Schedule C – Operating Accounts Receivables

AUDITOR-CONTROLLER’S OFFICE
Presented By: Esteban Hernandez

OPERATING ACCOUNTS RECEIVABLE:
Amounts owed to the County for goods or services provided to private individuals, businesses, and organizations.
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)

Complete Schedule C for:

- Revenue earned (entitled) as of June 30
- Governmental funds expecting to receive payment within 3 months (90 days)
- Submit supporting documents via e-mail to our office
Schedule C
Operating Accounts Receivable

PeopleSoft Billing Module:
- The last day to enter and process billing invoices into the Billing Module is July 10th
- 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

Scenario:
The Auditor-Controller’s Office provided office space to River Mountain Co. to use for special events. The agreement allows for the Auditor-Controller to charge 15% of utilities costs on the building to River Mountain 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 2020 utilities costs. The expected date of collection is on or before the due date 7/31/2020.
Schedule C
Operating Accounts Receivable

INVOICE
July 1, 2020

PAYMENT DUE BY: July 31, 2020

$ 6,050.00

Happy Services
4870 lemon street
Riverside, CA 92504

DESCRIPTION
10% prepayment of total
we expect the check response to be faster for the event
$ 6,050.00

discount

Net Total

Tax

USD TOTAL

$ 6,950.00

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

County of Riverside
Operating Accounts Receivable

As of June 30, 2020
Due August 7, 2020

Fund: 2020
Fund Name: General Fund
FC Number: 000000
Dept ID: 00000000
Name of Individual/Group/ Organization: Happy Services

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

Questionnaire:
1. Does this department utilize the PeopleSoft Billing Module? YES  NO
2. If answered NO, please check one of the following questions:
   a. IS-DAR for this department
   b. IS-CGR for this department
   c. Other Software Used: Name of other software Quickbooks

Prepared By: Joe Rogers
Approved By: Mary Doe

2020 YEAR END TRAINING
Schedule C - Operating Accounts Receivable
Accrual Journal Entry

FY20 YE Schedule C – Accrue 15% share of utilities costs from office space provided to Happy Smiles for period 6/1/2020 to 6/30/2020.
Schedule C - Operating Accounts Receivable
Accrual Journal Entry

Schedule C - Operating Accounts Receivable
Reversal of Accrual Journal Entry
### Schedule C - Operating Accounts Receivable

#### Reversal of Accrual Journal Entry

<table>
<thead>
<tr>
<th>Unit:</th>
<th>RWCOO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journal ID:</td>
<td>00315432118</td>
</tr>
<tr>
<td>Entry Date:</td>
<td>07/01/2020</td>
</tr>
</tbody>
</table>

**FY20 YE Schedule C** - Accrue 15% share of utilities costs from office space provided to Happy Smiles for period 6/1/2019 to 6/30/2020.

**2020 YEAR-END TRAINING**
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:
Esteban Hernandez es hernandez@rivco.org
Tel (951) 955-0335

FY 2020 YEAR-END TRAINING
Schedules B and T-12

AUDITOR-CONTROLLER'S OFFICE
Presented By: Gladys Smith
Schedule B - Due From Other Governments

✓ Department entitled to revenue as of June 30

✓ Revenue due from Federal, State, City or other Governmental entities

✓ Cash is not received in advance

✓ Submit supporting documentation, such as invoices, grants, contracts, etc.

Scenario

The Agricultural Commissioner’s Office is requesting for a reimbursement from the California Department of Food and Agriculture for egg inspection services provided by Riverside County personnel. The services were provided for the month of April, May, and June 2020. The total amount of services performed is $7,000.
Schedule B - Due From Other Governments

<table>
<thead>
<tr>
<th>Balance</th>
<th>Due From Other Governments</th>
<th>Amount Due</th>
<th>Description</th>
<th>Date of Services</th>
<th>Date of Collection</th>
<th>Contract #/Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>118402</td>
<td>Calif. Dept. of Food Agriculture</td>
<td>7,000</td>
<td>Egg Quality Control</td>
<td>04/01/20</td>
<td>08/06/20</td>
<td>8/15/2020</td>
</tr>
</tbody>
</table>

SCHEDULE B TOTAL: 7,000

Important:
- All items on Schedule B must be reported on Schedule F-2.
- If the amount due is an estimate, include an explanation for the method of computation, JE, and support documentation for amount claimed.
- For Governmental Funds not expecting revenue within 3 months (12 Months to Recapture Method) and/or special funds, please also complete Schedule F-2 (Unavailable).

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

Schedule B - Journal Entry

<table>
<thead>
<tr>
<th>Account</th>
<th>Fund</th>
<th>Depth</th>
<th>Dept</th>
<th>Source</th>
<th>Amount</th>
<th>Narration</th>
</tr>
</thead>
<tbody>
<tr>
<td>118402</td>
<td>1000</td>
<td>26001</td>
<td>10000</td>
<td>26001</td>
<td>7,000</td>
<td>OPOL Sales</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Co-Ag Com-Salery Grnt</td>
</tr>
</tbody>
</table>

*Refer to Year-End Manual, Chapter 3 for detailed JE instructions.
**Schedule B – Reversal Journal Entry**

<table>
<thead>
<tr>
<th>Account</th>
<th>Credit</th>
<th>Debit</th>
<th>Journal ID</th>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>110402</td>
<td>0.00</td>
<td>0.00</td>
<td>20201000</td>
<td>1/1</td>
<td>Rev 100% off</td>
<td>7,000.00</td>
</tr>
<tr>
<td>272000</td>
<td>0.00</td>
<td>0.00</td>
<td>20201000</td>
<td>1/1</td>
<td>Rev 100% off</td>
<td>7,000.00</td>
</tr>
</tbody>
</table>

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

**Schedule B – Supporting Document**

**INVOICE**

<table>
<thead>
<tr>
<th>ITEM</th>
<th>DESCRIPTION</th>
<th>QUANTITY</th>
<th>UNIT PRICE</th>
<th>TOTAL PRICE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Handpicking services performed by Riverside County</td>
<td>7,000.00</td>
<td>7,000.00</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL** 7,000.00
Schedule T-12 Due From Other Government

This schedule serves as an aging report of outstanding receivables from other governments at year end.

Note: Schedule T-12 to include amounts from Schedule B

<table>
<thead>
<tr>
<th>Year</th>
<th>Due From Other Government</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$5,000</td>
</tr>
<tr>
<td>2021</td>
<td>$7,000</td>
</tr>
</tbody>
</table>

Total DFOG to be collected after 8/16/2020: $12,000

Variance: $0

Important: Schedule T-12 must include all items from Schedule B and any other DFOGs previously approved.
Question

The department of Agricultural performed services for Egg Quality Control between the months of April and June 30, 2020. An invoice was created for the amount of $3,000 and dated July 7, 2020. The payment was received the following day on July 8, 2020. Does the department need to complete a Schedule B?

Answer

Since the $3,000 invoice amount is below the $5,000 accrual amount threshold, the department is not required submit a Schedule B.
Schedule B and T-12
Submit Schedule B and T-12 along with Supporting Documents Electronically to:

acoyearend@RIVCO.ORG

Questions?
Submit them by email to
acoyearend@rivco.org

FY 2020 YEAR-END TRAINING
Schedule G – Due To Other Government

AUDITOR-CONTROLLER’S OFFICE
Presented By: Cristian Dominguez
Schedule G – Due To Other Government

✓ Amounts due to federal, state, city or other local governmental entities

✓ A liability resulting from services received or unexpended resources provided by another government entity

✓ Submit supporting documents such as invoice, contract, Form 11s, etc.

Scenario

The University of California, Riverside provided training services to the Auditor Controller Office from 6/1/2020 to 6/30/2020. The cost for the services is $5,500 and the payment is due on 8/15/2020.
**Schedule G – Due To Other Government**

<table>
<thead>
<tr>
<th>Journal ID:</th>
<th>ACARC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source:</td>
<td>YE</td>
</tr>
<tr>
<td>Fiscal Year</td>
<td>2020</td>
</tr>
<tr>
<td>Date:</td>
<td>6/30/2020</td>
</tr>
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</table>

**Description:**
YE Schedule G – UCR Employment Training for 06/01/2020 – 06/30/2020

**Reversal Date:**
E252544

---

**Schedule G – Journal Entry**

<table>
<thead>
<tr>
<th>Account ID</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10000</td>
<td>UCR Employment Training</td>
<td>5,500.00</td>
<td>0.00</td>
</tr>
<tr>
<td>20000</td>
<td>UCR Employment Training</td>
<td>0.00</td>
<td>5,500.00</td>
</tr>
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</table>

**Journal ID:**
ACARC

**Journal:**
3

---

**Audit Note:**
Please include the reconciliation on the Schedule G page referenced in Schedule K page.
### Schedule G – Reversal Entry

**Journal Entry Date:** 7/01/2021  
**Fiscal Year:** 2021  
**Description:** YE Schedule G – UCR Employment Training for 06/01/2020 – 06/30/2020

<table>
<thead>
<tr>
<th>Reference</th>
<th>Journal ID</th>
<th>Source</th>
<th>Accounting Period</th>
<th>Date</th>
<th>Reversal</th>
<th>Fiscal Year</th>
<th>Description</th>
<th>Operator ID</th>
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<tbody>
<tr>
<td>ACARC</td>
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<td>N</td>
<td>1</td>
<td>7/01/2021</td>
<td>N</td>
<td>2021</td>
<td>YE Schedule G – UCR Employment Training for 06/01/2020 – 06/30/2020</td>
<td>E252544</td>
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</table>

**Journal Entries:***

<table>
<thead>
<tr>
<th>Journal ID</th>
<th>Total Lines</th>
<th>Total Base Debits</th>
<th>Total Base Credits</th>
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<tr>
<td>00R1935095</td>
<td>2</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### Schedule G – Supporting Documents

![Invoice Image]
Schedule V-12 Due To Other Government

This schedule serves as an aging report of outstanding payables to other governments at year end.

Note: Schedule V-12 to include amounts from Schedule G
Question

Does the general ledger balance report used to prepare schedule V-12 include amount under $5,000?

Answer

Yes. Schedule V-12 will include all pending liabilities to other governments. Schedule G will only include amounts greater than or equal to $5,000 that have been incurred in the current fiscal year and will be paid after June 30.
Schedule G – Due To Other Government

Email Schedule G, Schedule V-12 and Supporting Documents to:

acoynarend@rivco.org

Questions?
Submit them by email to
acoynarend@rivco.org