

FY 2023 YEAR-END TRAINING

Schedule P –

Bank Accounts Controlled
by a Department



AUDITOR-CONTROLLER'S OFFICE
Presented By: Cristina Viruega



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2023 YEAR-END TRAINING

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Schedule P Bank Accounts Controlled by a Department

Due Date:

- July 21, 2023

Updates:

- We are still paperless.
- Schedule P is to be forwarded to the Reporting team at acoyearend@rivco.org.
- Do not include AP-6 forms on the Schedule P.



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2023 YEAR-END TRAINING

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Schedule P Bank Accounts Controlled by a Department

Required attachments:

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

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Schedule P Bank Accounts Controlled by a Department

Scenario

Probation Department had one bank account during the fiscal year at Union Bank. The account was opened October 11, 2010 and the balance of the bank account as of June 30, 2023 was \$3,602.30

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Schedule P Bank Accounts Controlled by a Department

County of Riverside BANK ACCOUNTS CONTROLLED BY A DEPARTMENT		ACQ AUDITOR CONTROLLER COUNTY OF RIVERSIDE
Schedule P As of June 30, 2023 Due July 21, 2023		
Department Name: <u>Probation</u>		
Dept. ID: <u>1111000000</u>		
Contact Name and Phone Number: <u>Joe Signature 951-955-0000</u>		
This department:		
<input type="checkbox"/> Had NO bank account during the fiscal year <input checked="" type="checkbox"/> Had <u>1</u> bank accounts during the fiscal year. Prepare a separate Schedule P for each bank account.		
Check List:		
<input checked="" type="checkbox"/> Schedule P completed with questionnaire <input checked="" type="checkbox"/> Copy of the Request to Establish a Bank Account (AP5) <input checked="" type="checkbox"/> June 30th Bank Statement <input checked="" type="checkbox"/> June 30th Bank Reconciliation <input checked="" type="checkbox"/> Copy of the Bank Authorized Signature Card <input type="checkbox"/> Attach a listing of the top 10 collection sites for cash and checks		
Account Information:		
Account Name: <u>Youth Development Program</u>	Account Number: <u>000-315-701</u>	
Bank Name and Address: <u>Union Bank</u> <u>1 Smart Street</u> <u>Riverside, CA 92502</u>	Account Status: <input checked="" type="checkbox"/> Open and Active <input type="checkbox"/> Open and Inactive <input type="checkbox"/> Closed During the Fiscal Year (Attach a closing bank statement)	
Account Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Other, please explain	Date Opened: <u>10/18/2010</u> If Closed, Date Closed:	
Bank Balance as of June 30, 2023 <u>\$3,602.30</u>	Is this account related to a PeopleSoft Fund? If so, what is the fund number? <u>No</u>	
Proceed to the next page for the Year-End Schedule P Questionnaire. If needed, please attach a separate piece of paper for your answers.		



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2023 YEAR-END TRAINING

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Schedule P Bank Accounts Controlled by a Department

Bank Account Number: <u>000-315-701</u>	
Year-End Schedule P Questionnaire	
A bank account outside the County Treasury should be held in one of the following capacities:	
<input checked="" type="checkbox"/> Fiduciary capacity - only receipt, temporary investment & remittance to individuals, private organizations or other governments <input type="checkbox"/> Treasurer Issued Revolving Fund ** Do not complete the questionnaire below <input type="checkbox"/> Zero Balance Account (ZBA) ** Do not complete the questionnaire below	
Check the box above that applies to this bank account.	
(1) Provide a detail explanation as to the purpose of the account. <u>To monitor donation monies for the Youth Development Program</u>	
(2) Provide a detail explanation as to why the County Treasury can not be used. <u>Monies are restricted to spend on the Youth Development Program</u>	
(3) Will any activity within the Bank account be used for County operating activities? <u>No</u>	
(4) What is the source and nature of the deposits? Is any of the deposits County revenue? <u>Donations received from local businesses and are deposited to the bank account. No, deposits are not from County revenue.</u>	
(5) What is the source and nature of the expenditures? Does any of the expenses belong to the County? <u>Expenditures are primarily to run the program. There are no expenditures that belong to the County.</u>	
(6) Does the Bank account earn interest? If so, what is the interest rate? <u>Yes, 0.05%</u>	
(7) Are there any bank assessed fees for this account? If so, what are the fees assessed for and the amount? <u>Yes, bank fees per month are approximately \$40.00</u>	
Prepared By: <u>Joe Signature</u>	Phone Number: <u>951-955-0000</u>
Department Approved By: <u>George Awesome, Department Head</u>	Date: <u>06/21/2023</u>



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2023 YEAR-END TRAINING

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Schedule P Bank Accounts Controlled by a Department

Union Bank					
Bank Reconciliation					
June 1, 2023 – June 30, 2023					
Book Balance			Bank Statement		
6/1/2023	Beginning Balance	\$ 1,105.22	6/1/2023	Beginning Balance	\$ 1,105.22
	Deposits	2,943.47		Deposits	2,943.47
	Withdrawals/Checks Paid	(500.00)		Withdrawals/Checks Paid	(459.49)
	Monthly Interest	13.10		Monthly Interest	13.10
		3,561.79			
	Outstanding Check #200 issued June 28, 2023	40.51			
6/30/2023	Ending Balance	\$ 3,602.30	6/30/2023	Ending Balance	\$ 3,602.30

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Schedule P Bank Accounts Controlled by a Department

 **UnionBank**
1 Smart Street
Riverside, CA 91710

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

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

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Schedule P Bank Accounts Controlled by a Department

Question



The Executive Office closed a bank account outside the County Treasury on February 10, 2023. Is the Executive Office required to prepare a Schedule P?

? Yes

? No

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Schedule P Bank Accounts Controlled by a Department



 Yes

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

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Schedule P Bank Accounts Controlled by a Department

Question



The Executive Office closed a bank account outside the County Treasury on February 10, 2022. A Schedule P was submitted last fiscal year 2022 for the closed account. Is the Executive Office required to prepare a Schedule P for fiscal year 2023?

? Yes

? No

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Schedule P Bank Accounts Controlled by a Department



 No

The Executive Office is not required to prepare a Schedule P as the bank account was closed last fiscal year and the Schedule P was submitted last fiscal year 2022.

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Schedule P Bank Accounts Controlled by a Department

Question



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

? Yes

? No

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Schedule P Bank Accounts Controlled by a Department



 **No**

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

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Schedule P Bank Accounts Controlled by a Department

Updates Continued:

- Do not create journal entries using revolving accounts. The only accounts that need an entry are fiduciary accounts.
- Do not use the General Fund, when creating the entries.
- Departments will continue to be responsible to create the cash with fiscal agent journal entries when submitting their Schedule P.
- Departments will be responsible for both entries, the one for fiscal year 2023, and the reversal for fiscal year 2024.

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Schedule P Bank Accounts Controlled by a Department

Updates Continued:

- When submitting a Zero Balance Account make sure to attach Schedule P and a copy of the Bank Statement showing a zero balance.
- Journal entry examples are shown in the next slides.

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Schedule P Bank Accounts Controlled by a Department

Journal Entry Fiscal Year 2023:

Date	Account	Account Title	Debit	Credit
6/30/2023	101500	Cash With Fiscal Agent	3,602.30	
	209100	Due To Third-Parties		3,602.30

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Schedule P Bank Accounts Controlled by a Department

Journal Entry Fiscal Year 2024:

Date	Account	Account Title	Debit	Credit
7/01/2023	101500	Cash With Fiscal Agent		3,602.30
	209100	Due To Third-Parties	3,602.30	

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Schedule P Bank Accounts Controlled by a Department

**E-mail Schedules, Journals and Supporting Documents
to: acoyearend@rivco.org**

Questions?

Submit them to:

Cristina Viruega (mcviruega@rivco.org, 951-955-9391)

Sandy Armijo(sarmijo@rivco.org, 951-955-8134)

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FY 2023 YEAR-END TRAINING

YEAR-END REVOLVING
FUND PROCESS
(SCHEDULE W)



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

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Schedule W: Revolving Funds

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




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Schedule W: Revolving Funds

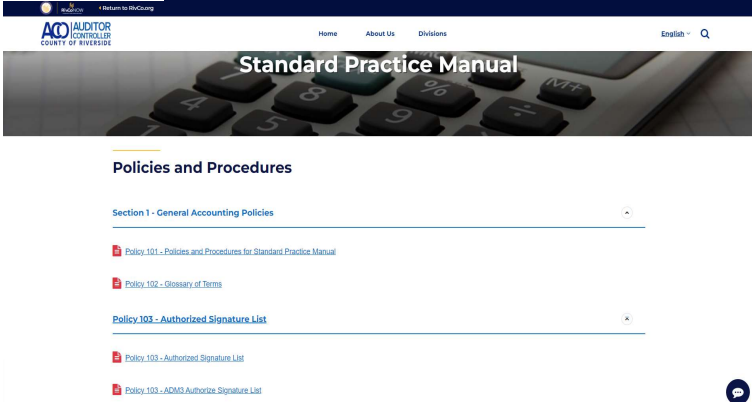



- California Government Code Section 29321.1 (c) requires the Auditor-Controller to render a written report to the Board of Supervisors at the end of each fiscal year identifying the revolving funds in existence during the fiscal year, the amount of such fund, and the officer using the fund.

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Schedule W: Revolving Funds





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2023 YEAR-END TRAINING

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Schedule W - Form

County of Riverside
 Revolving Funds
 As of June 30, 2023
 Due July 21, 2023



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

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

2) Revolving Fund Treasury Number : _____

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

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

4) Amount of Revolving Fund: \$ _____

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

(a) Lockbox

Amount:	_____
Location #1:	_____

(a) Lockbox

Amount:	_____
Location #2:	_____

(b) Checking Account

Amount:	_____
Bank Name:	_____
Account Number:	_____
Address:	_____

(c) Other (Please Explain Below)


Please Note: Total Lockbox, Checking Account, and Other should equal the authorized amount of revolving fund on item #4.

6) Custodian Name: _____

7) Department Head Name: _____ Title: _____

8) Prepared By: _____ Preparer's Phone Number: _____

9) Department Head or Manager Approval: _____ Date: _____


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2023 YEAR-END TRAINING

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Schedule W: Revolving Funds

Scenario 1



The Farm and Agricultural Department has a revolving fund with an authorized amount of \$25,000. The department has \$400 in a lockbox and \$24,600 in a checking account. How will the department report this on Schedule W and what supporting documentations will the department provide?

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Schedule W: Revolving Funds

Answer



Since the department has both a lockbox and a bank checking account, the department will submit a Schedule W indicating on line item #3 that the revolving fund has both a lockbox and checking account, along with a lockbox reconciliation, a bank statement and a bank reconciliation as of June 30th. Any differences must be shown and explained in the reconciliation.

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Schedule W: Revolving Funds

SCHEDULE W

County of Riverside
Revolving Funds
As of June 30, 2023
Due July 31, 2023



SCHEDULE W

Refer to general Chart of Accounts, Chapter 16

Agency/Department/Special District Name:	Farm and Agricultural Department
Fund ID:	10000
Dept ID:	111100000
Contact Name:	John Smith
Contact Phone Number:	951-955-6000

2) Revolving Fund Treasury Number: 00

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

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

4) Amount of Revolving Fund: \$25,000.00

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

(a) Lockbox

Location #1: 1111 Lemon Street, Riverside, CA 92503

Amount:

1 of 3

(b) Lockbox

Location #2:

Amount: \$24,000.00

(c) Checking Account

Bank Name: Riverside Bank

Account Number: 0000000

Address: 3112 La Sierra Avenue, Riverside, CA 92503

(d) Other (Please Explain Below)

Please Note: Total Lockbox, Checking Account, and Other should equal the authorized amount of revolving fund on item #4.

6) Custodian Name: Jane Johnson

7) Department Head Name: Kate Brown Title: Chief Finance Officer

8) Prepared By: John Smith Preparer's Phone Number: 951-955-6000

9) Department Head or Manager Approval: Kate Brown Date: 6/19/2023



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LOCKBOX/ CASHBOX RECONCILIATION

Riverside County
Farm and Agricultural Department

Fiscal - Financial Accounting Section (FAS)
1111 Lemon St, Riverside, CA 92503

Petty Cash Inventory / Auditing

Unit: Inventory Date: 7/1/2023
Accounts Payable Inventory Time: 8:00am
Inventory Location: APU

	Count	Denomination	
Cash Breakdown:	5	x \$ 0.01 =	0.05
	3	x \$ 0.05 =	0.15
	3	x \$ 0.10 =	0.30
	6	x \$ 0.25 =	1.50
	x \$ 0.50 =	-	
	8	x \$ 1.00 =	8.00
	x \$ 2.00 =	-	
	2	x \$ 5.00 =	10.00
	x \$ 10.00 =	-	
	14	x \$ 20.00 =	280.00
	x \$ 50.00 =	-	
	1	x \$ 100.00 =	100.00
	Cash Total: \$1400.00		

Comments:

Prepared by John Smith 7/1/2023

Approved by Kate Brown 7/1/2023

2023 YEAR-END TRAINING

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Schedule W - Revolving Funds

Bank statement as of 6/30



COUNTY OF RIVERSIDE
FARM AND AGRICULTURAL DEPARTMENT
1111 LEMON STREET
RIVERSIDE, CA 92503

Privacy Notice

Federal Law requires us to tell you how we collect, share, and protect your personal information. Our privacy policy has not changed and you may review our policy and practices with respect to your personal information at www.myprovident.com/privacy/privacynotice.asp

We will mail you a free copy, upon request, if you call us at (800) 442-5201.

Account Number	Account Description	Balance
000000	Basic Business Checking	\$32,791.55

Beginning Balance	Deposits & Other Credits	Interest Paid	Withdrawals & Service Charges	Ending Balance
\$32,791.55	(+) \$1,237.37	(-) \$0.00	(-) \$1,196.00	(-) \$0.00
				\$32,791.55

Date	Transaction Description	Withdrawals	Deposits	Balance
06/01	Starting Balance			\$32,791.55
06/02	Check 1479	200.00		\$32,591.55
06/03	Check 1481	200.00		\$32,391.55
06/04	Check 1482	200.00		\$32,191.55
06/05	Check 1483	100.00	1,237.37	\$33,318.92
06/07	Check 1484	75.00		\$33,243.92
06/08	Check 1485	200.00		\$33,043.92
06/09	Check 1486	100.00		\$32,943.92
06/10	Check 1487	75.00		\$32,868.92
06/11	Monthly Service Charge Waiver	15.00	15.00	\$32,868.92



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Bank reconciliation as of 6/30

Reconciliation of Farm and Agricultural Department
Revolving Fund June 2023

Bank Statement Beginning Balance	06/01/23	\$32,791.55
Deposits/Credits	1,237.37	
Withdrawals/Debits	(1,196.00)	\$32,791.55
Bank Statement Ending Balance	06/30/23	\$32,791.55
+ Deposits in Transit	\$0.00	
- Outstanding Checks	(824.00)	(\$824.00)
Bank Balance Reconciled to Quicken Register		\$32,791.55
+ Petty Cash	\$400.00	
+/- Petty Cash Adjustments	\$0.00	
+ Deposits in Transit	\$750.00	
+ Pending Reimbursement	\$1,529.87	
- Pending Adjustment	(824.00)	\$2,735.87
Bank Balance Reconciled to Imprest Cash		\$32,791.55
Quicken Register Beginning Balance	06/01/23	\$32,791.55
Deposits/Credits	1,237.37	
Withdrawals/Debits	(1,196.00)	(\$238.63)
Quicken Register Ending Balance	06/30/23	\$32,791.55
+/- Error Correction	\$0.00	\$0.00
Quicken Register Reconciled to Bank Balance		\$32,791.55
+ Petty Cash	\$400.00	
+/- Petty Cash Adjustments	\$0.00	
+ Deposits in Transit	\$750.00	
+ Pending Reimbursement	\$1,529.87	
- Pending Adjustment	(824.00)	\$2,735.87
Quicken Register Reconciled to Imprest Cash		\$32,791.55
Reconciled by: John Smith	Date: 6/30/2023	
Reviewed by: Kate Brown	Date: 07/01/2023	

* OASIS Reimbursement Vouchers issued, but not deposited, in reconciliation month.

Reconciliation

2023 YEAR-END TRAINING

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Schedule W: Revolving Funds

Scenario 2



The Farm and Agricultural Department has a revolving fund for an authorized amount of \$400. The department utilized all funds for their lockbox only. How will the department be reporting this on Schedule W and what supporting documentations will the department provide?

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Schedule W: Revolving Funds

Answer



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

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Schedule W: Revolving Funds

SCHEDULE W

Lockbox Reconciliation

County of Riverside
Revolving Funds
As of June 30, 2023
Due July 21, 2023

ACQ AUDITOR
COUNTY OF RIVERSIDE

SCHEDULE W
(Refer to Year-End Closing Manual, Chapter 14)

1) Agency/Department/Special District Name: Farm and Agricultural Department

Fund ID: 10000 Dept ID: 1111100000

Contact Name: John Smith Contact Phone Number: 951-955-0000

2) Revolving Fund Treasury Number: 00

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

☒ Lockbox only - Provide lockbox information on item #6 along with lockbox reconciliation as of June 30th.

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

☐ Lockbox and Checking Account - Provide lockbox and checking account information on item #6, along with bank statement and bank reconciliation as of June 30th.

4) Amount of Revolving Fund: \$ \$400.00

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

(a) Lockbox: Amount: \$400.00
Location #1: 1111 Lemon Street, Riverside, CA 92503

(b) Lockbox: Amount: _____
Location #2: _____

(c) Checking Account: Bank Name: _____
Account Number: _____
Address: _____

(d) Other (Please Explain Below): _____

Please Note: Total Lockbox, Checking Account, and Other should equal to the authorized amount of revolving fund on item #4.

6) Custodian Name: Jane Johnson

7) Department Head Name: Kate Brown Title: Chief Finance Officer

8) Prepared By: John Smith Preparer's Phone Number: 951-955-0000

9) Department Head or Manager Approval: Kate Brown Date: 7/1/2023

Petty Cash Inventory / Auditing

Unit: _____ Inventory Date: 7/1/2023

Accounts Payable: _____ Inventory Time: 8:00am

Inventory Location: APU

	Count	Denomination	
Cash Breakdown:	5	x \$ 0.01 =	0.05
	3	x \$ 0.05 =	0.15
	3	x \$ 0.10 =	0.30
	6	x \$ 0.25 =	1.50
		x \$ 0.50 =	-
	8	x \$ 1.00 =	8.00
		x \$ 2.00 =	-
	2	x \$ 5.00 =	10.00
		x \$ 10.00 =	-
	14	x \$ 20.00 =	280.00
		x \$ 50.00 =	-
	1	x \$ 100.00 =	100.00
		Cash Total:	\$400.00

Comments: _____

Prepared by John Smith 7/1/2023
Approved by Kate Brown 7/1/2023

ACQ AUDITOR
COUNTROLLER
COUNTY OF RIVERSIDE

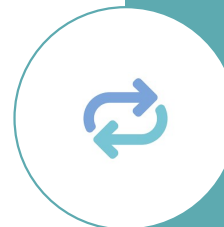
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2023 YEAR-END TRAINING

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Recap

- Schedule W – **Due July 21st**
- Supporting Documents:
 - Bank Statement as of 6/30
 - Bank Reconciliation as of 6/30
 - Lockbox Reconciliation as of 6/30
 - Item 7 on ADM-3




ACQ AUDITOR
COUNTROLLER
COUNTY OF RIVERSIDE

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Schedule W: Revolving Funds

Submit Schedules and
Supporting Documents via email
to:
ACO Year-End
acoyearend@rivco.org

For questions, submit to:

Ji Eun Youn
jyoun@rivco.org (951) 955-0320

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

ACO AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE


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2023 YEAR-END TRAINING

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FY 2023 YEAR-END TRAINING

Schedule C –
Operating Accounts
Receivable



AUDITOR-CONTROLLER'S OFFICE
Presented By: Brett Austin

ACO AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

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2023 YEAR-END TRAINING

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Schedule C

Operating Accounts Receivable

OPERATING ACCOUNTS RECEIVABLE:

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

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Schedule C

Operating Accounts Receivable

Operating Accounts Receivable do not include:

- ☐ **Amounts Due From Other Funds (Schedule A)**
- ☐ **Amounts Due From Other Governmental entities (Schedule B)**
- ☐ **Receivables based on assessments (e.g., property taxes, interest, or special assessments)**
- ☐ **If the Receivables are less than \$5,000.**

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Schedule C Operating Accounts Receivable

Complete Schedule C for:

- ☐ Revenue earned (entitled) as of June 30
- ☐ Governmental funds expecting to receive payment within 3 months (90 days)
- ☐ If past 90 days, complete Deferred Inflows of Resources (Schedule L-2)
- ☐ Submit supporting documents via e-mail to our office

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Schedule C Operating Accounts Receivable

PeopleSoft Billing Module:

- ☐ The last day to enter and process billing invoices into the Billing Module is July 7th
- ☐ The Billing Module can't be used for year-end accruals
- ☐ The appropriate year-end schedules must be completed to capture your department's revenue accruals

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Schedule C

Operating Accounts Receivable

Scenario:

The Auditor-Controller's Office provided office space to The God Father Co. to use for "special events." The agreement allows for the Auditor-Controller to charge 15% of utilities costs on the building to The God Father Co. on a monthly basis. On July 1st, the Auditor-Controller's Office created a billing invoice for the total amount of \$6,050 for their 15% share of June 2023 utilities costs. The expected date of collection is on or before the due date 7/31/2023.



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Schedule C

Operating Accounts Receivable

INVOICE

0005



July 1, 2023

\$ 6,050.00

PAYMENT DUE BY July 31, 2023

The God Father Co.

4075 Lemon Street
Riverside, CA 92502

DESCRIPTION	LINE TOTAL
15% share of utilities costs from office space used for special event 6/1/2023-6/30/2023.	\$ 6,050.00
Discount	-
Net Total	\$ 6,050.00
Tax	-
USD TOTAL	\$ 6,050.00

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



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2023 YEAR-END TRAINING

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Schedule C

Operating Accounts Receivable

County of Riverside
OPERATING ACCOUNTS RECEIVABLE
 As of June 30, 2023
 Due July 21, 2023



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

Fund No.: 10000 Fund Name: General Fund JE Number: 0002453132/00R2453132
 Business Unit: ACARC JE Source: YE
 Dept ID: 1300100000 Dept. Name: Auditor Controller Page: 1 of 1

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

Operating Accounts Receivable Detail:

(a) JE #	(b) Revenue Account	(c) Fund	(d) Dept ID	(e) Amount Due ≥\$5,000	(f) Name of Individual, Business or Organization	(g) Description of Services	(h) Date of Service - From/To	(i) Estimated Date of Receipt
0001942116	781360	10000	1300100000	\$6,050	The God Father Co.	15% share of utilities costs from office space used for special events	6/1/2023 – 6/30/2023	7/31/2023
Schedule C Total				6,050.00				

Questionnaire:

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

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

☐ NO A/R for this department


☒ Interdepartmental Billing ONLY

☒ Other Software Used. Name of other software: Quick Books

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

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

Approved By: Mary Do Date: 7/6/2023


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2023 YEAR-END TRAINING

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Schedule C - Operating Accounts Receivable

Accrual Journal Entry

NavBar: Menu

Menu > General Ledger > Journals

Recently Visited

Favorites

Menu

[Employee Self Service](#)

Journal Entry

- Copy Journals
- Create/Update Journal Entries
- Pre-Approved Journal Entries

Create/Update Journal Entries

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


*Business Unit

*Journal ID

*Journal Date

Add

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


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Schedule C - Operating Accounts Receivable Accrual Journal Entry

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

Unit: RIVCO Journal ID: 0002453132 Date: 06/30/2023

Long Description: FY23 YE Schedule C - Accrue 15% share of utilities costs from office space provided to The God Father for period 6/1/2023 to 6/30/2023.
 119 characters remaining

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

Ledger: Fiscal Year: 2023

*Source: YE Period: 12

Reference Number: ACARC ADB Date: 06/30/2023

Journal Class:

Transaction Code: GENERAL

SJE Type:

Currency Defaults: USD / CRRNT / 1
 Attachments (0)

☐ Auto Generate Lines
☐ Save Journal Incomplete Status
☐ Autobalance on 0 Amount Line
☐ CTA

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Schedule C - Operating Accounts Receivable Accrual Journal Entry

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

Unit: RIVCO Journal ID: 0002453132 Date: 06/30/2023 ☐ Errors Only

Template List: Search Criteria: Change Values:

InterIntralUnit: *Process: Edit Journal Process: Line: 10

Lines: 1-2 of 2

Select	Line	Ledger	Budget Date	Account	Fund	Dept	Program	Class	Amount	Stat
<input type="checkbox"/>	1	ACTUALS	06/30/2023	112200	10000	1300100000			6,050.00	
<input type="checkbox"/>	2	ACTUALS	06/30/2023	781360	10000	1300100000			-6,050.00	

Lines to add: 1

Totals: 1-1 of 1 | View All

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

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Schedule C - Operating Accounts Receivable Reversal of Accrual Journal Entry

Journal Entry Copy

Business Unit: RIVCO
 Journal ID: 00R2453132
 Journal Date: 07/01/2023
 ADB Date:
 Currency Effective Date:
 Copy From ID: 0002453132
 Ledger:
 New Ledger:
 Document Type:
 Copy From Date: 06/30/2023
☒ Reverse Signs
☐ Recalculate Budget Date
☐ Save Journal Incomplete Status

Reversal Date
☒ Do Not Generate Reversal
☐ Beginning of Next Period
☐ End of Next Period
☐ Next Day
☐ Adjustment Period
☐ On Date Specified By User
 Adjustment Period:
 Reversal Date:

ADB Reversal Date
☒ Same As Journal Reversal
☐ On Date Specified By User
 ADB Reversal Date:

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2023 YEAR-END TRAINING

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Schedule C - Operating Accounts Receivable Reversal of Accrual Journal

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

Unit: RIVCO
 Journal ID: 00R2453132
 Date: 07/01/2023
 Long Description: FY23 YE Schedule C - Accrue 15% share of utilities costs from office space provided to The God Father for period 6/1/2023 to 6/30/2023.
 119 characters remaining
 *Ledger Group: ACTUALS
 Ledger:
 *Source: YE
 Reference Number: ACARC
 Journal Class:
 Transaction Code: GENERAL
 SJE Type:
 Adjusting Entry: Non-Adjusting Entry
 Fiscal Year: 2024
 Period: 1
 ADB Date: 07/01/2023
☐ Auto Generate Lines
☐ Save Journal Incomplete Status
☐ Autobalance on 0 Amount Line
☐ CTA
 Currency Defaults: USD / CRRNT / 1
 Attachments (0)
 Reversal: Do Not Generate Reversal
 Commitment Control
 Entered By:
 Entered On:
 Last Updated On:

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2023 YEAR-END TRAINING

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Schedule C - Operating Accounts Receivable Reversal of Accrual Journal Entry

Header **Lines** Totals Cash Edit Errors Approval

Unit: RIVCO Journal ID: 00R2453132 Date: 07/01/2023 ☐ Errors Only
 Template List Search Criteria Change Values
 *Process Edit Journal Line 10

▼ Lines

Select	Line	Ledger	Budget Date	Account	Fund	Dept	Program	Class	Amount	Stat
<input type="checkbox"/>	1	ACTUALS	07/01/2023	112200	10000	1300100000			-6,050.00	
<input type="checkbox"/>	2	ACTUALS	07/01/2023	781360	10000	1300100000			6,050.00	

Lines to add 1 + -

▼ Totals

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

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Schedule C Operating Accounts Receivable

Submit Schedules and Supporting Documents via
email to:

acoyearend@rivco.org

If you have questions, submit them by email to:

Sandy Armijo sarmijo@rivco.org

Tel: (951) 955-8134

Evangelina Gregorio egregorio@rivco.org

Tel: (951) 955-3876



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QUESTIONS ?

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

