







**FIRST 5 RIVERSIDE CHILDREN AND FAMILIES COMMISSION  
 SCHEDULE OF CORRECTED MISSTATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <b>Number</b> | <b>Account/Description</b>  | <b>Debit</b> | <b>Credit</b> |
|---------------|---|--------------|---------------|
| <b>1</b>      | IMPACT Revenue  |              | \$ 525,435    |
|               | IMPACT Revenue - RCOE   |              | 34,324        |
|               | Due From Other Government   | \$ 559,759   |               |
|               | <i>To recognize program revenues in the current year.</i>   |              |               |
| <b>2</b>      | Other Miscellaneous Revenue   | 84,233       |               |
|               | Dental Transformation Initiative Revenue  | 1,419        |               |
|               | Due From Other Government   |              | 85,652        |
|               | <i>To correct revenue recognition and adjust the related receivable.</i>  |              |               |
| <b>3</b>      | Accounts Payable  | 73,143       |               |
|               | Due to Other Governments  | 3,950        |               |
|               | Contracts Expenditures  |              | 76,813        |
|               | Services and Supplies Expenditures  |              | 280           |
|               | <i>To reduce incorrect Dental Transformation Initiative related expense recognition and adjust the related payable.</i> |              |               |
| <b>4</b>      | Accounts Payable  | 786,872      |               |
|               | Contracts Expenditures  |              | 786,872       |
|               | <i>To reduce overstated expenditures and adjust the related payable.</i>  |              |               |

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