**7952 Illustration 1**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | 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 |   |  |
|   |   |   |   |   |   |   |   |   |   |   |  |

**7952 Illustration 2**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|   |   |   |   |   |   |   |   |   |   |   |   |
|   | 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 |  |   |  |  |   |
|   |  |  |  |   |   |   |   |   | Page \_2\_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** |   |
|   | 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-CORIGINAL - State Controller's Office, State Accounting and Reporting Division     |   |   |
|   |   |   |   |   |   |   |   |   |   |   |   |

**7952 Illustration 3 (New)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|   |   |   |   |   |   |   |   |   |   |   |   |
|   | 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 |  |   |  |  |   |
|   |  |  |  |   |   |   |   |   | Page\_3\_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** |   |
|   | 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   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |   |   |  |

**7952 Illustration 4**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 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 571A3/ The debits and credits are reversed on the Accrual Worksheet. |  |  |  |