



FY 2024 YEAR-END TRAINING

Schedule A – Due From/To Other Funds

AUDITOR-CONTROLLER'S OFFICE
Presented By: Ashley Gutierrez

2024 YEAR-END TRAINING






1

Schedule A - Due From/To Other Funds

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



2024 YEAR-END TRAINING

2

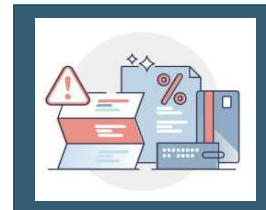
What will Schedule A Establish?

Schedule A will establish

- A "Due From Other Funds" receivable for the entitled amount, and
- A corresponding liability "Due To Other Funds" for the same amount



2024 YEAR-END TRAINING



3

3

Schedule A - Due From/To Other Funds

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"





2024 YEAR-END TRAINING

4

4

Schedule A: Due From/To Other Funds





On June 15, 2024, Fleet (Proprietary Fund) provided vehicle maintenance on four patrol cars for the Sheriff Department (Governmental Fund). The amount due to Fleet is \$8,000 and is expected to be paid in July 2024.

Questions to consider

1. Is Schedule A required for this transaction?
2. If yes, who is required to fill out the Schedule A and what must be included?

2024 YEAR-END TRAINING 5

5





Schedule A - Due From/To Other Funds


Answers: Schedule A is required

A receivable and a corresponding payable were made prior to the end of the fiscal year

Key Players

- Fleet has an accounts receivables **due from** the Sheriff
- The Sheriff has a payable **due to** Fleet




2024 YEAR-END TRAINING 6

6

Schedule A - Due From/To Other Funds

County Of Riverside
DUE FROM OTHER FUNDS / DUE TO OTHER FUNDS
 As of June 30, 2024
 Due July 19, 2024




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

1. SUBMITTED BY:
 Business Unit: PUARC 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) Receivable Account Code	(b) Fund No.	(c) DeptID	(d) Revenue Account Code	(e) Person Contacted for Confirmation and Phone Ext.	(f) Est.*	(g) Amount To Be Received*	(h) Description of Service	(i) Date of Service		(j) Estimated Date of Collection/ Receipt
								From	To	
125100	45300	7300500000	777342	Dallas Rome 955-6090		8,000	Vehicle Maintenance	6/15/2024	6/25/2024	7/15/2024
Receivable Total:						\$ 8,000				



2024 YEAR-END TRAINING 7

7

Schedule A - Due From/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) Liability Account Code	(b) Fund No.	(c) DeptID	(d) Expense Account Code	(e) Person Contacted for Confirmation and Phone Ext.	(f) Est.*	(g) Amount Due
206100	10000	2500100000	521500	Dallas Rome 955-6090		(8,000)
Liability Total:						\$ (8,000)

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: Ken Boak Phone No.: 951-955-5555 Approved By: Sammy Wee Date: 7/5/2024



2024 YEAR-END TRAINING 8

8

Schedule A - Due From/To Other Funds

County Of Riverside
DUE FROM OTHER FUNDS / DUE TO OTHER FUNDS
 As of June 30, 2024
 Due July 19, 2024

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

1. SUBMITTED BY:
 Business Unit: PVARC Accrual JE Number: 0003568721 Reversal JE Number: 00R3568721 JE Source: YE

2. General information for Entry 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)	
Receivable Account Code	Fund No.	DeptID	Revenue Account Code	Person Contacted for Confirmation and Phone Ext.	Est.	Amount To Be Received	Description of Service	From	To	Estimated Date of Collection/Receipt
125100	45300	7300500000	777342	Dallas Rome 955-6090		8,000	Vehicle Maintenance	6/15/2024	6/25/2024	7/15/2024
Receivable Total:						\$ 8,000				

4. General information for Entry 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	2500100000	521500	Dallas Rome 955-6090		(8,000)
Liability Total:						\$ (8,000)

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 Ead Phone No.: 951-955-5555 Approved By: Sammy Wee Date: 7/5/2024

2024 YEAR-END TRAINING

9

9

Schedule A – Accrual Journal Entry

Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page: 1 of 1
 Run Date: 7/12/2024
 Run Time: 12:10:45 PM

Unit: RIVCO Ledger Group: ACTUALS Reference Number: PVARC
 Journal ID: 0003568721 Source: YE Accounting Period: 12
 Journal Date: 6/30/2024 Reversal: None Fiscal Year: 2024
 Description: YE Schedule A, A/R accrual for PVARC for vehicle maintenance provided to SHARC. Reversal Date: Operator ID: E265310


Line #	Account	Fund	DeptID	Prog	Class	Pjt/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	125100	45300	7300500000						Due From Other Funds (Govt)		8,000.00
2	777342	45300	7300500000						Maintenance- Assigned Vehicles		-8,000.00
3	521500	10000	2500100000						Maint-Motor Vehicles		8,000.00
4	206100	10000	2500100000						Due to Other Funds Propriet		-8,000.00
<hr/>											
Journal ID		Total Lines		Total Base Debits		Total Base Credits					
0003568721		4		16,000.00		16,000.00					

2024 YEAR-END TRAINING

10

10

Schedule A – Reversal Journal Entry




Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page: 1 of 1
Run Date: 7/12/2024
Run Time: 12:10:45 PM

Unit: 00R3568721	RIV/CO: 7/1/2024	Ledger Group: R	Source: YE	Reference Number: PUARC	Accounting Period: 1
Journal Date: 7/1/2024	Reversal: None	Reversal Date:	Fiscal Year: 2025	Operator ID: E265310	
Description: Reversal YE Schedule A, A/R accrual for PUARC for vehicle maintenance provided to SHARC					

Line #	Account	Fund	DeptID	Prog	Class	Prjt/Grant	Stat	Statistics Amt	Description	Reference	Base Amount
ACTUALS											
1	125100	45300	7300500000						Due From Other Funds (Govt)		-8,000.00
2	777342	45300	7300500000						Maintenance- Assigned Vehicles		8,000.00
3	521500	10000	2500100000						Main-Motor Vehicles		-8,000.00
4	206100	10000	2500100000						Due to Other Funds Propriet		8,000.00
<hr/>											
Journal ID		Total Lines		Total Base Debits		Total Base Credits					
00R3568721		4		16,000.00		16,000.00					



2024 YEAR-END TRAINING

11

11

Schedule A – Supporting Documents

Invoice

Riverside County Fleet Services
4293 Orange Street
Riverside, CA 92501
Phone 951-955-4666
Fax (951) 955-3730


DATE 6/30/2024
INVOICE NO. 100

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

Services for the Month of: **June 2024**
Payment Terms: **Net 30 days**

Qty	Description	Unit Price	Line Total
1	Vehicle maintenance		\$8,000
Subtotal			\$8,000
Sales Tax			
Total			\$8,000



Make all checks payable to Riverside County Fleet Services.



2024 YEAR-END TRAINING

12

12



**Schedule A -
Due From/To
Other Funds**

Submit Schedule A and Supporting Documents via email to:

ACO Year-End
acoyearend@rivco.org

Schedule A is due **July 19, 2024**

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

2024 YEAR-END TRAINING 13