

Purpose

The Year-End Report No. 1, Report of Accruals to Controller's Accounts, provides the State Controller's Office (SCO) with accrual amounts reflected in the department's records but not posted in the accounts maintained by the SCO as of June 30.

The SCO uses Report No. 1 to post accruals to the year-end account balances. It also reports the amount and source of funding for any encumbrances included in the accruals so the SCO can establish an appropriate reserve of fund balance for the fund's net encumbrances.

Report No. 1 is required for governmental cost funds and bond funds. The Report No. 2, Accrual Worksheet, contains the accrual amounts necessary to complete the Report No. 1. Departments shall submit an Excel Report No. 1 in the fund's year-end financial reports package submission to SCO.

Reference Documents

- SAM Section [7952](#)
- Report No. 2, Accrual Worksheet
- Report No. 6, Final Budget Report
- Report No. 7, Pre-Closing Trial Balance
- Report No. 8, Post-Closing Trial Balance
- Subsidiaries on File
- Final (998) SCO/Agency Reconciliation Worksheet (Input Table)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)
- Year-End Financial Reports Checklist

How to Prepare

Report No. 1 is an input document that departments manually prepare. To prepare the report, use the most current Excel Report No. 1 template posted on the SCO website at https://www.sco.ca.gov/ard_reporting.html. Do not alter or create a new format even if the account titles do not display completely. SCO analysts can still read them, and SCO systems can still pick up the information.

Complete Report No. 1 after preparing/generating the fund's Report Nos. 2, 6, 7, 8, and Subsidiaries on File.

The instructions on the following page are followed by illustrations below:

[Illustration 1 - Report No. 1 Reference Guide](#)

[Illustration 2 - Completed Report No. 1 for Governmental/General Fund](#)

[Illustration 3 - Completed Report No. 2 for Governmental/General Fund](#)

[Illustration 4 - Subsidiaries on File](#)

[Illustration 5 - Final \(998\) SCO/Agency Reconciliation Worksheet \(AP Input\)](#)

[Illustration 6 - Report No. 6](#)

Report Preparation Guide
Year-End Report No. 1 - Report of Accruals to Controller's Accounts

Instructions

Report No. 1 Excel format consists of the following tabs:

1. **Instructions:** This tab contains brief instructions for using the Report 1 Excel template, with less detail than in the SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis).
2. **Report No. 1 GLs (571A):** This form is designed to report accruals to asset and liability accounts. Commonly used General Ledger (GL) account numbers are preprinted, and blank spaces are provided for additional accounts.
3. **Report No. 1 Detail (571D):** This form is designed to report accruals to disbursement, reimbursement, transfer, and receipt accounts. There is no need to include accounts with no encumbrances or accrual amounts.
4. **Footnotes:** This tab provides footnote explanations for any abnormal GL and detailed account accruals.

Each lettered item in the following instructions references a corresponding lettered field in illustrations 2 through 6.

FORM 571A - ACCRUALS COLUMN (STEP A)

A

Accrual information for each GL account is obtained from Report No. 2, Accrual Worksheet total column, and the Subsidiaries on File report.

- Enter accruals on Form 571A for assets and liabilities using the absolute values and enter a D or C using the same sign shown on the Report No. 2.
- See references **A.1 to A.15** on Report No. 1 Form 571A, and the corresponding reference numbers on Report No. 2.

Certain GLs require a 4-digit subsidiary. The subsidiary signifies the fund involved in an inter-fund transaction or the agency involved in an inter-agency transaction. This number is entered into the four positions immediately following the preprinted 4-digit GLs.

- GLs 1410/3114 'Due From/Due to Other Funds' - Enter the four-digit subsidiary fund number. The subsidiary numbers reflect the fund numbers of the other funds involved.
- GLs 1420/3115 'Due From/Due to Other Appropriations (same fund)' - Enter the four-digit subsidiary business unit (BU). If subsidiary BU is your department, the amounts of these two accounts must net to zero.
- GLs 1730/5330 'Prepayments to Other Funds or Appropriations and Reserve for Prepaid Items' – Enter a four-digit subsidiary fund number 0602, Architecture Revolving Fund. Do not include prepayments to the Service Revolving Fund (GL 1730.0666) and State Compensation Insurance Fund (GL 1730.0512).

EXCEPTION: GLs 1390 and 1600 require a 5-digit subsidiary that identifies an offsetting GL preceded by a 0 (zero).

- GLs 1390/1600 'Allowance for Uncollectible Accounts and Provision for Deferred Receivables'- Enter the four-digit subsidiary GL account number for the related receivable, preceded by a zero.

Report Preparation Guide
Year-End Report No. 1 - Report of Accruals to Controller's Accounts

Instructions (continue)

	<p>Commonly used GL account numbers are preprinted, and blank spaces are provided for any asset or liability accounts not preprinted on Form 571A.</p> <ul style="list-style-type: none"> • Enter the remaining lines from the Subsidiaries on File report to 571A (same sign). • Do not enter Category 96 - State Compensation Insurance Fund (SCIF) and Category 98 - Service Revolving Fund (SRF) from Report No. 2. SCO's records already reflect these balances. See SAM Section 10514. • See references A.8, A.9, A.11, and A.13 to A.15 on Report No. 1 Form 571A, and the corresponding reference numbers on Subsidiaries on File.
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FORM 571A – ENCUMBRANCE COLUMN (STEPS B AND C)

B	<p>Use the DFQ_GL_01_JOURNAL_DETAIL query to report encumbrances funded by accrued reimbursements and search under period 998 GL journals with the source 'ENR.' Refer to the year-end A-3 to accrue reimbursement receivables resulting from encumbrances.</p> <p>Note: Accrued reimbursements that will fund the accrued encumbrances total on 571A should equal reimbursement encumbrances total on 571D.</p>
C	<p>Use the Final (998) SCO/Agency Reconciliation Worksheet (AP input table), Subsidiaries on File, and DFQ_GL_01_JOURNAL_DETAIL for reporting encumbrances included in the 'Accounts Payable and Due To' accruals.</p> <ul style="list-style-type: none"> • Enter the amount of the encumbrance for each GL 3XXX in the 'Encumbrance' column with a 'C' in the 'D/C' column on the same line as the corresponding accrual. • GL 3010 - If the encumbrance for accounts payable (GL 3010) is equal to the accrual amount, and the amount is greater than \$1 million, include a footnote on Report No. 1, Footnotes tab, indicating whether this is valid, and there are no true liabilities in accounts payable. Goods and services received but not paid as of June 30 should be accrued as actual expenditures and liabilities, not encumbrances. Refer to the year-end A-8 to accrue accounts payables. • See references C.1 to C.3 on Report No. 1 Form 571A, and the corresponding reference numbers on the Final (998) SCO/Agency Reconciliation Worksheet, AP input table section. <p>Note: The amount in the 'Encumbrances' column cannot be greater than the accrual reported in the 'Amount' column. Also, encumbrance totals on Form 571A should equal encumbrance totals on Form 571D, excluding encumbrances related to reimbursements.</p>

FORM 571D - ACCRUALS COLUMN (STEP D)

D	<p>Enter accruals for expenditures, reimbursements, transfers, and revenues from Report No. 2, 'Net Total Per Agency' column.</p> <ul style="list-style-type: none"> • Do not include accruals for Categories 94, 95, 96, and 98. • Enter the "Net Total Per Agency" amounts on Form 571D using absolute values and enter a D or C using the opposite sign shown on Report No. 2. • See references D.1 to D.17 on Report No. 1 Form 571D, and the corresponding reference numbers on Report No. 2.
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Report Preparation Guide
Year-End Report No. 1 - Report of Accruals to Controller's Accounts

Instructions (continue)

FORM 571D - ACCRUALS COLUMN (STEP E)

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| E | <p>Enter Encumbrance/Allocated Encumbrances for each appropriation from Report No. 6 or the Total Encumbrance Accrual for each appropriation from the Final 998 SCO/Agency Reconciliation Worksheet (AP input table) in the corresponding field under the Enter Encumbrance column of Form 571D.</p> <ul style="list-style-type: none">• Enter a 'D' in the 'D/C' column for each encumbrance listed.• See references E.1 to E.8 on 571D and the corresponding reference number on Report No. 6 and Final (998) SCO/Agency Reconciliation Worksheet (AP input table). |
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Important Notes/Tips

- For any general ledger accounts found on the reconciliations that are not listed on the Accrual Worksheet, use one of the blank rows.
- If the validation field is green and reads TRUE, it means the sum of the Net Debits/Credits on Form 571 (A and D) 'Encumbrances' and 'Amounts' columns equals zero. If this field is red and reads FALSE and you have finished filling out both tabs of Report No. 1, check for mistyped amounts or missing D/C signs in both columns.
- For all departments, the unencumbered amount of the Due From Other Funds/Appropriations GLs 1410/1420 must equal the related unencumbered amount of the Due To Other Funds/Appropriations GLs 3114/3115 from the other departments. Departments must coordinate reported account amounts to ensure the amounts are equal.
- Total 'Encumbrances' on Report No. 1 Form 571 (A and D) should equal the total fund 'Encumbrance/Allocated Encumbrance' on Report No. 6 (excluding the encumbrance amount included in accrual for reimbursements).
- The subtotal amount for the Due From/To Other Funds GLs 1410/3114 subsidiary fund should equal the amount from the Subsidiaries on File identified as 'Due From/To,' a different fund being reported.
- Ensure the accounts, reference codes, and accrual amounts entered on Report No. 1 Form 571 D agree with the corresponding accounts, reference codes, and accrual amounts on Report Nos. 2 (opposite sign) and 15 (same sign). Categories 96 and 98 are not carried forward to Report No. 1 because the SCO records already contain these prepayment amounts.

Illustration 1 - Report No. 1 Reference Guide

REPORT NO. 1 Form 571 A				Report of Accruals to Controller's Accounts			
Version m.d.yy.x				June 30, 20XX			
				Check here for Revision <input type="checkbox"/>			
Agency Number	Agency Name	Fund Number	Fund Name				
1234	Department of Training	0001	General Fund				
Name of Contact Person, Title		Telephone Number	Email Address				
Department Accountant		916-555-5555	Department.Accountant@training.ca.gov				
Encumbrances Debit = Credit?		TRUE	Amount Debit = Credit?	TRUE			
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C		
GENERAL CASH			1110				
REVOLVING FUND CASH			1130				
CASH ON HAND			1190				
ACCOUNTS RECEIVABLE-ABATEMENTS			1311				
ACCOUNTS RECEIVABLE-REIMBURSEMENTS			1312				
ACCOUNTS RECEIVABLE-REVENUE			1313				
ACCOUNTS RECEIVABLE-DISHONORED CHECKS			1315				
ACCOUNTS RECEIVABLE-OTHER			1319				
CONTINGENT RECEIVABLE			1380				
DUE FROM OTHER FUNDS			1410				
DUE FROM OTHER APPROPRIATIONS			1420				
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL)			1600				
EXPENSE ADVANCES			1710				
ACCOUNTS PAYABLE			3010				
DUE TO OTHER FUNDS			3114				
DUE TO OTHER APPROPRIATIONS			3115				
DUE TO LOCAL GOVERNMENT			3220				
LIABILITY FOR LOCAL SALES TAX			3230				
DUE TO OTHER GOVT ENTITIES			3290				
REIMBURSEMENTS COLLECTED IN ADVANCE			3420				
UNCLEARED COLLECTIONS			3730				
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (DEBIT BAL)			1730				
RESERVE FOR ARCHITECTURE REVOLVING FUND			5330				

REPORT NO. 1 Form 571 D				Report of Accruals to Controller's Accounts												
Version m.d.yy.x				June 30, 20XX												
				Check here for Revision <input type="checkbox"/>												
Agency Number	Agency Name	Fund Number	Fund Name													
1234	Department of Training	0001	General Fund													
Name of Contact Person, Title		Telephone Number	Email Address													
Department Accountant		916-555-5555	Department.Accountant@training.ca.gov													
Enc Debit = Credit?		TRUE	Amount Debit = Credit?	TRUE												
APPROPRIATION AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B C O	REVENUE/OBJECT	AMOUNT	D C
<p>Use the SCO/Agency Reconciliation Report for the following information.</p> <p>REF/ITEM: Enter the reference item corresponding to each disbursement, reimbursement, and transfer account.</p> <p>CAT through TASK: Enter the appropriate category, program, element, component, and/or task corresponding to each disbursement and reimbursement account.</p> <p>Do not post accruals to categories 94, 95, 96, or 98.</p> <p>The category 97 Office Revolving Fund accrual must match the June 30 SCO amount (opposite sign) so the balance nets to zero.</p> <p>T (Account Type): Enter the appropriate letter, as shown below, to identify the account type. D – Disbursement Account F – Reimbursement or "Amount Payable From" Account T – Transfer to Other Funds Account R – Receipt Account</p> <p>Source Fund: Enter the source fund corresponding to each reimbursement account. The source fund consists of a four-digit number with a three-digit subfund number. If there is no sub-fund detail, the spaces following the four-digit fund number will be filled with zeroes.</p> <p>Revenue/Object: Enter the six-digit code for each receipt account. Refer to UCM, Legacy Receipts Codes for more information on code structure for six receipt types.</p>																
<p>Enter the title of each disbursement, reimbursement, transfer, or receipt account from the SCO Agency Reconciliation Report.</p> <p>Enter Encumbrance/Allocated Encumbrances for each appropriation from Report No. 6.</p> <p>Use absolute values and enter a D or C using the same sign shown on Report No. 6.</p>																
<p>Enter accruals for each GL account from Report No. 2, Accrual Worksheet total column for assets, liabilities, and deferred credits using the same sign (e.g., D for Debit and C for Credit).</p> <p>Accruals on Report 1 GLs (571A) tab of Excel workbook agree with the GL account balances on the Pre-Closing Trial Balance (Report 7) and the Post-Closing Trial Balance (Report 8), excluding the nominal accounts and Fund Balance – Clearing or amounts already on the Controller's balances.</p>																
<p>Use the Subsidiaries on File report for general ledger (GL) accounts that require subsidiary funds, business units (BU), and accounts.</p> <p>GLs 1410/3114 'Due From/Due to Other Funds' – Enter a four-digit subsidiary fund. The subsidiary numbers reflect the fund number of the other funds involved.</p> <p>GLs 1420/3115 'Due From/Due to Other Appropriations' (same fund) – Enter a four-digit subsidiary business unit. If subsidiary BU is your department, the amounts of these two accounts must be equal.</p> <p>GLs 1390/1600 'Allowance for Uncollectible Accounts and Provision for Deferred Receivables' - Enter the four-digit subsidiary GL account number for the related receivable preceded by a zero.</p>																
<p>Use the Final (998) SCO/ Agency Reconciliation Worksheet (input table) for reporting encumbrances included in the 'Accounts Payable and Due To' accruals using the opposite sign (e.g., D for Debit and C for Credit).</p> <p>Use the DFQ_GL_01_JOURNAL_DE TAIL query to report encumbrances funded by accrued reimbursements and search under period 998 GL journals with the source 'ENR.' Refer to the year-end A-3 to accrue reimbursement receivables resulting from encumbrances.</p> <p>Note: The amount in the 'Encumbrances' column cannot be greater than the accrual reported in the 'Amount' column.</p> <p>If the encumbrances on Accounts Payable (GL 3010) are equal to the accrual amount, and the amount is greater than \$1 million, a footnote is included on Report 1, Footnotes tab indicating that this is valid and Accounts Payable has no true liabilities.</p>																
<p>Enter accruals for expenditures, reimbursements, transfers, and revenues from Report No. 2, 'Net Total Per Agency' line totals for each appropriations.</p> <p>Use absolute values and enter a D or C using the opposite sign shown on Report No. 2.</p> <p>Do not include accruals for Categories 94, 95, 96, and 98</p> <p>Accruals on Report 1 Detail (571D) tab of Excel workbook agree with the Net Total Accruals per Agency column on Report 2 (opposite sign). Ensure accruals do not create an overdraft in the appropriation.</p>																

Total 'Encumbrances' on Report No. 1 Form 571 (A and D) should equal the total fund 'Encumbrance/Allocated Encumbrance' on Report No. 6 (excluding the encumbrance amount included in accrual for reimbursements).

Illustration 2 - Completed Report No. 1 for Governmental/General Fund

REPORT NO. 1 Form 571 A		Report of Accruals to Controller's Accounts				June 30, 20XX
Version m.d.yy.x		Check here for Revision <input type="checkbox"/>				
Agency Number	Agency Name	Fund Number	Fund Name			
1234	Department of Training	0001	General Fund			
Name of Contact Person, Title		Telephone Number	Email Address			
Department Accountant		916-555-5555	Department.Accountant@training.ca.gov			
Encumbrances Debit = Credit?		TRUE	Amount Debit = Credit?		TRUE	
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C	
GENERAL CASH			1110	638,758.45	D A.1	
REVOLVING FUND CASH			1130	189,970.16	D A.2	
CASH ON HAND			1190	100.00	D A.3	
ACCOUNTS RECEIVABLE--ABATEMENTS			1311	13,600.75	D A.4	
ACCOUNTS RECEIVABLE--REIMBURSEMENTS			1312	257,853.25	D A.5	
ACCOUNTS RECEIVABLE--REVENUE			1313	3,050.00	D A.6	
ACCOUNTS RECEIVABLE--DISHONORED CHECKS			1315			
ACCOUNTS RECEIVABLE--OTHER			1319	5,174.29	D A.7	
CONTINGENT RECEIVABLE			1380			
DUE FROM OTHER FUNDS			1410 0890	3,378,594.73	D A.8	
DUE FROM OTHER APPROPRIATIONS			1420 6100	220,339.50	D A.9	
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL)			1600 01312	5,000.00	C A.15	
EXPENSE ADVANCES			1710	4,248.54	D A.10	
ACCOUNTS PAYABLE	C.1 796,895.88	C	3010	1,127,583.32	C A.12	
DUE TO OTHER FUNDS			3114 0687	591.16	C A.13	
DUE TO OTHER APPROPRIATIONS	C.2 900.00	C	3115 0840	5,979.86	C A.14	
DUE TO LOCAL GOVERNMENT			3220			
LIABILITY FOR LOCAL SALES TAX			3230			
DUE TO OTHER GOVT ENTITIES			3290			
REIMBURSEMENTS COLLECTED IN ADVANCE			3420			
UNCLEARED COLLECTIONS			3730	90.00	C A.15	
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (DEBIT BAL)			1730 0602	450,000.00	D A.11	
RESERVE FOR ARCHITECTURE REVOLVING FUND			5330 0602	450,000.00	C A.15	
DUE FROM OTHER FUNDS			1410 0942	26,570.67	D A.8	
DUE FROM OTHER FUNDS			1410 8506	148,863.02	D A.8	
DUE FROM OTHER FUNDS			1410 9740	668,310.65	D A.8	
DUE FROM OTHER APPROPRIATIONS			1420 1234	7,240,914.14	D A.9	
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL)			1600 01319	5,174.29	C A.15	
DUE TO OTHER FUNDS			3114 9730	21,170.71	C A.13	
DUE TO OTHER FUNDS	C.3 710.00	C	3114 9731	2,176.25	C A.13	
DUE TO OTHER APPROPRIATIONS			3115 1234	7,240,914.14	C A.14	

Illustration 2 - Completed Report No. 1 for Governmental/General Fund

REPORT NO. 1 Form 571 D										Report of Accruals to Controller's Accounts									
Version m.d.yy.x										June 30, 20XX									
										Check here for Revisio <input type="checkbox"/>									
Agency Number		Agency Name				Fund Number			Fund Name										
1234		Department of Training				0001			General Fund										
Name of Contact Person, Title						Telephone Number			Email Address										
Department Accountant						916-555-5555			Department.Accountant@training.ca.gov										
Enc Debit = Credit?		TRUE														Amount Debit = Credit?		TRUE	
APPROPRIATION AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/OBJECT	AMOUNT	D C		
ESCHEAT-CHECKS,WARRANTS			20PY								R				0161000				
MISCELLANEOUS REVENUE			20PY								R				0161400	2,000.00	C D.1		
CORONAVIRUS FISCAL RECOVERY			20PY								R				0385060	148,863.02	C D.2		
REFUNDS TO REVERTED APPROPNS			20PY								R				0500000				
E.1 6770-STATE BUDGE	1,814.62	D	20PY		001		10				D					6,408.18	D D.3		
E.2 6780-STATE AUDIT	132.72	D	20PY		001		20				D					644.93	C D.4		
E.3 9900100-ADMINIST	478.70	D	20PY		001		40	01			D					501.78	D D.5		
E.4 9900200-ADMINIST	478.70	C	20PY		001		40	02			D					501.78	C D.6		
CLEARING ACCOUNT			20PY		001		99				D					8,337.46	C D.7		
REIMBURSEMENTS TO 6770-STATE BU			20PY		001	90	10				F	0001000				257,052.00	C D.8		
REIMBURSEMENTS TO 6780-STATE AU			20PY		001	90	20				F	0001000							
ESCHEAT-CHECKS,WARRANTS			20CY								R				0161000				
MISCELLANEOUS REVENUE			20CY								R				0161400	1,050.00	C D.9		
CORONAVIRUS FISCAL RECOVERY			20CY								R				0385060				
E.5 6770-STATE BUDGE	532,223.02	D	20CY		001		10				D					3,550,018.46	D D.10		
E.6 6780-STATE AUDIT	264,335.52	D	20CY		001		20				D					1,746,803.84	D D.11		
E.7 9900100-ADMINIST	153,203.35	D	20CY		001		40	01			D					1,532,388.52	D D.12		
E.8 9900200-ADMINIST	153,203.35	C	20CY		001		40	02			D					1,532,388.52	C D.13		
CLEARING ACCOUNT			20CY		001		99				D					7,550,489.56	C D.14		
REIMBURSEMENTS TO 6770-STATE BU			20CY		001	90	10				F	0001000				558,753.78	C D.15		
REIMBURSEMENTS TO 6780-STATE AU			20CY		001	90	20				F	0001000				963,708.15	C D.16		
REVOLVING FUND ADVANCE			20CY		001	97					D		3			200,000.00	C D.17		

Illustration 3 - Completed Report No. 2 for Governmental/General Fund

Appropriations and Accounts		General Cash - CTS Accounts	Revolving Fund Cash	Cash on Hand	AR - Abatelements	AR - Reimburse	AR - Revenue	AR-Other	Due From Other Funds	Due From Other Appns - Same Fund	Expense Advance	Prepay to Other Funds/Appns	Accounts Payable	Due To Other Funds	Due to Other Appns	Deferred Credits 1400 3410/3420/3430 3730 5330	NET TOTAL ACCRUALS PER AGENCY	
		1110	1130	1190	1311	1312	1313	1319	1410	1420	1710	1730	3010	3114	3115			
Reverted Year (RY)	ITEM 1234-001-0001, CHAPTER XX/XX (REVERTED YEAR)																	
	Program 10 - Annual Financial Plan																0.00	
	Program 20 - Program and Inf. System																0.00	
	Program 40-01 - Administration																0.00	
	Program 40-02 - Distributed Admin.																0.00	
	Program 99 - Clearing Account																0.00	
	Category 90 10 - Scheduled Reimbursements																0.00	
Category 90 20 - Scheduled Reimbursements																0.00		
Prior Year (PY)	ACCT TYPE R (PRIOR YEAR)																	
	161000 - Escheat-Checks, Warrants																0.00	
	161400 - Miscellaneous Revenue						2,000.00										2,000.00	
	385060 - Transfers From Fund 8506								148,863.02								148,863.02	
	500000 - Refunds to Reverted Appns																	
	ITEM 1234-001-0001, CHAPTER XX/XX (PRIOR YEAR)																	
	Program 10 - Annual Financial Plan												(1,814.62)		(4,593.56)		(6,408.18)	
	Program 20 - Program and Inf. System									777.65			(132.72)				644.93	
	Program 40-01 - Administration												(478.70)		(23.08)		(501.78)	
	Program 40-02 - Distributed Admin.										23.08		478.70				501.78	
Program 99 - Clearing Account	583.80			3,831.45				697.46	4,622.63					(591.16)	(806.72)	8,337.46		
Category 90 10 - Scheduled Reimbursements					230,802.00					26,250.00						257,052.00		
Category 90 20 - Scheduled Reimbursements																0.00		
Current Year (CY)	ACCT TYPE R (CURRENT YEAR)																	
	161000 - Escheat-Checks, Warrants																0.00	
	161400 - Miscellaneous Revenue						1,050.00										1,050.00	
	385060 - Transfers From Fund 8506																0.00	
	ITEM 1234-001-0001, CHAPTER XX/XX (CURRENT YEAR)																	
	Program 10 - Annual Financial Plan												(532,913.20)	(710.00)	(3,016,395.26)		(3,550,018.46)	
	Program 20 - Program and Inf. System												(281,762.41)	(1,466.25)	(1,463,575.18)		(1,746,803.84)	
	Program 40-01 - Administration												(153,203.35)		(1,379,185.17)		(1,532,388.52)	
	Program 40-02 - Distributed Admin.									1,379,185.17			153,203.35				1,532,388.52	
	Program 99 - Clearing Account	74.12			9,769.30				3,404,467.94	5,856,305.61			(316,641.67)	(21,170.71)	(1,382,315.03)		7,550,489.56	
	Category 90 10 - Scheduled Reimbursements	541,611.78									17,142.00						558,753.78	
	Category 90 20 - Scheduled Reimbursements	96,398.75				22,051.25			668,310.65	176,947.50							963,708.15	
	Category 96 - Advance to State Compensation Insurance Func											1,617.99					1,617.99	
	Category 97 - Office Revolving Fund Advance		200,000.00														200,000.00	
	Category 98 - Advance to Service Revolving Fund - Other Serv											49,000.00					49,000.00	
	Misc. & RFA	MISC. ACCOUNTS																
		Provisions for Deferred Receivables (DR 1312, 1319 / CR 1600)					5,000.00		5,174.29								(10,174.29)	0.00
Uncleared Collections (DR 1110 / CR 3730)		90.00														(90.00)	0.00	
Prepayments to Architecture Revolving Fund (DR 1730 / CR 5330)												450,000.00				(450,000.00)	0.00	
SUBTOTAL		638,758.45	200,000.00	0.00	13,600.75	257,853.25	3,050.00	5,174.29	4,222,339.07	7,461,253.64	0.00	500,617.99	(1,133,264.62)	(23,938.12)	(7,246,894.00)	(460,264.29)	4,438,286.41	
Revolving Fund Adjustment		(10,029.84)	100.00							4,248.54		5,681.30				0.00		
TOTAL	638,758.45	189,970.16	100.00	13,600.75	257,853.25	3,050.00	5,174.29	4,222,339.07	7,461,253.64	4,248.54	500,617.99	(1,127,583.32)	(23,938.12)	(7,246,894.00)	(460,264.29)	4,438,286.41		

Reference Report No. 1 Form 571 D Accruals (Opposite Sign)

D.1
D.2
D.3
D.4
D.5
D.6
D.7
D.8
D.9
D.10
D.11
D.12
D.13
D.14
D.15
D.16
D.17

Reference Report No. 1 Form 571 A Accruals (Same Sign) A.1 A.2 A.3 A.4 A.5 A.6 A.7 A.8 A.9 A.10 A.11 A.12 A.13 A.14 A.15

Illustration 4 - Subsidiaries on File (Page 1 of 2)

SUBSIDIARIES ON FILE
Department of Training - 1234
Fund 0001
Fiscal Year 20XX-XX
As of 06/30/20XX

Business Unit : 1234 - Department of Training
Fund : 0001 - General Fund
Subfund :

Report ID : RPTGL354
Run Date : 08/15/20XX
Run Time : 09:36:11
Adjustment Period : 998
Ledger: BUDLEGAL

GLAN	ACCOUNT TITLE				DEBITS	CREDITS
SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY TITLE	SUBSIDIARY BUSINESS UNIT	SUBSIDIARY BUSINESS UNIT TITLE		
1410	DUE FROM OTHER FUNDS					
A.8 Report No. 1 Form 571 A	0890	Federal Trust Fund	1234	Department of Training	3,378,594.73	
	0942	Special Deposit Fund	1234	Department of Training	26,570.67	
	8506	Coronavirus Fiscal Recovery Fd	8860	Department of Finance	148,863.02	
	9740	Central Service Cost Recovery	8860	Department of Finance	668,310.65	
	TOTAL ACCOUNT	1410			A.8 Report No. 2 GL 1410 4,222,339.07	
1420	DUE FROM APPROPS - SAME FUND					
	0001	General Fund	A.9 Report No. 1 Form 571 A 6100	Department of Education	220,339.50	
	0001	General Fund	1234	Department of Training	7,240,914.14	
	TOTAL ACCOUNT	1420			A.9 Report No. 2 GL 1420 7,461,253.64	
1600	PROVISION FOR DEFERRED AR					
A.15 Report No. 1 Form 571 A	01312	Prov Deferred A/R-Reimbursement				5,000.00
	01319	Prov Deferred A/R-Other				5,174.29
	TOTAL ACCOUNT	1600				A.15 Report No. 2 GL 1600 10,174.29
1730	PREPAY TO OTHER FUNDS/APPROPS					
A.11 Report No. 1 Form 571 A	0512	State Compensation Insurance F	8430	State Compensation Insurnce Fd	1,617.99	
	0602	Architecture Revolving Fund	7760	Department of General Services	450,000.00	
	066600001	Service Revolving Fund	7760	Department of General Services	49,000.00	
	TOTAL ACCOUNT	1730			500,617.99	

Illustration 4 - Subsidiaries on File (Page 2 of 2)

SUBSIDIARIES ON FILE
Department of Training - 1234
Fund 0001
Fiscal Year 20XX-XX
As of 06/30/20XX

Business Unit : 1234 - Department of Training
Fund : 0001 - General Fund
Subfund :

Report ID : RPTGL354
Run Date : 08/15/20XX
Run Time : 09:36:11
Adjustment Period : 998
Ledger: BUDLEGAL

GLAN	ACCOUNT TITLE				DEBITS	CREDITS
SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY TITLE	SUBSIDIARY BUSINESS UNIT	SUBSIDIARY BUSINESS UNIT TITLE		
3114	DUE TO OTHER FUNDS					
A.13 Report No. 1 Form 571 A	0687	Donated Food Revolving Fund	1234	Department of Training		591.16
	9730	Technology Services Revolving	7502	Department of Technology		21,170.71
	9731	Legal Services Revolving Fund	0820	Department of Justice		2,176.25
	TOTAL ACCOUNT	3114			A.13 Report No. 2 GL 3114	23,938.12
3115	DUE TO OTHER APPROPRIATIONS					
	0001	General Fund	A.14 Report No. 1 Form 571 A	0840	State Controller	5,979.86
	0001	General Fund		1234	Department of Training	7,240,914.14
	TOTAL ACCOUNT	3115			A.14 Report No. 2 GL 3115	7,246,894.00
5330	RESERVE - PREPAID ITEMS					
A.15 Report No. 1 Form 571 A	0602	Architecture Revolving Fund	7760	Department of General Services		450,000.00
	TOTAL ACCOUNT	5330			A.15 Report No. 2 GL 5330	450,000.00
9811	TRANSFERS FROM OTHER FUNDS					
	8506	Coronavirus Fiscal Recovery Fd	1234	Department of Training		5,777,979,057.82
	TOTAL ACCOUNT	9811				5,777,979,057.82

Prior Year (PY)

SCO/AGENCY RECONCILIATION WORKSHEET	ACCT	20PY Escheat-Checks, Warrants	20PY Miscellaneous Revenue	20PY Transfer from Fund 8506	20PY Refunds to Reverted Appropriation	20PY State Budget	20PY State Audits & Evaluations	20PY Administrati on	20PY Administrati on - Distributed	20PY Clearing Account	20PY Scheduled Reimburse ment	20PY Scheduled Reimburse ment
FUND: 0001 - (GENERAL FUND)	TITLE	4171400	4172500	6340000	5901000	001-6770	001-6780	001-9900100	001-9900200	001-9999	001-6770	001-6780
FY 20XX-XX		R.0161000	R.0161400	R.0385060	R.0500000	D-001-10	D-001-20	D-001-40.01	D-001-40.02	D-001-99	F-001-90.10	F-001-90.20
As of 06/30/20XX - PERIOD 998 BUDLEGAL												
Balance per SCO Agency Reconciliation Report		1,370.39	(3,000.00)	(185,261,251.80)	(2,379.52)	(3,518,783.47)	(7,378,790.60)	(829,805.14)	829,805.14	8,337.46	1,072,691.71	3,255,600.26
Current Year Accruals												
Payables: (Enter GL Account Name & Number)												
From the AP Input Table (below)												
Accounts Payable - Encumbrance	2000300											
Accounts Payable (GL 3010)	2000000					1,814.62	132.72	478.70	(478.70)			
Accrued Accounts Payables (GL 3010)	2000100											
Due to Other Funds (GL 3114)	2010000									591.16		
Due to Other Appropriations (GL 3115)	2011000					4,593.56		23.08		806.72		
DEPARTMENT'S ADJUSTED BALANCE		1,370.39	(2,000.00)	(185,410,114.82)	(2,379.52)	(3,512,375.29)	(7,379,435.53)	(829,303.36)	829,303.36	0.00	815,639.71	3,255,600.26
VARIANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AP Input Table												
ENCUMBRANCE ACCRUALS:												
YTD Encumbrance Transactions	2000300											
Accounts Payable (GL 3010)	2000000					1,814.62	132.72	478.70	(478.70)			
Accrued Payables (GL 3010)	2000100											
Due to Other Funds (GL 3114)	2010000											
Due to Other Appropriations (GL 3115)	2011000											
TOTAL ENCUMBRANCE ACCRUALS:		0.00	0.00	0.00		1,814.62	132.72	478.70	(478.70)	0.00	0.00	0.00
EXPENDITURE ACCRUALS:						E.1	E.2	E.3	E.4			
Accounts Payable (GL 3010)	2000000											
Accrued Payables (GL 3010)	2000100											
Due to Other Funds (GL 3114)	2010000									591.16		
Due to Other Appropriations (GL 3115)	2011000					4,593.56		23.08		806.72		
TOTAL EXPENDITURE ACCRUALS:		0.00	0.00	0.00		4,593.56	0.00	23.08	0.00	1,397.88	0.00	0.00

Current Year (CY)

SCO/AGENCY RECONCILIATION WORKSHEET	ACCT	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	TOTAL Appropriations	Totals per BUDLEGAL Trial Balance (Actual sign)	GL Accounts Not Posted to KK per Trial Balance	GL Acct Variance
FUND: 0001 - (GENERAL FUND) FY 20XX-XX As of 06/30/20XX - PERIOD 998 BUDLEGAL	TITLE	Escheat-Checks, Warrants 4171400 R.0161000	Miscellaneous Revenue 4172500 R.0161400	Transfer from Fund 8506 6340000 R.0385060	State Budget 001-6770 D-001-10	State Audits & Evaluations 001-6780 D-001-20	Administration 001-9900100 D-001-40.01	Administration - Distributed 001-9900200 D-001-40.02	Clearing Account 001-9999 D-001-99	Scheduled Reimbursement 001-6770 F-001-90.10	Scheduled Reimbursement 001-6780 F-001-90.20	Advance to SCIF 001-596-9990 D-001-Cat96	Revolving Fund Advance 001-597-9990 D-001-Cat97	Advance to SRF 001-598-9990 D-001-Cat98				
Balance per SCO Agency Reconciliation Report		(1,030.60)	(2,289.96)	(5,592,568,943.00)	(11,349,840.17)	(7,492,882.29)	(4,315,236.33)	4,315,236.33	7,550,489.56	559,602.00	3,733,071.78	1,617.99	200,000.00	49,000.00	(5,791,147,410.26)			
Current Year Accruals																		
Payables: (Enter GL Account Name & Number)																		
From the AP Input Table (below)																		
Accounts Payable - Encumbrance	2000300														0.00	0.00		0.00
Accounts Payable (GL 3010)	2000000				532,223.02	280,010.12	153,203.35	(153,203.35)	4,024.70						818,205.18	(818,205.18)		0.00
Accrued Accounts Payables (GL 3010)	2000100				690.18	1,752.29			312,616.97						315,059.44	(309,378.14)	5,681.30	0.00
Due to Other Funds (GL 3114)	2010000				710.00	1,466.25			21,170.71						23,938.12	(23,938.12)		0.00
Due to Other Appropriations (GL 3115)	2011000				3,016,395.26	1,463,575.18	1,379,185.17		1,382,315.03						7,246,894.00	(7,246,894.00)		0.00
DEPARTMENT'S ADJUSTED BALANCE		(1,030.60)	(3,339.96)	(5,592,568,943.00)	(7,799,821.71)	(5,746,078.45)	(2,782,847.81)	2,782,847.81	0.00	848.22	2,769,363.63	1,617.99	0.00	49,000.00	(5,795,532,078.68)			
VARIANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00			

GL 3010 - The difference between total per agency and Trial Balance is Year-End Entry A-2, for outstanding revolving fund advances accrued in A-8 Entry.

AP Input Table																		
ENCUMBRANCE ACCRUALS:																		
YTD Encumbrance Transactions	2000300														0.00			
Accounts Payable (GL 3010)	2000000				532,223.02	264,335.52	153,203.35	(153,203.35)							798,505.88			
Accrued Payables (GL 3010)	2000100				(1,610.00)										(1,610.00)			
Due to Other Funds (GL 3114)	2010000				710.00										710.00			
Due to Other Appropriations (GL 3115)	2011000				900.00										900.00			
TOTAL ENCUMBRANCE ACCRUALS:		0.00	0.00	0.00	532,223.02	264,335.52	153,203.35	(153,203.35)	0.00	0.00	0.00	0.00	0.00	0.00	798,505.88			
EXPENDITURE ACCRUALS:					E.5	E.6	E.7	E.8										
Accounts Payable (GL 3010)	2000000					15,674.60			4,024.70						19,699.30			
Accrued Payables (GL 3010)	2000100				2,300.18	1,752.29			312,616.97						316,669.44			
Due to Other Funds (GL 3114)	2010000					1,466.25			21,170.71						23,228.12			
Due to Other Appropriations (GL 3115)	2011000				3,015,495.26	1,463,575.18	1,379,185.17		1,382,315.03						7,245,994.00			
TOTAL EXPENDITURE ACCRUALS:		0.00	0.00	0.00	3,017,795.44	1,482,468.32	1,379,185.17	0.00	1,720,127.41	0.00	0.00	0.00	0.00	0.00	7,605,590.86			

SUM GL 3010 Encumbrance amount for Report No. 1
798,505.88
-1,610.00
796,895.88

C.1
C.2
C.3
Total Fund Encumbrances

Illustration 6 - Governmental/General Fund - Prior Year

**REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF TRAINING - 1234
FISCAL YEAR 20XX - XX
AS OF 06/30/20XX**

Fund: 0001 - General Fund
Subfund: 000
Reference: 001
Enactment Year: 20PY

Report ID: RPTGL067
Run Date: 8/15/20XX
Run Time: 16:27:05
Adjusting: 998

Budget Period	PG	EL	CMP	TSK	Appropriation Description	Encumbrance/Allocated Encumbrance	Prior Year Encumbrance	Budgetary Expenditures	Balance
REGULAR APPROPRIATIONS									
20PY	6770				State Budget	1,814.62 E.1	466,564.48	-59,548.81	-3,512,375.29
						-3,452,826.48			
					405,201.05				
20PY	6780				State Audits & Evaluations	132.72 E.2	285,410.62	30,756.72	-7,379,435.53
						-7,410,192.25			
					316,034.62				
					916.36				
20PY	9900100				Administration	478.70 E.3	148,723.08	19,415.70	-829,303.36
						-848,719.06			
					167,660.08				
20PY	9900200				Administration - Distributed	-478.70 E.4	-148,723.08	-19,415.70	829,303.36
						848,719.06			
					-167,660.08				
TOTAL FOR REGULAR APPROPRIATIONS:									
						-10,863,018.73	721,235.62	1,947.34	751,975.10
								-28,792.09	-10,891,810.82
SCHEDULED REIMBURSEMENTS									
20PY	6770				State Budget	0.00	0.00	0.00	815,639.71
						815,639.71			
					0.00				
20PY	6780				State Audits & Evaluations	0.00	0.00	-4,375.13	3,255,600.26
						3,259,975.39			
					-4,375.13				
TOTAL FOR SCHEDULED REIMBURSEMENTS:									
						4,075,615.10	-4,375.13	0.00	0.00
								-4,375.13	4,071,239.97
TOTAL REFERENCE 001									
						-6,787,403.63	716,860.54	1,947.34	751,975.10
								-33,167.22	-6,820,570.85

Illustration 6 - Governmental/General Fund - Current Year

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF TRAINING - 1234
FISCAL YEAR 20XX - XX
AS OF 06/30/20XX

Fund: 0001 - General Fund
Subfund: 000
Reference: 001
Enactment 20CY

Report ID: RPTGL067
Run Date: 8/15/20XX
Run Time: 16:27:05
Adjusting 998

Budget Period	PG	EL	CMP	TSK	Appropriation Description	Encumbrance/Allocated Encumbrance	Prior Year Encumbrance	Budgetary Expenditures	Balance
REGULAR APPROPRIATIONS									
20CY	6770				State Budget	532,223.02 E.5	0.00	32,003,178.29	-7,799,821.71
						-39,803,000.00		31,470,955.27	
20CY	6780				State Audits & Evaluations	264,335.52 E.6	0.00	20,253,921.55	-5,746,078.45
						-26,000,000.00		19,989,586.03	
20CY	9900100				Administration	153,203.35 E.7	0.00	12,715,152.19	-2,782,847.81
						-15,498,000.00		12,561,948.84	
20CY	9900100				Administration - Distributed	-153,203.35 E.8	0.00	-12,715,152.19	2,782,847.81
						15,498,000.00		-12,561,948.84	
TOTAL FOR REGULAR APPROPRIATIONS:									
						-65,803,000.00		51,460,541.30	796,558.54
							0.00	52,257,099.84	-13,545,900.16
SCHEDULED REIMBURSEMENTS									
20CY	6770				State Budget	0.00	0.00	-2,999,151.78	848.22
						3,000,000.00		-2,999,151.78	
20CY	6780				State Audits & Evaluations	0.00	0.00	-5,125,636.37	2,769,363.63
						7,895,000.00		-5,125,636.37	
TOTAL FOR SCHEDULED REIMBURSEMENTS:									
						10,895,000.00		-8,124,788.15	0.00
TOTAL REFERENCE 001									
						-54,908,000.00		43,335,753.15	796,558.54
							0.00	44,132,311.69	-10,775,688.31
TOTAL FUND									
						-74,095,730.61		44,080,129.92	798,505.88
							784,071.65	44,094,564.15	-30,001,166.46

Total 'Encumbrances' on Report No. 1 Form 571 (A and D) should equal the total fund 'Encumbrance/Allocated Encumbrance' on Report No. 6 (excluding the encumbrance amount included in accrual for reimbursements).