FY2012 YEAR END TRAINING
Agenda

✓ Year End Process Overview
✓ Available Online Resources
✓ Schedules
✓ Open discussion
Objectives

- To provide guidance on Year-end closing procedures so that we can:
  - Have consistency in reporting
  - Continue to report accurate, timely & reliable information
- To answer any Year-end related questions

Requirements

- All organizational units under the BOS governance are required to submit YE Schedules.
Submittal and Deadlines for Schedules

✓ Deadline is **July 12, 2012** (except P & W)
✓ Schedules P and W are due **August 2, 2012**
✓ Submit all to ACO (except K & K-1)
✓ Schedules K & K-1 go to EO first

**Thresholds**

✓ Materiality $5,000
✓ Pursuant to Government Code §29120, budgetary units cannot exceed BOS-approved appropriations

✓ ACO cannot close fiscal year until appropriation budget deficits are eliminated pursuant to BOS-approved budget action
Journal Entry (JE) Guidelines

☑ Accrual must be $5,000 or greater

☑ Round amounts to nearest dollar

☑ Submit a copy of your JE with each signed YE Schedule “Attn: ACO Year-End”

☑ An accrual entry must include both the accrual and the reversal entry for posting
Accrual Entry Preparation

**Unit:** RIVCO

**Date:** 06/30/2012

**Long Description:** YE12 AccrSch# - To Accrue

**Ledger Group:** ACTUALS

**Ledger:**

**Fiscal Year:** 2012

**Reference Number:** ACARC

**Source:** YE

**Adjusting Entry:** Non-Adjusting Entry

**Period:** 12

**Transaction Code:** GENERAL

**Currency Defaults:** USD / CRRNT / 1

**ADB Date:** 06/30/2012

**Reversal:** Do Not Generate Reversal

**Commitment Control**

**Save**

**Notify**

**Refresh**

**Add**

**Update/Display**
Accrual Reversal Preparation

- Business Unit: RIVCO
- Copy From ID: 004464490
- Copy From Date: 06/30/2011
- Journal ID: 00R3464490
- Journal Date: 07/01/2012
- Reverse Signs
- Recalculate Budget Date
- Currency Effective Date: 07/01/2012
- Do Not Generate Reversal
- Same As Journal Reversal

2012 Year-end Training – Chapter 3
Schedule N-Transmittal

- Summarizes the closing schedules
- Must accompany each closing package
- Required for each budgetary unit even if there are no closing YE schedules
# Schedule A – Due From/To Other Funds

## County Of Riverside

### DUE FROM OTHER FUNDS / DUE TO OTHER FUNDS

**As of June 30, 2012**

**Due July 12, 2012**

### SCHEDULE A

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

<table>
<thead>
<tr>
<th>Due From:</th>
<th>Governmental fund 125100</th>
<th>Proprietary fund 125200</th>
</tr>
</thead>
</table>

**ENTITY ENTITLED TO RECEIVE REVENUE:**

<table>
<thead>
<tr>
<th>Fund No.:</th>
<th>10000</th>
<th>Fund Name:</th>
<th>General Fund</th>
<th>JE Number:</th>
<th>0001568711</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Unit:</td>
<td>ACARC</td>
<td>DeptID:</td>
<td>1300100000</td>
<td>Dept. Name:</td>
<td>Auditor Controller</td>
</tr>
<tr>
<td>JE Source:</td>
<td>YE</td>
<td>Page:</td>
<td>1 of 1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** Items MUST have an aggregate amount due greater than $5,000

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
<th>(e)</th>
<th>(f)</th>
<th>(g)</th>
<th>(h)</th>
<th>(i)</th>
<th>(j)</th>
<th>(k)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liability Account</td>
<td>Fund No.</td>
<td>DeptID</td>
<td>Expense</td>
<td>Person Contacted</td>
<td>Revenue Account Code</td>
<td>Est. Amount Due*</td>
<td>Accrual/Reversal Description of Service</td>
<td>Date of Service</td>
<td>Estimated Date of Collection/Receipt</td>
<td></td>
</tr>
<tr>
<td>&quot;Due To&quot;</td>
<td>Code</td>
<td>No.</td>
<td>Code</td>
<td>for Confirmation and Phone Ext.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>206200</td>
<td>10000</td>
<td>1300100000</td>
<td>525440</td>
<td>Paul Robles 5-8641</td>
<td>777550</td>
<td>Tax transfers</td>
<td>07/01/11</td>
<td>06/30/12</td>
<td>8/31/2012</td>
<td></td>
</tr>
</tbody>
</table>

**SCHEDULE A TOTAL**

| $379,557 |

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:** Susana Garcia-Bocanegra

**Phone No.:** 5-4529

**Approved By:** Daisy Vergara

**Date:** 6/30/2012
## Schedule B – Due From Other Governments

### Schedule B

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

<table>
<thead>
<tr>
<th>Asset Due From Other Governments</th>
<th>Federal State Other</th>
<th>Est. Amount Due*</th>
<th>Revenue Amount Code For Accrual/Reversal</th>
<th>Claim, Invoice Or Reference Number</th>
<th>Description of Services</th>
<th>Date of Service From</th>
<th>Date of Service To</th>
<th>Estimated Date of Collection/Receipt**</th>
</tr>
</thead>
<tbody>
<tr>
<td>118X02</td>
<td>State</td>
<td>CA State Controller's Office</td>
<td>$4,352,860</td>
<td>750020</td>
<td>NA</td>
<td>FY 11 Growth Public Safety</td>
<td>04/01/12</td>
<td>06/30/12</td>
</tr>
</tbody>
</table>

**SCHEDULE B TOTAL**

$4,352,860

**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: Hey'dee Kouty  
Phone No.: 5-9461  
Approved by: Tanya Harris  
Date: 8/9/2012
## Schedule T 12 – Due From Other Governments

### County Of Riverside

**DUE FROM OTHER GOVERNMENTS (ASSET ACCOUNT SEQUENCE 118XXX)**

As of June 30, 2012  
Due July 12, 2012

---

### SCHEDULE T-12

#### Department Name: Auditor-Controller’s Office  
**DeptID:** 1300100000  
**Fund:** 10000

#### Receivables expected to be collected after June 30, 2012:

<table>
<thead>
<tr>
<th>Row</th>
<th>Balance Sheet Account</th>
<th>Due From (Governmental Entity)</th>
<th>Amount Due</th>
<th>Claim, Invoice, Reference No.</th>
<th>Description of Service</th>
<th>Period Earned (mm/dd/yyyy to mm/dd/yyyy)</th>
<th>Expected Date of Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>118402 State</td>
<td>CA State Controller’s Office</td>
<td>$4,352,660</td>
<td>N/A</td>
<td>fy 11-12 Public Safety Funds</td>
<td>4/1/2012 to 6/30/2012</td>
<td>8/27/2012</td>
</tr>
</tbody>
</table>

**Total DFOG to be collected after 6/30/12:** $4,352,660

**TOTAL DFOG (MUST BE IN BALANCE with the GENERAL LEDGER)**

<table>
<thead>
<tr>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ (4,352,660)</td>
</tr>
</tbody>
</table>

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

Preparer’s name (print): Heydee Koury  
Preparer’s title: Accountant II  
Preparer’s Telephone number: 5-8375  

Approval signature: Tanya Harris
Schedule C – Operating Accounts Receivable

County of Riverside
OPERATING ACCOUNTS RECEIVABLE
As of June 30, 2012
Due July 12, 2012

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

Business Unit: ACFRC
Fund No.: 10000
Dep# ID: 1300100000

JE Number: 0001472612
JE Source: YE

Page 1 of 1

Operating Accounts Receivable Detail:

<table>
<thead>
<tr>
<th>(a) JE #</th>
<th>(b) Revenue Account</th>
<th>(c) Fund</th>
<th>(d) Dept ID</th>
<th>(e) Amount Due &gt;$5,000</th>
<th>(f) Name of Individual, Business or Organization</th>
<th>(g) Description of Services</th>
<th>(h) Date of Service - From/To</th>
<th>(i) Estimated Date of Receipt</th>
</tr>
</thead>
<tbody>
<tr>
<td>0001472612</td>
<td>726080</td>
<td>10000</td>
<td>1300100000</td>
<td>800,000.00</td>
<td>Verizon</td>
<td>Telecommunication fees</td>
<td>7/1/2011</td>
<td>6/30/2012</td>
</tr>
</tbody>
</table>

Schedule C Total: 800,000.00

Questionnaire:
(a) Does this department utilize the PeopleSoft Billing Module? YES / NO
(b) If answer in NO, please check one of the following questions:
- NO A/R for this department
- Interdepartmental Billing ONLY
- Other Software Used. Name of other software: YES / NO
- Do you maintain an A/R Aging Report? YES / NO

Prepared By: Susana Garcia-Bocanegra
Approved By: Daisy Vergara
Phone Number: 5-4529
Date: 6/30/2012
# Schedule G – Due To Other Governments

## County Of Riverside

**DUE TO OTHER GOVERNMENTS: LIABILITY ACCOUNT 208100**

As of June 30, 2012  
Due July 12, 2012

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance</td>
<td>Federal</td>
<td></td>
</tr>
<tr>
<td>Account Code</td>
<td>State</td>
<td></td>
</tr>
<tr>
<td>&quot;Due To&quot;</td>
<td>City</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td>Governmental Entity</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(d)</th>
<th>(e)</th>
<th>(f)</th>
<th>(g)</th>
<th>(h)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Due</td>
<td>Expenditure Account Code</td>
<td>Claim, Invoice Or Reference Number</td>
<td>Description of services</td>
<td>Date of Service</td>
</tr>
</tbody>
</table>

**PLEASE EXCLUDE ENCUMBRANCES ON THIS SCHEDULE** (Encumbrances on Schedule K Only)

| State | CA | State Controller’s Office | $1,129,641 | 118402 | N/A | FY 11-12 SLESF Funds | 04/01/12 - 06/30/12 | 7/15/2012 |

**SCHEDULE G TOTAL**

| $1,129,641 |

**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.  
If this form is not applicable, indicate its omission on Schedule N (Transmittal Form).

Prepared By: Heydee Koury  
Phone No.: 5-9461  
Approved By: Tanya Harris  
Date: 7/12/2012
### Schedule V 12 – Due To Other Governments

**County Of Riverside**

**DUE TO OTHER GOVERNMENTS (LIABILITY ACCOUNT SEQUENCE 2081XX)**

As of June 30, 2012  
Due July 12, 2012

#### SCHEDULE V-12

<table>
<thead>
<tr>
<th>Row No.</th>
<th>Balance Sheet Account</th>
<th>Federal State City Other</th>
<th>Due To (Governmental Entity)</th>
<th>Amount Owed</th>
<th>Claim, Invoice, Reference No.</th>
<th>Description of Transaction</th>
<th>Period Incurred (mm/dd/yyyy to mm/dd/yyyy)</th>
<th>Expected Date of Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>208100</td>
<td>State</td>
<td>CA State Controller’s Office</td>
<td>$1,521,050</td>
<td>N/A</td>
<td>FY10-11 SLESF funds</td>
<td>01/01/12-06/30/2012</td>
<td>7/15/2012</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total DTOG to be paid after 6/30/12**  
$1,521,050

**TOTAL DTOG (2081xx) FROM GENERAL LEDGER**

| Variance | $(1,521,050) |

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

Preparer’s name (print): Susana Garcia-Bocanegra  
Preparer’s title: Senior Accountant  
Preparer’s Telephone number: 54529

**Approval signature:**
# Schedule H – Capital Leases

**County of Riverside**  
CAPITAL LEASE PAYMENTS BY FISCAL YEAR  
As of June 30, 2012  
Due July 12, 2012

**SCHEDULE H**  
(Please refer to Year-end Closing Manual, Chapter 12)

<table>
<thead>
<tr>
<th>Fund No.</th>
<th>10000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Name</td>
<td>General Fund</td>
</tr>
<tr>
<td>Business Unit</td>
<td>ACARC</td>
</tr>
<tr>
<td>DeptID</td>
<td>1301100000</td>
</tr>
<tr>
<td>Dept Name</td>
<td>Auditor Controller</td>
</tr>
</tbody>
</table>

**Future Obligations start here**

<table>
<thead>
<tr>
<th>Lease Acquisition SCHEDULE</th>
<th>FY</th>
<th>Principal</th>
<th>Interest</th>
<th>Payment</th>
<th>Principal</th>
<th>Interest</th>
<th>Payment</th>
<th>Principal</th>
<th>Interest</th>
<th>Payment</th>
<th>Total Future Obligations</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACG505500</td>
<td>2011</td>
<td>500,000</td>
<td>10,000</td>
<td>510,000</td>
<td>500,000</td>
<td>10,000</td>
<td>510,000</td>
<td>-</td>
<td>500,000</td>
<td>10,000</td>
<td>510,000</td>
</tr>
<tr>
<td><strong>DEPARTMENT TOTAL</strong></td>
<td></td>
<td>500,000</td>
<td>10,000</td>
<td>510,000</td>
<td>500,000</td>
<td>10,000</td>
<td>510,000</td>
<td>-</td>
<td>500,000</td>
<td>10,000</td>
<td>510,000</td>
</tr>
</tbody>
</table>

**Analysis/Recap**

- **Beginning Principal Balance FY12**: 250,000
- **Adjustment (+/-)**: 500,000
- **Adjusted Balance**: 750,000
- **Additions (+) During FY12**: -
- **Less (-) Principal Payments Applied During**: (250,000)
- **Ending Principal Balance FY12**: 500,000

Prepared By: Susana Garcia-Bocanegra  
Phone No.: 5-4529  
Approved By: Daisy Vergara
## Schedule I – Accounts Payable/Other Liability

### County Of Riverside

**ACCOUNTS PAYABLE - OTHER: LIABILITY ACCOUNT 201200**

**As of June 30, 2012**

**Due July 12, 2012**

### Schedule I

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

<table>
<thead>
<tr>
<th>Liability - Other Accounts Payable Due To:</th>
<th>Amount Due*</th>
<th>Expenditure Account Code For Accrual/Reversal</th>
<th>Claim, Invoice Or Reference Number</th>
<th>Description of Service</th>
<th>Date of Service</th>
<th>Due Date/Estimated Date of Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>IntelleBridge Partners</td>
<td>$15,000</td>
<td>524560</td>
<td>195643</td>
<td>Service-Operational Review of Internal Audit Section.</td>
<td>06/11/12 - 06/11/12</td>
<td>8/6/2012</td>
</tr>
</tbody>
</table>

**TOTAL**

$15,000

---

*If the amount due is estimated, attach an explanation of the method of computation for amount liable.

**IMPORTANT:** If this form is not applicable, indicate its omission on Schedule N - the transmittal letter.

Prepared By: Connie Bowen  
Phone No.: 5-3573  
Approved By: Daisy Vergara  
Date: 6/30/2012
**Schedule K 1 – Request for Encumbrances**

**County Of Riverside**
REQUEST FOR ENCUMBRANCES
As of June 30, 2012
Due July 12, 2012
Available for Encumbrance
For Fiscal Year Ended June 30, 2012
Due: July 12, 2012 to CEO
July 23, 2012 to ACO

(Schedule K-1)
(Refer to Year-end Closing Manual, Chapter 6)

<table>
<thead>
<tr>
<th>Party Satisfying Commitment In New Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Name of Individual, Business or Organization</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(c) Commitment Amount $ &gt;5,000</th>
<th>(d) Expenditure Account Code</th>
<th>(e) Description of Goods/Services To Be Received</th>
<th>(f) Contract/Agreement Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staples</td>
<td>$12,905</td>
<td>HP Probook 6555b</td>
<td>3.39</td>
</tr>
</tbody>
</table>

**Schedule K-1 TOTAL**

$12,905

*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: __ Sam Wong
Phone No.: 5-0335
Approved By: __ Frankie Ezzat
Date: 7/11/2012
## Schedule L 1 - Deferred Revenue

**County of Riverside**

**DEFERRED REVENUE: LIABILITY ACCOUNT SERIES 2301XX**

As of June 30, 2012  
Due July 12, 2012

### SCHEDULE L-1 (Advance/Unearned)
(Refer to Year-end Closing Manual, Chapter 8)

<table>
<thead>
<tr>
<th>Liability Incurred By:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund No.: 10000</td>
</tr>
<tr>
<td>Business Unit: ACARC</td>
</tr>
<tr>
<td>DeptID: 13001000000</td>
</tr>
</tbody>
</table>

| JE Number: 0001414322  |
| JE Source: YE          |

Note: List advances of $5,000 or more only if receipted as revenue, but the County is not entitled to earn as of June 30.

<table>
<thead>
<tr>
<th>Advance</th>
<th>Amount</th>
<th>Deferred</th>
<th>Revenue Account</th>
<th>Advance</th>
<th>Revenue Amount</th>
<th>Credit</th>
<th>Debit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Received From</td>
<td>&gt;$5,000</td>
<td>$342,020</td>
<td>230100</td>
<td>755680</td>
<td>expend on allowable costs</td>
<td>$342,020</td>
<td></td>
</tr>
</tbody>
</table>

**SCHEDULE L (ADVANCE) TOTAL**  
$342,020

All of the above must be recorded on Schedule S-12.  
Note - Attach JE and support documentation for reclassification entry.

**IMPORTANT:** If this form is not applicable, indicate its omission on Schedule N - the transmittal letter.

Prepared By: Susana Garcia-Bocanegra  
Phone No.: 5-4529  
Approved By: Daisy Vergara  
Date: 6/30/2012
# Schedule L 2 - Deferred Revenue

**County of Riverside**

**DEFERRED REVENUE: LIABILITY ACCOUNT SERIES 2301XX**

**GOVERNMENTAL FUNDS ONLY**

**REVENUE UNAVAILABLE TO EXPEND AGAINST CURRENT LIABILITIES**

As of June 30, 2012

Due July 12, 2012

---

**SCHEDULE L-2 (Unavailable)**

(Refer to Year-end Closing Manual, Chapter 8)

**REVENUE EARNED BUT NOT AVAILABLE BY:**

<table>
<thead>
<tr>
<th>Gov Fund No.:</th>
<th>10000</th>
<th>Fund Name:</th>
<th>General Fund</th>
<th>JE Number:</th>
<th>0001414322</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Unit:</td>
<td>ACARC</td>
<td>Dept Name:</td>
<td>Auditor Controller</td>
<td>JE Source:</td>
<td>YE</td>
</tr>
<tr>
<td>Dept ID:</td>
<td>13001000000</td>
<td>Page 1 of 1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** Only list Governmental Fund revenue earned of $5,000 or more that is not available to expend within 3 months (12 months for expenditure driven grants)

<table>
<thead>
<tr>
<th>Receivable Account (See Section IV of Manual)</th>
<th>Receivable Due From</th>
<th>Deferred Revenue Account</th>
<th>Revenue To Be Used When Received</th>
<th>Amount of Receivable &gt;$5,000</th>
<th>Estimated Period When Revenue Will Be Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>State of California Underground Storage Tank-Earned/Unavailable</td>
<td>118101</td>
<td>230100</td>
<td>700020</td>
<td>$63,000</td>
<td>Within One Fiscal Year (Entry To Be Reversed In NY)</td>
</tr>
</tbody>
</table>

**SCHEDULE L (UNAVAILABLE) TOTAL**

All of the above must be reported on Schedule S-12.

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**IMPORTANT:** If this form is not applicable, indicate its omission on Schedule N - the transmittal letter.

Prepared By: Susana Garcia-Bocanegra  
Phone No.: 5-4529  
Approved By: Daisy Vergara  
Date: 6/30/2012
## Schedule S 12 – Deferred Revenue

**County of Riverside**

**DEFERRED REVENUE ACCOUNT ANALYSIS**

(LIABILITY ACCOUNT SEQUENCE 230XXX)

As of June 30, 2012

Due July 12, 2012

<table>
<thead>
<tr>
<th>Row No.</th>
<th>Deferred Revenue Account #</th>
<th>Name of Entity (Funding Source)</th>
<th>Trans Type</th>
<th>Offset Account#</th>
<th>Per 12 YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>230100</td>
<td>California Transportation</td>
<td>Advance</td>
<td>101101</td>
<td>(50,000.00)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Commission</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>230141</td>
<td>State of California - Dept of</td>
<td>Unavailable</td>
<td>118501</td>
<td>(80,000.00)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Social Services</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Totals**

$ (130,000.00)

**Estimated Period When Revenue Will Be Recognized**

- Less than 3 months from YE
- More than 3 months from YE
- Exp-driven >12 months from YE

<table>
<thead>
<tr>
<th>(j)</th>
<th>(k)</th>
<th>(l)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Brief description of the program/project and reason for revenue deferral**

(Attach Tracking Reports, Invoices, Claim Forms or any supporting documents)

- Prop 1B - Road repairs and improvements. Projects under construction. (50,000.00)
- Emergency Assistance Grant - Claims submitted for reimbursements of related costs (80,000.00)

**TOTAL DEFERRED REVENUE (MUST TIE TO THE GENERAL LEDGER ACCOUNT#)**

$ (130,000)

**Variance**

$ -

**Prepared By:** Susana Garcia-Bocanegra  
**Title:** Senior Accountant  
**Phone #:** 5-4529

**Approved By:** Daisy Vergara  
**Title:** Supervising Accountant  
**Date:** 8/30/2012
### Schedule M – Prepaid Expense

**County of Riverside**

**PREPAID EXPENSE: ASSET ACCOUNT 140200**

As of June 30, 2012  
Due July 12, 2012

#### SCHEDULE M

(Refer to Year-end Closing Manual, Chapter 9)

<table>
<thead>
<tr>
<th>Vendor / Contractor Name</th>
<th>Expenditures/Paid</th>
<th>Description of Purchased Goods / Services</th>
<th>Consumption Period of Goods / Services Purchased</th>
<th>Allocate Expenses</th>
<th>Reserve Equity Balance for PREPAID</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank of America</td>
<td>500,000</td>
<td>Principal and Interest on Debt Service Fund</td>
<td>due 7/30/2012</td>
<td>0</td>
<td>500,000</td>
</tr>
</tbody>
</table>

**SCHEDULE M TOTAL**  
500,000  

<table>
<thead>
<tr>
<th>Vendor / Contractor Name</th>
<th>Expenditures/Paid</th>
<th>Description of Purchased Goods / Services</th>
<th>Consumption Period of Goods / Services Purchased</th>
<th>Allocate Expenses</th>
<th>Reserve Equity Balance for PREPAID</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td></td>
<td></td>
<td>0</td>
<td>500,000</td>
</tr>
</tbody>
</table>

**Important:**

- Consumption period (column f): Service period or useful life of goods.
- Total Amount Paid (column b) must equal Allocation of Expenses (columns g and h).
- If this form is not applicable, indicate its omission on Schedule N (Transmittal Form).

**Prepared By:** Susana Garcia-Bocanegra  
**Phone No.:** 5-4529  
**Approved By:** Daisy Vergara  
**Date:** 6/30/2012
Schedule P – Bank Accounts

County of Riverside
BANK ACCOUNTS CONTROLLED BY A DEPARTMENT
As of June 30, 2012
Due August 2, 2012

Schedule P

Department Name: Auditor Controller
Dept ID: 1300000000
Contact Name and Phone Number: Susana Garcia-Bocanegra, 54523

This department:
[ ] Had NO bank account during the fiscal year
[ ] Had _ _ bank accounts during the fiscal year. Prepare a separate Schedule P for each bank account.

Check List:
[ ] Schedule P completed with questionnaire
[ ] Copy of the Request to Establish a Checking Account (APS)
[ ] June 30th Bank Statement
[ ] June 30th Bank Reconciliation
[ ] Copy of the Bank Authorized Signature Card
[ ] Attach a listing of the top 10 collection sites for cash and checks

Account Information:

<table>
<thead>
<tr>
<th>Account Name: Auditor Controller</th>
<th>Account Number: #2498890168</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Bank Name and Address: Chase 45630 Lemon Street Riverside, CA 91710</th>
<th>Account Status:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Open and Active</td>
</tr>
<tr>
<td></td>
<td>Open and Inactive</td>
</tr>
<tr>
<td></td>
<td>Closed During the Fiscal Year (Attach a closing bank statement)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account Type:</th>
<th>Date Opened:</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] Checking</td>
<td>October 2002</td>
</tr>
<tr>
<td>[ ] Savings</td>
<td></td>
</tr>
<tr>
<td>[ ] Other, please explain</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Bank Balance as of June 30, 2012: $25,500</th>
<th>Is this account related to a PeopleSoft Fund? If so, what is the fund number?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>10000</td>
</tr>
</tbody>
</table>

Proceed to the next page for the Year-End Schedule P Questionnaire. If needed, please attach a separate piece of paper for your answers.
# Schedule Q – Construction In Progress

**County of Riverside - Construction in Progress - CIP**  
As of June 30, 2012  
Due July 12, 2012

## SCHEDULE Q
(Refer to Year-end Closing Manual, Chapter 10)

### ACTIVE PROJECTS: All ongoing projects. They must have CIP as Category

<table>
<thead>
<tr>
<th>Job Code (Project #)</th>
<th>BUs (By Category)</th>
<th>PS Funding Source (Who’s paying for it)</th>
<th>Funding Source Charge Back Code (Who will ultimately pay for it)</th>
<th>Project Budget (Current)</th>
<th>Project Expenses Incurred to Date</th>
<th>06/30/2010</th>
<th>Project Ending Balance</th>
<th>Acquisition Lien</th>
<th>Include Certified Board Copy of Notice of Lien?</th>
<th>Expected in Service Ltr.</th>
<th>Future Category</th>
<th>Est. Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>FM08450002784</td>
<td>MARC#1555 Jane Doe Library</td>
<td>CIP FUND</td>
<td></td>
<td>5,910,000.00</td>
<td>3,284,049.20</td>
<td>2,625,950.80</td>
<td>5/30/2008</td>
<td>MO: 3.16 4/15/08</td>
<td>8/11/2011</td>
<td>SPF</td>
<td>240</td>
<td></td>
</tr>
<tr>
<td>FM00083784</td>
<td>MARC#7016 Rooms</td>
<td></td>
<td></td>
<td>1,789,300.00</td>
<td>385,697.02</td>
<td>1,403,602.98</td>
<td>6/30/2008</td>
<td>did 11/25/08</td>
<td>8/25/2011</td>
<td>SPF</td>
<td>240</td>
<td></td>
</tr>
<tr>
<td><strong>SUB-TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
<td>7,709,300.00</td>
<td>3,650,746.22</td>
<td>4,058,553.78</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### NEW PROJECTS: ENTER ALL NEW PROJECTS USING CIP AS CATEGORY

<table>
<thead>
<tr>
<th>Job Code (Project #)</th>
<th>BUs (By Category)</th>
<th>PS Funding Source (Who’s paying for it)</th>
<th>Funding Source Charge Back Code (Who will ultimately pay for it)</th>
<th>Project Budget (Current)</th>
<th>Project Expenses Incurred to Date</th>
<th>06/30/2010</th>
<th>Project Ending Balance</th>
<th>Acquisition Lien</th>
<th>Include Certified Board Copy of Notice of Lien?</th>
<th>Expected in Service Ltr.</th>
<th>Future Category</th>
<th>Est. Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>OD04-87</td>
<td>AVARC</td>
<td>Parking Lot John Doe Central</td>
<td>AVARC</td>
<td>704,812.00</td>
<td>550,714.92</td>
<td>153,897.93</td>
<td>8/1/2011</td>
<td>7/25/2011</td>
<td>SPF</td>
<td>80</td>
<td>SPF</td>
<td>240</td>
</tr>
<tr>
<td>FM097200000018</td>
<td>MARC#3151 Plant Chiller</td>
<td>EDA/AF</td>
<td></td>
<td>1,412,359.00</td>
<td>2,286.67</td>
<td>1,410,232.33</td>
<td>4/28/2011</td>
<td></td>
<td>80 SPF</td>
<td>240</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>SUB-TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
<td>2,117,171.00</td>
<td>553,001.59</td>
<td>1,564,169.71</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### PROJECTS that have been closed in the current fiscal year:

<table>
<thead>
<tr>
<th>Job Code (Project #)</th>
<th>BUs (By Category)</th>
<th>PS Funding Source (Who’s paying for it)</th>
<th>Funding Source Charge Back Code (Who will ultimately pay for it)</th>
<th>Project Budget (Current)</th>
<th>Project Expenses Incurred to Date</th>
<th>06/30/2010</th>
<th>Project Ending Balance</th>
<th>Acquisition Lien</th>
<th>Include Certified Board Copy of Notice of Lien?</th>
<th>Expected in Service Ltr.</th>
<th>Future Category</th>
<th>Est. Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>FM08110000791</td>
<td>MARC#1552 Improvements</td>
<td>EDA/AF</td>
<td></td>
<td>312,070.00</td>
<td>204,506.98</td>
<td>107,563.02</td>
<td>7/1/2009</td>
<td>MO: 3.13 3/12/08</td>
<td>1/26/2010</td>
<td>SPF</td>
<td>240</td>
<td></td>
</tr>
<tr>
<td><strong>SUB-TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
<td>312,070.00</td>
<td>204,506.98</td>
<td>107,563.02</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**GRAND TOTAL**

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10,138,521.00</td>
<td>4,408,054.49</td>
<td>5,730,466.51</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Prepared By:  

Approved By:  

[Image: ACO AUDITOR CONTROLLER COUNTY OF RIVERSIDE]
# Schedule R – Contingent Liabilities

**County of Riverside**

**CONTEMPENT LIABILITIES**

As of June 30, 2012  
Due July 12, 2012

## SCHEDULE R

(Refer to Year-end Closing Manual, Chapter 13)

<table>
<thead>
<tr>
<th>Fund No.:</th>
<th>10000</th>
<th>Fund Name:</th>
<th>General Fund</th>
<th>JE Number:</th>
<th>000156280</th>
<th>JE Source:</th>
<th>YE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Unit:</td>
<td>ACARC</td>
<td>DeptID:</td>
<td>1300100000</td>
<td>Dept Name:</td>
<td>Auditor Controller</td>
<td>Page 1</td>
<td>of 1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Source of Claim</th>
<th>Reason For Claim</th>
<th>Estimated Amount of Claim</th>
<th>Projected Date of Resolution</th>
<th>Name</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>State of California</td>
<td>lawsuit</td>
<td>600,000</td>
<td>08/12/12</td>
<td>Paul Robles</td>
<td>5-4880</td>
</tr>
</tbody>
</table>

* If a loss is probable to occur, is estimable and has been accrued at FYE, please enter JE reference above.

This form must be submitted with Schedule N - the transmittal letter, even the department does not have any contingent liabilities at June 30.

Prepared By: Susana Garcia-Bocanegra  
Phone No.: 5-5429  
Approved By: Daisy Vergara  
Date: 6/30/2012
### Schedule W – Revolving Funds

**County of Riverside**  
**Revolving Funds**  
**As of June 30, 2012**  
**Due August 2, 2012**

<table>
<thead>
<tr>
<th>Agency/Department/Special District Name:</th>
<th>Auditor Controller</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund ID:</td>
<td>10000</td>
</tr>
<tr>
<td>Dept Id:</td>
<td>1300100000</td>
</tr>
<tr>
<td>Contact Name:</td>
<td>Susana Garcia-Bocanegra</td>
</tr>
<tr>
<td>Contact Phone Number:</td>
<td>5-4529</td>
</tr>
</tbody>
</table>

1) Revolving Fund Treasury Number: 82

2) This Revolving Fund:  
   - Had NO bank account during the fiscal year.  
   - Had ____ bank accounts during the fiscal year.  
   - [ ]

3) Amount of Revolving Fund: $68,200

4) Location of Money:  
   - (a) Lockbox  
     - Address: 4080 Lemon Street 11th Floor  
       Riverside, Ca 91710
   - [ ]
   - (b) Bank Institution  
     - Amount: 68,000  
     - Bank Name: Chase  
     - Account Number: #2498880168  
     - Address: 46890 Lemon Street, Riverside CA 91710
   - [ ]
   - (c) Other (Please Explain Below)  
   - [ ]

5) Custodian Name: Paul Robles

Department Head Name: Paul Angulo

Department Head Title: Auditor-Controller

Prepared By: Susana Garcia-Bocanegra  
Preparer’s Phone Number: 5-4529  
Department Approved Daisy Vergara  
Date: 6/30/2012
Schedule Y – Pollution Remediation Questionnaire

County of Riverside
Pollution Remediation Questionnaire
As of June 30, 2012
Due July 12, 2012

Schedule Y

GASB Statement No. 49
Accounting and Financial Reporting for Pollution Remediation Obligations

[Refer to Year-end Closing Manual, Chapter 15]

Based on the GASB 49 summary on Chapter 15 please fill out this questionnaire. The questionnaire should be prepared by the department’s fiscal or administrative manager. Please explain any “Yes” answers. Attach additional documentation as necessary.

<table>
<thead>
<tr>
<th>Department Name: Auditor Controller</th>
<th>Please check Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Is your department aware of any pollution:contamination remediation obligations (i.e., obligation to clean up spill of hazardous wastes or substances including an obligation to remove contamination such as asbestos)?</td>
<td>Yes ☐ No ☐</td>
</tr>
<tr>
<td>2) Does your department own any land or property which has environmental pollution or contamination?</td>
<td>Yes ☐ No ☐</td>
</tr>
<tr>
<td>3) If yes, does the pollution pose an imminent danger to the public or environment?</td>
<td>Yes ☐ No ☐</td>
</tr>
<tr>
<td>4) Has your department violated a pollution prevention-related permit or license?</td>
<td>Yes ☐ No ☐</td>
</tr>
<tr>
<td>5) Has a regulatory agency identified your department as responsible (or potentially responsible) for cleaning up pollution, or paying all or some of the cost of cleanup?</td>
<td>Yes ☐ No ☐</td>
</tr>
<tr>
<td>6) Has your department been named in a lawsuit to address a pollution problem?</td>
<td>Yes ☐ No ☐</td>
</tr>
<tr>
<td>7) Has your department commenced any type of pollution cleanup or post-cleanup?</td>
<td>Yes ☐ No ☐</td>
</tr>
<tr>
<td>8) Is your department in the process of conducting a corrective measures feasibility study in relation to pollution remediation?</td>
<td>Yes ☐ No ☐</td>
</tr>
<tr>
<td>9) Does your department provide any operation and/or maintenance of pollution control?</td>
<td>Yes ☐ No ☐</td>
</tr>
</tbody>
</table>

Preparer’s title: Senior Accountant Telephone number: 5-4529

Frankie Ezzat
Signature of Fiscal or Administrative Manager
Date: 6/30/2012
Mail Year-end Packets by July 12, 2012

Attention: ACO Year-End Mail Stop #1050
Hand Deliver Year-End Packets To:

ACO Year-End

11th Floor
Send your questions via email to:

ACOYYearend@co.riverside.ca.us