**7952 Illustration 1**

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|  | REPORT NO. 1 Form 571 A (Rev. 7/19) | |  |  | **Report of Accruals to Controller's Accounts** | | | | | | | | | |  |
|  | SCO USE ONLY | |  |  | June 30, 20XX | | | | | | | | | |  |
|  | Document No. | CCYYMMDD | Fund | Agency |  | | | | | | |  | |  | |
|  |  |  |  |  |  | | | | | | | Page\_1\_of\_4\_ | |  | |
|  |  |  |  |  |  |  |  |  |  | |  | | |  | |
|  | Agency Name and Number | |  |  | Fund Name and Number | | | | |  | |  | |  | |
|  | **Agency (5555)** |  |  |  | **TRAINING FUND (1234)** | | | | | | |  | |  | |
|  | Name of Contact Person, Title  **Jane Smith, Accounting Administrator** | | | | Telephone Number | Email Address | |  |  | |  | | |  | |
|  | **916-555-0000** | **JSmith@Agency.ca.gov** | | |  | |  | | |  | |
|  |  | | | | | | | | | | | | | |  |
|  | **ACCOUNT TITLE** | | | | **ENCUMBRANCES** | **D**  **C** | **ACCOUNT** | | **AMOUNT** | | **D**  **C** | | |  | |
|  | GENERAL CASH | | | |  |  | 1110 |  | 215,599.78 | | D | | |  | |
|  | REVOLVING FUND CASH | | | |  |  | 1130 |  | 79,799.46 | | D | | |  | |
|  | CASH ON HAND | | | |  |  | 1190 |  | 2,850.00 | | D | | |  | |
|  | ACCOUNTS RECEIVABLE–ABATEMENTS | | | |  |  | 1311 |  | 10,311.29 | | D | | |  | |
|  | ACCOUNTS RECEIVABLE–REIMBURSEMENTS | | | |  |  | 1312 |  | 105,666.78 | | D | | |  | |
|  | ACCOUNTS RECEIVABLE–REVENUE | | | |  |  | 1313 |  |  | |  | | |  | |
|  | ACCOUNTS RECEIVABLE–DISHONORED CHECKS | | | |  |  | 1315 |  | 2,364.00 | | D | | |  | |
|  | ACCOUNTS RECEIVABLE–OTHER | | | |  |  | 1319 |  | 94,500.52 | | D | | |  | |
|  | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE | | | |  |  | 1390 |  |  | |  | | |  | |
|  | DUE FROM OTHER FUNDS | | | |  |  | 1410a | 0046 | 1,552.50 | | D | | |  | |
|  | DUE FROM OTHER APPROPRIATIONS | | | | 90,250.00 | D | 1420b | 4321 | 11,278,371.13 | | D | | |  | |
|  | DUE FROM OTHER GOVERNMENTAL ENTITIES | | | |  |  | 1590 |  | 216,978.22 | | D | | |  | |
|  | PROVISION FOR DEFERRED RECEIVABLES | | | |  |  | 1600 | 01315c | 2,364.00 | | C | | |  | |
|  |  | | | |  |  |  |  |  | |  | | |  | |
|  |  | | | |  |  |  |  |  | |  | | |  | |
|  | EXPENSE ADVANCES | | | |  |  | 1710 |  | 17,000.00 | | D | | |  | |
|  | **Net Debits/Credits** | | | | **90,250.00** | **D** | **Net Debits/Credits** | | **12,022,629.68** | | **D** | | |  | |
|  | **a/ Specify the fund to which this pertains.**  **b/ Specify the four-digit org code to which this pertains.**  **c/ Accounts Receivable GL code must be preceded by a “0”**  ORIGINAL - State Controller's Office, State Accounting and Reporting Division | | | | | | | | | | | |  | |  |
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**7952 Illustration 2**

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|  | REPORT NO. 1 Form 571 B (Rev. 7/19) | |  |  | **Report of Accruals to Controller's Accounts** | | | | | | | | | | |  | |
|  | SCO USE ONLY | | | | June 30, 20XX |  |  |  | | | |  |  | | |  | |
|  | Document No. | CCYYMMDD | Fund | Agency |  |  |  | | | |  |  | | | | | |
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|  | Agency Name and Number | |  |  | Fund Name and Number | | | | |  | |  | |  | |  | |
|  | **Agency (5555)** | |  |  | **TRAINING FUND (1234)** | | | | |  | |  | |  | |  | |
|  | Name of Contact Person, Title    **Jane Smith, Accounting Administrator** | | | | Telephone Number | Email Address | | |  | | |  |  | | |  | |
|  | **916 555-0000** | **JSmith@Agency.ca.gov** | | | | | |  |  | | |  | |
|  |  |  |  |  |  |  |  |  | | | |  |  | | |  | |
|  | **ACCOUNT TITLE** |  |  |  | **ENCUMBRANCES** | **D**  **C** | **ACCOUNT** | | | | | **AMOUNT** | **D**  **C** | | |  | |
|  | ACCOUNTS PAYABLE | |  |  | **z/**1,360,000.00 | C | 3010 |  | | | | 3,476,100.81 | C | | |  | |
|  | CLAIMS FILED | |  |  |  |  | 3020 |  | | | |  |  | | |  | |
|  | DUE TO OTHER FUNDS | |  |  | **z/**8,724.70 | C | **x/**3114 | 0831 | | | | 24,645.48 | C | | |  | |
|  | DUE TO OTHER APPROPRIATIONS | | |  |  |  | **y/**3115 | 1234 | | | | 11,281,639.16 | C | | |  | |
|  | DUE TO OTHER GOVERNMENTAL ENTITIES | | | |  |  | 3290 |  | | | | 151,499.03 | C | | |  | |
|  | REVENUE COLLECTED IN ADVANCE | | |  |  |  | 3410 |  | | | |  |  | | |  | |
|  | REIMBURSEMENTS COLLECTED IN ADVANCE | | | |  |  | 3420 |  | | | | 34,851.21 | C | | |  | |
|  | UNCLEARED COLLECTIONS | | |  |  |  | 3730 |  | | | | 119,850.41 | C | | |  | |
|  | PREPAYMENTS TO OTHER FUNDS/APPROPRIATIONS | | | |  |  | 1730 | 0602 | | | |  |  | | |  | |
|  | RESERVE FOR PREPAID ITEMS | | | |  |  | 5330 | 0602 | | | |  |  | | |  | |
|  |  |  |  |  |  |  |  |  | | | |  |  | | |  | |
|  |  |  |  |  |  |  |  |  | | | |  |  | | |  | |
|  | **Net Debits/Credits** | | | | **1,368,724.70** | **C** | **Net Debits/Credits** | | | | | **15,088,586.10** | **C** | | |  | |
|  | x/ Specify the four-digit fund number to which this pertains.  y/ Specify the four-digit agency/department code to which this pertains.  z/ The total must be equal to the encumbrance debits and credits shown for the appropriation accounts (not including reimbursements) on Form 571-C  ORIGINAL - State Controller's Office, State Accounting and Reporting Division | | | | | | | | | | | | | |  | |  |
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**7952 Illustration 3 (New)**

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|  | REPORT NO. 1 Form 571 A/B (Rev. 7/19) | |  |  | | **Report of Accruals to Controller's Accounts** | | | | | | | | | |  |
|  | SCO USE ONLY | | | | | June 30, 20XX |  |  |  | |  | |  | |  | |
|  | Document No. | CCYYMMDD | Fund | | Agency |  |  |  |  | |  | | | | | |
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|  |  |  |  | |  |  |  |  |  | |  | |  | |  | |
|  | Agency Name and Number | |  |  | | Fund Name and Number | | |  | |  | |  | |  | |
|  | **Agency (5555)** | |  |  | | **TRAINING FUND (1234)** | | |  | |  | |  | |  | |
|  | Name of Contact Person, Title    **Jane Smith, Accounting Administrator** | | | | | Telephone Number | Email Address | |  | |  | |  | |  | |
|  | **916 555-0000** | **JSmith@Agency.ca.gov** | |  | |  | |  | |  | |
|  |  |  |  | |  |  |  |  |  | |  | |  | |  | |
|  | **ACCOUNT TITLE** |  |  | |  | **ENCUMBRANCES** | **D**  **C** | **ACCOUNT** | | | **AMOUNT** | | **D**  **C** | |  | |
|  | CONTINGENT RECEIVABLES | |  |  | |  |  | 1380 |  | | 383,091.67 | | D | |  | |
|  | DUE FROM OTHER FUNDS | |  |  | |  |  | 1410 | 0048 | | 325.00 | | D | |  | |
|  | DUE FROM OTHER FUNDS | |  |  | |  |  | 1410 | 0100 | | 31,596.25 | | D | |  | |
|  | DUE FROM OTHER FUNDS | |  |  | |  |  | 1410 | 0691 | | 414,546.25 | | D | |  | |
|  | DUE FROM OTHER FUNDS | |  |  | |  |  | 1410 | 0917 | | 10,838.75 | | D | |  | |
|  | DUE FROM OTHER FUNDS | |  |  | |  |  | 1410 | 3046 | | 51,836.25 | | D | |  | |
|  | DUE FROM OTHER FUNDS | |  |  | |  |  | 1410 | 9737 | | 970,324.22 | | D | |  | |
|  | DUE FROM OTHER FUNDS | |  |  | |  |  | 1410 | 9740 | | 362,518.94 | | D | |  | |
|  | PROVISION FOR DEFERRED RECEIVABLES | | | | |  |  | 1600 | 01319c | | 94,500.52 | | C | |  | |
|  | PROVISION FOR DEFERRED RECEIVABLES | | | | |  |  | 1600 | 01380c | | 383,091.67 | | C | |  | |
|  | DUE TO OTHER FUNDS | | |  | |  |  | 3114 | 9730 | | 236,954.83 | | C | |  | |
|  | DUE TO OTHER FUNDS | | | | |  |  | 3114 | 9731 | | 12,118.10 | | C | |  | |
|  | DUE TO OTHER FUNDS | | | | |  |  | 3114 | 9740 | | 233.52 | | C | |  | |
|  | DUE TO FEDERAL GOVERNMENT | | | | |  |  | 3210 |  | | 132,561.66 | | C | |  | |
|  | DUE TO LOCAL GOVERNMENT | | | | |  |  | 3220 |  | | 94,686.90 | | C | |  | |
|  |  |  |  | |  |  |  |  |  | |  | |  | |  | |
|  | **Net Debits/Credits** | | | | |  |  | **Net Debits/Credits** | | | **1,270,930.13** | | **D** | |  | |
|  | **c/ Accounts Receivable GL code must be preceded by a “0”**  ORIGINAL - State Controller's Office, State Accounting and Reporting Division | | | | | | |  | |  | |  | |  | |  |
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**7952 Illustration 4**

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| FORM 571-C (4/97) | |  | STATE CONTROLLER’S OFFICE | | | | | | | | | | |  | REPORT NO: 1 | | | | | | | |
| CONTROLLER’S USE ONLY | | REPORT OF ACCRUALS TO CONTROLLER’S ACCOUNTS | | | | | | | | | | | PAGE \_4\_of\_4\_ | | | | | | | |
| DOCUMENT NO: DATE: | | JUNE 30, 20XX | | | | | | | | | | | CONTROLLER’S USE ONLY | | | | | | | |
| FUND: 1234000 TRAINING FUND | |  | | | | | | | | | | | CURSORY REVIEW \_\_\_\_ | | | | | | | |
| AGENCY: Agency (5555) | |  | | | | | | | | | | | COMPU. INPUT \_\_\_\_ | | | | | | | |
| MAILCODE: (5555) | |  | | | | | | | | | | | EXPENDITURES \_\_\_\_ | | | | | | | |
|  | |  | | | | | | | | | | | REVENUES \_\_\_\_ | | | | | | | |
|  | |  | | | | | | | | | | | WORKSHEET/ACCUM.\_\_\_\_ | | | | | | | |
| ACCOUNT DESCRIPTION | \*\*ENTER\*\* |  | D/C | FY | M | REF | CA | PG | EL | COM | TSK | T | SFUND | B | ACCT | \*\*ENTER\*\* ACCRUAL AMOUNT |  | |  | |  | |
| ENCUMBRANCE | D/C | |
| REGISTRATION | 1,267,070.53 |  | D | 2020 |  | 001 |  | 10 |  |  |  | D |  |  |  | 12,407,805.21 |  | | D | |  | |
| EVALUATIONS | 88,487.87 |  | D | 2020 |  | 001 |  | 20 |  |  |  | D |  |  |  | 2,036,656.64 |  | | D | |  | |
| STATE ADMINISTRATION | 135,583.00 |  | D | 2020 |  | 001 |  | 30 | 01 |  |  | D |  |  |  | 2,995,632.10 |  | | D | |  | |
| STATE ADMINISTRATION-DISTRIB | 135,583.00 |  | C | 2020 |  | 001 |  | 30 | 02 |  |  | D |  |  |  | 2,995,632.10 |  | | C | |  | |
| CLEARING ACCOUNT |  |  |  | 2020 |  | 001 |  | 99 |  |  |  | D |  |  |  | 10,967,098.95 |  | | C | |  | |
| REIMBURSEMENTS | 90,250.00 |  | C | 2020 |  | 001 | 90 | 10 |  |  |  | F |  |  |  | 1,109,100.00 |  | | C | |  | |
| REIMBURSEMENTS |  |  |  | 2020 |  | 001 | 90 | 20 |  |  |  |  |  |  |  | 672,500.01 |  | | C | |  | |
| REVOLVING FUND ADVANCE |  |  |  | 2020 |  | 001 | 97 |  |  |  |  | D |  |  |  | 500,000.00 |  | | C | |  | |
| REGISTRATION | 13,166.30 |  | D | 2019 |  | 001 |  | 10 |  |  |  | D |  |  |  | 1,235,550.21 |  | | D | |  | |
| EVALUATIONS |  |  |  | 2019 |  | 001 |  | 20 |  |  |  | D |  |  |  | 130,777.97 |  | | D | |  | |
| STATE ADMINISTRATION |  |  |  | 2019 |  | 001 |  | 30 | 01 |  |  | D |  |  |  | 3,901.34 |  | | D | |  | |
| STATE ADMINISTRATION-DISTRIB |  |  |  | 2019 |  | 001 |  | 30 | 02 |  |  | D |  |  |  | 3,901.34 |  | | C | |  | |
| CLEARING ACCOUNT |  |  |  | 2019 |  | 001 |  | 99 |  |  |  | D |  |  |  | 326,353.87 |  | | C | |  | |
| REIMBURSEMENTS |  |  |  | 2019 |  | 001 | 90 | 10 |  |  |  | F |  |  |  | 440,488.14 |  | | C | |  | |
| MISCELLANEOUS REVENUE |  |  |  | 2020 |  |  |  |  |  |  |  | R |  |  | 161400 | 222.77 |  | | C | |  | |
| NET DEBITS/CREDITS | 1,278,474.70 |  | D |  |  |  |  |  |  |  |  |  | NET DEBITS/CREDITS | | | 1,795,026.29 |  | | D | |  | |
|  | | | | | | | | | | | | | | | | | | | | | | |
| **Note:**  1/ Amounts, in aggregate (not including reimbursements, "CA" 90), must equal encumbrance credit amount for GL 3010 on Form 571B | | | | | | | | | | | | | | | | | |  | |  | |  | |
| 2/ Reimbursement amounts, in aggregate, must equal encumbrance debit amount for the respective GLA on Form 571A  3/ The debits and credits are reversed on the Accrual Worksheet. | | | | | | | | | | | | | | | | | |  | |  | |  | |