPACE FOR RECORDERS USE ONLY

NOTICE OF COMPLETION

To be recorded with County Recorder
within 10 days after completion.
No recording fee.

Notice is hereby given by the undersigned owner, a public entity of the State of California, that a public work of
improvement has been completed, as follows:

Project title or description of work: Interstate 215 at Newport Road Interchange Improvements Project, Project No. B5-
0092, Federal Aid No. STPLN-5956(234)

Date of Completion: Date Hereof **APR 13 2021**

Nature of owner: County of Riverside, public entity

Interest or estate of owner: Public Road Right-of-Way

Address of owner: Clerk of the Board of Supervisors, County Administrative Center
4080 Lemon Street, 8th Floor, Riverside, CA 92501

Name and Address of contractor: Ames Construction, 391 N. Main Street, Suite 302, Corona, CA 92880

Street or legal description of site: Interstate 215 at Newport Road in the City of Menifee

Dated: **APR 13 2021** **Owner:** County of Riverside
(Name of Public Entity)
By: *Karen S. Spiegel*
Chair, Board of Supervisors
KAREN SPIEGEL


STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE)

I am the Chairman of the governing board of the County of Riverside, the public entity which executed the
foregoing notice and on whose behalf I make this verification; I have read this notice, know its contents, and the same is
true. I certify under penalty of perjury that the foregoing is true and correct.

Executed at Riverside, California on **APR 13 2021** (Date)
Karen S. Spiegel, Chair of the Board of Supervisors
KAREN SPIEGEL
ATTEST:
Kecia R. Harper, Clerk
KECIA R. HARPER, Clerk

FORM APPROVED COUNTY COURTESY
BY: *[Signature]*

Supporting Documentation for Closed Projects



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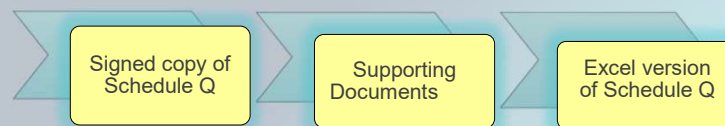
2023 YEAR-END TRAINING

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Common Issues and Errors # 4.

Late Submission of Schedule – Q!

Email all of the following:



Email all Documents and Files to

ACOYEAREND@RIVCO.ORG

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Capital Assets Team



Krupa Patel

Accountant I

KrPatel@rivco.org

951-955-1159



Alex Torres

Senior Accountant

AlexTorres@rivco.org

951-955-4529



Ryan Pao

Supervising Accountant

Rpao@rivco.org

951-955-5185



Mary Yip

Principle Accountant

myip@rivco.org

951-955-8893

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FY 2023 YEAR-END TRAINING

SCHEDULE D, H, J, AND O



AUDITOR-CONTROLLER'S OFFICE
Presented By: Caroline Santos



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YEAREND SCHEDULES

- Schedule D – Leases, *Lessor*
- Schedule H – Financed Purchases
- Schedule J – Leases, *Lessee*
- Schedule O – Subscription-based Information Technology Arrangements (SBITAs)



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WHAT IS A LEASE AS DEFINED BY GASB 87?

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction.

CRITERIA FOR LEASES - (SCHEDULES D & J)

To determine if a contract conveys control of the right to use the underlying asset, a government should determine whether the contract meets both of the following criteria:

- The right to obtain the present service capacity from use of the underlying asset as specified in the contract
- The right to determine the nature and manner of use of the underlying asset as specified in the contract.

If a lease does not meet any of the above criteria it will most likely be classified as a financed purchase (Schedule H) or short-term lease (No Schedule).

GASB 87 LEASE EVALUATION TOOL

You will need to complete the GASB 87 Lease Evaluation Tool for any lease contract or contract with a lease component.

- GASB 87 Lease Evaluation Tool for Lessee
- GASB 87 Lease Evaluation Tool for Lessor

The tool has been emailed several times to the FAMM/MAM community.

If you need a copy of the lease evaluation tool and the instructions, reach out to acovearend@rivco.org. After completing the evaluation tool, you must submit to the ACO for review with a copy of the contract.

**An Evaluation Tool for GASB 96 SBITAs is also available*

GASB 87/96 EVALUATION TOOL

If your contract falls within the scope of GASB 87 or GASB 96, the ACO will work with you to calculate the present value of the lease or SBITA payments and to create an amortization table.

FINANCED PURCHASES – SCHEDULE H

A lease is classified as a financed purchase if the underlying asset transfers ownership to the lessee by the end of the contract and does not contain termination options.

SHORT-TERM LEASES/SBITAs

Short-term leases/SBITAs are defined as leases/SBITAs that have a maximum possible term of 12 months or less, including any options to extend, regardless of their probability of being exercised.

SBITAs

A SBITA is defined as a contract that conveys control of the right to use another party's Information Technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

CRITERIA FOR SBITAs - (SCHEDULE O)

To determine if a contract conveys control of the right to use the underlying IT asset, a government should determine whether the contract meets both of the following criteria:

- The right to obtain the present service capacity from use of the underlying IT assets as specified in the contract
- The right to determine the nature and manner of use of the underlying IT assets as specified in the contract.

Includes contracts not explicitly identified as SBITA, that meet the definition above. Excludes contracts that solely provide IT support services but includes contracts that contain both a right-to-use IT asset and an IT support services component.

HOW TO COMPLETE SCHEDULE D, H, J, AND O

Purpose of Each Schedule:

- **Schedule D** – To record a lease receivable and a deferred inflow of resources. A YE journal and a corresponding new year reversal entry needs to be submitted.
 - Use the following accounts:
 - 160300 – GASB87 Lease Receivable
 - 260125 – Def Inflow GASB87 Lease Revenue
- **Schedule H** – To record a liability for the financed purchase. You will not submit a YE journal with this schedule. For Governmental funds, the liability is recorded in the Government-Wide Financial Statements not in the fund financials. For Proprietary Funds, you will record the liability same way you have before, during the clean up of the "non-applicable accounts". The accounts you will use are the same accounts you have used in the past. However, we have changed the name from Capital Lease to Financed Purchase.
 - Use the following accounts:
 - 250100 – Financed Purchase - Current
 - 283100 – Financed Purchase LT
- **Schedule J** – To record a GASB 87 Lease liability
 - Use the following accounts:
 - 250240 – Lease & SBITA Payable-Current
 - 283200 – Lease & SBITA Obligation
- **Schedule O** – To record a GASB 96 SBITA liability
 - Use the following accounts:
 - 250240 – Lease & SBITA Payable-Current
 - 283200 – Lease & SBITA Obligation

No YE Journal is needed with Schedule J & O. Follow the same format as Schedule H, except use the appropriate liability accounts.

HOW TO COMPLETE SCHEDULE D, H, J AND O

You will need:

- ✓ An amortization schedule

For Schedule D, J, and O you will work with the ACO to measure the present value of the lease/SBITA payments during the lease/SBITA term and to create an amortization table.

For Schedule H, the amortization table can be found in the contract/agreement.

Lease Payment Schedule				
Payment #	Date	Principal	Interest	Total Payment
1	7/1/2021	\$ 7,099.20	\$ -	\$ 7,099.20
2	8/1/2021	7,088.04	11.16	7,099.20
3	9/1/2021	7,088.75	10.45	7,099.20
4	10/1/2021	7,089.46	9.74	7,099.20
5	11/1/2021	7,303.15	9.03	7,312.18
6	12/1/2021	7,225.80	8.30	7,234.10
7	1/1/2022	7,304.60	7.58	7,312.18
8	2/1/2022	7,305.33	6.85	7,312.18
9	3/1/2022	7,306.07	6.11	7,312.18
10	4/1/2022	7,306.80	5.38	7,312.18
11	5/1/2022	7,307.53	4.65	7,312.18
12	6/1/2022	7,308.26	3.92	7,312.18
13	7/1/2022	7,308.99	3.19	7,312.18
14	8/1/2022	7,309.72	2.46	7,312.18
15	9/1/2022	7,310.45	1.73	7,312.18
16	10/1/2022	7,311.18	1.00	7,312.18
17	11/1/2022	2,680.85	0.29	2,681.14



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NEW REVENUE AND EXPENSE/EXPENDITURE ACCOUNTS

New Guidance

Operating Leases

5265XX – Rent and Leases Equipment
5267XX – Rent and Leases Bldgs and Imp

GASB 87 Leases

532690 – Lease & SBITA Principal Pymt*



**AUDITOR
CONTROLLER**
COUNTY OF RIVERSIDE

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SUPPORTING DOCUMENTS

Schedule D:

- A copy of the Amortization Table
- A copy of the YE Journal and the corresponding new year reversal journal entry

Schedule H:

- A copy of the Amortization Table and
- A copy of the AM-5 Form

Schedule J & O:

- A copy of the Amortization Table and
- A copy of the AM-9 Form

SCHEDULE D, H, J AND O

Submit the YE Schedules and Supporting Documents
via **email** to:

ACO Year-End

acoyearend@rivco.org

Schedule D, H, J and O is due July 21, 2023

Questions?

Submit them by email to:

acoyearend@rivco.org



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

